

ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

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

FOR THE CALENDAR YEAR

2013

COMPANY NAME

Instructions

Pelican Bay Heights Water System, LLC

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1st of the year following that for which the report is made. Attach the completed report 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 should be fully explained. If necessary, 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 ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT BRIAN BAHR AT 503-378-4362.

<u>Oath</u>

Pelican Bay Heights Water System, LLC

Complete Address of Reporting Utility

•	1 0 7
Line 1:	PO Box 2767
Line 2:	
City:	Harbor
State:	OR
Zip:	97415
phone:	541-412-7566
email:	hw3@nwtec.com
fax:	541-412-7646
website:	

Name and title of person responsible for report

Name:	Jan Amlin
Title:	Operator
Phone:	541-412-7566
Email:	jamlin@nwtec.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.
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Information

Provide the	e following information for the contact	ct person regarding this report						
Name:	Jan Amlin							
Address:	PO Box 2767, Harbor, OR 97415							
Phone:	541-412-7566							
Email:	jamlin@nwtec.com							
Provide the	following information for where the	utility's books and records are lo	cated					
Name:	Jan Amlin							
Address:	po Box 2767, Harbor, OR 97415							
Phone:	541-412-7566							
	jamlin@nwtec.com							
Provide the	e following information of any audit g	roup reviewing records and/or o	perations					
Name:								
Address:								
Phone:								
Email:								
	ginal organization of the utility (mont	officers and directors						
	Name	Title	Phone #	Email				
Henry West	brook III, Trust - Hal Westbrook	Trustee	541-412-7566	hw3@nwtec.com				
Provide the following information for legal counsel, accountants, and others not on utility's general payroll								
	Name Title Phone # Email							

Organization

Pelican Bay Heights Water System, LLC

		siness type		Select own	ership type	Sel	ect accounting method
	Private/Inve	estor Owned		Sole Prop	rietorship		cash
			-		<u></u>		
INST	RUCTIONS:	IF THE UTILI	TY IS A SOLE F	PROPRIETOR	RSHIP OR PARTNERSHIF	P, COMPLET	E PART A AND PROVIDE
THE	NAMES AND	ADDRESSES	S OF ALL PERS	ONS HAVIN	G ANY INTEREST OR EC	UITY IN THI	E UTILITY AND THE
AMO	UNT OF SUC	CH EQUITY.	IF THE UTILIT	Y IS A CORP	ORATION, COMPLETE F	PARTS B ANI	O C, AND PROVIDE THE
NAM	ES AND ADD	PRESSES OF	THE THREE LA	RGEST STO	CKHOLDERS AND ALL C	FFICERS AN	ID DIRECTORS. STATE
THE	NUMBER OF	SHARES HE	LD BY EACH.				
Part		•	or Partnershi	p			
		wner or par			tbrook III, Trust		
1			7, Harbor, OF	97415			
	% interest	· · ·	100%				
	Principal du	uty (if emplo	oyed by comp	any)			
	Name of ov	wner or par	tner				
	Address	liner or par					
2	% interest	or equity					
		· · ·	yed by comp	anv)			
				,,			
		wner or par	tner				
3	Address						
	% interest				T		
	Principal du	uty (if emplo	oyed by comp	any)			
	Name of ov	wner or par	tner				
	Address	•		ļ			
4	% interest	or equity					
			oyed by comp	any)			
	<u>'</u>		, , ,				
Part	B: Corporat	ion					
	Name of st	ockholder/c	director/office	r			
	Title						
1	Address						
	# shares ov	vned					
	N	- - - - / -		_			
		ocknoider/d	director/office	r			
2	Title						
	Address		I				
	# shares ov	vned					
	Name of st	ockholder/c	director/office	r			
	Title						
3	Address						
	# shares ov	vned					
	Namef	ا اعاماناه م	dina at a :- / - ff:				
		ocknolaer/(director/office	1			
4	Title						
I	Address						

Part C: Corporation - Shares Outstanding

shares owned

<u>C</u>	ommon Sto	<u>ck</u> <u>Pr</u>	eferred Sto	ck
# shares authorized				
# shares issued at year end				
Par or stated value per share:				
Dividends declared per share during the year:				

Affiliates

Pelican Bay Heights Water System, LLC

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. For a definition of affiliated, see ORS 757.015.

