

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 96,840,225	\$ 163,413,738	
3	-	-	
4	\$ 96,840,225	\$ 163,413,738	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	29,873,107	57,680,754	
8			
9	\$ 66,967,118	\$ 105,732,984	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 6,205,127	\$ 9,797,146	
13			
14			
15	8,547,590	13,495,612	
16			
17			
18	6,500	10,263	
19	1,684,167	2,659,096	
20	-	-	
21	-	-	
22			
23	<u>Plus:</u>		
24	\$ 3,337,198	\$ 5,269,033	
25	(c) (61,434)	(61,434)	
26	(0)	(0)	
27			
28	<u>\$ 53,799,497</u>	<u>\$ 84,978,466</u>	Line [9]-Lines [12-21]+Line [24-26]
29			
30			
31		\$ 69,388,982	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 15,589,485	[B] Line [31] - [A] Line [28]
33		1.5795	[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			
50	\2016 Anthem Water.xlsm		

Line No.	[A]	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
		[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RB1	ADJ SMC-RB2	ADJ SMC-RB3	ADJ SMC-RB4	ADJ SMC-RB5	ADJ SMC-RB6	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 Vactor Trucks</u>	<u>AIAC Refunds Paid Post Test Year</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 91,700,528	\$ 2,150,488	\$ -	\$ 180,019	\$ 2,697,154	\$ (45,137)	\$ -
3	Construction Work in Progress	410,471	-	-	-	(410,471)	-	-
4	Subtotal Utility Plant	\$ 92,110,999	\$ 2,150,488	\$ -	\$ 180,019	\$ 2,286,683	\$ (45,137)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	29,863,581	(191,030)	(1,794)	75,808	79,065	(4,149)	-
8								
9	Net Utility Plant in Service	\$ 62,247,418	\$ 2,341,518	\$ 1,794	\$ 104,211	\$ 2,207,618	\$ (40,987)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 6,620,583	\$ -	\$ -	\$ -	\$ -	\$ (415,456)	\$ -
13								
14								
15	Contribution in Aid of Construction -	8,547,590	-	-	-	-	-	-
16	Net of Amortization							
17								
18	Customer Meter Deposits	6,500	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	1,658,259	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	544	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 3,563,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	(61,434)	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	914,877	-	-	-	-	-	(914,877)
27								
28	Total Rate Base	\$ 49,830,827	\$ 2,341,518	\$ 1,794	\$ 104,211	\$ 2,207,618	\$ (40,987)	\$ 415,456
29								\$ (914,877)
30	Supporting Schedules:	Recap Schedules:						
31	(a) B-3	B-1						
32	(b) B-5							
33	(c) E-1							
34								
35	\\2016 Anthem Water.xlsm							





Line		
<u>No.</u>		
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>	
2		
3		
4	Plant Balance per Rollforward	\$ 93,556,782 (a)
5		
6	Plant Balance per General Ledger	\$ 91,406,294 (b)
7		
8	Increase / (Decrease) To Plant in Service	<u>\$ 2,150,488</u> Line [4] - Line [6]
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Accumulated Depreciation Balance per Rollforward	\$ 29,566,143 (a)
20		
21	Accumulated Depreciation per General Ledger	\$ 29,757,173 (b)
22		
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (191,030)</u> Line [19] - Line [21]
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
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 Anthem Water.xlsm	

Docket # WS-01303A-17-XXXX  
 Summary of Plant and Accumulated Depreciation Balances  
 Anthem Water

7K

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 PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	4,719,240	-	-	-	-	-	-	-	-	4,719,240	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	6,014,990	-	-	-	-	-	-	-	-	6,014,990	-	-	-	-	
4	303300	0.00%	Land & Land Rights Pumping	20,000	-	-	-	-	-	-	-	20,000	-	-	-	-	-	
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	304100	3.33%	Structures & Improvements Supp	5,418,357	1,541,072	-	-	-	-	-	-	-	3,877,285	180,612	-	-	-	
9	304200	3.33%	Structures & Improvements Pum	3,069,528	724,264	-	-	-	-	-	-	-	2,345,264	102,318	-	-	-	
10	304300	3.33%	Structures & Improvements Trea	1,120,392	233,454	-	-	-	-	-	-	-	886,938	37,346	-	-	-	
11	304400	3.33%	Structures & Improvements Tran	112,667	18,149	-	-	-	-	-	-	-	94,519	3,756	-	-	-	
12	304500	3.33%	Structures & Improvements Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	304600	3.33%	Structures & Improvements Offic	161,493	(38,291)	-	-	-	-	-	-	-	199,785	5,383	-	-	-	
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	304700	3.33%	Structures & Improvements Stor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	305000	2.50%	Collect & Impounding	314,414	117,348	-	-	-	-	-	-	-	197,065	7,860	-	-	-	
18	306000	2.50%	Lake, River & Other Intakes	405,221	170,038	-	-	-	-	-	-	-	235,183	10,131	-	-	-	
19	307000	3.33%	Wells & Springs	93,578	94,522	56,004	933	366,000	6,100	-	-	-	358,956	3,119	1,867	12,200	-	
20	308000	6.67%	Infiltration Galleries	245,768	-	-	-	-	-	-	-	-	158,078	16,385	-	-	-	
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	310000	5.00%	Power Production Equipment	42,743	8,502	-	-	-	-	-	-	-	34,242	2,137	-	-	-	
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	311000	8.33%	Pumping Equipment Steam	7,216	2,126	-	-	-	-	-	-	-	5,089	601	-	-	-	
25	311200	8.33%	Pumping Equipment Electric	12,402,886	8,376,341	8,470	353	-	-	-	-	-	4,026,545	1,033,574	706	-	-	
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	311400	8.33%	Pumping Equipment Hydraulic	390,211	97,641	-	-	-	-	-	-	-	292,570	32,518	-	-	-	
28	311500	8.33%	Pumping Equipment Other	40,104	(713)	-	-	-	-	-	-	-	40,817	3,342	-	-	-	
29	311530	8.33%	Pumping Equipment Water Trea	80,903	(15,003)	9,086	379	-	-	-	-	-	95,906	6,742	757	-	-	
30	320100	5.00%	Water Treatment Equipment Nor	12,522,342	7,345,988	40,012	1,000	566,500	14,163	-	-	-	5,728,691	626,117	2,001	28,325	-	
31	320200	10.00%	Water Treatment Equipment Filtr	1,882,227	346,944	-	-	-	-	-	-	-	1,535,283	188,223	-	-	-	
32	330000	2.22%	Distribution Reservoirs & Standp	5,149,273	1,136,613	-	-	-	-	-	-	-	4,012,661	114,428	-	-	-	
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	331001	2.00%	TD Mains Not Classified by Size	3,269,676	683,733	28,956	290	522,049	5,220	-	-	-	3,102,771	65,394	579	10,441	-	
38	331100	2.00%	TD Mains 4in & Less	15,551,288	3,905,731	-	-	-	-	-	-	-	11,645,558	311,026	-	-	-	
39	331200	2.00%	TD Mains 6in to 8in	8,316,084	1,419,937	8,801	88	14,539	145	-	-	-	6,910,541	166,322	176	291	-	
40	331300	2.00%	TD Mains 10in to 16in	4,871,084	915,220	-	-	-	-	-	-	-	3,955,864	97,422	-	-	-	
41	331400	2.00%	TD Mains 18in & Grtr	10,290	257	-	-	-	-	-	-	-	10,033	206	-	-	-	
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	333000	3.33%	Services	2,290,290	720,405	267	4	15,000	250	-	-	-	1,584,636	76,343	9	500	-	
44	334100	8.33%	Meters	1,526,182	197,030	9,026	376	473,750	19,740	(2,516)	-	-	1,783,163	127,182	752	39,479	(210)	
45	334200	3.33%	Meter Installations	388,896	96,179	-	-	-	-	-	-	-	292,718	12,963	-	-	-	
46	334300	3.33%	Meter Vaults	14,599	3,084	-	-	-	-	-	-	-	11,515	487	-	-	-	
47	335000	2.00%	Hydrants	2,162,755	536,014	-	-	17,500	175	-	-	-	1,644,066	43,255	-	350	-	
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	-	-	-	-	183,435	6,115	-	-	-	177,321	-	-	12,229	-	
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	340100	6.67%	Office Furniture & Equipment	159,268	84,545	-	-	-	-	(762)	-	-	74,724	10,618	-	-	(51)	
54	340200	20.00%	Computer & Periphel Equipment	31,596	1,072	-	-	-	-	-	-	-	30,524	6,319	-	-	-	
55	340300	20.00%	Computer Software	25,687	6,464	-	-	-	-	-	-	-	19,223	5,137	-	-	-	
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	341100	14.29%	Transportation Equip Light Duty	75,128	65,133	-	-	18,611	1,329	-	158,023	54,141	131,160	10,733	-	2,659	22,575	
58	341200	14.29%	Transportation Equip Heavy Dut	60,218	150,493	40,748	2,911	-	-	-	-	-	(90,274)	8,603	5,821	-	-	
59	341400	14.29%	Transportation Equipment Other	28,280	60,008	-	-	-	-	-	-	-	(31,728)	4,040	-	-	-	
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	343000	5.00%	Tools,Shop,Garage Equipment	80,364	16,624	21,626	541	64,000	1,600	-	-	-	126,141	4,018	1,081	3,200	-	
62	344000	10.00%	Laboratory Equipment	139,423	54,443	-	-	-	-	-	-	-	84,979	13,942	-	-	-	
63	345000	5.00%	Power Operated Equipment	18,135	5,673	-	-	-	-	-	-	-	12,462	907	-	-	-	
64	346100	10.00%	Communication Equipment Non-	137,719	347,491	6,500	325	75,000	3,750	-	-	-	(138,522)	13,772	650	7,500	-	
65	346190	10.00%	Remote Control & Instrument	6,610	5,622	-	-	-	-	-	-	-	988	661	-	-	-	
66	346200	10.00%	Communication Equipment Telej	22,846	31,015	-	-	-	-	-	-	-	(8,168)	2,285	-	-	-	
67	346300	10.00%	Communication Equipment Othe	94,820	12,276	-	-	-	-	-	-	-	82,544	9,482	-	-	-	
68	347000	10.00%	Miscellaneous Equipment	61,989	1,011	26,925	1,346	-	-	-	-	-	60,978	6,199	2,692	-	-	
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70																		
71																		
72		378.30%	TOTAL	93,556,782	29,566,143	256,422	8,546	2,316,384	58,587	(3,277)	158,023	54,141	66,352,319	3,371,905	17,092	117,174	22,575	(260)

Depreciable Plant 82,802,553 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.07%







