

Lakeshore Water Company PO Box 94154 Seattle, WA 98124

Customer Service (971) 703-4242 customerservice@puttman.com

www.puttman.com

March 29, 2024

Oregon Public Utility Commission 201 High Street SE, Suite 100 Salem, Oregon 97301

Submitted electronically

RE: Lakeshore Water Company
Annual Results of Operations Report (2023)

Dear PUC Staff,

Please find enclosed the 2023 Annual Results of Operations Report for Lakeshore Water Company, LLC. This report is submitted in the manner and form indicated by ORS 757.125 and 757.135.

Should you have questions on the information provided or need additional information, please let us know.

Sincerely,

Lakeshore Water Company, LLC

Thomas J. Puttman, PE, AICP, LEED AP

Manager





ANNUAL RESULTS OF OPERATIONS REPORT

COMPANY SIZE (based on Annual Revenue)

Class C Water Utility
(Annual Gross Revenue less than \$199,999)

FOR THE CALENDAR YEAR

2023

COMPANY NAME

LAKESHORE WATER COMPANY, LLC

OREGON PUBLIC UTILITY COMMISSION
PO BOX 1088
SALEM OR 97308-1088

INSTRUCTIONS

LAKESHORE WATER COMPANY, LLC

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1st of the year following that for which the report is made. Attach the completed report in Excel ONLY with formulae intact and any supplementary pages to an email addressed to the following address: puc.filingcenter@puc.oregon.gov

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies must be fully explained. Describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."
- If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS CONTACT RUSS BEITZEL AT 971-209-0533 OR EMAIL AT RUSSELL.BEITZEL@PUC.OREGON.GOV

OATH

LAKESHORE WATER COMPANY, LLC

Complete Address of Reporting Utility

Line 1:	805 SW BROADWAY
Line 2:	SUITE 610
City:	PORTLAND
State:	OREGON
Zip:	97205
phone:	503-224-3454
email:	
fax:	
website:	

Name and title of person responsible for report

Name: THOMAS PUTTMAN

Title: MANAGER

Phone: 503-224-3454

Email: THOMAS.PUTTMAN@PUTTMAN.com

Oath & Signature

THIS REPORT, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE.

V	By clicking this box I affirm the above statement.

INFORMATION

Provide the	following information for the cont	act person regarding this report									
Name:	ne: GRANT HULING										
Address:	805 SW BROADWAY										
Phone:											
Email:	il: GRANT.HULING@PUTTMAN.COM										
	following information for where t	ne utility's books and records are	located								
	LAKESHORE WATER COMPANY, LLC										
Address:	805 SW BROADWAY										
Phone:	503-224-3454										
Email:											
	following information of any audi	group reviewing records and/or of	operations								
Name:											
Address:											
Phone:											
Email:											
	inal organization of the utility (mo following information for all utility	officers and directors	5/24/2019								
	Name	Title	Phone #	Email							
THOMAS PL	JTTMAN	MANAGER	503-224-3454	THOMAS.PUTTMAN@PUTTMAN.COM							
Provide the	following information for legal co	unsel, accountants, and others not	t on utility's general payroll								
	Name	Title	Phone #	Email							
STOEL RIVES LLP		ATTORNEY	503-224-3380	TYLER.CLARKE@STOEL.COM							
MOSS ADAMS		СРА	503-242-1447								

ORGANIZATION

LAKESHORE WATER COMPANY, LLC

	Salact hu	siness type		Salact own	ership type	Sol	ect accounting method
	Private/Inve				rietorship	361	accrual
	Tivate, mive	Stor Owner		30101100	Trecoromp		acci dai
INST	RUCTIONS:	IF THE UTILI	TY IS A SOLE F	PROPRIETOR	SHIP OR PARTNERSHIP, O	OMPLETE	PART A AND PROVIDE
					G ANY INTEREST OR EQUI		
					ORATION, COMPLETE PAI		
NAM	IES AND ADD	DRESSES OF	THE THREE LA	ARGEST STO	CKHOLDERS AND ALL OFF	ICERS AN	D DIRECTORS. STATE
THE	NUMBER OF	SHARES HE	LD BY EACH.				
Part	A: Sole Pro	prietorship	or Partnershi	р			
	Name of ov	vner or part	ner	INFRASTRU	ICTURE CAPITAL HOLDING	GS, LLC	
1	Address	805 SW BR	OADWAY, POI	RTLAND, OR	97205		
*	% interest of	or equity	100%				
	Principal du	ity (if emplo	yed by compa	any)			
	Name of ov	vner or part	ner				
	Address						
2	% interest of	or equity					
			yed by compa	any)			
	Address	vner or part	ner				
3	% interest of	ar aguitu	1				
			yed by compa	2014	T .		
	Principal du	ity (ii empic	yeu by compa	arry)			
	Name of ov	vner or part	ner				
4	Address						
-	% interest of						
	Principal du	ity (if emplo	yed by compa	any)			
Part	B: Corporat						
		ockholder/c	lirector/office	r			
1	Title						
	Address		1				
	# shares ov	vned					
	Name of st	ockholder/c	lirector/office	r			
,	Title						
2	Address						

Part C: Corporation - Shares Outstanding

Name of stockholder/director/officer

Name of stockholder/director/officer

shares owned

3 Title

Title

Address # shares owned

4

Address # shares owned

<u>C</u>	Common Stock		Preferred Stoc	
# shares authorized				
# shares issued at year end				
Par or stated value per share:				
Dividends declared per share during the year:				

AFFILIATED INTERESTS

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500.00 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. An Affiliated Interest is defined, in part, as every corporation and/or person owning or holding directly or indirectly **5 percent** or more of the voting securities of the utility. For a complete definition of affiliated interest, see ORS 757.015.

