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IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT

OF

Gem State Water Company LLC

NAME

250 SW Taylor St, Portland, Oregon 97204

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2022

ANNUAL REPORT FOR WATER UTILITIES TO THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 01/01/2022 - 12/31/2022

COMPANY INFORMATION

1 Give full name of utility Gem State Water Company LLC

2 Date of Organization 8/1/2019

3 Organized under the laws of the state of Idaho

4 Address of Principal Office (number & street) 250 SW Taylor St.

5 P.O. Box (if applicable) _____

6 City _____

7 State _____

8 Zip Code _____

9 Organization (proprietor, partnership, corp.) LLC

10 Towns, Counties served Kootenai
Bonner

11 Are there any affiliated companies? (Yes or no) Yes NW Natural Water of Idaho LLC

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

Name	Phone No.
Justin Palfreyman	503-226-4211
Leslie Abrams-Rayner	1.877.755.9287
Leslie Abrams-Rayner	1.877.755.9287
Leslie Abrams-Rayner	1.877.755.9287
Cole Rayner	1.877.755.9287
Leslie Abrams-Rayner	1.877.755.9287

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? Yes Bitterroot Happy Valley

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

14 Where are the Company's books and records kept?
 Street Address 250 NW BLVD
 City Coeur D Alene
 State Idaho
 Zip 83814

NAME: Gem State Water Company LLC

For the Year Ended

01/01/2022 - 12/31/2022

15 Is the system operated or maintained under a service contract?
 If yes: With whom is the contract? _____
 When does the contract expire? _____

16 What services and rates are included? _____

17 Is water purchased for resale through the system?
 If yes: Name of Organization _____
 Name of owner or operator _____
 Mailing Address _____

18 _____

City
State
Zip

Water Purchased

19 Has any system(s) been disapproved by the Idaho Department of Environmental Quality?

If yes, attach full explanation

20 Has the Idaho Department of Environmental Quality recommended any improvements?

If yes, attach full explanation

21 Number of Complaints received during year concerning: Quality of Service

High Bills

Disconnection

22 Number of Customers involuntarily disconnected
23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701?

Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year?

If yes, attach full explanation and an updated system map

NAME: Gem State Water Company LLC
REVENUE & EXPENSE DETAIL

SUB ACCT

DESCRIPTION

For the Year Ended

01/01/2022 - 12/31/2022

400 REVENUES

1	460	Unmetered Water Revenue			
2	461.1	Metered Sales - Residential	\$	549,816	
3	461.2	Metered Sales - Commercial, Industrial			
4	462	Fire Protection Revenue			
5	464	Other Water Sales Revenue	\$	-	
6	465	Irrigation Sales Revenue			
7	466	Sales for Resale			
8	400	Total Revenue (Add Lines 1 - 7)			\$ 549,816
(also enter result on Page 4, line 1)					
9		* DEQ Fees Billed separately to customers			Booked to Acct #
10		** Hookup or Connection Fees Collected			Booked to Acct #
11		***Commission Approved Surcharges Collected	\$	20,750	Booked to Acct #
401 OPERATING EXPENSES					
12	601.1-6	Labor - Operation & Maintenance	\$	160,397	
13	601.7	Labor - Customer Accounts	\$	-	
14	601.8	Labor - Administrative & General	\$	54,490	
15	603	Salaries, Officers & Directors	\$	-	
16	604	Employee Pensions & Benefits	\$	43,585	
17	610	Purchased Water	\$	-	
18	615-16	Purchased Power & Fuel for Power	\$	73,757	

Gallons/CCF	\$Amount

Yes per IDEQ sanitary survey reports

10 BCS/Db Pressure complaints

5
0
0
1/1/2019

No

19	618	Chemicals	\$	1,946	
20	620.1-6	Materials & Supplies - Operation & Maint.	\$	14,122	
21	620.7-8	Materials & Supplies - Administrative & General	\$	28,215	
22	631-34	Contract Services - Professional	\$	128,968	
23	635	Contract Services - Water Testing	\$	3,882	
24	636	Contract Services - Other	\$	7,621	
25	641-42	Rentals - Property & Equipment	\$	26,812	
26	650	Transportation Expense	\$	10,782	
27	656-59	Insurance	\$	18,366	
28	660	Advertising	\$	-	
29	666	Rate Case Expense (Amortization)	\$	-	
30	667	Regulatory Comm. Exp. (Other except taxes)	\$	-	
31	670	Bad Debt Expense	\$	-	
32	675	Miscellaneous	\$	(10,898)	
33		Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)	\$	562,045	

