



## e-FILING REPORT COVER SHEET

COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)  
RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number:

Report is required by: OAR

Statute

Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number:

List Key Words for this report. We use these to improve search results.

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us)

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



# **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**

2020

## **COMPANY NAME**

DWF Round Lake Park and Utilites

**OREGON PUBLIC UTILITY COMMISSION**

**PO BOX 1088**

**SALEM OR 97308-1088**

	FM763 - revised 9/21/2020	

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@state.or.us](mailto:puc.filingcenter@state.or.us).

- 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@STATE.OR.US**

DWF Round Lake Park and Utilites

**Complete Address of Reporting Utility**

Line 1: 4000 Round Lake Road

Line 2:

City: Klamath Falls

State: OR

Zip: 97601

phone: 541-281-7143

email: roundlakeoffice@gmail.com

fax:

website:

**Name and title of person responsible for report**

Name: Alan Munitz

Title: Manager of Park

Phone: 541-281-7143

Email: roundlakeoffice@gmail.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.

DWF Round Lake Park and Utilities

**Provide the following information for the contact person regarding this report**

Name:	Alan Munitz
Address:	4000 Round Lake Road, Klamath Falls, OR 97601
Phone:	541-281-7143
Email:	roundlakeoffice@gmail.com

**Provide the following information for where the utility's books and records are located**

Name:	office
Address:	4000 Round Lake Road, Klamath Falls, OR 97601
Phone:	541-281-7143
Email:	roundlakeoffice@gmail.com

**Provide the following information of any audit group reviewing records and/or operations**

Name:	n/a
Address:	
Phone:	
Email:	

Date of original organization of the utility (month, day, year):

**Provide the following information for all utility officers and directors**

Name	Title	Phone #	Email
Thomas Larkin III	Principal Owner	323-314-6029	tlarkin@coastmhp.com
Oliver Pilco	Partner	310-993-7584	opilco@coastmhp.com

**Provide the following information for legal counsel, accountants, and others not on utility's general payroll**

Name	Title	Phone #	Email

DWF Round Lake Park and Utilities			
<b>Select business type</b>		<b>Select ownership type</b>	
Private/Investor Owned		Partnership	
		<b>Select accounting method</b>	
		cash	

INSTRUCTIONS: IF THE UTILITY IS A SOLE PROPRIETORSHIP OR PARTNERSHIP, COMPLETE PART A AND PROVIDE THE NAMES AND ADDRESSES OF ALL PERSONS HAVING ANY INTEREST OR EQUITY IN THE UTILITY AND THE AMOUNT OF SUCH EQUITY. IF THE UTILITY IS A CORPORATION, COMPLETE PARTS B AND C, AND PROVIDE THE NAMES AND ADDRESSES OF THE THREE LARGEST STOCKHOLDERS AND ALL OFFICERS AND DIRECTORS. STATE THE NUMBER OF SHARES HELD BY EACH.

**Part A: Sole Proprietorship or Partnership**

1	Name of owner or partner	Round LakeMHP LLC	
	Address	2950 Airway Ave, Suite A-9, Costa Mesa CA	
	% interest or equity	100%	
	Principal duty (if employed by company)		
2	Name of owner or partner		
	Address		
	% interest or equity		
	Principal duty (if employed by company)		
3	Name of owner or partner		
	Address		
	% interest or equity		
	Principal duty (if employed by company)		
4	Name of owner or partner		
	Address		
	% interest or equity		
	Principal duty (if employed by company)		

**Part B: Corporation**

1	Name of stockholder/director/officer		
	Title		
	Address		
	# shares owned		
2	Name of stockholder/director/officer		
	Title		
	Address		
	# shares owned		
3	Name of stockholder/director/officer		
	Title		
	Address		

	# shares owned	
4	Name of stockholder/director/officer	
	Title	
	Address	
	# shares owned	

**Part C: Corporation - Shares Outstanding**

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



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.

