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ANNUAL REPORT

IDAHO PUBLIC
UTILITIES COMMISSION

OF

Resort Water Company

NAME

Sandpoint, Idaho 83864

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2012

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 2012**

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IDAHO PUBLIC
UTILITIES COMMISSION

COMPANY INFORMATION

- 1 Give full name of utility Resort Water Company, Inc.
 2 Date of Organization 11/19/1998
 3 Organized under the laws of the state of Minnesota
 4 Address of Principal Office (number & street) 165 Village Lane, Suite A.
 5 P.O. Box (if applicable) _____
 6 City Sandpoint
 7 State Idaho
 8 Zip Code 83864
 9 Organization (proprietor, partnership, corporation) corporation
 10 Towns, Counties served Schweitzer Mountain - a portion of township 58N section 20
Bonner County

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

12 Contact Information	Name	Phone No.
President (Owner)		
Vice President		
Secretary		
General Manager/Director	Thomas Trulock	208-255-3046
Complaints or Billing	Debra A. Harper	208-255-3042
Engineering	Third Party	
Emergency Service	Thomas Trulock	208-255-3046
Accounting	Debra A. Harper	208-255-3042

- 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 165 Village Lane, Suite A.
 City Sandpoint
 State Idaho
 Zip 83864

NAME Resort Water Company, Inc.

COMPANY INFORMATION (Cont.)

For the Year Ended 2012

- 15 Is the system operated or maintained under a service contract? No
 16 **If yes** With whom is the contract? _____
 When does the contract expire? _____
 What services and rates are included? _____
 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? If yes, attach full explanation	NO	
20 Has the Idaho Division of Environmental Quality recommended any improvements? If yes, attach full explanation		
21 Number of Complaints received during year concerning:		
Quality of Service	0	
High Bills	0	
Disconnection	0	
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? Attach a copy of the Summary	Feb. 2012	
24 Did significant additions or retirements from the Plant Accounts occur during the year? If yes, attach full explanation and an updated system map	No	

NAME Resort Water Company, Inc.

REVENUE & EXPENSE DETAIL

For the Year Ended 2012

ACCT #	DESCRIPTION		
400 REVENUES			
1 460	Unmetered Water Revenue	219,261.26	
2 461.1	Metered Sales - Residential		
3 461.2	Metered Sales - Commercial, Industrial		
4 462	Fire Protection Revenue		
5 464	Other Water Sales Revenue		
6 465	Irrigation Sales Revenue		
7 466	Sales for Resale	6451.2	
8 400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)		225,712.46
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-	Labor - Operation & Maintenance	38,116.12	
13 601.7	Labor - Customer Accounts	6,552.00	
14 602	Labor - Administrative & General	6,552.00	
15 603	Salaries, Officers & Directors	32,834.76	
16 604	Employee Pensions & Benefits	7544.73	
17 610	Purchased Water		
18 615-1	Purchased Power & Fuel for Power	2890.94	
19 618	Chemicals	1505.36	
20 620.1-	Materials & Supplies - Operation & Maint.	19964.85	
21 620.7-	Materials & Supplies - Administrative & General	843.21	

22	631-3	Contract Services - Professional	15814.67	
23	635	Contract Services - Water Testing	1748.14	
24	636	Contract Services - Other	8603.71	
25	641-4	Rentals - Property & Equipment		
26	650	Transportation Expense	8041.9	
27	656-5	Insurance	6415.7	
28	660	Advertising		
29	666	Rate Case Expense (Amortization)		
30	667	Regulatory Comm. Exp. (Other except taxes)		
31	670	Bad Debt Expense		
32	675	Miscellaneous	140	
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, lin			157,568.09
	Name: <u>Resort Water Company, Inc.</u>			

