

SPL-W

ANNUAL REPORT

OF

NAME

LESLIE ABRAMS
SPIRIT LAKE EAST WATER CO
PO BOX 3388
COEUR D'ALENE ID 83816

IDAHO PUBLIC
UTILITIES COMMISSION

2014 AUG - 1 AM 8:21

RECEIVED

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED

2013

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 10/31/2013**

COMPANY INFORMATION

1 Give full name of utility Spirit Lake East Water Co.
 Telephone Area Code () 1-877-755-9287
 E-mail address _____
 2 Date of Organization 4-1-1982
 3 Organized under the laws of the state of _____
 4 Address of Principal Office (number & street) 118 N 7th St.
 5 P.O. Box (if applicable) P.O. Box 3388
 6 City Coeur d'Alene
 7 State Idaho
 8 Zip Code 83814
 9 Organization (proprietor, partnership, corp.) Corporation
 10 Towns, Counties served Spirit Lake East & Treeport
Development
Kootenai County & Bonner County

11 Are there any affiliated companies?
 If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

12 Contact Information	Name	Phone No.
President (Owner)	<u>Leslie Abrams</u>	<u>817-755-9287</u>
Vice President	_____	_____
Secretary	_____	_____
General Manager	_____	_____
Complaints or Billing	_____	_____
Engineering	_____	_____
Emergency Service	_____	_____
Accounting	_____	_____

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? NO
 If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

14 Where are the Company's books and records kept?
 Street Address 118 N 7th St
 City Coeur d'Alene
 State Idaho
 Zip 83814

NAME: Spirit Lake East Water Co.

COMPANY INFORMATION (Cont.)

For the Year Ended 10/31/2013

15 Is the system operated or maintained under a service contract? Yes

16 **If yes:** With whom is the contract? Water Works, Inc.

When does the contract expire? 11/1/2013

What services and rates are included? Regular maintenance & Emergency services

17 Is water purchased for resale through the system? No

18 **If yes:** Name of Organization _____

Name of owner or operator _____

Mailing Address _____

City _____

State _____

Zip _____

Gallons/CCF

\$Amount

Water Purchased

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

NO

If yes, attach full explanation

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

No

If yes, attach full explanation

21 Number of Complaints received during year concerning:

Quality of Service See Rate Case.

High Bills _____

Disconnection _____

22 Number of Customers involuntarily disconnected 0

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? start of service

Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year? NO

If yes, attach full explanation and an updated system map

NAME: Spirit Lake East Water Co.

REVENUE & EXPENSE DETAIL

For the Year Ended 10/31/2013

ACCT #	DESCRIPTION		
400 REVENUES			
1	460	Unmetered Water Revenue	_____
2	461.1	Metered Sales - Residential	_____
3	461.2	Metered Sales - Commercial, Industrial	<u>604,064</u>
4	462	Fire Protection Revenue	_____
5	464	Other Water Sales Revenue	_____
6	465	Irrigation Sales Revenue	_____
7	466	Sales for Resale	_____
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	_____
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected		Booked to Acct # _____
11	***Commission Approved Surcharges Collected		Booked to Acct # _____

401 OPERATING EXPENSES

12	601.1-6	Labor - Operation & Maintenance	_____
13	601.7	Labor - Customer Accounts	_____
14	601.8	Labor - Administrative & General	_____
15	603	Salaries, Officers & Directors	_____
16	604	Employee Pensions & Benefits	_____
17	610	Purchased Water	_____
18	615-16	Purchased Power & Fuel for Power	<u>18,650</u>
19	618	Chemicals	<u>854</u>
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>5,198</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>1,752</u>
22	631-34	Contract Services - Professional	<u>1,190</u>
23	635	Contract Services - Water Testing	<u>1,475</u>
24	636	Contract Services - Other	<u>31,790</u>
25	641-42	Rentals - Property & Equipment	<u>3,250</u>
26	650	Transportation Expense	<u>472</u>
27	656-59	Insurance	_____
28	660	Advertising	_____
29	666	Rate Case Expense (Amortization)	<u>2,304</u>
30	667	Regulatory Comm. Exp. (Other except taxes)	<u>90</u>
31	670	Bad Debt Expense	<u>85</u>
32	675	Miscellaneous	<u>2,403</u>
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		<u>69,713</u>

Name: Spirit Lake East Water Co.