**Anthem Water**

*Italics = Added  
 Rate where no rate  
 existed*

**2008**

			Eff 7/1/2012 Dec 72047			
LINE	G/L ACCT.		12/31/2008 Annual	12/31/2008 Monthly		
NO.	NO.	DESCRIPTION		Depr Rate	Accum Depr Bal	Rev Plant Bal
1	301000	Organization	0.0000%	0.0000%	-	-
2	302000	Franchises	0.0000%	0.0000%	-	4,719,240
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	6,014,990
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	20,000
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	640,058	4,724,838
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	334,896	2,827,247
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	110,826	1,058,498
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	3,096	112,667
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	14,227	110,668
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	56,045	305,279
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	88,994	405,221
19	307000	Wells & Springs	2.5200%	0.2100%	78,955	92,902
20	308000	Infiltration Galleries	2.0000%	0.1667%	8,196	245,768
21	309000	Supply Mains	0.0000%	0.0000%	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	4,248,583	11,714,675
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-
28	311500	Pumping Equipment Other	4.4200%	0.3683%	1,440	10,327
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	-	-
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	2,236,012	10,952,912
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	23,518	824,366
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	414,638	4,290,367
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	287,500	3,298,808
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	2,032,010	15,496,418
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	421,272	7,782,150
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	357,179	4,502,912
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-
38	332000	Fire Mains	0.0000%	0.0000%	-	-
39	333000	Services	2.4800%	0.2067%	289,357	2,018,340
40	334100	Meters	6.6700%	0.5558%	116,602	839,713
41	334200	Meter Installations	2.5100%	0.2092%	32,178	353,074
42	334300	Meter Vaults	2.5100%	0.2092%	153	14,599
43	335000	Hydrants	2.0000%	0.1667%	222,527	2,003,910
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	34,023	160,631
50	340200	Computer & Periphel Equipment	10.0000%	0.8333%	2,465	24,846
51	340300	Computer Software	25.0000%	2.0833%	-	-
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	133,350	125,754
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	57,154	60,218
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	20,568	17,286
57	342000	Stores Equipment	0.0000%	0.0000%	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	1,842	30,147
59	344000	Laboratory Equipment	3.7100%	0.3092%	22,083	118,788
60	345000	Power Operated Equipment	5.1400%	0.4283%	813	4,719
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	234,231	137,719
62	346190	Remote Control & Instrument	9.7600%	0.8133%	312	9,960
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	12,761	22,846
64	346300	Communication Equipment Other	4.9300%	0.4108%	5,304	12,107
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	-	4
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
67						
68		TOTAL	258.4100%	21.5342%	12,543,170	85,464,912
					12,543,170	85,464,910
					-	2

2009

**Anthem Water**

*Italics = Added  
 Rate where no rate  
 existed*

			Eff 7/1/2012 Dec 72047								
LINE	G/L ACCT.	DESCRIPTION	12/31/2008	12/31/2008	2009			Depr	Accum	Accum	
			Annual	Monthly	Plant	Depr	Accum	Depr	Accum	Depr	
NO.	NO.			Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	4,724,838	118,121	-	758,179
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	2,827,247	47,215	-	382,111
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	1,058,498	17,305	-	128,131
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	4,978
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	-	-	-	110,668	1,859	-	16,086
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	305,279	7,632	-	63,677
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	99,125
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	81,297
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	16,393	-	24,589
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	10,161	-	-	11,724,836	517,868	-	4,766,451
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.4200%	0.3683%	-	-	-	10,327	456	-	1,897
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	(1,017)	-	-	10,951,895	438,967	-	2,674,979
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	-	-	-	824,366	32,981	-	56,499
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	2,269,658	-	-	6,560,025	90,556	-	505,194
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	(33,708)	3,265,100	49,956	-	337,456
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	2,868	(103)	-	15,499,183	237,120	-	2,269,027
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	279,104	-	-	8,061,254	121,126	-	542,399
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	25,288	-	-	4,528,200	69,042	-	426,221
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	92,696	(512)	-	2,110,523	51,125	-	339,970
40	334100	Meters	6.6700%	0.5558%	20,765	(19,126)	-	841,352	21,209	-	118,685
41	334200	Meter Installations	2.5100%	0.2092%	-	-	-	353,074	8,862	-	41,040
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	519
43	335000	Hydrants	2.0000%	0.1667%	36,472	-	-	2,040,381	40,495	-	263,022
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	-	-	4	160,635	7,309	-	41,332
50	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	24,846	1,130	-	3,595
51	340300	Computer Software	25.0000%	2.0833%	4,150	-	-	4,150	-	-	-
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(99,928)	-	25,826	7,309	-	40,731
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	15,055	-	72,209
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	17,286	4,322	-	24,890
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	1,231	-	-	31,378	1,296	-	3,138
59	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	118,788	4,407	-	26,490
60	345000	Power Operated Equipment	5.1400%	0.4283%	-	-	-	4,719	243	-	1,056
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	248,388
62	346190	Remote Control & Instrument	9.7600%	0.8133%	(3,350)	-	-	6,610	708	-	1,020
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,349	-	15,109
64	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	12,107	1,245	-	6,549
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	-	-	(4)	(0)	-	-	-
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	2,738,026	(119,670)	(33,708)	88,049,561	1,962,539	-	14,386,039

(0)

**Anthem Water**

*Italics = Added  
 Rate where no rate  
 existed*

2010

			Eff 7/1/2012 Dec 72047								
LINE	G/L ACCT.		12/31/2008 Annual	12/31/2008 Monthly	2010 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	4,724,838	118,121	-	876,300
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	(58)	-	2,827,189	47,214	-	429,267
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	8,540	-	-	1,067,038	17,345	-	145,476
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	6,859
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	-	-	-	110,668	1,859	-	17,945
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	305,279	7,632	-	71,309
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	109,255
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	83,638
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	16,393	-	40,982
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	38,462	-	-	38,462	-	-	-
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	7,216	-	-	7,216	-	-	213
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	83,370	(59,621)	-	11,748,586	518,696	-	5,225,527
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.4200%	0.3683%	-	-	-	10,327	456	-	2,353
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	11,344	-	-	11,344	315	-	315
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	369,174	(136,421)	-	11,184,648	444,170	-	2,982,728
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	-	(10)	-	824,356	33,011	-	89,500
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	1,226	-	-	6,561,250	109,564	-	614,758
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	275	-	-	3,265,375	49,956	-	387,412
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	(179)	-	-	15,499,004	237,137	-	2,506,165
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	(6,343)	-	-	8,054,911	123,304	-	665,703
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	9	-	-	4,528,208	69,281	-	495,502
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	(2,591)	-	-	2,107,933	52,339	-	392,308
40	334100	Meters	6.6700%	0.5558%	4,715	(5,870)	-	840,196	21,094	-	133,909
41	334200	Meter Installations	2.5100%	0.2092%	-	-	-	353,074	8,862	-	49,902
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	886
43	335000	Hydrants	2.0000%	0.1667%	12,552	-	-	2,052,933	40,951	-	303,973
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	-	(6,125)	-	154,510	7,077	-	42,284
50	340200	Computer & Periphral Equipment	10.0000%	0.8333%	-	(15,320)	-	9,526	550	-	(11,175)
51	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,150	-	-	-
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	25,826	6,456	-	47,187
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	15,055	-	87,264
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	17,286	4,322	-	29,211
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	2,144	-	-	33,522	1,360	-	4,498
59	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	118,788	4,407	-	30,897
60	345000	Power Operated Equipment	5.1400%	0.4283%	-	-	-	4,719	243	-	1,298
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	262,546
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	679	-	1,700
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,349	-	17,458
64	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	12,107	1,245	-	7,794
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	-	-	-	(0)	-	-	-
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	529,913	(223,425)	-	88,356,049	1,990,532	-	16,153,147
								(0)			

2011

Anthem Water

*Italics = Added  
Rate where no rate  
existed*

			Eff 7/1/2012 Dec 72047								
LINE	G/L ACCT.		12/31/2008 Annual	12/31/2008 Monthly	2011 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	2,754	-	-	4,727,592	118,167	-	994,467
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	231,165	-	-	3,058,354	49,767	-	479,034
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	6,651	-	(22,289)	1,051,400	17,158	-	162,634
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	8,741
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	-	-	-	110,668	1,859	-	19,805
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	305,279	7,632	-	78,941
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	119,386
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	85,979
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	16,393	-	57,375
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	4,281	-	-	42,743	-	-	-
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	7,216	319	-	532
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	630,721	(19,110)	-	12,360,197	537,218	-	5,743,635
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	390,211	-	-	390,211	11,405	-	11,405
28	311500	Pumping Equipment Other	4.4200%	0.3683%	2,993	-	-	13,320	534	-	2,887
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	29,591	-	-	40,935	1,069	-	1,384
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	799,190	(4,463)	22,289	12,001,664	464,876	-	3,443,142
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	-	-	-	824,356	33,010	-	122,510
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	(1,436,957)	-	-	5,124,294	93,501	-	708,259
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	(451)	-	-	3,264,924	49,978	-	437,390
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	2,400	(179)	-	15,501,226	237,166	-	2,743,152
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	7,309	-	-	8,062,221	123,288	-	788,991
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	38,694	-	-	4,566,903	69,434	-	564,936
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	2,124	-	-	2,124	8	-	8
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	5,146	-	-	2,113,079	52,328	-	444,636
40	334100	Meters	6.6700%	0.5558%	86,919	(8,492)	-	918,623	21,541	-	146,957
41	334200	Meter Installations	2.5100%	0.2092%	-	-	-	353,074	8,862	-	58,765
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	1,252
43	335000	Hydrants	2.0000%	0.1667%	4,088	(889)	-	2,056,132	40,930	-	344,014
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	-	-	-	154,510	7,030	-	49,314
50	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	9,526	433	-	(10,742)
51	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,150	-	-	-
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(7,384)	-	18,442	5,380	-	45,183
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	15,055	-	102,318
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	10,994	-	-	28,280	6,048	-	35,259
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	(465)	-	-	33,057	1,373	-	5,872
59	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	118,788	4,407	-	35,304
60	345000	Power Operated Equipment	5.1400%	0.4283%	7,938	-	-	12,656	512	-	1,810
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	276,703
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	679	-	2,379
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,349	-	19,806
64	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	12,107	1,245	-	9,038
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	13,591	-	-	13,591	-	-	-
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	838,890	(40,517)	-	89,154,423	2,029,829	-	18,142,459

