

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

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 B Water Utility (Annual Gross Revenue between \$200,000 and \$999,999)

FOR THE CALENDAR YEAR

2019

COMPANY NAME

Oregon Water Utilities - Mountain Lakes, Inc.

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

FM763 - revised 7/25/2019

INSTRUCTIONS

Oregon Water Utilities - Mountain Lakes, Inc.

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.

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 noncontiguous 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 503-378-6628 OR EMAIL AT RUSSELL.BEITZEL@STATE.OR.US

Complete Address of Reporting Utility

Line 1:	Oregon Water Utilities - Mountain Lakes, Inc
Line 2:	5391 Running Y Rd.
City:	Klamath Falls
State:	OR
Zip:	97601
phone:	(626) 543 - 2552
email:	bbahr@swwc.com
fax:	(626) 331-4848
website:	

Name and title of person responsible for report

Name:	Brian Bahr
Title:	Director, Regulatory Affairs
Phone:	(626) 543 - 2552
Email:	bbahr@swwc.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.

By clicking this box I affirm the above statement.

Provide the following information for the contact person regarding this report

Name:	Brian Bahr
Address:	1325 N. Grand Ave., Ste 100, Covina, CA 91724
Phone:	626-543-2552
Email:	bbahr@swwc.com

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

Name:	Brian Bahr
Address:	1325 N. Grand Ave., Ste 100, Covina, CA 91724
Phone:	626-543-2552
Email:	bbahr@swwc.com

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

Name:	Pricewaterhouse Coopers LLP
Address:	1000 Louisiana Street, Suite 5800, Houston, TX 77002
Phone:	713-356-4000
Email:	

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

12/27/1996

Provide the following information for all utility officers and directors

Name	Title	Phone #	Email
Rob MacLean	President & CEO	626-543-2500	rmaclean@swwc.com
Kirk B. Michael	CFO, VP Fianance & Treasurer	626-543-2500	kmichael@swwc.com
Richard Rich	СОО	626-543-2500	rrich@swwc.com
William K. Dix	VP Gen Counsel & Secretary	626-543-2500	kdix@swwc.com
Joe Park	Assoc Gen Counsel & Asst Sec	626-543-2500	jpark@swwc.com
Craig Gott	General Manager	626-543-2500	cgott@swwc.com

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

Name	Title	Phone #	Email
Irion Sanger	Legal Counsel	503-756-7533	irion@sanger-law.com

Select business type Private/Investor Owned

Select ownership type	_
Corporation	

Select accounting method
accrual

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.

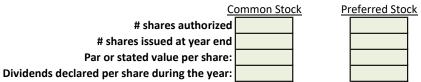
Part A: Sole Proprietorship or Partnership

1	Name of owner or partner					
	Address					
1	% interest of	or equity				
	Principal du	uty (if emplo	yed by compa	ny)		
	Name of o	vner or part	nor			
	Address					
2	Address					
-	% interest of	or equity				
	Principal duty (if employed by company)					
	Name of owner or partner					
3	Address					
	% interest of	or equity				
	Principal duty (if employed by company)					
	·					
	Name of owner or partner					
4						
1	Address					
4	Address % interest of	or equity				

Part B: Corporation

	Name of stockholder/director/officer		irector/officer	SouthWest Water Company		
1	Title					
	Address	12535 Reed Road, Sugar Land, TX 77478				
	# shares ov	vned				
	Name of st	ockholder/d	lirector/officer			
	Title					
2	Address					
	# shares ov	vned				
		Name of stockholder/director/officer				
3	Title					
5	Address					
	# shares ov	vned				
	Name of stockholder/director/officer					
4	Title					
	Address					
	# shares owned					

Part C: Corporation - Shares Outstanding



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
Southwest Water Company (excludes			
NWUS)	Administrative, Goods & Services	2-Jun-17	\$ 114,180
Northwest Utility Systems, Inc. (NWUS)	Operational, Goods & Services	2-Jun-17	\$ 509,485
			\$ 623,665

TOTAL \$ (623,665)

Explanations or Notes

gal or cf

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	538	540	53,608	\$ 298,543
Metered sales to COMMERCIAL customers	461.2	23	24	11,262	\$ 68,246
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	49	49	34,309	\$ 56,706
Sales for resale	466				
Water Sales to golf course/recreation revenue	467	1	1	98,742	\$ 69,487
Special contract/agreement revenue	468				
TOTAL		611	614	197,921	\$ 492,982

Revenue other than water sales

	Act #	revenues
Forfeited discounts	470	
Miscellaneous service revenues	471	\$ 205
Rents from water property	472	
Interdepartmental rents	473	
Other	474	\$ (1,073)
Cross Connection sales & services revenues	475	\$ 18,880
Т	otal	\$ 18,012

