

EXHIBIT 13

SPIC Response to UTC Staff Data Request 19

**SPIC's Separate Financial Reports
(Redacted Version)**

Docket UW-121408
UTC Staff Data Request Nos. 1-21 to Sandy Point

UTC STAFF DATA REQUEST NO. 19:

If Sandy Point Improvement Company prepares separate financial reports for water service and/or the other services and amenities the company provides, please provide each such report for the most recent fiscal year.

RESPONSE:

Please see response to Data Request No. 14.

Witnesses knowledgeable about and who can respond to questions concerning the response may include those witnesses identified in response to Data Request No. 21, individuals identified in the responses provided and documents produced, and others to be determined.

Prepared by: Joseph A. Rehberger
(360) 787-5057
Dated: February 1, 2013

Docket UW-121408
UTC Staff Data Request Nos. 1-21 to Sandy Point

UTC STAFF DATA REQUEST NO. 19:

If Sandy Point Improvement Company prepares separate financial reports for water service and/or the other services and amenities the company provides, please provide each such report for the most recent fiscal year.

SUPPLEMENTAL RESPONSE:

Please see attached confidential Documents Produced in Response to Data Request No. 19. Documents responsive to this request contain confidential information and are produced as Confidential Per Protective Order in UTC Docket UW-121408.

Witnesses knowledgeable about and who can respond to questions concerning the response may include those witnesses identified in response to Data Request No. 21, individuals identified in the responses provided and documents produced, and others to be determined.

Prepared by: Joseph A. Rehberger
(360) 787-5057
Dated: February 5, 2013

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement by Department
For The 12 Periods Ended 3/31/2012
Administration

Sandy Point Improvement Company (SPI)

	Period to Date	% of Revenue	Year to Date	% of Revenue
Revenue				
Assessments - Admin	\$ [REDACTED]	99 %	\$ [REDACTED]	98 %
Water - Lottery Income		0		(2)
Office Income - Admin		0		0
Service Charge - Admin		0		0
Office - Minutes		0		0
Office - Escrow Transfer Fee - Admin		0		1
Lien Fees - Admin		0		1
Community Events		0		1
Recording Fees - Admin		0		0
Pop		0		0
Candy		0		0
Miscel Inc - Admin		0		0
Merchandise		0		0
Total Revenue:	[REDACTED]	100	[REDACTED]	100
Gross Profit:	[REDACTED]	100	[REDACTED]	100
Expenses				
Accounting - Admin		5		11
Bad Debt Expense:Admin		543		43
Credit Card Processing Fees		1		3
Education/Training - Admin		0		6
Electricity - Admin		1		1
Health Insurance - Admin		5		2
Insurance - Admin		4		11
Legal - Admin		3		16
Maintenance - Admin		12		5
Miscellaneous - Admin		0		0
Office Exp - Admin		28		30
Payroll - Admin		46		30
Payroll Taxes - Admin		6		4
Signs - Admin		0		0
Supplies - Admin		0		0
Tax/License/Permit - Admin		0		0
Taxes - Lummi Utility - Admin		0		0
Travel - Admin		0		0
Total Expenses:	[REDACTED]	653	[REDACTED]	164
Net Income (Loss):	[REDACTED]	(553)	[REDACTED]	(64)
Other Income and Expense				
Depreciation - Admin		(194)		(15)
Interest Expense - Copier		(5)		0
Total Other Income and	[REDACTED]	(199)	[REDACTED]	(16)
Earnings before Income Tax:	[REDACTED]	(753)	[REDACTED]	(80)
Net Income (Loss):	\$ [REDACTED]	(753)%	\$ [REDACTED]	(80)%

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement by Department
 For The 12 Periods Ended 3/31/2012
 Clubhouse, Pool and Grounds

Sandy Point Improvement Company (SPI)