Products or Services SOLD to Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
			\$ -

Products or Services PURCHASED from Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Puttman Capital, LLC	Management Services	1/1/2023	\$ 4,167
Puttman Infrastructure, Inc.	Operations & Maintenance Services	1/1/2023	\$ 11,626
Puttman Infrastructure, Inc.	Customer Services	1/1/2023	\$ 3,184
			\$ 18,977

TOTAL \$ (18,977)

Explanations or Notes		
	_	

REVENUES

LAKESHORE WATER COMPANY, LLC

gal or cf	
gal	

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water		
	Act #	year beginning	end	sold	reve	nues
Unmetered (flat rate) water sales	460	52	47	5,524,700	\$	29,055
Metered sales to RESIDENTIAL customers	461.1					
Metered sales to COMMERCIAL customers	461.2					
Metered sales to INDUSTRIAL customers	461.3					
Other metered sales to public authorities	461.4					
Metered sales to multiple family dwellings	461.5					
Public fire protection revenue	462.1					
Private fire protection revenue	462.2					
Other Sales to public authorities	464					
Sales to irrigation customers	465					
Sales for resale	466					
Water Sales to golf course/recreation revenue	467					
Special contract/agreement revenue	468					
TOTAL		52	47	5,524,700	\$	29,055

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ -

Total Operating Revenue \$ 29,055

Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act#	customer	customer
Unmetered (flat rate) water sales	460	9300.841751	48.91392256
Metered sales to RESIDENTIAL customers	461.1		
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

TAXES AND PROPERTY SALES

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	
408.12	Payroll Tax	
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ -

Act # INCOME TAXES

409.1	Federal Income Tax	
409.11	State Income Tax	
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ -

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1	Deferred Federal Income Taxes – Utility Operations		
410.11	Deferred State Income Taxes – Utility Operations		
410.2	Provision for Deferred Income Taxes – Other Income and Deductions		
411.1	Provision for Deferred Income Taxes – Credit – Utility Operations		
411.2	Provision for Deferred Income Taxes – Credit – Other income & Deductions		
-		TOTAL	\$ -

GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)

Description	Amount
Total	\$ -

EXPENSES

Act #		Expense a	amount
601	Salaries and Wages - employees		
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits		
610	Purchased Water		
611	Telephone/Communications	\$	2,395
615	Purchased Power	\$	2,622
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing	\$	1,326
619	Office Supplies (excluding postage)	\$	11
619.1	Postage	\$	722
620	Materials & Supplies (O&M)	\$	100
621	Repairs of Water Plant		
631	Contractual Services - engineering		
632	Contractual Services - accounting		
633	Contractual Services - legal		
634	Contractual Services - management	\$	6,004
635	Contractual Services – testing / sampling	\$	1,796
636	Contractual Services – labor	\$	1,800
637	Contractual Services - billing/collections	\$	3,930
638	Contractual Services - meter reading	\$	7,800
639	Contractual Services - other		·
641	Rental of Building / Real Property	\$	529
642	Rental of Equipment		
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses		
656	Insurance - Vehicle		
657	Insurance – General Liability	\$	2,376
658	Insurance – Workman's Compensation		·
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)		
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2			
673	Training & Certification Expense		
674	Consumer Confidence Report		
675	Miscellaneous Expense	\$	512
	TOTAL	\$	31,921

PLANT

LAKESHORE WATER COMPANY, LLC

NOTE: Do **NOT** include any donated capital or contributions in aid of construction (CIAC) on this page.

Act #		Beg Year Balance	Added during year	Retired during year	<u>Adjustments</u>	End of year balance
301	Organization	\$ 5,653	\$ 4,908			\$ 10,561
302	Franchises					\$ -
303	Land & land rights	\$ 9,183				\$ 9,183
304	Structures & improvements	\$ 174,538	\$ 22,322			\$ 196,860
305	Collecting & impounding reservoirs					\$ -
306	Lake, river & other intakes					\$ -
307	Wells & springs					\$ -
308	Infiltration galleries & tunnels					\$ -
309	Supply mains					\$ -
310	Power generation equipment					\$ -
311	Pumping equipment	\$ 21,624				\$ 21,624
320	Water treatment equipment	\$ 59,869	\$ 1,516			\$ 61,385
330	Distribution reservoirs & standpipes					\$ -
331	Transmission & distribution mains		\$ 2,229			\$ 2,229
333	Services	\$ 4,863				\$ 4,863
334	Meters & meter installations	\$ 817				\$ 817
335	Hydrants					\$ -
336	Backflow prevention devices (utility owned)					\$ -
339	Other plant & miscellaneous equipment	\$ 29,455	\$ 5,182			\$ 34,637
340	Office furniture & equipment					\$ -
341	Transportation equipment					\$ -
343	Tools, shop & garage equipment					\$ -
344	Laboratory equipment					\$ -
345	Power operated equipment					\$ -
346	Communication equipment					\$ -
347	Electronic & computer equipment	\$ 3,972				\$ 3,972
348	Miscellaneous equipment	\$ 23,205	\$ 30,112			\$ 53,317
	TOTAL	\$ 333,179	\$ 66,269	\$ -	\$ -	\$ 399,448

Explanation of unusual changes in utility plant during the year:

Explanation of anasour changes in admity plane during the year.		
Misc equipment = Emergency Response + PUC from company balance sheet.		

CIAC AND ADVANCES

NOTE: Include ALL donated capital or contributions in aid of construction (CIAC) on this page.

Advances for Construction	
Beg of year balance	
Additions during year	
Subtractions during year	
End of year balance	\$ -
Contributions in Aid of Construction	
Beg of year balance	
Added during the year:	
Capacity charge	
Main line extension charges	
Customer connection charges	
Developer's property	
Other	
Retired during the year	
-	
End of year balance	\$ -
·	
Accumulated Amortization of CIAC	
Beg of year balance	
Add CIAC amortized during year	
Subtract effects of CIAC disposals	
+/- other adjustments*	
Change in Accumulated Amortization during the year	\$ -
<i>5</i> .	ļ'
End of year balance	\$ -
·	
* Explain any adjustments:	

DEPRECIATION

LAKESHORE WATER COMPANY, LLC

NOTE: Do **NOT** include any contributions in aid of construction (CIAC) on this page.