INCOME STATEMENT

For Year Ended 10/31/2013

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>64,064</u>
2	Operating Expenses (From Page 3, line 33)	<u>69,713</u>	
3	403 Depreciation Expense	<u>17,763</u>	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	<u>50</u>	
7	408.11 Property Taxes	<u>875</u>	
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list) DEQ Fees	<u>4,120</u>	
9B			
9C			
9D			
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes	<u>20</u>	
12	410.10 Provision for Deferred Income Tax - Federal		
13	410.11 Provision for Deferred Income Tax - State		
14	411 Provision for Deferred Utility Income Tax Credits		
15	412 Investment Tax Credits - Utility		
16	Total Expenses from operations before interest (add lines 2-15)		<u>89,541</u>
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant		
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u><25,477></u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income		
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income		
25	426 Miscellaneous Non-Utility Expense	<u>167</u>	
26	408.20 Other Taxes, Non-Utility Operations		
27	409-20 Income Taxes, Non-Utility Operations		
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)		<u><167></u>
29	Gross Income (add lines 19 & 28)		<u><25,644></u>
30	427.3 Interest Exp. on Long-Term Debt		<u>723</u>
31	427.5 Other Interest Charges		<u>455</u>
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><26,822></u>

Name: Spirit Lake East Water Co.

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended 10/31/2013

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization				
2 302	Franchises and Consents				
3 303	Land & Land Rights				
4 304	Structures and Improvements	48,222			48,222
5 305	Collecting & Impounding Reservoirs	77,073			77,073
6 306	Lake, River & Other Intakes				
7 307	Wells	30,132			30,132
8 308	Infiltration Galleries & Tunnels				
9 309	Supply Mains				
10 310	Power Generation Equipment	30,500			30,500
11 311	Power Pumping Equipment	140,994			140,994
12 320	Purification Systems	796			796
13 330	Distribution Reservoirs & Standpipes	7,134			7,134
14 331	Trans. & Distrib. Mains & Accessories	519,732			519,732
15 333	Services	71,097			71,097
16 334	Meters and Meter Installations	19,685			19,685
17 335	Hydrants	5,407			5,407
18 336	Backflow Prevention Devices	5,632			5,632
19 339	Other Plant & Misc. Equipment	5,001			5,001
20 340	Office Furniture and Equipment				
21 341	Transportation Equipment				
22 342	Stores Equipment				
23 343	Tools, Shop and Garage Equipment				
24 344	Laboratory Equipment				
25 345	Power Operated Equipment	24,981			24,981
26 346	Communications Equipment	1,951			1,951
27 347	Miscellaneous Equipment	639			639
28 348	Other Tangible Property	133,763			133,763
29	TOTAL PLANT IN SERVICE	1,122,739	0	0	1,122,739

(Add lines 1 - 28)

Enter beginning & end of year totals on Pg 7, Line 1

Name: Spirit Lake East Water Co.

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 10/31/2013

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements				
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells				
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains				
7 310	Power Generation Equipment				
8 311	Power Pumping Equipment				
9 320	Purification Systems				
10 330	Distribution Reservoirs & Standpipes				
11 331	Trans. & Distrib. Mains & Accessories				
12 333	Services				
13 334	Meters and Meter Installations				
14 335	Hydrants				
15 336	Backflow Prevention Devices				
16 339	Other Plant & Misc. Equipment				
17 340	Office Furniture and Equipment				
18 341	Transportation Equipment				
19 342	Stores Equipment				
20 343	Tools, Shop and Garage Equipment				
21 344	Laboratory Equipment				
22 345	Power Operated Equipment				
23 346	Communications Equipment				
24 347	Miscellaneous Equipment				
25 348	Other Tangible Property				
26	TOTALS (Add Lines 1 - 25)		860,581	878,344	17,763

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

See attached.

Name: Spirit Lake East Water Co.

