

**Exhibit No. \_\_\_\_\_ (AW-4)**  
**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**

**Plant Asset Summary**

**July 22, 2011**

Summit View  
 Plant Asset and Depreciation Schedule Summary by Phase  
 As Filed by The Company in Its Second Filed Depreciation Schedule

Line No.	(A) As filed by the company	(B) Depr. Schedule 1	(C) Depr. Sched 2	(D) Comment	(E) Difference	(G) Subtotal	(H) (H)
1	Summit View Phase 7	\$ 180,171	\$ 180,171		\$ -		
2	Summit View Phase 6	\$ 205,352	\$ 333,224		\$ 127,872		Added by Mr. Finnigan
3	Summit View Phase 5	\$ 136,196	\$ 283,637		\$ 147,441		Added by Mr. Finnigan
4	Summit View Phase 3 & 4	\$ 212,842	\$ 435,597		\$ 222,755	\$ 498,068	Added by Mr. Finnigan
5	Summit View Irrigation	\$ 41,636	\$ 41,636	Lusk Pump and ECS site prep-paid for outright by Summit View, should not be in p/s agr			
6	Candy Mountain LLC	\$ 244,637	\$ 244,637				
7	Candy Mountain LLC - Water System Plan	\$ 18,000	\$ 22,989	\$17989 was paid for outright by Summit View, should not be in p/s agreement	\$ 4,989		Additional costs paid by CMLLC, first part by SVVW
8	Candy Mountain LLC - Irrigation Pond	\$ 34,451	\$ 35,895				Additional costs paid by CMLLC, first part by SVVW
9	Difference in schedules as filed	\$ 1,073,284	\$ 1,577,785		\$ 1,444	\$ 6,433	
10			\$ 504,501	Total in individual difference amounts		\$ 504,501	
11							
12							
13							
14	<b>Staff Adjustments to Rate Base</b>						
15	Summit View Phase 7	\$ 180,171	\$ 180,171	No invoices, not included in purchase and sale agreement			
16	Double-counted assets (Bear Excavation)	\$ 229,897	\$ 229,897	Bid and actual payment cost information both entered; only one should appear			
17	Double-counted in other transactions	\$ 38,850	\$ 38,850	8" C900 water main 4060 If appears to be listed individually and as part of \$56,000 payment			
18	Other Assets that staff cannot match to invoices	\$ 302,698	\$ 302,698	Items from original depreciation schedule that ties to purchase and sale agreement that can't be matched to invoices			
19	Assets added by Mr. Finnigan	\$ 498,068	\$ 498,068	These items do not appear in purchase and sale agreement, were bought by and still belong to TCDC, and have not been classified between domestic and irrigation; staff will not include them in rate base			
20		\$ 1,249,684	\$ 1,249,684	Total adjustments			
21							
22	<b>Irrigation Assets</b>	\$ 190,021	\$ 190,021				
23	<b>Domestic Assets</b>	\$ 138,062	\$ 138,062				
24		\$ 328,083	\$ 328,083				
25							
26	Total assets as filed	\$ 1,577,767	\$ 1,577,767				
27							
28							

29	<b>Purchase and Sale Agreement Adjustments</b>		
30	in First Depr Schedule and Purchase and Sale Agr.	\$ 1,073,284	Ties to Total Amount of Debt Associated with Purchase and Sale Agreement
31	<b>Less:</b>		
32	Summit View Phase 7	\$ 180,171	No invoices, not included in purchase and sale agreement
33	Double-counted assets (Bear Excavation)	\$ 229,897	Bid and actual payment cost information both entered; only one should appear
34	Double-counted in other transactions	\$ 38,850	8" C900 water main 4060 If appears to be listed individually and as part of \$56,000 payment
35	Assets purchased outright by Summit View	\$ 22,132	ECS site prep; Summit View has already paid for these items, they should not be in the purchase and sale agreement
36	Assets purchased outright by Summit View	\$ 19,504	Lusk Pump; Summit View has already paid for these items, they should not be in the purchase and sale agreement
37	Assets purchased outright by Summit View	\$ 17,989	Water System Plan (all but \$5,000); Summit View has already paid for these items, they should not be in the purchase and sale agreement
38	<b>Total Staff Adjustments to P/S Agreement as submitted</b>	<b>\$ 508,543</b>	
39			
40	Phases 1-6 / debt amount should not exceed	\$ 564,741	
41	Summit View Phase 7 if agreement amended to incl Phase 7	\$ 180,171	
42	<b>Purchase and Sale Agreement total with Phase 7 / debt amount should not exceed</b>	<b>\$ 744,912</b>	
43			