Total Operating Revenue \$ 510,994

Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act #	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	8.288188002	46.15691249
Metered sales to COMMERCIAL customers	461.2	39.93617021	242.0067376
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	58.34863946	96.4380102
Sales for resale	466		
Water Sales to golf course/recreation revenue	467	8228.5	5790.62
Special contract/agreement revenue	468		

TAXES AND PROPERTY SALES

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 724
408.12	Payroll Tax	\$ 6,580
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 7,304

Act # INCOME TAXES

409.1	Federal Income Tax	\$ (23,661)
409.11	State Income Tax	\$ (7,436)
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ (31,097)

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	\$ -

Act #		 se amount
601 S	Salaries and Wages - employees	\$ 61,720
603 S	Salaries and Wages – officers, directors, and majority stockholders	
604 E	Employee Pensions & Benefits	\$ 26,936
610 F	Purchased Water	
611 T	Telephone/Communications	\$ 909
615 F	Purchased Power	\$ 60,754
616 F	Fuel for Power Production	
617 L	Jtilities - Other (garbage, natural gas)	
618 (Chemicals & testing	
619 (Office Supplies (excluding postage)	\$ 1,662
619.1 F	Postage	\$ 3,081
620 N	Materials & Supplies (O&M)	\$ 784
621 F	Repairs of Water Plant	\$ 2,789
631 (Contractual Services - engineering	
	Contractual Services - accounting	\$ 1,800
633 (Contractual Services - legal	\$ 543
634 (Contractual Services - management	\$ 83,432
	Contractual Services – testing / sampling	\$ 2,465
	Contractual Services – labor	
637 (Contractual Services - billing/collections	
	Contractual Services - meter reading	
639 (Contractual Services - other	\$ 1,366
641 F	Rental of Building / Real Property	\$ 2,490
	Rental of Equipment	
	Small Tools	\$ 132
648 (Computer and electronic Expenses	\$ 1,170
	Fransportation Expenses	\$ 7,253
	nsurance - Vehicle	\$ 1,668
657 I	nsurance – General Liability	\$ 966
658 I	nsurance – Workman's Compensation	\$ 197
659 I	nsurance – Other	\$ 3,995
	Public Relation / Advertising Expense	\$ 15
	Amortization of Rate Case Expense	
	Regulatory Commission Fee (Gross Rev Fee)	\$ 1,592
	Conservation Expense	
670 E	Bad Debt Expense	\$ 1,479
671.1 0	Cross Connection Control Program Expense	
	Cross Connection Testing & Maintenance Services	
	Fraining & Certification Expense	\$ 872
	Consumer Confidence Report	
	Miscellaneous Expense	\$ 6,561
	TOT	 276,632

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	\$-				\$-
302	Franchises	\$-				\$-
303	Land & land rights	\$ 5,000				\$ 5,000
304	Structures & improvements	\$ 148,685				\$ 148,685
305	Collecting & impounding reservoirs	\$-				\$-
306	Lake, river & other intakes	\$-				\$-
307	Wells & springs	\$ 1,017,067				\$ 1,017,067
308	Infiltration galleries & tunnels	\$-				\$-
309	Supply mains	\$ 1,181,191	\$ 12,523			\$ 1,193,714
310	Power generation equipment	\$-				\$-
311	Pumping equipment	\$ 823,294	\$ 40,575			\$ 863,869
320	Water treatment equipment	\$-				\$-
330	Distribution reservoirs & standpipes	\$ 611,823				\$ 611,823
331	Transmission & distribution mains	\$ 7,453,738				\$ 7,453,738
333	Services	\$ 861,536			\$ 5,165	\$ 866,701
334	Meters & meter installations	\$ 162,225	\$ 10,934			\$ 173,159
335	Hydrants	\$ 327,220				\$ 327,220
336	Backflow prevention devices (utility owned)	\$-				\$-
339	Other plant & miscellaneous equipment	\$-				\$-
340	Office furniture & equipment	\$ 4,045	\$ 64,612			\$ 68,657
341	Transportation equipment	\$ 604	\$ 39,245			\$ 39,849
343	Tools, shop & garage equipment	\$-	\$ 3,906			\$ 3,906
344	Laboratory equipment	\$-				\$-
345	Power operated equipment	\$-				\$-
346	Communication equipment	\$-	\$ 20,416			\$ 20,416
347	Electronic & computer equipment	\$ 5,853				\$ 5,853
348	Miscellaneous equipment	\$-				\$-
	TOTAL	\$ 12,602,281	\$ 192,211	\$-	\$ 5,165	\$ 12,799,657

Explanation of unusual changes in utility plant during the year:

1) Plant includes CIAC assets of \$65,357. 2) The \$5,165 adjustment reverses CIAC accumulated amortization which was included in prior years' reports.