NAME: Gern State Water Company LLC
INCOME STATEMENT
 SUB ACCT DESCRIPTION
 For the Year Ended 01/01/2022 - 12/31/2022

1		Revenue (From Page 3, line 8)	\$	562,045	549,816
2		Operating Expenses (From Page 3, line 33)	\$	91,000	
3	403	Depreciation Expense	\$	-	
4	406	Amortization, Utility Plant Acquisition Adj.	\$	-	
5	407	Amortization Exp. - Other	\$	-	
6	408.10	Regulatory Fees (PUC)	\$	6,481	
7	408.11	Property Taxes	\$	16,417	
8	408.12	Payroll Taxes	\$	3,496	
9A	408.13	Other Taxes (1st)	\$	-	
9B			\$	-	
9C			\$	-	
9D			\$	-	
10	409.10	Federal Income Taxes	\$	(48,898)	
11	409.11	State Income Taxes	\$	(17,345)	
12	410.10	Provision for Deferred Income Tax - Federal	\$	22,257	
13	410.11	Provision for Deferred Income Tax - State	\$	7,890	
14	411	Provision for Deferred Utility Income Tax Credits	\$	-	
15	412	Investment Tax Credits - Utility	\$	-	
16		Total Expenses from operations before interest (add lines 2-15)	\$	643,343	
17	413	Income From Utility Plant Leased to Others	\$		
18	414	Gains (Losses) From Disposition of Utility Plant	\$		
19		Net Operating Income (Add lines 1, 17 & 18 less line 16)	\$	(93,526)	
20	415	Revenues, Merchandizing Jobbing and Contract Work	\$		
21	416	Expenses, Merchandizing, Jobbing & Contracts	\$		
22	419	Interest & Dividend Income	\$		
23	420	Allowance for Funds used During Construction	\$		
24	421	Miscellaneous Non-Utility Income	\$		
25	426	Miscellaneous Non-Utility Expense	\$		

26	408.20	Other Taxes, Non-Utility Operations				\$	-	
27	409.20	Income Taxes, Non-Utility Operations				\$	-	
28		Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)				\$		
29		Gross Income (add lines 19 & 28)				\$		(93,526)
30	427.3	Interest Exp. on Long-Term Debt				\$	6,697	
31	427.5	Other Interest Charges				\$		
32		NET INCOME (Line 29 less lines 30 & 31). (Also Enter on Pg 9, Line 2)				\$		(100,223)

NAME: Gem State Water Company LLC
ACCOUNT 101 PLANT IN SERVICE DETAIL
 01/01/2022 - 12/31/2022

SUB ACCT	DESCRIPTION	For the Year Ended		Removed During Year	Balance End of Year
		Balance Beginning of Year	Added During Year		
1	301 Organization	\$ -			\$ -
2	302 Franchises and Consents				
3	303 Land & Land Rights	\$ 14,545			\$ 14,545
4	304 Structures and Improvements	\$ 40,438	\$ 11,548		\$ 51,986
5	305 Collecting & Impounding Reservoirs	\$ 120,672			\$ 120,672
6	306 Lake, River & Other Intakes	\$ -			\$ -
7	307 Wells	\$ 1,365,304			\$ 1,365,304
8	308 Infiltration Galleries & Tunnels	\$ -			\$ -
9	309 Supply Mains	\$ 84,319			\$ 84,319
10	310 Power Generation Equipment	\$ 140,880	\$ 53,912		\$ 194,792
11	311 Power Pumping Equipment	\$ 410,891	\$ 3,706		\$ 414,597
12	320 Purification Systems	\$ 1,504			\$ 1,504
13	330 Distribution Reservoirs & Standpipes	\$ 7,195			\$ 7,195
14	331 Trans. & Distrib. Mains & Accessories	\$ 140,252			\$ 140,252
15	333 Services	\$ -			\$ -
16	334 Meters and Meter Installations	\$ 69,331	\$ 49,126		\$ 118,456
17	335 Hydrants	\$ 4,405			\$ 4,405
18	336 Backflow Prevention Devices	\$ -			\$ -
19	339 Other Plant & Misc. Equipment	\$ 30,476	\$ 8,827		\$ 39,303
20	340 Office Furniture and Equipment	\$ 120,834	\$ 15,437		\$ 136,271
21	341 Transportation Equipment	\$ -	\$ 85,747		\$ 85,747
22	342 Stores Equipment	\$ -			\$ -
23	343 Tools, Shop and Garage Equipment	\$ 11,523	\$ 5,063		\$ 16,586
24	344 Laboratory Equipment	\$ -			\$ -
25	345 Power Operated Equipment	\$ 42,352			\$ 42,352
26	346 Communications Equipment	\$ 5,728			\$ 5,728
27	347 Miscellaneous Equipment	\$ 3,168			\$ 3,168
28	348 Other Tangible Property	\$ 2,655			\$ 2,655
29	TOTAL PLANT IN SERVICE	\$ 2,616,471	\$ 233,366	\$ -	\$ 2,849,837

