

Exhibit No. _____ (AW-2)
Docket UW-110220
Witness: Amy White

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

SUMMIT VIEW WATER WORKS,

Respondents.

DOCKET UW-110220

**EXHIBIT TO
TESTIMONY OF**

Amy White

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Results of Operations

July 22, 2011

| Line No. | (a) Description | (b) Company End of Year | (c) Total Restating Adjustment (Staff) | (d) Restated Results | (e) Total Pro Forma Adjustment (Staff) | (f) Pro Forma Results | (g) Revised Revenue (Staff) | (h) Results of Revised Rates (Staff) |
|----------|--|----------------------------|---|-------------------------|---|--------------------------|--------------------------------|---|
| | Source | Input | Schedule 1 | (b) + (c) | Schedule 1 | (d) + (e) | Schedule 5 | (f) + (g) |
| 2 | REVENUES | | | | | | | |
| 3 | Un-Metered Sales / Irrigation | 24,739 | | 24,739 | 21,261 | 46,000 | 15,518 | 61,518 |
| 4 | Metered Sales / Domestic | 32,316 | (32,316) | | | | | |
| 5 | Ready-to-Serve | | | | | | | |
| 6 | Fire Protection / Irrigation | | | | | | | |
| 7 | Jobbing | | | | | | | |
| 8 | Other Income, Ancillary Charges (Hookup Charges) | 40,500 | (40,500) | | | | | |
| 9 | OPERATING REVENUE | \$97,555 | -\$72,816 | \$24,739 | \$21,261 | \$46,000 | \$15,518 | \$61,518 |
| 11 | EXPENSES | | | | | | | |
| 12 | Salary and Wages - Employees | 19,459 | (14,635) | 4,824 | | 4,824 | | 4,824 |
| 13 | Salary and Wages - Officers | | | | | | | |
| 14 | Employee Pensions and Benefits | | | | | | | |
| 15 | Purchased Power/Water | 10,572 | (10,572) | | 22,161 | 22,161 | | 22,161 |
| 16 | Chemicals & Testing | 983 | (983) | | | | | |
| 17 | Material & Supplies | 8,069 | (7,076) | 993 | | 993 | | 993 |
| 18 | Contractual Engineer | | | | | | | |
| 19 | Contractual Accounting | 3,329 | (2,746) | 583 | | 583 | | 583 |
| 20 | Contractual Legal | 13,760 | (13,323) | 437 | 1,582 | 2,020 | | 2,020 |
| 21 | Contractual Operations | 7,969 | (7,596) | 373 | 632 | 1,005 | | 1,005 |
| 22 | Jobbing | | | | | | | |
| 23 | Rental of Building, Property, and Equipment | 5,535 | (2,681) | 2,854 | | 2,854 | | 2,854 |
| 24 | Transportation | 3,266 | (1,633) | 1,633 | | 1,633 | | 1,633 |
| 25 | Insurance - Vehicle, General Liability, Workman's Comp. | 2,738 | (1,302) | 1,436 | | 1,436 | | 1,436 |
| 26 | Regulatory Commission Expenses - Fees | | 47 | 47 | 40 | 87 | 53 | 140 |
| 27 | Regulatory Commission Expenses - Amort. Rate Case | | | | 3,846 | 3,846 | | 3,846 |
| 28 | Travel, Education, CCR, and Public Relations | 404 | (202) | 202 | | 202 | | 202 |
| 29 | Office, Postage, Phone, and Bank Charges | 3,448 | (2,471) | 977 | 98 | 1,076 | | 1,076 |
| 30 | Bad Debt | | 37 | 37 | 32 | 69 | | 69 |
| 31 | Repairs | 7,023 | (4,543) | 2,480 | | 2,480 | | 2,480 |
| 32 | Net Depreciation/Amortization | 8,080 | (3,491) | 4,589 | 1,372 | 5,961 | | 5,961 |
| 33 | Utility Excise Tax | 3,125 | (256) | 2,869 | (556) | 2,313 | 780 | 3,094 |
| 34 | Property Tax | | | | | | | |
| 35 | Payroll Tax | 2,238 | (1,729) | 509 | | 509 | | 509 |
| 36 | Other Taxes & Licenses (DOH/PWB/ESD/DOE) | 406 | (406) | | | | | |
| 37 | Miscellaneous | | | | | | | |
| 38 | OPERATING EXPENSES | \$100,404 | (\$75,560) | \$24,844 | \$29,208 | \$54,053 | \$833 | \$54,886 |
| 39 | | | | | | | | |
| 40 | Operating Income before Taxes | (2,849) | 2,744 | (105) | (7,947) | (8,053) | | 6,632 |
| 41 | Interest Expense | | | | 6,632 | 6,632 | | 6,632 |
| 42 | Fed Income Tax - 15% | | | | (2,203) | (2,203) | 2,203 | 0 |
| 43 | TOTAL OPERATING EXPENSE | 100,404 | | 24,844 | | 58,482 | | 61,518 |
| 44 | NET INCOME (LOSS) | (\$2,849) | \$2,744 | (\$105) | (\$5,744) | (\$12,482) | | \$0 |
| 45 | NET OPERATING INCOME | (\$2,849) | | (\$105) | | (\$5,850) | | \$6,632 |
| 46 | Domestic, double-counted or non SV property | | | | | | | |
| 47 | RATE BASE | | | | | | | |
| 48 | Utility Plant in Service (UPIS) | 1,577,785 | (1,444,176) | 133,609 | 6,331 | 139,940 | | 139,940 |
| 49 | Accumulated Depreciation | (158,106) | 145,864 | (12,242) | (1,372) | (13,615) | | (13,615) |
| 50 | Acquisition Adjustment | | | | | | | |
| 51 | Contributions In Aid of Construction (CIAC) Plant in Service | (31,500) | 31,500 | | | | | |
| 52 | Accumulated Amortization | | | | | | | |
| 53 | NET RATE BASE | \$1,388,179 | | \$121,367 | \$4,959 | \$126,326 | | \$126,326 |
| 54 | | | | | | | | |
| 55 | Rate of Return | -0.21% | | -0.09% | | -4.63% | | 5.25% |
| 56 | Customer Count | 153 | (65) | 88 | 27 | 115 | | 115 |

Summit View Waterworks, LLC
 UW-110220
 For the test period ending December 31, 2009
 Summary of Adjustments

Schedule 1

| Line No. | (a) Description | Source | (b) | (c) | (d) | (e) | (f) | (g) |
|----------|--|--------|---|---------------------------------------|-------------------------|---|---------------------------------------|-------------------------|
| | | | Company Restating Adjustment Sch 2.1 | Staff Restating Adjustment Sch 3.1 | Difference (c) - (b) | Company Pro Forma Adjustment Sch 2.2 | Staff Pro Forma Adjustment Sch 3.2 | Difference (f) - (e) |
| REVENUES | | | | | | | | |
| 1 | Un-Metered Sales / Irrigation | | | | | | 21,261 | 21,261 |
| 2 | Metered Sales / Domestic | | | (32,316) | (32,316) | | | |
| 3 | Ready-to-Serve | | | | | | | |
| 4 | Fire Protection / Irrigation | | | | | | | |
| 5 | Jobbing | | | | | | | |
| 6 | Other Income, Ancillary Charges (Hookup Charges) | | (40,500) | (40,500) | | | | |
| 7 | OPERATING REVENUE | | (40,500) | (72,816) | (32,316) | | 21,261 | 21,261 |
| 8 | | | | | | | | |
| 9 | EXPENSES | | | | | | | |
| 10 | Salary and Wages - Employees | | (15,030) | (14,635) | 395 | | | |
| 11 | Salary and Wages - Officers | | | | | | | |
| 12 | Employee Pensions and Benefits | | | | | | | |
| 13 | Purchased Power/Water | | 15,298 | (10,572) | (25,870) | 3,517 | 22,161 | 18,644 |
| 14 | Chemicals & Testing | | | (983) | (983) | | | |
| 15 | Material & Supplies | | | (7,076) | (7,076) | | | |
| 16 | Contractual Engineer | | | | | | | |
| 17 | Contractual Accounting | | | (2,746) | (2,746) | | | |
| 18 | Contractual Legal | | | (13,323) | (13,323) | | 1,582 | 1,582 |
| 19 | Contractual Operations | | | (7,596) | (7,596) | | 632 | 632 |
| 20 | Jobbing | | | | | | | |
| 21 | Rental of Building, Property, and Equipment | | | (2,681) | (2,681) | | | |
| 22 | Transportation | | | (1,633) | (1,633) | | | |
| 23 | Insurance - Vehicle, General Liability, Workman's Comp. | | | (1,302) | (1,302) | | | |
| 24 | Regulatory Commission Expenses - Fees | 47 | | 47 | | 40 | 40 | |
| 25 | Regulatory Commission Expenses - Amort. Rate Case | | | | | 3,334 | 3,846 | 512 |
| 26 | Travel, Education, CCR, and Public Relations | | | (202) | (202) | | | |
| 27 | Office, Postage, Phone, and Bank Charges | | | (2,471) | (2,471) | | 98 | 98 |
| 28 | Bad Debt | 37 | | 37 | | 32 | 32 | |
| 29 | Repairs | | | (4,543) | (4,543) | | | |
| 30 | Net Depreciation/Amortization | | 35,461 | (3,491) | (38,952) | | 1,372 | 1,372 |
| 31 | Utility Excise Tax | | (256) | (256) | | (556) | (556) | |
| 32 | Property Tax | | | | | | | |
| 33 | Payroll Tax | | (1,707) | (1,729) | (21) | 21 | | (21) |
| 34 | Other Taxes & Licenses (DOH/PWB/ESD/DOE) | | | (406) | (406) | | | |
| 35 | Miscellaneous | | | | | | | |
| 36 | OPERATING EXPENSES | | 33,850 | (75,560) | (109,410) | 6,389 | 29,208 | 22,820 |
| 37 | | | | | | | | |
| 38 | Operating Income before Taxes | | (74,350) | 2,744 | 77,094 | (6,389) | (7,947) | (1,559) |
| 39 | Interest Expense | | | | | | 6,632 | 6,632 |
| 40 | Fed Income Tax - 15% | | | | | | (2,203) | (2,203) |
| 41 | TOTAL OPERATING EXPENSE | | 33,850 | (75,560) | (109,410) | 6,389 | 33,638 | 27,249 |
| 42 | NET INCOME (LOSS) | | (\$74,350) | \$2,744 | \$77,094 | (\$6,389) | (\$12,377) | (\$5,988) |
| 43 | NET OPERATING INCOME | | (\$74,350) | \$2,744 | \$77,094 | (\$6,389) | (\$5,744) | \$644 |
| 44 | | | | | | | | |
| 45 | RATE BASE | | | | | | | |
| 46 | Utility Plant in Service (UPIS) | | | (1,444,176) | (1,444,176) | | 6,331 | 6,331 |
| 47 | Accumulated Depreciation | | | 145,864 | 145,864 | | (1,372) | (1,372) |
| 48 | Acquisition Adjustment | | | | | | | |
| 49 | Contributions In Aid of Construction (CIAC) Plant in Service | | | 31,500 | 31,500 | | | |
| 50 | Accumulated Amortization | | | | | | | |
| 51 | NET RATE BASE | | | (1,266,812) | (1,266,812) | | 4,959 | 4,959 |
| 52 | | | | | | | | |
| 53 | Rate of Return | | | | | | | |
| 54 | Customer Count | | (65) | (65) | | | 27 | 27 |

