

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 83,724,479	\$ 154,866,192	
3	-	-	
4	\$ 83,724,479	\$ 154,866,192	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	32,348,944	72,898,004	
8			
9	\$ 51,375,534	\$ 81,968,187	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 2,746,251	\$ 4,381,565	
13			
14			
15	11,980,031	19,113,795	
16			
17			
18	12,300	19,624	
19	2,572,646	4,104,583	
20	-	-	
21	215,333	343,558	
22			
23	<u>Plus:</u>		
24	\$ 65,654	\$ 104,749	
25	(c) 546,872	546,872	
26	0	0	
27			
28	\$ 34,461,499	\$ 54,656,683	Line [9] - Lines [12-21] + Line [24-26]
29			
30			
31		\$ 44,559,091	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 10,097,592	[B] Line [31] - [A] Line [28]
33		1.5860	[B] Line [28] / [A] Line [28]
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Supporting Schedules	Recap Schedules:	
44	(a) B-2	A-1	
45	(b) B-3		
46	(c) B-5		
47			
48	Workpapers and Supporting Documents		
49			
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Chaparral City Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit

Schedule B-2

Page 1

Witness: Clor

Line No.	[A]	Page 4 [B]	Page 5 [C]	Page 6 [D]	Page 7 [E]	Page 8 [F]	Page 9 [G]	Page 10 [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>GU Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>AIAC Refunds Paid Post Test Year</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 79,118,983	\$ (292,176)	\$ -	\$ 274,987	\$ 4,586,781	\$ (68,949)	\$ -
3	Construction Work in Progress	640,480	-	-	-	(640,480)	-	-
4	Subtotal Utility Plant	\$ 79,759,463	\$ (292,176)	\$ -	\$ 274,987	\$ 3,946,301	\$ (68,949)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	32,427,659	\$ (228,531)	\$ (2,741)	\$ 115,800	\$ 137,928	\$ (6,338)	-
8								
9	Net Utility Plant in Service	\$ 47,331,803	\$ (63,645)	\$ 2,741	\$ 159,187	\$ 3,808,373	\$ (62,610)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 2,746,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13								
14								
15	Contribution in Aid of Construction -	11,990,028	-	-	-	-	-	-
16	Net of Amortization							
17								
18	Customer Meter Deposits	12,300	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	3,079,634	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	185,887	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 594,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	546,872	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	1,397,518	-	-	-	-	-	(1,397,518)
27								
28	Total Rate Base	\$ 31,856,188	\$ (63,645)	\$ 2,741	\$ 159,187	\$ 3,808,373	\$ (62,610)	\$ (1,397,518)

30 Supporting Schedules:

- 31 (a) B-3
- 32 (b) B-5
- 33 (c) E-1

Recap Schedules:

B-1

Chaparral City Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit  
Schedule B-2  
Page 2  
Witness: Clor

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Fountain Hills Sanitary District Well Settlement Regulatory Liability</u>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3									
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Construction -	(9,997)	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	(185,887)	-	-	-	-	215,333
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	(594,094)	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ 9,997	\$ -	\$ (408,207)	\$ -	\$ -	\$ -	\$ -	\$ (215,333)

30 Supporting Schedules:

- 31 (a) B-3
- 32 (b) B-5
- 33 (c) E-1

34

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Chaparral City Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit  
Schedule B-2  
Page 3  
Witness: Clor

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z] Sum [B - Y]	[AA] Sum [A] + [Z]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Chaparral Central Arizona Project (CAP) M&amp;I Capital Costs</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>
1										
2	\$ -	\$ -	\$ -	\$ (218,837)	\$ 323,690	\$ -	\$ -	\$ -	\$ 4,605,496	\$ 83,724,479
3	-	-	-	-	-	-	-	-	(640,480)	-
4	\$ -	\$ -	\$ -	\$ (218,837)	\$ 323,690	\$ -	\$ -	\$ -	\$ 3,965,016	\$ 83,724,479
5										
6	Less:									
7	-	-	-	(218,837)	124,005	-	-	-	(78,715)	32,348,944
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 199,685	\$ -	\$ -	\$ -	\$ 4,043,731	\$ 51,375,534
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,746,251
13										
14									-	-
15	-	-	-	-	-	-	-	-	(9,997)	11,980,031
16										
17										
18	-	-	-	-	-	-	-	-	-	12,300
19	-	-	-	-	-	-	-	(506,988)	(506,988)	2,572,646
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	29,447	215,333
22										
23	Plus:									
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,654	\$ -	\$ -	\$ (528,440)	\$ 65,654
25	-	-	-	-	-	-	-	-	-	546,872
26	-	-	-	-	-	-	-	-	(1,397,518)	0
27										
28	\$ -	\$ -	\$ -	\$ -	\$ 199,685	\$ 65,654	\$ -	\$ 506,988	\$ 2,605,311	\$ 34,461,499