BALANCE SHEET

For Year Ended 10/31/2013

<u>ASSETS</u>			Balance	Balance	Increase
ACCT #	DESCRIPTION		Beginning of Year	End of Year	or (Decrease)
1	101	Utility Plant in Service (From Pg 5, Line 29)	1,122,739	1,122,739	0
2	102	Utility Plant Leased to Others			
3	103	Plant Held for Future Use			
4	105	Construction Work in Progress			
5	114	Utility Plant Aquisition Adjustment			
6		Subtotal (Add Lines 1 - 5)	1,122,739	1,122,739	0
7	108.1	Accumulated Depreciation (From Pg 6, Line 26)	800,581	878,344	17,763
8	108.2	Accum. Depr. - Utility Plant Lease to Others			
9	108.3	Accum. Depr. - Property Held for Future Use			
10	110.1	Accum. Amort. - Utility Plant in Service			
11	110.2	Accum. Amort. - Utility Plant Lease to Others			
12	115	Accumulated Amortization - Aquisition Adj.			
13		Net Utility Plant (Line 6 less lines 7 - 12)	262,158	244,395	<17,763>
14	123	Investment in Subsidiaries			
15	125	Other Investments			
16		Total Investments (Add lines 14 & 15)	0	0	0
17	131	Cash	1,875	3,102	1,227
18	135	Short Term Investments			
19	141	Accts/Notes Receivable - Customers	19,858	16,344	<3,514>
20	142	Other Receivables			
21	145	Receivables from Associated Companies			
22	151	Materials & Supplies Inventory	12,291	12,291	0
23	162	Prepaid Expenses			
24	173	Unbilled (Accrued) Utility Revenue			
25	143	Provision for Uncollectable Accounts			
26		Total Current (Add lines 17 -24 less line 25)	34,024	31,737	<2287>
27	181	Unamortized Debt Discount & Expense			
28	183	Preliminary Survey & Investigation Charges			
29	184	Deferred Rate Case Expenses			
30	186	Other Deferred Charges			
31		Total Assets (Add lines 13, 16 & 26 - 30)	296,182	276,132	<20,050>

Name: Spirit Lake East Water Co.

BALANCE SHEET

For Year Ended 10/31/2013

LIABILITIES & CAPITAL

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	296,434	296,434	0
2	204-6 Preferred Stock			
3	207-13 Miscellaneous Capital Accounts	326,843	326,843	0
4	214 Appropriated Retained Earnings	<487,876>	<517,028>	<29,152>
5	215 Unappropriated Retained Earnings			
6	216 Reacquired Capital Stock			
7	218 Proprietary Capital			
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	135,401	106,249	<29,152>
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable	76,126	90,936	14,810
13	232 Notes Payable	14,605	8,897	<5,708>
14	233 Accounts Payable - Associated Companies			
15	235 Customer Deposits (Refundable)			
16	236.11 Accrued Other Taxes Payable			
17	236.12 Accrued Income Taxes Payable			
18	236.2 Accrued Taxes - Non-Utility			
19	237-40 Accrued Debt, Interest & Dividends Payable			
20	241 Misc. Current & Accrued Liabilities			
21	251 Unamortized Debt Premium			
22	252 Advances for Construction			
23	253 Other Deferred Liabilities			
24	255.1 Accumulated Investment Tax Credits - Utility			
25	255.2 Accum. Investment Tax Credits - Non-Utility			
26	261-5 Operating Reserves			
27	271 Contributions in Aid of Construction	70,050	70,050	0
28	272 Accum. Amort. of Contrib. in Aid of Const. **			
29	281-3 Accumulated Deferred Income Taxes			
30	Total Liabilities (Add lines 9 - 29)	160,781	169,883	9,102
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	<u>296,182</u>	<u>276,132</u>	<u><20,050</u>

** Only if Commission Approved

Name: Spirit Lake East Water Co.

STATEMENT OF RETAINED EARNINGS
For Year Ended 10/31/2013

1	Retained Earnings Balance @ Beginning of Year	<u><487,876></u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u><29,152></u>
3	Other Credits to Account	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	_____
6	Retained Earnings Balance @ End of Year	<u><517,028></u>

CAPITAL STOCK DETAIL

7	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
	<u>Common Stock</u>	<u>5000</u>	<u>4950</u>	

DETAIL OF LONG-TERM DEBT

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
	<u>Backhoe</u>	<u>5.300%</u>	<u>5541.30</u>		

Name: Spirit Lake East Water Co.

SYSTEM ENGINEERING DATA
 For Year Ended 10/31/2013

1 Provide an updated system map if significant changes have been made to the system during the year.

2 Water Supply:

Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine, Fluoride, Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
<u>Well site</u>	<u>450</u>	<u>Chlorine</u>	<u>62,127,200</u>	<u>Well</u>

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel, Concrete)
<u>Well site</u>	<u>200</u>	<u>200</u>	<u>Boosted</u>	<u>Concrete</u>

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

Name: Spirit Lake East Water Co.

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 10/31/2013

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

Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
Well site submersible	100	500	600	
Well site Booster	10		0-45	
Well site Booster	10		0-45	
Well site Booster	25		25-45	

** Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year. Attach additional sheets if inadequate space is available on this page.