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
			\$
			Ş
ducts or Services PURCHASED from Affil	iated Interests		
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
	p		
			1
			\$
		TOTAL	ć
		TOTAL	\$
lanations or Notes			
idilations of Notes			

gal or cf gal

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	21	22	801,970	\$ 15,205
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		21	22	801,970	\$ 15,205

Revenue other than water sales

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

Total Operating Revenue \$ 15,205

Average Monthly Consumption and Bill

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	3108.410853	58.93395349
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

Taxes & property sales

Pelican Bay Heights Water System, LLC

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	\$ 176
408.12	Payroll Tax	\$ 605
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 781

Act # INCOME TAXES

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

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

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

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

Description	Amount
Total	\$ -

Expenses

Pelican Bay Heights Water System, LLC

Act # Expense amount 601 7,905 Salaries and Wages - employees Salaries and Wages – officers, directors, and majority stockholders 603 604 **Employee Pensions & Benefits** 3,665 610 Purchased Water 611 Telephone/Communications 615 Purchased Power Ś 852 616 Fuel for Power Production 617 Utilities - Other (garbage, natural gas) 618 \$ 770 Chemicals & testing \$ 75 619 Office Supplies (excluding postage) 619.1 Postage \$ 120 \$ 35 620 Materials & Supplies (O&M) \$ 621 Repairs of Water Plant 113 631 Contractual Services - engineering 990 632 Contractual Services - accounting \$ 633 Contractual Services - legal 634 Contractual Services - management 635 Contractual Services – testing / sampling 636 Contractual Services – labor Contractual Services - billing/collections 637 638 Contractual Services - meter reading 172 \$ Contractual Services - other 639 641 Rental of Building / Real Property 642 Rental of Equipment \$ 900 643 Small Tools 648 Computer and electronic Expenses 650 Transportation Expenses Insurance - Vehicle 656 \$ 149 657 \$ 361 Insurance – General Liability 658 Insurance – Workman's Compensation 659 Insurance - Other Public Relation / Advertising Expense 660 666 Amortization of Rate Case Expense \$ 130 667 Regulatory Commission Fee (Gross Rev Fee) 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 \$ 1,024 \$ 100 674 **Consumer Confidence Report** 675 Miscellaneous Expense TOTAL \$ 17,360

<u>Plant</u>

Pelican Bay Heights Water System, LLC NOTE: Do **NOT** include any donated capital or contributions in aid of construction (CIAC) on this page.

Act #		Beg Year Balance	Added during year	Retired during year	<u>Adjustments</u>	End of year balance
301	Organization					\$ -
302	Franchises					\$ -
303	Land & land rights					\$ -
	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	\$ 5,454				\$ 5,454
320	Water treatment equipment					\$ -
330	Distribution reservoirs & standpipes					\$ -
331	Transmission & distribution mains	\$ 2,469				\$ 2,469
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					\$ -
	Communication equipment					\$ -
347	Electronic & computer equipment					\$ -
348	Miscellaneous equipment					\$ -
	TOTAL	\$ 7,923	\$ -	\$ -	\$ -	\$ 7,923

Explanation of unusual changes in utility plant during the year:	:		

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	\$ -
* Evaluin any adjustments:	
* Explain any adjustments:	

Depreciation

Pelican Bay Heights Water System, LLC

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

		annual depreciation	acc dep balance beg	accruals booked to	plant retired charged		acc dep balance
Act #		<u>expense</u>	of year	acc dep	to acc dep	Adjustments*	end of year
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	\$ 764		\$ 764			\$ 764
320	Water treatment equipment			\$ -			\$ -
330	Distribution reservoirs & standpipes			\$ -			\$ -
331	Transmission & distribution mains	\$ 346		\$ 346			\$ 34
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			\$ -			\$ -
	Power operated equipment			\$ -			\$ -
346	Communication equip			\$ -			\$ -
347	Electronic & computer Equipment			\$ -			\$ -
348	Miscellaneous Equipment			\$ -			\$ -
·	TOTAL	\$ 1,110	\$ -	\$ 1,110	\$ -	\$ -	\$ 1,110

*Explanation of any adjustments made:		