INCOME STATEMENT

For Year Ended 2012

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		225,712.46
2	Operating Expenses (From Page 3, line 33)	157,568.09	
3	403 Depreciation Expense	26,283.72	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)		
7	408.11 Property Taxes	4002.13	
8	408.12 Payroll Taxes	9335.13	
9A	408.13 Other Taxes (list) DEQ Fees		
9B			
9C	<u>misc. tax & license</u>	<u>-67.36</u>	
9D			
10	409.10 Federal Income Taxes	0	
11	409.11 State Income Taxes	0	
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)	197,121.71	
17	413 Income From Utility Plant Leased to Others	0	
18	414 Gains (Losses) From Disposition of Utility Plant	0	
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		28,590.75
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		
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)		28,590.75
29	Gross Income (add lines 19 & 28)		28,590.75
30	427 Interest Exp. on Long-Term Debt		
31	428 Other Interest Charges		10.00
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		28,580.75
	Name: <u>Resort Water Company, Inc.</u>		

ACCOUNT 101 PLANT IN SERVICE DETAIL

For Year Ended 2012

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	202291.82			202,291.82
5 305	Collecting & Impounding Reservoir	1035599.49			1,035,599.49
6 306	Lake, River & Other Intakes				
7 307	Wells				
8 308	Infiltration Galleries & Tunnels				
9 309	Supply Mains	20954.51			20,954.51
10 310	Power Generation Equipment				
11 311	Power Pumping Equipment				
12 320	Purification Systems	16613.01			16,613.01
13 330	Distribution Reservoirs & Standpipes				
14 331	Trans. & Distrib. Mains & Accessories				
15 333	Services				
16 334	Meters and Meter Installations				
17 335	Hydrants	3941.91			3,941.91
18 336	Backflow Prevention Devices				
19 339	Other Plant & Misc. Equipment				
20 340	Office Furniture and Equipment				
21 341	Transportation Equipment	7741.65			7,741.65
22 342	Stores Equipment				
23 343	Tools, Shop and Garage Equipment				
24 344	Laboratory Equipment				
25 345	Power Operated Equipment				
26 346	Communications Equipment				
27 347	Miscellaneous Equipment				
28 348	Other Tangible Property				
29	TOTAL PLANT IN SERVICE				1,287,142.39

(Add lines 1 - 28)

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

Name: Resort Water Company, Inc.

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2012

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	2%	46,445.83	49,995.83	3,550.00
2 305	Collecting & Impounding Reservoir	2%, 2.5%	162,451.26	184,022.51	21,571.25
3 306	Lake, River & Other Intakes				-
4 307	Wells				-
5 308	Infiltration Galleries & Tunnels				-
6 309	Supply Mains	2.00%	4,989.86	5,408.95	419.09
7 310	Power Generation Equipment				-
8 311	Power Pumping Equipment				-

9	320	Purification Systems	4%	7,420.47	8,084.99	664.52
10	330	Distribution Reservoirs & Standpipes				-
11	331	Trans. & Distrib. Mains & Accessories				-
12	333	Services				-
13	334	Meters and Meter Installations				-
14	335	Hydrants	2%	938.34	1,017.17	78.83
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)		222,245.76	248,529.45	26,283.69

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

Name: Resort Water Company Inc.

BALANCE SHEET

For Year Ended 2012

ASSETS		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning	End of	or
		of Year	Year	(Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	1,287,142.39	1,287,142.39	
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)	1,287,142.39	1,287,142.39	-
7	108 Accumulated Depreciation (From Pg 6, Line 26)	222,245.76	248,529.45	26,283.69
8	108 Accum. Depr. - Utility Plant Lease to Others			
9	108 Accum. Depr. - Property Held for Future Use			
10	110 Accum. Amort. - Utility Plant in Service			
11	110 Accum. Amort. - Utility Plant Lease to Others			
12	115 Accumulated Amortization - Aquisition Adj.			
13	Net Utility Plant (Line 6 less lines 7 - 12)	1,064,896.63	1,038,612.94	(26,283.69)
14	123 Investment in Subsidiaries			
15	125 Other Investments			
16	Total Investments (Add lines 14 & 15)	18680.48	16294.28	(2,386.20)
17	131 Cash			
18	135 Short Term Investments			
19	141 Accts/Notes Receivable - Customers			
20	142 Other Receivables			
21	145 Receivables from Associated Companies			
22	151 Materials & Supplies Inventory			
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)			
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)	1,083,577.11	1,054,907.22	(28,669.89)

Name: Resort Water Company, Inc.

