

Bakman Water Company

														<u>Most Recent Conducted Review/Audit (either GRC or</u>
	<u>Balancing</u>	<u>Balancing Account</u>	<u>Authorizing Decision</u>											
<u>Utility Name</u>	<u>Account Name</u>	<u>Description</u>	<u>or Resolution</u>	<u>6/31/21</u>	<u>12/31/2021</u>	<u>6/30/2022</u>	<u>12/31/2022</u>	<u>6/30/2023</u>	<u>12/31/2023</u>	<u>6/30/2024</u>	<u>12/31/2024</u>	<u>6/30/2025</u>	<u>other Method)</u>	<u>Notes or Comments</u>
BAKMAN WATER														
COMPANY Total number of connections per 2019 Annual Report is 2,972														
1, 2	Purchased Power BA**	Tracks power related costs		\$ 433,502	\$ 464,997	\$ 487,165	\$ 568,945	\$ 679,376	\$ 814,984	\$ 974,135	\$ 1,132,564	\$ 1,254,434	2023	2023 Balancing Account Audit - Completed June 2024
1	Purchased Water BA*	Tracks water related costs		\$ 243,317	\$ 251,935	\$ 248,616	\$ 257,861	\$ 255,231	\$ 228,849	\$ 311,748	\$ 360,612	\$ 398,879	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	\$ 151,528	\$ 142,478	\$ 134,901	\$ 129,315	\$ 130,918	\$ 124,309	\$ 116,917	\$ 112,163	\$ 104,910	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	\$ 82,246	\$ 84,967	\$ 82,512	\$ 80,057	\$ 77,602	\$ 75,147	\$ 74,689	\$ 74,025	\$ 73,150	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.