	Period to Date	% of Revenue	Year to Date	% of Revenue
Revenue				
Assessments - Clubhouse/Pool/Tennis	\$ [REDACTED]	98 %	\$ [REDACTED]	96 %
Clubhouse Rental-Sandy Pt.Hght	[REDACTED]	2	[REDACTED]	2
Pool - Supplies	[REDACTED]	0	[REDACTED]	0
Pool - Guest Fees	[REDACTED]	0	[REDACTED]	2
Miscel Inc - Clubhs Com Events	[REDACTED]	0	[REDACTED]	1
Miscellaneous Income	[REDACTED]	0	[REDACTED]	0
Total Revenue:	[REDACTED]	100	[REDACTED]	100
Gross Profit:	[REDACTED]	100	[REDACTED]	100
Expenses				
Community Events	[REDACTED]	0	[REDACTED]	8
Electricity - Clubhouse	[REDACTED]	3	[REDACTED]	4
Electricity - Bldg/Grds	[REDACTED]	1	[REDACTED]	1
Electricity - Street Lights	[REDACTED]	22	[REDACTED]	21
Fuel - Building & Grounds	[REDACTED]	0	[REDACTED]	0
Insurance - Clubhouse	[REDACTED]	7	[REDACTED]	7
Maintenance - Clubhouse	[REDACTED]	4	[REDACTED]	6
Maintenance - Bldg/Grounds	[REDACTED]	1	[REDACTED]	15
Maintenance - Pool	[REDACTED]	1	[REDACTED]	37
Office Exp - B/G/C	[REDACTED]	0	[REDACTED]	0
Payroll - Clubhouse	[REDACTED]	5	[REDACTED]	6
Payroll - Pool Lifeguards	[REDACTED]	0	[REDACTED]	51
Payroll - Clubhouse Maint	[REDACTED]	0	[REDACTED]	4
Payroll - Pool Maint	[REDACTED]	0	[REDACTED]	6
Payroll - Bldg/Grounds Maint	[REDACTED]	7	[REDACTED]	22
Payroll Taxes - Clubhouse	[REDACTED]	1	[REDACTED]	1
Payroll Taxes - Pool Lifeguard	[REDACTED]	0	[REDACTED]	8
Payroll Taxes - ClubhsMaint	[REDACTED]	0	[REDACTED]	1
Payroll Taxes - Pool Maint	[REDACTED]	0	[REDACTED]	1
Payroll Taxes - Bldg/Grds Maint	[REDACTED]	1	[REDACTED]	3
Repairs - Clubhouse	[REDACTED]	0	[REDACTED]	0
Repairs - Pool	[REDACTED]	0	[REDACTED]	0
Repairs - Building & Grounds	[REDACTED]	0	[REDACTED]	3
Tax/License/Permit - B/G/C	[REDACTED]	16	[REDACTED]	10
Travel - B/G/C	[REDACTED]	0	[REDACTED]	4
Total Expenses:	[REDACTED]	69	[REDACTED]	218
Net Income (Loss):	[REDACTED]	31	[REDACTED]	(118)
Other Income and Expense				
Depreciation - Clubhouse	[REDACTED]	(431)	[REDACTED]	(35)
Total Other Income and	[REDACTED]	(431)	[REDACTED]	(35)
Earnings before Income Tax:	[REDACTED]	(400)	[REDACTED]	(153)
Net Income (Loss):	\$ [REDACTED]	(400)%	\$ [REDACTED]	(153)%

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement by Department
 For The 12 Periods Ended 3/31/2012
 Golf Course

Sandy Point Improvement Company (SPI)