NAME: Gem State Water Company LLC
ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL
 01/01/2022 - 12/31/2022

Depreciation	For the Year Ended	Balance	Balance	Increase
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SUB ACCT	DESCRIPTION	Rate %	Beginning of Year	End of Year	or (Decrease)
1	304 Structures and Improvements		17,621	18,872	1,251
2	305 Collecting & Impounding Reservoirs		71,690	74,820	3,130
3	306 Lake, River & Other Intakes		-	-	-
4	307 Wells		889,823	910,516	20,693
5	308 Infiltration Galleries & Tunnels		-	-	-
6	309 Supply Mains		36,196	38,084	1,888
7	310 Power Generation Equipment		92,625	97,746	5,121
8	311 Power Pumping Equipment		150,249	164,294	14,044
9	320 Purification Systems		1,504	1,504	-
10	330 Distribution Reservoirs & Standpipes		2,251	2,539	288
11	331 Trans. & Distrib. Mains & Accessories		58,596	62,501	3,906
12	333 Services		-	-	-
13	334 Meters and Meter Installations		15,847	19,471	3,624
14	335 Hydrants		1,208	1,372	163
15	336 Backflow Prevention Devices		-	-	-
16	339 Other Plant & Misc. Equipment		20,474	32,105	11,632
17	340 Office Furniture and Equipment		20,920	39,742	18,822
18	341 Transportation Equipment		-	3,430	3,430
19	342 Stores Equipment		-	-	-
20	343 Tools, Shop and Garage Equipment		980	2,747	1,768
21	344 Laboratory Equipment		-	-	-
22	345 Power Operated Equipment		41,066	41,218	151
23	346 Communications Equipment		3,996	4,178	182
24	347 Miscellaneous Equipment		1,107	1,947	840
25	348 Other Tangible Property		2,333	2,399	67
26	TOTALS (Add Lines 1 - 25)		\$ 1,428,485	\$ 1,519,485	\$ 91,000

Enter beginning & end of year totals on Pg 7, Line 7

NAME: Gern State Water Company LLC

BALANCE SHEET

ASSETS

For the Year Ended

01/01/2022 - 12/31/2022

SUB ACCT	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	\$ 2,616,471	\$ 2,849,837	\$ 233,366
2	102 Utility Plant Leased to Others			
3	103 Plant Held for Future Use			
4	105 Construction Work in Progress	\$ 74,530	\$ 132,317	\$ 57,787
5	114 Utility Plant Acquisition Adjustment			
6	Subtotal (Add Lines 1 - 5)	\$ 2,691,000	\$ 2,982,153	\$ 291,153
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	\$ 1,428,485	\$ 1,519,485	\$ 91,000
8	108.2 Accum. Depr. - Utility Plant Lease to Others			
9	108.3 Accum. Depr. - Property Held for Future Use			
10	110.1 Accum. Amort. - Utility Plant in Service			
11	110.2 Accum. Amort. - Utility Plant Lease to Others			
12	115 Accumulated Amortization - Acquisition Adj.			