Retained Earnings

215	Unappropriated Retained Earnings (beginning of year balance)		
435	Balance transferred from income	\$	4,045
436	Appropriations of Retained Earnings	\$	-
437	Preferred Stock dividends declared	\$	-
438	Common Stock dividends declared	\$	-
439	Adjustments to Retained Earnings*		
	•	•	
	Unappropriated Retained Earnings (as of year end) on of any adjustments made to Retained Earnings	\$	4,04
		\$	4,04
		\$	4,04
		\$	4,04
		\$	4,04

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

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

Jtility Plant		c	7	245 Dawin On analad Sawinanana	————	
101 Utility Plant in Service 102 Utility Plant Leased to Ot	hers	\$ 7,923		345 Power Operated Equipment 346 Communication Equipment	\$ \$	
103 Property Held for Future	Use			347 Computer & electronic Equipment	\$	
104 Utility Plant Purchased o			INICONAL	348 Miscellaneous Equipment	\$	
108 Accumulated Depreciation	gress - Commission Approved n of Utility Plant in Service	\$ 1,110		CCOUNTS (404-434) rating Income		
110 Accumulated Amortization	n of Utility Plant in Service	· -/===		400 Operating Revenue	\$	15,2
114 Utility Plant Acquisition A				401 Operating Expenses	\$	17,3
115 Accumulated Amortization Other Property & Investments	n of Utility Plant Acquisition Adjustments			403 Depreciation Expense 406 Amortization of Utility Plant Acquisition Adjustment	\$	1,1
121 Nonutility Property				407 Amortization Expense (no CIAC)		
	n and Amortization of Nonutility Property			408 Taxes Other than Income	\$	7
123 Investment in Associated	Companies			409 Income Taxes	\$	-
124 Utility Investments				410 Provision for Deferred Income Taxes - Debit 411 Provision for Deferred Income Taxes - Credit	\$ \$	
125 Other Investments 127 Other Special Funds				411 Provision for Deferred Income Taxes - Credit 412 Investment Tax Credit	\$	
Furrent & Accrued Assets				413 Income from Utility Plant Leased to Others		
131 Cash		\$ 2,511		414 Gain/Loss from Utility Property Sales	\$	
132 Special Deposits				415 Revenues from Merchandising, Jobbing, and Contract Work		
134 Working Funds 135 Temporary Cash Investm	onts			416 Cost and Expenses of Merchandising, Jobbing, and Contract Work 419 Interest and Dividend Income		
141 Customer Accounts Rece		\$ 680		421 Nonutility Income		
142 Other Accounts Receivab	le	•		426 Nonutility Expenses		
143 Allowance for Uncollecti	ole Accounts (Enter positive)			433 Extraordinary Income		
144 Notes Receivable 145 Accounts Receivable from	Associated Companies		Tayor Appl	434 Extraordinary Deductions icable to Nonutility Income and Deductions		
146 Notes Receivable from A	•		Taxes Appl	408.2 Taxes Other than Income - Nonutility	<u> </u>	
151 Plant Materials and Supp	•			409.2 Income Taxes - Nonutility	\$	-
162 Prepayments				410.2 Provision for Deferred Income Taxes - Debit - Nonutility	\$	
171 Accrued Interest Receiva				411.2 Provision for Deferred Income Taxes - Credit - Nonutility	\$	
174 Miscellaneous Current a	d Accrued Assets		Interest Ex	'n		
eferred Debits 181 Unamortized Debt Disco	int and Expense			427 Interest Expense 428 Amortization of Debt Discount and Expense		
182 Extraordinary Property L	•		i i	429 Amortization of Debt Discount and Expense 429 Amortization of Premium on Debt		
186 Miscellaneous Deferred			Retained E	arnings Account (435-439)		
190 Accumulated Deferred Ir	come Taxes			435 Balance Transferred from Income	\$	(4,0
QUITY, LIABILITIES, AND OTHER CREDITS (2	01-283)			436 Appropriations of Retained Earnings	•	
quity 201 Common Stock Issued		Ċ		437 Preferred Stock Dividends Declared	\$	
201 Common Stock Issued 204 Preferred Stock Issued		\$ - \$ -		438 Common Stock Dividends Declared 439 Adjustment to Retained Earnings	\$ \$	
207 Premium on Capital Stock	(Y	OPERATIN	G REVENUE ACCOUNTS (460-475)		
211 Paid in Capital				460 Unmetered Water Revenue	\$	-
212 Discount on Capital Stoc				461 1 Metered Sales to Residential Customers	\$	15,2
213 Capital Stock Expense				461 2 Metered Sales to Commercial Customers	\$	
214 Appropriated Retained E 215 Unappropriated Retained	<u> </u>	\$ 4,045	-	461 3 Metered Sales to Industrial Customers 461 4 Metered Sales to Public Authorities	\$ 	
216 Reacquired Capital Stock	Larrings	7 7,043		461 5 Metered Sales to Multiple Family Dwellings	\$	