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	\$	54,469
Added during the year:	Ŷ	01,100
Capacity charge		
Main line extension charges		
Customer connection charges		
Developer's property		
Other	\$	10,888
Retired during the year	<u> </u>	10,000
End of year balance	\$	65,357
Accumulated Amortization of CIAC		
	\$	5,165
Beg of year balance	\$	
Add CIAC amortized during year	\$	1,595
Subtract effects of CIAC disposals		
+/- other adjustments*		1 505
Change in Accumulated Amortization during the year	\$	1,595
End of year balance	\$	6,760

* Explain any adjustments:

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

·	ann	ual depreciation	acc	lep balance beg	acc	cruals booked to	plant retired charged		acc	dep balance
Act #		expense		of year		acc dep	to acc dep	Adjustments*	<u>e</u>	nd of year
301 Organization										
302 Franchises										
303 Land & land rights										
304 Structures & improvements	\$	4,272	\$	59,001	\$	4,272			\$	63,273
305 Collecting & impounding reservoirs	\$	-	\$	-	\$	-			\$	-
306 Lake, river & other intakes	\$	-	\$	-	\$	-			\$	-
307 Wells & springs	\$	40,679	\$	692,802	\$	40,679			\$	733,481
308 Infiltration galleries & tunnels	\$	-	\$	-	\$	-			\$	-
309 Supply mains	\$	23,751	\$	503,615	\$	23,751			\$	527,366
310 Power generation equipment	\$	-	\$	-	\$	-			\$	-
311 Pumping equipment	\$	38,036	\$	522,757	\$	38,036			\$	560,793
320 Water treatment equipment	\$	-	\$	-	\$	-			\$	-
330 Distribution reservoirs & standpipes	\$	12,236	\$	176,306	\$	12,236			\$	188,542
331 Transmission & distribution mains	\$	149,075	\$	2,195,416	\$	149,075			\$	2,344,491
333 Services	\$	28,890	\$	437,133	\$	28,890		\$ 5,165	\$	471,188
334 Meters & meter installations	\$	6,676	\$	127,275	\$	6,676			\$	133,951
335 Hydrants	\$	8,179	\$	107,218	\$	8,179			\$	115,397
336 Backflow prevention devices (utility owned)			\$	-	\$	-			\$	-
339 Other plant & miscellaneous equipment			\$	-	\$	-			\$	-
340 Office furniture & equipment	\$	21,173	\$	1,067	\$	21,173			\$	22,240
341 Transportation equipment	\$	6,627	\$	122	\$	6,627			\$	6,749
343 Tools, shop & garage equipment	\$	369	\$	-	\$	369			\$	369
344 Laboratory equipment			\$	-	\$	-			\$	-
345 Power operated equipment			\$	-	\$	-			\$	-
346 Communication equip	\$	1,361	\$	-	\$	1,361			\$	1,361
347 Electronic & computer Equipment	\$	-	\$	5,853	\$	-			\$	5,853
348 Miscellaneous Equipment			\$	-	\$	-			\$	-
TOTAL	\$	341,324	\$	4,828,565	\$	341,324	\$-	\$ 5,165	\$	5,175,054

*Explanation of any adjustments made:

1) Accumulated depreciation includes CIAC amortization of \$6,760. 2) The \$5,165 adjustment reverses CIAC accumulated amortization which was included in prior years' reports.

RETAINED EARNINGS

Oregon Water Utilities - Mountain Lakes, Inc.

215	Unappropriated Retained Earnings (beginning of year balance)	\$	(82,984
435	Balance transferred from income	\$	(81,574
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)	\$	(164,558

* Explanation of any adjustments made to Retained Earnings

Oregon Water Utilities - Mountain Lakes, Inc. For account information not already entered, please enter amounts below, if applicable.

Category Act # Act Name ASSETS AND OTHER DEBITS (101-190)

