

**CLASS A and B - WATER COMPANIES
2018
ANNUAL REPORT**

FOR

Registered Name of Business on file with Commission

Pelican Point Water Company dba:

Official Mailing Address

P.O. Box 458

City

Moses Lake

State

Wa.

ZIP Code

98837

Official Email Address

jillg.pelicanpointwaterco@gmail.com

'X' if any information listed above has been updated

Report Year Ended: December 31, 2018

Inquiries concerning this Annual Report should be addressed to:

Name:	Jill Goodrich		
Title:	Owner		
Address:	P.O. Box 458		
City:	Moses Lake		
State:	WA.	Zip Code:	98837
Telephone:	(509)-765-3608		
Email:	jillg.pelicanpointwaterco@gmail.com		

SUBMIT TO:

<https://www.utc.wa.gov/docs/Pages/ElectronicFiling.aspx>



REPORT MUST BE RECEIVED NO LATER THAN: May 1, 2019

Please refer to the Instructions for Completing the Annual Report on Page 2

INSTRUCTIONS FOR ANNUAL REPORT COMPLETION

Commission Authority

The purpose of this form is to collect financial and operational information from water companies regulated by the Washington Utilities and Transportation Commission (UTC). The UTC's authority for requiring this report is found in RCW 80.04.080. This report is a non-confidential public use form.

Certification

An authorized officer, partner or owner must sign the Annual Report Certification. Unsigned reports are considered incomplete and may be subject to penalties.

Regulatory Fees

Regulatory fees are set by UTC order A-140166.

Deadlines and Penalties

All water companies regulated by the UTC are required to complete this form, including all schedules. **Failure to properly complete all schedules will result in the report being considered incomplete and subject to penalties.** Completed forms AND regulatory fee payments must be received by the UTC no later than May 1. Failure to file a complete the annual report by the above deadline will result in a financial penalty of \$250 if filed between 1 and 30 days late, \$500 if filed between 31 and 60 days late, and \$1,000 if filed between 61 and 90 days late. Failure to file a complete report within 90 days may result in additional penalties.

In addition to the above statutory penalty, failure to pay the regulatory fees by the above deadline will result in a 2 percent penalty on the regulatory fee amount due and a 1 percent monthly interest charge on the unpaid balance of the regulatory fee amount due.

Extension Requests

You may file a written request for an extension to file the completed annual report; however, **the UTC will not extend the deadline for paying regulatory fees.** Extension requests must be filed with the commission by **April 15th**, must state a valid reason explaining why the extension is needed, and must identify a date certain by which the report will be filed with the UTC. Even if your request is approved, you will still be liable for penalties and interest payments if you fail to pay your regulatory fees by May 1. Extension requests can be filed online at: <http://www.utc.wa.gov/docs/Pages/ElectronicFiling.aspx>

Completing Information

- **Do NOT leave numeric fields blank** or it will be considered incomplete. For non-applicable numeric fields, **enter 0.**
- Non-applicable text fields, and those where the "X if same as" option is selected, may be left blank.

Confidential Status

Companies regulated under RCW Title 80, including water companies, may claim certain information in this report as confidential. To apply confidential treatment, the company must properly mark confidential documents as described in WAC 480-07-160. **The regulatory fee calculation schedule is not a confidential document and will not be treated as confidential under the rule.** To view the confidential requirements in WAC 480-07-160, please visit the following site:

apps.leg.wa.gov/WAC/default.aspx?cite=480-07-160

Electronic Filing and Payment

To obtain an electronic copy of this template, submit a report online or pay your regulatory fees online visit:

<https://www.utc.wa.gov/regulateIndustries/Pages/annualReports.aspx>

Staff Contact

Benjamin Sharbono at (360) 664-1157 or Benjamin.Sharbono@utc.wa.gov
TTY Toll-Free phone number 1-800-416-5289

ANNUAL REPORT AND AFFILIATED INTEREST CERTIFICATION

WAC 480-110-505 Accounting and reporting requirements and regulatory fees.