2012

Anthem Water

*Italics = Added  
 Rate where no rate  
 existed*

			Eff 7/1/2012 Dec 72047								
LINE	G/L ACCT.		12/31/2008 Annual	12/31/2008 Monthly	2012 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	331,735	-	514,429	5,573,755	120,201	31,018	1,145,685
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	14,471	-	-	3,072,826	51,155	-	530,189
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	1,051,400	17,186	-	179,820
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	10,622
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	-	-	-	110,668	1,854	-	21,658
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	305,279	7,632	-	86,573
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	129,516
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	88,320
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	10,654	-	68,029
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	42,743	945	-	945
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	7,216	319	-	850
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	7,479	(9,106)	(270)	12,358,301	546,020	(57)	6,280,493
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	390,211	17,247	-	28,652
28	311500	Pumping Equipment Other	4.4200%	0.3683%	-	-	-	13,320	589	-	3,476
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	23,601	-	-	64,536	2,853	-	4,237
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	(9,180)	(142,943)	-	11,849,541	656,512	-	3,956,711
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	-	-	-	824,356	37,096	-	159,606
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	5,124,294	85,576	-	793,834
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	186	-	(10)	3,265,100	49,956	-	487,346
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	1,985	-	(725)	15,502,486	237,172	-	2,980,325
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	155,803	-	2,855	8,220,879	123,587	139	912,717
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	474	-	-	4,567,377	69,881	-	634,817
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	2,124	32	-	41
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	134,310	-	1,999	2,249,388	52,748	523	497,908
40	334100	Meters	6.6700%	0.5558%	67,482	-	-	986,104	43,209	-	190,166
41	334200	Meter Installations	2.5100%	0.2092%	15,998	-	-	369,071	8,988	-	67,752
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	1,618
43	335000	Hydrants	2.0000%	0.1667%	52,172	-	733	2,109,036	41,250	(131)	385,133
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	-	-	-	154,510	7,030	-	56,344
50	340200	Computer & Periphal Equipment	10.0000%	0.8333%	14,929	-	(1,174)	23,282	1,123	1,100	(8,518)
51	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,150	519	-	519
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	18,442	4,149	-	49,332
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	12,044	-	114,362
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	28,280	5,892	-	41,151
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	-	-	-	33,057	1,369	-	7,240
59	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	118,788	4,407	-	39,711
60	345000	Power Operated Equipment	5.1400%	0.4283%	-	-	-	12,656	651	-	2,461
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	290,861
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	662	-	3,041
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,289	-	22,096
64	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	12,107	921	-	9,959
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	-	-	-	13,591	421	-	421
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	811,443	(152,049)	517,837	90,331,654	2,253,016	32,592	20,276,019

(0)

2013

**Anthem Water**

*Italics = Added  
 Rate where no rate  
 existed*

			Eff 7/1/2012 Dec 72047								
LINE	G/L ACCT.	DESCRIPTION	12/31/2008	12/31/2008	2013			Depr	Accum	Accum	
			Annual	Monthly	Plant	Depr	Accum	Accum	Depr		
NO.	NO.			Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	(900)	-	5,572,855	139,340	-	1,284,125
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	7,173	(11,017)	547	3,069,528	51,309	-	570,481
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	22,168	-	(1,287)	1,072,281	17,382	-	197,202
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	12,504
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	8,050	-	-	118,718	1,927	-	23,585
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	305,279	7,632	-	94,205
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	139,647
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	90,661
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	4,915	-	72,944
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	42,743	1,889	-	2,834
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	7,216	319	-	1,169
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	19,430	(41,615)	(154)	12,335,962	546,257	-	6,785,134
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	390,211	17,247	-	45,899
28	311500	Pumping Equipment Other	4.4200%	0.3683%	-	-	-	13,320	589	-	4,065
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	-	-	-	64,536	2,853	-	7,089
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	100,642	-	5,817	11,956,001	839,703	-	4,796,413
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	-	-	-	824,356	41,218	-	200,824
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	5,124,294	85,576	-	879,410
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	-	3,265,100	49,956	-	537,302
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	14,958	(4,712)	(7,985)	15,504,747	237,195	-	3,212,808
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	-	-	-	8,220,879	125,779	-	1,038,496
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	319,157	-	-	4,886,534	71,915	-	706,732
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	2,124	32	-	73
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	7,707	(2,189)	(3,849)	2,251,056	55,836	-	551,554
40	334100	Meters	6.6700%	0.5558%	174,877	(36,269)	2,343	1,127,055	71,849	-	225,746
41	334200	Meter Installations	2.5100%	0.2092%	15,236	(25)	-	384,282	9,550	-	77,278
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	1,985
43	335000	Hydrants	2.0000%	0.1667%	43,367	(15,648)	-	2,136,755	42,498	-	411,983
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	31	-	-	154,541	7,031	-	63,375
50	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	-	23,282	2,328	-	(6,190)
51	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,150	1,038	-	1,556
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	18,442	3,688	-	53,021
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	9,033	-	123,395
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	28,280	4,714	-	45,865
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	47,425	(3,079)	(281)	77,122	2,657	-	6,819
59	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	118,788	4,407	-	44,118
60	345000	Power Operated Equipment	5.1400%	0.4283%	-	-	-	12,656	651	-	3,112
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	305,018
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	645	-	3,686
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,230	-	24,325
64	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	12,107	597	-	10,556
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	-	-	-	13,591	841	-	1,262
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	780,221	(115,454)	(4,849)	90,991,571	2,491,504	-	22,652,068

(0)

**Anthem Water**

*Italics = Added  
 Rate where no rate  
 existed*

**2014**

			Eff 7/1/2012 Dec 72047								
LINE	GL ACCT.		12/31/2008 Annual	12/31/2008 Monthly	2014 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	5,572,855	139,321	-	1,423,446
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	3,069,528	51,261	-	621,742
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	8,206	(6,482)	-	1,074,006	17,549	-	208,269
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	14,386
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	-	-	-	118,718	1,983	-	25,568
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Ggce	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	305,279	7,632	-	101,837
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	149,777
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	93,002
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	4,915	-	77,859
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	42,743	1,889	-	4,723
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	7,216	319	-	1,488
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	17,977	-	-	12,353,939	545,382	-	7,330,516
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	390,211	17,247	-	63,147
28	311500	Pumping Equipment Other	4.4200%	0.3683%	-	(7,617)	-	5,703	561	-	(2,991)
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	13,155	(12,766)	-	64,926	2,902	-	(2,774)
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	10,376	(2,141)	-	11,964,236	845,774	-	5,640,046
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	4,890	-	-	829,246	41,259	-	242,082
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	10,497	-	-	5,134,790	85,605	-	965,015
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	-	3,265,100	49,956	-	587,258
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	42,508	-	-	15,547,255	237,277	-	3,450,085
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	94,168	-	-	8,315,047	126,980	-	1,165,477
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	-	-	-	4,886,534	74,764	-	781,496
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	2,124	32	-	106
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	14,931	-	-	2,265,988	56,128	-	607,682
40	334100	Meters	6.6700%	0.5558%	88,212	(39,045)	-	1,176,222	76,898	-	263,599
41	334200	Meter Installations	2.5100%	0.2092%	-	-	-	384,282	9,645	-	86,923
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	2,351
43	335000	Hydrants	2.0000%	0.1667%	33,504	(1,635)	(3,922)	2,164,701	43,202	-	453,549
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	-	-	-	154,541	7,032	-	70,407
50	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	23,282	2,328	-	(3,862)
51	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,150	1,038	-	2,594
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	18,442	3,688	-	56,709
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	9,033	-	132,427
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	28,280	4,714	-	50,580
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools,Shop,Garage Equipment	4.1400%	0.3450%	2,386	-	-	79,508	3,201	-	10,020
59	344000	Laboratory Equipment	3.7100%	0.3092%	6,187	-	1	124,976	4,598	-	48,717
60	345000	Power Operated Equipment	5.1400%	0.4283%	5,479	-	-	18,135	697	-	3,809
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	319,176
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	645	-	4,332
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,230	-	26,555
64	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	12,107	597	-	11,153
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	-	-	-	13,591	841	-	2,103
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	352,478	(69,686)	(3,921)	91,270,443	2,508,002	-	25,090,385

2015

Anthem Water

*Italics = Added  
 Rate where no rate  
 existed*

			Eff 7/1/2012 Dec 72047								
LINE	GL ACCT.		12/31/2008 Annual	12/31/2008 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%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	20,000	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	5,572,855	139,321	-	1,562,768
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	3,069,528	51,261	-	673,003
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	70,929	(11,144)	(990)	1,132,801	17,769	-	214,895
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	16,267
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	11,781	(6,919)	-	123,581	2,046	-	20,695
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store, Shop, Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	9,135	-	-	314,414	7,651	-	109,488
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	159,908
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	92,902	2,341	-	95,343
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	4,915	-	82,775
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	42,743	1,889	-	6,612
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	7,216	319	-	1,807
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	32,460	-	(560)	12,385,839	546,162	-	7,876,678
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	390,211	17,247	-	80,394
28	311500	Pumping Equipment Other	4.4200%	0.3683%	34,401	-	-	40,104	505	-	(2,486)
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	27,671	(11,879)	(1,311)	79,407	3,141	-	(11,512)
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	547,574	(13,769)	(2,187)	12,495,854	867,194	-	6,493,471
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	-	-	-	829,246	41,462	-	283,545
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	4,163	-	-	5,138,953	85,763	-	1,050,778
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	1,575	-	-	3,266,675	49,958	-	637,216
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	24,670	-	-	15,571,925	238,059	-	3,688,144
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	-	-	1,037	8,316,084	127,224	-	1,292,701
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	-	(15,450)	-	4,871,084	74,646	-	840,692
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	2,124	32	-	138
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	5,156	-	155	2,271,299	56,238	-	663,920
40	334100	Meters	6.6700%	0.5558%	277,056	(119,034)	-	1,334,244	82,650	-	227,214
41	334200	Meter Installations	2.5100%	0.2092%	12,907	(10,188)	1,895	388,896	9,682	-	86,417
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	2,718
43	335000	Hydrants	2.0000%	0.1667%	1,091	-	291	2,166,083	43,302	-	496,851
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	-	-	-	154,541	7,032	-	77,439
50	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	-	23,282	2,328	-	(1,533)
51	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,150	1,038	-	3,631
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	2,637	(563)	-	20,515	3,974	-	60,120
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	9,033	-	141,460
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	28,280	4,714	-	55,294
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools, Shop, Garage Equipment	4.1400%	0.3450%	-	-	-	79,508	3,292	-	13,311
59	344000	Laboratory Equipment	3.7100%	0.3092%	11,156	-	-	136,132	4,671	-	53,388
60	345000	Power Operated Equipment	5.1400%	0.4283%	-	-	-	18,135	932	-	4,741
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	333,333
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	645	-	4,977
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,230	-	28,785
64	346300	Communication Equipment Other	4.9300%	0.4108%	1,866	(1,319)	(5)	12,649	622	-	10,456
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	50,696	(2,000)	(1,394)	60,893	1,403	-	1,506
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	1,126,924	(192,265)	(3,069)	92,202,032	2,539,228	-	27,437,348

(0)