218 Proprietary Capital				462.1 1 Public Fire Protection	\$	_
ong Term Debt			- -	462.2 2 Private Fire Protection	\$	-
221 Bonds				464 Other Sales to Public Authorities	\$	
223 Advances from Associate	d Companies	\$ 56,244		465 Sales to Irrigation Customers	\$	
224 Other Long-Term Debt current and Accrued Liabilities				466 Sales for Resale 467 Interdepartmental Sales	\$ ¢	
231 Accounts Payable		\$ 100		468 Special Contract/Agreement Revenue	\$	
232 Notes Payable				470 Forfeited Discounts	\$	_
233 Accounts Payable to Asse	•			471 Miscellaneous Service Revenues	\$	_
234 Notes Payable to Associa	ted Companies			472 Rents From Water Property	\$	
235 Customer Deposits 236 Accrued Taxes				473 Interdepartmental Rents 474 Other Water Revenues	\$ c	
237 Accrued Interest				474 Other Water Revenues 475 Cross Connection Sales & Services Revenues	- \$ \$	
238 Accrued Dividends			OPERATIO	N AND MAINTENANCE EXPENSE ACCOUNTS (601-675)		
239 Matured Long-Term Deb			Source of S	Supply and Expenses		
240 Matured Interest				601 Salaries and Wages - Employees	\$	7,9
241 Miscellaneous Current an eferred Credits	d Accrued Liabilities			603 Salaries and Wages - Officers, Directors and Majority Stockholders 604 Employee Pensions and Benefits	\$ c	
251 Unamortized Premium o	n Debt		1	610 Purchased Water	- 3 5	3,6
252 Advances for Construction		\$ -		611 Telephone/Communications	\$	
253 Other Deferred Credits				615 Purchased Power	\$	8
perating Reserves				616 Fuel for Power Production	\$	
261 Property Insurance Rese				617 Utilities - Other	\$	- 7
262 Injuries and Damages Re 263 Pensions and Benefits Re				618 Chemicals & testing 619 Office Supplies (excluding postage)	> ¢	7
265 Miscellaneous Operating			ı	619.1 Postage	\$	1
ontributions in Aid of Construction			- -	620 Materials and Supplies	\$	
271 Contributions in Aid of C		\$ -	_	621 Repairs to Water Plant	\$	1
272 Accumulated Amortization	n of CIAC	\$ -	J	631 Contractual Services - Engineering	\$	
ccumulated Deferred Income Taxes	rome Tayes - Assolorated Depresiation			632 Contractual Services - Accounting 633 Contractual Services - Legal	\$	9
	come Taxes - Accelerated Depreciation come Taxes - Liberalized Depreciation			633 Contractual Services - Legal 634 Contractual Services - Management Fees	> ¢	
282 Accumulated Deferred Ir	·		ı	635 Contractual Services - Indinagement Fees 635 Contractual Services - Testing/Sampling	\$	
VATER UTILITY PLANT ACCOUNTS (301-348			_	636 Contractual Services - Other	\$	
301 Organization		\$ -		637 Contractual Services - Billing/Collections	\$	
302 Franchises		\$ -	4	638 Contractual Services - Meter Reading	\$	1
303 Land and Land Rights			4	639 Contractual Services - Other	\$	
304 Structures and Improven		; - ;	4	641 Rental of Building/Real Property 642 Rental of Equipment	\$	
305 Collecting and Impoundi 306 Lakes, River and Other Ir		\$ -	1	643 Small Tools	5	
307 Wells and Springs		\$ -	_	648 Computer & Electronic Expenses	\$	
308 Infiltration Galleries and	Tunnels	\$ -]	650 Transportation Expenses	\$	
309 Supply Mains		\$ -	4	656 Insurance - Vehicle	\$	1
310 Power Generation Equip	nent	\$ -	4	657 Insurance - General Liability	\$	3
311 Pumping Equipment 320 Water Treatment Equipment	ent	\$ 5,454	4	658 Insurance - Workman's Compensation 659 Insurance - Other	\$	
320 Water Treatment Equipr		\$ - \$ -	1	660 Public Relations / Advertising Expense	- > ¢	
330 Distribution Reservoirs a 331 Transmission and Distrib		\$ 2,469	+	666 Regulatory Commission Expense - Amortization of Rate Case Expense	5	
333 Services		\$ -]	667 Regulatory Commission Expense - Other	\$	
334 Meters and Meter Instal	ations	\$ -]	668 Water Resource Conservation Expense	\$	
335 Hydrants		\$ -		670 Bad Debt Expense	\$	
336 Backflow Prevention Dev		\$ -	4	671.1 Cross Connection Control Program Expense	\$	
339 Other Plant and Miscella 340 Office Furniture and Equ		\$ -	4	671.2 Cross Connection Testin & Maintenance Services 672 System Capactiy Development Program Expense	\$	
340 Office Furniture and Equipme		\$ - \$ -	1	672 System Capactly Development Program Expense 673 Training & Certification Expense	Ś	1,0
343 Tools, Shop and Garage		\$ -	1	674 Consumer Confidence Report	5	Ι,
1 0 101100101	1 1	- '.	-	675 Miscellaneous Expenses	T	