(1) Water companies must use the uniform system of accounts (USOA) published by the National Association of Regulatory Utility Commissioners (NARUC). Information about the USOA regarding the version adopted and where to obtain it is set out in WAC 480-110-999 (Adoption by reference). The USOA sets out the accounting requirements for Class A, B, and C water companies.

Water companies are classified by revenues.

Class	Annual Gross Operating Revenue
A	\$1,000,000 or more
B	\$200,000 to \$999,999
C	Less than \$200,000

(2) A water company may use the accounting requirements for a higher class, but at a minimum must comply with the accounting requirements for the company's classification.

(3) The commission will distribute an annual report form that each water company must complete and file with the commission for the prior calendar year. The annual report must be filed, and the company's regulatory fee paid, no later than May 1 of each year.

(4) If the company seeks additional time to file its annual report, it may file a written request to extend the filing deadline no later than April 15. The commission does not grant an extension of time for payment of regulatory fees.

(5) The maximum water company regulatory fee is set by statute at one-tenth of one percent of the first fifty thousand dollars of gross intrastate operating revenue plus two-tenths of one percent of any gross operating revenue in excess of fifty thousand dollars. The commission assesses the maximum statutory fee except as follows:

- (a) A company must pay a regulatory fee no less than twenty dollars unless the company has less than twenty thousand dollars in gross intrastate operating revenue during the reporting year.
- (b) If a company does not pay its regulatory fee by May 1, the commission will assess an automatic late fee of two percent of the amount due, plus one percent interest for each month the fee remains unpaid. The commission also may assess penalties of one hundred dollars per day for each day the filing is late.

WAC 480-110-575 Reporting of affiliated interest transactions.

(1) Each Class A water company must file an annual report summarizing all transactions, except for transactions provided at tariff rates, that occurred between the company and its affiliated interests, and between the company and its subsidiaries. The report is due one hundred twenty days from the end of the company's reporting period, whether a fiscal or calendar year. The report must include a corporate organization chart of the company and its affiliated interests and subsidiaries.

(2) When total transactions with an affiliated interest or a subsidiary are less than twenty-five thousand dollars for the reporting period, the company must provide the name of the affiliated interest or subsidiary participating in the transactions and the total dollar amounts of the transactions. When total transactions with an affiliated interest or subsidiary equal or exceed twenty-five thousand dollars for the reporting period, the company must provide:

- (a) A balance sheet and income statement for such affiliated interest;
- (b) A description of the products or services provided to or from the company and each such affiliated interest or subsidiary;
- (c) A description of the pricing basis or costing method, and procedures for allocating costs for such products or services, and the amount and accounts charged during the year;
- (d) A description of the terms of any loans between the company and each such affiliated interest or subsidiary and a listing of the year-end loan amounts and maximum loan amounts outstanding during the year;
- (e) A description of the terms and total amount of any obligation or liability assumed by the company for each such affiliated interest or subsidiary;
- (f) A description of the activities of each such affiliated interest or subsidiary with which the company has transactions; and
- (g) A list of all common officers and directors between the water company and each such affiliated interest or subsidiary, along with their titles in each organization.

(3) The report required in this section supersedes the reporting requirements contained in previous commission orders authorizing affiliated interest transactions pursuant to chapter 80.16 RCW.

(4) The company is obligated to file verified copies of affiliated interest contracts and arrangements as stated in WAC 480-110-545 (Affiliated interests — Contracts and arrangements).