0



**Anthem Water**

*Italics = Added  
 Rate where no rate  
 existed*

2016

			Eff 7/1/2012 Dec 72047								
LINE	GL ACCT.		12/31/2008 Annual	12/31/2008 Monthly	2016 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	4,719,240	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	6,014,990	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	20,000	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	6,197	(160,695)	-	5,418,357	139,000	-	1,541,072
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	3,069,528	51,261	-	724,264
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	9,880	-	-	1,142,681	18,559	-	233,454
11	304400	Structures & Improvements Trans & Dist	1.6700%	0.1392%	-	-	-	112,667	1,882	-	18,149
12	304500	Structures & Improvements General	1.6700%	0.1392%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1.6700%	0.1392%	98,928	(61,016)	-	161,493	2,029	-	(38,291)
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store, Shop, Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	314,414	7,860	-	117,348
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	405,221	10,131	-	170,038
19	307000	Wells & Springs	2.5200%	0.2100%	3,840	(3,164)	-	93,578	2,343	-	94,522
20	308000	Infiltration Galleries	2.0000%	0.1667%	-	-	-	245,768	4,915	-	87,690
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	42,743	1,889	-	8,502
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	7,216	319	-	2,126
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	65,152	(48,105)	-	12,402,886	547,768	-	8,376,341
26	311300	Pumping Equipment Diesel	4.4200%	0.3683%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	4.4200%	0.3683%	-	-	-	390,211	17,247	-	97,641
28	311500	Pumping Equipment Other	4.4200%	0.3683%	-	-	-	40,104	1,773	-	(713)
29	311530	Pumping Equipment Water Treatment	4.4200%	0.3683%	8,502	(7,006)	-	80,903	3,515	-	(15,003)
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	35,450	(31,251)	-	12,500,583	883,768	-	7,345,988
31	320200	Water Treatment Equipment Filter Media	5.0000%	0.4167%	1,052,981	-	-	1,882,227	63,399	-	346,944
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	10,320	-	-	5,149,273	85,835	-	1,136,613
33	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	6,444	(3,443)	-	3,269,676	49,961	-	683,733
34	331100	TD Mains 4in & Less	1.5300%	0.1275%	-	(20,637)	-	15,551,288	238,223	-	3,905,731
35	331200	TD Mains 6in to 8in	1.5300%	0.1275%	-	-	-	8,316,084	127,236	-	1,419,937
36	331300	TD Mains 10in to 16in	1.5300%	0.1275%	-	-	-	4,871,084	74,528	-	915,220
37	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	8,166	-	-	10,290	119	-	257
38	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
39	333000	Services	2.4800%	0.2067%	18,991	-	-	2,290,290	56,485	-	720,405
40	334100	Meters	6.6700%	0.5558%	315,511	(123,573)	-	1,526,182	93,388	-	197,030
41	334200	Meter Installations	2.5100%	0.2092%	-	-	-	388,896	9,761	-	96,179
42	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	14,599	366	-	3,084
43	335000	Hydrants	2.0000%	0.1667%	826	(4,154)	-	2,162,755	43,317	-	536,014
44	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
45	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
46	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
47	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
48	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
49	340100	Office Furniture & Equipment	4.5500%	0.3792%	4,727	-	-	159,268	7,106	-	84,545
50	340200	Computer & Periphal Equipment	10.0000%	0.8333%	8,314	-	-	31,596	2,605	-	1,072
51	340300	Computer Software	25.0000%	2.0833%	21,537	-	-	25,687	2,832	-	6,464
52	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
53	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	54,613	-	-	75,128	5,013	-	65,133
54	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	60,218	9,033	-	150,493
55	341300	Transportation Equipment Autos	20.0000%	1.6667%	-	-	-	-	-	-	-
56	341400	Transportation Equipment Other	16.6700%	1.3892%	-	-	-	28,280	4,714	-	60,008
57	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
58	343000	Tools, Shop, Garage Equipment	4.1400%	0.3450%	856	-	-	80,364	3,312	-	16,624
59	344000	Laboratory Equipment	3.7100%	0.3092%	7,337	(4,046)	-	139,423	5,101	-	54,443
60	345000	Power Operated Equipment	5.1400%	0.4283%	-	-	-	18,135	932	-	5,673
61	346100	Communication Equipment Non-Telephone	10.2800%	0.8567%	-	-	-	137,719	14,158	-	347,491
62	346190	Remote Control & Instrument	9.7600%	0.8133%	-	-	-	6,610	645	-	5,622
63	346200	Communication Equipment Telephone	9.7600%	0.8133%	-	-	-	22,846	2,230	-	31,015
64	346300	Communication Equipment Other	4.9300%	0.4108%	82,171	-	-	94,820	1,819	-	12,276
65	347000	Miscellaneous Equipment	6.1900%	0.5158%	5,400	(4,304)	-	61,989	3,809	-	1,011
66	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
67											
68		TOTAL	258.4100%	21.5342%	1,826,143	(471,393)	-	93,556,782	2,600,188	-	29,566,143

(0)

Line					
<u>No.</u>					
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>				
2					
3	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">4- Factor</td><td style="padding: 2px;">General Metered Customers</td><td style="padding: 2px;">4.7401%</td></tr></table>	4- Factor	General Metered Customers	4.7401%	
4- Factor	General Metered Customers	4.7401%			
4					
5					
6					
7					
8					
9	Corporate Plant Balance per Rollforward	\$ 6,207,292			
10					
11	Allocated Balance	\$ 294,234	Line [3] * Line [9]		
12					
13	Corporate Plant Balance per General Ledger Allocated	\$ 294,234	(b)		
14					
15	Increase / (Decrease) To Plant in Service	<u>\$ -</u>	Line [11] - Line [13]		
16					
17					
18					
19					
20					
21					
22	Corporate Accumulated Depreciation Balance per Rollforward	\$ 2,206,978	(a)		
23					
24	Allocated Balance	\$ 104,614	Line [3] * Line [22]		
25					
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated	\$ 106,408	(b)		
27					
28	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (1,794)</u>	Line [24] - Line [26]		
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	<u>Workpapers and Supporting Documents:</u>				
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 Anthem 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		12/31/2016 Annual Depr Expense	Truck Annual Depr Expense	Plant Annual Depr Expense	PTYP Annual Depr Expense	Lease Annual Depr Expense	Retirements Annual Depr Expense	
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%



Prior Decision				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 NO.	G/L ACCT. NO.	DESCRIPTION	2013 Monthly Depr Rate	2013 Annual	9/1/15 Monthly	9/1/15 Annual	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 & Periphel 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

2013

			Dec 73145		Dec No. 75268								
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2013			Depr Exp	Accum ADJ	Accum Depr	
			Monthly Depr Rate	Annual	Monthly	Annual	ADD	RET	ADJ				Plant BALANCE
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 & Periphial 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%	1.6667%	20.0000%	-	-	-	-	-	-	-
TOTAL							81,663	(5,225)	-	3,353,359	107,562	-	1,245,499

Salvage Proceeds

Accum Total

**Corporate Arizona**

			Dec 73145		Dec No. 75268		2014							
			Eff 7/1/2012		Eff 9/1/2015									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2014							
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum 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 & Periphial 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%	-	-	-	-	-	-	-	-
<b>TOTAL</b>							278,339	-	-	-	3,631,698	231,378	-	1,476,877

Salvage Proceeds

Accum Total



Corporate Arizona

2015

			Dec 73145		Dec No. 75268								
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2015						
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant 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 & Periphel 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%	-	-	-	-	-	-	-
TOTAL							1,669,646	(3,217)	3,492	5,301,619	320,445	76,581	1,870,687

Salvage Proceeds

Accum Total

**Corporate Arizona**

**2016**

			Dec 73145		Dec No. 75268								
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2016						
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
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 & Periphel 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>							<b>956,824</b>	<b>(75,597)</b>	<b>24,446</b>	<b>6,207,292</b>	<b>411,888</b>	<b>-</b>	<b>2,206,978</b>

Salvage Proceeds

Accum Total

Line

No.

1 6U Plant and Accumulated Depreciation Balances

2

3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	4.7401%	Anthem Water
5		6U Factor	4.3170%	Line [3] * Line [4]

6

7

8

9 6U Plant Balance per Rollforward \$ 4,170,026 (a)

10

11 Allocated Balance \$ 180,019 Line [5] \* Line [9]

12

13 6U Plant Balance per General Ledger Allocated \$ -

14

15 Increase / (Decrease) To Plant in Service \$ 180,019 Line [11] - Line [13]

16

17

18

19

20 6U Accumulated Depreciation Balance per Rollforward \$ 1,756,047 (a)

21

22 Allocated Balance \$ 75,808 Line [5] \* Line [20]

23

24 6U Accumulated Depreciation Balance per General Ledger Allocated \$ -

25

26 Increase / (Decrease) To Accumulated Depreciation \$ 75,808 Line [22] - Line [24]

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44 Workpapers and Supporting Documents:

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

46

47

48

49

50 \2016 Anthem Water.xlsm

Docket # WS-01303A-17-XXXX

Schedule B-2 ADJ SMC - RB3

Summary of Plant and Accumulated Depreciation Balances  
USA Corporate (6U)

Pg 6 a

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
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	Depr	Accum	Accum
						ADD	RET	ADJ	Plant BALANCE	Exp	ADJ	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 & Periphral 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 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	340200	Computer & Periphel 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

Line

No.

1	<u>Test Year CWIP and Post Test Year Plant Additions</u>					
2						
3	4- Factor	General Metered Customers	91.0728%	Arizona Total		
4	4- Factor	General Metered Customers	4.7401%	Anthem Water		
5		6U Factor	4.3170%	Line [3] * Line [4]		
6						
7	Post Test Year Plant Additions for District	\$	2,186,874 (a)		\$	2,186,874
8	Test Year CWIP To Capitalize		256,422 (a)			256,422
9	Post Test Year CWIP To Capitalize		129,510 (a)			129,510
10						<u>\$ 2,572,806</u> Sum Lines (7-9)
11						
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000 (a)	4.7401% Line [4]	\$	6,873
13	CWIP Completed By December 31, 2017		180,799 (a)	4.7401% Line [4]		8,570
14						<u>\$ 15,443</u> Sum Lines (12-13)
15						
16	6U Post Test Year Plant Additions Allocated		(a) 1,650,000	4.3170% Line [5]	\$	71,230
17	CWIP Completed By December 31, 2017		(a) 872,703	4.3170% Line [5]	\$	37,674
18						
19	Total Post Test Year Plant Additions					<u>\$ 2,697,154</u> Sum Lines [10 - 17]
20						
21	Increase / (Decrease) to Plant in Service					<u>\$ 2,697,154</u> Line [19]
22						
23						
24						
25						
26						
27	Post Test Year Plant Additions for District - Accum Dep	\$	117,174	50%	[A][27] * 50%	\$ 58,587
28	Additional Test Year Plant Additions for District - Accum Dep		17,092	50%	[A][28] * 50%	8,546
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		1,260	50%	[A][29] * 50%	630
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		824	50%	[A][30] * 50%	412
31	6U Post Test Year Plant Additions Allocated - Accum Dep		14,246	50%	[A][31] * 50%	7,123
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		7,535	50%	[A][32] * 50%	3,767
33			<u>\$ 158,129</u>	Sum Lines [27] thru [32]		
34						
35	Total Accumulated Depreciation - Post Test Year Plant Additions					<u>\$ 79,065</u> Sum Lines [27 - 32]
36						
37	Increase / (Decrease) To Accumulated Depreciation					<u>\$ 79,065</u> Line [35]
38						
39						
40	CWIP Not Complete by December 31, 2017				\$	12,849 (a)
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831 (a)	4.7401% Line [4]	\$	3,120
42	CWIP Placed Into Service				\$	394,502
43						Line [41] * GMC Factor Line [8] + [9] + [13]
44	Increase / (Decrease) To CWIP					<u>\$ (410,471)</u> Sum Lines [40 - 42]
45						
46						
47	<u>Workpapers and Supporting Documents:</u>					
48	(a) 2017 Post Test Year Plant Additions.xlsx					
49						
50	\2016 Anthem Water.xlsm					

EPCOR Water Arizona	[A]	[B]	[D]
Test Year Completed CWIP and	91.07%		4.74%
Post Test Year Additions	6U	7A	7K

Line No	Description	Workbook Tab Ref	USA	Arizona	Anthem Water
1	Test Year CWIP Completed	TY	872,703	180,799	256,422
2	Post Test Year CWIP Completed	PTYP	-	-	129,510
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	12,849
5	Total CWIP		875,111	246,630	398,781
6	Per A-F		875,111	246,630	398,781
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	2,186,874
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	-
11	Total		1,650,000	921,892	2,186,874
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	256,422
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	2,316,384
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	2,572,806
16	7A	[B][15] * [District]%			15,443
17	6U	[A][15] * [District] % * 91.07%			108,904
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			2,697,154
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(398,781)
23	7A	[5][B] * [District]%			(11,691)
24	Total ( SMC RB-4)	[22] + [23]			(410,471)
25					
26	Accumulated Depreciation (SMC RB-4)				(79,065)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				2,286,682

Line

No.