| Line No. | Description | Source | Total Staff Restating Adjustment | | BEYOY Plant Adjustment | | Depreciation Adjustment | | Jobbing Revenue & Jobbing Expenses | | Regulatory Plant Adjustment | | Taxes, Fees, and Bad Debt | | Benefits & Payroll Taxes (11) | | Metered Sales | | Un-Metered Sales | | Ready-to-Serve | | Fire Protection / Irrigation | | Jobbing | | |
|----------|--|--------|----------------------------------|-----|------------------------|-----|-------------------------|-----|------------------------------------|-----|-----------------------------|-----|---------------------------|-----|-------------------------------|-----|---------------|-----|------------------|-----|----------------|-----|------------------------------|-----|---------|-----|-----|
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) | (v) | (w) | (x) | (y) |
| 1 | Un-Metered Sales / Irrigation | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Metered Sales / Domestic | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Ready-to-Serve | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Fire Protection / Irrigation | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Jobbing | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Other Income, Ancillary Charges (Hookup Charges) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | OPERATING REVENUE | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Salary and Wages - Employees | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Salary and Wages - Officers | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Employee Pensions and Benefits | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Purchased Power/Water | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Chemicals & Testing | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | Material & Supplies | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Contractual Engineer | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Contractual Accounting | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Contractual Legal | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Contractual Operations | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | Jobbing | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | Rental of Building, Property, and Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | Transportation | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | Insurance - Vehicle, General Liability, Workman's Comp. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | Regulatory Commission Expenses - Fees | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | Regulatory Commission Expenses - Amort. Rate Case | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Travel, Education, CCR, and Public Relations | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Office, Postage, Phone, and Bank Charges | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Bad Debt | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | Repairs | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Net Depreciation/Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | Utility Excise Tax | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | Property Tax | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | Payroll Tax | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | Other Taxes & Licenses (DOH/PWB/ESD/DOE) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | Miscellaneous | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | OPERATING EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | Operating Income before Taxes | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | Interest Expense | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | Fed Income Tax - 15% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | TOTAL OPERATING EXPENSE | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | NET INCOME (LOSS) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | NET OPERATING INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | RATE BASE | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | Utility Plant in Service (UPIS) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 47 | Accumulated Depreciation | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 48 | Acquisition Adjustment | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49 | Contributions In Aid of Construction (CIAC) Plant in Servi | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50 | Accumulated Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | NET RATE BASE | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 53 | Rate of Return | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 54 | Customer Count | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Description | Source | Other Income, Ancillary Charges | | Salary Employees | | Salary Officers | | Employee Pension/Benefit | | Purchased Power/Water | | Chemicals | | Material & Supplies | | Contractual Engineer | | Contractual Accounting | | Contractual Legal | | Contractual Ops | | Jobbing | | Rents / Building, Property | | | |
|--|--------|---------------------------------|----------|------------------|----------|-----------------|----------|--------------------------|----------|-----------------------|----------|-----------|----------|---------------------|----------|----------------------|----------|------------------------|----------|-------------------|----------|-----------------|----------|----------|----------|----------------------------|----------|--|--|
| | | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | | |
| REVENUES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Un-Metered Sales / Irrigation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Metered Sales / Domestic Ready-to-Serve | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fire Protection / Irrigation Jobbing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Income, Ancillary Charges (Hookup Charges) | | (40,500) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING REVENUE | | (40,500) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Wages - Employees | | | (15,030) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Wages - Officers | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Pensions and Benefits | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchased Power/Water | | | | (10,572) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemicals & Testing | | | | | (983) | | | | | | | | | | | | | | | | | | | | | | | | |
| Material & Supplies | | | | | | | | | | (7,076) | | | | | | | | | | | | | | | | | | | |
| Contractual Engineer | | | | | | | | | | | (2,746) | | | | | | | | | | | | | | | | | | |
| Contractual Accounting | | | | | | | | | | | | | | | | | | | | | (13,323) | | | | | | | | |
| Contractual Legal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contractual Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jobbing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rental of Building, Property, and Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transportation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance - Vehicle, General Liability, Workman's Comp. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Commission Expenses - Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Commission Expenses - Amort. Rate Case | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel, Education, CCR, and Public Relations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Office, Postage, Phone, and Bank Charges | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bad Debt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repairs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Depreciation/Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Utility Excise Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Payroll Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Taxes & Licenses (DOH/PWB/ESD/DOB) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING EXPENSES | | | (15,030) | | (10,572) | | (983) | | (7,076) | | (2,351) | | (13,323) | | (7,596) | | (2,681) | | | | | | | | | | | | |
| Operating Income before Taxes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fed Income Tax - 15% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL OPERATING EXPENSE | | | (15,030) | | (10,572) | | (983) | | (7,076) | | (2,351) | | (13,323) | | (7,596) | | (2,681) | | | | | | | | | | | | |
| NET INCOME (LOSS) | | (40,500) | 15,030 | | 10,572 | | 983 | | 7,076 | | 2,351 | | 13,323 | | 7,596 | | 2,681 | | | | | | | | | | | | |
| NET OPERATING INCOME | | (40,500) | 15,030 | | 10,572 | | 983 | | 7,076 | | 2,351 | | 13,323 | | 7,596 | | 2,681 | | | | | | | | | | | | |
| RATE BASE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Utility Plant in Service (UPIS) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Acquisition Adjustment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contributions In Aid of Construction (CIAC) Plant in Servi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accumulated Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET RATE BASE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Customer Count | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Description | Source | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
|--|--------|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | |
| Un-Metered Sales / Irrigation | | 21,261 | | | | | | | | | | | |
| Metered Sales / Domestic | | | | | | | | | | | | | |
| Ready-to-Serve | | | | | | | | | | | | | |
| Fire Protection / Irrigation | | | | | | | | | | | | | |
| Jobbing | | | | | | | | | | | | | |
| Other Income, Ancillary Charges (Hookup Charges) | | | | | | | | | | | | | |
| OPERATING REVENUE | | 21,261 | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | | |
| Salary and Wages - Employees | | | | | | | | | | | | | |
| Salary and Wages - Officers | | | | | | | | | | | | | |
| Employee Pensions and Benefits | | | | | | | | | | | | | |
| Purchased Power/Water | | 22,161 | | | | | | | | | | | |
| Chemicals & Testing | | | | | | | | | | | | | |
| Material & Supplies | | | | | | | | | | | | | |
| Contractual Engineer | | | | | | | | | | | | | |
| Contractual Accounting | | 1,582 | | | | | | | | | | | |
| Contractual Legal | | 632 | | | | | | | | | | | |
| Contractual Operations | | | | | | | | | | | | | |
| Jobbing | | | | | | | | | | | | | |
| Rental of Building, Property, and Equipment | | | | | | | | | | | | | |
| Transportation | | | | | | | | | | | | | |
| Insurance - Vehicle, General Liability, Workman's Comp. | | 40 | | | | | | | | | | | |
| Regulatory Commission Expenses - Fees | | 3,846 | | | | | | | | | | | |
| Regulatory Commission Expenses - Amort. Rate Case | | | | | | | | | | | | | |
| Travel, Education, CCR, and Public Relations | | 98 | | | | | | | | | | | |
| Office, Postage, Phone, and Bank Charges | | 32 | | | | | | | | | | | |
| Bad Debt | | | | | | | | | | | | | |
| Repairs | | | | | | | | | | | | | |
| Net Depreciation/Amortization | | 1,372 | | | | | | | | | | | |
| Utility Excise Tax | | (556) | | | | | | | | | | | |
| Property Tax | | | | | | | | | | | | | |
| Payroll Tax | | | | | | | | | | | | | |
| Other Taxes & Licenses (DOH/PWB/ESD/DOE) | | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | | |
| OPERATING EXPENSES | | 29,208 | | | | | | | | | | | |
| Operating Income before Taxes | | | | | | | | | | | | | |
| Interest Expense | | 6,632 | | | | | | | | | | | |
| Fed Income Tax - 15% | | (2,203) | | | | | | | | | | | |
| TOTAL OPERATING EXPENSE | | 33,638 | | | | | | | | | | | |
| NET INCOME (LOSS) | | (12,377) | | | | | | | | | | | |
| NET OPERATING INCOME | | 2,203 | | | | | | | | | | | |
| RATE BASE | | | | | | | | | | | | | |
| Utility Plant in Service (UPIS) | | 6,331 | | | | | | | | | | | |
| Accumulated Depreciation | | (1,372) | | | | | | | | | | | |
| Acquisition Adjustment | | | | | | | | | | | | | |
| Contributions in Aid of Construction (CIAC) Plant in Servi | | | | | | | | | | | | | |
| Accumulated Amortization | | | | | | | | | | | | | |
| NET RATE BASE | | 4,959 | | | | | | | | | | | |
| Customer Count | | | | | | | | | | | | | |
| Rate of Return | | | | | | | | | | | | | |
| Customer Count | | | | | | | | | | | | | |

| Description | Source | Jobbing | | Rents / Building, Property | | Transportation | | Insurance | | Regulatory, Fees / Rate Case | | Bank Charges / Dues / Subscriptions | | Travel / Education / CCR | | Office / Postage | | Public Relations / Advertising / Phone | | Repairs | | Depreciation/Amortization | | Utility Excise Tax | | | | |
|--|--------|----------|----------|----------------------------|----------|----------------|----------|-----------|----------|------------------------------|----------|-------------------------------------|----------|--------------------------|----------|------------------|----------|--|----------|----------|----------|---------------------------|----------|--------------------|----------|----------|--|--|
| | | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | Restated | | |
| REVENUES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Un-Metered Sales / Irrigation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Metered Sales / Domestic | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ready-to-Serve | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fire Protection / Irrigation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jobbing | | (z) | | (aa) | | (ab) | | (ac) | | (ad) | | (ae) | | (af) | | (ag) | | (ah) | | (ai) | | (aj) | | (ak) | | | | |
| | | SP-24 | | SP-25 | | SP-26 | | SP-27 | | SP-28 | | SP-29 | | SP-30 | | SP-31 | | SP-32 | | SP-33 | | SP-34 | | SP-35 | | | | |
| Other Income, Ancillary Charges (Hookup Charges) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING REVENUE | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Wages - Employees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Wages - Officers | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Pensions and Benefits | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchased Power/Water | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Chemicals & Testing | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Material & Supplies | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contractual Engineer | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contractual Accounting | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contractual Legal | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contractual Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jobbing | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rental of Building, Property, and Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transportation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance - Vehicle, General Liability, Workman's Comp. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Commission Expenses - Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Commission Expenses - Amort. Rate Case | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel, Education, CCR, and Public Relations | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Office, Postage, Phone, and Bank Charges | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bad Debt | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repairs | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Depreciation/Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Utility Excise Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Payroll Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Taxes & Licenses (DOH/PWB/ESD/DOE) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating Income before Taxes | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fed Income Tax - 15% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL OPERATING EXPENSE | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET INCOME (LOSS) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET OPERATING INCOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RATE BASE | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Utility Plant in Service (UPIIS) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Acquisition Adjustment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contributions in Aid of Construction (CIAC) Plant in Servi | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accumulated Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET RATE BASE | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Customer Count | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rate of Return | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Summit View Waterworks, LLC
 UW-110220
 For the test period ending December 31, 2009
 Revenue Requirement Calculation

Schedule 6

| Line No. | (a) Description | (b) Source | (c) Pro Forma Results |
|----------|--|---------------|--------------------------|
| 1 | Net Pro Forma Average Rate Base | PFIS F 53 | 126,326 |
| 2 | Weighted Cost of Capital | Sch 4 F/G 28 | 5.25% |
| 3 | Operating Income Requirement | Ln C1 * Ln C2 | <u>6,632</u> |
| 4 | | | |
| 5 | Pro Forma Net Operating Income (Loss) | PFIS F 45 | (5,850) |
| 6 | | | |
| 7 | Operating Income Deficiency (Excess) | Ln C3 - Ln C5 | 12,482 |
| 8 | | | |
| 9 | Revenue Conversion Factor | Sch 5 D 18 | <u>80.44%</u> |
| 10 | Additional Revenue Requirement (Reduction) | Ln C7 / Ln C9 | <u>15,518</u> |
| 11 | | | |
| 12 | | | |

Summit View Waterworks, LLC
 UW-110220
 For the test period ending December 31, 2009
 Interest Synchronization Adjustments

Schedule 7

| Line No. | (a) Description | (b) Source | (c) Interest Results | (d) Tax Results |
|----------|--|-----------------------------|-------------------------|--------------------|
| 1 | Net Pro Forma Average Rate Base | PFIS F 53 | \$126,326 | |
| 2 | | | | |
| 3 | Weighted Cost of Debt | Sch 4 - F/G 22 | 5.25% | |
| 4 | Pro Forma Interest Expense | Ln C1 * Ln C3 | <u>\$6,632</u> | |
| 5 | | | | |
| 6 | | | | |
| 7 | Pro Forma Interest Expense | Ln C4 | \$6,632 | |
| 8 | Interest Expense per Books | PFIS D 41 | <u>\$0</u> | |
| 9 | Adjustment to Interest Expense | Ln C7 - Ln C8 | <u>\$6,632</u> | |
| 10 | | | Sch 3.2 | |
| 11 | | | | |
| 12 | Income Tax rate | Sch 5 C 12 | | 15.00% |
| 13 | Net Income before Interest and Federal Tax | PFIS F 40 | | (\$8,053) |
| 14 | Pro Forma Interest Expense | Ln C4 | | <u>\$6,632</u> |
| 15 | Pro Forma Interest Expense Less Prior Income | Ln D13 - Ln D14 | | <u>(\$14,685)</u> |
| 16 | | | | |
| 17 | Income Tax Effect | Ln D15 * Ln D12 - PFIS D 42 | | <u>(\$2,203)</u> |
| 18 | | | | Sch 3.2 |
| 19 | | | | |
| 20 | Net Income after Interest and Federal Tax | Ln D15 - Ln D17 - PFIS D 48 | | <u>(\$12,482)</u> |

Summit View Waterworks, LLC
 UW-110220
 For the test period ending December 31, 2009
 Beginning End of Year

Schedule 8

| Line No. | (a) Description | (b) | (c) | (d) | (e) | (f) |
|----------|---|--------------------------|-------------------|-----|------------|---------------|
| | | BOY | EOY | EOY | BEOY | ADJ |
| | | January 1, 2009 | December 31, 2009 | | | RB 1 |
| 1 | UTILITY PLANT IN SERVICE (UPIS) | 190,021 | 190,021 | | 190,021 | 0 |
| 2 | ACCUM DEPRECIATION | (14,148) | (18,737) | | (16,443) | 2,294 |
| 3 | ACQUISITION ADJUSTMENT | 0 | 0 | | 0 | 0 |
| 4 | ACCUM AMORTIZATION | 0 | 0 | | 0 | 0 |
| 5 | CIAC PLANT IN SERVE | 0 | 0 | | 0 | 0 |
| 6 | ACCUM AMORTIZATION | 0 | 0 | | 0 | 0 |
| 7 | NET RATE BASE | 175,873 | 171,284 | | 173,579 | 2,294 |
| 8 | | | | | | |
| 9 | Net UPIS | 175,873 | 171,284 | | 173,579 | |
| 10 | Net ACQ | 0 | 0 | | 0 | |
| 11 | Net CIAC | 0 | 0 | | 0 | |
| 12 | NET RATE BASE | 175,873 | 171,284 | | 173,579 | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | Proforma Plant Additions | | | | |
| 16 | Description (UPIS) | Cost | Depn | | BEOY Plant | BEOY Depn |
| 17 | Legal expenses capitalize / depreciate | 7,911 | 1,582 | | 3,956 | 791 |
| 18 | Consulting expenses capitalize / depreciate | 3,162 | 632 | | 1,581 | 316 |
| 19 | QuickBooks training | 0 | 0 | | 0 | |
| 20 | TAK software | 1,590 | 530 | | 795 | 265 |
| 21 | | | | | | |
| 22 | | 12,663 | 2,745 | | 6,331 | Sch 3.2 1,372 |
| 23 | Description (CIAC) | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | 0 | 0 | | 0 | Sch 3.2 0 |
| 29 | Net Plant | 12,663 | 2,745 | | 6,331 | 1,372 |
| 30 | | | | | | |
| 31 | | | Net Rate Base | | 178,538 | 1,372 |

Line No. (A) (B) (C) (D) (E) (F) (G) (H)

| Line No. | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|----------|---|--------------|--------------------------|-------------|----------|----------|--------------|--------------|
| 1 | | | | | | | | |
| 2 | Salary and Wages-Employee Cost | | Allocation basis | Irrigation | Domestic | | Total | |
| 3 | Luna | \$ 29.37 | all irrigation | | | 29.37 | \$ 29.37 | |
| 4 | Rathbun --bookkeeping (15% irr; 85% dom) | \$ 15,000.00 | Divide on basis of bills | | | 2,185.43 | \$ 12,814.57 | \$ 15,000.00 |
| 5 | Shockey (from Candy Mt) | \$ 3,830.03 | Divide 50/50 irr/dom | | | 1,915.02 | \$ 1,915.01 | \$ 3,830.03 |
| 6 | Smyser (from Candy Mt.) | \$ 600.00 | Divide 50/50 irr/dom | | | 300.00 | \$ 300.00 | \$ 600.00 |
| 7 | | \$ 19,459.40 | | | | 4,429.82 | \$ 15,029.58 | \$ 19,459.40 |
| 8 | | | Pct of time | | | 22.8% | 77.2% | |
| 9 | Basis for Kelly Rathbun salary allocation | | | | | | | |
| 10 | Service | Annual Bills | Customers | Total Bills | Percent | | | |
| 11 | Domestic | 12 | 86 | 1032 | 85% | | | |
| 12 | Irrigation | 2 | 88 | 176 | 15% | | | |
| 13 | | | | 1208 | | | | |
| 14 | | | | | | | | |
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| | |
|--|--------------------|
| Purchased Power / Water Adjustments | |
| Restating: | |
| Purchased Power/Water | 10,572 (10,572) |
| | SR-16 |
| Pro Forma | |
| Wholesale water agr adjustment | 15,298 |
| Less: acreage adjustment | (830) |
| | 14,468 |
| | SP-17 |
| Power costs related to irrigation are adjusted downward to account for total acreage v. irrigable acreage | |
| House square footage per development covenants and an allowance for driveways were adjusted out in Sch. 25. | |

| | |
|--|-------|
| Chemicals & Testing | |
| Chemicals & Testing | 983 |
| Less: drinking water testing | (983) |
| | SR-17 |
| All chemicals and testing attributable to domestic drinking water. Disallow all cost for irrigation water. | |

Line No.