<b>Products or Services SOLD to Affiliated Interests</b>			
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
		5/1/2019	
			\$ -
<b>Products or Services PURCHASED from Affiliated Interests</b>			
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Round Lake MHP LLC	Accounting/Bookkeeping, Maintenance, Labor, Procurement	5/1/2019	~\$30-35,0000
			\$ -
			TOTAL \$ -

**Explanations or Notes**  
 The utility is a wholly owned subsidiary of Round Lake MHP LLC, which bills the utility at cost for services rendered. We don't have a complete accounting of the final year's expenses as served due to the prior nature of bookkeeping associated with affiliated service comingling. Our best professional estimate is between \$30,000 and \$ 35,000.

DWF Round Lake Park and Utilities				gal or cf	
<b>Consumption and Revenue</b>					
	<b>Act #</b>	<b># customers at year beginning</b>	<b># customers at year end</b>	<b>Total Quantity water sold</b>	<b>revenues</b>
Unmetered (flat rate) water sales	460	65	65		\$ 26,021
Metered sales to RESIDENTIAL customers	461.1	n/a			
Metered sales to COMMERCIAL customers	461.2	n/a			
Metered sales to INDUSTRIAL customers	461.3	n/a			
Other metered sales to public authorities	461.4	n/a			
Metered sales to multiple family dwellings	461.5	n/a			
Public fire protection revenue	462.1	n/a			
Private fire protection revenue	462.2	n/a			
Other Sales to public authorities	464	n/a			
Sales to irrigation customers	465	n/a			
Sales for resale	466	n/a			
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		65	65	-	\$ 26,021
<b>Revenue other than water sales</b>					
	<b>Act #</b>	<b>revenues</b>	<b>Total Operating Revenue</b>		
Forfeited discounts	470		\$ 26,021		
Miscellaneous service revenues	471				
Rents from water property	472				
Interdepartmental rents	473				
Other	474				
Cross Connection sales & services revenues	475				
Total		\$ -			
<b>Average Monthly Consumption and Bill</b>					
	<b>Act #</b>	<b>Average Monthly Consumption per customer</b>	<b>Average Monthly Revenue per customer</b>		
Unmetered (flat rate) water sales	460		33.36		
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				

Act #	<b>TAXES OTHER THAN INCOME TAX</b>	
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 #	<b>INCOME TAXES</b>	
409.1	Federal Income Tax	
409.11	State Income Tax	
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ -
Act #	<b>DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES</b>	
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	\$ -
<b>GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)</b>		
	<b>Description</b>	<b>Amount</b>
	Total	\$ -

<b>Act #</b>		<b>Expense amount</b>
601	Salaries and Wages - employees	\$ 26,760
603	Salaries and Wages – officers, directors, and majority stockholders	
604	Employee Pensions & Benefits	
610	Purchased Water	
611	Telephone/Communications	\$ 633
615	Purchased Power	\$ 12,000
616	Fuel for Power Production	\$ 10,800
617	Utilities - Other (garbage, natural gas)	
618	Chemicals & testing	\$ 2,000
619	Office Supplies (excluding postage)	\$ 750
619.1	Postage	\$ 1,000
620	Materials & Supplies (O&M)	\$ 3,542
621	Repairs of Water Plant	\$ 575
631	Contractual Services - engineering	
632	Contractual Services - accounting	
633	Contractual Services - legal	
634	Contractual Services - management	
635	Contractual Services – testing / sampling	\$ 10,800
636	Contractual Services – labor	
637	Contractual Services - billing/collections	
638	Contractual Services - meter reading	
639	Contractual Services - other	\$ 3,090
641	Rental of Building / Real Property	
642	Rental of Equipment	
643	Small Tools	\$ 1,200
648	Computer and electronic Expenses	
650	Transportation Expenses	
656	Insurance - Vehicle	
657	Insurance – General Liability	
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)	\$ 2,172
668	Conservation Expense	
670	Bad Debt Expense	
671.1	Cross Connection Control Program Expense	
671.2	Cross Connection Testing & Maintenance Services	
673	Training & Certification Expense	
674	Consumer Confidence Report	\$ 125
675	Miscellaneous Expense	
	<b>TOTAL</b>	<b>\$ 75,447</b>

