

**Agua Fria Water**

Test Year Ended December 31, 2016  
 Summary of Fair Value Rate Base

Exhibit  
 Schedule B-1  
 Page 1  
 Witness: Clor

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 393,161,453	\$ 564,068,020	
3	-	-	
4	\$ 393,161,453	\$ 564,068,020	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	90,830,689	146,319,090	
8			
9	\$ 302,330,764	\$ 417,748,930	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 105,101,950	\$ 145,225,801	
13			
14			
15	75,655,336	104,537,610	
16			
17			
18	41,915	57,917	
19	8,238,066	11,383,040	
20	-	-	
21	-	-	
22			
23	<u>Plus:</u>		
24	\$ 12,677,855	\$ 17,517,768	
25	(c) 246,576	246,576	
26	(0)	(0)	
27			
28	\$ 126,217,928	\$ 174,308,906	Line [9]-Lines [12-21]+Line [24-26]
29			
30			
31		\$ 150,263,417	(Sum[A] Line [28]+[B] Line [28])/2
32		\$ 24,045,489	[B] Line [31] - [A] Line [28]
33		1.3810	[B] Line [28] / [A] Line [28]
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Supporting Schedules	Recap Schedules:	
44	(a) B-2	A-1	
45	(b) B-3		
46	(c) B-5		
47			
48	Workpapers and Supporting Documents		
49			
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Line No.	[A]	Page 4 [B] ADJ SMC-RB1	Page 5 [C] ADJ SMC-RB2	Page 6 [D] ADJ SMC-RB3	Page 7 [E] ADJ SMC-RB4	Page 8 [F] ADJ SMC-RB5	Page 9 [G] ADJ SMC-RB6	Page 10 [H] ADJ SMC-RB7
	<u>Actual End of Test Year (c)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>AIAC Refunds Paid Post Test Year</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	\$ 362,358,747	\$ (182,760)	\$ -	\$ 880,558	\$ 29,525,671	\$ (220,785)	\$ -	\$ -
3	11,975,069	-	-	-	(11,852,860)	-	-	-
4	\$ 374,333,815	\$ (182,760)	\$ -	\$ 880,558	\$ 17,672,811	\$ (220,785)	\$ -	\$ -
5								
6	Less:							
7	Accumulated Depreciation	89,708,661	(231,698)	(8,776)	370,813	926,739	(20,297)	-
8								
9	Net Utility Plant in Service	\$ 284,625,155	\$ 48,938	\$ 8,776	\$ 509,745	\$ 16,746,072	\$ (200,489)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 107,023,943	\$ -	\$ -	\$ -	\$ -	\$ (1,917,968)	\$ -
13								
14								
15	Contribution in Aid of Construction - Net of Amortization	77,327,163	-	-	-	-	-	-
16								
17								
18	Customer Meter Deposits	41,915	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	8,111,338	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	2,271,816	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 7,507,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	246,576	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	4,475,100	-	-	-	-	-	(4,475,100)
27								
28	Total Rate Base	\$ 102,078,352	\$ 48,938	\$ 8,776	\$ 509,745	\$ 16,746,072	\$ (200,489)	\$ 1,917,968
29								\$ (4,475,100)

30 Supporting Schedules: Recap Schedules:  
 31 (a) B-3 B-1  
 32 (b) B-5  
 33 (c) E-1  
 34  
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	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Corporate Regulatory Asset Y2K &amp; Depreciation Study</u>	<u>Agua Fria - White Tanks Regulatory Assets</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
Line No.									
1									
2	Gross Utility Plant in Service	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
3	Construction Work in Progress	(122,208)	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ (122,208)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	Net Utility Plant in Service	\$ (122,208)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	(4,025) \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
13									
14									
15	Contribution in Aid of Construction - Net of Amortization	(1,671,827)	-	-	-	-	-	-	-
16									
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	(2,271,816)	-	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ (7,507,698)	\$ -	\$ 207,121	\$ 12,470,733	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ 1,553,644	\$ -	\$ (5,235,882)	\$ -	\$ 207,121	\$ 12,470,733	\$ -	\$ -

30 Supporting Schedules:  
 31 (a) B-3  
 32 (b) B-5  
 33 (c) E-1

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z] Sum [B - Y]	[AA] Sum [A] + [Z]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>
Line No.										
1										
2	\$ -	\$ -	\$ -	\$ (213,541)	\$ 1,013,564	\$ -	\$ -	\$ -	\$ 30,802,706	\$ 393,161,453
3	-	-	-	-	-	-	-	-	(11,975,069)	-
4	\$ -	\$ -	\$ -	\$ (213,541)	\$ 1,013,564	\$ -	\$ -	\$ -	\$ 18,827,638	\$ 393,161,453
5										
6	Less:									
7	Accumulated Depreciation	-	-	-	(213,541)	298,788	-	-	1,122,028	90,830,689
8										
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ 714,776	\$ -	\$ -	\$ 17,705,610	\$ 302,330,764
10										
11	Less:									
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,921,993)	\$ 105,101,950
13										
14										
15	Contribution in Aid of Construction - Net of Amortization	-	-	-	-	-	-	-	(1,671,827)	75,655,336
16										
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	41,915
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	126,727	126,727	8,238,066
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(2,271,816)	-
22										
23	Plus:									
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,170,156	\$ 12,677,855
25	Working Capital Allowance	-	-	-	-	-	-	-	-	246,576
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(4,475,100)	(0)
27										
28	Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 714,776	\$ -	\$ (126,727)	\$ 24,139,575	\$ 126,217,928

29  
 30 Supporting Schedules:  
 31 (a) B-3  
 32 (b) B-5  
 33 (c) E-1  
 34

Line No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 360,736,749	(a)
5			
6	Plant Balance per General Ledger	\$ 360,919,509	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (182,760)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 88,956,472	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 89,188,169	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (231,698)</u>	Line [19] - Line [21]
24			
25			
26			
27			
28			
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35			
36			
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38			
39			
40			
41			
42			
43			
44	<u>Workpapers and Supporting Documents:</u>		
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sch E-1a		
47			
48			
49			
50	\2016 Agua Fria Water.xlsm		

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LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	12/31/2016	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Test Year Plant	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	1,229	-	-	-	-	-	-	-	-	1,229	-	-	-	-	-
2	302000	0.00%	Franchises	363,720	-	-	-	-	-	-	-	-	363,720	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	1,699,680	-	-	-	-	-	-	-	-	1,699,680	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	1,448,137	-	-	-	-	-	-	-	-	1,448,137	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	639,523	-	-	-	-	-	-	-	-	639,523	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	299,442	-	-	-	-	-	-	-	-	299,442	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	52,769	-	-	-	-	-	-	52,769	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supj	10,564,015	2,713,644	-	-	-	-	-	-	-	7,850,371	352,134	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	9,177,102	1,335,792	-	-	-	-	-	-	-	7,841,310	305,903	-	-	-	-
10	304300	3.33%	Structures & Improvements Trea	11,114,418	1,330,409	-	-	1,555	26	(1,408)	-	-	9,785,539	370,481	-	52	-	(47)
11	304400	3.33%	Structures & Improvements Tran	4,560,602	836,513	852	14	1,395,255	23,254	-	-	-	5,096,927	152,020	28	46,508	-	-
12	304500	3.33%	Structures & Improvements Geni	11,392,297	1,773,543	-	-	4,408,016	73,467	-	-	-	13,953,304	379,743	-	146,934	-	-
13	304600	3.33%	Structures & Improvements Offic	178,412	53,838	-	-	-	-	-	-	-	124,574	5,947	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stori	772	108	-	-	-	-	-	-	-	664	26	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	868,528	107,621	-	-	-	-	-	-	-	760,907	21,713	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	849,931	135,795	-	-	-	-	-	-	-	714,136	21,248	-	-	-	-
19	307000	3.33%	Wells & Springs	16,439,930	4,956,536	-	-	1,033,275	17,221	(137,174)	-	-	12,499,448	547,998	-	34,442	-	(4,572)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	2,534,498	232,062	-	-	-	-	-	-	-	2,302,436	50,690	-	-	-	-
22	310000	5.00%	Power Production Equipment	3,525,293	591,991	-	-	376,782	9,420	-	-	-	3,300,664	176,285	-	18,839	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	30,513,780	15,288,039	-	-	15,413,894	642,246	(50,178)	-	-	29,999,389	2,542,815	-	1,284,491	-	(4,181)
26	311300	8.33%	Pumping Equipment Diesel	9,803	11,392	-	-	-	-	-	-	-	(1,588)	817	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	2,115,800	747,606	-	-	-	-	-	-	-	1,368,194	176,317	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Trea	1,153,055	22,335	-	-	-	-	-	-	-	1,130,720	96,088	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Nor	35,717,438	13,524,356	-	-	185,871	4,647	-	-	-	22,374,306	1,785,872	-	9,294	-	-
31	320200	10.00%	Water Treatment Equipment Filtr	2,065,801	1,243,578	-	-	-	-	-	-	-	822,223	206,580	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standp	14,154,515	2,315,953	-	-	2,196,347	24,404	-	-	-	14,010,505	314,545	-	48,808	-	-
33	330100	2.22%	Elevated Tank & Standpipes	35,344	4,614	-	-	-	-	-	-	-	30,730	785	-	-	-	-
34	330200	2.00%	Ground Level Tanks	1,029	100	-	-	37,928	379	-	-	-	38,479	21	-	759	-	-
35	330300	2.00%	Below Ground Tanks	276,457	26,468	-	-	-	-	-	-	-	249,988	5,529	-	-	-	-
36	330400	2.00%	Cleanwell	4,269,512	571,949	-	-	-	-	-	-	-	3,697,563	85,390	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	8,711,144	1,545,253	403,848	4,038	281,374	2,814	(19,862)	-	-	7,844,262	174,223	8,077	5,627	-	(397)
38	331100	2.00%	TD Mains 4in & Less	21,752,399	6,227,697	-	-	-	-	-	-	-	15,524,702	435,048	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	46,470,021	6,239,184	22,050	221	7,363	74	-	-	-	40,259,956	929,400	441	147	-	-
40	331300	2.00%	TD Mains 10in to 16in	38,206,096	5,276,704	10,911	109	1,826,141	18,261	-	-	-	34,748,073	764,122	218	36,523	-	-
41	331400	2.00%	TD Mains 18in & Grtr	24,595,400	3,723,887	-	-	-	-	-	-	-	20,871,513	491,908	-	-	-	-
42	332000	2.00%	Fire Mains	-	2,877	-	29	-	-	-	-	-	-	2,848	-	58	-	-
43	333000	3.33%	Services	16,178,427	4,089,815	20,978	350	53,040	884	-	-	-	12,161,396	539,281	699	1,768	-	-
44	334100	8.33%	Meters	10,883,481	3,906,517	113,730	4,739	745,000	31,042	-	-	-	7,799,915	906,957	9,478	62,083	-	-
45	334200	3.33%	Meter Installations	1,731,781	475,525	-	-	-	-	-	-	-	1,256,256	57,726	-	-	-	-
46	334300	3.33%	Meter Vaults	151,347	21,150	-	-	3,536	59	-	-	-	133,674	5,045	-	118	-	-
47	335000	2.00%	Hydrants	15,979,869	3,474,432	49,514	495	47,000	470	(4,920)	-	-	12,600,986	319,597	990	940	-	(98)
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	1,511,492	235,233	71,935	2,398	-	-	-	-	-	1,345,797	100,766	4,796	-	-	-
53	340100	6.67%	Office Furniture & Equipment	112,472	(9,520)	-	-	-	-	-	-	-	121,992	7,498	-	-	-	-
54	340200	20.00%	Computer & Peripheral Equipment	393,414	90,187	(7,624)	(762)	-	-	-	-	-	296,365	78,683	(1,525)	-	-	-
55	340300	20.00%	Computer Software	152,074	162,015	17,937	1,794	-	-	-	-	-	6,202	30,415	3,587	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty	162,859	673,052	-	-	-	-	-	-	-	1,001,693	295,057	-	143,099	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	49,243	47,558	-	-	-	-	-	-	-	-	1,685	7,035	-	-	-
59	341400	14.29%	Transportation Equipment Other	130,084	222,550	-	-	-	-	-	-	-	-	(92,466)	18,583	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools, Shop, Garage Equipment	94,543	27,994	-	-	39,200	980	-	-	-	104,769	4,727	-	1,960	-	-
62	344000	10.00%	Laboratory Equipment	381,005	79,811	-	-	-	-	-	-	-	301,195	38,101	-	-	-	-
63	345000	5.00%	Power Operated Equipment	30,559	14,026	-	-	-	-	-	-	-	16,532	1,528	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	1,442,818	1,674,113	7,518	376	98,553	4,928	-	-	-	(130,527)	144,282	752	9,855	-	-
65	346190	10.00%	Remote Control & Instrument	5,085,839	2,546,914	-	-	-	-	-	-	-	2,538,925	508,584	-	-	-	-
66	346200	10.00%	Communication Equipment Telej	99,244	71,568	-	-	-	-	-	-	-	27,675	9,924	-	-	-	-
67	346300	10.00%	Communication Equipment Othe	406,794	297,898	-	-	-	-	-	-	-	108,896	40,679	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	54,282	20,668	-	-	-	-	-	-	-	33,614	5,428	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	360,736,749	88,956,472	767,297	13,800	28,150,130	854,574	(213,541)	1,001,693	295,057	300,535,968	13,241,732	27,599	1,709,149	143,099	(9,296)

Depreciable Plant 356,285,019 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 3.72%







**Agua Fria Water**

*Italics = Added  
 Rate where no rate  
 was listed in*

'1st half 2010

		Eff 7/1/12 Dec 73145				
LINE	G/L ACCT.		6/30/2010 Annual	6/30/2010 Monthly		
NO.	NO.	DESCRIPTION		Depr Rate	Accum Depr Bal	Plant Bal
1	301000	Organization	0.0000%	0.0000%	-	1,229
2	302000	Franchises	0.0000%	0.0000%	-	363,721
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	(0)	1,658,534
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	0	1,448,137
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	639,523
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	299,442
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	1,070,317	9,976,652
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	595,553	7,091,340
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	205,164	10,746,814
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	349,474	3,639,459
12	304500	Structures & Improvements General	2.5000%	0.2083%	111,871	11,575,429
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	29,339	173,284
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	10,837	748,276
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	17,247	1,190,866
19	307000	Wells & Springs	2.5000%	0.2083%	2,255,348	14,953,147
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-
21	309000	Supply Mains	1.6700%	0.1392%	14,548	2,044,995
22	310000	Power Production Equipment	3.3300%	0.2775%	(7,365)	3,000,913
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	7,932,266	30,174,287
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	10,647	11,824
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	0	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	346,574	1,252,897
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	2,025	18,328
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	2,115,967	35,518,866
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	120,985	1,872,107
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	934,430	12,895,391
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	984	35,344
34	330200	Ground Level Tanks	1.5400%	0.1283%	22,303	1,029
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-
36	330400	Clearwell	2.0000%	0.1667%	42,329	4,375,415
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	640,686	6,847,615
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	4,343,349	21,613,186
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	2,424,421	38,504,649
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	2,056,833	31,759,087
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	1,374,260	20,743,785
42	332000	Fire Mains	1.4300%	0.1192%	-	-
43	333000	Services	2.5000%	0.2083%	1,938,280	13,234,519
44	334100	Meters	6.6700%	0.5558%	786,084	5,707,843
45	334101	Meters	6.6700%	0.5558%	-	-
46	334200	Meter Installations	2.5000%	0.2083%	201,896	1,596,037
47	334300	Meter Vaults	2.5000%	0.2083%	723	68,062
48	335000	Hydrants	2.0000%	0.1667%	1,702,041	13,647,122
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	31,419	748,089
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	(39,900)	93,485
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	(644)	71,779
55	340300	Computer Software	20.0000%	1.6667%	1,323	5,508
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	642,678	202,657
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	7,267	20,311
60	341400	Transportation Equipment Other	16.6700%	1.3892%	71,138	112,250
61	342000	Stores Equipment	4.0000%	0.3333%	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	4,385	79,185
63	344000	Laboratory Equipment	4.0000%	0.3333%	7,062	328,566
64	345000	Power Operated Equipment	5.0000%	0.4167%	3,973	30,559
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	729,702	1,435,838
66	346190	Remote Control & Instrument	10.0000%	0.8333%	164,664	3,731,689
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	6,069	101,705
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	85,609	385,785
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	2,143	25,855
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-
72						
73		TOTAL	315.3400%	26.2783%	33,366,304	316,802,416
					33,366,304	316,802,415
					(0)	0

