#### e-FILING REPORT COVER SHEET



Pelican Bay Heights Water System, LC COMPANY NAME: DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Wes 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. RG (Gas) RW (Water) RT (Telecommunications) RE (Electric) Select report type: RO (Other, for example, industry safety information) Yes, report docket number: Did you previously file a similar report? No Report is required by: Statute 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? Yes, docket number: List Key Words for this report. We use these to improve search results. Annual Report Send the completed Cover Sheet and the Report in an email addressed to 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 3930 Fairview Industrial Drive SE, Salem, OR 97302.



# **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

2015

### **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 1<sup>st</sup> 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**

Line 1:	PO Box 2767
Line 2:	
City:	Brookings
State:	OR
Zip:	97415
phone:	541-661-2093
email:	jamlin@frontier.com
fax:	541-412-1693
website:	

### Name and title of person responsible for report

Name:	Jan Amlin
Title:	Owner/Operator
Phone:	541-412-2093
Email:	jamlin@frontier.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.

### <u>Information</u>

following information for the contac	t person regarding this report					
Jan Amlin						
PO Box 2767, Brookings, OR 97415						
541-661-2093						
jamlin@frontier.com						
	utility's books and records are loc	ated				
PO Box 2767, Brookings, OR 97415						
541-661-2093						
jamlin@frontier.com						
following information of any audit g	roup reviewing records and/or ope	erations				
Date of original organization of the utility (month, day, year):						
inal organization of the utility (mont	h, day, year):					
following information for all utility o	fficers and directors		1			
	fficers and directors Title	Phone #	Email			
following information for all utility o	fficers and directors	Phone # 541-661-2093	Email jamlin@frontier.com			
following information for all utility o	fficers and directors Title					
following information for all utility o	fficers and directors Title					
following information for all utility o	fficers and directors Title					
following information for all utility o	fficers and directors Title					
following information for all utility o	fficers and directors Title					
following information for all utility on Name	fficers and directors  Title  Sole Member of LLC	541-661-2093				
following information for all utility o	fficers and directors  Title  Sole Member of LLC	541-661-2093				
following information for all utility on Name	fficers and directors  Title  Sole Member of LLC	541-661-2093				
following information for all utility of Name  Name  following information for legal coun	fficers and directors Title Sole Member of LLC sel, accountants, and others not or	541-661-2093  utility's general payroll	jamlin@frontier.com			
following information for all utility of Name  Name  following information for legal coun	fficers and directors Title Sole Member of LLC sel, accountants, and others not or	541-661-2093  utility's general payroll	jamlin@frontier.com			
following information for all utility of Name  Name  following information for legal coun	fficers and directors Title Sole Member of LLC sel, accountants, and others not or	541-661-2093  utility's general payroll	jamlin@frontier.com			
following information for all utility of Name  Name  following information for legal coun	fficers and directors Title Sole Member of LLC sel, accountants, and others not or	541-661-2093  utility's general payroll	jamlin@frontier.com			
following information for all utility of Name  Name  following information for legal coun	fficers and directors Title Sole Member of LLC sel, accountants, and others not or	541-661-2093  utility's general payroll	jamlin@frontier.com			
following information for all utility of Name  Name  following information for legal coun	fficers and directors Title Sole Member of LLC sel, accountants, and others not or	541-661-2093  utility's general payroll	jamlin@frontier.com			
	Jan Amlin PO Box 2767, Brookings, OR 97415 541-661-2093 jamlin@frontier.com  following information for where the Jan Amlin PO Box 2767, Brookings, OR 97415 541-661-2093 jamlin@frontier.com  following information of any audit groups of the second s	PO Box 2767, Brookings, OR 97415 541-661-2093 jamlin@frontier.com  following information for where the utility's books and records are loc Jan Amlin PO Box 2767, Brookings, OR 97415 541-661-2093 jamlin@frontier.com  following information of any audit group reviewing records and/or ope	Jan Amlin PO Box 2767, Brookings, OR 97415 541-661-2093 jamlin@frontier.com  following information for where the utility's books and records are located  Jan Amlin PO Box 2767, Brookings, OR 97415 541-661-2093 jamlin@frontier.com  following information of any audit group reviewing records and/or operations			

#### Organization

Pelican Bay Heights Water System, LLC

Select business type	Select ownership type	Select accounting method
Private/Investor Owned	Sole Proprietorship	cash
<u> </u>	<u> </u>	·

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.