DWF Round Lake Park and Utilities

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	Adjustments	End of year balance
301	Organization					\$ -
302	Franchises					\$ -
303	Land & land rights					\$ -
304	Structures & improvements					\$ -
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					\$ -
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)					\$ -
339	Other plant & miscellaneous equipment					\$ -
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					\$ -
348	Miscellaneous equipment					\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of unusual changes in utility plant during the year:

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	\$	-	
End of year balance	\$	-	

\* Explain any adjustments:

DWF Round Lake Park and Utilities

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

<u>Act #</u>	<u>annual depreciation expense</u>	<u>acc dep balance beg of year</u>	<u>accruals booked to acc dep</u>	<u>plant retired charged to acc dep</u>	<u>Adjustments*</u>	<u>acc dep balance end of year</u>
301	Organization					
302	Franchises					
303	Land & land rights					
304	Structures & improvements					\$ -
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					\$ -
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)					\$ -
339	Other plant & miscellaneous equipment					\$ -
340	Office furniture & equipment					\$ -
341	Transportation equipment					\$ -
343	Tools, shop & garage equipment					\$ -
344	Laboratory equipment					\$ -
345	Power operated equipment					\$ -
346	Communication equip					\$ -
347	Electronic & computer Equipment					\$ -
348	Miscellaneous Equipment					\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

\*Explanation of any adjustments made:

DWF Round Lake Park and Utilites		
215	Unappropriated Retained Earnings (beginning of year balance)	
435	Balance transferred from income	\$ (49,426)
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)	\$ (49,426)

\* Explanation of any adjustments made to Retained Earnings



DWF Round Lake Park and Utilities

For account information not already entered, please enter amounts below, if applicable.

Category Act # Act Name

ASSETS AND OTHER DEBITS (101-190)

Utility Plant

101	Utility Plant in Service	\$ -
102	Utility Plant Leased to Others	
103	Property Held for Future Use	
104	Utility Plant Purchased or Sold	
105	Construction Work in Progress - Commission Approved	
108	Accumulated Depreciation of Utility Plant in Service	\$ -
110	Accumulated Amortization of Utility Plant in Service	
114	Utility Plant Acquisition Adjustments	
115	Accumulated Amortization of Utility Plant Acquisition Adjustments	

Other Property & Investments

121	Nonutility Property	
122	Accumulated Depreciation and Amortization of Nonutility Property	
123	Investment in Associated Companies	
124	Utility Investments	
125	Other Investments	
127	Other Special Funds	

Current & Accrued Assets

131	Cash	
132	Special Deposits	
134	Working Funds	
135	Temporary Cash Investments	
141	Customer Accounts Receivable	
142	Other Accounts Receivable	
143	Allowance for Uncollectible Accounts (Enter positive)	
144	Notes Receivable	
145	Accounts Receivable from Associated Companies	
146	Notes Receivable from Associated Companies	
151	Plant Materials and Supplies	
162	Prepayments	
171	Accrued Interest Receivable	
174	Miscellaneous Current and Accrued Assets	

Deferred Debits

181	Unamortized Debt Discount and Expense	
182	Extraordinary Property Losses	
186	Miscellaneous Deferred Debits	
190	Accumulated Deferred Income Taxes	

EQUITY, LIABILITIES, AND OTHER CREDITS (201-283)

Equity

201	Common Stock Issued	\$ -
204	Preferred Stock Issued	\$ -
207	Premium on Capital Stock	
211	Paid in Capital	
212	Discount on Capital Stock	
213	Capital Stock Expense	
214	Appropriated Retained Earnings	
215	Unappropriated Retained Earnings	\$ (49,426)
216	Reacquired Capital Stock	
218	Proprietary Capital	