1 Remove Wastewater Vactor Trucks

2

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

6

7

**4- Factor GMC 4.7401%**

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
Vactor Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)
District Allocation	\$ (45,137)	\$	(4,149)		Line [10] * GMC Factor

Increase / (Decrease) to Plant in Service \$ (45,137)

Increase / (Decrease) To Accumulated Depreciation \$ (4,149)

Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (40,987)

Workpapers and Supporting Documents:

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

\2016 Anthem 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		12/31/2016 Annual Depr Expense	Truck Annual Depr Expense	Plant Annual Depr Expense	PTYP Annual Depr Expense	Lease Annual Depr Expense	Retirements Annual Depr Expense
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			-	-	-	-				6,155	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 calculated  
 8 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	7K
---------------	----

As of Direct

15 2017 AIAC Refunds Forecasted	(a)	\$ (207,728)
16		
17 2018 AIAC Refunds Forecasted	(a)	(207,728)
18		
19 Total		Line [15] + Line [17] <u>\$ (415,456)</u>
20		
21 Increase / (Decrease) to AIAC		Line [19] <u>\$ (415,456)</u>

22  
 23  
 24  
 25  
 26  
 27  
 28  
 29  
 30  
 31  
 32  
 33  
 34  
 35  
 36  
 37  
 38  
 39  
 40  
 41  
 42  
 43 Workpapers and Supporting Documents:  
 44 (a) 2016 AIAC Summary by District.xlsx  
 45  
 46  
 47  
 48  
 49  
 50 \2016 Anthem Water.xlsm

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  
 5  
 6

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
12			
13                   1840 Property Plant and Equipment(IFRS)	\$           -	\$       (914,877)	\$   (914,877)
14			
15			
16			
17			
18			
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$           -</u>	<u>\$       (914,877)</u>	<u>\$   (914,877)</u>
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44 <u>Workpapers and Supporting Documents:</u>			
45 (a) Sch E-1a			
46 (b) Sch E-1b			
47			
48			
49			
50 \2016 Anthem Water.xlsm			

Sum Lines [13-18]

Line

Item

1	Removal of CIAC not in Plant in Service		
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 CIAC related to Plant not included in Rate Base	(b) \$	-
10	Remove Developer CIAC not in CWIP	(a)	-
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10]	<u>\$ -</u>
16			
17			
18	Remove AIAC related to Plant not included in Rate Base	(b) \$	-
19			
20			
21	Increase / (Decrease) to AIAC - Net of Amortization	Line [18]	<u>\$ -</u>
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	-
25			
26	Increase / (Decrease) to CWIP	Line [24]	<u>\$ -</u>
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	<u>Workpapers and Supporting Documents:</u>		
47	(a) 2016 CIAC Summary by District.xlsx		
48	(b) 2017 Post Test Year Plant Additions.xlsx		
49			
50	\2016 Anthem Water.xlsm		



Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45 Workpapers and Supporting Documents:

46

47

48

49

50 \2016 Anthem Water.xlsm

Line

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) \$	3,563,443
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9]	<u>\$ (3,563,443)</u>
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	544
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24]	<u>\$ (544)</u>
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sch E-1		
47			
48			
49			
50	\\2016 Anthem Water.xlsm		

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45 Workpapers and Supporting Documents:

46

47

48

49

50 \2016 Anthem Water.xlsm

Line

No.	1	Corporate Regulatory Asset Y2K & Depreciation Study	Business Unit	7K
-----	---	---	---------------	----

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

	[H]	[I]	[J] = [H]-[I]	[K]	[K] * [J] District Allocation
	<u>Reg Asset</u>	<u>Amortization</u>	<u>Balance</u>	<u>Factor</u>	<u>Reg Asset</u> <u>Reg Liability</u>
21 Y2K	\$ 978,870	\$ 381,750	\$ 597,120	8.3754%	\$ 50,011    -
22 Depreciation Study	\$ 75,418	\$ 29,400	\$ 46,018	8.3754%	\$ 3,854    -

Sum Lines [21 - 22]    \$ 53,865    \$ -

Line [35]    \$ 53,865

\$ -    Line [35]

38 Increase in Regulatory Assets / Deferred Debits

40 Increase in Regulatory Liabilities

47 Workpapers and Supporting Documents:

48 Regulatory Assets and Liabilities.xlsx

49

50 \2016 Anthem Water.xlsm

Line

No.  
1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm

Line

No.

1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm

Line  
 No.

1 Anthem - Phoenix Interconnect Regulatory Asset  
 2

3 The Anthem Wholesale Water Service Agreement Interconnection ("Anthem Interconnection") provides a redundant water supply from the City of Phoenix for peak and emergency  
 4 water service to the city of Anthem, which is serviced by EPCOR. The City of Phoenix has the capability to receive and treat Ak-Chin water at two separate locations on the CAP system  
 5 and the Anthem Interconnection makes 2.5 million gallons per day available to EPCOR for distribution to the Anthem system.  
 6  
 7 Decision Number 70372 dated June 13, 2008 granted the Company rate base treatment of the interconnection along with a 25 year amortization period of the \$5M in interconnection  
 8 costs. The annual amortization amounts to \$200,000 per year or \$16,667 per month.  
 9

12/31/2016	[A]	[B]	[C]	[D]	[E] = ([A]*[D]) /12	[F]	[G]	[H] = [E] * ([F] -[G])
	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Rate</u>	<u>Monthly Amortization</u>	<u>Months in Period</u>	<u>Months Left</u>	<u>Accumulated Amortization</u>
16 Anthem Phoenix Interconnect	\$ 5,000,000	6/13/2008	6/12/2033	4.00%	\$ 16,667	300	197	\$ 1,716,667
	[I]	[J]	[K] = [I]-[J]					
	<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Net Reg Asset Balance</u>				<u>Net Reg Asset Balance</u>	
24 Anthem Phoenix Interconnect	\$ 5,000,000	\$ 1,716,667	\$ 3,283,333				\$ 3,283,333	

37	Increase in Regulatory Assets / Deferred Debits	<u>\$ 3,283,333</u>
38		
39	Increase in Regulatory Liabilities	<u>\$ -</u>

- 45 Workpapers and Supporting Documents:  
 46 Regulatory Assets & Liabilities 2016.xlsx  
 47  
 48  
 49  
 50 \2016 Anthem Water.xlsm

Line

Item  
1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm



Line

Item  
1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm

Line

Item  
1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm

Line

Item  
1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm

Line			
Item			
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>Anthem Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (3,277) (a)	
9			
10	Retirements - Plant per General Ledger	-	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (3,277)</u> Line [8] - Line [10]	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (3,277) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	-	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (3,277)</u> Line [16] - Line [18]	
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	-	
28			
29	Increase / (Decrease) To Plant in Service	<u>\$ -</u> Line [25] - Line [27]	
30			
31			
32			
33	Allocated Corporate Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)	
34			
35	Retirements - Acc/Dep per General Ledger	-	
36			
37	Increase / (Decrease) To Accumulated Depreciation	<u>\$ -</u> Line [33] - Line [35]	
38			
39			
40			
41	Increase / (Decrease) To Plant in Service	\$ (3,277) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (3,277) Line [20] + Line [37]	
43			
44	Impact on Rate Base	<u>\$ -</u> Line [41] - Line [42]	
45			
46			
47	<u>Workpapers and Supporting Documents:</u>		
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
49			
50	\2016 Anthem Water.xlsm		

Docket # WS-01303A-17-XXXX  
 Summary of Plant and Accumulated Depreciation Balances  
 Anthem Water