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(M)

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Line No. 35 (A) (B) (C) (D) (E) (F) (G) (H)

| Invoice Vendor | Date | Total | Domestic | Irrigation | |
|---|------------|------------|-----------|------------|--|
| Material & Supplies adjustment | | 8069 | | | |
| Material & Supplies | | | | | |
| Steebers Lock Svc | 1/13/2009 | \$ 6.50 | \$ 6.50 | | lock |
| Lowe's | 2/25/2009 | \$ 93.09 | \$ 93.09 | \$ 46.55 | landscape rakes |
| Basin Feed and Supply | 5/1/2009 | \$ 16.23 | \$ 16.23 | | spider spray |
| Kennewick Ranch/Home | 4/4/2009 | \$ 42.30 | \$ 42.30 | \$ 42.30 | testing supplies |
| Fasteners | 4/2/2009 | \$ 145.33 | \$ 145.33 | \$ 145.33 | pond filter |
| Fasteners | 4/1/2009 | \$ 96.72 | \$ 96.72 | \$ 96.72 | pond filter |
| Kennewick Ranch/Home | 7/17/2009 | \$ 51.43 | \$ 51.43 | \$ 51.43 | parts |
| Kennewick Ranch/Home | 8/12/2009 | \$ 22.24 | \$ 22.24 | \$ 22.24 | parts |
| Kennewick Ranch/Home | 9/14/2009 | \$ 9.74 | \$ 9.74 | \$ 9.74 | irrigation disconnect |
| Ace Hardware | 10/22/2009 | \$ 32.47 | \$ 32.47 | \$ 32.47 | supplies shovel |
| Walmart | 10/16/2006 | \$ 16.13 | \$ 16.13 | \$ 16.13 | duct tape |
| HD Fowler | 10/22/2009 | \$ 166.61 | \$ 166.61 | | parts |
| Home Depot | 11/25/2009 | \$ 33.53 | \$ 33.53 | \$ 16.77 | garbage bags |
| Lowe's | 12/1/2009 | \$ 21.63 | \$ 21.63 | \$ 21.63 | pumphouse heater |
| Tacoma Screw Products | 12/1/2009 | \$ 52.79 | \$ 52.79 | \$ 26.40 | Marking paint |
| Home Depot | 11/16/2009 | \$ 38.97 | \$ 38.97 | \$ 38.97 | pumphouse heaters |
| Tacoma Screw Products | 12/22/2009 | \$ 54.58 | \$ 54.58 | \$ 27.29 | pass reiew, not material |
| no receipt provided, gl entry only | | \$ 900.29 | \$ 900.29 | \$ 332.31 | This is the only expense staff can allocate to irrigation. |
| Material & Supplies | | \$ 8,069 | \$ 8,069 | | Adjustments |
| G/L Adjustment | | \$ 6,319 | \$ 6,319 | | 4,729 prior period expense, not allowed |
| TAK Software | | \$ 1,590 | \$ 1,590 | | 1,590 capitalize and depreciate |
| Back payroll, Kelly Rathbun | | \$ 4,729 | \$ 4,729 | | 332 domestic expenses |
| Net Materials & Supplies expense 2009 | | \$ 1,750 | \$ 1,750 | | 425 Amount divided between dom / irr |
| Less: total invoiced amount | | \$ (900) | \$ (900) | | 7,076 Total adjusted out |
| G/L Amounts to divide between dom / irr | | \$ 850 | \$ 850 | | |
| Calculation of Adjustment: | | | | | |
| Material & Supplies gross amount | | \$ 8,069 | | \$ 8,069 | |
| Less: irrigation expenses | | \$ 568 | | \$ 568 | |
| Less: uninvoiced half to irrigation | | \$ 425 | | \$ 425 | |
| Adjustment material and supplies | | \$ (7,076) | | \$ (7,076) | SR-18 |
| Allowed expense | | \$ 993 | | \$ 993 | |

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| Line No. | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|----------|--------------------|------------|--------------|---|-----------|----------------|--------------|--------------|
| 121 | Cascadia Law Group | 7/25/2009 | \$ 56.25 | Email w/Rathbun re p/s agr | \$ | \$ 56.25 | | |
| 122 | Cascadia Law Group | 7/25/2009 | \$ 112.50 | Rate case extension proposals | \$ 112.50 | | | |
| 123 | Cascadia Law Group | 7/25/2009 | \$ 956.25 | P/S agr: continue drafting agr | | \$ 956.25 | | |
| 124 | Cascadia Law Group | 7/25/2009 | \$ 168.75 | P/S agr: continue drafting agr | | \$ 168.75 | | |
| 125 | Cascadia Law Group | 7/25/2009 | \$ 56.25 | P/S agr: continue drafting agr | | \$ 56.25 | | |
| 126 | Cascadia Law Group | 7/25/2009 | \$ 56.25 | P/S agr: confer with UTC and SVWW | | \$ 56.25 | | |
| 127 | Cascadia Law Group | 7/25/2009 | \$ 281.25 | P/S agr: finalize draft transfer & lease agr | | \$ 281.25 | | |
| 128 | Cascadia Law Group | 7/25/2009 | \$ 56.50 | P/S agr: confer with UTC and SVWW | | \$ 56.50 | | |
| 129 | Cascadia Law Group | 7/25/2009 | \$ 450.00 | P/S agr: conference with SVWW | | \$ 450.00 | | \$ 8,877.75 |
| 130 | Cascadia Law Group | 8/26/2009 | \$ 562.50 | P/S agr: revise agr | | \$ 562.50 | | |
| 131 | Cascadia Law Group | 8/26/2009 | \$ 225.00 | P/S agr: confer with HDR | | \$ 225.00 | | |
| 132 | Cascadia Law Group | 8/26/2009 | \$ 56.25 | P/S agr: confer with HDR | | \$ 56.25 | | |
| 133 | Cascadia Law Group | 8/26/2009 | \$ 112.50 | P/S agr: confer with HDR | | \$ 112.50 | | \$ 956.25 |
| 134 | Cascadia Law Group | 10/23/2009 | \$ 281.25 | Wholesale water agreement | | \$ 281.25 | | |
| 135 | Cascadia Law Group | 10/23/2009 | \$ 112.50 | Wholesale water agreement | | \$ 112.50 | | |
| 136 | Cascadia Law Group | 10/23/2009 | \$ 393.75 | Wholesale water agreement | | \$ 393.75 | | |
| 137 | Cascadia Law Group | 10/23/2009 | \$ 337.50 | P/S agr: and wholesale water agreement; easements | | \$ 337.50 | | \$ 1,125.00 |
| 138 | Cascadia Law Group | 11/24/2009 | \$ 225.00 | P/S agr: review cost basis | | \$ 225.00 | | |
| 139 | Cascadia Law Group | 11/24/2009 | \$ 168.75 | P/S agr: review cost basis | | \$ 168.75 | | |
| 140 | Cascadia Law Group | 11/24/2009 | \$ 618.75 | P/S agr: review cost basis and confer w HDR | | \$ 618.75 | | \$ 1,012.50 |
| 141 | Cascadia Law Group | 9/25/2009 | \$ 506.25 | P/S agree: confer with HDR | | \$ 506.25 | | |
| 142 | Cascadia Law Group | 9/25/2009 | \$ 507.50 | P/S agree: confer with HDR | | \$ 507.50 | | |
| 143 | Cascadia Law Group | 9/25/2009 | \$ 56.25 | P/S agree: confer with HDR | | \$ 56.25 | | |
| 144 | Cascadia Law Group | 9/25/2009 | \$ 281.25 | P/S agr: review cost basis and confer w HDR | | \$ 281.25 | | |
| 145 | Cascadia Law Group | 9/25/2009 | \$ 112.50 | Wholesale water agreement | | \$ 112.50 | | \$ 1,576.25 |
| 146 | Cascadia Law Group | 9/25/2009 | \$ 112.50 | Rate case withdrawal letter | \$ 112.50 | | | \$ 13,760.25 |
| 147 | | | \$ 13,760.25 | | \$ 437.50 | \$ 13,322.75 | \$ 13,760.25 | |
| 148 | | | | Water rights / other P/S & WW Agrs | | | | |
| 149 | | | | Allowable as Test Year Expense: | \$ | \$ | | |
| 150 | | | | Capitalize and Depreciate: | | | | |
| 151 | | | | Adjust out: 50% for Domestic | \$ | \$ 13,322.75 | | |
| 152 | | | | Legal related to P/S agr and WWA | \$ | \$ (6,661.38) | | |
| 153 | | | | | \$ | \$ 6,661.38 | | |
| 154 | | | | | \$ | \$ | | 5.00 |
| 155 | | | | Capitalize and Depreciate (5 year life) | \$ | \$ (13,322.75) | SR-21 | \$ 1,332.28 |
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| Contractual Operations Adjustment | | | |
|--|-------------|---|----------------------------|
| As filed: | | | |
| Contractual Operations | 7,969.00 | | |
| From g/l: | | | |
| Anderson Water System Consultants Total | \$ 900.00 | Per 6/30 meeting, this is all domestic (system operator) | Adjustment Amt \$ (900.00) |
| HDR Engineering, Inc. Total | \$ 6,323.78 | Capitalize and Depreciate (5-year life) | \$ (6,323.78) |
| Rogers Surveying, Inc., P.S. Total | \$ 95.00 | 50 / 50 split between water / domestic | \$ (47.50) |
| Water-Man Consulting Total | \$ 650.00 | 50 / 50 split between water / domestic | \$ (325.00) |
| | \$ 7,968.78 | | \$ (7,596.28) SR-22 |
| Related Adjustment | | | |
| HDR Engineering, Inc. Total | \$ 6,323.78 | Half to domestic, half to Irrigation: Capitalize and Depreciate (5-year life) | \$ 3,161.89 To BEOY |

| Office Rental Adjustment | | | |
|---|-----|----------------|---------------|
| Rental of Building, Property, and Equipment | | | |
| | | 5,535.00 | |
| There are many customers who fall into both customer categories | | | |
| | | Allocated cost | |
| Domestic | 108 | 48% | 2,681 |
| Irrigation | 115 | 52% | 2,854 |
| | 223 | | 5,535 |
| Adjust out Domestic Expense | | | (2,681) SR-24 |

| Transportation Adjustment | |
|---|------------------|
| Transportation | \$ 3,266 |
| Allocate 50% to domestic water | \$ 1,633 |
| Roughly 50% of plant is for either dom or irr. Divide Transportation accordingly. | |
| Adjustment to Transportation Exp | \$ (1,633) SR-25 |

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|--|-----------|-------|---|
| Insurance Adjustment. | | | |
| Insurance - Vehicle, General Liab \$ | 2,738 | | |
| Roughly 50% of plant is for either dom or irr. Divide Insurance accordingly. | | | |
| Allocate 50% to domestic | (\$1,369) | SR-26 | |
| Adjust in workers' comp costs | | | |
| Total L&I premium \$ | 295 | | Per general ledger |
| Less: amount allocated to dom. \$ | (228) | | 77.2% Adjust on same basis as salary allocation |
| Total L&I premium to irrigatio \$ | 67 | SR-26 | 22.8% to irrigation |
| Net Adjustment \$ | (1,302) | | |

| | | | |
|--|--------|-------------|-------------|
| Travel, Education, CCR, and Public Relations adjustment | | | |
| Dues, Subscriptions \$ | 146 | \$ 73.00 | 50/50 split |
| Education \$ | 50 | \$ 25.00 | 50/50 split |
| Meals \$ | 208 | \$ 104.00 | 50/50 split |
| Allocate half to domestic | 404.00 | \$ (202.00) | SR-29 |

| | Office, Postage, Phone, and Bank Charges Adjustment | | Domestic | Irrigation | |
|----------------------------------|---|----|----------|------------|----------|
| Office Supplies | 1,259 | \$ | 1,070 | \$ | 189 |
| Phone | 1,264 | \$ | 632 | \$ | 632 |
| Postage, Delivery | 876 | \$ | 745 | \$ | 131 |
| Bank Fees | 49 | \$ | 24 | \$ | 25 |
| Office, Postage, Phone, and Bank | 3,448 | \$ | 2,471 | \$ | 977 |
| | | \$ | (2,471) | \$ | 3,448.00 |
| | | | SR-30 | | |