A -+ #		annual depreciation			plant retired charged	0 d:ata*	acc dep balance
Act #	Overanination	<u>expense</u>	<u>of year</u>	acc dep	to acc dep	Adjustments*	end of year
	Organization						
	Franchises						
	Land & land rights			1			
	Structures & improvements			\$ -			\$ -
	Collecting & impounding reservoirs			\$ -			\$ -
	Lake, river & other intakes			\$ -			\$ -
	Wells & springs			\$ -			\$ -
308	Infiltration galleries & tunnels			\$ -			\$ -
309	Supply mains			\$ -			\$ -
310	Power generation equipment			\$ -			\$ -
311	Pumping equipment			\$ -			\$ -
320	Water treatment equipment			\$ -			\$ -
330	Distribution reservoirs & standpipes			\$ -			\$ -
331	Transmission & distribution mains			\$ -			\$ -
333	Services			\$ -			\$ -
334	Meters & meter installations			\$ -			\$ -
335	Hydrants			\$ -			\$ -
336	Backflow prevention devices (utility owned)			\$ -			\$ -
	Other plant & miscellaneous equipment			\$ -			\$ -
340	Office furniture & equipment			\$ -			\$ -
	Transportation equipment			\$ -			\$ -
	Tools, shop & garage equipment			\$ -			\$ -
	Laboratory equipment			\$ -			\$ -
	Power operated equipment			\$ -			<u>\$</u> -
	Communication equip			\$ -			\$ -
	Electronic & computer Equipment			\$ -			<u>\$</u> -
	Miscellaneous Equipment		\$ 16,526	\$ -		\$ 22,904	\$ 39,430
310	TOTAL	\$ -		\$ -	\$ -	\$ 22,904	\$ 39,430
	1017/2	τ	7 10,320	т	T	÷ 22,501	÷ 33,130

*Explanation of any adjustments made:		

RETAINED EARNINGS

215	Unappropriated Retained Earnings (beginning of year balance)	\$	11,150
435	Balance transferred from income	\$	(2,866)
436	Appropriations of Retained Earnings	\$	-
437	Preferred Stock dividends declared	\$	-
438	Common Stock dividends declared	\$	-
439	Adjustments to Retained Earnings*		
		•	
215	Unappropriated Retained Earnings (as of year end)	\$	8,284

* Explanation of any adjustments made to Retained Earnings

LAKESHORE WATER COMPANY, LLC For account information not already entered, please enter amounts below, if applicable.

