

Exhibit No. \_\_\_\_\_ (AW-5)  
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**

**Revised Balance Sheet**

**July 22, 2011**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Annual Report		As reporting on Annual Rpt	Rate Case Adjustment	Adjusted 12/31/09			
2	<b>Balance Sheet</b>		2009	2009	2009			Comment
3	<b>ASSETS:</b>							
4	1 Utility Plant		\$ 64,024	\$ 264,079	\$ 328,103			
5	2 Less: Acc Depr		\$ (44,057)	\$ (1,220)	\$ (45,277)			
6	3 Less: Acc Amort		\$ -	\$ -	\$ -			
7	4 Utility Plant Acquisition Adjustment		\$ -	\$ -	\$ -			
8	5 Net Utility Plant (Add L1 thru L4)		\$ 19,967	\$ 262,859	\$ 282,826		94%	
9	6 Special funds (Surcharges, Facility Charges)							
10	7 Cash		\$ 16,925		\$ 16,925		6%	
11	8 Customer Accts Receivable							
12	9 Other Assets (Specify)							
13	10 <b>Total Assets (Add L5 thru L9)</b>		\$ 36,892	\$ 262,859	\$ 299,751		100%	
14	<b>EQUITY CAPITAL &amp; LIABILITIES</b>							
15	11 Capital Stock Issued		\$ 25,051		\$ 25,051			
16	12 Other Paid-in Capital				\$ -			
17	13 Retained Earnings		\$ 5,650	\$ (120,493)	\$ (114,843)			\$120,493 out of balance after addition of CIAC and including original \$37073 out of balance
18	14 Proprietary Capital							
19	15 <b>Total Equity Capital (Add L11 thru L14)</b>		\$ 30,701	\$ (120,493)	\$ (89,792)		-30%	
20	16 Long term debt	Interest rate	\$ -	\$ 264,079	\$ 264,079			Debt to correspond with plant assets added since 100% financed
21	17 Accounts Payable		\$ 1,431		\$ 1,431			
22	18 Current Debt		\$ 333		\$ 333			
23	19 Contributions in Aid of Construction (CIAC)		\$ 31,500	\$ 94,500	\$ 126,000			
24	20 Less: Accumulated Amortization of CIAC			\$ (12,300)	\$ (12,300)			
25	21 Other Liabilities (Specify) Notes Payable		\$ 10,000		\$ 10,000			
26	22 <b>Total Liabilities (Add L16 thru L21)</b>		\$ 43,264	\$ 346,279	\$ 389,543		130%	
27	23 <b>Total Equity Capital &amp; Liabilities (Add L11 thru L21)</b>		\$ 73,965	\$ 225,786	\$ 299,751		100%	
28	<b>difference bn assets &amp; liabilities</b>		\$ 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
All Plant Assets as filed	1,577,785	68,556	(87,765)	(158,106)
All Allowed Assets	328,103	10,714	(32,841)	(45,277)
<b>Irrigation</b>	190,021	4,589	(14,148)	(20,521)
<b>Domestic</b>	138,082	6,063	(18,693)	(24,756)
<b>All Allowed Assets</b>	<b>328,103</b>	10,714	(32,841)	(45,277)

Why these assets should not be in purchase and sale agreement

Assets purchased outright by Summit View	\$ 22,132	ECS site prep: Summit View has already paid for these items
Assets purchased outright by Summit View	\$ 19,504	Lusk Pump: Summit View has already paid for these items
Assets purchased outright by Summit View	\$ 17,989	Water System Plan (all but \$5,000): Summit View has already paid for these items
	\$ 59,625	
Adjustment for Water System Plan total cost	\$ 4,989	
	\$ 64,614	\$ 64,024 \$ 590

**Conclusion: Amount on Balance sheet reconciles closely to "assets purchased outright by Summit View." Do not include them in asset adjustment amount.**