2nd half 2010

Agua Fria Water

*Italics = Added  
Rate where no rate  
was listed in*

Eff 7/1/12 Dec 73145

LINE	G/L ACCT.	DESCRIPTION	6/30/2010	6/30/2010	2010			2010	Depr	Accum	Accum
			Annual	Monthly	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
NO.	NO.			Depr Rate							
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	363,721	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	1,658,534	-	0	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	(0)	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	0	299,442	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	3,804	-	-	9,980,456	124,720	-	1,195,038
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	18	-	167,157	7,258,516	59,445	20,328	675,327
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	18,551	-	-	10,765,365	89,775	-	294,940
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	3,639,459	30,389	-	379,863
12	304500	Structures & Improvements General	2.5000%	0.2083%	32,633	-	-	11,608,062	96,724	-	208,595
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	173,284	4,012	-	33,351
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	2,115	-	-	750,391	9,360	-	20,197
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	3,366	-	-	1,194,232	14,897	-	32,143
19	307000	Wells & Springs	2.5000%	0.2083%	4,505	-	-	14,957,651	248,982	-	2,504,330
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	-	-	86,373	2,131,368	11,669	-	26,217
22	310000	Power Production Equipment	3.3300%	0.2775%	23,120	-	80,657	3,104,690	66,922	10,977	70,534
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	38,189	(20,182)	(357,787)	29,834,507	665,731	(171,694)	8,406,120
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	11,824	261	-	10,908
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	0
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	1,252,897	27,689	-	374,263
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	18,328	405	-	2,430
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	87,514	(5,853)	31,219	35,631,745	888,770	15,952	3,014,835
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	1,956	-	-	1,874,063	46,815	-	167,801
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	-	-	-	12,895,391	107,677	18,493	1,060,600
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	295	-	1,279
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	-	1,029	9	(22,309)	3
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	276,457	276,457	385	-	385
36	330400	Clearwell	2.0000%	0.1667%	12,367	-	-	4,387,782	36,561	-	78,890
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	-	(1,801)	-	6,845,814	52,380	2,532	693,796
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	8,127	(54,235)	16,928	21,584,006	165,055	639	4,454,808
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	(324,143)	-	24,954	38,205,460	294,276	401	2,719,098
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	26,640	-	79,207	31,864,935	243,476	409	2,300,718
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	-	-	-	20,743,785	207,438	23,015	1,604,713
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	(99,481)	(118)	45,832	13,180,753	164,586	-	2,102,749
44	334100	Meters	6.6700%	0.5558%	429,562	(60,881)	20,145	6,096,669	197,482	-	922,685
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	9	(28)	-	1,596,018	20,030	-	221,899
47	334300	Meter Vaults	2.5000%	0.2083%	535	-	9,038	77,635	966	-	1,689
48	335000	Hydrants	2.0000%	0.1667%	(39,327)	(404)	34,816	13,642,207	136,632	-	1,838,270
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	748,089	12,381	-	43,800
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	93,485	1,888	17	(37,995)
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	(2,699)	69,081	3,566	-	2,922
55	340300	Computer Software	20.0000%	1.6667%	-	-	-	5,508	689	-	2,011
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	115,347	(182,760)	22,503	157,746	16,603	-	476,521
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	-	-	-	20,311	1,523	-	8,791
60	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	112,250	14,031	-	85,169
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	199	-	161	79,546	1,594	-	5,980
63	344000	Laboratory Equipment	4.0000%	0.3333%	2,644	-	-	331,210	6,122	-	13,183
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	795	-	4,767
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,435,838	73,946	-	803,648
66	346190	Remote Control & Instrument	10.0000%	0.8333%	12,963	-	1	3,744,653	92,112	4,538	261,315
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	287	-	-	101,993	5,242	-	11,310
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	385,785	9,510	-	95,118
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	7,461	33,316	675	129	2,946
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-
72											
73		TOTAL	315.3400%	26.2783%	361,499	(326,263)	542,425	317,380,077	4,254,491	(96,574)	37,197,958

Agua Fria Water

*Italics = Added  
Rate where no rate  
was listed in*

2011

			Eff 7/1/12 Dec 73145								
LINE	G/L ACCT.		6/30/2010 Annual	6/30/2010 Monthly				2011 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ				
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	363,721	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	41,146	-	-	1,699,680	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	299,442	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	145,565	-	-	10,126,021	249,835	-	1,444,872
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	1,241,707	-	323,240	8,823,462	129,226	-	804,553
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	(128,330)	(4,093)	-	10,632,942	179,637	-	470,483
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	3,639,459	60,779	-	440,642
12	304500	Structures & Improvements General	2.5000%	0.2083%	(277,399)	-	-	11,330,663	193,622	-	402,217
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	173,284	8,023	-	41,374
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	772	-	-	772	3	-	3
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	61,691	-	-	812,083	18,899	-	39,096
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	(344,542)	-	-	849,691	29,155	-	61,298
19	307000	Wells & Springs	2.5000%	0.2083%	321,215	-	(7,423)	15,271,444	498,968	-	3,003,298
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	173,560	-	256,403	2,561,331	27,398	-	53,615
22	310000	Power Production Equipment	3.3300%	0.2775%	(26,628)	-	(125,019)	2,953,043	132,105	-	202,639
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	(8,809)	(30,326)	(292,045)	29,503,327	1,311,602	-	9,687,396
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	11,824	523	-	11,431
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	0
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	1,252,897	55,378	-	429,641
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	90,077	-	131	108,536	1,452	-	3,883
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	(1,066,758)	-	26,958	34,591,946	1,779,529	-	4,794,364
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	191,487	-	-	2,065,550	94,522	-	262,323
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	-	-	-	12,895,391	215,353	-	1,275,953
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	590	-	1,869
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	-	1,029	17	-	20
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	-	276,457	4,617	-	5,002
36	330400	Clearwell	2.0000%	0.1667%	(119,480)	-	-	4,268,302	73,152	-	152,042
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	9,947	(6,241)	98,155	6,947,675	105,956	-	793,511
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	5,298	(12,912)	(1,122)	21,575,270	330,256	-	4,772,152
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	709,138	-	(400,839)	38,513,760	583,386	-	3,302,484
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	1,132,137	-	(522,230)	32,474,842	491,730	-	2,792,448
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	1,014,124	-	819	21,758,729	418,956	-	2,023,669
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	60,139	(22,125)	(134,979)	13,083,788	324,533	-	2,405,157
44	334100	Meters	6.6700%	0.5558%	171,284	(113,178)	119,216	6,273,990	416,269	-	1,225,776
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	-	(39)	1,932	1,597,911	40,108	-	261,968
47	334300	Meter Vaults	2.5000%	0.2083%	37,293	-	10,050	124,978	2,595	-	4,284
48	335000	Hydrants	2.0000%	0.1667%	266,013	(1,171)	(5,459)	13,901,590	275,075	-	2,112,174
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	748,089	24,762	-	68,562
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	15,628	-	-	109,113	3,829	-	(34,166)
54	340200	Computer & Periphpal Equipment	10.0000%	0.8333%	130,847	(22,745)	(1,694)	175,489	6,425	-	(13,397)
55	340300	Computer Software	20.0000%	1.6667%	156,061	-	(32,123)	129,446	16,866	-	18,877
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	157,746	31,549	-	508,071
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	28,924	-	-	49,235	3,408	-	12,199
60	341400	Transportation Equipment Other	16.6700%	1.3892%	24,993	-	699	137,942	28,672	-	113,841
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	11,081	-	-	90,627	3,429	-	9,409
63	344000	Laboratory Equipment	4.0000%	0.3333%	26,813	-	22	358,045	12,379	-	25,562
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	1,589	-	6,356
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,435,838	147,891	-	951,539
66	346190	Remote Control & Instrument	10.0000%	0.8333%	304,817	-	(52,612)	3,996,858	183,985	-	445,299
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	(2,777)	-	-	99,216	10,488	-	21,798
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	385,785	19,019	-	114,137
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	14,758	-	(0)	48,074	1,774	-	4,720
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-
72											
73		TOTAL	315.3400%	26.2783%	4,411,794	(212,828)	(737,919)	320,841,123	8,549,315	-	45,534,445

Agua Fria Water

*Italics = Added  
Rate where no rate  
was listed in*

2012

			Eff 7/1/12 Dec 73145								
LINE	G/L ACCT.		6/30/2010 Annual	6/30/2010 Monthly	2012 Plant			2012 Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	363,721	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	1,699,680	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	299,442	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	451,362	(2,820)	370	10,574,933	255,314	-	1,697,366
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	41	-	279	8,823,782	161,916	-	966,470
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	15,865	(9,977)	1,595	10,640,424	195,069	-	655,575
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	3,639,459	66,784	-	507,426
12	304500	Structures & Improvements General	2.5000%	0.2083%	409	-	5,588	11,336,660	236,369	-	638,586
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	173,284	6,178	-	47,552
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	0	-	0	772	28	-	30
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	29	-	201	812,313	16,937	-	56,033
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	31	-	210	849,931	17,721	-	79,019
19	307000	Wells & Springs	2.5000%	0.2083%	426	-	77	15,271,947	445,177	-	3,448,475
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	-	-	-	2,561,331	35,603	-	89,218
22	310000	Power Production Equipment	3.3300%	0.2775%	137	(66,480)	285	2,886,984	111,871	-	248,029
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	306,458	(40,189)	943	29,770,539	1,244,418	-	10,891,625
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	(2,021)	-	9,803	413	0	9,823
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	(0)	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	1,252,897	52,747	-	482,388
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	(1,469)	-	1	107,068	4,508	-	8,390
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	(477)	-	6,234	34,597,703	1,729,885	-	6,524,249
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	32	-	219	2,065,801	154,935	-	417,258
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	-	-	-	12,895,391	206,971	-	1,482,924
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	567	-	2,437
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	-	1,029	17	-	36
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	-	276,457	4,437	-	9,439
36	330400	Clearwell	2.0000%	0.1667%	155	-	1,055	4,269,512	78,346	-	230,388
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	-	-	-	6,947,675	122,626	-	916,138
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	2,668	(130)	(4,798)	21,573,010	319,293	-	5,091,315
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	757,123	-	(2,341)	39,268,542	571,269	-	3,873,753
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	98,448	(2,261)	(153)	32,570,876	480,709	-	3,270,896
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	-	-	-	21,758,729	373,162	-	2,396,831
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	171,024	(2,362)	2,114	13,254,564	326,154	-	2,728,949
44	334100	Meters	6.6700%	0.5558%	532,525	(1,469)	31,910	6,836,957	431,191	-	1,655,498
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	84,757	-	-	1,682,668	40,686	-	302,654
47	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	124,978	3,137	-	7,421
48	335000	Hydrants	2.0000%	0.1667%	218,133	(101)	6,391	14,126,013	278,622	-	2,390,696
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	(4)	748,085	24,762	-	93,323
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	1	-	4	109,117	4,659	-	(29,506)
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	(62,450)	-	50,449	163,488	16,349	-	2,952
55	340300	Computer Software	20.0000%	1.6667%	-	-	2	129,448	29,126	-	48,003
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	10,371	-	-	168,118	32,241	-	540,311
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	1	-	7	49,243	7,212	-	19,410
60	341400	Transportation Equipment Other	16.6700%	1.3892%	1	-	6	137,949	28,742	-	142,583
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	3	-	19	90,648	3,635	-	13,044
63	344000	Laboratory Equipment	4.0000%	0.3333%	13	-	88	358,146	13,807	-	39,368
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	1,558	-	7,915
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,435,838	145,738	-	1,097,277
66	346190	Remote Control & Instrument	10.0000%	0.8333%	49,230	-	873	4,046,960	299,258	-	744,558
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	4	-	25	99,244	10,073	-	31,871
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	385,785	28,799	-	142,936
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	0	-	3	48,078	2,700	-	7,420
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-
72											
73		TOTAL	315.3400%	26.2783%	2,634,851	(127,810)	101,651	323,449,814	8,621,717	-	54,028,352