Revised after 7/12 meeting with company-formula problem, see note

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| Repair Expense Adj | Domestic | Irrigation | Other | Comment |
|--------------------------|-------------|-------------|----------|---|
| Shumate | 372.42 \$ | 372.42 | | Repairs on meter reading motorcycle |
| HD Fowler | 47.21 \$ | 23.61 \$ | 23.60 | No way to divide, split in half |
| HD Fowler | 1,349.77 \$ | 1,349.77 \$ | - | all freeze damage is domestic, adj out |
| HD Fowler | 361.77 \$ | 361.77 \$ | - | all freeze damage is domestic, adj out |
| HD Fowler | 387.50 | \$ | 387.50 | Designated as all irrigation on receipt |
| Irrigation Specialists | 28.24 | \$ | 28.24 | Candy Mt Farms pivot repair-disallow |
| Irrigation Specialists | 150.84 | \$ | 150.84 | pond landscaping repair |
| Irrigation Specialists | 16.22 \$ | 8.11 \$ | 8.11 | No way to divide, split in half |
| Irrigation Specialists | 11.90 | \$ | 11.90 | pond landscaping repair |
| Irrigation Specialists | 10.81 | \$ | 10.81 | pond landscaping repair |
| Irrigation Specialists | 117.53 | \$ | 117.53 | irrigation service set |
| Irrigation Specialists | 10.25 | \$ | 10.25 | repairs to irrigation |
| Johnston Supply | 53.11 | \$ | 53.11 | well repairs |
| Platt Electric | 113.68 \$ | 56.84 \$ | 56.84 | no invoice or receipt |
| Sight and Sound Video | 32.49 | \$ | 32.49 | video to DVD transfer--well tape |
| Candy Mt Farms | 426.04 \$ | 426.04 | | well #1 |
| HD Fowler | 974.89 \$ | 974.89 | | all items pertinent to meters |
| Ranch & Home Supply | 28.14 \$ | 14.07 \$ | 14.07 | no invoice or receipt |
| Maintenance | | | | |
| G&R Ag Products | 460.71 \$ | 230.36 \$ | 230.35 | weed sprayer |
| Senske | 96.88 \$ | 48.44 \$ | 48.44 | bug treatment |
| Ranch & Home Supply | 259.90 \$ | 129.95 \$ | 129.95 | no invoice or receipt |
| Jesse's Lawn Maintenance | 151.62 | \$ | 151.62 | sprinkler repair |
| Jesse's Lawn Maintenance | 70.27 \$ | 70.27 | | cleanup at "monument" |
| Jesse's Lawn Maintenance | 157.72 | \$ | 157.72 | pond cleanup and mowing |
| Jesse's Lawn Maintenance | 157.72 | \$ | 157.72 | pond cleanup and mowing |
| Jesse's Lawn Maintenance | 70.27 \$ | 70.27 | | cleanup at "monument" |
| Jesse's Lawn Maintenance | 157.72 | \$ | 157.72 | pond cleanup and mowing |
| Jesse's Lawn Maintenance | 70.27 \$ | 70.27 | | cleanup at "monument" |
| Jesse's Lawn Maintenance | 227.98 \$ | 70.27 \$ | 157.71 | pond and monument cleanup |
| Senske | 96.88 \$ | 48.44 \$ | 48.44 | bug treatment |
| Jesse's Lawn Maintenance | 227.98 \$ | 70.27 \$ | 157.71 | pond and monument cleanup |
| Senske | 96.88 \$ | 48.44 \$ | 48.44 | bug treatment |
| Jesse's Lawn Maintenance | 227.98 \$ | 70.27 \$ | 157.71 | pond and monument cleanup |
| | 7,023.59 | 4,514.76 | 2,480.58 | 7,023.58 |
| | \$ (4,543) | SR-32 | | Domestic repairs plus CMLLC repaid |

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|-----|--|----|------------|-------------|--|--|--|
| 265 | Depreciation Adjustment | | | | | | |
| 266 | Depreciation on annual report appears to be linked to the following assets: | | | | | | |
| | | | Annual as | | | | |
| | | | calcd'd by | | | | |
| | | | model | | | | |
| 267 | ECS Invoice | | | | | | |
| 268 | Site Prep/Controls | \$ | 22,132 | 443 | | | |
| 269 | Lusk Pump Invoice | | | | | | |
| 270 | 40 hp American Pump & appurtenances | \$ | 19,504 | 975 | | | |
| 271 | Peninsula Engineering - WSP Prep | \$ | 18,000 | <u>3000</u> | | | |
| 272 | | | | 4418 | | | |
| 273 | Conclusion: | | | | | | |
| 274 | Amount shown as annual and accumulated depreciation both appear excessive. Correct | | | | | | |
| 275 | calculations are done in the DEPN spreadsheet; those amounts will be used instead of the company's | | | | | | |
| 276 | calculations for the annual report. Also, WSP is pertinent to domestic only, so that item will be dropped. | | | | | | |
| 277 | | | | | | | |
| 278 | Am't on company annual report and used in filing | \$ | (8,080) | SR-33 | | | |
| 279 | | | | | | | |
| 280 | Depreciation Expense | | | | | | |
| 281 | See Sch 9 DEPN for calculations | | | | | | |
| | Moved from SP-34 to net here due to income tax expense advantageous to company per C Mickelsen | | | | | | |
| 282 | | | 4,589 | SR-33 | | To adjust in one year's depreciation exp | |
| 283 | | | | | | | |
| 284 | | | (3,491) | SR-33 | | Net adjustment | |
| 285 | | | | | | | |
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|-----|------------------------------|----|---------|--|--|--|--|
| 288 | Excise Tax | | | | | | |
| 289 | Metered Sales | \$ | 32,316 | Excise tax approximation | | | |
| 290 | Fire Protection / Irrigation | \$ | 24,739 | 1,710 Gross times 5.029 % | | | |
| 291 | | | | 1,309 Gross times 5.029 % | | | |
| 292 | | | | <u>3,018</u> | | | |
| 293 | Utility Excise Tax | \$ | 3,125 | Not material difference, pass further review | | | |
| 294 | Less: Tax on domestic income | \$ | (1,710) | As Filed | | | |
| 295 | B&O expense for irrigation | \$ | 1,415 | Adjust out domestic income | | | |
| 296 | | | | | | | |
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|--|-----------|--------------------------|------------|----------|--------|----------|
| Payroll Tax Adjustment | | | | | | |
| Payroll Tax | 2,238 | | | 509 | 1,729 | |
| Allocate Payroll taxes on same basis as payroll. | | | | (1,729) | SR-36 | |
| | | | | 22.8% | 77.2% | |
| Payroll cost allocation | | | | | | |
| Salary and Wages-Employees | Cost | Allocation basis | Irrigation | Domestic | | Total |
| Luna | 29 | all irrigation | | 29 | | 29 |
| Rathbun --bookkeeping (15% irr; 85% dom) | 15,000 | Divide on basis of bills | | 2,185 | 12,815 | 15,000 |
| Shockey | 3,830 | Divide 50/50 | | 1,915 | 1,915 | 3,830 |
| Smyser | 600 | Divide 50/50 | | 300 | 300 | 600 |
| | \$ 19,459 | | | 4,430 | 15,030 | 19,459.4 |
| | | Overall percentag | | 22.8% | 77.2% | |

Other Taxes & Licenses (DOH/PWB/ESD/DOE)
 As filed:
 Other Taxes & Licenses (DOH/PWB/ESD/DOE) \$ 406
 Disallow all as it appears to be DOH-related. These are related to domestic water only.
 Adjustment (406) SR-37

| Revenue Adjustment for Growth | | Current Ready-to Serve Customers | | Total Current Domestic customers | | Current Domestic Customers | | Total Domestic customers | | Total Irrigation Customers | |
|---|-----------|----------------------------------|------------|----------------------------------|----|----------------------------|----|--------------------------|----|----------------------------|----|
| | | | | | | | | | | | |
| Current Customer Counts | | | | | | | | | | | |
| According to the Company in UW-110107 DR 2 #5 | | | | | | | | | | | |
| Summit View phase 1 | 18 | 0 | 18 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Summit View phase 2 | 9 | 1 | 10 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Summit View phase 3 & 4 | 17 | 2 | 19 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| Summit View phase 5 | 27 | 4 | 31 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 |
| Summit View phase 6 | 15 | 7 | 22 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 |
| Summit View phase 7 | 1 | 7 | 8 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 |
| Summit View subtotal | 87 | 21 | 108 | | | | | | | | |
| Sunset Canyon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 12 |
| Budget View | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 | 24 |

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Irrigation Customers:
 All domestic customers 87
 Sunset Canyon 5
 Badger View 19
Total estimated irrigation cu- 111 Estimate reasonable but will use actual for pro forma adjustment

2011 customers 2009 customers
Actual per DR 17 115 88 As filed by the company
Difference in customer count 27
Growth in customer base 30.7%
 Income at \$400 per customer \$ 46,000
 Test year irrigation revenue \$ 24,739
 Pro Forma adj for growth \$ 21,261 SP-9 85.9%

2009 had a lot of prorated charges because many customers came in the middle of the irrigation season

| Related Variable Costs: | Total expense | Times growth % (30.7%) | Growth factor | Notes after 7/13 meeting with company: |
|-------------------------|---------------|------------------------|---------------|--|
| Purchased power / water | \$ 14,468 | 7,693 SP-9 | 53.2% | Staff checked operation of the model file for a gross-up factor on revenue adjustments and all revenue adjustments |
| Postage | \$ 189 | 58 SP-9 | 30.7% | receive an automatic gross-up in Worksheet 3.2, Staff |
| Office supplies | \$ 131 | 40 SP-9 | 30.7% | Pro-forma adjustments. Even with an explicit adjustment the overall adjustment amt remains the same. |
| | | 7,792 | | |

7/20/11 Update after 7/18/11 11:41 email from company:
 2009 2011
 Residential acreage irrigated 86.00 131.73 Percent change 53.2%
 Ag acreage irrigation 583.00 525.68 Conclusion: power use directly related to acreage; adjust power expense by the growth in residential acreage under irrigation -9.8%

| Purchased Power / Water Adjustments | |
|-------------------------------------|---|
| Restating: | |
| Purchased Power/Water | 10,572 Removed domestic based on WWA |
| | (10,572) SR-16 |
| Pro Forma | |
| Wholesale water agr adjustment | 15,298 Is related to irrigation assessment for 2009 |
| Less: acreage adjustment | (830) See schedule 25, Acreage |
| | 14,468 SP-17 |

Power costs related to irrigation are adjusted downward to account for total acreage v. irrigable acreage
 House square footage per development covenants and an allowance for driveways were adjusted out in Sch. 25.

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| Invoice | Invoice date | Svc date | Service | P/S Agr / WWA | UW-110107 | UW-110220 | Can't determine what this related to |
|---|--------------|----------|--|---------------|-----------|-----------|--------------------------------------|
| Rate Case Legal Expense (Finnigan) | | | | | | | |
| 20415 | 03/01/10 | 01/11/10 | Review documents/financials | \$ 200.00 | | | |
| 20469 | 4/1/2010 | 03/17/10 | Review statutes to confirm jurisdiction | | \$ 50.00 | | |
| 20469 | 4/1/2010 | 03/22/10 | Review agreements; email client | \$ 200.00 | | | |
| 20469 | 4/1/2010 | 03/25/10 | TC w/Rathbun; review agreements | \$ 200.00 | | | |
| 20469 | 4/1/2010 | 03/26/10 | Draft changes to Hickman P/S Agr | \$ 100.00 | | | |
| 20469 | 4/1/2010 | 03/29/10 | Draft revisions to P/S Agr | \$ 125.00 | | | |
| 20469 | 4/1/2010 | 03/31/10 | Edit Hickman P/S Agr | \$ 100.00 | | | |
| 20525 | 05/03/10 | 04/02/10 | Research | | | | \$ 75.00 |
| 20525 | 05/03/10 | 04/05/10 | Exchange e-mails; review statutes | | | | \$ 50.00 |
| 20525 | 05/03/10 | 04/07/10 | Respond to Q on RTS; review irrigation rate backup | \$ 325.00 | | | |
| 20525 | 05/03/10 | 04/20/10 | TC w/Rathbun; review and edit WWA | \$ 100.00 | | \$ 125.00 | |
| 20525 | 05/03/10 | 04/21/10 | Review comments from client; respond | \$ 100.00 | | | |
| 20525 | 05/03/10 | 04/22/10 | Respond to Qs; review/edit P/S agr | \$ 125.00 | | | |
| 20525 | 05/03/10 | 04/27/10 | TC w/McDonald; reiew DOE permit | | | | |
| 20554 | 06/01/10 | 05/05/20 | Review data; respond to emails on possible rate case | \$ 100.00 | | \$ 200.00 | |
| 20554 | 06/01/10 | 05/13/10 | Review whole rate and reserve fund con | \$ 125.00 | | | |
| 20554 | 06/01/10 | 05/14/10 | Review wholesale pricing; draft language for ag | \$ 50.00 | | | |
| 20554 | 06/01/10 | 05/24/10 | Finish change to irrigation agreement | \$ | | | |
| 20554 | 06/01/10 | 05/27/10 | Review rate case issues | \$ | | \$ 50.00 | |
| 20669 | 09/01/10 | 08/11/10 | TC w/client regarding next steps | | | | \$ 50.00 |
| 20669 | 09/01/10 | 08/12/10 | Review rate base summary; respond to Qs on rate base | | | \$ 50.00 | |
| 20669 | 09/01/10 | 08/13/10 | Respond to questions on rate base | | | \$ 25.00 | |
| 20669 | 09/01/10 | 08/24/10 | Review rate base issues | | | \$ 75.00 | |
| 20669 | 09/01/10 | 08/25/10 | Follow up on rate base issues | | | \$ 25.00 | |
| 20669 | 09/01/10 | 08/27/10 | Work on rate base questions | | | \$ | |
| 20669 | 09/01/10 | 08/30/10 | Work on final contracts; email client | \$ 200.00 | | | |
| 20669 | 09/01/10 | 08/31/10 | Exchange emails on agreements | \$ 25.00 | | | |
| 20709 | 10/01/10 | 09/08/10 | Finish agreements; send to client | \$ 50.00 | | | |
| 20709 | 10/01/10 | 09/20/10 | Respond to Qs from Rathbun; edit WWA | \$ 100.00 | | | |
| 20709 | 10/01/10 | 09/21/10 | Review/exchange emails w/Rathbun; draft la | \$ 125.00 | | | |
| 20709 | 10/01/10 | 09/22/10 | Edit WWA | \$ 50.00 | | | |
| 20709 | 10/01/10 | 09/23/10 | Exchange emails w/Rathbun; revise agreeme | \$ 125.00 | | | |
| 20709 | 10/01/10 | 09/28/10 | Revise agreement and send to client | \$ 75.00 | | | |
| 20751 | 11/01/10 | 10/08/11 | Begin research on irrigation | | | \$ 50.00 | |
| 20751 | 11/01/10 | 10/11/10 | Research Suncadia order | | | \$ 75.00 | |
| 20751 | 11/01/10 | 10/13/10 | Review WUTC order on Suncadia | | | \$ 50.00 | |
| 20751 | 11/01/10 | 10/15/10 | Follow up on irrigation issue | | | \$ 50.00 | |
| 20751 | 11/01/10 | 10/18/10 | TC wCommission staff re irrigation issues | | | \$ 75.00 | |
| 20751 | 11/01/10 | 10/19/10 | Draft status report on irrigation issues | | | \$ | |
| 20751 | 11/01/10 | 10/25/10 | TC w/engineer; review Mr. Ward's letter to DOH | | | \$ | |
| 20751 | 11/01/10 | 10/26/10 | Review and respond to engineer's questions | | | \$ | |
| 20751 | 11/01/10 | 10/28/10 | Review email from engineer; respond; send data | | | \$ | |
| 20751 | 11/01/10 | 10/29/10 | Respond to Q on capital project funding sources; begin rate case | \$ 200.00 | | | |