		\$ 1	12,799,657	Γ	345	Power Operated Equipment	\$	
102 Utility Plant Leased to Othe						Communication Equipment	\$	20
103 Property Held for Future U				-		Computer & electronic Equipment	\$	5,
104 Utility Plant Purchased or S 105 Construction Work in Progr		\$	17,039	INCOME AC		Miscellaneous Equipment	\$	
108 Accumulated Depreciation		ŝ	5,175,054	Utility Opera				
110 Accumulated Amortization		<i><i>v</i></i>	5,275,054	F		Operating Revenue	\$	510
114 Utility Plant Acquisition Ad				F		Operating Expenses	\$	276
115 Accumulated Amortization	of Utility Plant Acquisition Adjustments					Depreciation Expense	\$	341
roperty & Investments						Amortization of Utility Plant Acquisition Adjustment		
121 Nonutility Property						Amortization Expense (no CIAC)		
	and Amortization of Nonutility Property			-		Taxes Other than Income	\$	
123 Investment in Associated C	.ompanies			F		Income Taxes	\$	(3
124 Utility Investments				ŀ		Provision for Deferred Income Taxes - Debit	\$	
125 Other Investments				ŀ		Provision for Deferred Income Taxes - Credit	\$	
127 Other Special Funds t & Accrued Assets				ŀ		Investment Tax Credit Income from Utility Plant Leased to Others		
131 Cash		Ś	961,855	ŀ		Gain/Loss from Utility Property Sales	Ś	
131 Cash 132 Special Deposits		\$	901,855	ŀ		Revenues from Merchandising, Jobbing, and Contract Work	\$	
132 Special Deposits 134 Working Funds				ŀ		Cost and Expenses of Merchandising, Jobbing, and Contract Work		
135 Temporary Cash Investmen	its			ŀ		Interest and Dividend Income		
141 Customer Accounts Receive		\$	32,643	F		Nonutility Income		
142 Other Accounts Receivable		\$	8	F		Nonutility Expenses		
143 Allowance for Uncollectible		\$	642	ľ		Extraordinary Income		
144 Notes Receivable				1		Extraordinary Deductions		
145 Accounts Receivable from	Associated Companies			Taxes Applic	cable to	Nonutility Income and Deductions		
146 Notes Receivable from Ass	ociated Companies				408.2	Taxes Other than Income - Nonutility	\$	
151 Plant Materials and Supplie	25	\$	312	[Income Taxes - Nonutility	\$	
162 Prepayments		\$	524			Provision for Deferred Income Taxes - Debit - Nonutility	\$	
171 Accrued Interest Receivabl						Provision for Deferred Income Taxes - Credit - Nonutility	\$	
174 Miscellaneous Current and	Accrued Assets	\$	6,551	Interest Exp		.		
d Debits				Ļ		Interest Expense		_
181 Unamortized Debt Discoun				Ļ		Amortization of Debt Discount and Expense		
182 Extraordinary Property Los				L		Amortization of Premium on Debt		
186 Miscellaneous Deferred De				Retained Ea		Account (435-439)		/-
190 Accumulated Deferred Inco LIABILITIES, AND OTHER CREDITS (201				ŀ		Balance Transferred from Income Appropriations of Retained Earnings	\$	(8
, LIABILITIES, AND OTHER CREDITS (201	283)			ŀ			ć	
201 Common Stock Issued		\$		ŀ		Preferred Stock Dividends Declared Common Stock Dividends Declared	\$	
201 Preferred Stock Issued		\$		ŀ		Adjustment to Retained Earnings	\$	
207 Premium on Capital Stock		<i>v</i>		OPERATING		IUE ACCOUNTS (460-475)	Ŷ	
211 Paid in Capital				Ē		Unmetered Water Revenue	s	
212 Discount on Capital Stock				l l		1 Metered Sales to Residential Customers	\$	29
213 Capital Stock Expense				l l		2 Metered Sales to Commercial Customers	\$	6
214 Appropriated Retained Ear	nings			l l	461	3 Metered Sales to Industrial Customers	\$	
215 Unappropriated Retained E	arnings	\$	(164,558)	[461	4 Metered Sales to Public Authorities	\$	
216 Reacquired Capital Stock					461	5 Metered Sales to Multiple Family Dwellings	\$	
218 Proprietary Capital					462.1	1 Public Fire Protection	\$	
rm Debt					462.2	2 Private Fire Protection	\$	
221 Bonds				L		Other Sales to Public Authorities	\$	
223 Advances from Associated	Companies			Ļ		Sales to Irrigation Customers	\$	5
224 Other Long-Term Debt				L		Sales for Resale	\$	
and Accrued Liabilities				-		Interdepartmental Sales	\$	e
231 Accounts Payable		\$	7,316	-		Special Contract/Agreement Revenue	\$	
232 Notes Payable				-		Forfeited Discounts	\$	
233 Accounts Payable to Associ		\$	8,769,077	ŀ		Miscellaneous Service Revenues	\$	
234 Notes Payable to Associate 235 Customer Deposits	d Companies			F		Rents From Water Property	\$	
236 Accrued Taxes		\$	(62.452)	ŀ		Interdepartmental Rents Other Water Revenues		
236 Accrued Taxes		\$	(62,452)	ŀ		Cross Connection Sales & Services Revenues	\$	1
238 Accrued Dividends						AINTENANCE EXPENSE ACCOUNTS (601-675)	12	
239 Matured Long-Term Debt				Source of Su				
240 Matured Interest				Source or So		Salaries and Wages - Employees	\$	6
	Accrued Liabilities	\$	3,126	F		Salaries and Wages - Officers, Directors and Majority Stockholders		