ASSETS AND OTHER DEBTS (120-150) UILINIY Plant 100 [Onliny Plant in Service 5 395-446 101 [Onliny Plant in Service 5 395-446 102 [Onliny Plant in Service 5 395-446 103 [Onliny Plant in Service 5 395-400 104 [Onliny Plant in Service 5 395-400 105 [Onliny Plant in Service 5 395-400 106 [Accumulated Preprintation of Utility Plant in Service 5 395-400 107 [Onliny Plant in Service 5 395-400 108 [Accumulated Ameritation of Utility Plant in Service 5 395-400 109 [Accumulated Ameritation of Utility Plant in Service 7 395-400 100 [Accumulated Ameritation of Utility Plant in Service 7 395-400 101 [Accumulated Ameritation of Utility Plant in Service 7 395-400 102 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 102 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 102 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 102 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 103 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 104 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 105 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 107 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 108 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 109 [Accumulated Depreciation and Ameritation of Nortutility Property 7 395-400 100 [Accumulated Depreciation and Accumulated Companies 7 395-400 101 [Accumulated Depreciation and Accumulated Companies 7 395-400 102 [Accumulated Depreciation and Accumulated Companies 7 395-400 103 [Accumulated Depreciation and Accumulated Companies 7 395-400 104 [Accumulated Depreciation and Accumulated Companies 7 395-400 105 [Accumulated Depreciation and Accumulated Companies 7 395-400 106 [Accumulated Depreciation Accumulated Companies 7 395-400 107 [Accumulated Depreciation Accumulated C		Act Name		
100 Units Paint in Sovice \$ 394.448 100 Property Held for Infusion Use 100 Property 100 P		R DEBITS (101-190)		
100 Property Hold for Future Use 100 Contractical Work in Progress - Commission Approved 100 Contractical Work in Progress - Contractical Work in Progress	101		\$	399,448
154 (Uniter) Partie Prochased or Sold 155 (Construction Work in Projects - Commission Approved 156 (Accumulated Despication of Unit) Plants Service 150 (Accumulated Amortization of Unit) Plants Service 151 (Accumulated Amortization of Unit) Plants Service 152 (Accumulated Amortization of Unit) Plants Service 153 (Accumulated Amortization of Unit) Plants Acquasition Adjustments 152 (Accumulated Despication and Amortization of Normality Property 153 (Accumulated Despication and Amortization of Normality Property 153 (Accumulated Despication and Amortization of Normality Property 154 (Accumulated Despication and Amortization of Normality Property 155 (Accumulated Despication and Accumulated Companies) 156 (Accumulated Despication and Accumulated Companies) 157 (Accumulated Despication and Accumulated Companies) 158 (Accumulated Despication and Accumulated Companies) 159 (Accumulated Despication and Accumulated Companies) 150 (Accumulated Despication and Accumulated Companies) 150 (Accumulated Despication and Accumulated Companies) 151 (Accumulated Despication and Accumulated Companies) 152 (Accumulated Despication and Accumulated Companies) 153 (Accumulated Despication and Accumulated Companies) 154 (Accumulated Despication Accumulated Companies) 155 (Accumulated Despication Accumulated Companies) 155 (Accumulated Despication Accumulated Companies) 156 (Accumulated Despication Accumulated Companies) 157 (Accumulat				
108 Accommissed Depreciation of Utility Plant in Service	104	Utility Plant Purchased or Sold		
110 Ascumulated Americation of Utility Plant Aspulsition Algustments			\$	39,430
Cither Propure is consistent of United Plant Acquisition Adjustments 122 Normalities Property 123 Normalities Property 124 United Property 125 Normalities Property 126 Committee Despertation and Amortization of Normalities 127 Other Special Funds 128 United Property 129 Committee Despertation Companies 120 United Property 121 United Property 122 Committee Despertation 123 Committee Despertation 133 Cosh 135 Seption Despois 136 Seption Despois 137 Seption Despois 138 Seption Despois 139 Seption Despois 130 Seption Despois 130 Seption Despois 131 Seption Despois 132 Seption Despois 133 Seption Despois 134 Seption Despois 135 Seption Despois 136 Seption Despois 137 Mortis Receivable 138 Seption Despois 139 Seption Despois 130 Seption Despois 130 Seption Despois 131 Seption Despois 132 Seption Despois 133 Seption Despois 134 Notes Receivable 135 Seption Despois 136 Seption Despois 137 Mortis Receivable 138 Seption Despois 139 Seption Despois 130 Seption Despois 130 Seption Despois 131 Seption Despois 132 Seption Despois 133 Seption Despois 134 Seption Despois 135 Seption Despois 136 Seption Despois 137 Mortis Receivable 138 Seption Despois 139 Seption Despois 130 Seption Despois 130 Seption Despois 131 Seption Despois 132 Seption Despois 133 Seption Despois 134 Seption Despois 135 Seption Despois 136 Seption Despois 137 Mortis Receivable 138 Seption Despois 139 Seption Despois 130 Seption Despois 131 Seption Despois 132 Seption Despois 133 Seption Despois 134 Seption Despois 135 Seption Despois 136 Seption Despois 137 Seption Despois 138 Seption Despois 139 Seption Despois 130 Seption Despois 130 Seption Despois 131 Seption Despois 132 Seption Despois 133 Seption Despois 134 Seption Despois 135 Seption Des	110	Accumulated Amortization of Utility Plant in Service		
Column C				
122 Accommissed Depreciation and Amortization of Nonutility Property	Other Property &	nvestments		'
122 Investment in Associated Companies				
125 Other Investments	123	Investment in Associated Companies		
127 Other Special Funds				
131 Cash	127	Other Special Funds		
132 Special Deposits \$ 890 134 Verdring Funds 135 Temporary Cash Investments \$ 8,775 141 Customer Accounts Receivable \$ 8,775 142 Other Accounts Receivable \$ 8,775 143 Movares for fundscitied Accounts (Enter positive) \$ 1,900 144 Movares for fundscitied Accounts (Enter positive) \$ 1,900 145 Movares for fundscitied Accounts (Enter positive) \$ 1,900 146 Movares for fundscitied Accounts (Enter positive) \$ 1,900 147 Moves Receivable \$ 1,900 158 Moves Receivable \$ 1,900 159 Moves Receivable \$ 1,900 150 Prepayments \$ 1,900 151 Moves Receivable \$ 1,900 152 Moves Receivable \$ 1,900 153 Moves Receivable \$ 1,900 154 Moves Receivable \$ 1,900 155 Moves Receivable \$ 1,900 156 Moves Receivable \$ 1,900 157 Moves Receivable \$ 1,900 158 Moves Receivable \$ 1,900 159 Moves Receivable \$ 1,900 150 Moves			Ś	1.194
135 Temporary Cash Investments	132	Special Deposits		
141 Customer Accounts Receivable \$ 8,775				
143 Allowance for Uncollectible Accounts (Enter positive) 144 Notes Receivable from Associated Companies 145 Accounts Receivable from Associated Companies 146 Notes Receivable from Associated Companies 151 Plant Materials and Supplies 152 Plant Materials and Supplies 152 Plant Materials and Supplies 173 Accrued Interest Receivable 173 Accrued Interest Receivable 174 Accrued Interest Receivable 175 Accrued Interest Receivable 186 Miscellaneous Current and Accrued Assets 187 Miscellaneous Current Palos 188 Miscellaneous Current Palos 189 Accrued Interest Receivable 180 Accountable Debt Policy (South State Sta	141	Customer Accounts Receivable	\$	8,775
144 Notes Receivable from Associated Companies 146 Notes Receivable from Associated Companies 146 Notes Receivable from Associated Companies 151 Part Materials and Supplies 152 Prepayments 152 Prepayments 152 Prepayments 152 Prepayments 153 Part Materials and Supplies 154 Notes Receivable 154 Notes Receivable 155 Notes Re				
146 Notes Receivable from Associated Companies				
151 Plant Materials and Supplies				
152 Prepayments				
Deferred Debts				
182 Extraordinary Property Losses	Deferred Debits			
186 Miscellaneous Deferred Debits 190 Accumulated Deferred Income Taxes				
EQUITY	186	Miscellaneous Deferred Debits		
Equity				
200 Preferred Stock Issued S				