THE	THE NUMBER OF SHARES HELD BY EACH.						
Part A	A: Sole Pro	prietorship	or Partnershi	р			
	Name of owner or partner Jan Amlin						
1			57, Brookings,	OR 97415			
_	% interest		100%				
	Principal du	uty (if emplo	oyed by comp	any)			
	Name of ov	wner or par	tner				
	Address	l pur					
2	% interest	or equity					
			oyed by comp	any)			
	Name of o	wner or par	tnor				
	Address	wher or par	uiei				
3	% interest	or equity					
			oyed by comp	anv)			
				u11 <b>y</b> )			
		wner or par	tner				
4	Address						
	% interest				1		
	Principal du	uty (if emplo	oyed by comp	any)			
Part	B: Corporat		-l: + / - ££:				
		ocknolder/d	director/office	er .			
1	Title						
	Address	. un a al	I				
	# shares ov	vnea					
	Name of st	ockholder/d	director/office	er			
2	Title						
_	Address						
	# shares ov	vned					
	Name of st	ockholder/c	director/office	r			
	Title				<u> </u>		
3	Address						
	# shares ov	vned					
	N	l.bl.b/.					
		ocknolaer/c	director/office	!r			
4	Title Address						
	# shares ov	wned					
	# Silaies Ov	viieu					
Part (	C: Corporat	ion - Share	es Outstandin	g			
				_	ommon Stock	Preferred Stock	
			# shares	authorized			
	# shares issued at year end						
		Par o	r stated value	e per share:			
	Dividends	declared p	er share durir	ng the year:			

### <u>Affiliates</u>

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.

Products or Services SOLD to Affiliated Interests  Name of Affiliate  Description of product or service  Contract or Agreement effective date						
Name of Amilate	Description of product of service	Contract of Agreement effective date	Revenue			
			\$ -			
Products or Services PURCHASED from Affi			<b>.</b> .			
Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost			
			\$ -			
		TOTAL	\$ -			
Explanations or Notes						

#### Revenues

Pelican Bay Heights Water System, LLC

gal or cf	
gal	

#### **Consumption and Revenue**

		# customers at	# customers at year	<b>Total Quantity water</b>	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	22	22	1,140,216	\$ 18,280
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		22	22	1,140,216	\$ 18,280

### 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 \$ 18,280

### 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	4319	69.24242424
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	\$ 216
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 392

#### 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	Ś -

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

Description	Amount
Total	\$ -

### **Expenses**

Act #		Expense	amount
601	Salaries and Wages - employees	\$	2,400
603	Salaries and Wages – officers, directors, and majority stockholders		
604	Employee Pensions & Benefits		
610	Purchased Water	\$	5,019
611	Telephone/Communications	\$	600
615	Purchased Power	\$	1,137
616	Fuel for Power Production		
617	Utilities - Other (garbage, natural gas)		
618	Chemicals & testing	\$	890
619	Office Supplies (excluding postage)	\$	110
619.1	Postage	\$	193
620	Materials & Supplies (O&M)	\$	35
621	Repairs of Water Plant	\$	455
631	Contractual Services - engineering		
632	Contractual Services - accounting	\$	300
633	Contractual Services - legal		
634	Contractual Services - management		
635	Contractual Services – testing / sampling		
636	Contractual Services – labor		
637	Contractual Services - billing/collections		
638	Contractual Services - meter reading	\$	300
639	Contractual Services - other		
641	Rental of Building / Real Property		
642	Rental of Equipment	\$	525
643	Small Tools		
648	Computer and electronic Expenses		
650	Transportation Expenses		
656	Insurance - Vehicle	\$	150
657	Insurance – General Liability	\$	381
658	Insurance – Workman's Compensation		
659	Insurance – Other		
660	Public Relation / Advertising Expense		
666	Amortization of Rate Case Expense		
667	Regulatory Commission Fee (Gross Rev Fee)	\$	51
668	Conservation Expense		
670	Bad Debt Expense		
671.1	Cross Connection Control Program Expense		
671.2	Cross Connection Testing & Maintenance Services		
673	Training & Certification Expense		
674	Consumer Confidence Report	\$	100
675	Miscellaneous Expense	\$	5
	TOTAL	\$	12,651