2013

Agua Fria Water

*Italics = Added  
Rate where no rate  
was listed in*

			Eff 7/1/12 Dec 73145				2013				
LINE	G/L ACCT.		6/30/2010 Annual	6/30/2010 Monthly				2013 Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	363,721	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	1,699,680	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	299,442	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	5,989	(24,967)	-	10,555,956	264,294	-	1,936,694
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	(22,149)	-	8,801,633	176,402	-	1,120,722
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	64,672	-	-	10,705,097	213,281	-	868,856
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	3,639,459	72,789	-	580,215
12	304500	Structures & Improvements General	2.5000%	0.2083%	10,054	-	-	11,346,715	283,478	-	922,064
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	(5,126)	-	168,158	4,311	-	46,736
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	772	19	-	50
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	43,118	-	-	855,430	13,965	-	69,998
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	-	-	-	849,931	14,194	-	93,213
19	307000	Wells & Springs	2.5000%	0.2083%	-	(77,753)	-	15,194,195	381,475	-	3,752,197
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	-	(26,834)	-	2,534,498	42,700	-	105,084
22	310000	Power Production Equipment	3.3300%	0.2775%	-	(53,553)	-	2,833,432	95,839	-	290,316
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	306,463	(265,893)	-	29,811,109	1,191,956	-	11,817,688
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	9,803	392	-	10,215
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	1,252,897	50,116	-	532,504
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	107,068	4,283	-	12,673
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	191,062	(16,430)	-	34,772,335	1,732,578	-	8,240,397
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	2,065,801	206,580	-	623,838
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	-	-	-	12,895,391	198,589	-	1,681,513
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	544	-	2,981
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	-	1,029	16	-	52
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	-	276,457	4,257	-	13,696
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	4,269,512	85,390	-	315,778
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	441	-	-	6,948,116	138,956	-	1,055,094
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	28,550	(48,102)	-	21,553,459	308,499	-	5,351,712
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	58,265	(3,864)	-	39,322,943	561,878	-	4,431,767
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	54,308	-	-	32,625,184	466,087	-	3,736,983
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	-	(2,708)	-	21,756,021	311,143	-	2,705,266
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	64,703	(8,638)	-	13,310,629	331,852	-	3,052,162
44	334100	Meters	6.6700%	0.5558%	750,030	(37,022)	-	7,549,965	482,364	-	2,100,841
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	49,113	-	-	1,731,781	42,988	-	345,642
47	334300	Meter Vaults	2.5000%	0.2083%	1,357	-	-	126,334	3,139	-	10,560
48	335000	Hydrants	2.0000%	0.1667%	147,047	(15,080)	-	14,257,980	283,914	-	2,659,529
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	5,334	-	-	753,418	24,776	-	118,100
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	1,041	-	-	110,158	4,941	-	(24,565)
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	(5,347)	-	158,141	16,260	-	13,864
55	340300	Computer Software	20.0000%	1.6667%	8,214	-	-	137,662	26,283	-	74,286
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	168,118	33,624	-	573,935
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	-	-	-	49,243	7,037	-	26,447
60	341400	Transportation Equipment Other	16.6700%	1.3892%	-	(7,865)	-	130,084	22,778	-	157,495
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	90,648	3,626	-	16,670
63	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	358,146	14,326	-	53,694
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	1,528	-	9,443
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	6,980	-	-	1,442,818	143,991	-	1,241,268
66	346190	Remote Control & Instrument	10.0000%	0.8333%	2,736	-	-	4,049,696	404,901	-	1,149,459
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	99,244	9,924	-	41,795
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	3,398	-	-	389,183	38,662	-	181,598
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	4,676	-	-	52,753	3,167	-	10,587
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-
72											
73		TOTAL	315.3400%	26.2783%	1,807,551	(621,331)	-	324,636,033	8,724,091	-	62,131,112

Agua Fria Water

*Italics = Added  
Rate where no rate  
was listed in*

2014

			Eff 7/1/12 Dec 73145				2014				
LINE	G/L ACCT.		6/30/2010 Annual	6/30/2010 Monthly			Plant	Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	363,721	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	1,699,680	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	299,442	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	1,563	(1,341)	(10,966)	10,545,212	263,720	-	2,199,072
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	217,899	(139,508)	-	8,880,023	176,169	-	1,157,383
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	213,198	(40,930)	-	10,877,364	214,398	-	1,042,324
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	891,065	-	-	4,530,524	74,274	-	654,490
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	11,346,715	283,668	-	1,205,732
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	11,319	(6,032)	-	173,446	4,224	-	44,928
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	772	19	-	69
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	21,689	(5,714)	-	871,405	14,308	-	78,592
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	-	-	-	849,931	14,194	-	107,407
19	307000	Wells & Springs	2.5000%	0.2083%	1,235,264	-	-	16,429,458	382,428	-	4,134,626
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	-	-	-	2,534,498	42,326	-	147,410
22	310000	Power Production Equipment	3.3300%	0.2775%	32,148	-	-	2,865,580	94,442	-	384,759
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	570,050	(45,791)	-	30,335,369	1,194,381	-	12,966,278
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	9,803	392	-	10,607
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	684,057	-	-	1,936,954	52,396	-	584,900
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	885,025	(10,609)	-	981,484	7,373	-	9,436
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	332,438	-	-	35,104,773	1,740,013	-	9,980,411
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	2,065,801	206,580	-	830,418
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	1,147,155	-	-	14,042,546	200,061	-	1,881,574
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	544	-	3,525
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	-	1,029	16	-	68
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	-	276,457	4,257	-	17,954
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	4,269,512	85,390	-	401,168
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	1,546,216	(2,476)	(175)	8,491,681	153,183	-	1,205,801
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	135,445	(34,869)	-	21,654,035	308,886	-	5,625,729
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	925,649	(3,616)	(5,468)	40,239,509	569,764	-	4,997,915
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	2,659,871	-	-	35,285,055	492,235	-	4,229,218
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	2,833,790	-	-	24,589,811	315,199	-	3,020,465
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	419,026	(24,594)	630	13,705,691	339,041	-	3,366,609
44	334100	Meters	6.6700%	0.5558%	941,306	-	(619)	8,490,651	536,354	-	2,637,195
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	-	-	-	1,731,781	43,295	-	388,936
47	334300	Meter Vaults	2.5000%	0.2083%	11,592	-	-	137,927	3,327	-	13,887
48	335000	Hydrants	2.0000%	0.1667%	395,758	(36,127)	(23,495)	14,594,116	289,841	-	2,913,243
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	753,418	24,938	-	143,038
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	110,158	4,957	-	(19,608)
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	4,919	(3,326)	-	159,733	15,827	-	26,365
55	340300	Computer Software	20.0000%	1.6667%	9,653	-	-	147,314	27,693	-	101,979
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	168,118	33,624	-	607,558
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	-	-	-	49,243	7,037	-	33,484
60	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	130,084	21,685	-	179,180
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	3,992	-	-	94,640	3,759	-	20,429
63	344000	Laboratory Equipment	4.0000%	0.3333%	-	(18,628)	-	339,518	14,264	-	49,330
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	1,528	-	10,971
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,442,818	144,282	-	1,385,550
66	346190	Remote Control & Instrument	10.0000%	0.8333%	751,117	-	(21,123)	4,779,690	409,821	-	1,559,280
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	99,244	9,924	-	51,720
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	12,134	-	-	401,317	39,019	-	220,618
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	52,753	3,297	-	13,884
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-
72											
73		TOTAL	315.3400%	26.2783%	16,893,338	(373,563)	(61,215)	341,094,594	8,868,355	-	70,625,904

2015

Agua Fria Water

*Italics = Added  
Rate where no rate  
was listed in*

			Eff 7/1/12 Dec 73145								
LINE	G/L ACCT.		6/30/2010 Annual	6/30/2010 Monthly			2015 Plant	Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	363,721	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	1,699,680	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	299,442	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	24,864	(10,019)	3,358	10,563,415	263,914	-	2,452,967
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	154,662	(55,420)	(109)	8,979,156	178,135	-	1,280,097
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	210,930	(36,688)	(42,728)	11,008,879	219,431	-	1,225,067
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	30,075	-	2	4,560,602	90,811	-	745,301
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	11,346,715	283,668	-	1,489,400
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	4,966	-	-	178,412	4,450	-	49,378
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	772	19	-	88
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	-	-	(2,877)	868,528	14,524	-	93,116
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	-	-	-	849,931	14,194	-	121,601
19	307000	Wells & Springs	2.5000%	0.2083%	10,114	-	358	16,439,930	410,912	-	4,545,537
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	-	-	-	2,534,498	42,326	-	189,736
22	310000	Power Production Equipment	3.3300%	0.2775%	667,412	(7,762)	-	3,525,229	97,604	-	474,601
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	259,655	(68,021)	(56,436)	30,470,567	1,215,946	-	14,114,204
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	9,803	392	-	11,000
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	178,846	-	-	2,115,800	78,074	-	662,974
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	98,611	-	-	1,080,094	41,624	-	51,060
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	585,496	-	27,169	35,717,438	1,758,074	-	11,738,484
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	2,065,801	206,580	-	1,036,998
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	111,969	-	(0)	14,154,515	216,399	-	2,097,973
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	544	-	4,069
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	-	1,029	16	-	84
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	-	276,457	4,257	-	22,211
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	4,269,512	85,390	-	486,558
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	177,422	(6,187)	-	8,662,915	172,099	-	1,371,712
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	99,585	-	-	21,753,621	310,414	-	5,936,143
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	4,543,008	(12,633)	37,693	44,807,576	612,350	-	5,597,631
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	1,578,893	-	38,038	36,901,986	518,234	-	4,747,452
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	5,589	-	-	24,595,400	351,708	-	3,372,173
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	1,670,353	(18,863)	4,957	15,362,138	369,990	-	3,717,736
44	334100	Meters	6.6700%	0.5558%	1,030,779	-	4,363	9,525,793	595,957	-	3,233,152
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	-	-	-	1,731,781	43,295	-	432,231
47	334300	Meter Vaults	2.5000%	0.2083%	8,549	-	451	146,927	3,516	-	17,403
48	335000	Hydrants	2.0000%	0.1667%	1,011,972	(20,920)	11,714	15,596,881	304,917	-	3,197,240
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	687,763	-	70,307	1,511,488	42,164	-	185,202
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	2,314	-	-	112,472	5,027	-	(14,581)
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	235,222	-	(1,541)	393,414	24,481	-	50,846
55	340300	Computer Software	20.0000%	1.6667%	-	-	4,760	152,074	29,622	-	131,600
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	(5,259)	162,859	32,922	-	640,481
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	-	-	-	49,243	7,037	-	40,521
60	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	130,084	21,685	-	200,865
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	(98)	94,543	3,783	-	24,212
63	344000	Laboratory Equipment	4.0000%	0.3333%	41,487	-	-	381,005	15,240	-	64,571
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	1,528	-	12,498
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,442,818	144,282	-	1,529,832
66	346190	Remote Control & Instrument	10.0000%	0.8333%	177,705	-	4,333	4,961,728	487,056	-	2,046,336
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	99,244	9,924	-	61,644
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	(227)	401,091	40,119	-	260,736
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	1,840	-	(312)	54,282	3,391	-	17,275
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-
72											
73		TOTAL	315.3400%	26.2783%	13,610,082	(236,514)	97,918	354,566,079	9,378,025	-	79,767,415

2016

*Italics = Added  
Rate where no rate  
was listed in*

**Agua Fria Water**

**Eff 7/1/12 Dec 73145**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2010	6/30/2010	2016							
			Annual	Monthly	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr	
				Depr Rate								
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,229	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	(1)	363,720	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	0	1,699,680	-	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	1,448,137	-	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	639,523	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	299,442	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	4,018	(3,417)	-	10,564,015	264,094	-	-	2,713,644
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	283,090	(125,522)	40,378	9,177,102	181,217	-	-	1,335,792
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	220,659	(115,119)	-	11,114,418	220,461	-	-	1,330,409
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	4,560,602	91,212	-	-	836,513
12	304500	Structures & Improvements General	2.5000%	0.2083%	45,583	-	-	11,392,297	284,143	-	-	1,773,543
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	178,212	4,460	-	-	53,838
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	772	19	-	-	108
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6700%	0.1392%	-	-	-	868,528	14,504	-	-	107,621
18	306000	Lake, River & Other Intakes	1.6700%	0.1392%	-	-	-	849,931	14,194	-	-	135,795
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	16,439,930	410,998	-	-	4,956,536
20	308000	Infiltration Galleries	2.5000%	0.2083%	-	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6700%	0.1392%	-	-	-	2,534,498	42,326	-	-	232,062
22	310000	Power Production Equipment	3.3300%	0.2775%	64	-	-	3,525,293	117,390	-	-	591,991
23	310100	Power Production Equipment	3.3300%	0.2775%	-	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	90,379	(47,166)	0	30,513,780	1,219,001	-	-	15,286,039
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	9,803	392	-	-	11,392
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	2,115,800	84,632	-	-	747,606
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	146,540	(73,579)	-	1,153,055	44,854	-	-	22,335
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	35,717,438	1,785,872	-	-	13,524,356
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	2,065,801	206,580	-	-	1,243,578
32	330000	Distribution Reservoirs & Standpipes	1.5400%	0.1283%	-	-	-	14,154,515	217,980	-	-	2,315,953
33	330100	Elevated Tank & Standpipes	1.5400%	0.1283%	-	-	-	35,344	544	-	-	4,614
34	330200	Ground Level Tanks	1.5400%	0.1283%	-	-	0	1,029	16	-	-	100
35	330300	Below Ground Tanks	1.5400%	0.1283%	-	-	-	276,457	4,257	-	-	26,468
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	4,269,512	85,390	-	-	571,949
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	48,229	-	-	8,711,144	173,540	-	-	1,545,253
38	331100	TD Mains 4in & Less	1.4300%	0.1192%	18,402	(19,624)	-	21,752,399	311,178	-	-	6,227,697
39	331200	TD Mains 6in to 8in	1.4300%	0.1192%	1,663,670	(1,225)	-	46,470,021	642,778	-	-	6,239,184
40	331300	TD Mains 10in to 16in	1.4300%	0.1192%	1,304,110	-	-	38,206,096	529,252	-	-	5,276,704
41	331400	TD Mains 18in & Grtr	1.4300%	0.1192%	-	-	-	24,595,400	351,714	-	-	3,723,887
42	332000	Fire Mains	1.4300%	0.1192%	-	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	836,041	(14,253)	(5,498)	16,178,427	386,333	-	-	4,089,815
44	334100	Meters	6.6700%	0.5558%	1,357,688	-	-	10,883,481	673,365	-	-	3,906,517
45	334101	Meters	6.6700%	0.5558%	-	-	-	-	-	-	-	-
46	334200	Meter Installations	2.5000%	0.2083%	-	-	-	1,731,781	43,295	-	-	475,525
47	334300	Meter Vaults	2.5000%	0.2083%	4,420	-	-	151,347	3,747	-	-	21,150
48	335000	Hydrants	2.0000%	0.1667%	418,678	(35,690)	-	15,979,869	312,883	-	-	3,474,432
49	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-	-
50	339100	Other P/E-Intangible	2.0000%	0.1667%	-	-	-	-	-	-	-	-
51	339200	Other P/E-Supply	2.0000%	0.1667%	-	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	4	1,511,492	50,030	-	-	235,233
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	112,472	5,061	-	-	(9,520)
54	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	393,414	39,341	-	-	90,187
55	340300	Computer Software	20.0000%	1.6667%	-	-	-	152,074	30,415	-	-	162,015
56	340500	Other Office Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	162,859	32,572	-	-	673,052
58	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-	-
59	341200	Transportation Equip Heavy Duty Trucks	14.2900%	1.1908%	-	-	-	49,243	7,037	-	-	47,558
60	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	130,084	21,685	-	-	222,550
61	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-	-
62	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	94,543	3,782	-	-	27,994
63	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	381,005	15,240	-	-	79,811
64	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	30,559	1,528	-	-	14,026
65	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,442,818	144,282	-	-	1,674,113
66	346190	Remote Control & Instrument	10.0000%	0.8333%	124,111	-	-	5,085,839	500,578	-	-	2,546,914
67	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	99,244	9,924	-	-	71,568
68	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-	-
69	346300	Communication Equipment Other	10.0000%	0.8333%	9,829	(3,353)	(773)	406,794	40,515	-	-	297,898
70	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	54,282	3,393	-	-	20,668
71	348000	Other Tangible Plant	6.2500%	0.5208%	-	-	-	-	-	-	-	-
72												
73		TOTAL	315.3400%	26.2783%	6,575,509	(438,949)	34,111	360,736,749	9,628,006	-	-	88,956,472



Line  
No.