207 Premium on Capital Stock 212 Discount on Capital Stock 213 Capital Stock Expense \$ 238.651 214 Capital Stock Expense \$ 238.651 214 Capital Stock Expense \$ 238.651 215 Capital Stock Expense \$ 238.651 216 Capital Stock 218 Capital Stock 218 Proprietary Capital Stock 218 Proprietary Capital Stock 218 Proprietary Capital Stock 218 Proprietary Capital 221 Stonds 223 Advances from Associated Companies 224 Other Long-Term Debt 221 Stonds 223 Advances from Associated Companies 224 Other Long-Term Debt 223 Accounts Payable \$ 17,079 233 Accounts Payable \$ 17,079 233 Accounts Payable \$ 17,079 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 251 Unamortized Premium on Debt 252 Advances for Construction \$ - 253 Construction \$ - 253 Construction \$ - 253 Construction \$ - 253 Construction \$ - 254 Construction \$ - 255 Construction \$ - 255 Construction \$ - 255 Construction \$ - 255 Construction \$ - 257 Accountated Deferred Income Taxes - Accelerated Depreciation 283 Accrumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Accelerated Depreciation 257 Accumulated Deferred Income Taxes - Accelerated Depreciation 258 Accumulated Deferred Income Taxes - Accelerated Depreciation 259 Accumulated Deferred Income Taxes - Accelerated Depreciation 250 Accumulated Deferred Inco				-
212 Discount on Capital Stock			ş	
213			\$	106,864
214 Appropriated Retained Famings \$ 8,284			\$	238,651
216 Reacquired Capital Stock 218 Proprietary Capital	214	Appropriated Retained Earnings		
218 Proprietary Capital			\$	8,284
221 Bonds 223 Advances from Associated Companies 224 Other Long-Term Debt 223 Accounts Payable \$ 17,079 223 Notes Payable 223 Accounts Payable to Associated Companies 224 Notes Payable to Associated Companies 225 Customer Deposits 226 Accrued Taxes 227 Accrued Interest 228 Accrued Taxes 229 Accrued Interest 229 Accrued Interest 229 Matured Long-Term Debt 220 Matured Long-Term Debt 220 Matured Long-Term Debt 220 Matured Interest 221 Unamortized Premium on Debt 222 Advances for Construction \$ - 225 Unamortized Premium on Debt 225 Unamortized Premium on Debt 226 Advances for Construction \$ - 226 Injuries and Damages Reserve 227 Accumulated Deferred Income Taxes - Accelerated Depreciation 227 Accumulated Deferred Income Taxes - Accelerated Depreciation 228 Accumulated Deferred Income Taxes - Other 229 Accumulated Deferred Income Taxes - Other 229 Accumulated Deferred Income Taxes - Other 220 Accumulated Deferred I	218			
223 Advances from Associated Companies		Ronds		
Current and Accrued Liabilities 231 Accounts Payable 232 Notes Payable 233 Accounts Payable 233 Accounts Payable to Associated Companies 234 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities 251 Miscellaneous Current and Accrued Liabilities 252 Advances for Construction \$	223	Advances from Associated Companies		
231 Accounts Payable				
233 Accounts Payable to Associated Companies 236 Accrued Taxes 237 Accrued Interest 238 Accrued Townser 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities Deferred Credits 251 Lonamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits Operating Reserves 264 Property Insurance Reserve 265 Injuries and Damages Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 266 Miscellaneous Operating Reserves 267 Injuries and Damages Reserve 268 Miscellaneous Operating Reserves 269 Persions and Benefits Reserve 260 Miscellaneous Operating Reserves 270 Accountabled Operating Reserves 281 Accountabled Amortization of CIAC 282 Accountabled Deferred Income Taxes - Accelerated Depreciation 282 Accountabled Deferred Income Taxes - Other WATER UTILITY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Lakes, River and Other Intakes 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Land Infiltration Galleries and Tunnels 309 Supply Mains 310 Power Generation Equipment 311 Pumping Equipment 312 Pumping Equipment 313 Hughrans 314 Meters and Improvements 315 Accumulated Springs 316 Accumulated Springs 317 Accumulated Springs 318 Accumulated Springs 319 Power Generation Equipment 310 Power Generation Equipment 311 Pumping Equipment 312 Accumulated Springs 313 Supply Mains 314 Accumulated Springs 315 Accumulated Springs 316 Accumulated Springs 317 Accumulated Springs 318 Accumulated Springs 319 Power Generation Equipment 310 Accumulated Springs 310 Power Generation Equipment 311 Pumping Equipment 311 Pumping Equipment 312 Accumulated Springs 313 Accumulated Springs 314 Accumulated Springs 315 Accumulated Springs 316 Accumulated Springs 317 Accumulated Springs 318 Accumulated Springs 319 Accumulated Springs 320 Accumulated Springs 331 Accumulated Springs 332 Accumulated Springs 333 Accumulated Springs 334 Accumulated Springs 335 Accumulated Springs 336 Ac	231	Accounts Payable	\$	17,079
244 Notes Payable to Associated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238 Accrued Notered Taxes 239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities Deferred Credits 251 Unamortized Premium on Debt 252 Advances for Construction 253 Other Deferred Credits Coperating Reserves 261 Property Insurance Reserve 262 Property Insurance Reserve 263 Pensions and Benefits Reserve 263 Pinsions and Damages Reserve 263 Pinsions and Benefits Reserve 265 Miscellaneous Operating Reserves Contributions in Aid of Construction 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC 3 Cacumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other WATER UTILITY PLANT ACCOUNTS (301-348) 301 Organization 302 Franchises 303 Land and Land Rights 304 Structures and Improvements 305 Collecting and Impounding Reservoirs 306 Lakes, River and Other Intakes 307 Wells and Springs 308 Infiltration Galleries and Tunnels 310 Power Generation Equipment 311 Pumping Equipment 312 Pumping Equipment 313 Power Generation Equipment 314 Transmission and Distribution Mains 315 Services 316 Services 317 Accumulated Deferred Income Taxes - Other 318 Advances of the Amortization of CIAC 319 Supply Mains 310 Organization 310 Power Generation Equipment 311 Pumping Equipment 312 Cacumulated Services and Standpipes 313 Services 334 Meters and Meter Installations 335 Services 336 Backflow Prevention Devices 337 Other Plant and Miscellaneous Equipment 340 Office Furniture and Equipment 341 Transpission and Distribution Mains 343 Other Plant and Miscellaneous Equipment 344 Transportation Equipment 355 Cacumulated Deferred Income Taxes Other 346 Office Furniture and Equipment 347 Transportation Equipment 348 Accumulated Accumulated Accumulated Deferred Income Taxes Other 349 Office Furniture and Equipment 340 Office Furniture and Equipment 341 Transportati				
236 Accrued Taxes				
237 Accrued Interest 238 Accrued Dividends 239 Matured Long-Term Debt 240 Matured Long-Term Debt 240 Matured Long-Term Debt 241 Miscellaneous Current and Accrued Liabilities 252 Miscellaneous Current and Accrued Liabilities 252 Advances for Construction \$				
239 Matured Long-Term Debt 240 Matured Interest 241 Miscellaneous Current and Accrued Liabilities 241 Miscellaneous Current and Accrued Liabilities 242 Manmortized Premium on Debt 252 Advances for Construction 5 - 253 Other Deferred Credits 252 Advances for Construction 5 - 253 Other Deferred Credits 261 Property Insurance Reserve 262 Property Insurance Reserve 263 Persons and Benefits Reserve 263 Pensions and Benefits Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserve 271 Contributions in Aid of Construction 271 Contributions in Aid of Construction 5 - 271 Contributions in Aid of Construction 5 - 271 Contributions in Aid of Construction 272 Accumulated Amortization of CIAC 5 - 2 - 272 Accumulated Deferred Income Taxes - Accelerated Depreciation 283 Accumulated Deferred Income Taxes - Other 283 Accumulated Deferr				
240 Matured interest 241 Miscellaneous Current and Accrued Liabilities 251 Unamortized Premium on Debt 251 Unamortized Premium on Debt 252 Advances for Construction 5				
Deferred Credits				
251 Unamortized Premium on Debt		Miscellaneous Current and Accrued Liabilities		