7K

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 PTYP	12 Months PTYP	Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR	12/31/2016	Plant
				Annual	Annual		Annual	2017	Annual	Retirements	Capital Leases	Capital Leases		Annual	Annual	Annual	Annual	Annual
				Depr Expense	Depr Expense		Depr Expense	PTYP	Depr Expense	Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Depr Expense	Depr Expense	Depr Expense	Depr Expense
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	4,719,240	-	-	-	-	-	-	-	-	4,719,240	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	6,014,990	-	-	-	-	-	-	-	-	6,014,990	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	20,000	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	5,418,357	1,541,072	-	-	-	-	-	-	-	3,877,285	180,612	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	3,069,528	724,264	-	-	-	-	-	-	-	2,345,264	102,318	-	-	-	-
10	304300	3.33%	Structures & Improvements Trea	1,120,392	233,454	-	-	-	-	-	-	-	886,938	37,346	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	112,667	18,149	-	-	-	-	-	-	-	94,519	3,756	-	-	-	-
12	304500	3.33%	Structures & Improvements Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	161,493	(38,291)	-	-	-	-	-	-	-	199,785	5,383	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stori	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	314,414	117,348	-	-	-	-	-	-	-	197,065	7,860	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	405,221	170,038	-	-	-	-	-	-	-	235,183	10,131	-	-	-	-
19	307000	3.33%	Wells & Springs	93,578	94,522	56,004	933	366,000	6,100	-	-	-	358,956	3,119	1,867	12,200	-	-
20	308000	6.67%	Infiltration Galleries	245,768	-	-	-	-	-	-	-	-	158,078	16,385	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	42,743	8,502	-	-	-	-	-	-	-	34,242	2,137	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	7,216	2,126	-	-	-	-	-	-	-	5,089	601	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	12,402,886	8,376,341	8,470	353	-	-	-	-	-	4,026,545	1,033,574	706	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	390,211	97,641	-	-	-	-	-	-	-	292,570	32,518	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	40,104	(713)	-	-	-	-	-	-	-	40,817	3,342	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Trea	80,903	(15,003)	9,086	379	-	-	-	-	-	95,906	6,742	757	-	-	-
30	320100	5.00%	Water Treatment Equipment Nor	12,522,342	7,345,988	40,012	1,000	566,500	14,163	-	-	-	5,728,691	626,117	2,001	28,325	-	-
31	320200	10.00%	Water Treatment Equipment Filtr	1,882,227	346,944	-	-	-	-	-	-	-	1,535,283	188,223	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standp	5,149,273	1,136,613	-	-	-	-	-	-	-	4,012,661	114,428	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	3,269,676	683,733	28,956	290	522,049	5,220	-	-	-	3,102,771	65,394	579	10,441	-	-
38	331100	2.00%	TD Mains 4in & Less	15,551,288	3,905,731	-	-	-	-	-	-	-	11,645,558	311,026	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	8,316,084	1,419,937	8,801	88	14,539	145	-	-	-	6,910,541	166,322	176	291	-	-
40	331300	2.00%	TD Mains 10in to 16in	4,871,084	915,220	-	-	-	-	-	-	-	3,955,864	97,422	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	10,290	257	-	-	-	-	-	-	-	10,033	206	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	2,290,290	720,405	267	4	15,000	250	-	-	-	1,584,636	76,343	9	500	-	-
44	334100	8.33%	Meters	1,526,182	197,030	9,026	376	473,750	19,740	(2,516)	-	-	1,783,163	127,182	752	39,479	-	(210)
45	334200	3.33%	Meter Installations	388,896	96,179	-	-	-	-	-	-	-	292,718	12,963	-	-	-	-
46	334300	3.33%	Meter Vaults	14,599	3,084	-	-	-	-	-	-	-	11,515	487	-	-	-	-
47	335000	2.00%	Hydrants	2,162,755	536,014	-	-	17,500	175	-	-	-	1,644,066	43,255	-	350	-	-
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	-	-	-	-	183,435	6,115	-	-	-	177,321	-	-	12,229	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	159,268	84,545	-	-	-	-	(762)	-	-	74,724	10,618	-	-	-	(51)
54	340200	20.00%	Computer & Periphel Equipment	31,596	1,072	-	-	-	-	-	-	-	30,524	6,319	-	-	-	-
55	340300	20.00%	Computer Software	25,687	6,464	-	-	-	-	-	-	-	19,223	5,137	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty	75,128	65,133	-	-	18,611	1,329	-	158,023	54,141	131,160	10,733	-	2,659	22,575	-
58	341200	14.29%	Transportation Equip Heavy Dut	60,218	150,493	40,748	2,911	-	-	-	-	-	(90,274)	8,603	5,821	-	-	-
59	341400	14.29%	Transportation Equipment Other	28,280	60,008	-	-	-	-	-	-	-	(31,728)	4,040	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	80,364	16,624	21,626	541	64,000	1,600	-	-	-	126,141	4,018	1,081	3,200	-	-
62	344000	10.00%	Laboratory Equipment	139,423	54,443	-	-	-	-	-	-	-	84,979	13,942	-	-	-	-
63	345000	5.00%	Power Operated Equipment	18,135	5,673	-	-	-	-	-	-	-	12,462	907	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	137,719	347,491	6,500	325	75,000	3,750	-	-	-	(138,522)	13,772	650	7,500	-	-
65	346190	10.00%	Remote Control & Instrument	6,610	5,622	-	-	-	-	-	-	-	988	661	-	-	-	-
66	346200	10.00%	Communication Equipment Telej	22,846	31,015	-	-	-	-	-	-	-	(8,168)	2,285	-	-	-	-
67	346300	10.00%	Communication Equipment Othe	94,820	12,276	-	-	-	-	-	-	-	82,544	9,482	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	61,989	1,011	26,925	1,346	-	-	-	-	-	60,978	6,199	2,692	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	93,556,782	29,566,143	256,422	8,546	2,316,384	58,587	(3,277)	158,023	54,141	66,352,319	3,371,905	17,092	117,174	22,575	(260)

Depreciable Plant 82,802,553 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.07%

Line

Item

1	<u>Capital Lease Vehicles</u>						
2							
3	EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.						
4	First, the life of the lease must be 75% or greater of the asset's useful life.						
5	Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.						
6	Third, the lessee must gain ownership at the end of the lease period.						
7	Finally, the present value of lease payments must be greater than 90% of the asset's market value.						
8	EPCOR's fleet meets all four criteria. This entry removes lease expense and places vehicles into the appropriate asset category.						
9							
10	<u>Anthem Water</u>						
11	Capital Lease Balance		\$ 158,023	(a)			
12							
13	Capital Lease Balance per General Ledger		\$ -				
14							
15	Increase / (Decrease) To Plant in Service		<u>\$ 158,023</u>	Line [11] - Line [13]			
16							
17							
18	Capital Lease Accumulated Depreciation Balance		\$ 54,141	(a)			
19							
20	Capital Lease Accumulated Depreciation per General Ledger		\$ -				
21							
22	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 54,141</u>	Line [18] - Line [20]			
23							
24							
25	<u>7A Corporate Allocation</u>	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">4- Factor</td><td style="padding: 2px;">General Metered Customers</td><td style="padding: 2px;">4.7401%</td></tr></table>	4- Factor	General Metered Customers	4.7401%		
4- Factor	General Metered Customers	4.7401%					
26	Corporate Capital Lease Plant Balance per Rollforward	\$ 51,197					
27	Allocated Capital Lease Plant Balance per Rollforward		\$ 2,427	Line [25] * Line [26]			
28							
29	Allocated Capital Lease Plant Balance per General Ledger		0				
30							
31	Increase / (Decrease) To Plant in Service		<u>\$ 2,427</u>	Line [27] - Line [29]			
32							
33	Corporate Capital Lease Accumulated Depreciation Balance per Rollforward	\$ 16,091					
34	Allocated Capital Lease Accumulated Depreciation Balance per Rollforward		\$ 763	Line [25] * Line [33]			
35							
36	Allocated Capital Lease Accumulated Depreciation per General Ledger		0				
37							
38	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 763</u>	Line [34] - Line [36]			
39							
40							
41	Increase / (Decrease) To Plant in Service		\$ 160,450	Line [15] + Line [31]			
42	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 54,904</u>	Line [22] + Line [38]			
43	Impact on Rate Base		<u>\$ 105,546</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 Anthem Water.xlsm						

Docket # WS-01303A-17-XXXX  
 Summary of Plant and Accumulated Depreciation Balances  
 Anthem Water

7K

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 PTYP	12 Months PTYP	Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR	12/31/2016	Plant
				Annual	Annual		Annual	2017	Annual	Retirements	Capital Leases	Capital Leases		Annual	Annual	Annual	Annual	Annual
				Depr Expense	Depr Expense		Depr Expense	PTYP	Depr Expense	Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Depr Expense	Depr Expense	Depr Expense	Depr Expense
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	4,719,240	-	-	-	-	-	-	-	-	4,719,240	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	6,014,990	-	-	-	-	-	-	-	-	6,014,990	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	20,000	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	5,418,357	1,541,072	-	-	-	-	-	-	-	3,877,285	180,612	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	3,069,528	724,264	-	-	-	-	-	-	-	2,345,264	102,318	-	-	-	-
10	304300	3.33%	Structures & Improvements Trea	1,120,392	233,454	-	-	-	-	-	-	-	886,938	37,346	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	112,667	18,149	-	-	-	-	-	-	-	94,519	3,756	-	-	-	-
12	304500	3.33%	Structures & Improvements Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	161,493	(38,291)	-	-	-	-	-	-	-	199,785	5,383	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	314,414	117,348	-	-	-	-	-	-	-	197,065	7,860	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	405,221	170,038	-	-	-	-	-	-	-	235,183	10,131	-	-	-	-
19	307000	3.33%	Wells & Springs	93,578	94,522	56,004	933	366,000	6,100	-	-	-	358,956	3,119	1,867	12,200	-	-
20	308000	6.67%	Infiltration Galleries	245,768	-	-	-	-	-	-	-	-	158,078	16,385	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	42,743	8,502	-	-	-	-	-	-	-	34,242	2,137	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	7,216	2,126	-	-	-	-	-	-	-	5,089	601	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	12,402,886	8,376,341	8,470	353	-	-	-	-	-	4,026,545	1,033,574	706	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	390,211	97,641	-	-	-	-	-	-	-	292,570	32,518	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	40,104	(713)	-	-	-	-	-	-	-	40,817	3,342	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Trea	80,903	(15,003)	9,086	379	-	-	-	-	-	95,906	6,742	757	-	-	-
30	320100	5.00%	Water Treatment Equipment Nor	12,522,342	7,345,988	40,012	1,000	566,500	14,163	-	-	-	5,728,691	626,117	2,001	28,325	-	-
31	320200	10.00%	Water Treatment Equipment Filtr	1,882,227	346,944	-	-	-	-	-	-	-	1,535,283	188,223	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standp	5,149,273	1,136,613	-	-	-	-	-	-	-	4,012,661	114,428	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	3,269,676	683,733	28,956	290	522,049	5,220	-	-	-	3,102,771	65,394	579	10,441	-	-
38	331100	2.00%	TD Mains 4in & Less	15,551,288	3,905,731	-	-	-	-	-	-	-	11,645,558	311,026	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	8,316,084	1,419,937	8,801	88	14,539	145	-	-	-	6,910,541	166,322	176	291	-	-
40	331300	2.00%	TD Mains 10in to 16in	4,871,084	915,220	-	-	-	-	-	-	-	3,955,864	97,422	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	10,290	257	-	-	-	-	-	-	-	10,033	206	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	2,290,290	720,405	267	4	15,000	250	-	-	-	1,584,636	76,343	9	500	-	-
44	334100	8.33%	Meters	1,526,182	197,030	9,026	376	473,750	19,740	(2,516)	-	-	1,783,163	127,182	752	39,479	-	(210)
45	334200	3.33%	Meter Installations	388,896	96,179	-	-	-	-	-	-	-	292,718	12,963	-	-	-	-
46	334300	3.33%	Meter Vaults	14,599	3,084	-	-	-	-	-	-	-	11,515	487	-	-	-	-
47	335000	2.00%	Hydrants	2,162,755	536,014	-	-	17,500	175	-	-	-	1,644,066	43,255	-	350	-	-
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	-	-	-	-	183,435	6,115	-	-	-	177,321	-	-	12,229	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	159,268	84,545	-	-	-	-	(762)	-	-	74,724	10,618	-	-	-	(51)
54	340200	20.00%	Computer & Periphel Equipment	31,596	1,072	-	-	-	-	-	-	-	30,524	6,319	-	-	-	-
55	340300	20.00%	Computer Software	25,687	6,464	-	-	-	-	-	-	-	19,223	5,137	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty	75,128	65,133	-	-	18,611	1,329	-	158,023	54,141	131,160	10,733	-	2,659	22,575	-
58	341200	14.29%	Transportation Equip Heavy Dut	60,218	150,493	40,748	2,911	-	-	-	-	-	(90,274)	8,603	5,821	-	-	-
59	341400	14.29%	Transportation Equipment Other	28,280	60,008	-	-	-	-	-	-	-	(31,728)	4,040	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	80,364	16,624	21,626	541	64,000	1,600	-	-	-	126,141	4,018	1,081	3,200	-	-
62	344000	10.00%	Laboratory Equipment	139,423	54,443	-	-	-	-	-	-	-	84,979	13,942	-	-	-	-
63	345000	5.00%	Power Operated Equipment	18,135	5,673	-	-	-	-	-	-	-	12,462	907	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	137,719	347,491	6,500	325	75,000	3,750	-	-	-	(138,522)	13,772	650	7,500	-	-
65	346190	10.00%	Remote Control & Instrument	6,610	5,622	-	-	-	-	-	-	-	988	661	-	-	-	-
66	346200	10.00%	Communication Equipment Telej	22,846	31,015	-	-	-	-	-	-	-	(8,168)	2,285	-	-	-	-
67	346300	10.00%	Communication Equipment Othe	94,820	12,276	-	-	-	-	-	-	-	82,544	9,482	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	61,989	1,011	26,925	1,346	-	-	-	-	-	60,978	6,199	2,692	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	93,556,782	29,566,143	256,422	8,546	2,316,384	58,587	(3,277)	158,023	54,141	66,352,319	3,371,905	17,092	117,174	22,575	(260)

