

**Lakeview Water Corporation**

General Rate Case Increase

Index

Exhibit 2.1

Docket No. 22-540-01

6/29/2023

<b>Exhibit No.</b>	<b>Tab Label</b>	<b>Page Title</b>	<b>Page Description</b>
<a href="#">2.1</a>	INDEX	Index	Index Key for Exhibits
<a href="#">2.2</a>	Rates	Rates	Shows the rate calculations and corresponding rate schedules.
<a href="#">2.2.a</a>	Notes	Rate Schedule (Notes)	Notes and comments regarding Exhibit 2.2
<a href="#">2.3</a>	Adj. Expense	Adjustments to Expenses	Shows the average past two years' expenses, projected expenses, and any adjustments made by the DPU used to calculate the revenue requirement.
<a href="#">2.3.a</a>	Notes	Adjustments to Expenses (Notes)	Notes and comments regarding Exhibit 2.3
<a href="#">2.4</a>	Rev & Exp	Summary of Revenues and Expenses (Revenue Requirement)	Summarizes the adjusted expenses and shows the revenues required to fund these expenses.
<a href="#">2.5</a>	Cap. Reserve	Capital Reserves	Sets the minimum Capital Reserves funding requirements.
<a href="#">2.6</a>	Deprec	Depreciation Expense & Accumulated Depreciation Reconciliation	Lists the Company's assets and calculates the Depreciation Expense and Accumulated Depreciation. Includes CIAC.
<a href="#">2.7</a>	CIAC	Contribution in Aid of Construction (CIAC) & Amortization of CIAC	Lists the Company's assets contributed (donated) to the water company, usually by the developer.
<a href="#">2.8</a>	Rate Base	Rate Base	Rate base is the value of property, or infrastructure, on which a public utility is permitted to earn a specified rate of return.
<a href="#">2.9</a>	Ret on Inv	Return on Investment	Calculates the company's return on its investment it has an opportunity to earn.
<a href="#">2.10</a>	Taxes	Projected Federal & State Income Taxes	Estimates the Company's Federal and State Income Tax liability.