BALANCE SHEET

For Year Ended 2012

LIABILITIES & CAPITAL		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock	433,926.46	433,926.46	
2	204-6 Preferred Stock			
3	207-1: Miscellaneous Capital Accounts			
4	214 Appropriated Retained Earnings			
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)	433,926.46	433,926.46	
9	221-2 Bonds			
10	223 Advances from Associated Companies			
11	224 Other Long - Term Debt			
12	231 Accounts Payable	7543.72	46659.44	39,115.72
13	232 Notes Payable			
14	233 Accounts Payable - Associated Companies			
15	235 Customer Deposits (Refundable)			
16	236.1: Accrued Other Taxes Payable			
17	236.1: Accrued Income Taxes Payable			
18	236 Accrued Taxes - Non-Utility			
19	237-4: 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 Accumulated Investment Tax Credits - Utility			
25	255 Accum. Investment Tax Credits - Non-Utility			
26	261-5 Operating Reserves			
27	271 Contributions in Aid of Construction			
28	272 Accum. Amort. of Contrib. in Aid of Const. **			
29	281-3 Accumulated Deferred Income Taxes			
30	Total Liabilities (Add lines 9 - 29)	7543.72	46659.44	39,115.72
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	441,470.18	480,585.90	39,115.72

**** Only if Commission Approved**

Name: Resort Water Company, Inc.

STATEMENT OF RETAINED EARNINGS

For Year Ended 2012

1	Retained Earnings Balance @ Beginning of Year	276728.63
2	Amount Added from Current Year Income (From Pg 4, Line 32)	28580.75
3	Other Credits to Account	
4	Dividends Paid or Appropriated	
5	Other Distributions of Retained Earnings	

6 Retained Earnings Balance @ End of Year

305309.38

CAPITAL STOCK DETAIL

7 Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
	100		

DETAIL OF LONG-TERM DEBT

8 Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued

Name: _____

SYSTEM ENGINEERING DATA

For Year Ended 2012

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)
Well #4	60	CL2 soda ash		well
Well #5	150	CL2 soda ash		well
Well #6	70	CL2 soda ash		well

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)

Reservoir #1	45,000.00		45,000.00	concrete
Reservoir #2	60,000.00		60,000.00	concrete
Reservoir #3	200,000.00		200,000.00	concrete

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

Name: Resort Water Company, Inc.

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 2012

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 #4	5hp	60	n/a	
Well #5	5hp	150	n/a	
Well #6	2hp	70	n/a	

**** 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? | | <u>12,695,759.00</u> |
| What was the total amount pumped during peak month? | December | <u>1,483,959.00</u> |
| What was the total amount pumped on the peak day? | 11/10/2012 | <u>172,688.00</u> |
- 6 If customers are metered, what was the total amount sold in peak month? -
- 7 Was your system designed to supply fire flows? yes
If Yes What is current system rating? class 5
- 8 How many times were meters read this year? _____
 During which months? _____
- 9 How many additional customers could be served with no system improvements except a service line and meter? 52.00
 How many of those potential additions are vacant lots? all
- 10 Are backbone plant additions anticipated during the coming year? no
If Yes, attach an explanation of projects and anticipated costs!

11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? _____

Name: Resort Water Company, Inc.

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 2012

FEET OF MAINS

1 Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
8 inch and other sizes	25,475 feet			25475.00 feet

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential				
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential	281	281		
3B Commercial	126	126		
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)	407	407		

CERTIFICATE

MOUNTAIN UTILITY COMPANY

WATER - WASTEWATER - CABLE TV - ROADS

165 Village Lane, Suite A, Sandpoint, Idaho 83864

Phone: 208-255-3042 Fax: 208-255-4576

1-Feb-12

To Our Customers:

This is a summary of the rules for deposit and termination of service for all Resort Water Company customers as determined by the Idaho Public Utilities Commission (IPUC). These rules cover the rights and responsibilities of the customer and the utility. An explanation of our rate schedule has also been included.

Questions concerning this information may be directed to:

Resort Water Company

165 Village Lane , Suite A
Sandpoint, Idaho 83864
(208) 255-3042

or

IPUC

Consumer Assistance
Post Office Box 83720
Boise, Idaho 83720-0074
(208) 334-0369
1-800-432-0369

Rate Schedule Information

Most Resort Water Company customers are billed under the following flat rate schedule. However, some customers may be billed under other specific tariffs. Please call the Resort Water Company if there are any questions about the rate used for your billing.