- 5 If Wells are metered:
 What was the total amount pumped this year? 62,127,200
 What was the total amount pumped during peak month? 11,013,200
 What was the total amount pumped on the peak day? N/A
- 6 If customers are metered, what was the total amount sold in peak month? N/A quarterly reads
- 7 Was your system designed to supply fire flows?
 If Yes: What is current system rating? No
N/A
- 8 How many times were meters read this year? 3 times
 During which months? April, July, October
- 9 How many additional customers could be served with no system improvements except a service line and meter? Additionally Dormant Accts. paid connection no monthly billing - 24
Approx. 43
 How many of those potential additions are vacant lots? 43
- 10 Are backbone plant additions anticipated during the coming year?
 If Yes, attach an explanation of projects and anticipated costs! No
- 11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? N/A

Name: Spirit Lake East Water Co.

SYSTEM ENGINEERING DATA

(continued)

For Year Ended 10/31/2013

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	10	603			603
	8	2791			2791
	6	58,564			58,564
	4	36,944			36,944
	3	4,401			4,401
	2	2,400			2,400

CUSTOMER STATISTICS

		Number of Customers		Thousands of Gallons Sold	
		This Year	Last Year	This Year	Last Year
2	Metered:				
2A	Residential	289	289		
2B	Commercial				
2C	Industrial				
3	Flat Rate:				
3A	Residential				
3B	Commercial				
3C	Industrial				
4	Private Fire Protection				
5	Public Fire Protection				
6	Street Sprinkling				
7	Municipal, Other				
8	Other Water Utilities				
TOTALS (Add lines 2 through 8)		289	289		

CERTIFICATE

State of Idaho)
) ss
County of Kootenai)

WE, the undersigned Leslie Abrams
and Leslie Abrams
of the Spirit Lake East Water Company
utility, on our oath do severally say that the foregoing report has been prepared under our direction,
from the original books, papers and records of said utility; that we have carefully examined same, and
declare the same to be a correct statement of the business and affairs of said utility for the period
covered by the report in respect to each and every matter and thing therein set forth, to the best of our
knowledge, information and belief.



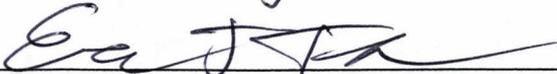
(Chief Officer)



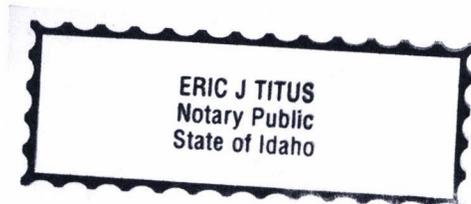
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 25 day of July, 2014



NOTARY PUBLIC



My Commission Expires November 15 2019

gdk/excel/jnelson/anulrpts/wtrannualrpt

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Form: FORM 1120																
Rental Property: N/A																
Depreciation Class: N/A																
In Service Year: 1980																
WATER SYSTEM	01/80	738949	100		738949	SL	20.0		738949			760342				
In Service Year: 1983																
WATER SYSTEM	01/83	1839	100		1839	SL	15.0		1839			1839				
In Service Year: 1984																
WATER SYSTEM	01/84	894	100		894	SL	15.0		894			894				
In Service Year: 1985																
WATER SYSTEM	01/85	1209	100		1209	SL	15.0		1209			1209				
In Service Year: 1994																
WATER SYSTEM	01/94	28656	100		28656	MACRS	20.0	HY	26743	1278	635	13371	1027			
In Service Year: 1995																
WATER SYSTEM	01/95	797	100		797	MACRS	20.0	HY	712	36	36	357	29			
In Service Year: 2004																
REPLACEMENT	05/04	40745	100		40745	SL	25.0	HY	13855	1630	1630	13855	1630			
In Service Year: 2005																
AUTO DIALER	09/05	1952	100		1952	MACRS	5.0	MQ	1952	26	26	1951	26			
METERING DEV	10/05	639	100		639	SL	25.0	MQ	185	122	122	185	122			
ROOF - PUMP	10/05	3062	100		3062	SL	25.0	MQ	869	516	148	869	122			
GENERATOR																
	12/05	11600	100		11600	MACRS	7.0	HY	11084	664	148	10888	711			
		17253			17253				14090			13893	859			