1 Corporate Plant and Accumulated Depreciation Balances

3	4-Factor	General Metered Customers		23.1862%
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9	Corporate Plant Balance per Rollforward	\$	6,207,292	(a)	
10					
11	Allocated Balance	\$	1,439,237		Line [3] * Line [9]
12					
13	Corporate Plant Balance per General Ledger Allocated	\$	1,439,237		(b)
14					
15	Increase / (Decrease) To Plant in Service	\$	-		Line [11] - Line [13]

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21					
22	Corporate Accumulated Depreciation Balance per Rollforward	\$	2,206,978		(a)
23					
24	Allocated Balance	\$	511,715		Line [3] * Line [22]
25					
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated	\$	520,491		(b)
27					
28	Increase / (Decrease) To Accumulated Depreciation	\$	(8,776)		Line [24] - Line [26]

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- 43 Workpapers and Supporting Documents:
- 44 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx
  - 45 (b) Sch E-1b
  - 46 4-Factor
  - 47
  - 48
  - 49
  - 50 \2016 Agua Fria Water.xlsm

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Plant	Truck	Plant	PTYP	Lease
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-	
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-	
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				5,155	981	-	-	-	-	-	
4	339600	6.67%	Other P/E-CPS	364,887	84,392			-	-	-	-				280,495	24,326	-	-	-	-	-	
5	340100	6.67%	Office Furniture & Equipment	1,284,366	626,556			-	-	-	-				657,810	85,624	-	-	-	-	-	
6	340200	20.00%	Computer & Periphal Equipment	1,477,567	766,022			-	-	102,500	10,250				803,795	295,513	-	-	20,500	-	-	
7	340300	20.00%	Computer Software	220,520	227,318			-	-	-	-				(6,799)	44,104	-	-	-	-	-	
8	340330	20.00%	Computer Software Other	-	-			-	-	-	-				-	-	-	-	-	-	-	
9	341100	14.29%	Transportation Equip Light Duty	244,306	20,283			-	-	-	-		51,197	16,091	259,130	34,901	-	-	-	7,314	-	
10	341200	14.29%	Transportation Equip Heavy Duty	167,951	9,265			-	-	-	-		-	-	158,686	23,993	-	-	-	-	-	
11	341400	14.29%	Transportation Equipment Other	26,903	3,367			-	-	42,500	3,036		-	-	63,000	3,843	-	-	6,071	-	-	
12	344000	10.00%	Laboratory Equipment	17,277	3,751			-	-	-	-		-	-	13,526	1,728	-	-	-	-	-	
13	345000	5.00%	Power Operated Equipment																			
13	346100	10.00%	Communication Equipment Non-	186,080	234,747			170,233	8,512	-	-				113,054	18,608	-	17,023	-	-	-	
14	346190	10.00%	Remote Control & Instrument	75,935	(18,056)			-	-	-	-				93,991	7,593	-	-	-	-	-	
15	346200	10.00%	Communication Equipment Tele	68,942	34,712			-	-	-	-				34,230	6,894	-	-	-	-	-	
16	346300	10.00%	Communication Equipment Othe	183,229	24,679			-	-	-	-				158,550	18,323	-	-	-	-	-	
17	347000	10.00%	Miscellaneous Equipment	669,890	97,416			-	-	-	-				572,474	66,989	-	-	-	-	-	
18	391000	20.00%	WW Trans Equipment	952,226	87,539	(952,226)	(87,539)	-	-	-	-				-	190,445	(190,445)	-	-	-	-	-
19																						
20																						
21		212.86%	TOTAL	6,207,292	2,206,978	(952,226)	(87,539)	180,799	8,688	145,000	13,286	-	51,197	16,091	3,474,558	832,381	(190,445)	17,375	26,571	7,314	-	

Depreciable Plant 6,207,292 Line [97] - Lines [1]-[17]  
 Composite Depr Rate 13.41%



Corporate (7A) Plant And Accumulated Depreciation Balances													
Schedule B-2 ADJ SMM-RB2													
Page 5c													
Prior Decision													
Approved Dec. 75268													
Docket WS-01303A-16-0145													
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Accum Depr Per Rollforward	Depr Exp 2014-2015 Accum Depr	Retirements 2014-2015 Accum Depr	Adjustments 2014-2015 Accum Depr	Ending Balance 12/31/2015 Accum Depr	Depr Exp 2016 Accum Depr	Retirements 2016 Accum Depr	Adjustments 2016 Accum Depr	Ending Balance 12/31/2016 Accum Depr		
<i>Schb2 Column Ref</i>													
1	304500	Structures & Improvements General	15,141	10,177	(3,217)	276	22,377	5,026	(29,508)	-	(2,105)		
2	304620	Structures & Improvements Leasehold	526	732	(882)	160	536	934	-	-	1,470		
3	334100	Meters	2,612	2,029	-	-	4,641	981	-	-	5,622		
4	339600	Other P/E-CPS	42,022	30,219	-	-	72,241	12,151	-	-	84,392		
5	340100	Office Furniture & Equipment	426,689	142,317	-	-	569,006	57,550	-	-	626,556		
6	340200	Computer & Periphel Equipment	351,425	255,123	(498)	18,781	624,832	141,191	-	-	766,022		
7	340300	Computer Software	137,782	19,048	(763)	27,081	183,147	41,984	-	2,187	227,318		
8	340330	Computer Software Other	(2,166)	3,185	-	-	1,019	1,168	-	(2,187)	-		
9	341100	Transportation Equip Light Duty Trucks		-	-	-	-	-	-	20,283	20,283		
10	341200	Transportation Equip Heavy Duty Trucks		-	-	-	-	-	-	9,265	9,265		
11	341400	Transportation Equipment Other		-	-	-	-	-	-	3,367	3,367		
12	344000	Laboratory Equipment	1,332	1,728	-	-	3,060	691	-	-	3,751		
13	346100	Communication Equipment Non-Telepho	169,619	46,520	-	-	216,139	18,608	-	-	234,747		
14	346190	Remote Control & Instrument	(2,945)	23,384	-	-	20,439	7,593	(46,089)	-	(18,056)		
15	346200	Communication Equipment Telephone	13,248	14,250	-	320	27,818	6,894	-	-	34,712		
16	346300	Communication Equipment Other	3,306	4,199	-	1,316	8,821	15,857	-	-	24,679		
17	347000	Miscellaneous Equipment	(15,430)	106,477	(3,081)	28,646	116,612	101,259	-	(120,454)	97,416		
18	391000	WW Trans Equipment		-	-	-	-	-	-	87,539	87,539		
	Salvage Pro	Salvage Proceeds	75,946										
		<b>TOTAL</b>	<b>1,219,108</b>	<b>659,386</b>	<b>(8,442)</b>	<b>76,581</b>	<b>1,870,687</b>	<b>411,888</b>	<b>(75,597)</b>	<b>-</b>	<b>2,206,978</b>		
			1,219,108				-				-		

**Corporate Arizona**

			Dec 73145		Dec No. 75268		Dec. 75268	
			Eff 7/1/2012		Eff 9/1/2015			
LINE	G/L ACCT.		2013 Monthly	2013 Annual	9/1/15 Monthly	9/1/15 Annual		
NO.	NO.	DESCRIPTION	Depr Rate				Accum Depr Bal	Rev Plant Bal
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	15,141	97,479
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	526	8,574
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	2,612	11,746
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	42,022	364,887
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	426,689	1,263,033
6	340200	Computer & Periphal Equipment	0.8333%	10.0000%	0.8333%	10.0000%	351,425	827,244
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	137,782	15,070
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	(2,166)	6,370
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%		
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%		
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%		
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	1,332	17,277
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	169,619	186,080
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	(2,945)	15,197
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	13,248	53,365
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	3,306	4,902
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	(15,430)	405,699
17	391000	WW Trans Equipment			1.6667%	20.0000%		
TOTAL							1,143,162	3,276,921

Salvage Proceeds

75,946

Accum Total

1,219,108

**Corporate Arizona**

			Dec 73145		Dec No. 75268			2013					
			Eff 7/1/2012		Eff 9/1/2015								
LINE	G/L ACCT.	DESCRIPTION	2013 Monthly	2013 Annual	9/1/15 Monthly	9/1/15 Annual	2013 Plant		Depr	Accum	Accum		
NO.	NO.		Depr Rate				ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	42,190	-	-	139,669	1,394	-	16,535
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	(882)	-	7,692	104	-	(253)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	31	-	-	11,777	392	-	3,004
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	6,039	-	48,061
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,068	-	-	1,265,101	28,426	-	455,116
6	340200	Computer & Periphal Equipment	0.8333%	10.0000%	0.8333%	10.0000%	11,861	(498)	-	838,607	41,704	-	392,631
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	9,890	(763)	-	24,197	2,471	-	139,489
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	637	-	(1,529)
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	346	-	1,678
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	9,304	-	178,923
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	15,197	760	-	(2,185)
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	53,365	2,668	-	15,916
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	4,902	245	-	3,551
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	15,623	(3,081)	-	418,240	13,073	-	(5,439)
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-
<b>TOTAL</b>							<b>81,663</b>	<b>(5,225)</b>	<b>-</b>	<b>3,353,359</b>	<b>107,562</b>	<b>-</b>	<b>1,245,499</b>

Salvage Proceeds

Accum Total

**Corporate Arizona**

			Dec 73145		Dec No. 75268		2014						
			Eff 7/1/2012		Eff 9/1/2015								
LINE	G/L ACCT.	DESCRIPTION	2013 Monthly	2013 Annual	9/1/15 Monthly	9/1/15 Annual	2014		Plant	Depr	Accum	Accum	
NO.	NO.		Depr Rate				ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	51,981	-	-	191,649	4,033	-	20,568
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	-	-	7,692	192	-	(60)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	786	-	3,790
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,078	-	60,139
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	-	-	-	1,265,101	56,930	-	512,045
6	340200	Computer & Periphal Equipment	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	838,607	83,861	-	476,492
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	24,197	4,839	-	144,329
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	(255)
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	2,369
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	197,531
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	106,827	-	-	122,024	10,422	-	8,237
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	53,365	5,337	-	21,253
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	4,902	490	-	4,041
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	119,532	-	-	537,772	31,838	-	26,400
17	391000	WW Trans Equipment	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
<b>TOTAL</b>							<b>278,339</b>	<b>-</b>	<b>-</b>	<b>3,631,698</b>	<b>231,378</b>	<b>-</b>	<b>1,476,877</b>

Salvage Proceeds

Accum Total

**Corporate Arizona**

			Dec 73145		Dec No. 75268			2015					
			Eff 7/1/2012		Eff 9/1/2015								
LINE	G/L ACCT.	DESCRIPTION	2013 Monthly	2013 Annual	9/1/15 Monthly	9/1/15 Annual	2015						
NO.	NO.		Depr Rate				ADD	RET	ADJ	BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	-	(3,217)	4,424	192,857	4,749	276	22,377
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	10,625	-	-	18,317	436	160	536
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	851	-	4,641
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,102	-	72,241
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,823	-	-	1,267,925	56,961	-	569,006
6	340200	Computer & Periphal Equipment	0.8333%	10.0000%	0.8333%	10.0000%	558,966	-	7,015	1,404,587	129,559	18,781	624,832
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	89,216	-	80,492	193,904	11,738	27,081	183,147
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	1,019
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	3,060
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	216,139
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	122,024	12,202	-	20,439
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	15,577	-	-	68,942	6,245	320	27,818
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	149,509	-	-	154,411	3,464	1,316	8,821
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	842,930	-	(88,439)	1,292,262	61,566	28,646	116,612
17	391000	WW Trans Equipment	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
<b>TOTAL</b>							1,669,646	(3,217)	3,492	5,301,619	320,445	76,581	1,870,687

Salvage Proceeds

Accum Total



Corporate (7A) Plant And Accumulated Depreciation Balances  
Schedule B-2 ADJ SMM-RB2  
Page 5h

**Corporate Arizona**

			Dec 73145		Dec No. 75268			2016					
			Eff 7/1/2012		Eff 9/1/2015								
LINE	G/L ACCT.		2013 Monthly	2013 Annual	9/1/15 Monthly	9/1/15 Annual	2016						
							<u>Plant</u>	<u>Depr</u>	<u>Accum</u>	<u>Accum</u>			
<u>NO.</u>	<u>NO.</u>	<u>DESCRIPTION</u>	<u>Depr Rate</u>				<u>ADD</u>	<u>RET</u>	<u>ADJ</u>	<u>BALANCE</u>	<u>Exp</u>	<u>ADJ</u>	<u>Depr</u>
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	50,898	(29,508)	-	214,247	5,026	-	(2,105)
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	21,643	-	1,230	41,191	934	-	1,470
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	981	-	5,622
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,151	-	84,392
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	16,441	-	-	1,284,366	57,550	-	626,556
6	340200	Computer & Periphal Equipment	0.8333%	10.0000%	0.8333%	10.0000%	82,102	-	(9,122)	1,477,567	141,191	-	766,022
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	20,245	-	6,370	220,520	41,984	2,187	227,318
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	(6,370)	-	1,168	(2,187)	-
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	244,306	244,306	-	20,283	20,283
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	167,951	167,951	-	9,265	9,265
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	26,903	26,903	-	3,367	3,367
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	3,751
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	234,747
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	(46,089)	-	75,935	7,593	-	(18,056)
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	68,942	6,894	-	34,712
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	30,098	-	(1,280)	183,229	15,857	-	24,679
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	735,396	-	(1,357,768)	669,890	101,259	(120,454)	97,416
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	952,226	952,226	-	87,539	87,539
<b>TOTAL</b>							956,824	(75,597)	24,446	6,207,292	411,888	-	2,206,978

Salvage Proceeds

Accum Total

Line  
No.