Line No. (L) (J) (K)

| Water rights / DOE / WSP / affiliated in filing / annual report | Total this line | Total this invoice |
|---|-----------------|--------------------|
| | \$ 200.00 | \$ 200.00 |
| | \$ 50.00 | |
| | \$ 200.00 | |
| | \$ 200.00 | |
| | \$ 100.00 | |
| | \$ 125.00 | |
| | \$ 100.00 | \$ 775.00 |
| | \$ 75.00 | |
| | \$ 50.00 | |
| | \$ 125.00 | |
| | \$ 325.00 | |
| | \$ 100.00 | |
| | \$ 125.00 | |
| \$ 125.00 | \$ 125.00 | \$ 925.00 |
| | \$ 200.00 | |
| | \$ 100.00 | |
| | \$ 125.00 | |
| | \$ 50.00 | |
| | \$ 50.00 | \$ 525.00 |
| | \$ 50.00 | |
| | \$ 50.00 | |
| | \$ 25.00 | |
| | \$ 75.00 | |
| | \$ 25.00 | |
| | \$ 25.00 | |
| | \$ 200.00 | |
| | \$ 25.00 | \$ 475.00 |
| | \$ 50.00 | |
| | \$ 100.00 | |
| | \$ 125.00 | |
| | \$ 50.00 | |
| | \$ 125.00 | |
| | \$ 75.00 | \$ 525.00 |
| | \$ 50.00 | |
| | \$ 75.00 | |
| | \$ 50.00 | |
| | \$ 50.00 | |
| | \$ 75.00 | |
| | \$ 50.00 | |
| \$ 50.00 | \$ 50.00 | |
| \$ 125.00 | \$ 125.00 | |
| \$ 75.00 | \$ 75.00 | |
| | \$ 200.00 | \$ 800.00 |

| Line No. | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|----------|----------|----------|--|-----|-----|--------|-----------|-----|
| 20785 | 11/30/10 | 11/03/10 | Respond to Q on how surcharges work | | | 75.00 | | |
| 20785 | 11/30/10 | 11/05/10 | Review I/S; begin work on results of operations | | \$ | | \$ 100.00 | |
| 20785 | 11/30/10 | 11/08/10 | Work on rate case data | | | | \$ 500.00 | |
| 20785 | 11/30/10 | 11/09/10 | Work on rate case and surcharge | | | 75.00 | 100.00 | |
| 20785 | 11/30/10 | 11/10/10 | Work on rate case | | | | 50.00 | |
| 20785 | 11/30/10 | 11/18/10 | Work on surcharge; TCs to UTC staff, emails to UTC staff | | | 100.00 | 225.00 | |
| 20785 | 11/30/10 | 11/22/10 | TC w/Ward; emails w/Rathbun on aff int and rate cases | | | | 125.00 | |
| 20785 | 11/30/10 | 11/23/10 | Respond to Qs on surcharge | | | 50.00 | 100.00 | |
| 20785 | 11/30/10 | 11/24/10 | Draft letters to WUTC on affiliated int agr; review rate case material | | | | | |
| 20785 | 11/30/10 | 11/29/10 | Work on rate case | | | | 32.50 | |
| 20785 | 11/30/10 | 11/30/10 | Followup on rate case items | | | | 50.00 | |
| 20831 | 12/31/10 | 12/13/10 | Review detailed P/L | | | | 75.00 | |
| 20831 | 12/31/10 | 12/14/10 | Review material for rate case | | | | 75.00 | |
| 20831 | 12/31/10 | 12/15/10 | TC w/Rathbun; work on rate case | | | | 100.00 | |
| 20831 | 12/31/10 | 12/16/10 | Work on surcharge and facilities charge | | | 175.00 | | |
| 20831 | 12/31/10 | 12/17/10 | Work on surcharge filing | | | 50.00 | | |
| 20831 | 12/31/10 | 12/20/10 | TC w/engineer on WSP; review docs for UTC filing | | | | | |
| 20831 | 12/31/10 | 12/27/10 | Review email; check UTC mtg sched; reply to Rathbun | | | 25.00 | 25.00 | |
| 20874 | 02/01/11 | 01/03/11 | Respond to Q on minutes and other documentation | | | | | |
| 20874 | 02/01/11 | 01/11/11 | Exchange emails regarding tariff filing | | | | 75.00 | |
| 20874 | 02/01/11 | 01/12/11 | Work on tariff and finished and file letter, tariff, supporting doc | | | 125.00 | | |
| 20874 | 02/01/11 | 01/13/11 | Draft promissory note; TC w/Rathbun on note & rate case | | | 200.00 | | |
| 20874 | 02/01/11 | 01/19/11 | Work on rate case | | | | 125.00 | |
| 20874 | 02/01/11 | 01/19/11 | Draft letters to WUTC on surcharge; TC w/UTC staff | | | 75.00 | | |
| 20874 | 02/01/11 | 01/21/11 | Draft responses to WUTC data requests | | | 100.00 | | |
| 20874 | 02/01/11 | 01/24/11 | Review rate design for irrigation; DR response to UTC; draft tariff sheet & custom | | | | 250.00 | |
| 20874 | 02/01/11 | 01/25/11 | Emails w/Rathbun; work on tariff filing | | | | 250.00 | |
| 20874 | 02/01/11 | 01/26/11 | Work on issues for rate filing | | | | 250.00 | |
| 20874 | 02/01/11 | 01/27/11 | Finish compiling documents; file rate case | | | | 100.00 | |
| 20874 | 02/01/11 | 01/31/11 | Review DR; forward | | | | 50.00 | |
| 20923 | 03/01/11 | 02/01/11 | Research and respond to ADA questions | | | | | |
| 20923 | 03/01/11 | 02/07/11 | Work on data request issues | | | | 200.00 | |
| 20923 | 03/01/11 | 02/08/11 | Review staff memo; TC w/White; forward DRs | | | 50.00 | | |
| 20923 | 03/01/11 | 02/09/11 | Email Rathbun; TC White; forward DRs | | | | 75.00 | |
| 20923 | 03/01/11 | 02/10/11 | Emails; work on DRs | | | | 125.00 | |
| 20923 | 03/01/11 | 02/11/11 | Work on rate case and DRs | | | | 175.00 | |
| 20923 | 03/01/11 | 02/14/11 | Work on DRs; respond to Q on beginning work on well | | | 50.00 | 50.00 | |
| 20923 | 03/01/11 | 02/16/11 | Follow up on discovery; TC w/Rathbun | | | | 125.00 | |

| Line No. | (I) | (J) | (K) |
|----------|--------|-----------|-------------|
| 423 | | \$ 75.00 | |
| 424 | | \$ 100.00 | |
| 425 | | \$ 500.00 | |
| 426 | | \$ 175.00 | |
| 427 | | \$ 50.00 | |
| 428 | | \$ 325.00 | |
| 429 | | \$ 125.00 | |
| 430 | | \$ 50.00 | |
| 431 | 100.00 | \$ 200.00 | |
| 432 | | \$ 325.00 | |
| 433 | | \$ 50.00 | \$ 1,975.00 |
| 434 | | \$ 75.00 | |
| 435 | | \$ 75.00 | |
| 436 | | \$ 100.00 | |
| 437 | | \$ 175.00 | |
| 438 | | \$ 50.00 | |
| 439 | 75.00 | \$ 75.00 | |
| 440 | | \$ 50.00 | \$ 600.00 |
| 441 | 50.00 | \$ 50.00 | |
| 442 | | \$ 75.00 | |
| 443 | | \$ 125.00 | |
| 444 | | \$ 200.00 | |
| 445 | | \$ 125.00 | |
| 446 | | \$ 75.00 | |
| 447 | | \$ 100.00 | |
| 448 | | \$ 250.00 | |
| 449 | | \$ 250.00 | |
| 450 | | \$ 250.00 | |
| 451 | | \$ 100.00 | |
| 452 | | \$ 50.00 | \$ 1,650.00 |
| 453 | 75.00 | \$ 75.00 | |
| 454 | | \$ 200.00 | |
| 455 | | \$ 50.00 | |
| 456 | | \$ 75.00 | |
| 457 | | \$ 125.00 | |
| 458 | | \$ 175.00 | |
| 459 | | \$ 100.00 | |
| 460 | | \$ 125.00 | |

| Line No. | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|----------|---|----------|----------|--|-----|---------------|-----------|--------|
| 461 | 20923 | 03/01/11 | 02/17/11 | Work on DRs | | | 50.00 | |
| 462 | 20923 | 03/01/11 | 02/18/11 | Followup on DRs | | | 75.00 | |
| 463 | 20923 | 03/01/11 | 02/21/11 | Work on DRs; exchange emails wRathbun | | | 125.00 | |
| 464 | 20923 | 03/01/11 | 02/24/11 | Review DR issues | | | 50.00 | |
| 465 | 20923 | 03/01/11 | 02/28/11 | Work on DRs | | | 125.00 | |
| 466 | 20978 | 04/01/11 | 03/03/11 | Work on DRs and other followup issues | | | 100.00 | |
| 467 | 20978 | 04/01/11 | 03/04/11 | Work on DRs | | | 75.00 | |
| 468 | 20978 | 04/01/11 | 03/07/11 | TC wRathbun; edit responses to DRs | | | 75.00 | |
| 469 | 20978 | 04/01/11 | 03/10/11 | Respond to UTC staff on waiver of monthly billing | | | 50.00 | |
| 470 | 20978 | 04/01/11 | 03/15/11 | Draft waiver of bill frequency rule | | | 75.00 | |
| 471 | 20978 | 04/01/11 | 03/16/11 | Review DRs; forward DRs; file waiver of billing rule | | | 100.00 | |
| 472 | 20978 | 04/01/11 | 03/17/11 | Follow up on DRs | | | 75.00 | |
| 473 | 20978 | 04/01/11 | 03/18/11 | Work on DR | | | 100.00 | |
| 474 | 20978 | 04/01/11 | 03/31/11 | Review rate base items; email Mr. Clark | | | 75.00 | |
| 475 | 21029 | 04/29/11 | 04/01/11 | Work on asset list and depr schedule | | | 250.00 | |
| 476 | 21029 | 04/29/11 | 04/04/11 | Reivew DR information and depr sched issues | | | 125.00 | |
| 477 | 21029 | 04/29/11 | 04/13/11 | Follow up on DRs; TC White; review DRs | | | 200.00 | |
| 478 | 21029 | 04/29/11 | 04/15/11 | Work on DRs | | | 100.00 | |
| 479 | 21029 | 04/29/11 | 04/18/11 | Review/edit DR respons; email Cedarbaum | | | 200.00 | |
| 480 | 21029 | 04/29/11 | 04/19/11 | Review issues on prehearing conf; email client | | | 75.00 | |
| 481 | 21029 | 04/29/11 | 04/21/11 | TC Rathbun re UTC procedures and issues | | | 100.00 | |
| 482 | 21029 | 04/29/11 | 04/28/11 | Followup on DRs; TC White re status | | | 75.00 | |
| 483 | 21073 | 06/01/11 | 05/02/11 | Follup on DRs | | | 50.00 | |
| 484 | 21073 | 06/01/11 | 05/09/11 | Attend prehearing conferences on both cases | | 187.50 | 187.50 | |
| 485 | 21073 | 06/01/11 | 05/10/11 | Followup on rate case items | | | 50.00 | |
| 486 | 21073 | 06/01/11 | 05/11/11 | Draft testimony for surcharge filing | | 250.00 | | |
| 487 | 21073 | 06/01/11 | 05/11/11 | Draft testimony for rate case | | | 450.00 | |
| 488 | 21073 | 06/01/11 | 05/12/11 | Work on testimony | | 75.00 | | |
| 489 | 21073 | 06/01/11 | 05/13/11 | Review and forward DRs | | | 75.00 | |
| 490 | 21073 | 06/01/11 | 05/16/11 | Review and edit DR response; email Rathbun | | | 50.00 | |
| 491 | 21073 | 06/01/11 | 05/18/11 | Draft response to DR13; prep Annual Report | | | 50.00 | |
| 492 | 21073 | 06/01/11 | 05/26/11 | Review material on building well; review DRs | | 75.00 | | |
| 493 | 21073 | 06/01/11 | 05/27/11 | Work on DRs | | | 100.00 | |
| 494 | Additional response to DR 15, 7/13/11: | | | | | | | |
| 495 | All costs to UW-110220 per Mr. Finnigan | | | | | | | |
| 496 | | | | June invoices | | | 1,125.00 | |
| 497 | | | | July invoice 7/1-7/12 | | | 725.00 | |
| 498 | | | | SBU TOTALS | | | 9,762.50 | 175.00 |
| 499 | | | | Plus: 2 more months' average expenses to complete case | | \$ 2,500.00 | 1,775.00 | |
| 500 | | | | Total estimated legal expense | | | 11,537.50 | |
| 501 | | | | Less: 50% to domestic | | \$ (1,250.00) | 3,845.83 | |
| 502 | | | | Capitalize and depreciate | | \$ 1,250.00 | SP-28 | |
| 503 | | | | | | | | |
| 504 | | | | | | | | |
| 505 | | | | | | | | |