### <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>	<b>End of year balance</b>
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	\$ 5,454				\$ 5,314
320	Water treatment equipment					\$ -
330	Distribution reservoirs & standpipes					\$ -
331	Transmission & distribution mains	\$ 2,469				\$ 2,123
333	Services					\$ -
334	Meters & meter installations					\$ -
335	Hydrants					\$ -
336	Backflow prevention devices (utility owned)					\$ -
339	Other plant & miscellaneous equipment					\$ -
340	Office furniture & equipment					\$ -
341	Transportation equipment					\$ -
343	Tools, shop & garage equipment					\$ -
344	Laboratory equipment					\$ -
345	Power operated equipment					\$ -
346	Communication equipment					\$ -
347	Electronic & computer equipment					\$ -
348	Miscellaneous equipment					\$ -
	TOTAL	\$ 7,923	\$ -	\$ -	\$ -	\$ 7,437

Explanation of unusual changes in utility plant durin	ng 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	\$ -
* 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	\$ 140		\$ 140			\$ 140
320	Water treatment equipment			\$ -			\$ -
330	Distribution reservoirs & standpipes			\$ -			\$ -
331	Transmission & distribution mains	\$ 346		\$ 346			\$ 346
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 equip			\$ -			\$ -
347	Electronic & computer Equipment			\$ -			\$ -
348	Miscellaneous Equipment			\$ -			\$ -
	TOTAL	\$ 486	\$ -	\$ 486	\$ -	\$ -	\$ 486

*Explanation of any adjustments made:			

# **Retained Earnings**

215	Unappropriated Retained Earnings (beginning of year balance)	
435	Balance transferred from income	\$ (4,751
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)	\$ (4,751
lanatio	n of any adjustments made to Retained Earnings	
olanatio	n of any adjustments made to Retained Earnings	
olanatio	n of any adjustments made to Retained Earnings	
olanatio	n of any adjustments made to Retained Earnings	
olanatio	n of any adjustments made to Retained Earnings	