1 6U Plant and Accumulated Depreciation Balances

2			
3	4- Factor	General Metered Customers	91.0728%
4	4- Factor	General Metered Customers	23.1862%
5		6U Factor	21.1164%

Arizona Total  
 Agua Fria Water  
 Line [3] \* Line [4]

6			
7			
8			
9	6U Plant Balance per Rollforward		\$ 4,170,026 (a)
10			
11	Allocated Balance		\$ 880,558 Line [5] * Line [9]
12			
13	6U Plant Balance per General Ledger Allocated		\$ -
14			
15	Increase / (Decrease) To Plant in Service		<u>\$ 880,558</u> Line [11] - Line [13]

16			
17			
18			
19			
20	6U Accumulated Depreciation Balance per Rollforward		\$ 1,756,047 (a)
21			
22	Allocated Balance		\$ 370,813 Line [5] * Line [20]
23			
24	6U Accumulated Depreciation Balance per General Ledger Allocated		\$ -
25			
26	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 370,813</u> Line [22] - Line [24]

44 Workpapers and Supporting Documents:

45 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx

50 \2016 Agua Fria Water.xlsm

Docket # WS-01303A-17-XXXX

Schedule B-2 ADJ SMC - RB3

Summary of Plant and Accumulated Depreciation Balances

Pg 6 a

USA Corporate (6U)

Witness: Mahler

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	NBV	PLANT	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan		12/31/2016	Plant	PTYP	Lease	Retirements	
				Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	304500	3.33%	Structures & Improvements General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	304620	3.33%	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	334100	8.33%	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	340100	6.67%	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	340200	20.00%	Computer & Periphel Equipment	2,457,015	509,650	183,568	18,357	1,350,000	135,000	-	3,327,576	491,403	36,714	270,000	-	-	-
7	340300	20.00%	Computer Software	1,713,011	1,246,397	689,135	68,914	300,000	30,000	-	1,356,836	342,602	137,827	60,000	-	-	-
8	340330	20.00%	Computer Software Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	341100	14.29%	Transportation Equip Light Duty Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	341200	14.29%	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	346100	10.00%	Communication Equipment Non-Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	346200	10.00%	Communication Equipment Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	391000	20.00%	WW Trans Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19																	
20																	
21			TOTAL	4,170,026	1,756,047	872,703	87,270	1,650,000	165,000	-	4,684,412	834,005	174,541	330,000	-	-	-

Supporting Schedules: Depreciable Plant 4,170,026 Line [16]  
 \Post Test Year Plant 2016.xlsx Composite Depr Rate 20.00%  
 \UPIS 6U Corporate Arizona 12.31.15.xlsm

**EPCOR WATER USA**

**2011**

**2012**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	Plant Bal				2012			
						ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	340200	Computer & Periphal Equipment	0.8333%	10%	778,947	-	-	(13,021)	765,926	76,593	-	76,593
2	340300	Computer Software	2.0833%	25%	306,017	-	-	(5,116)	300,901	75,225	-	75,225
TOTAL					1,084,963	-	-	(18,136)	1,066,827	151,818	-	151,818

2013

**EPCOR WATER USA**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	ADD	RET	ADJ	2013	Depr Exp	Accum ADJ	Accum Depr
								Plant BALANCE			
1	340200	Computer & Periphel Equipment	0.8333%	10%	-	-	-	765,926	76,593	-	153,185
2	340300	Computer Software	2.0833%	25%	-	-	-	300,901	75,225	-	150,451
		TOTAL			-	-	-	1,066,827	151,818	-	303,636

2014

**EPCOR WATER USA**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	ADD	RET	ADJ	2014	Depr Exp	Accum ADJ	Accum Depr
								Plant BALANCE			
1	340200	Computer & Periphal Equipment	0.8333%	10%	-	-	-	765,926	76,593	-	229,778
2	340300	Computer Software	2.0833%	25%	-	-	(3,401)	297,500	74,729	(2,055)	223,125
		TOTAL			-	-	(3,401)	1,063,426	151,322	(2,055)	452,903

2015

**EPCOR WATER USA**

<u>LINE NO.</u>	<u>G/L ACCT. NO.</u>	<u>DESCRIPTION</u>	<u>Monthly Depr Rate</u>	<u>Annual Depr Rate</u>	<u>ADD</u>	<u>RET</u>	<u>ADJ</u>	<u>2015 Plant BALANCE</u>	<u>Depr Exp</u>	<u>Accum ADJ</u>	<u>Accum Depr</u>
1	340200	Computer & Periphel Equipment	0.8333%	10%	281,239	-	-	1,047,165	82,768	1,021	313,567
2	340300	Computer Software	2.0833%	25%	770,905	-	-	1,068,406	127,524	432,180	782,829
		TOTAL			1,052,145	-	-	2,115,571	210,292	433,201	1,096,396

**EPCOR WATER USA**

**2016**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	ADD	RET	ADJ	2016	Depr Exp	Accum ADJ	Accum Depr
								Plant BALANCE			
1	340200	Computer & Periphal Equipment	0.8333%	10%	1,409,850	-	-	2,457,015	195,062	1,021	509,650
2	340300	Computer Software	2.0833%	25%	644,605	-	-	1,713,011	314,487	149,081	1,246,397
		TOTAL			2,054,456	-	-	4,170,026	509,549	150,102	1,756,047

- 0





EPCOR Water Arizona	[A]	[B]	[C]
Test Year Completed CWIP and	91.07%		23.19%
Post Test Year Additions	6U	7A	7F

Line No	Description	Workbook Tab Ref	USA	Arizona	Agua Fria Water
1	Test Year CWIP Completed	TY	872,703	180,799	767,297
2	Post Test Year CWIP Completed	PTYP	-	-	10,373,695
3	Developer Do Not Include CWIP	DNI	-	-	122,208
4	Do Not Include CWIP	DNI	2,408	65,831	654,684
5	Total CWIP		875,111	246,630	11,917,884
6	Per A-F		875,111	246,630	11,917,884
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	17,776,435
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	4,105,802
11	Total		1,650,000	921,892	21,882,237
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	767,297
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	28,150,130
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	28,917,427
16	7A	[B][15] * [C]%			75,541
17	6U	[A][15] * [C] * 91.07%			532,703
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			29,525,671
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [3] + [5]			(11,795,676)
23	7A	[5][B] * [C]%			(57,184)
24	Total ( SMC RB-4)	[22] + [23]			(11,852,860)
25					
26	Accumulated Depreciation (SMC RB-4)				(926,739)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				16,746,071

Line  
No.

1 Remove Wastewater Vector Trucks

2  
 3 Vector and Sludge Trucks are exclusively used in Wastewater Operations. This adjustment allocates all Vector and Sludge Trucks to the Wastewater districts.  
 4  
 5

6  
 7 4- Factor GMC 23.1862%

8  
 9 

	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
10 Vector Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)
12 District Allocation	\$ (220,785)	\$	(20,297)		Line [10] * GMC Factor

31 Increase / (Decrease) to Plant in Service \$ (220,785)

33 Increase / (Decrease) To Accumulated Depreciation \$ (20,297)

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (200,489)

46 Workpapers and Supporting Documents:

47 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx

48  
 49  
 50 \2016 Agua Fria Water.xlsm

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Plant Depr Expense	PTYP	Lease Depr Expense	Retirements	
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-	
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-	
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				5,155	981	-	-	-	-	-	
4	339600	6.67%	Other P/E-CPS	364,887	84,392			-	-	-	-				280,495	24,326	-	-	-	-	-	
5	340100	6.67%	Office Furniture & Equipment	1,284,366	626,556			-	-	-	-				657,810	85,624	-	-	-	-	-	
6	340200	20.00%	Computer & Periphal Equipment	1,477,567	766,022			-	-	102,500	10,250				803,795	295,513	-	-	20,500	-	-	
7	340300	20.00%	Computer Software	220,520	227,318			-	-	-	-				(6,799)	44,104	-	-	-	-	-	
8	340330	20.00%	Computer Software Other	-	-			-	-	-	-				-	-	-	-	-	-	-	
9	341100	14.29%	Transportation Equip Light Duty	244,306	20,283			-	-	-	-		51,197	16,091	259,130	34,901	-	-	-	7,314	-	
10	341200	14.29%	Transportation Equip Heavy Duty	167,951	9,265			-	-	-	-		-	-	158,686	23,993	-	-	-	-	-	
11	341400	14.29%	Transportation Equipment Other	26,903	3,367			-	-	42,500	3,036		-	-	63,000	3,843	-	-	6,071	-	-	
12	344000	10.00%	Laboratory Equipment	17,277	3,751			-	-	-	-		-	-	13,526	1,728	-	-	-	-	-	
13	345000	5.00%	Power Operated Equipment																			
13	346100	10.00%	Communication Equipment Non-	186,080	234,747			170,233	8,512	-	-				113,054	18,608	-	17,023	-	-	-	
14	346190	10.00%	Remote Control & Instrument	75,935	(18,056)			-	-	-	-				93,991	7,593	-	-	-	-	-	
15	346200	10.00%	Communication Equipment Tele	68,942	34,712			-	-	-	-				34,230	6,894	-	-	-	-	-	
16	346300	10.00%	Communication Equipment Othe	183,229	24,679			-	-	-	-				158,550	18,323	-	-	-	-	-	
17	347000	10.00%	Miscellaneous Equipment	669,890	97,416			-	-	-	-				572,474	66,989	-	-	-	-	-	
18	391000	20.00%	WW Trans Equipment	952,226	87,539	(952,226)	(87,539)	-	-	-	-				-	190,445	(190,445)	-	-	-	-	-
19																						
20																						
21		212.86%	TOTAL	6,207,292	2,206,978	(952,226)	(87,539)	180,799	8,688	145,000	13,286	-	51,197	16,091	3,474,558	832,381	(190,445)	17,375	26,571	7,314	-	

Depreciable Plant 6,207,292 Line [97] - Lines [1]-[17]  
 Composite Depr Rate 13.41%

Line  
No.

1 AIAC Refunds Paid Post Test Year

2  
 3  
 4

5 In an effort to reduce the effects of regulatory lag and the need for more frequent rate cases, the Company is adjusting Advances in Aid of Construction (AIAC) for known and  
 6 measurable refunds to be paid in the period post test year (12/31/16) and prior to expected implementation of rates from this current case. As EPCOR Water Arizona (EWAZ)  
 7 has frequently experienced 30+ months duration from test year to decision, the Company has excluded AIAC refunds to be made in 2017, 2018. Refunds for 2017 are  
 8 calculated based on refunds issued in 2016 and consider term left on each contract. For 2018 estimated refunds this same method is used.  
 9  
 10

11

12 Business Unit	7F
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14

		<u>As of Direct</u>
15 2017 AIAC Refunds Forecasted	(a) \$	(958,984)

16

		(958,984)
17 2018 AIAC Refunds Forecasted	(a)	(958,984)

18

		<u>(1,917,968)</u>
19 Total	Line [15] + Line [17] \$	(1,917,968)

20

		<u>(1,917,968)</u>
21 Increase / (Decrease) to AIAC	Line [19] \$	(1,917,968)

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44 Workpapers and Supporting Documents:

45 (a) 2016 AIAC Summary by District.xlsx

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Line

No.

1 Remove Plant Acquisition Adjustment

2

3

The Company has removed Plant Acquisition Adjustments from Rate Base. The corresponding General Ledger numbers are below.

4

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10

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>

11

12

1840 Property Plant and Equipment(IFRS)

\$ - \$ (4,475,100) \$ (4,475,100)

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19

Increase / (Decrease) To Utility Plant Acquisition Adjustment

\$ - \$ (4,475,100) \$ (4,475,100) Sum Lines [13-18]

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44 Workpapers and Supporting Documents:

45 (a) Sch E-1a

46 (b) Sch E-1b

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Line			
<u>Item</u>			
1	<u>Removal of CIAC not in Plant in Service</u>		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate		
4	Base. This adjustment removes the contributed balance from CWIP, CIAC, and AIAC until such time as it is transferred to Plant in Service.		
5			
6			
7			
8			
9	Remove Developer Construction Deposits not yet started	(a) \$	(1,052,869)
10	Remove Developer CIAC in CWIP	(b)	(618,959)
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10]	<u>\$ (1,671,827)</u>
16			
17			
18	Remove Developer AIAC in CWIP	(b) \$	(4,025)
19			
20			
21	Increase / (Decrease) to AIAC - Net of Amortization	Line [18]	<u>\$ (4,025)</u>
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	(122,208)
25			
26	Increase / (Decrease) to CWIP	Line [24]	<u>\$ (122,208)</u>
27			
28			
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41	<u>Workpapers and Supporting Documents:</u>		
42	(a) 2016 CIAC Summary by District.xlsx		
43	(b) 2017 Post Test Year Plant Additions.xlsx		
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45 Workpapers and Supporting Documents:

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Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro forma adjustments. The Regulatory Assets are included in the Deferred Debit line item.		
4			
5			
6			
7	Regulatory Asset Balance at End of Test Year	\$	-
8			
9	Regulatory Asset Balance per General Ledger	(a) \$	7,507,698
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9]	<u>\$ (7,507,698)</u>
12			
13			
14			
15			
16			
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19			
20			
21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	2,271,816
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24]	<u>\$ (2,271,816)</u>
27			
28			
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45	<u>Workpapers and Supporting Documents:</u>		
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Line  
No.

Business Unit	7F
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Decision Number 67093 dated July 2004, the Arizona Corporation Commission allowed recovery of costs incurred to modify certain computer systems to be compliant with the four-digit year field over 32 years. The unamortized balance of \$978,780 was scheduled to be amortized at \$2,545 per month over the period July 2004 through July 2036.

Decision Number 67093 authorized the Company to amortize the costs of a 2002 Depreciation Study in accordance with FASB 71. The cost of the study, \$75,417.64, was to be amortized at 3.12% per year (\$196 per month) over a period of July 2004 through July 2036.

	[A]	[B]	[C]	[D]	[E] = [A]/[D]	[F]	[G] = [F] * [E]
					Monthly	Months	Accumulated
<u>7A</u>	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Months</u>	<u>Amortization</u>	<u>Elapsed</u>	<u>Amortization</u>
Y2K	\$ 978,870	7/1/2004	7/1/2036	385	\$ 2,545	150	\$ 381,750
Depreciation Study	\$ 75,418	7/1/2004	7/1/2036	385	\$ 196	150	\$ 29,400

	[H]	[I]	[J] = [H]-[I]	[K]	[K] * [J]
	Reg Asset	Accumulated Amortization	Net Reg Asset Balance	Citizen's Districts Factor	District Allocation
<u>7A</u>	<u>Reg Asset</u>	<u>Amortization</u>	<u>Balance</u>	<u>Factor</u>	<u>Reg Asset</u> <u>Reg Liability</u>
Y2K	\$ 978,870	\$ 381,750	\$ 597,120	32.2048%	\$ 192,301    -
Depreciation Study	\$ 75,418	\$ 29,400	\$ 46,018	32.2048%	\$ 14,820    -

Sum Lines [21 - 22]    \$ 207,121    \$ -

Increase in Regulatory Assets / Deferred Debits

Line [35]    \$ 207,121

Increase in Regulatory Liabilities

\$ -    Line [35]

47 Workpapers and Supporting Documents:

48 Regulatory Assets and Liabilities.xlsx

49

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Line

No.

1 Agua Fria - White Tanks Regulatory Assets 

Business Unit	7K
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2

3 Decision Number 73145 dated May 1, 2012 authorized recovery of certain White Tanks Plant deferrals. There were no disallowances of White Tank utility plant in service in  
 4 that order.

5

6 The Order approved a combined balance of White Tanks deferred depreciation and post in service AFUDC DEBT net of accelerated amortization of White tanks hook-up fees of  
 7 \$7,298,996.