PREPARER INFORMATION

'X' if Preparer same as Cover:

Person who prepared report: Jill Goodrich
 Title: Owner

If different; Company Name:

Telephone: (509)-765-3608

Principal Business Address: 9592 Baseline .5 Rd SE
 City: Moses Lake State: Wa. Zip: 98837

COMPANY INFORMATION

Washington Unified Business Identifier (UBI) No.: 602713311
 (If you do not know your UBI No. please contact Business Licensing Service at 1-800-451-7985 or BLS@dor.wa.gov)

Business Structure (please enter the appropriate designation): Sole Proprietor
 Please enter: Individual/Sole Proprietor, Partnership, LP, LLP, LLC, Corporation, or Nonprofit Corporation

Date First Organized or Regulated: 4/4/2007

'X' if Address is same as Cover:

Business Physical Address: 9592 Baseline .5 Rd SE
 City: Moses Lake State: WA. Zip: 98837
 Telephone: (509)-765-3608 Fax:

Business Website:

Accounting Records Information

'X' if Address is same as above:

Location of Books & Records: 9592 Baseline .5 Rd SE
 City: Moses Lake State: WA. Zip: 98837

Method of Accounting: Cash Please enter: Cash or Accrual

CERTIFICATION

I have examined this report and to the best of my knowledge and belief, all statements of fact are accurate, the financial statements, for the period from January 1, 2018 to December 31, 2018, contained in this report, correctly reflect the business affairs of the respondent.

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

You may electronically sign by typing your signature in block.

X Jill B Goodrich

Date

Name	Jill Goodrich			
Title	Owner			
Company	Pelican Point Water Company			
Street Address	9592 Baseline .5 Rd SE			
City	Moses Lake	State	WA.	Zip Code 98837
Telephone	(509)-765-3608			
Email	jillg.pelicanpointwaterco@gmail.com			

OWNERSHIP

Instructions:

- List the first name (or Company Name), last name (or State of Registration), title, and percentage of all owners **holding directly or indirectly five percent or greater** of voting securities of the Company.
- Group all owners holding less than five percent as 'Other Owners'.
- **Represent Percentage in decimal form (e.g., 80% is entered as 0.8000).**

First Name (or Company)	Last Name (or State Registered)	Title	Ownership
Jill	Goodrich	Owner	100%
Other Owner's holding less than 0.0500 (5%) individually			

Industry Specific Information

Emergency Contact Information			
REQUIRED: Name, Business Address, and Contact number. Continue filling out in the same format until all personnel are represented.			
Title	Name	Principal Business Address	Phone #
Certified Water Manager	Judy Ellis	P.O. Box 2061 Moses Lake WA.	(509)-760-0825
Emergency Responder	Jill Goodrich	9592 Baseline .5 Rd SE Moses Lake WA.	(509)-765-3608
Emergency Responder	Kelly Armstrong	9592 Baseline .5 Rd SE Moses Lake WA.	(509)-991-1314

**SCHEDULE 1
INCOME STATEMENT**

(For the Calendar Year 2018)

Instructions

- Do NOT leave fields blank. If a field is not applicable, enter zero.
- Misc Revenue Accounts should not include Jobbing & Contract work. Include this revenue under the Other Income section.

Ln.	Account #	Account Name	Water	Other	Total Company
(L)	(a)	(b)	(c)	(d)	(c)+(d) = (e)
Revenues					
1	400	Operating Revenue	\$282,696	\$0	\$282,696
2	471	Misc. Revenue Accounts (specify in footnote)	\$230	\$0	\$230
3	474	Other Revenue Accounts (specify in footnote)	\$14,400	\$0	\$14,400
4		<i>Utility Operating Revenue (add lines 1 thru 3)</i>	\$297,326	\$0	\$297,326
Expenses					
5	401	Operating Expense Accounts	\$187,864	\$0	\$187,864
6	403	Depreciation Expense	\$20,949	0	\$20,949
7	406	Amortization Expense	\$0	\$0	\$0
8	408	Other Tax & License	\$32,773	\$0	\$32,773
9	409	Federal Income Taxes	\$5,280	\$0	\$5,280
10		<i>Utility Operating Expense (add lines 5 thru 9)</i>	\$246,866	\$0	\$246,866
11		<i>Utility Operating Income (Loss) (line 4 less line 10)</i>	\$50,460	\$0	\$50,460
Other Income and Deductions					
Other Income:					
12	414	Gain (Loss) From Disposition of Plant	\$0	\$0	\$0
13	415	Merchandising, Jobbing and Contract Work	\$0	\$0	\$0
14	419	Interest & Dividend Income	\$0	\$0	\$0
15	421	Nonutility Income	\$0	\$0	\$0
16		<i>Total Other Income (add lines 12 thru 15)</i>	\$0	\$0	\$0
Other Deductions:					
17	416	Merchandising, Jobbing and Contract Work	\$1,578	\$0	\$1,578
18	426	Miscellaneous Nonutility Expenses	\$0	\$0	\$0
19	427	Interest Expense	\$26,688		\$26,688
21		<i>Total Other Deductions (add lines 17 thru 19)</i>	\$28,266		\$28,266
22		Net Income (Loss) (add lines 11 and 16, subtract line 21)	\$22,194	\$0	\$22,194