Depreciable Plant 82,802,553 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.07%

Line

Item  
1 Intentionally Left Blank

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45 Workpapers and Supporting Documents:  
46  
47  
48  
49  
50 \2016 Anthem Water.xlsm



Line

Item

- 1 Intentionally Left Blank
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9 2016 Unadjusted Expenses
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35
- 36
- 37
- 38
- 39
- 40
- 41
- 42
- 43
- 44
- 45 Workpapers and Supporting Documents:
- 46
- 47
- 48
- 49
- 50 \2016 Anthem Water.xlsm

Line

Item  
 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 completion  
 4 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 entity. This proforma will  
 5 allocate the combined deferred tax balances among all districts.  
 6  
 7

4- Factor	General Metered Customers	4.7401%
-----------	---------------------------	---------

12 Deferred Income Tax per GL Allocated \$ 1,658,259 (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 4.7401%

20 ADIT allocated to Anthem Water \$ 1,684,167 Line [18] \* Line [19]

23 Increase/ (Decrease) to ADIT \$ 25,908 Line [20] - Line [12]

45 Workpapers and Supporting Documents:

- 46 (a) Schedule B2
- 47 (b) TB16 Tab
- 48
- 49
- 50 \2016 Anthem Water.xlsm

	<u>B-2 Column [Y]</u>	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	\$ 96,840,225	\$ 66,559,812	\$ 14,495	\$ 2,485	\$ -	\$ (398)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 96,840,225	\$ 66,559,812	\$ 14,495	\$ 2,485	\$ -	\$ (398)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	29,873,107	27,808,587	10,752	(8,831)	-	(778)	-
8								
9	Net Utility Plant in Service	\$ 66,967,118	\$ 38,751,225	\$ 3,743	\$ 11,317	\$ -	\$ 381	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 6,205,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,592,019
13								
14								
15	Contribution in Aid of Construction -	8,547,590	-	-	-	-	-	4,948,022
16	Net of Amortization							
17								
18	Customer Meter Deposits	6,500	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	1,684,167	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 3,337,198.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	(61,434)	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	(0)	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 53,799,497	\$ 38,751,225	\$ 3,743	\$ 11,317	\$ -	\$ 381	\$ (8,540,040)
29								
30								
31								
32	Supporting Schedules	Recap Schedules:						
33	B-4	B-1						
34								
35	\2016 Anthem Water.xlsm							





Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 160,116,594	\$ 57,374,730	\$ 102,741,864	
4				
5	Anthem Water % Allocation 100.0000%			
6				
7	\$ 160,116,594	\$ 57,374,730	\$ 102,741,864	Line [3] * Line [5]
8				
9				
10	(b) \$ 93,556,782	\$ 29,566,143	\$ 63,990,639	
11				
12	\$ 66,559,812	\$ 27,808,587	\$ 38,751,225	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 66,559,812			Line [12]
19				
20				
21		\$ 27,808,587		Line [12]
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
50	\2016 Anthem Water.xlsm			

Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4				
5	(a) 4.7401%			
6				
7	\$ 308,728	\$ 115,365	\$ 193,363	Line [3] * Line [5]
8				
9				
10	(b) \$ 294,234	\$ 104,614	\$ 189,620	
11				
12	\$ 14,495	\$ 10,752	\$ 3,743	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 14,495			Line [12]
19				
20				
21		\$ 10,752		Line [12]
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Supporting Schedules			
48	(a) B-4, page 4			
49	(b) Rate Base Adjustment SMC-RB2			
50	\2016 Anthem 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	Anthem Water GMC % Allocation	<u>4.7401%</u>	4.3170%	
7				
8	Anthem Water Allocation	\$ 182,504	\$ 66,977	\$ 115,527 Line [3] * Line [6]
9				
10				
11	Original Cost Plant	(b) \$ 180,019	\$ 75,808	\$ 104,211
12				
13	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 2,485</u>	<u>\$ (8,831)</u>	<u>\$ 11,317</u> Line [8] - Line [11]
14				
15				
16				
17				
18	Increase/(Decrease) to Plant in Service	<u>\$ 2,485</u>		Line [13]
19				
20				
21	Increase/(Decrease) to Accum Dep		<u>\$ (8,831)</u>	Line [13]
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) B-4, page 4			
48	(b) Rate Base Adjustment SMC-RB3			
49				
50	\\2016 Anthem Water.xlsm			



Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
2			
3			
4			
5	(a) \$ 2,697,154	\$ 2,697,154	\$ -
6			
7			
8	(a) \$ 79,065	\$ 79,065	\$ -
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			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) Rate Base Adjustment SMC-RB4		
48			
49			
50	\2016 Anthem Water.xlsm		

4- Factor	General Metered Customers	4.7401%
-----------	---------------------------	---------

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]	\$ (45,137)	\$	(45,535) Col [E] Line [33]
6					
7					
8	Accumulated Depreciation	Col [D] Line [33]	\$ (4,149)	\$	(4,928) Col [F] Line [33]
9					
10					
11	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$ (398)</u>	\$	<u>(778)</u> [B] - [A]
12					
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service		<u>\$ (398)</u>		Line [11]
19					
20					
21	Increase/(Decrease) to Accum Dep			<u>\$ (778)</u>	Line [11]
22					
23					
24					
25		[C]	[D]	[E]	[F]

	[C]	[D]	[E]	[F]	
	<u>Original Cost</u>				
<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>	<u>RCN</u>	<u>RCN A/D</u>	
168518	\$ 235,275	\$ 39,150	\$ 239,789	\$ 54,959	
218374	179,111	22,353	180,988	22,612	
290061	411,323	21,423	412,856	21,592	
290064	126,517	4,613	126,989	4,797	
	<u>\$ 952,226</u>	<u>\$ 87,539</u>	<u>\$ 960,621</u>	<u>\$ 103,960</u>	Sum Lines [27-30]
33	Anthem Water	\$ (45,137)	\$ (4,149)	\$ (45,535)	\$ (4,928) Line [31] * 4-Factor

47 Supporting Schedules  
 48 (a) Rate Base Adjustment SMC-RB5  
 49  
 50 \2016 Anthem Water.xlsm

**Anthem 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) \$	105,732,984
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	66,967,118
8			
9	Ratio (factor)		1.5789 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	6,205,127
12			
13	Factor		1.5789 Line [9]
14			
15	RCN AIAC	\$	9,797,146 Line [11] * Line [13]
16			
17	Original Cost AIAC		6,205,127 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	3,592,019 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) \$	105,732,984
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	66,967,118
30			
31	Ratio (factor)		1.5789 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	8,547,590
34			
35	Factor		1.5789
36			
37	RCN CIAC	\$	13,495,612 Line [33] * Line [35]
38			
39	Original Cost CIAC		8,547,590 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	4,948,022 Line [37] - Line [39]
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\\2016 Anthem Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
2			
3			
4			
5	(a) \$ -	\$ -	\$ -
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Utility Plant Acquisition		<u>\$ -</u> Col C, Line [5]
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 Anthem Water.xlsm		

**Anthem 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) \$	82,440,226
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	52,214,400
8			
9	Ratio (factor)		1.5789 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	1,684,167
12			
13	Factor		1.5789 Line [9]
14			
15	RCN ADIT	\$	<u>2,659,096</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	1,684,167 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>974,929</u></u> Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
50	\2016 Anthem Water.xlsm		

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN9

Exhibit  
Schedule B-3  
Page 12  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm

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				
13				
14				
15				
16				
17				
18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
19				
20				
21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Supporting Schedules			
48				
49				
50	\2016 Anthem Water.xlsm			

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN11

Exhibit  
Schedule B-3  
Page 14  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm



**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN12

Exhibit  
Schedule B-3  
Page 15  
Witness: Clor

Line No.			
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) \$	105,732,984
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	66,967,118
8			
9	Ratio (factor)		1.5789 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	53,865 RB12
12			
13	Factor		1.5789 Line [9]
14			
15	RCN Deferred Debit	\$	85,047 Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	53,865 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	31,182 Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB12		
49	(b) Sch B3		
50	\2016 Anthem Water.xlsm		

**Anthem Water**

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

Exhibit  
Schedule B-3  
Page 16  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN14

Exhibit  
Schedule B-3  
Page 17  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

Supporting Schedules

\2016 Anthem Water.xlsm

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN15

Exhibit  
Schedule B-3  
Page 18  
Witness: Clor

Line			
<u>No.</u>			
1	<u>Anthem - Phoenix Interconnect Regulatory Asset</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	105,732,984
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	66,967,118
8			
9	Ratio (factor)		1.5789 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	3,283,333 Link to RB 15
12			
13	Factor		1.5789 Line [9]
14			
15	RCN Deferred Debit	\$	5,183,986 Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	3,283,333 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u>1,900,653</u> Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB15		
49	(b) Sch B3		
50	\2016 Anthem Water.xlsm		

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN16

Exhibit  
Schedule B-3  
Page 19  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN17

Exhibit  
Schedule B-3  
Page 20  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN18

Exhibit  
Schedule B-3  
Page 21  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN19

Exhibit  
Schedule B-3  
Page 22  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm



Line

No.

1 Retirements on Test Year Plant

2

3

4 Retirements (a) \$ (3,277) \$ (7,988) Col [G] Line [38]

5

6

7 Accumulated Depreciation (a) \$ (3,277) \$ (6,048) Col [H] Line [38]

8

9

10 Increase/(Decrease) to Plant in Service and Accum Dep \$ (4,710) \$ (2,770) [B] - [A]

11

12

13

14

15

16

17 Increase/(Decrease) to Plant in Service \$ (4,710) Line [10]

18

19

20 Increase/(Decrease) to Accum Dep \$ (2,770) Line [10]

21

22

23		[C]	[D]	[E]	[F] = [D] / [C]	[G]	[H]
24	Asset	Original	Retirement		Retirement		
25	Numbers	Cost	Cost	A/D	Percentage	RCN (b)	RCN A/D (b)

26	67761	\$ 2,349	\$ 2,192	\$ 2,192	93.30%	\$ 4,461	\$ 2,852
27	68239	10,948	35	35	0.32%	550	550
28	68239	10,948	111	111	1.01%	1,714	1,714
29	68268	1,591	178	178	11.19%	362	232
30	71232	1,266	762	762	60.17%	901	701

26

27

28

29

30

31

32

33

34

35

36

37

38 Anthem Water \$ 3,277 \$ 3,277 \$ 7,988 \$ 6,048 Sum Lines [26-32]

39

40

41

42

43

44

45

46

47 Supporting Schedules

48 (a) Rate Base Adjustment SMC-RB20

49 (b) UPIS Anthem Water.xlsx

50 \2016 Anthem Water.xlsm

**Anthem Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN21

Exhibit  
Schedule B-3  
Page 24  
Witness: Clor

Line

No.