252 Advances for Construction 253 Other Deferred Credits		Unamortized Premium on Debt		
261 Property Insurance Reserve 262 Property Insurance Reserve 263 Pensions and Benefits Reserve 263 Pensions and Server 264 Pensions 265 Pensions	252	Advances for Construction	\$	
261 Property Insurance Reserve 263 Injuries and Damages Reserve 263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves 265 Miscellaneous Operating Reserves 271 Contributions in Aid of Construction 5				
263 Pensions and Benefits Reserve 265 Miscellaneous Operating Reserves	261	Property Insurance Reserve		
265 Miscellaneous Operating Reserves				
271 Contributions in Aid of Construction \$	265	Miscellaneous Operating Reserves		
272 Accumulated Amortization of CIAC S - Accumulated Deferred Income Taxes - Accelerated Depreciation 281 Accumulated Deferred Income Taxes - Uberalized Depreciation 282 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Uberalized Depreciation S 10,561 302 Franchised Deferred Income Taxes - Other S 10,561 302 Franchised S - 303 303 Land and Land Rights S 9,183 304 Structures and Improvements S 19,880 305 Collecting and Impounding Reservoirs S - 306 Lakes, River and Other Intakes S - 307 Wells and Springs S - 307 Wells and Springs S - 307 Wells and Springs S - 308 Infiltration Galleries and Tunnels S - 308 10,900 Mains S - 300			<	
Accumulated Deferred Income Taxes 281 Accumulated Deferred Income Taxes - Accelerated Depreciation 282 Accumulated Deferred Income Taxes - Department 283 Accumulated Deferred Income Taxes - Other 283	272	Accumulated Amortization of CIAC		
282 Accumulated Deferred Income Taxes - Uberalized Depreciation 283 Accumulated Deferred Income Taxes - Other	Accumulated Defe	rred Income Taxes		
283 Accumulated Deferred Income Taxes - Other				
301 Organization S 10,561	283	Accumulated Deferred Income Taxes - Other		
302 Franchises S			Ś	10.561
304 Structures and Improvements \$ 196,860 305 Collecting and Impounding Reservoirs \$ - 306 Lakes, River and Other Intakes \$ - 307 Wells and Springs \$ - 308 Infiltration Calleries and Tunnels \$ - 309 Supply Mains \$ - 310 Power Generation Equipment \$ - 311 Pumping Equipment \$ 21,624 320 Water Treatment Equipment \$ 61,385 330 Distribution Reservoirs and Standpipes \$ - 331 Transmission and Distribution Mains \$ 2,229 333 Services \$ 4,863 334 Meters and Meter Installations \$ 817 335 Backflow Prevention Devices \$ - 339 Other Plant and Miscellaneous Equipment \$ 3,637 340 Office Furniture and Equipment \$ - 341 Transportation Equipment \$ - 342 Tools, Shop and Garage Equipment \$ -	302	Franchises	\$	-
305 Collecting and Impounding Reservoirs S -				
307 Wells and Springs		Collecting and Impounding Reservoirs	\$	-
308 Infiltration Galleries and Tunnels S		Lakes Diver and Other Intakes	Ś	-
310 Power Generation Equipment \$ 311 Pumping Equipment \$ \$ 21,624 320 Water Treatment Equipment \$ \$ 61,385 330 Distribution Reservoirs and Standpipes \$ 331 Transmission and Distribution Mains \$ 2,229 333 Services \$ 4,863 334 Meters and Meter Installations \$ 817 335 Hydrants \$ \$ 336 Backflow Prevention Devices \$ 339 Other Plant and Miscellaneous Equipment \$ 34,637 340 Office Furniture and Equipment \$ 341 Transportation Equipment \$ 343 Tools, Shop and Garage Equipment \$ 343 Tools, Shop and Garage Equipment \$ 343 Tools, Shop and Garage Equipment \$ 344 Tools, Shop and Garage Equipment \$ 345 Tools, Shop and Garage Equipment \$ 346 Tools, Shop and Garage Equipment \$ 347 Tools, Shop and Garage Equipment \$ 348 Tools, Shop and Garage Equipment \$ 349 Tools, Shop and Garage Equipment \$ 340 Tools, Shop and Garage Equipment \$ 341 Tansportation Equipment \$ 342 Tansportation Equipment \$ 343 Tools, Shop and Garage Equipment \$ 344 Tansportation Equipment \$ 345 Tansportation Equipment \$ 346 Tansportation Equipment \$ 347 Tansportation Equipment \$ 348 Tansportation Equipment \$ 349 Tansportation Equipment \$ 340 Tansportation Equipment \$ 341 Tansportation Equipment \$ 342 Tansportation Equipment \$ 343 Tansportation Equipment \$ 344 Tansportation Equipment \$ 345 Tansportation Equipment \$ 346 Tansportation Equipment \$ 347 Tansportation Equipment \$ 348 Tansportation Equipment \$ 349 Tansportation Equipment \$ 340 Tansportation Equipment \$ 341 Tansportation Equipment \$	306			
311 Pumping Equipment \$ 21,624 320 Water Treatment Equipment \$ 61,385 330 Distribution Reservoirs and Standpipes \$ - 331 Transmission and Distribution Mains \$ 2,229 333 Services \$ 4,863 334 Meters and Meter Installations \$ 817 335 Hydrants \$ - 336 Backflow Prevention Devices \$ - 339 Other Plant and Miscellaneous Equipment \$ 34,637 340 Office Furniture and Equipment \$ - 341 Transportation Equipment \$ - 343 Tools, Shop and Garage Equipment \$ -	306 307 308	Wells and Springs Infiltration Galleries and Tunnels	\$	-
320 Water Treatment Equipment \$ 61,385 330 Distribution Reservoirs and Standpipes \$ - 331 Transmission and Distribution Mains \$ 2,229 333 Services \$ 4,863 334 Meters and Meter Installations \$ 817 335 Hydrants \$ - 336 Backflow Prevention Devices \$ - 339 Other Plant and Miscellaneous Equipment \$ 34,637 340 Office Furniture and Equipment \$ - 341 Transportation Equipment \$ - 343 Tools, Shop and Garage Equipment \$ -	306 307 308 309	Wells and Springs Infiltration Galleries and Tunnels Supply Mains	\$ \$ \$	-
331 Transmission and Distribution Mains \$ 2,229 333 Services \$ 4,863 34 Meters and Meter Installations \$ 817 355 Hydrants \$ - 336 Backflow Prevention Devices \$ - 339 Other Plant and Miscellaneous Equipment \$ 34,637 340 Office Furniture and Equipment \$ - 341 Transportation Equipment \$ - 343 Tools, Shop and Garage Equipment \$ -	306 307 308 309 310	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	\$ \$ \$ \$	-
333 Services \$ 4,863 334 Meters and Meter Installations \$ 817 335 Hydrants \$ - 336 Backflow Prevention Devices \$ - 339 Other Plant and Miscellaneous Equipment \$ 34,637 340 Office Furniture and Equipment \$ - 341 Transportation Equipment \$ - 343 Tools, Shop and Garage Equipment \$ -	306 307 308 309 310 311	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment	\$ \$ \$ \$ \$	- - - 21,624
335 Hydrants	306 307 308 309 310 311 320 330	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes	\$ \$ \$ \$ \$ \$	- - 21,624 61,385
336 Backflow Prevention Devices \$ - 339 Other Plant and Miscellaneous Equipment \$ 34,637 340 Office Furniture and Equipment \$ - 341 Transportation Equipment \$ - 343 Tools, Shop and Garage Equipment \$ -	306 307 308 309 310 311 320 330 331 333	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	21,624 61,385 - 2,229 4,863
340 Office Furniture and Equipment S - 341 Transportation Equipment S - 343 Tools, Shop and Garage Equipment S -	306 307 308 309 310 311 320 330 331 333	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Ustreburne Standpipes Transmission and Distribution Mains Services Meters and Meter Installations	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	21,624 61,385 - 2,229 4,863
341 Transportation Equipment \$ - Tools, Shop and Garage Equipment \$ -	306 307 308 309 310 311 320 330 331 333 344 335	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 21,624 61,385 - 2,229 4,863 817 -
343 Tools, Shop and Garage Equipment \$ -	306 307 308 309 311 311 320 330 331 333 334 335 336	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Ustribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 21,624 61,385 - 2,229 4,863 817 -
244 Lauriatori y Edulpinent 5 -	306 307 308 309 310 311 322 333 331 333 333 334 335 336 336 339	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Ustribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Transportation Equipment Transportation Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 21,624 61,385 - 2,229 4,863 817 34,637
	306 307 308 309 310 311 322 330 331 333 334 333 344 341	Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Uistribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 21,624 61,385 - 2,229 4,863 817 - 34,637