Schedule 1 Footnotes (add lines as needed):

L.2 Late Fees, bank in arrears accounts = 80 + 150 =230

L.3 Meter Hookups = 1800 x 8 = 14400

**SCHEDULE 2
BALANCE SHEET - TOTAL COMPANY**

(For the Year Ended December 31, 2018)

Instructions

- Do NOT leave fields blank. If a field is not applicable, enter zero.
- Line 15 must equal Line 32

Line	Account #	Account Name	Current Year
(L)	(a)	(b)	(c)
		Assets	
1	101	Utility Plant	\$1,056,731
2	104	Utility Plant Purchased or Sold	\$0
3	108	Less: Accumulated Depreciation	\$685,623
4	114	Utility Plant Acquisition Adjustment	\$0
5	110	Less: Accumulated Amortization of Plant Acquisition Adjustment	\$0
6		<i>Net Utility Plant (add lines 1, 2, and 4, subtract lines 3 and 5)</i>	\$371,108
7	124	Utility Investments	\$0
8	127	Special Funds (Surcharges, Facility Charges)	\$0
9	131	Cash	\$29,132
10	141	Customer Accounts Receivable	\$25,981
11	151	Plant Materials and Supplies	\$0
12	162	Prepayments	\$5,092
13	186	Other Deferred Debits (specify in footnote)	\$0
14		Other Assets (specify in footnote)	\$0
15		Total Assets (add lines 6 thru 14)	\$431,313
		Ownership Equity	
16	201-204	Capital Stock Issued	\$0
17	211	Other Paid In Capital (specify in footnote)	\$0
18	214-215	Retained Earnings	\$10,114
19	218	Proprietary Capital	\$0
20		<i>Total Ownership Equity (add lines 16 thru 19)</i>	\$10,114
		Liabilities	
21	224	Long-Term Debt	\$421,199
22	231	Accounts Payable	\$0
23	232	Notes Payable	\$0
24	235	Customer Deposits	\$0
25	236	Accrued Taxes	\$0
26	253	Other Deferred Credits (specify in footnote)	\$0
27	265	Miscellaneous Operating Reserves	\$0
28	271	Contributions in Aid of Construction (CIAC)	\$0
29	272	Less: Accumulated Amortization of CIAC	\$0
30		Other Liabilities (specify in footnote)	\$0
31		<i>Total Liabilities (add lines 21 thru 29)</i>	\$421,199
32		Total Equity, Capital and Liabilities (add line 20 and 31)	\$431,313

Schedule 2 Footnotes (add lines as needed):

**SCHEDULE 3
WATER UTILITY PLANT (Account 101)**

Instructions

Report plant and equipment asset account additions and retirements that occurred during the year.
If a field is not applicable, enter zero.