Pelican Bay Heights Water System, LLC

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

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

101	Utility Plant in Service	\$ 7,437	345	Power Operated Equipment	\$	
	Utility Plant Leased to Others	, , , ,		Communication Equipment	\$	
	Property Held for Future Use			Computer & electronic Equipment	\$	
	Utility Plant Purchased or Sold			Miscellaneous Equipment	\$	
	Construction Work in Progress - Commission Approved Accumulated Depreciation of Utility Plant in Service	\$ 486	Utility Operating I			
	Accumulated Depreciation of Utility Plant in Service  Accumulated Amortization of Utility Plant in Service	3 400		Operating Revenue	Ś	18
	Utility Plant Acquisition Adjustments			Operating Expenses	s	12
	Accumulated Amortization of Utility Plant Acquisition Adjustments			Depreciation Expense	\$	
Property & I				Amortization of Utility Plant Acquisition Adjustment		
	Nonutility Property		407			
	Accumulated Depreciation and Amortization of Nonutility Property		408		\$	
	Investment in Associated Companies			Income Taxes		
	Utility Investments		410	Provision for Deferred Income Taxes - Debit Provision for Deferred Income Taxes - Credit	\$	
125	Other Investments Other Special Funds		411		3	
nt & Accrued				Income from Utility Plant Leased to Others	_	
	Cash	\$ 6,905		Gain/Loss from Utility Property Sales	Ś	
	Special Deposits	7		Revenues from Merchandising, Jobbing, and Contract Work		
	Working Funds			Cost and Expenses of Merchandising, Jobbing, and Contract Work		
135	Temporary Cash Investments			Interest and Dividend Income		
141	Customer Accounts Receivable	\$ 620	421			
	Other Accounts Receivable			Nonutility Expenses		
	Allowance for Uncollectible Accounts (Enter positive)			Extraordinary Income		
	Notes Receivable			Extraordinary Deductions		
	Accounts Receivable from Associated Companies			o Nonutility Income and Deductions		
	Notes Receivable from Associated Companies			Taxes Other than Income - Nonutility	\$	
	Plant Materials and Supplies Prepayments			Income Taxes - Nonutility  Provision for Deferred Income Taxes - Debit - Nonutility	\$	
				Provision for Deferred Income Taxes - Debit - Nonutility  Provision for Deferred Income Taxes - Credit - Nonutility	Ś	
	Miscellaneous Current and Accrued Assets		Interest Expense		- 17	
ed Debits			427	Interest Expense		
	Unamortized Debt Discount and Expense		428	Amortization of Debt Discount and Expense		
182	Extraordinary Property Losses			Amortization of Premium on Debt		
186	Miscellaneous Deferred Debits		Retained Earnings	Account (435-439)		
	Accumulated Deferred Income Taxes		435	Balance Transferred from Income	\$	
	S, AND OTHER CREDITS (201-283)			Appropriations of Retained Earnings		
	Tarana and a same and a same a sa			Preferred Stock Dividends Declared	\$	
	Common Stock Issued	\$ - \$ -	438		\$	
	Preferred Stock Issued	\$ -		Adjustment to Retained Earnings	\$	
	Premium on Capital Stock Paid in Capital			NUE ACCOUNTS (460-475) Unmetered Water Revenue	c	
	Discount on Capital Stock		461		Ś	1
	Capital Stock Expense		461		Ś	
	Appropriated Retained Earnings		461		Ś	
	Unappropriated Retained Earnings	\$ (4,751)	461		\$	
	Reacquired Capital Stock		461	5 Metered Sales to Multiple Family Dwellings	\$	
218	Proprietary Capital		462.1	1 Public Fire Protection	\$	
erm Debt			462.2		\$	
	Bonds		464		\$	
	Advances from Associated Companies	\$ 51,318			\$	
	Other Long-Term Debt			Sales for Resale	\$	
nt and Accrue		\$ 144		Interdepartmental Sales	\$	
	Accounts Payable Notes Payable	\$ 144		Special Contract/Agreement Revenue Forfeited Discounts	\$	
	Accounts Payable to Associated Companies			Miscellaneous Service Revenues	Ś	
	Notes Payable to Associated Companies			Rents From Water Property	Ś	
	Customer Deposits			Interdepartmental Rents	\$	
236	Accrued Taxes		474	Other Water Revenues	\$	
				Cross Connection Sales & Services Revenues	\$	
	Accrued Dividends			MAINTENANCE EXPENSE ACCOUNTS (601-675)		
	Matured Long-Term Debt		Source of Supply a			
	Matured Interest			Salaries and Wages - Employees	\$	
	Miscellaneous Current and Accrued Liabilities		603		\$	
ed Credits	Unanastical Description on Dale			Employee Pensions and Benefits	\$	
251	Unamortized Premium on Debt Advances for Construction	¢		Purchased Water Telephone/Communications	1 >	
	Other Deferred Credits	19	615		¢	
253	1				\$	
	es .			Fuel for Power Production	\$ \$ \$	
ting Reserve	Property Insurance Reserve		616	Fuel for Power Production Utilities - Other	\$ \$ \$	
ting Reserve			616 617 618	Utilities - Other Chemicals & testing		
261 262 263	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve		616 617 618 619	Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$	
261 262 263 265	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves		616 617 618 619 619.1	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage	\$ \$ \$	
261 262 263 265 butions in Ai	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves id of Construction		616 617 618 619 619.1	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies	\$ \$ \$ \$ \$	
261 262 263 265 butions in Ai	Property Insurance Reserve Injuries and Bamages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction	\$ -	616 617 618 619.1 620 621	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$	
261 262 263 265 butions in Ai 271 272	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves did of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC	S -   S -	616 617 618 619 619.1 622 621 631	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$	
261 262 263 265 butions in Ai 271 272 uulated Defer	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes		616 617 618 619 619.1 620 621 633	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$	
ting Reserve:	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation		616 617 618 619.1 619.1 620 621 631 633	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal	\$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Info Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation		616 617 618 619 619.1 620 621 631 632 633	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Injuries and Benefits Reserves Injuries and Benefits Reserves Injuries In		616 617 618 619.1 620 621 631 632 633 633 634	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Info Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation		616 617 618 619. 619. 620 621 633 633 634 634 635	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348)	\$ -	616 617 618 619 619 620 621 633 633 634 635 636 636	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