General Flat Rate Service

Resort Water Company bills each current customer each month. The bill is a flat rate of \$44.80 per Equivalent Residential Unit (ERU).

Miscellaneous Charges

Resort Water Company believes that the cost of providing special services should be borne by those customers responsible for incurring the costs. The handling of returned checks, accounts that are disconnected for non-payment and after hour service are some examples of special services.

These miscellaneous charges are as follows:

- Returned checks will be assessed a \$15.00 handling fee.
- Reconnection of service due to termination for non-payment if the service is interrupted for less than 30 days is \$20.00 during normal business hours and \$60.00 if after hours.
- Reconnection of service due to any reason if the service is interrupted for greater than 30 days can be calculated based on the tariff charged for four months during normal business hours and can be calculated based on the tariff charged for four months plus \$60.00 if after business hours.
- Field collection trip charge is \$15.00

In most cases, these fees must be paid prior to service being granted or restored.

Deposits/Payment Guarantees

The IPUC service rules allow utilities to ask for deposits or payment guarantees under specific conditions. At this time, Resort Water Company does not require deposits or payment guarantees.

Rules for Termination of Service

Termination with Prior Notice

With proper customer notification, Resort Water Company may deny or terminate water service for one of the following reasons:

1. Nonpayment of a past due billing, payment of a past due billing with any check not honored by the bank, or insufficient funds on an electronic payment;
2. Failure to abide by the terms of a payment arrangement;

3. Obtaining service by misrepresentation of identity;
4. Willfully wasting service through improper equipment or otherwise;
5. Failure to apply for service.

Termination without Prior Notice

Resort Water Company may deny or terminate water service without prior notice for one of the following reasons:

1. A situation exists that is immediately dangerous to life, physical safety or property;
2. To prevent a violation of federal, state or local safety or health codes;
3. Service is obtained, diverted or used without the authorization of Resort Water Company;
4. Resort Water Company has diligently attempted to notify the customer of termination and has been unable to make contact;
5. If ordered by any court, the Commission, or any other duly authorized public authority.

Notification

1. A billing may be considered past due fifteen (15) days after the billing date. A written notice of termination must be mailed at least seven (7) days before the proposed termination date.
2. At least twenty-four (24) hours before the service is terminated, another attempt shall be made to contact the customer in person or by telephone
3. If service is terminated, a notice will be left at the property advising the customer of the necessary steps to have service restored. Only a twenty-four (24) hour notice is required if:
4. The initial payment of a payment arrangement is not made or the initial payment is made with a check not honored by the bank;
5. Payment is made by check to a company representative at the premises to prevent termination and the check is not honored by the bank.

Additional Notice

If service is not terminated within twenty-one (21) calendar days after the proposed termination date, Resort Water will begin the notice process again with the seven (7) day written notice.

Payment Arrangements and Special Circumstances

If the customer cannot pay the billing in full or receives a notice of termination, payment arrangements can be made to avoid termination of service.

Please call the Resort Water Company at (208) 255-3042

If the customer cannot pay the billing and a member of the household is seriously ill or there is a medical emergency, Resort Water will postpone termination of service for thirty (30) days. A written certificate is required from a licensed physician or public health official stating the name of the person who is ill and the name, title, and signature of the person certifying the serious illness or medical emergency.

Restriction on Termination of Service

Service cannot be terminated if:

1. The past due billing is less than \$50.00 or two (2) months of service, whichever is less;
2. The unpaid billing is for service to another customer;
3. The billing is for charges other than water service.

Service cannot be disconnected on Friday after 2:00pm, on Saturday, Sunday, legal holidays recognized by the state of Idaho, or after 2:00 pm on any day immediately preceding any legal holiday. Service may be terminated only between the hours of 8:00 am and 4:00 pm.

The employee sent to the premises to terminate service will identify himself/herself to the customer and state the purpose of the visit. This employee is authorized to accept payment in full on the account.

If service is terminated for any one of the conditions listed, Resort Water has employees available for reconnection as soon as the situation is corrected.