Line No. (L)	Acct No. (a)	Account Name (b)	Balance Beginning of Year (c)	Additions (d)	Retirements (e)	Balance End of Year (f)
1	301	Organization	\$0	\$0	\$0	\$0
2	302	Franchises	\$0	\$0	\$0	\$0
3	303	Land and Water Rights	\$210,000	\$0	\$5,040	\$204,960
4	304	Structures & Improvements	\$81,924	\$0	\$1,966	\$79,958
5	305	Collecting & Impounding Reservoirs	\$0	\$0	\$0	\$0
6	306	Lake, River, and other intakes	\$0	\$0	\$0	\$0
7	307	Wells and Springs	\$49,820	\$0	\$1,196	\$48,624
8	309	Supply Mains	\$22,549	\$0	\$541	\$22,008
9	310	Power Generation Equipment	\$83,653	\$0	\$2,008	\$81,645
10	311	Pumping Equipment	\$70,192	\$0	\$1,685	\$68,507
11	320	Water Treatment Equipment	\$42,041	\$0	\$1,009	\$41,032
12	330	Distribution Reservoirs & Tanks	\$200,264	\$0	\$4,806	\$195,458
13	331	Transmission & Distribution Mains	\$0	\$0	\$0	\$0
14	333	Service Connections	\$0	\$0	\$0	\$0
15	334	Meters and Meter Installation	\$275,954	\$0	\$6,623	\$269,331
16	335	Hydrants	\$0	\$0	\$0	\$0
17	339	Other Plant & Misc. Equipment	\$0	\$0	\$0	\$0
18	340	Office Furniture & Equipment	\$3,777	\$0	\$91	\$3,686
19	341	Transportation Equipment	\$10,777	\$0	\$259	\$10,518
20	343	Tools, Shop and Garage Equipment	\$27,860	\$0	\$669	\$27,191
21	345	Power Operated Equipment	\$0	\$0	\$0	\$0
22	346	Communication Equipment	\$0	\$0	\$0	\$0
23	348	Other Tangible Plant	\$0	\$0	\$0	\$0
25	101	Utility Plant Total (add lines 1 thru 23)	\$1,078,811	\$0	\$25,893	\$1,052,918

SOURCES OF CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

Instructions

Report all plant, equipment, and monies received during the year, as a gift.
- Tariff Based (e.g., connection charges, facilities charges, and surcharges)
- Non-Tariff Based (e.g., developer donated line extension).
- If a field is not applicable, enter zero.

Line No. (L)	Description of Charges (a)	# of Connections (b)	Cost or Charge per Connection (c)	CIAC Amount Received (d)
26	Tariff Based CIAC	0	\$0	\$0
27	Non-Tariff Based CIAC	0	\$0	\$0
28	CIAC Collected (add lines 26 and 27)	0	\$0	\$0

SCHEDULE 3			
CUSTOMER COUNT SUMMARY			
REQUIRED: List the number of customer accounts in each category. If not applicable, enter zero.			
Description	Number at Beginning of Year	New Services	Number at End of Year
(a)	(b)	(c)	(d)
Total Unmetered	1		1
Total Metered	481	8	489
Master Meter - Single Customer Billed			
Master Meter - Multiple Customers Billed			
Other Services (Ready to Serve, etc.)			
Total Customers	482	8	490

WATER CATEGORY SUMMARY					
REQUIRED: Report quantity of water, in cubic feet, that entered system from all sources, and disposition of water. Total Loss/Wastage plus Water Sold to Customers should equal Source Water.					
Month	Purchased or Surface Water	Ground Water (Wells)	Total from All Categories	Loss or Wastage	Water sold to Customers
(a)	(b)	(c)	(b) + (c) = (d)	(e) enter as "+"	(d) - (e) = (f)
January		406,300	406,300	114,781	291,519
February		351,354	351,354	77,938	273,416
March		458,650	458,650	138,849	319,801
April		934,500	934,500	46,677	887,823
May		2,303,790	2,303,790	15,306	2,288,484
June		3,052,260	3,052,260	258,821	2,793,439
July		3,784,810	3,784,810	227,780	3,557,030
August		3,737,060	3,737,060	279,261	3,457,799
September		2,579,420	2,579,420	194,400	2,385,020
October		1,017,430	1,017,430	228,559	788,871
November		421,630	421,630	105,094	316,536
December		449,550	449,550	161,738	287,812
Total (Add lines 7 thru 18)		19496754	19496754	1849204	17647550

