

Bakman Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance 06/30/20	Balance 12/31/20	6/31/21	12/31/2021	6/30/2022	12/31/2022	6/30/2023	12/31/2023	6/30/2024	12/31/2024	Most Recent	Notes or Comments
														Conducted Review/Audit (either GRC or other Method)	
BAKMAN WATER COMPANY															
															2020 General Rate Increase - Approved 03/26/2020
1, 2, 3, 4	Purchased Power BA**	Tracks power related costs		\$ 401,444	\$ 424,660	\$ 433,502	\$ 464,997	\$ 487,165	\$ 568,945	\$ 679,376	\$ 814,984	\$ 974,135	\$ 1,132,564	2020	
1, 3, 4	Purchased Water BA*	Tracks water related costs		\$ 207,209	\$ 214,414	\$ 243,317	\$ 251,935	\$ 248,616	\$ 257,861	\$ 255,231	\$ 228,849	\$ 311,748	\$ 360,612	2020	For in-lieu groundwater recharge through an Agreement with the Fresno Irrigation District, paid in two annual installments. See note below.
	Pump Tax BA	Tracks pump tax related costs	Resolution W-4467, April 22, 2004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2004	NA.
	Payroll BA	Tracks payroll related costs		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
	Payroll Taxes BA	Tracks payroll taxes related costs		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
	Contract Labor BA	Tracks contract labor related costs		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
1,4	Water Quality BA**	Tracks water quality related costs	Resolution W-4698, July 31, 2008	\$ 162,024	\$ 150,709	\$ 151,528	\$ 142,478	\$ 134,901	\$ 129,315	\$ 130,918	\$ 124,309	\$ 116,917	\$ 112,163	2020	NA.
1,4	California Department of Public Health User Fees BA	Tracks Department Health user fees	Resolution W-4698	\$ 79,480	\$ 82,655	\$ 82,246	\$ 84,967	\$ 82,512	\$ 80,057	\$ 77,602	\$ 75,147	\$ 74,689	\$ 74,025	2020	Pertains to fees that are billed under Section 4019.10 of the California Health and Safety Code, now fees are levied by the State Water Resources Control Board

* In June of 2015, Bakman completed a contract with the Fresno Irrigation District (FID) to purchase surface water for an in-lieu groundwater recharge program. Agreement provides for delivery of water supplies by FID, assigned to BWC through Landowner Assessments.

** Adjusted Water Quality Balancing Account balance as of 06/30/2018 (from \$114,826 to \$117,834) for additional Water Quality Expenses incurred during the 1st & 2nd Quarter of 2018

2018 ADDITIONAL DATA REQUEST (MATCH NUMBERS TO 1ST COLUMN)

- (1) Balancing accounts with a quarter-end balance with more than a 10% differential from authorized revenue requirement.
- (2) Balancing accounts with an authorized revenue amount that is in the top 25% of all balancing accounts.
- (3) Balancing accounts that have experienced volatile fluctuations in quarterly balances over time.
- (4) Balancing accounts that have not been reviewed in the previous three years.

A positive balance means an undercollection.
A negative balance means an overcollection.