

Bakman Water Company

| <u>Utility Name</u>         | <u>Balancing Account Name</u>                               | <u>Balancing Account Description</u> | <u>Authorizing Decision or Resolution</u> | <u>Balance 06/30/20</u> | <u>Balance 12/31/20</u> | <u>6/31/21</u> | <u>Most Recent Conducted Review/Audit (either GRC or other Method)</u> | <u>Notes or Comments</u>  |
|-----------------------------|---|--------------------------------------|---|-------------------------|-------------------------|----------------|--|---|
| <b>BAKMAN WATER COMPANY</b> |   |                                      |   |                         |                         |                |  |   |
|                             | Total number of connections per 2019 Annual Report is 2,972 |                                      |   |                         |                         |                |  | 2020 General Rate Increase - Approved 03/26/2020  |
| 1, 2                        | Purchased Power BA**  | Tracks power related costs           |   | \$ 401,444              | \$ 424,660              | \$ 433,502     | 2020   |   |
| 1                           | Purchased Water BA*   | Tracks water related costs           |   | \$ 207,209              | \$ 214,414              | \$ 243,317     | 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            | 2004   | Bakman is now a Class B Utility.  |
|                             | Payroll Taxes BA  | Tracks payroll taxes related costs   |   | 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            | 2004   | Bakman is now a Class B Utility.  |
| 1                           | Water Quality BA**  | Tracks water quality related costs   | Resolution W-4698, July 31, 2008          | \$ 162,024              | \$ 150,709              | \$ 151,528     | 2020   | NA.   |
| 1                           | California Department of Public Health User Fees BA         | Tracks Department Health user fees   | Resolution W-4698                         | \$ 79,480               | \$ 82,655               | \$ 82,246      | 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.