261   262   263   265   265   265   265   265   265   265   265   265   271   272   271   272   281   282   282   281   282   281   282   281   281   282   281   301   302	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Organization	\$ - \$ - \$ 5	616 617 618 619 619 619 622 622 623 633 633 633 634 633 634 633 634 635 634 635 636 637 638 633 633 633 633 633 633 633 633 633	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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Reserves   261   262   263   265   265   265   265   265   265   265   271   272   272   281   282   283   R UTILITY PL   301   302   303   304   30	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Injuries and Benefits Reserves Miscellaneous Operating Reserves Injuries Amortization of ClaC Contributions in Aid of Construction Accumulated Amortization of ClaC Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Ulberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements	S	616 617 618 619.1 620 621 633 633 633 636 636 636 636 637 638 638 638	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Hanagement Fees Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Memory - Other Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
261   262   263   265   265   265   265   265   265   265   271   272   272   281   282   283   283   301   302   303   304   305	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Id of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred income Taxes - Accelerated Depreciation Accumulated Deferred income Taxes - Other Accumulated Deferred income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Improvements Collecting and Improvements	\$ - \$ - \$ - \$ - \$ - \$ -	616 617 618 619 619 620 620 621 633 633 633 633 633 633 633 633 634 634	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Negineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Wanagement Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
261   262   263   265	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	616 617 618 619 619 620 632 633 633 633 633 633 633 633 634 637 634 637 638 638 639 640 641	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Accounting Contractual Services - Necounting Contractual Services - Necounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Well Reading Content Contractual Services - Well Reading Contractual Services - Well Reading Contractual Services - Weller Reading Contractual Services - Welter Reading Contractual Services - Welter Reading Contractual Services - Welter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Reserve:   261	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Injuries and Benefits Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs	\$ - \$ - \$ - \$ 5 -	616 617 618 619 619 620 622 623 633 633 633 633 633 633 634 635 636 636 637 638 638 639 644 642 642	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Heapal Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Other Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Weter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
261   262   263   265	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Utberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	616 617 618 619 620 621 633 633 633 633 633 634 635 634 635 636 637 644 642 642 642 644	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Necounting Contractual Services - Hospital Services Contractual Services - Hospital Services Contractual Services - Management Fees Contractual Services - Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Sulding/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Reserve:   261     262     263     265     265     271     272     272     281     282     283     301     302     303     304     305     306     307     308     309     3	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Indiction Insurance Amortization of CIAC Miscellaneous Operating Reserves Indiction Insurance Amortization of CIAC Miscellaneous Operating Amortization of CIAC Miscellaneous Operating Amortization of CIAC Miscellaneous Operating Insurance Insuranc	\$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ - \$ 5 - \$	616 617 618 619 619 620 631 632 633 633 633 633 633 634 633 634 644 644	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 - Other Contractual Services - Other Contractual Services - Other Contractual Services - Miling/Collections Contractual Services - Weter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Reserve:   261     262     263     265     265     271     272     281     282     283     303     304     305     308     309     3100     301     302     303     304     305     306     307     308     309     3100	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rred Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Understand Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment	S	616 617 618 619 619 620 620 621 633 633 633 633 633 634 634 644 644 644	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 - Hongagement Fees Contractual Services - Sesting/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Vehicle Insurance - General Liability	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:  261 262 263 263 265 butions in Ai 271 272 uulated Defer 281 301 302 303 304 305 306 307 308 309 310	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Calleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	616 617 618 619.3 632 633 633 633 633 633 634 635 634 644 642 642 644 645 645 645 645 646 646 647 647 648	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 - Legal Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Other Contractual Services - Management Fees Contractual Services - Well Regulary Contractual Services - Well Regulary Contractual Services - Where Contractual Services - Where Reading Contractual Services - Testing/Sampling Contractual Services - Where Reading Contractual Services -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Reserve:   261     262     263     