

Bakman Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance 6/30/14	Balance 12/31/14	Balance 6/30/15	Balance 12/31/15	Balance 6/30/16	Balance 12/31/16	Balance 6/30/17	Balance 12/31/17	Balance 6/30/18	Balance 12/31/18	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
<b>BAKMAN WATER COMPANY</b>															
		Total number of connections per 2017 Annual Report is 2,532													
1, 2,3	Purchased Power BA**	Tracks power related costs		\$ 265,589	\$ 376,163	\$ 338,914	\$ 359,914	\$ 295,230	\$ 307,949	\$ 244,092	\$ 260,969	\$ 227,518	\$ 309,206	2017	2017 PUC Audited Financials Issued 01/22/2019
1,3	Purchased Water BA*	Tracks water related costs		\$ 2,700	\$ -	\$ 2,700	\$ 26,616	\$ 41,659	\$ 65,720	\$ 80,861	\$ 108,898	\$ 126,689	\$ 155,648	2017	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		\$ 907,136	\$ -	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		\$ 62,592	\$ -	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		\$ (71,970)	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2004	Bakman is now a Class B Utility.
	Water Quality BA**	Tracks water quality related costs	Resolution W-4698, July 31, 2008	\$ 60,690	\$ 66,516	\$ 74,052	\$ 80,028	\$ 87,268	\$ 91,281	\$ 96,257	\$ 100,347	\$ 117,834	\$ 127,873	2017	NA.
	California Department of Public Health User Fees BA	Tracks Department Health user fees	Resolution W-4698	\$ 35,131	\$ 40,223	\$ 43,589	\$ 54,478	\$ 57,405	\$ 61,528	\$ 65,896	\$ 70,806	\$ 70,806	\$ 75,716	2017	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.