Conclusion: Staff will accept the company's original estimate of \$10,000 total legal cost for UW-110220 in context with \$7912 to date. In the DR, the company estimates another \$10,000 on top of amounts does not believe the case will run that much more as rate increases for irrigation do not appear likely as of 6/3/11. Staff will make the same proforma adjustment as in the company's filing, \$3334 per year

| Line No. | (I) | (J) | (K) |
|----------|-------|---------------|-------------|
| 461 | | \$ 50.00 | |
| 462 | | \$ 75.00 | |
| 463 | | \$ 125.00 | |
| 464 | | \$ 50.00 | |
| 465 | | \$ 125.00 | \$ 1,350.00 |
| 466 | | \$ 100.00 | |
| 467 | | \$ 75.00 | |
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| 469 | | \$ 50.00 | |
| 470 | | \$ 75.00 | |
| 471 | | \$ 100.00 | |
| 472 | | \$ 75.00 | |
| 473 | | \$ 100.00 | |
| 474 | | \$ 75.00 | \$ 725.00 |
| 475 | | \$ 250.00 | |
| 476 | | \$ 125.00 | |
| 477 | | \$ 200.00 | |
| 478 | | \$ 100.00 | |
| 479 | | \$ 200.00 | |
| 480 | | \$ 75.00 | |
| 481 | | \$ 100.00 | |
| 482 | | \$ 75.00 | \$ 1,125.00 |
| 483 | | \$ 50.00 | |
| 484 | | \$ 375.00 | |
| 485 | | \$ 50.00 | |
| 486 | | \$ 250.00 | |
| 487 | | \$ 450.00 | |
| 488 | | \$ 75.00 | |
| 489 | | \$ 75.00 | |
| 490 | | \$ 50.00 | |
| 491 | 50.00 | \$ 100.00 | |
| 492 | | \$ 75.00 | |
| 493 | | \$ 100.00 | \$ 1,650.00 |
| 494 | | \$ 1,125.00 | |
| 495 | | \$ 725.00 | |
| 496 | | 15,150.00 | |
| 497 | | 725.00 | |
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amounts totalled tie fairly closely to company's
 estimate for UW-110107
 already incurred. Staff
 for 3 years.

| | | | | | | |
|-----|--|--|--|--|--|---|
| 506 | Depreciation Expense | Adjustment amount moved to SR-33 as restating adjustment | | | | |
| 507 | See Sch 9 DEPN for calculatio | 4,589 | | | | |
| 508 | Will allow one year's depreciation exp | SP-34 | | | | 0 |

| Capitalize and Depreciate | | | | | | |
|----------------------------------|-------------|---------------|---|----------------|---------------|--|
| Accounting | Asset Value | Life | Vendor | Annual Expense | | |
| TAK software | \$ 1,590 | | 3 TAK | \$ 530 | | |
| Quickbooks training | \$ - | | 3 CBS solutions | \$ - | | |
| Legal Expense | \$ 1,590 | To Sch 8 BEOY | | \$ 530 | To Sch 8 BEOY | |
| P/S Agr and WWA | \$ 1,250 | | 5 Finnigan | \$ 250 | | |
| P/S Agr and WWA | \$ 6,661 | | 5 Cascadia | \$ 1,332 | | |
| | \$ 7,911 | To Sch 8 BEOY | | \$ 1,582 | SP-22 | |
| Contractual Operations | | | | | | |
| Contractual Operations | \$ 3,162 | | 5 HDR consulting and others ; largely P/S Agr | \$ 632 | SP-23 | |
| | \$ 3,162 | To Sch 8 BEOY | | | | |

| Used and Useful Adjustment | | | | | | | |
|--|----------------------------|----------------------------------|----------------------------------|---|---|---|--|
| Current Customer Counts | Current Domestic Customers | Current Ready-to Serve Customers | Total Current Domestic customers | Total Domestic customers Anticipated at build-out | Current Irrigation Customers (added by Staff) | Total Irrigation Customers Anticipated at Build-out | Used and Useful percentage |
| Summit View phase 1 | 18 | 0 | 18 | 20 | 18 | 20 | 90% |
| Summit View phase 2 | 9 | 1 | 10 | 12 | 9 | 12 | 83% |
| Summit View phase 3 & 4 | 17 | 2 | 19 | 44 | 17 | 44 | 43% |
| Summit View phase 5 | 27 | 4 | 31 | 63 | 27 | 63 | 49% |
| Summit View phase 6 | 15 | 7 | 22 | 43 | 15 | 43 | 51% |
| | | | | | 86 | 182 | |
| Summit View phase 7 | 1 | 7 | 8 | 34 | | 34 | Not used since no phase 7 plant in p/s agreement |
| Summit View subtotal | 87 | 21 | 108 | | | | |
| Sunset Canyon | 0 | 0 | 0 | 0 | 5 | 12 | 42% |
| Badger View | 0 | 0 | 0 | 0 | 19 | 24 | 79% |
| Overall Used and Useful Percentage from Earlier Data Requests | | | | | 110 | 218 | 50.5% |

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|--|----------|-----------------|-------------------|----------|---------------------------|-----|-------|
| DR 17: 2011 Irrigation Season Total Customers / Current Used and Useful Percentage | | | | | 115 | 218 | 52.8% |
| Adjust out this percentage of irrigation plant to account for used and useful issues | | | | | | | |
| 7/8/11 REVISED: Use Acreage currently under irrigation vis-à-vis potential acreage under irrigation to calculate used and useful percentage. | | | | | | | 47.2% |
| See Sch 31, Used Useful for details | | | | | | | |
| | | Acres Available | Acres | Used | Percent "Used and Useful" | | |
| | | 207 | 206.98 | 131.73 | 63.6% | | |
| | | (20) | -19.64 | 131.73 | | | |
| | | 187 | 187 | 131.73 | 70.3% | | |
| Sub-total | | | | | | | |
| | | | | | | | 29.7% |
| Conclusion: staff will use the "used and useful acres" percentage rather than a percentage calculated on customer count. | | | | | | | |
| Adjust out this percentage of irrigation plant to account for used and useful issues | | | | | | | |
| Description | 01/01/09 | | December 31, 2009 | | | | |
| UTILITY PLANT IN SERVICE | 190,021 | | | 190,021 | | | |
| ACCUM DEPRECIATION | (14,148) | | | (18,619) | | | |
| Less: Used and Useful Adj's | | | | | | | |
| UTILITY PLANT IN SERVICE | (56,412) | SP-41 | | (56,412) | | | |
| ACCUM DEPRECIATION | 4,200 | SP-41 | | 4,200 | | | |
| Final Plant Amount | | | | | | | |
| UTILITY PLANT IN SERVICE | 133,609 | | | | | | |
| ACCUM DEPRECIATION | (9,948) | | | | | | |

| Calculations for amount of debt for Sch 4, Capitalization | | | |
|---|-----------------|-------------------|----------------------|
| Balance Sheet | As reporting on | | Rate Case Adjustment |
| | Annual Rpt | Adjusted 12/31/09 | |
| ASSETS: | 2009 | 2009 | 2009 |
| Utility Plant | \$ 64,024 | \$ 264,079 | \$ 328,103 |
| Less: Acc Depr | \$ (44,057) | \$ (1,220) | \$ (45,277) |
| Less: Acc Amort | \$ - | \$ - | \$ - |
| Utility Plant Acquisition Adjustment | \$ - | \$ - | \$ - |
| Net Utility Plant (Add L1 thru L4) | \$ 19,967 | \$ 262,859 | \$ 282,826 |
| | | | 94% |
| Special funds (Surcharges, Facility Charges) | | | |
| Cash | \$ 16,925 | \$ | 6% |
| Customer Accts Receivable | | | |
| Other Assets (Specify) | | | |

Line No.

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|---|------------------|---------------------|-----------|-----------------|-------------|-----|---|
| Total Assets (Add L5 thru L9) | \$ 36,892 | \$ 262,859 | \$ | 299,751 | 100% | | |
| EQUITY CAPITAL & LIABILITIES | | | | | | | |
| Capital Stock Issued | \$ 25,051 | \$ | \$ | 25,051 | | | \$120,493 out of balance after addition of CIAC and including original \$37073 out of balance |
| Other Paid-in Capital | \$ | \$ | \$ | | | | |
| Retained Earnings | \$ 5,650 | \$ (120,493) | \$ | (114,843) | | | |
| Proprietary Capital | \$ | \$ | \$ | | | | |
| Total Equity Capital (Add L11 th | \$ 30,701 | \$ (120,493) | \$ | (89,792) | -30% | | Debt to correspond with plant assets added since 100% financed |
| Long term debt | \$ | \$ 264,079 | \$ | 264,079 | | | |
| Accounts Payable | \$ 1,431 | \$ | \$ | 1,431 | | | |
| Current Debt | \$ 333 | \$ | \$ | 333 | | | |
| Contributions in Aid of Constructio | \$ 31,500 | \$ 94,500 | \$ | 126,000 | | | |
| Less: Accumulated Amortization of CIAC | \$ | \$ (12,300) | \$ | (12,300) | | | |
| Other Liabilities (Specify) Notes F | \$ 10,000 | \$ | \$ | 10,000 | | | |
| Total Liabilities (Add L16 thru L | \$ 43,264 | \$ 346,279 | \$ | 389,543 | 130% | | |
| Total Equity Capital & Liabilities | \$ 73,965 | \$ 225,786 | \$ | 299,751 | 100% | | |
| difference bn assets & liabilities | \$ 37,073 | \$ (37,073) | \$ | | | | |
| AS filed by company, does not balance | | | | | | | |

| Asset Adjustment | Cost | Yearly Depr | Acc Depr 1/1/09 | Acc Dep 12/31/09 | Net Plant Assets |
|--|----------------|---|-----------------|------------------|--|
| All Plant Assets as filed | 1,577,785 | 68,556 | (87,765) | (158,106) | 1,419,679 |
| All Allowed Assets | 328,103 | 10,714 | (32,841) | (45,277) | 282,826 |
| Irrigation | 190,021 | 4,589 | (14,148) | (20,521) | 169,500 |
| Domestic | 138,082 | 6,063 | (18,693) | (24,756) | 113,326 |
| All Allowed Assets | 328,103 | 10,714 | (32,841) | (45,277) | 282,826 |
| Should not be in p/s agreement because: | | | | | |
| Assets purchased outright by Sum | \$ 22,132 | ECS site prep: Summit View has already paid for these items | | | |
| Assets purchased outright by Sum | \$ 19,504 | Lusk Pump: Summit View has already paid for these items | | | |
| Water System Plan (all but \$5,000): | | | | | |
| Summit View has already paid for these items | | | | | |
| Assets purchased outright by Sum | \$ 17,989 | | | | |
| Adjustment for Water System Plan to | \$ 59,625 | | | | |
| | \$ 4,989 | | | | |
| | \$ 64,614 | \$ 64,024 | \$ | 590 | Not material difference, probably related to WSP costs |
| Conclusion: Amount on Balance sheet reconciles closely to "assets purchased outright by Summit View." Do not include them in asset adjustment amount. | | | | | |

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Modeling rate design using actual customers as of July 2011