	345	Power Operated Equipment	\$	-
	346	Communication Equipment	\$	
		Computer & electronic Equipment Miscellaneous Equipment	\$	3,972 53,317
INCOME AC			Ş	55,517
Utility Oper				
		Operating Revenue Operating Expenses	\$	29,055 31.921
		Depreciation Expense	\$	
		Amortization of Utility Plant Acquisition Adjustment		
	407	Amortization Expense (no CIAC) Taxes Other than Income	\$	
	409	Income Taxes	\$	-
	410		\$	-
		Provision for Deferred Income Taxes - Credit Investment Tax Credit	\$	
		Income from Utility Plant Leased to Others		
		Gain/Loss from Utility Property Sales	\$	
		Revenues from Merchandising, Jobbing, and Contract Work Cost and Expenses of Merchandising, Jobbing, and Contract Work		
		Interest and Dividend Income		
		Nonutility Income		
		Nonutility Expenses		
		Extraordinary Income Extraordinary Deductions		
Taxes Appli	icable to	Nonutility Income and Deductions	-	
		Taxes Other than Income - Nonutility	\$	-
		Income Taxes - Nonutility Provision for Deferred Income Taxes - Debit - Nonutility	\$	
	411.2	Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
Interest Exp		Interact Evnance		
		Interest Expense Amortization of Debt Discount and Expense		
	429	Amortization of Premium on Debt		
Retained E		Account (435-439)		(2.25-)
		Balance Transferred from Income Appropriations of Retained Earnings	\$	(2,866)
		Preferred Stock Dividends Declared	\$	
	438	Common Stock Dividends Declared	\$	-
OPERATING		Adjustment to Retained Earnings UE ACCOUNTS (460-475)	\$	-
		Unmetered Water Revenue	\$	29,055
		1 Metered Sales to Residential Customers	\$	-
		2 Metered Sales to Commercial Customers 3 Metered Sales to Industrial Customers	\$	
		4 Metered Sales to Public Authorities	\$	
	461	5 Metered Sales to Multiple Family Dwellings	\$	-
		1 Public Fire Protection 2 Private Fire Protection	\$	
		Other Sales to Public Authorities	\$	- :
	465	Sales to Irrigation Customers	\$	
		Sales for Resale	\$	-
		Interdepartmental Sales Special Contract/Agreement Revenue	Ś	
		Forfeited Discounts	\$	-
		Miscellaneous Service Revenues	\$	-
		Rents From Water Property Interdepartmental Rents	\$	
		Other Water Revenues	\$	
005047104	475	Cross Connection Sales & Services Revenues IAINTENANCE EXPENSE ACCOUNTS (601-675)	\$	
		naint enance expense accounts (601-675) nd Expenses		
		Salaries and Wages - Employees	\$	
		Salaries and Wages - Officers, Directors and Majority Stockholders	\$	-
		Employee Pensions and Benefits Purchased Water	Ś	
	611	Telephone/Communications	\$	2,395
		Purchased Power	\$	2,622
		Fuel for Power Production Utilities - Other	\$	-
	618	Chemicals & testing	\$	1,326
		Office Supplies (excluding postage)	\$	11
		Postage Materials and Supplies	\$	722 100
	621	Repairs to Water Plant	\$	-
		Contractual Services - Engineering	\$	-
		Contractual Services - Accounting Contractual Services - Legal	\$	-
	634	Contractual Services - Management Fees	\$	6,004
	635	Contractual Services - Testing/Sampling	\$	1,796
		Contractual Services - Other Contractual Services - Billing/Collections	\$	1,800 3.930
		Contractual Services - Billing/Collections Contractual Services - Meter Reading	\$	7,800
	639	Contractual Services - Other	\$	
		Rental of Building/Real Property Rental of Equipment	\$	529
		Small Tools	\$	-
	648	Computer & Electronic Expenses	\$	-
		Transportation Expenses	\$	-
		Insurance - Vehicle Insurance - General Liability	\$	2,376
	658	Insurance - Workman's Compensation	\$	-,
		Insurance - Other	\$	-
		Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense	\$	-
		Regulatory Commission Expense - Annothization of Nate Case Expense	\$	
	668	Water Resource Conservation Expense	\$	-
		Bad Debt Expense Cross Connection Control Program Expense	\$	-
		Cross Connection Control Program Expense Cross Connection Testin & Maintenance Services	\$	
	672	System Capactiy Development Program Expense		
		Training & Certification Expense	\$	-
		Consumer Confidence Report Miscellaneous Expenses	\$	512