8

9 The Order also approve a balance of White Tanks deferred post in service AFUDC EQUITY of \$7,531,975.

10

11 The Order approved an annual amortization rate of White Tanks related deferrals of 3.5365%.

12

13 [A] [B] [C] [D] [E] = [A]\*[D]/12 [F] [G] = [F] \* [E]  
 14 Monthly Accumulated

15 Reg Asset Begin Date End Date Rate Amortization Months Elapsed Amortization

16 Post In Service AFUDC DEBT \$ 7,298,996 6/1/2012 5/25/2040 3.54% \$ 21,511 54 \$ 1,161,580

17

18 Post In Service AFUDC EQUITY \$ 7,531,975 6/1/2012 5/25/2040 3.54% \$ 22,197 54 \$ 1,198,657

19

20

21 [H] [I] [J] = [H]-[I]  
 22 Reg Asset Accumulated Net Reg Asset  
 23 Amortization Balance

24 Post In Service AFUDC DEBT \$ 7,298,996 \$ 1,161,580 \$ 6,137,416 \$ 6,137,416 \$ -

25

26 Post In Service AFUDC EQUITY \$ 7,531,975 \$ 1,198,657 \$ 6,333,318 \$ 6,333,318 \$ -

27

28

29

30

31

32

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36

37 Increase in Regulatory Assets / Deferred Debits Sum Lines [24 - 26] \$ 12,470,733

38

39 Increase in Regulatory Liabilities \$ - Sum Lines [24 - 26]

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45 Workpapers and Supporting Documents:

46 Regulatory Assets and Liabilities.xlsx

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45 Workpapers and Supporting Documents:

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Line			
<u>Item</u>			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>Agua Fria Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (213,541) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (213,541) Line [8] - Line [10]</u>	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (213,541) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (213,541) Line [16] - Line [18]</u>	
21			
22			
23			
24	<u>Corporate Plant</u>		
25	Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ - (a)	
26			
27	Retirements - Plant per General Ledger	0	
28			
29	Increase / (Decrease) To Plant in Service	<u>\$ - Line [25] - Line [27]</u>	
30			
31			
32			
33	Allocated Corporate Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)	
34			
35	Retirements - Acc/Dep per General Ledger	0	
36			
37	Increase / (Decrease) To Accumulated Depreciation	<u>\$ - Line [33] - Line [35]</u>	
38			
39			
40			
41	Increase / (Decrease) To Plant in Service	\$ (213,541) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (213,541) Line [20] + Line [37]	
43			
44	Impact on Rate Base	<u>\$ - Line [41] - Line [42]</u>	
45			
46			
47	<u>Workpapers and Supporting Documents:</u>		
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
49			
50	\2016 Agua Fria Water.xlsm		

7F

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTPY	12 Months PTPY	Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Test Year Plant	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	1,229	-	-	-	-	-	-	-	-	1,229	-	-	-	-	-
2	302000	0.00%	Franchises	363,720	-	-	-	-	-	-	-	-	363,720	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	1,699,680	-	-	-	-	-	-	-	-	1,699,680	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	1,448,137	-	-	-	-	-	-	-	-	1,448,137	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	639,523	-	-	-	-	-	-	-	-	639,523	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	299,442	-	-	-	-	-	-	-	-	299,442	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	52,769	-	-	-	-	-	-	52,769	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supj	10,564,015	2,713,644	-	-	-	-	-	-	-	7,850,371	352,134	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	9,177,102	1,335,792	-	-	-	-	-	-	-	7,841,310	305,903	-	-	-	-
10	304300	3.33%	Structures & Improvements Trea	11,114,418	1,330,409	-	-	1,555	26	(1,408)	-	-	9,785,539	370,481	-	52	-	(47)
11	304400	3.33%	Structures & Improvements Tran	4,560,602	836,513	852	14	1,395,255	23,254	-	-	-	5,096,927	152,020	28	46,508	-	-
12	304500	3.33%	Structures & Improvements Geni	11,392,297	1,773,543	-	-	4,408,016	73,467	-	-	-	13,953,304	379,743	-	146,934	-	-
13	304600	3.33%	Structures & Improvements Offic	178,412	53,838	-	-	-	-	-	-	-	124,574	5,947	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stori	772	108	-	-	-	-	-	-	-	664	26	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	868,528	107,621	-	-	-	-	-	-	-	760,907	21,713	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	849,931	135,795	-	-	-	-	-	-	-	714,136	21,248	-	-	-	-
19	307000	3.33%	Wells & Springs	16,439,930	4,956,536	-	-	1,033,275	17,221	(137,174)	-	-	12,499,448	547,998	-	34,442	-	(4,572)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	2,534,498	232,062	-	-	-	-	-	-	-	2,302,436	50,690	-	-	-	-
22	310000	5.00%	Power Production Equipment	3,525,293	591,991	-	-	376,782	9,420	-	-	-	3,300,664	176,285	-	18,839	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	30,513,780	15,286,039	-	-	15,413,894	642,246	(50,178)	-	-	29,999,389	2,542,815	-	1,284,491	-	(4,181)
26	311300	8.33%	Pumping Equipment Diesel	9,803	11,392	-	-	-	-	-	-	-	(1,588)	817	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	2,115,800	747,606	-	-	-	-	-	-	-	1,368,194	176,317	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Trea	1,153,055	22,335	-	-	-	-	-	-	-	1,130,720	96,088	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Nor	35,717,438	13,524,356	-	-	185,871	4,647	-	-	-	22,374,306	1,785,872	-	9,294	-	-
31	320200	10.00%	Water Treatment Equipment Filtr	2,065,801	1,243,578	-	-	-	-	-	-	-	822,223	206,580	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standp	14,154,515	2,315,953	-	-	2,196,347	24,404	-	-	-	14,010,505	314,545	-	48,808	-	-
33	330100	2.22%	Elevated Tank & Standpipes	35,344	4,614	-	-	-	-	-	-	-	30,730	785	-	-	-	-
34	330200	2.00%	Ground Level Tanks	1,029	100	-	-	37,928	379	-	-	-	38,479	21	-	759	-	-
35	330300	2.00%	Below Ground Tanks	276,457	26,468	-	-	-	-	-	-	-	249,988	5,529	-	-	-	-
36	330400	2.00%	Cleanwell	4,269,512	571,949	-	-	-	-	-	-	-	3,697,563	85,390	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	8,711,144	1,545,253	403,848	4,038	281,374	2,814	(19,862)	-	-	7,844,262	174,223	8,077	5,627	-	(397)
38	331100	2.00%	TD Mains 4in & Less	21,752,399	6,227,697	-	-	-	-	-	-	-	15,524,702	435,048	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	46,470,021	6,239,184	22,050	221	7,363	74	-	-	-	40,259,956	929,400	441	147	-	-
40	331300	2.00%	TD Mains 10in to 16in	38,206,096	5,276,704	10,911	109	1,826,141	18,261	-	-	-	34,748,073	764,122	218	36,523	-	-
41	331400	2.00%	TD Mains 18in & Grtr	24,595,400	3,723,887	-	-	-	-	-	-	-	20,871,513	491,908	-	-	-	-
42	332000	2.00%	Fire Mains	-	2,877	-	29	-	-	-	-	-	-	2,848	-	58	-	-
43	333000	3.33%	Services	16,178,427	4,089,815	20,978	350	53,040	884	-	-	-	12,161,396	539,281	699	1,768	-	-
44	334100	8.33%	Meters	10,883,481	3,906,517	113,730	4,739	745,000	31,042	-	-	-	7,799,915	906,957	9,478	62,083	-	-
45	334200	3.33%	Meter Installations	1,731,781	475,525	-	-	-	-	-	-	-	1,256,256	57,726	-	-	-	-
46	334300	3.33%	Meter Vaults	151,347	21,150	-	-	3,536	59	-	-	-	133,674	5,045	-	118	-	-
47	335000	2.00%	Hydrants	15,979,869	3,474,432	49,514	495	47,000	470	(4,920)	-	-	12,600,986	319,597	990	940	-	(98)
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	1,511,492	235,233	71,935	2,398	-	-	-	-	-	1,345,797	100,766	4,796	-	-	-
53	340100	6.67%	Office Furniture & Equipment	112,472	(9,520)	-	-	-	-	-	-	-	121,992	7,498	-	-	-	-
54	340200	20.00%	Computer & Peripheral Equipment	393,414	90,187	(7,624)	(762)	-	-	-	-	-	296,365	78,683	(1,525)	-	-	-
55	340300	20.00%	Computer Software	152,074	162,015	17,937	1,794	-	-	-	-	-	6,202	30,415	3,587	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty	162,859	673,052	-	-	-	-	-	-	-	-	-	-	-	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	49,243	47,558	-	-	-	-	-	-	-	1,685	7,035	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	130,084	222,550	-	-	-	-	-	-	-	(92,466)	18,583	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools, Shop, Garage Equipment	94,543	27,994	-	-	39,200	980	-	-	-	104,769	4,727	-	1,960	-	-
62	344000	10.00%	Laboratory Equipment	381,005	79,811	-	-	-	-	-	-	-	301,195	38,101	-	-	-	-
63	345000	5.00%	Power Operated Equipment	30,559	14,026	-	-	-	-	-	-	-	16,532	1,528	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	1,442,818	1,674,113	7,518	376	98,553	4,928	-	-	-	(130,527)	144,282	752	9,855	-	-
65	346190	10.00%	Remote Control & Instrument	5,085,839	2,546,914	-	-	-	-	-	-	-	2,538,925	508,584	-	-	-	-
66	346200	10.00%	Communication Equipment Telej	99,244	71,568	-	-	-	-	-	-	-	27,675	9,924	-	-	-	-
67	346300	10.00%	Communication Equipment Othe	406,794	297,898	-	-	-	-	-	-	-	108,896	40,679	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	54,282	20,668	-	-	-	-	-	-	-	33,614	5,428	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	360,736,749	88,956,472	767,297	13,800	28,150,130	854,574	(213,541)	1,001,693	295,057	300,535,968	13,241,732	27,599	1,709,149	143,099	(9,296)

Depreciable Plant 356,285,019 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 3.72%

Line				
<u>Item</u>				
1	<u>Capital Lease Vehicles</u>			
2	EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.			
3	First, the life of the lease must be 75% or greater of the asset's useful life.			
4	Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.			
5	Third, the lessee must gain ownership at the end of the lease period.			
6	Finally, the present value of lease payments must be greater than 90% of the asset's market value.			
7	EPCOR's fleet meets all four criteria. This adjustment places vehicle Gross Plant balances and Accumulated Depreciation in the appropriate asset category.			
8				
9				
10	<u>Agua Fria Water</u>			
11	Capital Lease Balance		\$ 1,001,693	(a)
12				
13	Capital Lease Balance per General Ledger		\$ -	
14				
15	Increase / (Decrease) To Plant in Service		<u>\$ 1,001,693</u>	Line [11] - Line [13]
16				
17				
18	Capital Lease Accumulated Depreciation Balance		\$ 295,057	(a)
19				
20	Capital Lease Accumulated Depreciation per General Ledger		\$ -	
21				
22	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 295,057</u>	Line [18] - Line [20]
23				
24				
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>	<u>23.1862%</u>
26	Corporate Capital Lease Plant Balance		\$ 51,197	(a)
27	Allocated Capital Lease Plant Balance per Rollforward		\$ 11,871	Line [25] * Line [26]
28				
29	Allocated Capital Lease Plant Balance per General Ledger		0	
30				
31	Increase / (Decrease) To Plant in Service		<u>\$ 11,871</u>	Line [27] - Line [29]
32				
33	Corporate Capital Lease Accumulated Depreciation Balance		\$ 16,091	(a)
34	Allocated Capital Lease Accumulated Depreciation Balance per Rollforward		\$ 3,731	Line [25] * Line [33]
35				
36	Allocated Capital Lease Accumulated Depreciation per General Ledger		0	
37				
38	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 3,731</u>	Line [34] - Line [36]
39				
40				
41	Increase / (Decrease) To Plant in Service		\$ 1,013,564	Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation		\$ 298,788	Line [22] + Line [38]
43	Impact on Rate Base		<u>\$ 714,776</u>	Line [41] - Line [42]
44				
45				
46	<u>Workpapers and Supporting Documents:</u>			
47	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx			
48				
49				
50	\\2016 Agua Fria Water.xlsm			

7F

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTPY	12 Months PTPY	Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Test Year Plant	Annual Depr Expense	Plant Annual Depr Expense	PTYP Annual Depr Expense	Lease Annual Depr Expense
1	301000	0.00%	Organization	1,229	-	-	-	-	-	-	-	-	1,229	-	-	-	-	-
2	302000	0.00%	Franchises	363,720	-	-	-	-	-	-	-	-	363,720	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	1,699,680	-	-	-	-	-	-	-	-	1,699,680	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	1,448,137	-	-	-	-	-	-	-	-	1,448,137	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	639,523	-	-	-	-	-	-	-	-	639,523	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	299,442	-	-	-	-	-	-	-	-	299,442	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	52,769	-	-	-	-	-	-	52,769	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supj	10,564,015	2,713,644	-	-	-	-	-	-	-	7,850,371	352,134	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	9,177,102	1,335,792	-	-	-	-	-	-	-	7,841,310	305,903	-	-	-	-
10	304300	3.33%	Structures & Improvements Trea	11,114,418	1,330,409	-	-	1,555	26	(1,408)	-	-	9,785,539	370,481	-	52	-	(47)
11	304400	3.33%	Structures & Improvements Tran	4,560,602	836,513	852	14	1,395,255	23,254	-	-	-	5,096,927	152,020	28	46,508	-	-
12	304500	3.33%	Structures & Improvements Geni	11,392,297	1,773,543	-	-	4,408,016	73,467	-	-	-	13,953,304	379,743	-	146,934	-	-
13	304600	3.33%	Structures & Improvements Offic	178,412	53,838	-	-	-	-	-	-	-	124,574	5,947	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stori	772	108	-	-	-	-	-	-	-	664	26	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	868,528	107,621	-	-	-	-	-	-	-	760,907	21,713	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	849,931	135,795	-	-	-	-	-	-	-	714,136	21,248	-	-	-	-
19	307000	3.33%	Wells & Springs	16,439,930	4,956,536	-	-	1,033,275	17,221	(137,174)	-	-	12,499,448	547,998	-	34,442	-	(4,572)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	2,534,498	232,062	-	-	-	-	-	-	-	2,302,436	50,690	-	-	-	-
22	310000	5.00%	Power Production Equipment	3,525,293	591,991	-	-	376,782	9,420	-	-	-	3,300,664	176,285	-	18,839	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	30,513,780	15,286,039	-	-	15,413,894	642,246	(50,178)	-	-	29,999,389	2,542,815	-	1,284,491	-	(4,181)
26	311300	8.33%	Pumping Equipment Diesel	9,803	11,392	-	-	-	-	-	-	-	(1,588)	817	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	2,115,800	747,606	-	-	-	-	-	-	-	1,368,194	176,317	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Trea	1,153,055	22,335	-	-	-	-	-	-	-	1,130,720	96,088	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Nor	35,717,438	13,524,356	-	-	185,871	4,647	-	-	-	22,374,306	1,785,872	-	9,294	-	-
31	320200	10.00%	Water Treatment Equipment Filtr	2,065,801	1,243,578	-	-	-	-	-	-	-	822,223	206,580	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standp	14,154,515	2,315,953	-	-	2,196,347	24,404	-	-	-	14,010,505	314,545	-	48,808	-	-
33	330100	2.22%	Elevated Tank & Standpipes	35,344	4,614	-	-	-	-	-	-	-	30,730	785	-	-	-	-
34	330200	2.00%	Ground Level Tanks	1,029	100	-	-	37,928	379	-	-	-	38,479	21	-	759	-	-
35	330300	2.00%	Below Ground Tanks	276,457	26,468	-	-	-	-	-	-	-	249,988	5,529	-	-	-	-
36	330400	2.00%	Cleanwell	4,269,512	571,949	-	-	-	-	-	-	-	3,697,563	85,390	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	8,711,144	1,545,253	403,848	4,038	281,374	2,814	(19,862)	-	-	7,844,262	174,223	8,077	5,627	-	(397)
38	331100	2.00%	TD Mains 4in & Less	21,752,399	6,227,697	-	-	-	-	-	-	-	15,524,702	435,048	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	46,470,021	6,239,184	22,050	221	7,363	74	-	-	-	40,259,956	929,400	441	147	-	-
40	331300	2.00%	TD Mains 10in to 16in	38,206,096	5,276,704	10,911	109	1,826,141	18,261	-	-	-	34,748,073	764,122	218	36,523	-	-
41	331400	2.00%	TD Mains 18in & Grtr	24,595,400	3,723,887	-	-	-	-	-	-	-	20,871,513	491,908	-	-	-	-
42	332000	2.00%	Fire Mains	-	2,877	-	29	-	-	-	-	-	2,848	58	-	-	-	-
43	333000	3.33%	Services	16,178,427	4,089,815	20,978	350	53,040	884	-	-	-	12,161,396	539,281	699	1,768	-	-
44	334100	8.33%	Meters	10,883,481	3,906,517	113,730	4,739	745,000	31,042	-	-	-	7,799,915	906,957	9,478	62,083	-	-
45	334200	3.33%	Meter Installations	1,731,781	475,525	-	-	-	-	-	-	-	1,256,256	57,226	-	-	-	-
46	334300	3.33%	Meter Vaults	151,347	21,150	-	-	3,536	59	-	-	-	133,674	5,045	-	118	-	-
47	335000	2.00%	Hydrants	15,979,869	3,474,432	49,514	495	47,000	470	(4,920)	-	-	12,600,986	319,597	990	940	-	(98)
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	1,511,492	235,233	71,935	2,398	-	-	-	-	-	1,345,797	100,766	4,796	-	-	-
53	340100	6.67%	Office Furniture & Equipment	112,472	(9,520)	-	-	-	-	-	-	-	121,992	7,498	-	-	-	-
54	340200	20.00%	Computer & Peripheral Equipment	393,414	90,187	(7,624)	(762)	-	-	-	-	-	296,365	78,683	(1,525)	-	-	-
55	340300	20.00%	Computer Software	152,074	162,015	17,937	1,794	-	-	-	-	-	6,202	30,415	3,587	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty	162,859	673,052	-	-	-	-	-	-	-	1,001,693	23,266	-	143,099	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	49,243	47,558	-	-	-	-	-	-	-	1,685	7,035	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	130,084	222,550	-	-	-	-	-	-	-	(92,466)	18,583	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools, Shop, Garage Equipment	94,543	27,994	-	-	39,200	980	-	-	-	104,769	4,727	-	1,960	-	-
62	344000	10.00%	Laboratory Equipment	381,005	79,811	-	-	-	-	-	-	-	301,195	38,101	-	-	-	-
63	345000	5.00%	Power Operated Equipment	30,559	14,026	-	-	-	-	-	-	-	16,532	1,528	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	1,442,818	1,674,113	7,518	376	98,553	4,928	-	-	-	(130,527)	144,282	752	9,855	-	-
65	346190	10.00%	Remote Control & Instrument	5,085,839	2,546,914	-	-	-	-	-	-	-	2,538,925	508,584	-	-	-	-
66	346200	10.00%	Communication Equipment Telej	99,244	71,568	-	-	-	-	-	-	-	27,675	9,924	-	-	-	-
67	346300	10.00%	Communication Equipment Othe	406,794	297,898	-	-	-	-	-	-	-	108,896	40,679	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	54,282	20,668	-	-	-	-	-	-	-	33,614	5,428	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	360,736,749	88,956,472	767,297	13,800	28,150,130	854,574	(213,541)	1,001,693	295,057	300,535,968	13,241,732	27,599	1,709,149	143,099	(9,296)