	Period to Date	% of Revenue	Year to Date	% of Revenue
Revenue				
Assessments - Golf	\$ [REDACTED]	95 %	\$ [REDACTED]	82 %
Golf/Tennis Key Card Payments	[REDACTED]	0	[REDACTED]	10
Golf - Guest Fees	[REDACTED]	2	[REDACTED]	6
Golf - Decals	[REDACTED]	0	[REDACTED]	0
Golf - Supplies	[REDACTED]	0	[REDACTED]	0
Golf - Memberships	[REDACTED]	3	[REDACTED]	2
Total Revenue:	[REDACTED]	100	[REDACTED]	100
Gross Profit:	[REDACTED]	100	[REDACTED]	100
Expenses				
Dues - Golf	[REDACTED]	4	[REDACTED]	1
Fuel - Golf	[REDACTED]	1	[REDACTED]	1
Health Insurance:Golf	[REDACTED]	6	[REDACTED]	5
Insurance - Golf	[REDACTED]	0	[REDACTED]	0
Maintenance - Golf	[REDACTED]	3	[REDACTED]	7
Miscellaneous - Golf	[REDACTED]	0	[REDACTED]	1
Payroll - Golf	[REDACTED]	71	[REDACTED]	53
Payroll - Golf Maint	[REDACTED]	0	[REDACTED]	0
Payroll Taxes - Golf	[REDACTED]	11	[REDACTED]	7
Payroll Taxes - Golf Maint	[REDACTED]	0	[REDACTED]	0
Repairs - Golf	[REDACTED]	0	[REDACTED]	2
Supplies - Golf	[REDACTED]	0	[REDACTED]	1
Supplies - Fertilizer	[REDACTED]	0	[REDACTED]	3
Tax/License/Permit - Golf	[REDACTED]	46	[REDACTED]	5
Taxes - Golf (Use tax)	[REDACTED]	1	[REDACTED]	0
Travel - Golf	[REDACTED]	0	[REDACTED]	0
Total Expenses:	[REDACTED]	144	[REDACTED]	87
Net Income (Loss):	[REDACTED]	(44)	[REDACTED]	13
Earnings before Income Tax:	[REDACTED]	(44)	[REDACTED]	13
Net Income (Loss):	\$ [REDACTED]	(44)%	\$ [REDACTED]	13 %

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement by Department
For The 12 Periods Ended 3/31/2012
Marina

Sandy Point Improvement Company (SPI)

	Period to Date	% of Revenue	Year to Date	% of Revenue
Revenue				
Assessments - Marina	\$	40 %	\$	29 %
Marina Key Card Payments		0		2
Marina - Moorage		29		27
Marina - Gas		18		34
Marina - Electricity		4		1
Marina - Launching		1		2
Marina - Launching Permits		3		2
Marina - Rent		0		1
Marina - Trailer Storage Rent		5		2
Clubhouse Rental - Marina		0		0
Total Revenue:		100		100
Gross Profit:		100		100
Expenses				
Credit Card Processing Fees - Marina		0		0
Electricity - Marina		2		1
Fuel - Marina		49		31
Insurance - Marina		1		1
Maintenance - Marina		3		2
Maintenance:Marin		0		0
Office Exp - Marina		0		1
Payroll - Marina		11		9
Payroll - Marina Maint		0		0
Payroll Taxes - Marina		2		1
Payroll Taxes - Marina Maint		0		0
Repairs - Marina		0		0
Supplies - Marina		0		0
Tax/License/Permit - Marina		9		1
Travel - Marina		0		0
Total Expenses:		77		48
Net Income (Loss):		23		52
Other Income and Expense				
Depreciation - Marina		(548)		(34)
Amortization Expense:Marin		(6)		0
Interest Expense - Marina loan		(18)		(13)
Total Other Income and		(572)		(47)
Earnings before Income Tax:		(549)		5
Net Income (Loss):	\$	(549)%	\$	5 %

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement by Department
For The 12 Periods Ended 3/31/2012
Water

Sandy Point Improvement Company (SPI)