2012 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	Spec. 179+	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
In Service Year: 2006																
BLADDERS TAN	01/06	1460	100		1460	SL	25.0	HY	377	58	58	377	58			
DISTRIBUTION	01/06	7195	100		7195	SL	25.0	HY	1872	288	288	1872	288			
MISC EQUIPME	01/06	2444	100		2444	MACRS	5.0	HY	2444			2444				
CHLORINE MET	02/06	1048	100		1048	MACRS	5.0	HY	1048			1048				
COMPUTER SOF	02/06	2400	100		2400	MACRS	5.0	HY	2399			2400				
RESERVOIR RE	04/06	7134	100		7134	MACRS	5.0	HY	7134			7134				
METAL DETECT	04/06	456	100		456	MACRS	5.0	HY	456			455				
SLE SIGNAGE	07/06	1827	100		1827	MACRS	5.0	HY	1826			1826				
In Service Year: 2007																
		23964			23964				17556	346	346	17556	346			
100 HP WELL	03/07	7022	100		7022	MACRS	5.0	HY	7021			7022				
LEAK DETECTI	11/07	34823	100		34823	SL	25.0	HY	6268	1393	1393	6268	1393			
RESERVOIR RO	12/07	39818	100		39818	SL	25.0	HY	7168	1593	1593	7168	1593			
In Service Year: 2008																
		81663			81663				20457	2986	2986	20458	2986			
D150 GENERAT	03/08	73238	100		36619	MACRS	7.0	HY	65069	3266	3270	27461	3266			
ELECTRICAL S	03/08	78231	100		78231	SL	25.0	HY	14081	3129	3129	14081	3129			
In Service Year: 2009																
		151469			114850				79150	6395	6399	41542	6395			
BACKHOE	09/09	24981	100		24981	MACRS	7.0	MQ	16202	2508	2181	13187	3043			
SCANNER	12/09	665	100		665	MACRS	5.0	HY	474	77	77	389	111			
COMMUNICATIO	11/09	1951	100		1951	MACRS	5.0	HY	1389	225	225	1139	325			
		27597			27597				18065	2810	2483	14715	3479			

2012 ASSET DETAIL REPORT

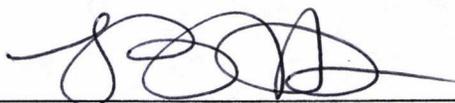
Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
In Service Year: 2010																
WATER METERS	01/10	1024	100		1024	MACRS	5.0	HY	730	118	118	598	171			
COMPUTER	02/10	1163	100		1163	MACRS	5.0	HY	828	134	134	679	194			
SCANNER	02/10	424	100		424	MACRS	5.0	HY	302	49	49	248	71			
WATER METER	12/10	500	100		500	MACRS	5.0	HY	260	96	58	203	89			
		3111			3111				2120	397	359	1728	525			
In Service Year: 2011																
FURNITURE &	08/11	350	100		350	MACRS	5.0	HY	182	67	40	142	62			
WATER METER	01/11	1593	100		1593	MACRS	5.0	HY	829	306	184	645	284			
4 METERS	11/11	1200	100		1200	MACRS	5.0	HY	240	384	230	180	306			
METER	12/11	350	100		350	MACRS	5.0	HY	70	112	67	53	89			
		3493			3493				1321	869	521	1020	741			
In Service Year: 2012																
3 METERS	02/12	1100	100		1100	MACRS	5.0	HY	220	352	211	165	281			
Form Totals:		1122739			1086120				937180	17763	15754	902944	18298			

CERTIFICATE

State of Idaho)
County of Rotenone) ss

WE, the undersigned Leslie Abrams
and Leslie Abrams
of the Spirit Lake East Water Company
utility, on our oath do severally say that the foregoing report has been prepared under our direction,
from the original books, papers and records of said utility; that we have carefully examined same, and
declare the same to be a correct statement of the business and affairs of said utility for the period
covered by the report in respect to each and every matter and thing therein set forth, to the best of our
knowledge, information and belief.

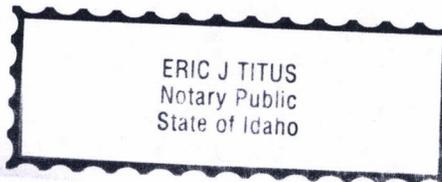

(Chief Officer)


(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 25 day of July, 2014


NOTARY PUBLIC



My Commission Expires November 15 2019

gdk/excel/jnelson/anulrpts/wtrannualrpt

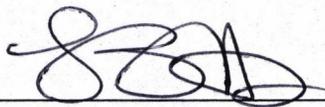
CERTIFICATE

State of Idaho)
) ss
County of Kootenai)

WE, the undersigned Leslie Abrams
and Leslie Abrams
of the Spirit Lake East Water Company
utility, on our oath do severally say that the foregoing report has been prepared under our direction,
from the original books, papers and records of said utility; that we have carefully examined same, and
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knowledge, information and belief.



(Chief Officer)



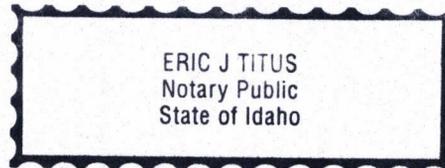
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 25 day of July, 2014



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My Commission Expires November 15 2019

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