STAFF PROPOSED

| Line No. | Phase and lot | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
|----------|---------------|------------------|-----------|-----|--------------------------------|-------|------------------------|-----|-----|-----|-------------------|-----------|---------------------|--------------------------|
| | | Address | Lot Sq/Ft | Irr | Irrigated=1 Non-Irrigated=0 | Acres | Fixed Charge: \$400 | | | | Base / outlet fee | Acres fee | Total This Customer | Change from Current Rate |
| | | | | | | | | | | | \$ | \$ | \$ | \$ |
| 1 | | | | | | | | | | | 215.00 | 280.00 | | |
| 2 | PHASE ONE | | | | | | | | | | | | | |
| 3 | BLOCK ONE | | | | | | | | | | | | | |
| 4 | LOT 1 | 17102 S Grandvie | 22550 | 1 | 0.517677 | | \$400.00 | | | | 215.00 | 144.95 | 359.95 | (40.05) |
| 5 | LOT 2 | 16806 S Grandvie | 22550 | 1 | 0.517677 | | \$400.00 | | | | 215.00 | 144.95 | 359.95 | (40.05) |
| 6 | LOT 3 | 17002 S Grandvie | 22550 | 1 | 0.517677 | | \$400.00 | | | | 215.00 | 144.95 | 359.95 | (40.05) |
| 7 | LOT 4 | 16504 S Grandvie | 22550 | 1 | 0.517677 | | \$400.00 | | | | 215.00 | 144.95 | 359.95 | (40.05) |
| 8 | LOT 5 | 16102 S Grandvie | 22550 | 1 | 0.517677 | | \$400.00 | | | | 215.00 | 144.95 | 359.95 | (40.05) |
| 9 | LOT 6 | | 22550 | 0 | 0.000000 | | \$0.00 | | | | - | - | - | - |
| 10 | LOT 7 | 15604 S. Grandvi | 22550 | 1 | 0.517677 | | \$400.00 | | | | 215.00 | 144.95 | 359.95 | (40.05) |
| 11 | LOT 8 | | 22550 | 0 | 0.000000 | | \$0.00 | | | | - | - | - | - |
| 12 | | | | | | | \$2,400.00 | | | | - | - | - | - |
| 13 | PHASE ONE | | | | | | | | | | | | | |
| 14 | BLOCK TWO | | | | | | | | | | | | | |
| 15 | LOT 1 | 17115 S Grandvie | 117989 | 1 | 2.708655 | | \$400.00 | | | | 215.00 | 758.42 | 973.42 | 573.42 |
| 16 | LOT 2 | 16901 S Grandvie | 26754 | 1 | 0.614187 | | \$400.00 | | | | 215.00 | 171.97 | 386.97 | (13.03) |
| 17 | LOT 3 | 16803 S Grandvie | 21806 | 1 | 0.500597 | | \$400.00 | | | | 215.00 | 140.17 | 355.17 | (44.83) |
| 18 | LOT 4 | 16601 S Grandvie | 25903 | 1 | 0.594651 | | \$400.00 | | | | 215.00 | 166.50 | 381.50 | (18.50) |
| 19 | LOT 5 | 16405 S Grandvie | 28819 | 1 | 0.661593 | | \$400.00 | | | | 215.00 | 185.25 | 400.25 | 0.25 |
| 20 | LOT 6 | 16203 S Grandvie | 22338 | 1 | 0.512810 | | \$400.00 | | | | 215.00 | 143.59 | 358.59 | (41.41) |
| 21 | LOT 7 | 16101 S Grandvie | 24174 | 1 | 0.554959 | | \$400.00 | | | | 215.00 | 155.39 | 370.39 | (29.61) |
| 22 | LOT 8 | 15703 S Grandvie | 26004 | 1 | 0.596970 | | \$400.00 | | | | 215.00 | 167.15 | 382.15 | (17.85) |
| 23 | LOT 9 | 15405 S Grandvie | 26526 | 1 | 0.608953 | | \$400.00 | | | | 215.00 | 170.51 | 385.51 | (14.49) |
| 24 | LOT 10 | 15303 S Grandvie | 24665 | 1 | 0.566230 | | \$400.00 | | | | 215.00 | 158.54 | 373.54 | (26.46) |
| 25 | LOT 11 | 15301 S Grandvie | 21860 | 1 | 0.501837 | | \$400.00 | | | | 215.00 | 140.51 | 355.51 | (44.49) |
| 26 | LOT 12 | 15103 S Grandvie | 23362 | 1 | 0.536318 | | \$400.00 | | | | 215.00 | 150.17 | 365.17 | (34.83) |
| 27 | | | | | | | \$4,800.00 | | | | - | - | - | - |
| 28 | | | | | | | 8.957759 | | | | - | - | - | - |
| 29 | PHASE TWO | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | LOT 1 | | 22756 | 0 | 0.000000 | | \$0.00 | | | | - | - | - | - |
| 32 | LOT 2 | 15004 Mountain F | 21120 | 1 | 0.484848 | | \$400.00 | | | | 215.00 | 135.76 | 350.76 | (49.24) |
| 33 | LOT 3 | 15206 Mountain F | 22945 | 1 | 0.526745 | | \$400.00 | | | | 215.00 | 147.49 | 362.49 | (37.51) |
| 34 | LOT 4 | 15308 Mountain F | 24430 | 1 | 0.560836 | | \$400.00 | | | | 215.00 | 157.03 | 372.03 | (27.97) |
| 35 | LOT 5 | 15618 Mountain F | 46246 | 1 | 1.061662 | | \$400.00 | | | | 215.00 | 297.27 | 512.27 | 112.27 |
| 36 | LOT 6 | | 41320 | 0 | 0.000000 | | \$0.00 | | | | - | - | - | - |
| 37 | LOT 7 | 15611 Mountain F | 27113 | 1 | 0.622429 | | \$400.00 | | | | 215.00 | 174.28 | 389.28 | (10.72) |
| 38 | LOT 8 | 15509 Mountain F | 20444 | 1 | 0.469330 | | \$400.00 | | | | 215.00 | 131.41 | 346.41 | (53.59) |
| 39 | LOT 9 | 15307 Mountain F | 24744 | 1 | 0.568044 | | \$400.00 | | | | 215.00 | 159.05 | 374.05 | (25.95) |

STAFF PROPOSED

| Line No. | Phase and lot | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
|----------|------------------------|----------------|------------|-----------------|-----|-----------------|---------|-------------------|-------------|-----------------------------|---------------------|--------------|--------------|-------|
| | | | | Irrigated=1 | | Active: | | | | Rates Based on Acreage Only | | Change from | | |
| | | | | Non-Irrigated=0 | | Acres | | | | | | Current Rate | | |
| | | Address: | | Lot Sq/Ft | Irr | Non-Irr | Active: | Fixed Charge: | Acreage fee | Base / outlet fee | Total This Customer | Acreage fee | Current Rate | |
| | | | | Lot Sq/Ft | | | | \$400 | | | | | | |
| 40 | LOT 10 | 15205 | Mountain F | 22801 | 1 | 0.523439 | | \$400.00 | \$146.56 | \$215.00 | \$361.56 | \$146.56 | 361.56 | 38.44 |
| 41 | LOT 11 | 15003 | Mountain F | 23266 | 1 | 0.534114 | | \$400.00 | \$149.55 | \$215.00 | \$364.55 | \$149.55 | 364.55 | 35.45 |
| 42 | LOT 12 | 14801 | Mountain F | 23517 | 1 | 0.539876 | | \$400.00 | \$151.17 | \$215.00 | \$366.17 | \$151.17 | 366.17 | 33.83 |
| 43 | | | | | | 5.891322 | | \$4,000.00 | | | | | | |
| 44 | | | | | | | | | | | | | | |
| 45 | PHASE 3 & 4 | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | |
| 47 | LOT 1 | Frokaykel | | 25085 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 48 | LOT 2 | Frokaykel | | 25097 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 49 | LOT 3 | Frokaykel | | 25033 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 50 | LOT 4 | Frokaykel | | 25053 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 51 | LOT 5 | Frokaykel | | 25051 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 52 | LOT 6 | 83714 | Summit Vi | 25071 | 1 | 0.575551 | | \$400.00 | \$161.15 | \$215.00 | \$376.15 | \$161.15 | 376.15 | 23.85 |
| 53 | LOT 7 | 84016 | Summit Vi | 25091 | 1 | 0.576010 | | \$400.00 | \$161.28 | \$215.00 | \$376.28 | \$161.28 | 376.28 | 23.72 |
| 54 | LOT 8 | Frokaykel | | 25065 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 55 | LOT 9 | 84420 | Summit Vi | 25027 | 1 | 0.574541 | | \$400.00 | \$160.87 | \$215.00 | \$375.87 | \$160.87 | 375.87 | 24.13 |
| 56 | LOT 10 | Frokaykel | | 24983 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 57 | LOT 11 | Frokaykel | | 25082 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 58 | LOT 12 | Frokaykel | | 25087 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 59 | LOT 13 | Frokaykel | | 26024 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 60 | LOT 14 | Frokaykel | | 25667 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 61 | LOT 15 | 83572 | Summit Vi | 27544 | 1 | 0.632323 | | \$400.00 | \$177.05 | \$215.00 | \$392.05 | \$177.05 | 392.05 | 7.95 |
| 62 | LOT 16 | Frokaykel | | 42518 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 63 | LOT 17 | LOT NOT AVAILA | | 42518 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 64 | LOT 18 | Frokaykel | | 28762 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 65 | LOT 19 | 16025 | Clearview | 24540 | 1 | 0.563361 | | \$400.00 | \$157.74 | \$215.00 | \$372.74 | \$157.74 | 372.74 | 27.26 |
| 66 | LOT 20 | 15923 | Clearview | 25485 | 1 | 0.585055 | | \$400.00 | \$163.82 | \$215.00 | \$378.82 | \$163.82 | 378.82 | 21.18 |
| 67 | LOT 21 | 15821 | Clearview | 24942 | 1 | 0.572590 | | \$400.00 | \$160.33 | \$215.00 | \$375.33 | \$160.33 | 375.33 | 24.67 |
| 68 | LOT 22 | 15719 | Clearview | 24905 | 1 | 0.571740 | | \$400.00 | \$160.09 | \$215.00 | \$375.09 | \$160.09 | 375.09 | 24.91 |
| 69 | LOT 23 | 15617 | Clearview | 25039 | 1 | 0.574816 | | \$400.00 | \$160.95 | \$215.00 | \$375.95 | \$160.95 | 375.95 | 24.05 |
| 70 | LOT 24 | 15517 | Clearview | 26354 | 1 | 0.605005 | | \$400.00 | \$169.40 | \$215.00 | \$384.40 | \$169.40 | 384.40 | 15.60 |
| 71 | LOT 25 | 15415 | Clearview | 23707 | 1 | 0.544238 | | \$400.00 | \$152.39 | \$215.00 | \$367.39 | \$152.39 | 367.39 | 32.61 |
| 72 | LOT 26 | 15313 | Clearview | 27836 | 1 | 0.639027 | | \$400.00 | \$178.93 | \$215.00 | \$393.93 | \$178.93 | 393.93 | 6.07 |
| 73 | LOT 27 | 15211 | Clearview | 24224 | 1 | 0.556107 | | \$400.00 | \$155.71 | \$215.00 | \$370.71 | \$155.71 | 370.71 | 29.29 |
| 74 | LOT 28 | 14907 | Clearview | 32188 | 1 | 0.738935 | | \$400.00 | \$206.90 | \$215.00 | \$421.90 | \$206.90 | 421.90 | 21.90 |
| 75 | LOT 29 | Frokaykel | | 23280 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 76 | LOT 30 | Frokaykel | | 23021 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 77 | LOT 31 | Frokaykel | | 24743 | 0 | 0.000000 | | \$0.00 | | | | | | |
| 78 | LOT 32 | 14502 | Ridgeview | 27576 | 1 | 0.633058 | | \$400.00 | \$177.26 | \$215.00 | \$392.26 | \$177.26 | 392.26 | 7.74 |

Modeling rate design using actual customers as of July 2011

STAFF PROPOSED

| Line No. | Phase and lot | Address | Lot Sq/Ft | Irrigated=1 Non-Irrigated=0 Irr/Non-Irr | Acres | Active: | (F) Fixed Charge: \$400 | (G) (H) (I) | Rates Based on Acreage Only | | | (L) Total This Customer | (M) Change from Current Rate |
|----------|----------------------------|----------------------|-----------|---|------------------|---------|-------------------------------|-------------|-----------------------------|--------------------|----------------------------|----------------------------|---------------------------------|
| | | | | | | | | | (J) Base / outlet fee | (K) Acreage fee | (L) Total This Customer | | |
| 79 | LOT 33 | 83611 Summit Vi | 28203 | 1 | 0.647452 | | \$400.00 | | \$215.00 | \$181.29 | \$396.29 | \$(3.71) | |
| 80 | LOT 34 | Frokaykel | 25306 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 81 | LOT 35 | 83005 Summit Vi | 26962 | 1 | 0.618962 | | \$400.00 | | \$215.00 | \$173.31 | \$388.31 | \$(11.69) | |
| 82 | LOT 36 | Frokaykel | 24483 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 83 | LOT 37 | Frokaykel | 23726 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 84 | LOT 38 | Frokaykel | 23626 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 85 | LOT 39 | Frokaykel | 26891 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 86 | LOT 40 | Frokaykel | 26986 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 87 | LOT 41 | 15416 Clearview | 21734 | 1 | 0.498944 | | \$400.00 | | \$215.00 | \$139.70 | \$354.70 | \$(45.30) | |
| 88 | LOT 42 | | 21705 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 89 | LOT 43 | Frokaykel | 21654 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 90 | LOT 44 | Frokaykel | 24790 | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 91 | | | | | 10.707713 | | \$7,200.00 | | - | - | - | - | |
| 92 | | | | | | | | | - | - | - | - | |
| 93 | | | | | | | | | - | - | - | - | |
| 94 | BADGER VIEW ESTATES | | | | | | | | | | | | |
| 95 | | | | | | | | | - | - | - | - | |
| 96 | LOT 1 | 91101 Badger View Dr | | 1 | 3.140000 | | \$400.00 | | \$215.00 | \$879.20 | \$1,094.20 | \$694.20 | |
| 97 | LOT 2 | 90603 Badger View Dr | | 1 | 2.860000 | | \$400.00 | | \$215.00 | \$800.80 | \$1,015.80 | \$615.80 | |
| 98 | LOT 3 | 90105 Badger View Dr | | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 99 | LOT 4 | 89607 Badger View Dr | | 1 | 2.500000 | | \$400.00 | | \$215.00 | \$700.00 | \$915.00 | \$515.00 | |
| 100 | LOT 5 | 89109 Badger View Dr | | 1 | 2.500000 | | \$400.00 | | \$215.00 | \$700.00 | \$915.00 | \$515.00 | |
| 101 | LOT 6 | 88611 Badger View Dr | | 1 | 2.510000 | | \$400.00 | | \$215.00 | \$702.80 | \$917.80 | \$517.80 | |
| 102 | LOT 7 | 88113 Badger View Dr | | 1 | 2.510000 | | \$400.00 | | \$215.00 | \$702.80 | \$917.80 | \$517.80 | |
| 103 | LOT 8 | 87515 Badger View Dr | | 1 | 2.170000 | | \$400.00 | | \$215.00 | \$607.60 | \$822.60 | \$422.60 | |
| 104 | LOT 9 | 86917 Badger View Dr | | 1 | 1.920000 | | \$400.00 | | \$215.00 | \$537.60 | \$752.60 | \$352.60 | |
| 105 | LOT 10 | 86221 Badger View Dr | | 1 | 2.090000 | | \$400.00 | | \$215.00 | \$585.20 | \$800.20 | \$400.20 | |
| 106 | LOT 11 | 85523 Badger View Dr | | 0 | 0.000000 | | \$400.00 | | - | - | - | - | |
| 107 | LOT 12 | 85125 Jenna Ln | | 1 | 1.710000 | | \$400.00 | | \$215.00 | \$478.80 | \$693.80 | \$293.80 | |
| 108 | LOT 13 | 84827 Jenna Ln | | 1 | 5.420000 | | \$400.00 | | \$215.00 | \$1,517.60 | \$1,732.60 | \$1,332.60 | |
| 109 | LOT 14 | 91102 Badger View Ln | | 1 | 1.570000 | | \$400.00 | | \$215.00 | \$439.60 | \$654.60 | \$254.60 | |
| 110 | LOT 15 | 90704 Badger View Dr | | 1 | 1.850000 | | \$400.00 | | \$215.00 | \$518.00 | \$733.00 | \$333.00 | |
| 111 | LOT 16 | 90106 Badger View Dr | | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 112 | LOT 17 | 89608 Badger View Dr | | 1 | 2.020000 | | \$400.00 | | \$215.00 | \$565.60 | \$780.60 | \$380.60 | |
| 113 | LOT 18 | 89110 Badger View Dr | | 1 | 2.020000 | | \$400.00 | | \$215.00 | \$565.60 | \$780.60 | \$380.60 | |
| 114 | LOT 19 | 88512 Badger View Dr | | 1 | 2.020000 | | \$400.00 | | \$215.00 | \$565.60 | \$780.60 | \$380.60 | |
| 115 | LOT 20 | 88014 Badger View Dr | | 1 | 2.050000 | | \$400.00 | | \$215.00 | \$574.00 | \$789.00 | \$389.00 | |
| 116 | LOT 21 | 87516 Badger View Dr | | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |
| 117 | LOT 22 | 87018 Badger View Dr | | 0 | 0.000000 | | \$0.00 | | - | - | - | - | |