- (d) - Category Master Meters Records
- (e) - Category Leakage or Wastage of Water
- (f) - Individual Customer Meter Records

¹CONVERSION: 1 cubic foot = 7.48 gallons

PAYMENT INFORMATION

Utilities and Transportation Commission (UTC) accepts the following methods of payment

Cash (in-person at the UTC)

Deliver Cash to:
1300 S. Evergreen Park Drive S.W.
Olympia, WA 98504

Check (must be in US Funds)

Deliver to the UTC Office above or Send Checks to:
Utilities and Transportation Commission
PO Box 47250
Olympia, WA 98504-7250

Online payments* (ACH, American Express, Discover/Novus, MasterCard, Visa)

To pay online visit:

<https://www.utc.wa.gov/regulatedIndustries/Pages/online-payments.aspx>

Pay-by-phone (credit card payments only) at (360) 664-1349

**Please note: A convenience fee of 2.5 percent (minimum of \$3.95) is charged by Official Payments for using the credit card processing service.*

FILING YOUR REPORT

All annual reports and regulatory fees must be received by the UTC no later than May 1 each year (or the following business day if May 1 lands on a weekend). **In 2017, the UTC changed its procedural rule, WAC 480-07-140, requiring formal communications with the UTC be submitted electronically.**

Submit reports online:

<https://www.utc.wa.gov/docs/Pages/ElectronicFiling.aspx>

**Typical Average Service Lives
Salvage Rates, and Depreciation Rates
Water Utilities**

NARUC (1996) Account Numbers Class A B C	<u>Class of Plant</u> Source of Supply Plant	Average	Net	Depreciation	
		Service	Salvage	Rate	
		Lives Years **	Percent %	Short	Long
301	Organization	XXX		XXX	XXX
302	Franchises	XXX		XXX	XXX
303	Land and Water Rights	XXX		XXX	XXX
304	Structures and Improvements	35-40		2.86%	2.50%
305	Collect. and Impounding Res.	50-75		2.00%	1.33%
306	Lake, River and Other Intakes	35-45		2.76%	2.22%
307	Wells and Springs	25-35		4.00%	2.86%
308	Infiltration Galleries and Tunnels	25-50		4.00%	2.00%
309	Supply Mains	50-75		2.00%	1.33%
310	Power Generation Equipment	10-15		10.00%	6.67%
<u>Pumping Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
311	Pumping Equipment	20			5.00%
311	Other Pumping Plant	25			4.00%
<u>Water Treatment Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
320	Water Treatment Equipment	20-35		5.00%	2.86%
<u>Transmission and Distribution Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
330	Distribution Reservoirs and Tanks	30-60		3.33%	1.67%
331	Trans. and Dist. Mains	50-75		2.00%	1.33%
331	Fire Mains	50-75		2.00%	1.33%
333	Service Connections	30-50		3.33%	2.00%
334	Meters	20-25	10	5.00%	4.00%
334	Meter Installations	40-60		2.50%	1.67%
335	Hydrants	40-60	5	2.50%	1.67%
<u>General Plant</u>					
304	Structures and Improvements	35-40		2.86%	2.50%
339	Other Plant	40-60		2.50%	1.67%
340	Office Furniture and Equipment	20-25	5	5.00%	4.00%
341	Transportation Equipment	7	10		14.30%
342	Stores and Equipment	20			5.00%
343	Tools, Shop and Garage Equip.	15-20	5	6.67%	5.00%
344	Laboratory Equipment	15-20		6.67%	5.00%
345	Power Operated Equipment	10-15	10	10.00%	6.67%
346	Communication Equipment	10	10		10.00%
347	Miscellaneous Equipment	10	10		10.00%
348	Other Plant Assets	10	10		10.00%
348	Water System Plan	6	10		16.67%

** These lives are intended as a guide; longer or shorter lives should be used if experience shows it is warranted.