263     263     263     271     272     272     281     282     283     R UTILITY PL     301     302     303     304     305     306     307     308     309     310     311     320	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Injuries and Benefits Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC Treed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Ulberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Laxes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment	\$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ 5	616 617 618 619 619 620 622 623 633 633 633 633 633 634 644 642 642 642 645 655 655	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Hangement Fees Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Help/Collections Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:  261 262 263 265 265 265 265 265 271 272 272 283 R UTILITY PL 301 302 303 304 305 306 307 308 309 3110 311 320	Property Insurance Reserve Injuries and Damages Reserve Persions and Benefits Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	616 617 618 619 620 622 633 633 633 633 633 634 641 642 642 645 645 646 647 648 649 649 649 649 649 649 649 649 649 649	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Hosping Contractual Services - Hosping Contractual Services - Management Fees Contractual Services - Services - Management Fees Contractual Services - Stephing Contractual Services - Other Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Water Reading Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - General Liability Insurance - General Liability Insurance - Other Public Relations / Advertising Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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Reserve:	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC red Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Utberalized Depreciation Accumulated Deferred Income Taxes - Other AAT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Malins Power Generation Equipment Pumping Equipment Pumping Equipment Valer Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$ - \$ - \$ - \$ 5 -	616 617 618 619 619 619 620 620 621 633 633 633 633 633 634 644 644 644 645 656 656 656	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Macagement Fees Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Services - Memory Contractual Services - Memory Contractual Services - Where Reading Contractual Services - Where Reading Contractual Services - Other Rental of Sulding/Real Property Rental of Sulding/Real Property Rental of Suldingment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Veneral Lability Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:  261 262 263 263 2655 butions in Ai 271 272 281 283 R UTILITY PLA 301 302 303 304 305 306 307 308 309 311 320 330 331 331 333	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Indicate of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Uberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Ustreburg Insurance Insuranc	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	616 617 618 619 619 620 632 633 633 633 633 633 634 644 644 644 644	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Regulary Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Head Contractual Services - Other Contractual Services - Water Reading Contractual Services - Water Resources - Conservation Sepanse - Water Resources - Conservation Sepanse - Water Resources - Conservation Sepanse - Water Resources - Water Resources - Water Resources - Water - Water Resources - Conservation Sepanse - Water - Wate	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
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Reserve   Rese	Property Insurance Reserve Injuries and Damages Reserve Pensions and Benefits Reserve Miscellaneous Operating Reserves Indiction of Construction Contributions in Aid of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC rered Income Taxes Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Ulberalized Depreciation Accumulated Deferred Income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Water Treatment Equipment Vater Treatment Equipment Ustribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ -	611 611 611 611 611 611 611 611 611 611	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Where Reading Commission Expenses Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense Cross Connection Fostin & Maintenance Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
ting Reserve:    261   261     262     263     265     265     265     272     272     272     272     283     R UTILITY PL     301     302     303     304     305     306     307     308     309     310     311     320     330     331     331     332     333     334     335     336     339     340     339     340     339     340	Property Insurance Reserve Injuries and Damages Reserve Persions and Benefits Reserve Miscellaneous Operating Reserves Miscellaneous Operating Reserves Ind of Construction Contributions in Aid of Construction Accumulated Amortization of CIAC reed income Taxes Accumulated Deferred income Taxes - Accelerated Depreciation Accumulated Deferred income Taxes - Other ANT ACCOUNTS (301-348) Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lakes, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Pumping Equipment Pumping Equipment Pumping Equipment Pumping Insurance Accelerated Depreciation Meters and Meter Installations Hydrants Meters and Meter Installations Hydrants Meter Prevention Devices	\$ - \$ - \$ - \$ - \$ 5 - \$	616 617 618 619 619 619 620 622 622 623 633 633 633 633 634 644 644 644 644 64	Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Head - Contractual Services - Head - Contractual Services - Management Fees Contractual Services - Management Fees Contractual Services - Services - Management Fees Contractual Services - Stephing Contractual Services - Other Contractual Services - Other Contractual Services - Billing/Collections Contractual Services - Other Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - General Liability Insurance - General Liability Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other Water Resource Conservation Expense Bad Debt Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