Modeling rate design using actual customers as of July 2011

STAFF PROPOSED

| Line No. | Phase and lot | (A) | (B) Address | (C) Lot Sq/Ft | (D) Irr | (E) Acres | (F) Fixed Charge: \$400 | (G) (H) (I) | Rates Based on Acreage Only | | | (L) Total This Customer | (M) Change from Current Rate | |
|----------|---------------|-----|-------------------|---------------|---------|-----------|----------------------------|-------------|-----------------------------|-----------------|-------------------------|-------------------------|------------------------------|--|
| | | | | | | | | | (J) Base / outlet fee | (K) Acreage fee | (L) Total This Customer | | | |
| 157 | Lot 17 | | 11222 Grandview | 24956 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 158 | Lot 18 | | 10902 Grandview | 24956 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 159 | Lot 19 | | 10704 Grandview | 24956 | 1 | 0.572911 | \$400.00 | | 215.00 | \$160.42 | \$375.42 | | (24.58) | |
| 160 | Lot 20 | | 10506 Grandview | 24956 | 1 | 0.572911 | \$400.00 | | 215.00 | \$160.42 | \$375.42 | | (24.58) | |
| 161 | Lot 21 | | 10308 Grandview | 24956 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 162 | Lot 22 | | 10110 Grandview | 24956 | 1 | 0.572911 | \$400.00 | | 215.00 | \$160.42 | \$375.42 | | (24.58) | |
| 163 | Lot 23 | | 9912 Grandview I | 24956 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 164 | Lot 24 | | 9704 Grandview I | 24956 | 1 | 0.572911 | \$400.00 | | 215.00 | \$160.42 | \$375.42 | | (24.58) | |
| 165 | Lot 25 | | 9406 Grandview I | 24959 | 1 | 0.572980 | \$400.00 | | 215.00 | \$160.43 | \$375.43 | | (24.57) | |
| 166 | Lot 26 | | 9208 Grandview I | 26689 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 167 | Lot 27 | | 9010 Grandview I | 26055 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 168 | Lot 28 | | 8912 Grandview I | 31327 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 169 | Lot 29 | | 81803 Sagebrush | 37062 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 170 | Lot 30 | | 81403 Sagebrush | 38785 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 171 | Lot 31 | | 81402 Sagebrush I | 40070 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 172 | Lot 32 | | 81704 Sagebrush | 27909 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 173 | Lot 33 | | 82906 Sagebrush | 31765 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 174 | Lot 34 | | 82108 Sagebrush | 24933 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 175 | Lot 35 | | 82401 Sagebrush | 22850 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 176 | Lot 36 | | 8815 Grandview I | 27863 | 1 | 0.639646 | \$400.00 | | 215.00 | \$179.10 | \$394.10 | | (5.90) | |
| 177 | Lot 37 | | 9011 Grandview I | 25747 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 178 | Lot 38 | | 9307 Grandview I | 24432 | 1 | 0.560882 | \$400.00 | | 215.00 | \$157.05 | \$372.05 | | (27.95) | |
| 179 | Lot 39 | | 9505 Grandview I | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 180 | Lot 40 | | 9703 Grandview I | 24739 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 181 | Lot 41 | | 9915 Grandview I | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 182 | Lot 42 | | 10111 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$141.41 | \$356.41 | | (43.59) | |
| 183 | Lot 43 | | 10309 Grandview | 22000 | 1 | 0.505051 | \$400.00 | | 215.00 | \$141.41 | \$356.41 | | (43.59) | |
| 184 | Lot 44 | | 10507 Grandview | 22000 | 1 | 0.505051 | \$400.00 | | 215.00 | \$141.41 | \$356.41 | | (43.59) | |
| 185 | Lot 45 | | 10705 Grandview | 22000 | 1 | 0.505051 | \$400.00 | | 215.00 | \$141.41 | \$356.41 | | (43.59) | |
| 186 | Lot 46 | | 10903 Grandview | 26589 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 187 | Lot 47 | | 11221 Grandview | 27073 | 1 | 0.621511 | \$400.00 | | 215.00 | \$174.02 | \$389.02 | | (10.98) | |
| 188 | Lot 48 | | 11419 Grandview | 22539 | 0 | 0.000000 | \$0.00 | | | | | | | |
| 189 | Lot 49 | | 11617 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 190 | Lot 50 | | 11815 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 191 | Lot 51 | | 12013 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 192 | Lot 52 | | 12211 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 193 | Lot 53 | | 12409 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 194 | Lot 54 | | 12607 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |
| 195 | Lot 55 | | 12805 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | \$144.88 | \$359.88 | | (40.12) | |

STAFF PROPOSED

| Line No. | Phase and lot | (A) | (B) Address | (C) Lot Sq/Ft | (D) Irr | (E) Acres | (F) Fixed Charge: \$400 | (G) (H) (I) | Rates Based on Acreage Only | | | (L) Total This Customer | (M) Change from Current Rate |
|----------|----------------|-----|-------------------|---------------|---------|------------------|-------------------------|-------------|-----------------------------|-----------------|-------------------------|-------------------------|------------------------------|
| | | | | | | | | | (J) Base / outlet fee | (K) Acreage fee | (N) Total This Customer | | |
| 196 | Lot 56 | | 13003 Grandview | 22539 | 1 | 0.517424 | \$400.00 | | 215.00 | 144.88 | 359.88 | (40.12) | |
| 197 | Lot 57 | | 13201 Grandview | 24994 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 198 | Lot 58 | | 13507 Grandview | 24994 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 199 | Lot 59 | | 13705 Grandview | 22440 | 1 | 0.515152 | \$400.00 | | 215.00 | 144.24 | 359.24 | (40.76) | |
| 200 | Lot 60 | | 13903 Grandview | 23320 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 201 | Lot 61 | | 14319 Grandview | 44604 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 202 | Lot 62 | | 82202 Summit Vi | 27998 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 203 | Lot 63 | | 82504 Summit Vi | 23372 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 204 | Lot 64 | | 82708 Summit Vi | 25750 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 205 | | | | | | 14.663476 | \$10,800.00 | | - | - | - | - | |
| 206 | | | | | | | | | - | - | - | - | |
| 207 | PHASE 6 | | | | | | | | - | - | - | - | |
| 208 | | | | | | | | | - | - | - | - | |
| 209 | Lot 1 | | 86510 Summit Vi | 25928 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 210 | Lot 2 | | 86612 Summit Vi | 22437 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 211 | Lot 3 | | 86714 Summit Vi | 22437 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 212 | Lot 4 | | 86816 Summit Vi | 22345 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 213 | Lot 5 | | 86918 Summit Vi | 23798 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 214 | Lot 6 | | 87020 Summit Vi | 23116 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 215 | Lot 7 | | 87122 Summit Vi | 24113 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 216 | Lot 8 | | 87324 Summit Vi | 24293 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 217 | Lot 9 | | 87526 Summit Vi | 22370 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 218 | Lot 10 | | 87728 Summit Vi | 22729 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 219 | Lot 11 | | 87930 Summit Vi | 23299 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 220 | Lot 12 | | 88132 Summit Vi | 23646 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 221 | Lot 13 | | 88334 Summit Vi | 23796 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 222 | Lot 14 | | 88536 Summit Vi | 23756 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 223 | Lot 15 | | 17640 Fairview Lj | 24110 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 224 | Lot 16 | | 17538 Fairview Lj | 22925 | 1 | 0.526286 | \$400.00 | | 215.00 | 147.36 | 362.36 | (37.64) | |
| 225 | Lot 17 | | 17436 Fairview Lj | 29592 | 1 | 0.679339 | \$400.00 | | 215.00 | 190.21 | 405.21 | 5.21 | |
| 226 | Lot 18 | | 17334 Fairview Lj | 24067 | 1 | 0.552502 | \$400.00 | | 215.00 | 154.70 | 369.70 | (30.30) | |
| 227 | Lot 19 | | 17232 Fairview Lj | 22706 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 228 | Lot 20 | | 17130 Fairview Lj | 29431 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 229 | Lot 21 | | 17028 Fairview Lj | 27106 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |
| 230 | Lot 22 | | 16926 Fairview Lj | 21649 | 1 | 0.496993 | \$400.00 | | 215.00 | 139.16 | 354.16 | (45.84) | |
| 231 | Lot 23 | | 16824 Fairview Lj | 23735 | 1 | 0.544881 | \$400.00 | | 215.00 | 152.57 | 367.57 | (32.43) | |
| 232 | Lot 24 | | 16722 Fairview Lj | 25497 | 1 | 0.585331 | \$400.00 | | 215.00 | 163.89 | 378.89 | (21.11) | |
| 233 | Lot 25 | | 16620 Fairview Lj | 25291 | 1 | 0.580601 | \$400.00 | | 215.00 | 162.57 | 377.57 | (22.43) | |
| 234 | Lot 26 | | 16518 Fairview Lj | 25403 | 0 | 0.000000 | \$0.00 | | - | - | - | - | |

STAFF PROPOSED

| Line No. | Phase and lot | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
|----------|----------------|-------------------|------------------|---|----------|---------|------------------------|-------------------|--------------|---------------------|--------------------------|-----------|------------|------------|
| | | Address: | Lot Sq/Ft | Irrigated=1 Non-Irrigated=0 Irr/Non-Irr | Acres | Active: | Fixed Charge: \$400 | Base / outlet fee | Acreeage fee | Total This Customer | Change from Current Rate | | | |
| 235 | Lot 27 | 16416 Fairview Lj | 27385 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 236 | Lot 28 | 16314 Fairview Lj | 26643 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 237 | Lot 29 | 16212 Fairview Lj | 22969 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 238 | Lot 30 | 16210 Fairview Lj | 22500 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 239 | Lot 31 | 16108 Fairview Lj | 23750 | 1 | 0.545225 | 1 | \$400.00 | \$ 215.00 | \$ 152.66 | \$ 367.66 | \$ (32.34) | \$ 367.66 | \$ (32.34) | \$ (32.34) |
| 240 | Lot 32 | 16006 Fairview Lj | 23371 | 1 | 0.536524 | 1 | \$400.00 | \$ 215.00 | \$ 150.23 | \$ 365.23 | \$ (34.77) | \$ 365.23 | \$ (34.77) | \$ (34.77) |
| 241 | Lot 33 | 15904 Fairview Lj | 23682 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 242 | Lot 34 | 87201 Summit Vi | 24246 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 243 | Lot 35 | 15702 Fairview Lj | 25996 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 244 | Lot 36 | 15803 Fairview Lj | 30258 | 1 | 0.694628 | 1 | \$400.00 | \$ 215.00 | \$ 194.50 | \$ 409.50 | \$ 9.50 | \$ 409.50 | \$ 9.50 | \$ 9.50 |
| 245 | Lot 37 | 16107 Fairview Lj | 28810 | 1 | 0.661387 | 1 | \$400.00 | \$ 215.00 | \$ 185.19 | \$ 400.19 | \$ 0.19 | \$ 400.19 | \$ 0.19 | \$ 0.19 |
| 246 | Lot 38 | 16511 Fairview Lj | 26175 | 1 | 0.600895 | 1 | \$400.00 | \$ 215.00 | \$ 168.25 | \$ 383.25 | \$ (16.75) | \$ 383.25 | \$ (16.75) | \$ (16.75) |
| 247 | Lot 39 | 16723 Fairview Lj | 22500 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 248 | Lot 40 | 16925 Fairview Lj | 21825 | 1 | 0.501033 | 1 | \$400.00 | \$ 215.00 | \$ 140.29 | \$ 355.29 | \$ (44.71) | \$ 355.29 | \$ (44.71) | \$ (44.71) |
| 249 | Lot 41 | 17333 Fairview Lj | 22848 | 1 | 0.524518 | 1 | \$400.00 | \$ 215.00 | \$ 146.87 | \$ 361.87 | \$ (38.13) | \$ 361.87 | \$ (38.13) | \$ (38.13) |
| 250 | Lot 42 | 17437 Fairview Lj | 23133 | 1 | 0.531061 | 1 | \$400.00 | \$ 215.00 | \$ 148.70 | \$ 363.70 | \$ (36.30) | \$ 363.70 | \$ (36.30) | \$ (36.30) |
| 251 | Lot 43 | 17639 Fairview Lj | 23205 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 252 | | | | | | | \$6,000.00 | | | | | | | |
| 253 | | | | | | | | | | | | | | |
| 254 | PHASE 7 | | Lot Sq/Ft | | | | | | | | | | | |
| 255 | | | | | | | | | | | | | | |
| 256 | Lot 1 | 88702 Summit Vi | 22471 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 257 | Lot 2 | 88804 Summit Vi | 22393 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 258 | Lot 3 | 88906 Summit Vi | 22734 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 259 | Lot 4 | 89008 Summit Vi | 23376 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 260 | Lot 5 | 89110 Summit Vi | 22791 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 261 | Lot 6 | 89212 Summit Vi | 22415 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 262 | Lot 7 | 89314 Summit Vi | 22631 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 263 | Lot 8 | 89416 Summit Vi | 23448 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 264 | Lot 9 | 89518 Summit Vi | 22766 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 265 | Lot 10 | 89620 Summit Vi | 23170 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 266 | Lot 11 | 89722 Summit Vi | 23247 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 267 | Lot 12 | 89826 Summit Vi | 22793 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 268 | Lot 13 | 90028 Summit Vi | 22777 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 269 | Lot 14 | 90130 Summit Vi | 22911 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 270 | Lot 15 | 90344 Summit Vi | 23021 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 271 | Lot 16 | 90436 Summit Vi | 26304 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 272 | Lot 17 | 90502 Summit Vi | 28472 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 273 | Lot 18 | 90503 Summit Vi | 26588 | 0 | 0.000000 | 0 | \$0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