	Period to Date	% of Revenue	Year to Date	% of Revenue
Revenue				
Water Service	\$ [REDACTED]	2 %	\$ [REDACTED]	90 %
Water - Recon/Discon Svc/Other	[REDACTED]	(1)	[REDACTED]	0
Water - Surcharge: Alliance	[REDACTED]	0	[REDACTED]	0
Water Reserve Assessment	[REDACTED]	99	[REDACTED]	8
Service Charge - Water	[REDACTED]	0	[REDACTED]	2
Office - Escrow Transfer Fee - Water	[REDACTED]	0	[REDACTED]	0
Lien Fees - Water	[REDACTED]	0	[REDACTED]	0
Recording Fees - Water	[REDACTED]	0	[REDACTED]	0
Miscell Inc - Water	[REDACTED]	0	[REDACTED]	0
Interest-Checking/Savings	[REDACTED]	0	[REDACTED]	0
Total Revenue:	[REDACTED]	100	[REDACTED]	100
Gross Profit:	[REDACTED]	100	[REDACTED]	100
Expenses				
Accounting - Water	[REDACTED]	2	[REDACTED]	3
Electricity - Water	[REDACTED]	2	[REDACTED]	2
Engineering - Water	[REDACTED]	0	[REDACTED]	7
Health Insurance - Water	[REDACTED]	1	[REDACTED]	1
Insurance - Water	[REDACTED]	4	[REDACTED]	4
Lab Test Costs - Water	[REDACTED]	0	[REDACTED]	0
Leased Equipment - Water	[REDACTED]	0	[REDACTED]	0
Legal - Water	[REDACTED]	4	[REDACTED]	4
Maintenance - Water	[REDACTED]	8	[REDACTED]	3
Miscellaneous - Water	[REDACTED]	0	[REDACTED]	0
Office Exp - Water	[REDACTED]	10	[REDACTED]	7
Office Rent - Water	[REDACTED]	0	[REDACTED]	0
Payroll - Water (Office)	[REDACTED]	15	[REDACTED]	10
Payroll - Water Maint	[REDACTED]	12	[REDACTED]	12
Payroll Taxes - Water (Office)	[REDACTED]	2	[REDACTED]	1
Payroll Taxes - Water Maint	[REDACTED]	2	[REDACTED]	2
Repairs - Water	[REDACTED]	5	[REDACTED]	3
Supplies - Water	[REDACTED]	0	[REDACTED]	0
Tax/License/Permit - Water	[REDACTED]	11	[REDACTED]	2
Taxes - B&O - Water	[REDACTED]	9	[REDACTED]	4
Travel - Water	[REDACTED]	1	[REDACTED]	1
Total Expenses:	[REDACTED]	89	[REDACTED]	68
Net Income (Loss):	[REDACTED]	11	[REDACTED]	32
Other Income and Expense				
Depreciation - Water	[REDACTED]	(289)	[REDACTED]	(23)
Total Other Income and	[REDACTED]	(289)	[REDACTED]	(23)
Earnings before Income Tax:	[REDACTED]	(279)	[REDACTED]	9
Net Income (Loss):	\$ [REDACTED]	(279)%	\$ [REDACTED]	9 %

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement - Consolidated
 For The 12 Periods Ended 3/31/2012

Sandy Point Improvement Company (SPI)

	Year to Date	% of Revenue
Revenue		
Assessments		31.21
Marina Key Card Payments		0.72
Golf/Tennis Key Card Payments		0.98
Marina		9.27
Marina		11.72
Marina-Electricity		0.31
Marina		0.58
Marina		0.63
Marina		0.37
Marina		0.80
Water Service		38.11
Water		0.07
Water		0.00
Water Reserve Assessment		3.28
Water		-0.17
Other income		-0.03
Service Charge		0.74
Office		0.00
Transfer Fee		0.20
Lien Fees		0.09
Community Events		0.18
Recording Fees		0.00
Pool		-0.01
Pool Guest Fees		0.07
Golf Guest Fees		0.60
Golf Decals		0.04
Golf Supplies		0.00
Golf		0.15
Pop		0.01
Candy		0.00
Miscel Inc		0.05
Merchandise		0.04
Miscellaneous Income		0.00
Interest		0.00
		100.00
Total Revenue:		100.00
Gross Profit:		100.00
Expenses		
Accounting		2.60
Bad Debt Expense		4.48
Community Events		0.26
Credit Card Processing Fees		0.39
Dues		0.07
Education/Training		0.65
Electricity		1.57
Electricity		0.03
Electricity		0.70
Engineering		3.04
Fuel		10.84
Health Insurance		1.06
Insurance		3.36
Lab Test Costs		0.11
Leased Equipment		0.02

Internally prepared by Management

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Income Statement - Consolidated
 For The 12 Periods Ended 3/31/2012

Sandy Point Improvement Company (SPI)