Depreciable Plant 356,285,019 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 3.72%

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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1 ADIT Allocation

2  
 3 On May 13, 2017, the Company filed an application to propose a merger of Chaparral City with and into EPCOR Arizona, with EPCOR Arizona as the surviving entity. Upon  
 4 completion of the merger of EPCOR and Chaparral, the deferred income tax balances of Chaparral will be merged into the deferred tax balances of EPCOR, the remaining  
 5 entity. This proforma will allocate the combined deferred tax balances among all districts.  
 6  
 7

4- Factor	General Metered Customers	23.1862%
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12 Deferred Income Tax per GL Allocated \$ 8,111,338 (a)

15 7A Deferred Income Tax Balance - Arizona Corporate \$ 34,983,418 (b)  
 16 6P Deferred Income Tax Balance - Chaparral 546,563 (b)

18 Total Deferred Income Tax Balance - EPCOR \$ 35,529,981 Line [15] + Line [16]  
 19 Allocation Factor 23.1862%

20 ADIT allocated to Agua Fria Water \$ 8,238,066 Line [18] \* Line [19]

23 Increase/ (Decrease) to ADIT \$ 126,727 Line [20] - Line [12]

45 Workpapers and Supporting Documents:

- 46 (a) Schedule B2
- 47 (b) TB16 tab

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Line No.	B-2 Column [Y]	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 393,161,453	\$ 171,007,646	\$ 70,900	\$ 12,158	\$ -	\$ (1,946)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 393,161,453	\$ 171,007,646	\$ 70,900	\$ 12,158	\$ -	\$ (1,946)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	90,830,689	55,585,691	52,592	(43,197)	-	(3,808)	-
8								
9	Net Utility Plant in Service	\$ 302,330,764	\$ 115,421,955	\$ 18,307	\$ 55,355	\$ -	\$ 1,861	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 105,101,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,123,850
13								
14								
15	Contribution in Aid of Construction -	75,655,336						28,882,274
16	Net of Amortization							
17								
18	Customer Meter Deposits	41,915						
19	Deferred Income Taxes & Credits	8,238,066						
20	Investment Tax Credits	-						
21	Regulatory Liabilities	-						
22								
23	Plus:							
24	Deferred Debits	\$ 12,677,855						
25	Working Capital Allowance	246,576						
26	Utility Plant Acquisition Adjustment	(0)						
27								
28	Total Rate Base	\$ 126,217,928	\$ 115,421,955	\$ 18,307	\$ 55,355	\$ -	\$ 1,861	\$ (69,006,125)
29								
30								
31								
32	Supporting Schedules	Recap Schedules:						
33	B-4	B-1						
34								
35	\\2016 Agua Fria Water.xlsm							

	Page 11 [I] ADJ SMC-RCN8	Page 12 [J] ADJ SMC-RCN9	Page 13 [K] ADJ SMC-RCN10	Page 14 [L] ADJ SMC-RCN11	Page 15 [M] ADJ SMC-RCN12	Page 16 [N] ADJ SMC-RCN13	Page 17 [O] ADJ SMC-RCN14	Page 18 [P] ADJ SMC-RCN15	Page 19 [Q] ADJ SMC-RCN16
	<u>Accumulated Deferred Income Taxes</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Corporate Regulatory Asset Y2K &amp; Depreciation Study</u>	<u>Agua Fria - White Tanks Regulatory Assets</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	-	-	-	-	-	-	-	-	-
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Construction	-	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	3,144,974	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	-	-	-	-	79,071	4,760,843	-	-
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ (3,144,974)	\$ -	\$ -	\$ -	\$ 79,071	\$ 4,760,843	\$ -	\$ -



Line	[A]	[B]	[C] = [A] - [B]	
<u>No.</u>	<u>RCN</u>	<u>RCN A/D</u>	<u>RCND</u>	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 531,744,395	\$ 144,542,163	\$ 387,202,233	
4				
5	100.0000%			
6				
7	\$ 531,744,395	\$ 144,542,163	\$ 387,202,233	Line [3] * Line [5]
8				
9				
10	(b) \$ 360,736,749	\$ 88,956,472	\$ 271,780,278	
11				
12	\$ 171,007,646	\$ 55,585,691	\$ 115,421,955	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 171,007,646			Line [12]
19				
20				
21		\$ 55,585,691		Line [12]
22				
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46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
50	\2016 Agua Fria Water.xlsm			

Line No.	[A] <u>RCN</u>	[B] <u>RCN A/D</u>	[C] = [A] - [B] <u>RCND</u>					
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>							
2								
3	(a) \$	6,513,076	\$	2,433,804	\$	4,079,271		
4								
5	(a)	23.1862%						
6								
7		\$	1,510,137	\$	564,308	\$	945,830	Line [3] * Line [5]
8								
9								
10	(b) \$	1,439,237	\$	511,715	\$	927,522		
11								
12		\$	70,900	\$	52,592	\$	18,307	Line [7] - Line [10]
13								
14								
15								
16								
17								
18		\$	70,900					Line [12]
19								
20								
21				\$	52,592			Line [12]
22								
23								
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26								
27								
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45								
46								
47	Supporting Schedules							
48	(a) B-4, page 4							
49	(b) Rate Base Adjustment SMC-RB2							
50	\\2016 Agua Fria Water.xlsm							

Line No.	[A] <u>RCN</u>	[B] <u>RCN A/D</u>	[C] = [A] - [B] <u>RCND</u>					
1	<u>6U Plant and Accumulated Depreciation Balances</u>							
2								
3	(a) \$	4,227,601	\$	1,551,478	\$	2,676,122		
4								
5	Arizona Total GMC % Allocation	91.0728%						
6	Agua Fria Water GMC % Allocation	<u>23.1862%</u>	21.1164%					
7								
8	Agua Fria Water Allocation	\$	892,716	\$	327,616	\$	565,100	Line [3] * Line [6]
9								
10								
11	Original Cost Plant	(b) \$	880,558	\$	370,813	\$	509,745	
12								
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$	12,158	\$	(43,197)	\$	55,355	Line [8] - Line [11]
14								
15								
16								
17								
18	Increase/(Decrease) to Plant in Service	\$	12,158					Line [13]
19								
20								
21	Increase/(Decrease) to Accum Dep			\$	(43,197)			Line [13]
22								
23								
24								
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44								
45								
46	Supporting Schedules							
47	(a) B-4, page 4							
48	(b) Rate Base Adjustment SMC-RB3							
49								
50	\2016 Agua Fria Water.xlsm							

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
2			
3			
4			
5	(a) \$ 29,525,671	\$ 29,525,671	\$ -
6			
7			
8	(a) \$ 926,739	\$ 926,739	\$ -
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Plant in Service		<u>\$ -</u> Col C, Line [5]
19			
20			
21	Increase/(Decrease) to Accum Dep		<u>\$ -</u> Col C, Line [8]
22			
23			
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45			
46	Supporting Schedules		
47	(a) Rate Base Adjustment SMC-RB4		
48			
49			
50	\2016 Agua Fria Water.xlsm		



4- Factor	General Metered Customers	23.1862%
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Line No.						
1	<u>Remove Wastewater Vactor Trucks</u>					
2						
3			[A]	[B]		
4			<u>Original Cost</u>	<u>RCN</u>		
5	Plant in Service	Col [C] Line [33]	\$ (220,785)	\$ (222,732)	Col [E] Line [33]	
6						
7						
8	Accumulated Depreciation	Col [D] Line [33]	\$ (20,297)	\$ (24,104)	Col [F] Line [33]	
9						
10						
11	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$ (1,946)</u>	<u>\$ (3,808)</u>	[B] - [A]	
12						
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		<u>\$ (1,946)</u>		Line [11]	
19						
20						
21	Increase/(Decrease) to Accum Dep			<u>\$ (3,808)</u>	Line [11]	
22						
23						
24		[C]	[D]	[E]	[F]	
25			Original			
26	<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>	<u>RCN</u>	<u>RCN A/D</u>	
27	168518	\$ 235,275	\$ 39,150	\$ 239,789	\$ 54,959	
28	218374	179,111	22,353	180,988	22,612	
29	290061	411,323	21,423	412,856	21,592	
30	290064	126,517	4,613	126,989	4,797	
31		<u>\$ 952,226</u>	<u>\$ 87,539</u>	<u>\$ 960,621</u>	<u>\$ 103,960</u>	Sum Lines [27-30]
32						
33	Agua Fria Water	\$ (220,785)	\$ (20,297)	\$ (222,732)	\$ (24,104)	Line [31] * 4-Factor
34						
35						
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46						
47	Supporting Schedules					
48	(a) Rate Base Adjustment SMC-RB5					
49						
50	\2016 Agua Fria Water.xlsm					

Agua Fria Water

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN6

Exhibit

Schedule B-3

Page 9

Witness: Clor

Line			
<u>No.</u>			
1	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>		
2	Adjusted at End of Test Year (a)		
3			
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>		
5	Net Direct RCN Depreciable Plant in Service	(b) \$	417,748,930
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	302,330,764
8			
9	Ratio (factor)		1.3818 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	105,101,950
12			
13	Factor		1.3818 Line [9]
14			
15	RCN AIAC	\$	145,225,801 Line [11] * Line [13]
16			
17	Original Cost AIAC		105,101,950 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	40,123,850 Line [15] - Line [17]
20			
21			
22			
23	Adjusted at End of Test Year (a)		
24			
25	<u>RCN Contributions-in-Aid of Construction (CIAC)</u>		
26			
27	Net Direct RCN Depreciable Plant in Service	(b) \$	417,748,930
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	302,330,764
30			
31	Ratio (factor)		1.3818 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	75,655,336
34			
35	Factor		1.3818 Line [31]
36			
37	RCN CIAC	\$	104,537,610 Line [33] * Line [35]
38			
39	Original Cost CIAC		75,655,336 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	28,882,274 Line [37] - Line [39]
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\\2016 Agua Fria Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
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4			
5	(a) \$ -	\$ -	\$ -
6			
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16			
17			
18			<u>\$ -</u> Col C, Line [5]
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
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**Agua Fria Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN8

Exhibit

Schedule B-3

Page 11

Witness: Clor

Line			
<u>No.</u>			
1	<u>Accumulated Deferred Income Taxes</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	RCN Rate Base Before ADIT and Other Items	(b) \$	167,985,519
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	121,573,478
8			
9	Ratio (factor)		1.3818 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	8,238,066
12			
13	Factor		1.3818 Line [9]
14			
15	RCN ADIT	\$	<u>11,383,040</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	8,238,066 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>3,144,974</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
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47 Supporting Schedules

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Line				
<u>No.</u>				
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
5	Regulatory Assets	\$ -	\$ -	
6				
7				
8	Regulatory Liabilities	<u>\$ -</u>	<u>\$ -</u>	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
12				
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17				
18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
19				
20				
21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
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47	Supporting Schedules			
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Supporting Schedules

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**Agua Fria Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN12

Exhibit

Schedule B-3

Page 15

Witness: Clor

Line			
<u>No.</u>			
1	<u>Corporate Regulatory Asset Y2K &amp; Depreciation Study</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	417,748,930
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	302,330,764
8			
9	Ratio (factor)		1.3818 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	207,121 RB 12
12			
13	Factor		1.3818 Line [9]
14			
15	RCN Deferred Debit	\$	286,192 Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	207,121 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	79,071 Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB12		
49	(b) Sch B3		
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**Agua Fria Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN13