13	Net Utility Plant (Line 6 less lines 7 - 12)								
14	Investment in Subsidiaries								
15	Other Investments								
16	Total Investments (Add lines 14 & 15)								
17	Cash								
18	Short Term Investments								
19	Accts/Notes Receivable - Customers								
20	Other Receivables								
21	Receivables from Associated Companies								
22	Materials & Supplies Inventory								
23	Prepaid Expenses								
24	Unbilled (Accrued) Utility Revenue								
25	Provision for Uncollectable Accounts								
26	Total Current (Add lines 17 - 24, less line 25)								
27	Unamortized Debt Discount & Expense								
28	Preliminary Survey & Investigation Charges								
29	Deferred Rate Case Expenses								
30	Other Deferred Charges								
31	Total Assets (Add lines 13, 16 & 26 - 30)								
	NAME: Gem State Water Company LLC								

BALANCE SHEET

LIABILITIES & CAPITAL

SUB ACCT	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	\$ 766,588	\$ 946,590	\$ 180,002
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts			
4	214 Appropriated Retained Earnings			
5	215 Unappropriated Retained Earnings	\$ (211,127)	\$ (311,350)	\$ (100,223)
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	\$ 555,461	\$ 635,240	\$ 79,779
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt	\$ -	\$ -	\$ -
12	231 Accounts Payable	\$ (1,765)	\$ -	\$ 1,765
13	232 Notes Payable	\$ 172,682	\$ 171,852	\$ (830)
14	233 Accounts Payable - Associated Companies	\$ 946,900	\$ 832,576	\$ (114,324)
15	235 Customer Deposits (Refundable)			
16	236.11 Accrued Other Taxes Payable	\$ -		
17	236.12 Accrued Income Taxes Payable	\$ (7,343)	\$ 22,807	\$ 30,150
18	236.2 Accrued Taxes - Non-Utility			
19	237-40 Accrued Debt, Interest & Dividends Payable			
20	241 Misc. Current & Accrued Liabilities	\$ 114,190	\$ 197,318	\$ 83,128
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			

For the Year Ended 01/01/2022 - 12/31/2022

23	253	Other Deferred Liabilities	\$	25,192	\$	25,192	\$	-
24	255.1	Accumulated Investment Tax Credits - Utility						
25	255.2	Accum. Investment Tax Credits - Non-Utility						
26	261-5	Operating Reserves						
27	271	Contributions in Aid of Construction	\$	9,307	\$	9,307	\$	-
28	272	Accum. Amort. of Contrib. in Aid of Const. **						
29	281-3	Accumulated Deferred Income Taxes						
30		Total Liabilities (Add lines 9 - 29)	\$	1,259,165	\$	1,259,052	\$	(112)
31		TOTAL LIABILITIES & CAPITAL (Add lines 8 & 30)	\$	1,814,625	\$	1,894,292	\$	79,667
						\$ (0.00)		

** Only if Commission Approved
 NAME: Gem State Water Company LLC
 STATEMENT OF RETAINED EARNINGS

- 1 Retained Earnings Balance @ Beginning of Year
- 2 Amount Added from Current Year Income (From Pg 4, Line 32)
- 3 Other Credits to Account
- 4 Dividends Paid or Appropriated
- 5 Other Distributions of Retained Earnings
- 6 Retained Earnings Balance @ End of Year

For the Year Ended 01/01/2022 - 12/31/2022

\$	(211,127)	\$
\$	(100,223)	\$
\$	(311,350)	\$

7	Description (Class, Par Value etc.)			

No. Shares Authorized	No. Shares Outstanding	Dividends Paid

DETAIL OF LONG-TERM DEBT		Interest		Interest		Interest	
8	Description	Rate	Year-end Balance	Paid	Accrued		
Totals			\$	-	\$	-	\$

NAME: Gem State Water Company LLC
 SYSTEM ENGINEERING DATA
 1 Provide an updated system map if significant changes have been made to the system during the year.
 2 Water Supply:

For the Year Ended		01/01/2022 - 12/31/2022		
Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine, Fluoride, Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface wr)