NOTES

Notes and explanations:

INCOME STATEMENT

400	Operating Revenue	\$ 29,055
401	Operating Expenses	\$ 31,921
403	Depreciation Expense	\$ -
406	Amortization of Utility Plant Acquisition Adjustment	\$ -
407	Amortization Expense	\$ -
408	Taxes Other Than Income Taxes (total)	\$ -
409	Income Taxes	\$ -
410.1	Provision for Deferred Income Taxes - debit	\$ -
411.1	Provision for Deferred Income Taxes - credit	\$ -
412	Investment Tax Credit	\$ -
413	Income From Utility Plant Leased to Others	\$ -
419	Interest & Dividend Income	\$ -
427	Interest Expense	\$ -
428-429	Amortization of Premium/Discount on Debt	\$ -
414	Gains/Losses From Utility Property Disposition (net)	\$ -
433-434	Extraordinary Income/deductions (net)	\$ -
	NET UTILITY OPERATING INCOME	\$ (2,866)
421	Nonutility Income	\$ -
415	Revenue From Merchandising, Jobbing, & Contracts	\$ -
426	Nonutility Expense	\$ -
408.2	Nonutility Taxes Other Than Income Tax	\$ -
409.2	Nonutility Income Taxes	\$ -
	Nonutility Deferred Income Taxes	\$ -
411.2	Nonutility Provision for Deferred Income Taxes Credit	\$ -
416	Cost & Expense of Merchandising, Jobbing, Contracts	\$ -
	Net Income	\$ (2,866)

LAKESHORE WATER

Please do not submit to PUC until figures are balanced.

101	Utility Plant in Service (excluding CIAC)	\$ 399,448
	Accumulated Depreciation & Amortization	\$ 39,430
	Subtotal	
	Other Utility Plant	\$ -
	Commission Approved Construction Work in Progress (CWIP)	\$ -
	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
190	Accumulated Deferred Income Taxes (asset) Subtotal	
	Net Utility Plant	
	The Guilly Flame	ψ 300,010
131	Cash	\$ 1,194
132	Special Deposits	\$ 890
	Accounts Receivable	\$ 8,775
	Accumulated Provision for Uncollectible Accounts	\$ -
	Notes Receivable Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ -
	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	
181-186	Deferred Debits	\$ -
	Total Assets	\$ 370,878
252	Advances for Construction	\$ -
	CIAC	\$ -
272	Accumulated Amortization of CIAC	\$ -
	Net CIAC & Advances for Construction	\$ -
	and the second s	
	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127	Miscellaneous Nonutility Investments Nonutility Plant & Investment	
	Nondanty Flant & Investment	۲
221-224	Long-Term Debt	\$ -
	Long-Term Debt Accounts Payable	\$ 17,079
231 232	Accounts Payable Notes Payable	\$ 17,079 \$ -
231 232 233	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies	\$ 17,079 \$ - \$ -
231 232 233 234	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies	\$ 17,079 \$ - \$ - \$ -
231 232 233 234 235	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits	\$ 17,079 \$ - \$ - \$ - \$ -
231 232 233 234 235 236	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes	\$ 17,079 \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits	\$ 17,079 \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Uiberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Uiberalized Depreciation Accumulated Deferred Income Taxes-Other Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207 211 212 213 214 215 216	Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Other Accumulated Deferred Income Taxes-Accelerated Amortization Accumulated Deferred Income Taxes-Cother Total Liabilities Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ 17,079 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

STATS

Operating Revenues			Assets & Other Debits		
Flat Rate	\$	29,055	Utility Plant	\$	399,448
Metered - Residential	\$	-	Less: Depreciation & Amortization Reserve	\$	39,430
Metered - Commercial	Ś	_	Other Property & Investments	\$	2,084
Irrigation (including golf courses)	\$	_	Materials and Supplies	\$	_,00.
Fire Protection	\$	_	Other Current & Accrued Assets	\$	8,775
Other Sales of Water	Ś	_	Deferred Debits	\$	-
Other Operating Revenue	\$	_	Total Assets & Other Debits	\$	370,878
Total Operating Revenues	\$	29,055		Ψ	0.0,0.0
and a parameter of the	•		Liabilities & Other Credits		
Operating Expenses			Capital/Common Stock	\$	345,515
Purchased Water	\$	-	Retained Earnings	\$	8,284
Purchased Power	\$	2,622	Long-Term Debt	\$	-
Water Treatment	\$	3,122	Customer Deposits	\$	-
Supplies and Expenses	\$	6,644	Other Current & Accrued Liabilities	\$	17,079
Repairs of Plant	\$	-	Advances for Construction	\$	-
Administrative & General	\$	19,533	Other Deferred Credits	\$	-
Total Operating Expenses	\$	31,921	Contributions in Aid of Construction	\$	-
			Accumulated Deferred Income Taxes	\$	-
Other Revenue Deductions			Total Liabilities & Other Credits	\$	370,878
Depreciation & Amortization	\$	-			
Operating Income Taxes	\$	-	Average Number of Customers		
Other Operating Taxes	\$	-	Flat Rate		47
Uncollectible Revenue/Bad Debt Expense	\$	-	Metered - Residential		-
Total Revenue Deductions	\$	-	Metered - Commercial		-
Total Expenses and Deductions	\$	31,921	Irrigation (including golf courses)		-
			Fire Protection		-
Other Income	\$	-	Other		-
Interest on Long-Term Debt			Total Customers		47
Other Interest Charges	\$	-			
Other Income Deductions	\$	-			
Net Operating Income (or Loss)	\$	(2,866)			