Long Term Debt

221	Bonds	
223	Advances from Associated Companies	
224	Other Long-Term Debt	

Current and Accrued Liabilities

231	Accounts Payable	
232	Notes 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	

Deferred Credits

251	Unamortized Premium on Debt	
252	Advances for Construction	\$ -
253	Other Deferred Credits	

Operating Reserves

261	Property Insurance Reserve	
262	Injuries and Damages Reserve	
263	Pensions and Benefits Reserve	
265	Miscellaneous Operating Reserves	

Contributions in Aid of Construction

271	Contributions in Aid of Construction	\$ -
272	Accumulated Amortization of CIAC	\$ -

Accumulated Deferred Income Taxes

281	Accumulated Deferred Income Taxes - Accelerated Depreciation	
282	Accumulated Deferred Income Taxes - Liberalized Depreciation	
283	Accumulated Deferred Income Taxes - Other	

WATER UTILITY PLANT ACCOUNTS (301-348)

301	Organization	\$ -
302	Franchises	\$ -

345	Power Operated Equipment	\$ -
346	Communication Equipment	\$ -
347	Computer & electronic Equipment	\$ -
348	Miscellaneous Equipment	\$ -

INCOME ACCOUNTS (404-434)

Utility Operating Income

400	Operating Revenue	\$ 26,021
401	Operating Expenses	\$ 75,447
403	Depreciation Expense	\$ -
406	Amortization of Utility Plant Acquisition Adjustment	
407	Amortization Expense (no CIAC)	
408	Taxes Other than Income	\$ -
409	Income Taxes	\$ -
410	Provision for Deferred Income Taxes - Debit	\$ -
411	Provision for Deferred Income Taxes - Credit	
412	Investment Tax Credit	
413	Income from Utility Plant Leased to Others	
414	Gain/Loss from Utility Property Sales	\$ -
415	Revenues from Merchandising, Jobbing, and Contract Work	
416	Cost and Expenses of Merchandising, Jobbing, and Contract Work	
419	Interest and Dividend Income	
421	Nonutility Income	
426	Nonutility Expenses	
433	Extraordinary Income	
434	Extraordinary Deductions	

Taxes Applicable to Nonutility Income and Deductions

408.2	Taxes Other than Income - Nonutility	
409.2	Income Taxes - Nonutility	
410.2	Provision for Deferred Income Taxes - Debit - Nonutility	
411.2	Provision for Deferred Income Taxes - Credit - Nonutility	

Interest Expense

427	Interest Expense	
428	Amortization of Debt Discount and Expense	
429	Amortization of Premium on Debt	

Retained Earnings Account (435-439)

435	Balance Transferred from Income	\$ (49,426)
436	Appropriations of Retained Earnings	
437	Preferred Stock Dividends Declared	\$ -
438	Common Stock Dividends Declared	\$ -
439	Adjustment to Retained Earnings	

OPERATING REVENUE ACCOUNTS (460-475)

460	Unmetered Water Revenue	\$ 26,021
461	1 Metered Sales to Residential Customers	
461	2 Metered Sales to Commercial Customers	
461	3 Metered Sales to Industrial Customers	
461	4 Metered Sales to Public Authorities	
461	5 Metered Sales to Multiple Family Dwellings	
462.1	1 Public Fire Protection	
462.2	2 Private Fire Protection	
464	Other Sales to Public Authorities	
465	Sales to Irrigation Customers	
466	Sales for Resale	
467	Interdepartmental Sales	
468	Special Contract/Agreement Revenue	
470	Forfeited Discounts	
471	Miscellaneous Service Revenues	
472	Rents From Water Property	
473	Interdepartmental Rents	
474	Other Water Revenues	
475	Cross Connection Sales & Services Revenues	

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (601-675)