SLE	9112 W Liberty Dr. WR: 95-9949, 95-9865 100 hp Franklin	475		CL2	29,686,800	Well
LYN	Trinity Lane WR: 95-9451 20 hp Goulds Sub	74		N/A	2,850,800	Well
BCS	KC Circle "S" Trail 60 HP #2	400		N/A	20,629,300	Well
BCS	KC Garwood Rd 5 HP	34		N/A	10,473,300	Well
BCS	KC Circle "S" Trail #3	420		N/A	58,486,800	Well
DB	KC - Rodeo Rd 60 HP	396		N/A	17,296,400	Well
DB	KC - Atlas Rd	55		N/A	0	Well
BR	25858 N Clagstone Rd- 6" Goulds Model 320L50, 50HP	275		N/A	24,234,000	Well
BR	3533 E Brunner Rd - 25HP	125		N/A	346,000	Well
HV	Happy Valley Rd. 20 HP	100		N/A	188,482,000	Well
TOTALS					352,485,400	

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated Pressurized Boosted)	Construction (Wood, Steel Concrete)
SLE 9112 W Liberty Dr	200000	194200	Boosted	Concrete
BCS Garwood Reservoir	185000	120000	Boosted/Elevated	Concrete
DB KC - Rodeo Rd	57000	57000	Boosted	Concrete
DB KC - Atlas Rd	700	700	Pressurized	Concrete
BR 25858 N Clagstone 100	100000	92600	Boosted	Concrete

(Duplicate form and attach if necessary. Asterisk facilities added this year.)

NAME: Gem State Water Company LLC
SYSTEM ENGINEERING DATA Continued

4 Pump information for ALL system pumps, including wells and boosters:

Designation or Location & Type of Pump**	For the Year Ended		Discharge Pressure (psi)	Energy used this Year (Kwh)
	Rated Horse power (hp)	Rated Capacity (gpm)		
SLE 9112 Liberty Dr. Well pump 100 hp Franklin Sub	100	480	N/A	
SLE Booster - 10 hp Berkeley	10	250	60	
SLE Booster - 10 hp Berkeley	10	250	60	
SLE Booster - 25 hp Peerless	25	500	60	
LYN Trinity Ln. Well pump	20	74	78	
BCS KC Garrod Peerless Fire Pump	150	2300	20	
BCS KC Garwood Jacuzzi Well Pump	5	36	5	
BCS KC Garwood Booster Pump	10	225	60	

01/01/2022 - 12/31/2022

BCS	KC Garwood Booster Pump	10	225		60	
BCS	KC Garwood Booster Pump	10	225		60	
BCS	KC Garwood Booster Pump	10	225		60	
BCS	KC Circle "S" Trail Well Pump	60	485		55	
BCS	KC Circle "S" Trail Well Pump #3	60	520		60	
DB	KC - Rodeo Rd - Submersible	60	570			
DB	KC - Rodeo Rd	3	75		20	
DB	KC - Rodeo Rd	3	75		20	
DB	KC - Rodeo Rd	10	150			
DB	KC Atlas Rd Submersible Well Pump	15				
BR	25858 N Clagstone Rd- 6" Goulds Model 320L50, 50HP	50	275			
BR	3533 E Brunner Rd - 25HP	25	125			
BR	25858 Clagstone Rd	30	500		45-85	
BR	25858 Clagstone Rd	15	250		45-85	
BR	25858 Clagstone Rd	15	250		45-85	
HV	Happy Valley Rd, 20 HP Submersible well pump	20	100			

** Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year.

Attach additional sheets if inadequate space is available on this page.

5 If Wells are metered:

What was the total amount pumped this year? 000's gal.

What was the total amount pumped during peak month? 000's gal.

What was the total amount pumped on the peak day? gal.

6 If customers are metered, what was the total amount sold in peak month? 000's gal.

7 Was your system designed to supply fire flows?

If Yes: What is current system rating?

8 How many times were meters read this year?

During which months?

DB and BCS April May June July August September October

SLE and LW May June July August September

9 How many additional customers could be served with no system improvements except a service line and meter?

How many of those potential additions are vacant lots?

10 Are backbone plant additions anticipated during the coming year?

How many of those potential additions are vacant lots?

11 If Yes, attach an explanation of projects and anticipated costs!

In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded?

