Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	6/30/2022	12/31/2022	6/30/2023	12/31/2023	6/30/2024	12/31/2024	6/30/2025	12/31/2025	6/30/2026	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
BAKMAN WATER COMPANY	Total number of connections per 2019 Annual Report is 2,972													
1, 2	Purchased Power BA**	Tracks power related costs		$ 487,165	$ 568,945	$ 679,376	$ 814,984	$ 974,135	$ 1,132,564	$ 1,254,434	$ 1,408,290	$ 1,515,531	2023	2023 Balancing Account Audit - Completed June 2024
1	Purchased Water BA*	Tracks water related costs		$ 248,616	$ 257,861	$ 255,231	$ 228,849	$ 311,748	$ 360,612	$ 398,879	$ 458,031	$ 500,525	2023	2023 Balancing Account Audit - Completed June 2024
	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	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	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	2004	Bakman is now a Class B Utility.
1	Water Quality BA**	Tracks water quality related costs	Resolution W-4698, July 31, 2008	$ 134,901	$ 129,315	$ 130,918	$ 124,309	$ 116,917	$ 112,163	$ 104,910	$ 103,968	$ 108,636	2023	2023 Balancing Account Audit - Completed June 2024
1	California Department of Public Health User Fees BA	Tracks Department Health user fees	Resolution W-4698	$ 82,512	$ 80,057	$ 77,602	$ 75,147	$ 74,689	$ 74,025	$ 73,150	$ 101,121	$ 100,474	2023	2023 Balancing Account Audit - Completed June 2024

* 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.