Source of Supply and Expenses

601	Salaries and Wages - Employees	\$ 26,760
603	Salaries and Wages - Officers, Directors and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
611	Telephone/Communications	\$ 633
615	Purchased Power	\$ 12,000
616	Fuel for Power Production	\$ 10,800
617	Utilities - Other	
618	Chemicals & testing	\$ 2,000
619	Office Supplies (excluding postage)	\$ 750
619.1	Postage	\$ 1,000
620	Materials and Supplies	\$ 3,542
621	Repairs to Water Plant	\$ 575
631	Contractual Services - Engineering	
632	Contractual Services - Accounting	
633	Contractual Services - Legal	
634	Contractual Services - Management Fees	
635	Contractual Services - Testing/Sampling	\$ 10,800
636	Contractual Services - Other	
637	Contractual Services - Billing/Collections	
638	Contractual Services - Meter Reading	

303	Land and Land Rights	\$ -	639	Contractual Services - Other	\$ 3,090
304	Structures and Improvements	\$ -	641	Rental of Building/Real Property	
305	Collecting and Impounding Reservoirs	\$ -	642	Rental of Equipment	
306	Lakes, River and Other Intakes	\$ -	643	Small Tools	\$ 1,200
307	Wells and Springs	\$ -	648	Computer & Electronic Expenses	
308	Infiltration Galleries and Tunnels	\$ -	650	Transportation Expenses	
309	Supply Mains	\$ -	656	Insurance - Vehicle	
310	Power Generation Equipment	\$ -	657	Insurance - General Liability	
311	Pumping Equipment	\$ -	658	Insurance - Workman's Compensation	
320	Water Treatment Equipment	\$ -	659	Insurance - Other	
330	Distribution Reservoirs and Standpipes	\$ -	660	Public Relations / Advertising Expense	
331	Transmission and Distribution Mains	\$ -	666	Regulatory Commission Expense - Amortization of Rate Case Expense	
333	Services	\$ -	667	Regulatory Commission Expense - Other	\$ 2,172
334	Meters and Meter Installations	\$ -	668	Water Resource Conservation Expense	
335	Hydrants	\$ -	670	Bad Debt Expense	
336	Backflow Prevention Devices	\$ -	671.1	Cross Connection Control Program Expense	
339	Other Plant and Miscellaneous Equipment	\$ -	671.2	Cross Connection Testin & Maintenance Services	
340	Office Furniture and Equipment	\$ -	672	System Capacity Development Program Expense	
341	Transportation Equipment	\$ -	673	Training & Certification Expense	
343	Tools, Shop and Garage Equipment	\$ -	674	Consumer Confidence Report	\$ 125
344	Laboratory Equipment	\$ -	675	Miscellaneous Expenses	

DWF Round Lake Park and Utilites								
Notes and explanations:								



DWF Round Lake Park and Utilites		
400	Operating Revenue	\$ 26,021
401	Operating Expenses	\$ 75,447
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	\$ (49,426)
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	
410.2	Nonutility Deferred Income Taxes	
411.2	Nonutility Provision for Deferred Income Taxes Credit	
416	Cost & Expense of Merchandising, Jobbing, Contracts	
	Net Income	\$ (49,426)

DWF Round Lake Pa		<b>Please do not submit to PUC until figures are balanced.</b>
101	Utility Plant in Service (excluding CIAC)	\$ -
108-110	Accumulated Depreciation & Amortization	\$ -
	Subtotal	\$ -
102-104	Other Utility Plant	\$ -
105	Commission Approved Construction Work in Progress (CWIP)	
114	Commission Approved Utility Plant Acquisition Adjustments	
115	Accumulated Amortization of Commission Approved Acquisition Adjustments	
190	Accumulated Deferred Income Taxes (asset)	
	Subtotal	\$ -
	Net Utility Plant	\$ -
131	Cash	
132	Special Deposits	
141-142	Accounts Receivable	\$ -
143	Accumulated Provision for Uncollectible Accounts	
144	Notes Receivable	
145-146	Accounts & Notes Receivable from Associated Companies	\$ -
151	Materials & Supplies Inventory	
133-135 & 162-174	Miscellaneous Current & Accrued Assets & Prepayments	\$ -
	Net Current & Accrued Assets	\$ -
181-186	Deferred Debits	\$ -
	Total Assets	\$ -
252	Advances for Construction	\$ -
271	CIAC	\$ -
272	Accumulated Amortization of CIAC	\$ -
	Net CIAC & Advances for Construction	\$ -
121	Nonutility Property	
122	Accumulated Depreciation & Amortization (Nonutility)	
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	\$ -
221-224	Long-Term Debt	\$ -
231	Accounts Payable	
232	Notes Payable	
233	Accounts Payable to Affiliated Companies	
234	Notes Payable to Affiliated companies	
235	Customer Deposits	
236	Accrued Taxes	
237	Accrued Interest	
238-241	Miscellaneous Current and Accrued Liabilities	\$ -
	Liabilities	\$ -