#### **Notes**

Pelican Bay Heights Water System, LLC

Notes and explanations:
The estate of Henry Westbrook III, was closed as of 12/31/2015 per the instructions from the attorney handling it. As such, all properties and companies under Hank's name were to be liquidated or transferred. The trustee of the estate did not want to continue with the operation of the water department, so Jan Amlin bought the company. The sole purpose of the acquistion was to follow through with the efforts to have Harbor Water Department annex the company. Pelican Bay Heights Water System has been working with the Oregon IFA to secure financing for the installation of 2 reservoirs which will meet the requirements of Harbor Water Department for annexation. The company is optimistic that the construction will be completed by August/September 2016 and that the annexation will be finalized by year end 2016.

### **Income Statement**

400	Operating Revenue	\$	18,280
401	Operating Expenses	\$	12,651
403	Depreciation Expense	\$	486
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$ \$ \$	392
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	\$	_
	Interest & Dividend Income	\$	_
		<u> </u>	
427	Interest Expense	\$	-
428-429	Amortization of Premium/Discount on Debt	\$	-
414	Gains/Losses From Utility Property Disposition (net)	\$	-
433-434	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	4,751
421	Nonutility Income	\$	-
	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	_
	Nonutility Income Taxes	\$	_
	Nonutility Deferred Income Taxes	\$	_
	Nonutility Provision for Deferred Income Taxes Credit	\$ \$	_
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
			_
	Net Income	\$	4,751
		<u> </u>	•