241 Miscellaneous Current and				l l	603		\$	
241 Miscellaneous Current and d Credits				F		Employee Pensions and Benefits	\$	2
d Credits	Debt				604	Employee Pensions and Benefits Purchased Water		2
		\$		-	604 610	Employee Pensions and Benefits Purchased Water Telephone/Communications	\$	2
d Credits 251 Unamortized Premium on I 252 Advances for Construction 253 Other Deferred Credits		\$		-	604 610 611 615	Purchased Water Telephone/Communications Purchased Power	\$ \$ \$ \$	
d Credits 251 Unamortized Premium on I 252 Advances for Construction 253 Other Deferred Credits ng Reserves Reserves		\$	-	-	604 610 611 615 616	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production	\$ \$ \$ \$ \$	
ed Credits 251 Unamortized Premium on I 252 Advances for Construction 253 Other Deferred Credits reserves 261 Property Insurance Reserve 261	e	\$	-	-	604 610 611 615 616 617	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Utilities - Other	\$ \$ \$ \$ \$	
d Credits 251 Unamortized Premium on I 252 Advances for Construction 253 Other Deferred Credits ing Reserves 261 261 Inviger and Damages Reserves	e rrve	\$	-	-	604 610 611 615 616 617 618	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing	\$ \$ \$ \$ \$ \$	
d Credits 251 Unamortized Premium on I 252 Advances for Construction 253 Other Deferred Credits ing Reserves 261 Property Insurance Reserve 262 Injuries and Damages Rese 263 Pensions and Benefits Rese	e rive erve	\$	-	-	604 610 611 615 616 617 618 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & Itesting Office Supplies (excluding postage)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Other Deferred Credits ng Reserves 261 Property Insurance Reserve 262 Injuries and Damages Rese 263 Pensions and Benefits Ress 265 Miscellaneous Operating R	e rive erve	\$	-	-	604 610 615 616 617 618 619 619.1	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 252 Advances for Construction 253 Other Deferred Credits ag Reserves 261 Property Insurance Reserv 262 Injunies and Damages Rese 263 Pensions and Benefits Ress 265 Miscellaneous Operating R utions in Aid of Construction	e rrve erve eserves				604 610 615 616 617 618 619 619.1 620	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Other Deferred Credits ng Reserves 261 Property Insurance Reservi 262 Injuries and Damages Rese 263 Pensions and Benefits Res 265 Miscellaneous Operating R utions in Ald of Construction 271 Contributions in Ald of Con	e rive erve leserves istruction	\$	65,357	-	604 610 611 615 616 617 618 619 619.1 620 621	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Other Deferred Credits ng Reserves 261 Property Insurance Reserve 262 Injuries and Damages Rese 263 Pensions and Benefits Rese 265 Miscellaneous Operating R utions in Aid of Construction 271 Contributions in Aid of Con 272 Contributions in Aid of Con 272 Accumulated Amortization	e rive erve leserves istruction				604 610 611 615 616 617 618 619 619.1 620 621 631	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Other Deferred Credits g Reserves 261 Property Insurance Reserve 262 Injuries and Damages Rese 263 Pensions and Benefits Res 265 Miscellaneous Operating R 271 Contributions in Aid of Con 271 Contributions in Aid of Con 271 Accumulated Amortization 1846 Deferred Income Taxes	e rve erve eserves struction of CIAC	\$	65,357		604 610 615 616 617 618 619 619.1 620 621 631 632	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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c credits 251 252 Advances for Construction 253 Other Deferred Credits g Reserves 261 Property Insurance Reserve 263 Pensions and Benefits Rese 265 Mitories and Damages Rese 265 Joines And Banefits Rese 265 Jiotions Inid of Construction 271 Contributions In Aid of Construction 272 Accumulated Deferred Income Taxes 281 Accumulated Deferred Incred Tercer Income Taxes	e rve erve serves struction of CIAC ome Taxes - Accelerated Depreciation ome Taxes - Liberalized Depreciation	\$	65,357		604 610 611 615 616 617 618 619 619.1 620 621 631 632 633 634	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Angineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(