Complaint Procedure

If at any time there is a complaint concerning termination of service, policies and practices, or any other matter regarding our service, please contact Resort Water in person, by telephone or in writing. The complaint will be investigated promptly and thoroughly. The customer will be notified orally or in writing of the results of the investigation, and we will make every effort to resolve the complaint.

If the customer is dissatisfied with the proposed resolution of the complaint, the IPUC may be asked to review the matter. The service will not be disconnected while the complaint is being investigated by the utility or the IPUC.

**Mountain Utility Company
Schweitzer Mountain Resort
Water Production Summary
PWS-1090123**

Month	1995	1996	1997	1998	1999	2000	2001
January	1,246,790	1,547,574	1,774,478	2,397,836	2,231,701	2,345,602	2,035,015
February	565,384	1,411,946	1,585,973	2,709,946	1,791,536	3,811,633	1,832,661
March	1,058,097	1,370,169	1,644,187	2,136,610	1,794,193	1,805,904	1,844,999
April	507,089	745,186	897,960	1,170,626	828,105	1,032,984	1,154,339
May	501,773	669,287	920,907	1,191,149	1,461,767	697,500	1,105,749
June	653,805	1,384,060	1,038,634	1,186,532	970,568	730,286	803,459
July	935,118	2,741,430	1,547,588	1,599,330	1,138,930	1,103,338	802,984
August	1,312,060	1,927,503	1,793,036	2,015,326	1,327,305	1,362,970	864,352
September	1,210,723	1,016,296	1,221,595	2,313,454	1,187,414	968,652	812,131
October	578,185	809,129	880,965	846,349	724,330	1,018,262	576,777
November	610,555	975,414	1,191,366	999,897	741,232	1,396,917	612,315
December	1,922,437	1,695,771	2,319,781	2,291,064	2,209,565	1,985,231	1,531,659
Totals:	11,100,016	16,293,765	16,816,490	20,858,088	16,406,696	18,259,279	13,976,440

MONTH	2002	2004	2005	2006	2007	2008	2009
January	1,656,879	1,782,552	1,399,420	2,469,014	3,386,459	1,432,316	1,391,382
February	1,428,115	1,561,746	1,631,853	1,838,445	4,270,587	1,236,474	1,129,640
March	1,409,596	1,404,054	467,500	1,678,038	1,916,596	1,316,672	1,131,264
April	858,902	812,494	549,617	863,059	605,663	1,539,310	807,048
May	477,471	542,199	527,873	610,136	564,425	665,122	721,360
June	710,795	665,026	509,253	663,830	910,996	907,494	980,232
July	2,095,741	1,065,221	1,134,947	1,279,697	1,763,741	1,373,954	1,350,196
August	2,489,739	1,133,629	1,291,612	1,679,493	2,143,461	1,389,606	1,282,636
September	1,455,721	637,793	1,019,502	1,495,461	1,025,053	813,028	932,272
October	719,134	537,251	770,431	1,932,301	667,514	625,954	544,756
November	1,184,846	537,203	1,484,599	2,235,927	1,714,369	1,254,082	1,309,396
December	1,384,283	1,552,912	2,874,201	3,290,745	1,947,269	2,431,206	2,599,940
Totals:	15,871,222	12,232,080	13,660,808	20,036,146	20,916,133	14,985,218	14,180,122

MONTH	2010	2011	2,012
January	1,391,382	1,453,624	1,391,088
Febuary	1,129,640	1,294,456	1,435,312
March	1,131,264	1,197,332	1,131,424
April	807,048	906,576	979,304
May	721,360	802,924	530,472
June	980,232	849,344	487,048
July	1,350,196	1,146,244	1,094,616
August	1,282,636	1,132,900	1,229,696
September	932,272	832,564	909,288
October	544,756	668,800	587,704
November	1,309,396	996,332	1,435,848
December	2,599,940	1,392,504	1,483,959
	0		
Totals:	14,180,122	12,673,600	12,695,759

