

Bakman Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
				6/30/14	12/31/14	6/30/15	12/31/15	6/30/16	12/31/16	6/30/17	12/31/17	6/30/18	12/31/18	06/30/19	12/31/19	06/30/20	12/31/20			
<p>BAKMAN WATER COMPANY</p> <p>Total number of connections per 2019 Annual Report is 2,972</p>																				2020 General Rate Increase - Approved 03/26/2020
1, 2	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	\$ 315,017	\$ 405,206	\$ 401,444	\$ 424,660	2020		
1	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	\$ 174,053	\$ 203,960	\$ 207,209	\$ 214,414	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		\$ 907,136	\$ -	N/A	N/A	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		\$ 62,592	\$ -	N/A	N/A	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		\$ (71,970)	\$ -	N/A	N/A	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	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	\$ 147,258	\$ 165,530	\$ 162,024	\$ 150,709	2020	NA.	
1	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	\$ 75,716	\$ 81,117	\$ 79,480	\$ 82,655	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.