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d credits 251 Unamortized Premium on 1 253 Johner Deferred Credits g Reserves 261 Property Insurance Reserv 262 Injvines and Damages Rese 263 Pensions and Benefits Reserves 265 Miscellaneous Operating R titors in Aid of Construction 271 Contributions in Aid of Con 272 Accumulated Mortization 281 Accumulated Deferred Incc. 282 Accumulated Deferred Incc. 283 Accumulated Deferred Incc. 284 Accumulated Deferred Incc. 285 Accumulated Deferred Incc. 286 Accumulated Deferred Incc. 287 Accumulated Deferred Incc. 288 Accumulated Deferred Incc. 289 Accumulated Deferred Incc. 280 Accumulated Deferred Incc. 281 Accumulated Deferred Incc. 282 Accumulated Deferred Incc. 283 Accumulated Deferred Incc. 284 Accumulated Deferred Incc. 285 Accumulated Deferred Incc. 286 Accumulated Deferred Incc. 287 Accumulated Deferred Incc. 288 Accumulated Deferred Incc. 289 Accumulated Deferred Incc. 280 Accumulated Deferred Incc. 281 Accumulate	e rve erve serves struction of CIAC ome Taxes - Accelerated Depreciation ome Taxes - Liberalized Depreciation	\$	65,357 6,760		604 610 611 615 616 617 618 619 619.1 620 621 631 632 633 634 635 636	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(
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Gredits St Gredits St Unamortized Premium on 1 Z52 [Advances for Construction Z53] Other Deferred Credits Reserves Z61 [Property Insurance Reserve Z62 [Injuries and Damages Rese Z63 Pensions and Benefits Ress Z65 [Miscellaneous Operating R tions in Aid of Construction Z72 [Accumulated Denertization Z82 [Accumulated Deferred Income Taxes Z83 [Accumulated Deferred Inco Z82 [Accumulated Deferred Inco	e	\$ \$ \$ \$ \$	65,357 6,760 31,787 - - 5,000	- - - - - - - - - - - - - - - - - - -	6044 6100 6111 615 616 6191 619.1 6200 6211 632 633 634 635 634 635 636 637 638 839	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Setting/Sampling Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(
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Gredits Standbroken Stand	e	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,357 6,760 31,787 - - 5,000 148,685 -		604 610 611 615 616 617 618 619 619 619 619 619 619 631 632 633 634 635 635 636 637 638 639 641 642 643	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Postage Repairs to Water Plant Contractual Services - Engineering Contractual Services - Anguneering Contractual Services - Legal Contractual Services - Anguneering Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Bing/Collections Contractual Services - Bing/Collections Contractual Services - Bing/Collections Contractual Services - Bing/Collections Contractual Services - Ditter Rental of Building/Real Property Rental of Equipment Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(
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3 Credits 2 Credits 251 Unamortized Premium on I 253 Other Deferred Credits g Reserves 261 Property Insurance Reserve 262 Injuries and Damages Reserve 262 263 Pensions and Benefits Rest 263 263 Pensions and Senefits Rest 265 263 Pensions in Aid of Construction 271 271 Contributions in Aid of Construction 272 282 Accumulated Deferred Incc 283 281 Accumulated Deferred Incc 283 282 Accumulated Deferred Incc 283 293 Icanualiated Deferred Incc 283 293 Icanualiated Deferred Incc 283 293 Land and Land Rights 304 304 Structures and Impoording 305 305 Loles, River and Other Inta 307 306 Lakes, River and Other Inta 307 305 Joles, River and Other Inta 307 306 Jong Supply Mains 310 3010	e	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,357 6,760 31,787 - - - - - - - - - - - - - - - - - -		604 610 611 616 616 617 618 619 1 620 621 631 632 633 634 635 636 635 636 637 638 639 641 642 643 642 643 645 656 657	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Uilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Kanagement Fees Contractual Services - Sting/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Sental of Equipment Somal Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Transportation Expenses Contractual Services	\$ \$ \$ \$	(
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d credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Jother Deferred Credits g Reserves 261 Property Insurance Reserve 262 Si Property Insurance Reserve 263 Pensions and Benefits Ress 265 Miscellaneous Operating R 271 Contributions in Aid of Con 272 Accumulated Deferred Income Taxes 281 Accumulated Deferred Income Taxes 281 Accumulated Deferred Income Taxes 281 Accumulated Deferred Income Taxes 283 Accumulated Deferred Income Taxes 283 Accumulated Deferred Income Taxes 281 Accumulated Deferred Income Taxes 281 Accumulated Deferred Income Taxes 283 Accumulated Deferred Income Taxes 303 Land and Land Rights 304 Structures and Other Inta 305 Collecting and Impounding 306 Lakes, River and Other Inta 309 Supply Mains 310 Poyme Generation Equipment 310 Puter Generation Equipment 331 Transmission and Distribut 333 Services 334 Meters and Keer Installat 335 Hydrants	e rve rve rve rve reve struction of CIAC of CIAC ome Taxes - Accelerated Depreciation ome Taxes - Accelerated Depreciation ome Taxes - Other rts rts rts rts rts rts rts rts rts r	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,357 6,760 31,787 - - - - - - - - - - - - - - - - - -		6044 6100 6111 615 616 617 618 619 619 619 619 619 619 619 619 619 619	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Ingineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Ingineering Contractual Services - Inging/Sampling Contractual Services - Unter Contractual Services - Unter Contractual Services - Unter Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Workmar's Compensation Insurance - More - Public Relations / Advertising Expense Regulatory Commission Expenses - Other Water Resource Conservation Expenses Bad Debt Expense Cors Connection Control Program Expense	\$ \$ \$ \$ \$ \$ <td>8</td>	8
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Other Deferred Credits 753 Other Deferred Credits 754 Property Insurance Reserve 263 Property Insurance Reserve 263 Pensions and Benefits Rest 265 Miscellaneous Operating R 271 Contributions in Aid of Construction 271 Contributions in Aid of Construction 272 Accumulated Deferred Incc 283 Accumulated DeferredIncc 283 Ac	e e vrve vrve vrve eserves of CIAC of CIAC ome Taxes - Accelerated Depreciation ome Taxes - Accelerated Depreciation ome Taxes - Other ome	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,357 6,760 31,787 - - - - 1,017,067 - - 1,017,067 - - 1,017,067 - - - 1,017,067 - - - - - - 1,017,067 - - - - - - - - - - - - - - - - - - -		6044 610 611 615 616 617 618 619 620 621 632 633 634 635 636 637 641 642 656 657 668 670 671.1 671.2	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Inglineering Contractual Services - Inglineering Contractual Services - Inglineering Contractual Services - Angingement Fees Contractual Services - Management Fees Contractual Services - Steing/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commis	\$ \$ \$ \$	8
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 252 Advances for Construction 253 Other Deferred Credits 36 Other Deferred Credits 26 I property Insurance Reserves 262 I property Insurance Reserves 263 Pensions and Benefits Ress 263 Pensions and Benefits Ress 263 Pensions and Benefits Ress 264 Pensions and Benefits Ress 265 Miscellaneous Operating R 271 Contributions in Aid of Construction 272 Accumulated Montrization 272 Accumulated Deferred Incc 283 Accumulated Deferred Incc 284 Accumulated Deferred Incc 284 Accumulated Deferred Incc 285 Accumulated Deferred Incc 286 Accumulated Deferred Incc 287 Accumulated Deferred Incc 288 Accumul	e e e e e e e e e e e e e e e e e e e	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,357 6,760 31,787 - - - - - - - - - - - - - - - - - -		6044 6100 6111 6155 6166 6171 618 6191 6311 6320 633 634 635 636 635 636 636 637 638 639 6411 6422 643 645 655 658 659 6666 6676 6678 6712 6712 6722 672	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Steing/Sampling Contractual Services - Steing/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Workmar's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Atom Water Resource Conservation Expense Cross Connection Testin & Maintennee Services System Capacity Development Program Expense	\$ \$ \$ \$	8
d Credits 251 Unamortized Premium on 1 252 Advances for Construction 253 Other Deferred Credits 78 Reserves 263 Property Insurance Reserv 263 Pensions and Benefits Rest 271 Contributions in Aid of Construction 271 Contributions in Aid of Construction 271 Contributions in Aid of Construction 272 Accumulated Deferred Incc 283 Accumulated Incc 283 Accumulated Accumulated 294 Accumulated Accu	e rve rve serves struction of CIAC of CIAC ome Taxes - Accelerated Depreciation ome Taxes - Uberalized Depreciation ome Taxes - Other nts (Reservoirs kes unnels ent f Sandpipes ion Mains tions es es esus Equipment ment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	65,357 6,760 31,787 - - - - 1,017,067 - - 1,017,067 - - 1,017,067 - - - 1,017,067 - - - - - - 1,017,067 - - - - - - - - - - - - - - - - - - -		6044 6100 6111 6151 6167 617 618 619.1 619.1 619.1 619.1 619.1 631 632 633 634 632 633 634 633 634 635 637 638 639 641 642 643 643 656 657 658 659 6600 6667 6671 6712 6712 673	Purchased Water Telephone/Communications Purchased Power Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Inglineering Contractual Services - Inglineering Contractual Services - Inglineering Contractual Services - Angingement Fees Contractual Services - Management Fees Contractual Services - Steing/Sampling Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commis	\$ \$ \$ \$ \$ \$ <td>22</td>	22