251	Premium on Unamortized Debt	
253	Other Deferred Credit	
261-265	Reserves	\$ -
	Other	\$ -
281	Accumulated Deferred Income Taxes-Accelerated Amortization	
282	Accumulated Deferred Income Taxes-Liberalized Depreciation	
283	Accumulated Deferred Income Taxes-Other	
		\$ -
	Total Liabilities	\$ -
201	Common Stock Issued	\$ -
204	Preferred Stock Issued	\$ -
207	Premium on Capital Stock	
211	Other Paid in Capital	
212	Discount on Capital Stock	
213	Capital Stock Expense	
214	Appropriated Retained Earnings	
215	Unappropriated Retained Earnings	\$ (49,426)
216	Reacquired Capital Stock	
218	Proprietary Capital (Proprietorships & Partnerships Only)	
	Total Equity	\$ (49,426)
	Total Liabilities and Equity	\$ (49,426)

DWF Round Lake Park and Utilities				
<b>Operating Revenues</b>			<b>Assets &amp; Other Debits</b>	
Flat Rate	\$	26,021	Utility Plant	\$ -
Metered - Residential	\$	-	Less: Depreciation & Amortization Reserve	\$ -
Metered - Commercial	\$	-	Other Property & Investments	\$ -
Irrigation (including golf courses)	\$	-	Materials and Supplies	
Fire Protection	\$	-	Other Current & Accrued Assets	\$ -
Other Sales of Water	\$	-	Deferred Debits	\$ -
Other Operating Revenue	\$	-	<b>Total Assets &amp; Other Debits</b>	\$ -
<b>Total Operating Revenues</b>	\$	26,021		
			<b>Liabilities &amp; Other Credits</b>	
<b>Operating Expenses</b>			Capital/Common Stock	\$ -
Purchased Water			Retained Earnings	\$ (49,426)
Purchased Power	\$	12,000	Long-Term Debt	\$ -
Water Treatment	\$	12,800	Customer Deposits	
Supplies and Expenses	\$	20,222	Other Current & Accrued Liabilities	\$ -
Repairs of Plant	\$	575	Advances for Construction	\$ -
Administrative & General	\$	29,850	Other Deferred Credits	
<b>Total Operating Expenses</b>	\$	75,447	Contributions in Aid of Construction	\$ -
			Accumulated Deferred Income Taxes	\$ -
<b>Other Revenue Deductions</b>			<b>Total Liabilities &amp; Other Credits</b>	\$ (49,426)
Depreciation & Amortization	\$	-		
Operating Income Taxes	\$	-	<b>Average Number of Customers</b>	
Other Operating Taxes	\$	-	Flat Rate	65
Uncollectible Revenue/Bad Debt Expense			Metered - Residential	-
<b>Total Revenue Deductions</b>	\$	-	Metered - Commercial	-
<b>Total Expenses and Deductions</b>	\$	75,447	Irrigation (including golf courses)	-
			Fire Protection	-
Other Income			Other	-
Interest on Long-Term Debt			<b>Total Customers</b>	65
Other Interest Charges				
Other Income Deductions	\$	-		
<b>Net Operating Income (or Loss)</b>	\$	(49,426)		