NAME: Gem State Water Company LLC
 SYSTEM ENGINEERING DATA Continued

For the Year Ended

2022

01/01/2022 - 12/31/2022

SLE, BCS, DB
 HV, LW, BR

2022

SLE YES, BCS YES, BR YES

HV No, LW No, DB YES

YES

HV N/A, LW 0, BR TBD

SLE 31, BCS UNKNOWN, DB 0

HV 0, LW 1, BR TBD

SLE 31, BCS 11, DB 10 IRRIGATION

HV 0, LW 1, BR TBD

Approx. 38 MG

352,485,400

N/A

38,127,117 MG

DB, BCS, BR

1000, 1000, 500

7, 5, 5

FEET OF MAINS

1	Pipe Size	Material	In Use		Installed During		Abandoned During		In Use		
			Beginning	End of Year	Year	Year	Year	Year	End of Year		
SLE	1"	Galvanized	495							495	
	2"	PVC	2862							2862	
	2.5"	Galvanized	8							8	
	3"	PVC	3897							3897	
	4"	Galvanized/PVC	16/37202							16/37202	
	6"	Galvanized/PVC	8/56736							8/56736	
	8"	PVC	22638							22638	
	10"	PVC	2698							2698	
	12"	Steel	25							25	
	LVN	1"	HDPE Service Connections								
		4"	PVC	7650							7650

BCS		Material	Quantity	Quantity	Quantity	Quantity	Quantity	Quantity
10"	PVC	12441						12441
8"	PVC	20312						20312
6"	PVC	20384						20384
4"	PVC	360						360

DB		Material	Quantity	Quantity	Quantity	Quantity	Quantity
6"	PVC	12547					12547
4"	PVC	1033					1033

BR		Material	Quantity	Quantity	Quantity	Quantity	Quantity
6"	PVC	32000					32000
8"	PVC	3500					3500

HV		Material	Quantity	Quantity	Quantity	Quantity	Quantity
2"	PVC	10000					10000
4"	PVC	6500					6500

CUSTOMER STATISTICS
Metered:

2	Customer Type	Number of Customers		Thousands of Gallons Sold		Last Year
		This Year	Last Year	This Year	Last Year	
2	Residential IRRIGATION	DB 57, LWW 23, SLE 338, HV 23, BCS 237, BR 164		SLE/LWW 352 BCS 226 DB 57		166,475,505.73 MG
		DB 30				
		BCS 13		BCS 1		5952790 MG
2A	Commercial					SLE 13.9 MG / DB 275K
2B	Industrial					
2C	Flat Rate:					

- 3 Residential
- 3A Commercial
- 3B Industrial
- 3C Private Fire Protection
- 4 Public Fire Protection
- 5 Street Sprinkling
- 6 Municipal, Other
- 7 Other Water Utilities
- 8 TOTALS (Add lines 2 through 8)

BCS 1	BCS 49			
886		685	172428295.73 MG	0

CERTIFICATE

State of Oregon
 County of Multnomah

NOTED: This is a duplicate of the Justin Palfrayman

and Green State Water
copy of our own or severely so - for the RECORD (copy not been provided under our direction,
from the original books, books and records of said utility. That we have carefully examined same, and
believe the same to be a correct statement of the business and affairs of said utility for the period
indicated by the report in respect to each and every matter and thing therein set forth, to the best of our
knowledge, information and belief.

Justin Palfrayman
Chief Officer

(Chief of Utility or Accounting)

Supporting Utility System or Service No.

File No. of April 2003

Justin Palfrayman
NOTED BY: MSB

Mr. Commissioner File No. September 19, 2005



STATE OF MICHIGAN DEPARTMENT OF PUBLIC SAFETY

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CERTIFICATE

State of Oregon
County of Multnomah

WE the undersigned: Justin Patfreyman

and Gary State Water

of the Gary State Water
on our oath to severally say that the foregoing report has been prepared under our direction
from the original books, papers and records of said utility, that we have carefully examined same, and
decide the same to be a correct statement of the business and affairs of said utility for the period
covered by the report in respect to each and every matter and thing therein set forth, to the best of our
knowledge, information and belief.

[Signature]
Chairman

(Official in Charge of Accounts)

Subscribed and Sworn to Before Me

This 12 day of April 2003
[Signature]
NOTARY PUBLIC

My Commission Expires September 19, 2005