Notes

Pelican Bay Heights Water System, LLC Notes and explanations: The owner, Henry Westbrook III, passed away in October 2013. The company is being overseen by Hank's executor and trustee (his son) Hal Westbrook, with daily operations by Jan Amlin (operator). The company is in the process of trying to find an entity to take over the operations and control of the utility.

Income Statement

400 Operating Revenue	\$	15,205
401 Operating Expenses	\$	17,360
403 Depreciation Expense	\$	1,110
406 Amortization of Utility Plant Acquisition Adjustment	\$	-
407 Amortization Expense	\$	-
408 Taxes Other Than Income Taxes (total)	\$	781
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	\$	- 1
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	\$	(4,045)
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	\$	(4.045)
NET IIICUITE	ې	(4,045)

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 131-136 Deferred Debits Total Assets Total Assets Total Assets 10,004 252 Advances for Construction 271 CIAC 272 Accumulated Amortization of CIAC Net CIAC & 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 Nonutility Plant & Investment 221-224 Long-Term Debt 231 Accounts Payable Offiliated Companies 232 Notes Payable Offiliated Companies 233 Accounts Payable to Affiliated Companies 234 Accounts Payable to Affiliated Companies 235 Customer Deposits 236 Accrued Taxes 237 Accrued Interest 238-241 Miscellaneous Current and Accrued Liabilities 153 Other Deferred Credit 251 Premium on Unamortized Debt 253 Other Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Accelerated Amortization 283 Accumulated Deferred Income Taxes-Accelerated Amortization 284 Accumulated Deferred Income Taxes-Accelerated Amortization 285 Accumulated Deferred Income Taxes-Accelerated Amortization 286 Accumulated Deferred Income Taxes-Accelerated Amortization 287 Accumulated Deferred Income Taxes-Accelerated Amortization 288 Accumulated Deferred Income Taxes-Accelerated Amortization 289 Accumulated Deferred Income Taxes-Accelerated Amortization 280 Accumulated Deferred Income Taxes-Accelerated Amortization 280 Accumulated Deferred Income Taxes-Accelerated Amortization 281 Accumulated Deferred Income Taxes-Accelerated Amortization 282 Accumulated Deferred Income Taxes-Accelerated Amortization 3	108-110 Accumulated Depreciation & Amortization	
102-104 Other Utility Plant	108-110 Accumulated Depreciation & Amortization	\$ 7 923
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 1190 Accumulated Deferred Income Taxes (asset) Subtotal 120 Accumulated Deferred Income Taxes (asset) Net Utility Plant 5	·	·
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141-142 Accounts Reservable	Net Utility Plant	\$ 6,813
141-142 Accounts Reservable		
141-142 Accounts Receivable 143 Accounts Accounts 144 Notes Receivable 145 146 Accounts & Notes Receivable from Associated Companies 151 Materials & Supplies interventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets 151 Materials & Supplies interventory 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments Net Current & Accrued Assets 151 Assets S		
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133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments 133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments 181-186 Deferred Debits Total Assets \$	144 Notes Receivable	\$ -
133-135 & 162-174 Miscellaneous Current & Accrued Assets & Prepayments	145-146 Accounts & Notes Receivable from Associated Companies	\$ -
Net Current & Accrued Assets \$ 3.191 181-186 Deferred Debits \$	151 Materials & Supplies Inventory	\$ -