Notes and explanations:

INCOME STATEMENT

Oregon Water Utilities - Mountain Lakes, Inc.

400	Operating Revenue	\$	510,994
401		Ć	276 622
401	Operating Expenses	\$	276,632
403	Depreciation Expense	\$	339,729
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	7,304
	Income Taxes	\$	(31,097)
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	\$	-
	Interest & Dividend Income	\$	-
		I	
427	Interest Expense	\$	-
428-429	Amortization of Premium/Discount on Debt	\$	-
414	Gains/Losses From Utility Property Disposition (net)	\$	-
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	(81,574)
421	Nonutility Income	\$	-
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
			
	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	-
	Nonutility Income Taxes	\$	-
	Nonutility Deferred Income Taxes	\$	-
	Nonutility Provision for Deferred Income Taxes Credit	\$	-
416	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
	•• • •		(04 1)
	Net Income	\$	(81,574)

Oregon Water Utilit Please do not submit to PUC until figures are balanced.

	Utility Plant in Service (excluding CIAC)	\$ 12,799,657
108-110	Accumulated Depreciation & Amortization Subtotal	\$ 5,175,054 \$ 7,624,603
	Subtotal	\$ 7,624,603
102-104	Other Utility Plant	\$-
	Commission Approved Construction Work in Progress (CWIP)	\$ 17,039
	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments Accumulated Deferred Income Taxes (asset)	\$ - \$ -
150	Subtotal	
	Net Utility Plant	
	Cash Special Depecity	\$ 961,855 \$ -
	Special Deposits Accounts Receivable	\$ 32,651
	Accumulated Provision for Uncollectible Accounts	\$ 642
144	Notes Receivable	\$ -
	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ 312 \$ 7,075
133-135 & 102-174	Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets	
		ý 1,001,230
181-186	Deferred Debits	\$ -
	Total Assets	\$ 8,642,892
		\$ 0,042,032
252	Advances for Construction	\$-
	CIAC	\$ 65,357
272	Accumulated Amortization of CIAC	\$ 6,760 \$ 58,597
	Net CIAC & Advances for Construction	\$ 58,597
121	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	Ş -
221-224	Long-Term Debt	\$-
231	Accounts Payable	\$ 7,316
	Notes Payable	\$ -
	Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies	\$ 8,769,077 \$ -
	Customer Deposits	\$ -
	Accrued Taxes	\$ (62,452)
237	Accrued Interest	\$ -
238-241	Miscellaneous Current and Accrued Liabilities	\$ 3,126
	Liabilities	\$ 8,717,066
251	Premium on Unamortized Debt	\$-
	Other Deferred Credit	\$ -
261-265	Reserves	\$ -
	Other	\$ -
281	Accumulated Deferred Income Taxes-Accelerated Amortization	\$-
	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ 31,787
283	Accumulated Deferred Income Taxes-Other	\$ -
		\$ 31,787
	Total Liabilities	\$ 8,748,853
201	Common Stock Issued	\$-
204	Preferred Stock Issued	\$ -
	Premium on Capital Stock	\$ -
	Other Paid in Capital	\$ -
	Discount on Capital Stock Capital Stock Expense	\$ - \$ -
	Appropriated Retained Earnings	\$ -
	Unappropriated Retained Earnings	\$ (164,558)
216	Reacquired Capital Stock	\$ -
218	Proprietary Capital (Proprietorships & Partnerships Only)	\$ -
	Total Equity	\$ (164,558)
	Total Liabilities and Equity	\$ 8,642,892

STATS

Oregon Water Utilities - Mountain Lakes, Inc.

Operating Revenues		
Flat Rate	\$	-
Metered - Residential	\$	298,543
Metered - Commercial		68,246
Irrigation (including golf courses)	\$	126,193
Fire Protection	\$	-
Other Sales of Water	\$	-
Other Operating Revenue	\$ \$ \$ \$ \$	18,012
Total Operating Revenues	\$	510,994
Operating Expenses		
Purchased Water	\$	-
Purchased Power	\$ \$ \$ \$ \$	60,754
Water Treatment	Ş	2,465
Supplies and Expenses	\$	33,346
Repairs of Plant	\$	2,789
Administrative & General	\$	177,277
Total Operating Expenses	\$	276,632
Other Revenue Deductions		
Depreciation & Amortization	\$	339,729
Operating Income Taxes	\$	(31,097)
Other Operating Taxes	\$	7,304
Uncollectible Revenue/Bad Debt Expense	\$ \$ \$ \$	1,479
Total Revenue Deductions	\$	317,416
Total Expenses and Deductions	\$	594,047
Other Income	\$	-
Interest on Long-Term Debt		
Other Interest Charges	\$	-
Other Income Deductions	\$ \$ \$	-
Net Operating Income (or Loss)	\$	(83,053)

Assets & Other Debits	
Utility Plant	\$ 12,799,657
Less: Depreciation & Amortization Reserve	\$ 5,175,054
Other Property & Investments	\$ 961,855
Materials and Supplies	\$ 312
Other Current & Accrued Assets	\$ 56,122
Deferred Debits	\$ -
Total Assets & Other Debits	\$ 8,642,892
Liabilities & Other Credits	
Capital/Common Stock	\$ -
Retained Earnings	\$ (164,558)
Long-Term Debt	\$ -
Customer Deposits	\$ -
Other Current & Accrued Liabilities	\$ 8,717,066
Advances for Construction	\$ -
Other Deferred Credits	\$ -
Contributions in Aid of Construction	\$ 58,597
Accumulated Deferred Income Taxes	\$ 31,787
Total Liabilities & Other Credits	\$ 8,642,892
Average Number of Customers	
Flat Rate	-
Metered - Residential	540
Metered - Commercial	24
Irrigation (including golf courses)	50
Fire Protection	-
Other	
Total Customers	 614