	Year to Date	% of Revenue
Legal		3.36
Maintenance		3.20
Maintenance		0.52
Maintenance		1.20
Miscellaneous		0.30
Office Exp		6.17
Office Rent		0.00
Payroll		15.86
Payroll		1.66
Payroll		5.42
Payroll		0.18
Payroll		0.73
Payroll Taxes		2.31
Payroll Taxes		0.27
Payroll Taxes		0.73
Payroll Taxes		0.02
Payroll Taxes		0.11
Repairs		1.45
Repairs		0.00
Repairs		0.09
Signs		0.01
Supplies		0.25
Supplies		0.31
Tax/License/Permit		2.09
Taxes		1.89
Taxes		0.04
Travel		0.67
Total Expenses:		77.99
Net Income (Loss):		22.01
Other Income and Expense		
Depreciation		-23.89
Amortization Expense		-0.13
Interest Expense		-4.43
Interest Expense - Copier		-0.04
Total Other Income and		-28.50
Earnings before Income Tax:		-6.48
Net Income (Loss):		-6.48

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Internally prepared by Management

Balance Sheet
As of 3/31/2012

Sandy Point Improvement Company (SPI)

Assets

Cash & Cash Equivalents

1150-00	Bank of the Pacific - Checking	\$
1151-00	Bank of the Pacific - Savings	\$
1170-00	Peoples - Water Capital Reserve Fund	\$
1171-00	Key Bank - Water Operating Reserve Fund	\$
1172-00	Key Bank - Marina Capital Reserve Fund	\$
1173-00	Key Bank - Marina Loan Paydown Reserve Fund	\$
1180-00	Petty Cash - General	\$
1181-00	Petty Cash - Marina	\$

Total Cash & Cash Equivalents:

Accounts Receivable

1190-00	Accounts Receivable	\$
1191-00	Allowance for Doubtful Accounts	\$

Total Accounts Receivable:

Fixed Assets

1410-00	Clubhouse/Pool/Golf Course	\$
1420-00	Storage Building	\$
1430-00	Tractor & Other Equipment	\$
1440-00	Boat, Dock and Ramp	\$
1450-00	Fuel Facilities	\$
1460-00	Harbormaster Building/Fixtures	\$
1470-00	Office Equipment	\$
1480-00	Recreation Equipment	\$
1490-00	Water Distribution System	\$
1510-00	Accum Depr - Clbhs/Pool/Golf	\$
1520-00	Accum Depr - Storage Building	\$
1530-00	Accum Depr - Tractor & Other E	\$
1540-00	Accum Depr - Boat, Dock & Ramp	\$
1550-00	Accum Depr - Fuel Facilities	\$
1560-00	Accum Depr - Harbormaster Bldg	\$
1570-00	Accum Depr - Office Equip	\$
1580-00	Accum Depr - Recreation Equip.	\$
1590-00	Accum Depr - Water Distr. Sys.	\$
1600-00	Land	\$
1700-00	Agate Lake	\$

Total Fixed Assets:

Other Assets

1900-00	Prepaid Expenses	\$
1950-00	Loan Fees	\$
1960-00	Accumulated Amortization	\$

Total Other Assets:

Total Assets:

Liabilities

Current Liabilities

2000-00	Accounts Payable	\$
2050-00	Deposits Payable	\$
2200-00	Marina Key Card Deposits	\$
2300-00	Golf/Tennis Key Card Deposits	\$
2545-00	Accrued Wages	\$
2550-00	Fed 941 Payroll Taxes Payable	\$
2570-00	WA State L&I	\$
2575-00	WA State Unemployment	\$
2585-00	Fed Unemployment Tax	\$
2605-00	Bank of the Pacific - Marina loan	\$

Total Current Liabilities:

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408

Balance Sheet
As of 3/31/2012

Sandy Point Improvement Company (SPI)

	Total Liabilities:		\$	██████████
Capital				
3100-00	Capital Stock - Class A	\$		██████████
3700-00	Additional Paid in Capital	\$		██████████
3750-00	Amounts restricted for Water Reserve	\$		██████████
3800-00	Retained Earnings-Current Year	\$		██████████
3800-00	Accumulated Earnings	\$		██████████
	Total Capital:		\$	██████████
	Total Liabilities & Capital:		\$	██████████

CONFIDENTIAL PER PROTECTIVE ORDER IN UTC DOCKET UW-121408