101	Utility Plant in Service (excluding CIAC)	\$ 7,437
		· ·
108-110	Accumulated Depreciation & Amortization	
	Subtotal	\$ 6,951
102-104	Other Utility Plant	\$ -
105	Commission Approved Construction Work in Progress (CWIP)	\$ -
114	Commission Approved Utility Plant Acquisition Adjustments	\$ -
	Accumulated Amortization of Commission Approved Acquisition Adjustments	\$ -
190	Accumulated Deferred Income Taxes (asset)	\$ -
	Subtotal	\$ -
	Net Utility Plant	\$ 6,951
131	Cash	\$ 5,802
	Special Deposits	\$ -
		-:
	Accounts Receivable	
143	Accumulated Provision for Uncollectible Accounts	\$ -
144	Notes Receivable	\$ -
145-146	Accounts & Notes Receivable from Associated Companies	\$ -
	Materials & Supplies Inventory	\$ -
		\$ -
155-155 & 102-174	Miscellaneous Current & Accrued Assets & Prepayments	'
	Net Current & Accrued Assets	\$ 7,795
181-186	Deferred Debits	\$ -
	Total Assets	\$ 14,746
	100070500	Ψ 1.,, 1.0
3-3	Advances for Construction	ć
		\$ -
271	CIAC	\$ -
272	Accumulated Amortization of CIAC	\$ -
	Net CIAC & Advances for Construction	\$ -
		, -
121	Nonutility Property	\$ -
	Accumulated Depreciation & Amortization (Nonutility)	\$ -
123-127	Miscellaneous Nonutility Investments	\$ -
	Nonutility Plant & Investment	\$ -
221-224	Long-Term Debt	\$ 41,697
	Accounts Payable	\$ 83
	Notes Payable	\$ -
233	Accounts Payable to Affiliated Companies	\$ -
234	Notes Payable to Affiliated companies	\$ -
235	Customer Deposits	\$ -
	Accrued Taxes	\$ -
	Accrued Interest	\$ -
238-241	Miscellaneous Current and Accrued Liabilities	\$ -
	Liabilities	\$ 41,780
251	Premium on Unamortized Debt	\$ -
	Other Deferred Credit	\$ -
	Reserves	\$ -
201-203		'
	Other	\$ -
201	Accumulated Deferred Income Taxes-Accelerated Amortization	\$ -
201		
	Accumulated Deferred Income Taxes-Liberalized Depreciation	\$ -
282	Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other	
282	Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other	\$ -
282	Accumulated Deferred Income Taxes-Other	\$ - \$ -
282	·	\$ -
282	Accumulated Deferred Income Taxes-Other	\$ - \$ -
282 283	Accumulated Deferred Income Taxes-Other	\$ - \$ -
282 283 201	Accumulated Deferred Income Taxes-Other  Total Liabilities	\$ - \$ - \$ 41,780
282 283 201 204	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued	\$ - \$ - \$ 41,780 \$ - \$ -
282 283 201 204 207	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued  Premium on Capital Stock	\$ - \$ 41,780 \$ - \$ - \$ - \$ -
282 283 201 204 207 211	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued  Premium on Capital Stock  Other Paid in Capital	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued  Premium on Capital Stock	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued  Premium on Capital Stock  Other Paid in Capital	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued  Premium on Capital Stock  Other Paid in Capital  Discount on Capital Stock  Capital Stock Expense	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued  Preferred Stock Issued  Premium on Capital Stock  Other Paid in Capital  Discount on Capital Stock  Capital Stock Expense  Appropriated Retained Earnings	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215 216	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215 216	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215 216	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215 216	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215 216	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)  Total Equity	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
282 283 201 204 207 211 212 213 214 215 216	Accumulated Deferred Income Taxes-Other  Total Liabilities  Common Stock Issued Preferred Stock Issued Premium on Capital Stock Other Paid in Capital Discount on Capital Stock Capital Stock Expense Appropriated Retained Earnings Unappropriated Retained Earnings Reacquired Capital Stock Proprietary Capital (Proprietorships & Partnerships Only)	\$ - \$ 41,780 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

### Stats

Operating Revenues		Assets & Other Debits	
Flat Rate	\$ -	Utility Plant	\$ 7,437
Metered - Residential	\$ 18,280	Less: Depreciation & Amortization Reserve	\$ 486
Metered - Commercial	\$ -	Other Property & Investments	\$ 5,802
Irrigation (including golf courses)	\$ -	Materials and Supplies	\$ -
Fire Protection	\$ -	Other Current & Accrued Assets	\$ 1,993
Other Sales of Water	\$ -	Deferred Debits	\$ -
Other Operating Revenue	\$ -	Total Assets & Other Debits	\$ 14,746
<b>Total Operating Revenues</b>	\$ 18,280		
		Liabilities & Other Credits	
Operating Expenses		Capital/Common Stock	\$ -
Purchased Water	\$ 5,019	Retained Earnings	\$ 4,751
Purchased Power	\$ 1,137	Long-Term Debt	\$ 41,697
Water Treatment	\$ 890	Customer Deposits	\$ -
Supplies and Expenses	\$ 2,150	Other Current & Accrued Liabilities	\$ 83
Repairs of Plant	\$ 455	Advances for Construction	\$ -
Administrative & General	\$ 3,000	Other Deferred Credits	\$ -
Total Operating Expenses	\$ 12,651	Contributions in Aid of Construction	\$ -
		Accumulated Deferred Income Taxes	\$ -
Other Revenue Deductions		<b>Total Liabilities &amp; Other Credits</b>	\$ 46,531
Depreciation & Amortization	\$ 486		
Operating Income Taxes	\$ -	Average Number of Customers	
Other Operating Taxes	\$ 392	Flat Rate	-
Uncollectible Revenue/Bad Debt Expense	\$ <u>-</u> _	Metered - Residential	22
<b>Total Revenue Deductions</b>	\$ 878	Metered - Commercial	-
Total Expenses and Deductions	\$ 13,529	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)	\$ 4,751		