

Bakman Water Company

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution</u>	<u>12/31/2023</u>	<u>6/30/2024</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
BAKMAN WATER COMPANY							2020 General Rate Increase - Approved 03/26/2020
	Total number of connections per 2019 Annual Report is 2,972						
1, 2, 3, 4	Purchased Power BA**	Tracks power related costs		\$ 814,984	\$ 974,135	2020	
1, 4	Purchased Water BA*	Tracks water related costs		\$ 228,849	\$ 311,748	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	2004	Bakman is now a Class B Utility.
	Payroll Taxes BA	Tracks payroll taxes related costs		N/A	N/A	2004	Bakman is now a Class B Utility.
	Contract Labor BA	Tracks contract labor related costs		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	\$ 124,309	\$ 116,917	2020	NA.
1,4	California Department of Public Health User Fees BA	Tracks Department Health user fees	Resolution W-4698	\$ 75,147	\$ 74,689	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.