1 Capital Lease Vehicles

2

3

4

5 Direct Capital Leases

6

7

8 Accumulated Depreciation

9

10

11 Increase/(Decrease) to Plant in Service and Accum Dep

12

13

14

15 Corporate (7A) Capital Leases

16

17

18 Accumulated Depreciation

19

20

21 Increase/(Decrease) to Plant in Service and Accum Dep

22

23

24

4- Factor	General Metered Customers	4.7401%
-----------	---------------------------	---------

26

27

28

29

30

31

32

33

34

35

36

37

38 Increase/(Decrease) to Plant in Service

39

40

41 Increase/(Decrease) to Accum Dep

42

43

44

45

46 Supporting Schedules

47 (a) Rate Base Adjustment SMC-RB21

48 (b) Leasedunits.xls

49

50 \2016 Anthem Water.xlsm

	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
(a)	\$ 158,023	\$	159,827	(b)
8	\$ 54,141	\$	54,820	(b)
11	\$ 1,804	\$	680	[B] - [A]

	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
(a)	\$ 2,427	\$	2,452	(b)
18	\$ 763	\$	771	(b)
21	\$ 25	\$	8	[B] - [A]

\$ 1,829

Col [A] Line [11] + Col [A] Line [21]

\$ 688

Col [B] Line [11] + Col [B] Line [21]

**Anthem Water**

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

Exhibit  
Schedule B-3  
Page 25  
Witness: Clor

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Anthem Water.xlsm

**Anthem 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) \$	105,732,984
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	66,967,118
8			
9	Ratio (factor)		1.5789 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	6,500
12			
13	Factor		1.5789 Line [9]
14			
15	RCN Meter Deposits	\$	10,263 Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	6,500 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	3,763 Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Sch B3		
49			
50	\2016 Anthem Water.xlsm		

**Anthem Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 1 of 3

Witness: Clor

7K	Business Unit
----	---------------

Line No.	Business		Description	RCN		
	Unit	Account		RCN Value [A]	A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets</u>					
2	7K	301000	Organization	\$ -	\$ -	\$ -
3	7K	302000	Franchises	5,568,909	-	5,568,909
4	7K	303200	Land & Land Rights Supply	6,912,184	-	6,912,184
5	7K	303300	Land & Land Rights Pumping	23,553	-	23,553
6	7K	303400	Land & Land Rights Treatment	-	-	-
7	7K	303500	Land & Land Rights T&D	-	-	-
8	7K	303600	Land & Land Rights General	-	-	-
9	7K	304100	Structures & Improvements Supply	8,462,692	2,767,228	5,695,465
10	7K	304200	Structures & Improvements Pumping	5,353,659	1,433,220	3,920,439
11	7K	304300	Structures & Improvements Treatment	1,815,116	416,699	1,398,417
12	7K	304400	Structures & Improvements Trans & Dist	160,030	29,766	130,265
13	7K	304500	Structures & Improvements General	-	-	-
14	7K	304600	Structures & Improvements Offices	170,061	17,115	152,945
15	7K	304620	Structures & Improvements Leasehold	-	-	-
16	7K	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	7K	304800	Structures & Improvements Miscellaneous	-	-	-
18	7K	305000	Collect & Impounding	476,617	174,122	302,495
19	7K	306000	Lake, River & Other Intakes	620,372	279,337	341,034
20	7K	307000	Wells & Springs	132,631	52,319	80,312
21	7K	308000	Infiltration Galleries	386,954	140,077	246,877
22	7K	309000	Supply Mains	-	-	-
23	7K	310000	Power Production Equipment	44,581	8,875	35,706
24	7K	310100	Power Production Equipment	-	-	-
25	7K	311000	Pumping Equipment Steam	10,339	3,050	7,289
26	7K	311200	Pumping Equipment Electric	23,845,557	17,099,452	6,746,105
27	7K	311300	Pumping Equipment Diesel	-	-	-
28	7K	311400	Pumping Equipment Hydraulic	574,541	188,617	385,924
29	7K	311500	Pumping Equipment Other	46,821	6,909	39,912
30	7K	311530	Pumping Equipment Water Treatment	96,449	13,839	82,611
31	7K	320100	Water Treatment Equipment Non-Media	22,600,244	15,155,176	7,445,068
32	7K	320200	Water Treatment Equipment Filter Media	2,338,152	572,330	1,765,823
33	7K	330000	Distribution Reservoirs & Standpipes	13,032,204	3,229,340	9,802,864
34	7K	330100	Elevated Tank & Standpipes	-	-	-
35	7K	330200	Ground Level Tanks	-	-	-
36	7K	330300	Below Ground Tanks	-	-	-
37	7K	330400	Clearwell	-	-	-
38	7K	331001	TD Mains Not Classified by Size	5,015,268	1,138,522	3,876,746
39	7K	331100	TD Mains 4in & Less	28,711,695	7,229,073	21,482,622
40	7K	331200	TD Mains 6in to 8in	14,431,501	2,396,089	12,035,412
41	7K	331300	TD Mains 10in to 16in	8,381,001	1,377,125	7,003,876
42	7K	331400	TD Mains 18in & Grtr	10,248	254	9,993
43						
44			(continued)			
45						
46						
47			Workpapers and Supporting Documents			
48			RCN Study Work Papers			
49						
50			\2016 Anthem Water.xlsm			

Anthem 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	7K	332000	Fire Mains	\$ -	\$ -	\$ -
3	7K	333000	Services	3,556,378	1,176,931	2,379,447
4	7K	334100	Meters	2,127,693	815,263	1,312,430
5	7K	334200	Meter Installations	554,979	142,453	412,526
6	7K	334300	Meter Vaults	22,456	5,294	17,162
7	7K	335000	Hydrants	3,601,006	941,990	2,659,016
8	7K	336000	Backflow Prevention Devices	-	-	-
9	7K	339100	Other P/E-Intangible	-	-	-
10	7K	339200	Other P/E-Supply	-	-	-
11	7K	339500	Other P/E-TD	-	-	-
12	7K	339600	Other P/E-CPS	-	-	-
13	7K	340100	Office Furniture & Equipment	181,406	107,570	73,836
14	7K	340200	Computer & Periphel Equipment	32,779	13,868	18,911
15	7K	340300	Computer Software	25,938	6,200	19,738
16	7K	340500	Other Office Equipment	-	-	-
17	7K	341100	Transportation Equip Light Duty Trucks	78,037	22,602	55,435
18	7K	341200	Transportation Equip Heavy Duty Trucks	69,090	69,090	-
19	7K	341400	Transportation Equipment Other	31,424	31,424	-
20	7K	342000	Stores Equipment	-	-	-
21	7K	343000	Tools,Shop,Garage Equipment	84,896	21,280	63,616
22	7K	344000	Laboratory Equipment	158,723	75,156	83,567
23	7K	345000	Power Operated Equipment	19,469	7,103	12,366
24	7K	346100	Communication Equipment Non-Telephone	158,319	158,319	-
25	7K	346190	Remote Control & Instrument	7,224	6,563	662
26	7K	346200	Communication Equipment Telephone	26,543	26,543	-
27	7K	346300	Communication Equipment Other	96,329	12,356	83,973
28	7K	347000	Miscellaneous Equipment	62,525	6,191	56,334
29	7K	348000	Other Tangible Plant	-	-	-
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			Total Direct Assets	\$ 160,116,594	\$ 57,374,730	\$ 102,741,864
40						
41						
42						
43	7K	Total	Check from RCN Water	\$ 160,116,594	\$ 57,374,730	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Anthem Water.xlsm			

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

**Anthem 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	Anthem Water		GMC Allocation	4.7401%	4.7401%		
23							
24			Anthem Water Allocation of 7A Arizona Corporate Plant	\$ 308,728	\$ 115,365	\$ 193,363	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	Anthem Water		GMC Allocation	4.7401%	4.7401%		
38							
39			Anthem Water Allocation of 6U Plant	\$ 182,504	\$ 66,977	\$ 115,527	Line [35] * Line [37]
40							
41							
42			Direct	\$ 160,116,594	\$ 57,374,730	\$ 102,741,864	Pg 2, Line [39]
43			7A Arizona Plant Allocated	308,728	115,365	193,363	Pg 3, Line [24]
44			6U USA Plant Allocated	182,504	66,977	115,527	Pg 3, Line [39]
45			Total	\$ 160,607,827	\$ 57,557,072	\$ 103,050,754	Sum Lines [42-44]
46			<u>Supporting Schedules</u>				
47			RCN Study Work Papers				
48	4-Factor		<u>Recap Schedules</u>				
49			B-3				
50			\\2016 Anthem Water.xlsm				

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(260,573)
3	Required Bank Balances <sup>1</sup>		-
4	Material and Supplies Inventories <sup>1</sup>		157,757
5	Prepayments <sup>1</sup>		41,382
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>(61,434)</u>
8			
9			
10			

11 <sup>1</sup> Calculated using thirteen-month averages.

12  
 13  
 14  
 15  
 16  
 17  
 18  
 19  
 20  
 21  
 22  
 23  
 24  
 25  
 26  
 27  
 28  
 29  
 30  
 31  
 32  
 33  
 34  
 35  
 36  
 37  
 38  
 39  
 40  
 41  
 42

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 Anthem Water.xlsm



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	\$ 1,440,462	40.146	30.633	9.513	0.026	\$ 37,544
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	83,675	40.146	54.941	(14.794)	(0.041)	(3,392)
6	Waste Disposal & Other Utilities	3,756	40.146	31.063	9.083	0.025	93
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	302,528	40.146	30.420	9.726	0.027	8,062
9	Outside Services	192,740	40.146	34.355	5.791	0.016	3,058
10	Group Insurance & 401k	449,580	40.146	(10.716)	50.862	0.139	62,649
11	Regulatory Expense	-					
12	Insurance Other Than Group	91,313	40.146	72.688	(32.542)	(0.089)	(8,141)
13	Customer Accounting	312,314	40.146	49.828	(9.682)	(0.027)	(8,284)
14	Rents	36,682	40.146	13.376	26.770	0.073	2,690
15	General Office Expense	133,428	40.146	39.271	0.876	0.002	320
16	Miscellaneous	(82,968)	40.146	27.800	12.347	0.034	(2,807)
17	Maintenance Expense	172,287	40.146	46.886	(6.740)	(0.018)	(3,181)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 600,504	40.146	213.250	(173.104)	(0.474)	\$ (284,793)
22	General Taxes - Payroll	-					
23	General Taxes - Other	120,094	40.146	(131.381)	171.527	0.470	56,437
24	Income Tax	1,800,895	40.146	41.750	(1.604)	(0.004)	(7,912)
25							
26	Interest Expense	1,199,729	40.146	74.500	(34.354)	(0.094)	\$ (112,918)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 6,857,020</u>				Sum Lines [2-26]	<u>\$ (260,573)</u>

42 Supporting Schedules: Recap Schedules:  
 43 (a) C-1 B-5  
 44  
 45 Workpapers & Supporting Documents  
 46 \ Lead-Lag Expense.xlsx  
 47 \ Billing Cycles.xlsx  
 48  
 49 \2016 Anthem Water.xlsm  
 50