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Total Assets \$ 10,004 252 Advances for Construction \$		
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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 121 Language Spayable 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 Taxes 238-241 Miscellaneous Current and Accrued Liabilities 238-241 Miscellaneous Current and Accrued Liabilities 239 Cate of Companies 240 Accounts Payable to Affiliated Companies 251 Premium on Unamortized Debt 252 Other Deferred Credit 253-253 Other Deferred Credit 254 Accountlated Deferred Income Taxes-Accelerated Amortization 285 Accountlated Deferred Income Taxes-Liberalized Depreciation 286 Accountlated Deferred Income Taxes-Liberalized Depreciation 287 Accountlated Deferred Income Taxes-Companies 288 Accountlated Deferred Income Taxes-Companies 289 Accountlated Deferred Income Taxes-Liberalized Depreciation 280 Accountlated Deferred Income Taxes-Companies 280 Accountlated Deferred Income Taxes-Companies 281 Accountlated Deferred Income Taxes-Companies 282 Accountlated Deferred Income Taxes-Companies 283 Accountlated Deferred Income Taxes-Companies 284 Accountlated Deferred Income Taxes-Companies 285 Accountlated Deferred Income Taxes-Companies 286 Accountlated Deferred Income Taxes-Companies 287 Accountlated Deferred Income Taxes-Companies 288 Accountlated Deferred Income Taxes-Companies 289 Accountlated Deferred Income Taxes-Companies 280 Accountlated Deferred Income Taxes-Companies 280 Accountlated Deferred Income Taxes-Companies 281 Accountlated Deferred Income Taxes-Companies 282 Accountlated Deferred Income Taxes-Companies 283 Accountlated Deferred Income Taxes-Companies 284 Accountlated Deferred Income Taxes-Companies 285 Accountlated Deferred Income Taxes-Companies 286 Accountlated Deferred Income Taxes-Compan		'
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123-127 Miscellaneous Nonutility Investments	, , ,	
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<u>Stats</u>

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 7,923
Metered - Residential	\$ 15,205	Less: Depreciation & Amortization Reserve	\$ 1,110
Metered - Commercial	\$ -	Other Property & Investments	\$ 2,511
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$ -
Fire Protection	\$ -	Other Current & Accrued Assets	\$ 680
Other Sales of Water	\$ -	Deferred Debits	\$ -
Other Operating Revenue	\$ -	Total Assets & Other Debits	\$ 10,004
Total Operating Revenues	\$ 15,205		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ -
Purchased Water	\$ 3,665	Retained Earnings	\$ (4,045)
Purchased Power	\$ 852	Long-Term Debt	\$ 56,244
Water Treatment	\$ 770	Customer Deposits	\$ -
Supplies and Expenses	\$ 2,894	Other Current & Accrued Liabilities	\$ 100
Repairs of Plant	\$ 113	Advances for Construction	\$ -
Administrative & General	\$ 9,067	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 17,360	Contributions in Aid of Construction	\$ -
		Accumulated Deferred Income Taxes	\$ -
Other Revenue Deductions		Total Liabilities & Other Credits	\$ 52,299
Depreciation & Amortization	\$ 1,110		
Operating Income Taxes	\$ -	Average Number of Customers	
Other Operating Taxes	\$ 781	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ <u>-</u> _	Metered - Residential	22
Total Revenue Deductions	\$ 1,891	Metered - Commercial	-
Total Expenses and Deductions	\$ 19,250	Irrigation (including golf courses)	-
		Fire Protection	-
Other Income	\$ -	Other	 -
Interest on Long-Term Debt		Total Customers	 22
Other Interest Charges	\$ -		
Other Income Deductions	\$ 		
Net Operating Income (or Loss)	\$ (4,045)		