Period
1/1/2012 thru 12/31/12 Total Year Adjustment IPUC Code

Account #	Account Name			
48020	SM Usage Fees	-218668.8	(400.00)	
40807	Contract Work: Service Fe	(\$400.00)		
40860	Interest income	(\$192.46)		
48025	commercial fees	(6,451.20)	(6,451.20)	
		(225,712.46)	(225,712.46)	
55050	Salaries/Wages	78,299.85	78,299.85	601-603
55080	accru PTO	(846.36)	(846.36)	601-603
55090	Bonus	6,601.39	6,601.39	601-603
55965	Payroll Taxes	9,335.13	9,335.13	498.12
55985	Workers Comp	2,328.87	2,328.87	658.00
56465	SM Insurance	6,124.90	6,124.90	604.00
64310	Employee Meal Discount	182.00	182.00	604.00
60010	Operating Supplies	1,050.64	1,050.64	620.00
60182	Vehicle Maintenance	3,116.84	3,116.84	620.00
60875	Chemicals	1,505.36	1,505.36	618.00
60880	Operating Maintenance	12,755.76	12,755.76	620.00
60881	small tools etc.	14.42	14.42	620.00
61800	Uniforms	83.72	83.72	620.00
62010	Electricity: OPS	2,890.94	2,890.94	615.00
62620	Utility Marking	312.98	312.98	620.00
62630	Fuel Cost Ops	4,917.74	4,917.74	620.00
62650	Monitoring	1,748.14	1,748.14	635.00
62660	Telephone Ops	494.25	494.25	620.00
64100	Dues & Subscriptions	2,051.05	2,051.05	620.00
64300	Employee Relations	470.12	470.12	604.00
64305	401 K	767.71	767.71	604.00
62640	sno removal	467.50	467.50	620.00
64700	Training	619.00	619.00	620.00
65105	Contract labor	8,603.71	8,603.71	636.00
65150	Office Supplies	843.21	843.21	620.7-8
65160	Postage & Telegrams	362.85	362.85	620.00
65180	Telephone (Cells)	909.47	909.47	620.00
65300	Bank Service Charges	15.00	15.00	631-63
65500	Professional Fees	10,336.50	10,336.50	631-63
65540	Professional Fees - Other	-	-	631-63
65560	Administrative Services	1,694.84	1,694.84	631-63
65900	Travel	-	-	651.00
65905	Meals	7.32	7.32	
65920	Business Relations	-	-	
65925	SM Community Relations	125.00	125.00	
68100	Electricity Cost: Office	-	-	
68955	HMUC/RW Transfers	-	-	

70100 Management Fee	3,783.33		
72100 Real Estate Taxes	4,002.13	4,002.13	408.11
72500 Misc Taxes & Licences	(67.36)		
72500 (Federal Income Taxes)	-	-	409.10
72500 (State of Idaho Tax)		-	409.11
72700 IPUC Expense		-	
73010 Insurance	4,086.83		
74250 Interest Expense	10.00		427.50
74320 Bad Debt Expense	-	-	670.00
75100 Depreciation Expense	-	-	403.00
	<u>170,004.78</u>	170,004.78	<u></u>

EXHIBIT A: AFFILIATED COMPANIES

See Note 7

Affiliate

Schweitzer Utility Company LLC
165 Village Lane, Suite A
Sandpoint, ID 83864

Services Provided

This company provides sewer, main road snowplowing as well as parking lots and cable TV services to Schweitzer Mountain. All employees who do work for the Company are employees of this company. The Company is operated from the offices of the Schweitzer Utility Company, and costs in common are allocated between the 4 operations (sewer, water, cable TV and roads).

Schweitzer Mountain Properties LLC
10000 Schweitzer Mt. Road
Sandpoint, Idaho 83864

This company owns the land that the Company operates its wells and reservoirs on.

Schweitzer Mountain Ski Operations LLC
10000 Schweitzer Mt. Road
Sandpoint, Idaho 83864

This company provides the company's offices, office phones, tech services, human resources services and the CFO oversees the finances of the Company.

Schweitzer Mountain LLC
10000 Schweitzer Mt. Road
Sandpoint, Idaho 83864

This is the Parent Company

Schweitzer Mountain Facilities LLC
10000 Schweitzer Mt. Road
Sandpoint, Idaho 83864

This company owns land and does not provide a service to the Company.