Exhibit  
Schedule B-3  
Page 16  
Witness: Clor

Line		
<u>No.</u>		
1	<u>Agua Fria - White Tanks Regulatory Assets</u>	
2	Adjusted at End of Test Year (a)	
3		
4		
5	Net Direct RCN Depreciable Plant in Service	(b) \$ 417,748,930
6		
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$ 302,330,764
8		
9	Ratio (factor)	1.3818 Line [5] / Line [7]
10		
11	Adjusted Original Cost Deferred Debits	(a) \$ 12,470,733 RB 13
12		
13	Factor	1.3818 Line [9]
14		
15	RCN Deferred Debit	\$ 17,231,576 Line [11] * Line [13]
16		
17	Adjusted Original Cost Deferred Debit	\$ 12,470,733 Line [11]
18		
19	Increase / (Decrease) to Deferred Debit	<u>\$ 4,760,843</u> Line [15] - Line [17]
20		
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47	Supporting Schedules	
48	(a) Rate Base Adjustment SMC-RB13	
49	(b) Sch B3	
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47 Supporting Schedules

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Supporting Schedules

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47 Supporting Schedules

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47 Supporting Schedules

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47 Supporting Schedules

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47 Supporting Schedules

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Line				
<u>No.</u>				
1	<u>Capital Lease Vehicles</u>			
2				
3		[A]	[B]	
4		<u>Original Cost</u>	<u>RCN</u>	
5	Direct Capital Leases	(a) \$ 1,001,693	\$ 1,035,014	(b)
6				
7				
8	Accumulated Depreciation	(a) \$ 295,057	\$ 305,045	(b)
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 33,321</u>	<u>\$ 9,989</u>	[B] - [A]
12				
13		[A]	[B]	
14		<u>Original Cost</u>	<u>RCN</u>	
15	Corporate (7A) Capital Leases	(a) \$ 11,871	\$ 11,993	(b)
16				
17				
18	Accumulated Depreciation	(a) \$ 3,731	\$ 3,771	(b)
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 122</u>	<u>\$ 40</u>	[B] - [A]
22				
23				
24				
25	4- Factor	General Metered Customers	23.1862%	
26				
27				
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37				
38	Increase/(Decrease) to Plant in Service	<u>\$ 33,443</u>		Col [A] Line [11] + Col [A] Line [21]
39				
40				
41	Increase/(Decrease) to Accum Dep		<u>\$ 10,028</u>	Col [B] Line [11] + Col [B] Line [21]
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB21			
48	(b) LeasedUnits.xls			
49				
50	\2016 Agua Fria Water.xlsm			

**Agua Fria Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN22

Exhibit  
Schedule B-3  
Page 25  
Witness: Clor

Line

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47 Supporting Schedules

48 (a) Sch B3

49

50 \2016 Agua Fria Water.xlsm

**Agua Fria Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN23

Exhibit  
Schedule B-3  
Page 26  
Witness: Clor

Line			
<u>No.</u>			
1	Customer Meter Deposits		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	417,748,930
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	302,330,764
8			
9	Ratio (factor)		1.3818 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	41,915
12			
13	Factor		1.3818 Line [9]
14			
15	RCN Meter Deposits	\$	57,917 Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	41,915 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	16,002 Line [15] - Line [17]
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46			
47	Supporting Schedules		
48	(a) Sch B3		
49			
50	\2016 Agua Fria Water.xlsm		

**Agua Fria Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 1 of 3

Witness: Clor

7F	Business Unit
----	---------------

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets</u>					
2	7F	301000	Organization	\$ 1,855	\$ -	\$ 1,855
3	7F	302000	Franchises	438,722	-	438,722
4	7F	303200	Land & Land Rights Supply	1,916,452	-	1,916,452
5	7F	303300	Land & Land Rights Pumping	1,544,700	-	1,544,700
6	7F	303400	Land & Land Rights Treatment	733,777	-	733,777
7	7F	303500	Land & Land Rights T&D	313,196	-	313,196
8	7F	303600	Land & Land Rights General	-	-	-
9	7F	304100	Structures & Improvements Supply	14,892,682	3,971,627	10,921,054
10	7F	304200	Structures & Improvements Pumping	13,401,358	2,803,579	10,597,779
11	7F	304300	Structures & Improvements Treatment	13,849,049	1,930,046	11,919,003
12	7F	304400	Structures & Improvements Trans & Dist	6,991,113	1,491,838	5,499,275
13	7F	304500	Structures & Improvements General	11,793,684	1,569,603	10,224,081
14	7F	304600	Structures & Improvements Offices	204,373	77,242	127,130
15	7F	304620	Structures & Improvements Leasehold	-	-	-
16	7F	304700	Structures & Improvements Store,Shop,Gge	799	136	663
17	7F	304800	Structures & Improvements Miscellaneous	-	-	-
18	7F	305000	Collect & Impounding	935,881	96,438	839,443
19	7F	306000	Lake, River & Other Intakes	918,317	97,819	820,498
20	7F	307000	Wells & Springs	21,677,013	7,258,054	14,418,959
21	7F	308000	Infiltration Galleries	-	-	-
22	7F	309000	Supply Mains	3,343,355	470,031	2,873,324
23	7F	310000	Power Production Equipment	3,716,431	770,734	2,945,697
24	7F	310100	Power Production Equipment	-	-	-
25	7F	311000	Pumping Equipment Steam	-	-	-
26	7F	311200	Pumping Equipment Electric	53,514,073	30,321,339	23,192,735
27	7F	311300	Pumping Equipment Diesel	29,993	29,993	-
28	7F	311400	Pumping Equipment Hydraulic	-	-	-
29	7F	311500	Pumping Equipment Other	3,236,994	1,337,382	1,899,611
30	7F	311530	Pumping Equipment Water Treatment	1,296,213	124,302	1,171,911
31	7F	320100	Water Treatment Equipment Non-Media	48,542,323	17,137,176	31,405,146
32	7F	320200	Water Treatment Equipment Filter Media	3,064,624	1,889,618	1,175,006
33	7F	330000	Distribution Reservoirs & Standpipes	30,678,771	6,449,629	24,229,143
34	7F	330100	Elevated Tank & Standpipes	59,409	8,587	50,822
35	7F	330200	Ground Level Tanks	1,104	141	963
36	7F	330300	Below Ground Tanks	296,368	36,653	259,715
37	7F	330400	Clearwell	4,420,453	490,633	3,929,820
38	7F	331001	TD Mains Not Classified by Size	11,608,029	2,410,045	9,197,985
39	7F	331100	TD Mains 4in & Less	41,419,145	13,359,945	28,059,200
40	7F	331200	TD Mains 6in to 8in	69,626,342	9,956,032	59,670,310
41	7F	331300	TD Mains 10in to 16in	59,427,019	8,659,348	50,767,671
42	7F	331400	TD Mains 18in & Grtr	31,015,667	5,317,485	25,698,182

(continued)

- 47 Workpapers and Supporting Documents
- 48 RCN Study Work Papers
- 49
- 50 \2016 Agua Fria Water.xlsm

**Agua Fria Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 2 of 3

Witness: Clor

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	7F	332000	Fire Mains	\$ -	\$ -	\$ -
3	7F	333000	Services	22,921,600	6,706,249	16,215,351
4	7F	334100	Meters	14,940,403	7,140,694	7,799,709
5	7F	334200	Meter Installations	2,528,194	673,460	1,854,734
6	7F	334300	Meter Vaults	169,571	29,097	140,474
7	7F	335000	Hydrants	25,597,822	6,244,801	19,353,021
8	7F	336000	Backflow Prevention Devices	-	-	-
9	7F	339100	Other P/E-Intangible	-	-	-
10	7F	339200	Other P/E-Supply	-	-	-
11	7F	339500	Other P/E-TD	-	-	-
12	7F	339600	Other P/E-CPS	1,571,594	260,540	1,311,054
13	7F	340100	Office Furniture & Equipment	125,315	57,696	67,619
14	7F	340200	Computer & Periphel Equipment	405,416	152,084	253,332
15	7F	340300	Computer Software	156,613	147,306	9,307
16	7F	340500	Other Office Equipment	-	-	-
17	7F	341100	Transportation Equip Light Duty Trucks	172,314	171,967	347
18	7F	341200	Transportation Equip Heavy Duty Trucks	51,491	46,442	5,049
19	7F	341400	Transportation Equipment Other	139,288	139,288	-
20	7F	342000	Stores Equipment	-	-	-
21	7F	343000	Tools,Shop,Garage Equipment	99,466	29,788	69,678
22	7F	344000	Laboratory Equipment	393,574	84,332	309,243
23	7F	345000	Power Operated Equipment	34,195	12,295	21,900
24	7F	346100	Communication Equipment Non-Telephone	1,646,460	1,632,974	13,486
25	7F	346190	Remote Control & Instrument	5,255,715	2,489,568	2,766,146
26	7F	346200	Communication Equipment Telephone	102,752	59,532	43,220
27	7F	346300	Communication Equipment Other	466,040	377,471	88,569
28	7F	347000	Miscellaneous Equipment	57,289	21,124	36,165
29	7F	348000	Other Tangible Plant	-	-	-
30						
31						
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37						
38						
39			Total Direct Assets	<u>\$ 531,744,395</u>	<u>\$ 144,542,163</u>	<u>\$ 387,202,233</u>
40						
41						
42						
43	7F	Total	Check from RCN Water	\$ 531,744,395	\$ 144,542,163	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Agua Fria Water.xlsm			

Sum Lines [2-42] pg 1 +  
Sum Lines [2-29] pg 2

Agua Fria Water

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 3 of 3

Witness: Clor

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]	
1		<u>Corporate Plant</u>					
2	7A	304500	Structures & Improvements General	\$ 218,303	\$ 19,801	\$ 198,502	
3	7A	304620	Structures & Improvements Leasehold	41,502	1,912	39,590	
4	7A	334100	Meters	12,317	6,018	6,299	
5	7A	339600	Other P/E-CPS	382,392	88,636	293,756	
6	7A	340100	Office Furniture & Equipment	1,441,517	745,650	695,867	
7	7A	340200	Computer & Peripheral Equipment	1,537,977	790,637	747,340	
8	7A	340300	Computer Software	222,469	92,370	130,099	
9	7A	341100	Transportation Equip Light Duty Trucks	245,731	65,326	180,405	
10	7A	341200	Transportation Equip Heavy Duty Trucks	168,299	29,713	138,586	
11	7A	341400	Transportation Equipment Other	27,134	10,869	16,266	
12	7A	344000	Laboratory Equipment	20,054	10,672	9,382	
13	7A	346100	Communication Equipment Non-Telephone	216,186	216,186	-	
14	7A	346190	Remote Control & Instrument	77,470	29,314	48,156	
15	7A	346200	Communication Equipment Telephone	77,913	61,831	16,082	
16	7A	346300	Communication Equipment Other	185,014	27,180	157,834	
17	7A	347000	Miscellaneous Equipment	679,960	133,731	546,229	
18	7A	391000	WW Trans Equipment	958,838	103,960	854,878	
19							
20			Total	\$ 6,513,076	\$ 2,433,804	\$ 4,079,271	Sum Lines [2-18]
21							
22	Agua Fria Water	GMC Allocation		23.1862%	23.1862%		
23							
24	Agua Fria Water	Allocation of 7A Arizona Corporate Plant		\$ 1,510,137	\$ 564,308	\$ 945,830	Line [20] * Line [22]
25							
26							
27							
28		<u>6U Plant</u>					
29	6U	340200	Computer & Peripheral Equip	\$ 2,488,808	\$ 515,323	\$ 1,973,485	
30	6U	340300	Computer Software	1,738,792	1,036,155	702,637	
31			Total 6U Plant	\$ 4,227,601	\$ 1,551,478	\$ 2,676,122	Sum Lines [29-30]
32							
33	Arizona Total	GMC Allocation		91.0728%	91.0728%		
34							
35			6U USA Plant allocated to Arizona	\$ 3,850,196	\$ 1,412,975	\$ 2,437,221	Line [31] * Line [33]
36							
37	Agua Fria Water	GMC Allocation		23.1862%	23.1862%		
38							
39			Agua Fria Water Allocation of 6U Plant	\$ 892,716	\$ 327,616	\$ 565,100	Line [35] * Line [37]
40							
41							
42			Direct	\$ 531,744,395	\$ 144,542,163	\$ 387,202,233	Pg 2, Line [39]
43			7A Arizona Plant Allocated	1,510,137	564,308	945,830	Pg 3, Line [24]
44			6U USA Plant Allocated	892,716	327,616	565,100	Pg 3, Line [39]
45			Total	\$ 534,147,248	\$ 145,434,086	\$ 388,713,162	Sum Lines [42-44]
46							
47	<u>Supporting Schedules</u>			<u>Recap Schedules</u>			
48	RCN Study Work Papers			B-3			
49	4-Factor						
50	\2016 Agua Fria Water.xlsm						

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(838,777)
3	Required Bank Balances <sup>1</sup>		-
4	Material and Supplies Inventories <sup>1</sup>		27,603
5	Prepayments <sup>1</sup>		1,057,750
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>246,576</u>
8			
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11 <sup>1</sup> Calculated using thirteen-month averages.

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43	Supporting Schedules:	Recap Schedules:
44	(a) B-6	B-1
45		
46	Workpapers & Supporting Documents	
47	\ AZ 13mo TY Balance 12.31.2016.xlsx	
48		
49		
50	\ 2016 Agua Fria Water.xlsm	

**Agua Fria Water**

Test Year Ended December 31, 2016

Lead/Lag Study - Working Cash Requirement

Exhibit

Schedule B-6

Page 1

Witness: Clor

Line No.	Description [A]	Test Year Adjusted Results (a) [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	<u>Operating Expenses</u>						
2	Labor	\$ 3,908,572	40.146	30.633	9.513	0.026	\$ 101,873
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	795,306	40.146	54.941	(14.794)	(0.041)	(32,236)
6	Waste Disposal & Other Utilities	31,231	40.146	31.063	9.083	0.025	777
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	1,170,605	40.146	30.420	9.726	0.027	31,194
9	Outside Services	655,290	40.146	34.355	5.791	0.016	10,398
10	Group Insurance & 401k	1,219,718	40.146	(10.716)	50.862	0.139	169,967
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	316,192	40.146	72.688	(32.542)	(0.089)	(28,190)
13	Customer Accounting	1,449,956	40.146	49.828	(9.682)	(0.027)	(38,460)
14	Rents	141,937	40.146	13.376	26.770	0.073	10,410
15	General Office Expense	438,320	40.146	39.271	0.876	0.002	1,052
16	Miscellaneous	100,786	40.146	27.800	12.347	0.034	3,409
17	Maintenance Expense	954,310	40.146	46.886	(6.740)	(0.018)	(17,622)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 1,958,815	40.146	213.250	(173.104)	(0.474)	\$ (928,980)
22	General Taxes - Payroll	-	-				-
23	General Taxes - Other	342,088	40.146	(131.381)	171.527	0.470	160,760
24	Income Tax	4,146,176	40.146	41.750	(1.604)	(0.004)	(18,215)
25							
26	Interest Expense	\$ 2,814,660	40.146	74.500	(34.354)	(0.094)	\$ (264,914)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 20,443,963</u>				Sum Lines [2-26]	<u>\$ (838,777)</u>
32							
33							
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37							
38							
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41							
42	Supporting Schedules:			Recap Schedules:			
43	(a) C-1			B-5			
44							
45	Workpapers & Supporting Documents						
46							
47	\ Lead-Lag Expense.xlsx						
48	\ Billing Cycles.xlsx						
49							
50	\2016 Agua Fria Water.xlsm						