30 Supporting Schedules:

- 31 (a) B-3
- 32 (b) B-5
- 33 (c) E-1

34

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Line No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 78,377,351	(a)
5			
6	Plant Balance per General Ledger	\$ 78,669,527	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (292,176)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 32,036,585	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 32,265,116	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (228,531)</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 Chaparral City Water .xlsm		

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		PLANT	Plant	PTYP	Lease	Retirements
														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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,554,591	-	-	-	-	-	-	-	-	1,554,591	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	10,812	750	-	-	103,800	1,730	-	-	-	112,132	360	-	3,460	-	-
10	304300	3.33%	Structures & Improvements Treat	111,091	6,669	-	-	-	-	-	-	-	104,423	3,703	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	23,929	670	42,342	706	-	-	-	-	-	23,259	798	1,411	-	-	-
12	304500	3.33%	Structures & Improvements Gene	2,075,443	948,867	5,365	89	228,583	3,810	-	-	-	1,351,349	69,181	179	7,619	-	-
13	304600	3.33%	Structures & Improvements Offic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	6,970	1,357	-	-	-	-	-	-	-	5,613	174	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	2,183,972	163,774	57,797	963	310,786	5,180	-	-	-	2,325,804	72,799	1,927	10,360	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	148,053	10,194	-	-	-	-	-	-	-	137,859	2,961	-	-	-	-
22	310000	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	4,598,335	5,141,267	-	-	1,559,186	64,966	-	-	-	951,288	383,195	-	129,932	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	8,134,612	2,155,967	-	-	325,000	8,125	-	-	-	6,295,520	406,731	-	16,250	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	8,754,241	3,782,565	-	-	-	-	(3,431)	-	-	4,971,676	194,539	-	-	-	(76)
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%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	26,930,894	10,880,403	147,665	1,477	466,546	4,665	(191,284)	-	-	16,512,371	538,618	2,953	9,331	-	(3,826)
38	331100	2.00%	TD Mains 4in & Less	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	-	-	-	-	9,399	94	-	-	-	9,305	-	-	188	-	-
40	331300	2.00%	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	149,041	1,490	-	-	-	147,550	-	-	2,981	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	13,453,165	3,245,521	82,285	1,371	405,000	6,750	(18,979)	-	-	10,605,894	448,439	2,743	13,500	-	(633)
44	334100	8.33%	Meters	3,667,138	2,957,363	33,165	1,382	223,000	9,292	(4,815)	-	-	923,484	305,595	2,764	18,583	-	(401)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	2,237,653	476,381	2,615	26	83,000	830	(328)	-	-	1,843,442	44,753	52	1,660	-	(7)
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	2,064,701	1,467,626	-	-	-	-	-	-	-	597,075	137,647	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	484,070	65,565	104,087	3,470	-	-	-	-	-	418,505	32,271	6,939	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	332,938	238,555	-	-	-	-	-	-	-	94,383	22,196	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	38,072	3,222	-	-	-	-	-	-	-	34,850	7,614	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	354,889	172,025	-	-	-	-	-	-	319,983	122,840	380,008	50,698	-	45,712	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	28,674	2,048	-	-	-	-	-	-	-	4,096	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	525,343	157,786	-	-	9,500	238	-	-	-	376,819	26,267	-	475	-	-
62	344000	10.00%	Laboratory Equipment	-	25	-	-	-	-	-	-	-	(25)	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	40,251	-	-	-	-	-	-	-	(40,251)	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	-	-	-	-	20,000	1,000	-	-	-	19,000	-	-	2,000	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	373,764	80,089	-	-	-	-	-	-	-	293,675	37,376	-	-	-	-
67	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	312,674	39,693	-	-	-	-	-	-	-	272,981	31,267	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	78,377,351	32,036,585	503,994	11,532	3,892,840	108,170	(218,837)	319,983	122,840	50,322,580	2,817,183	23,064	216,339	45,712	(4,942)

Depreciable Plant 76,822,760 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 3.67%

Chaparral City Water										Witness: Clor
Beginning Balance Plant										Adjustment SMC-RB1
Previous Case Tie-Out										Page 4b
<b>Prior Decision</b>										
<b>Approved Dec. 74568</b>										
BACKED OUT TO ISSOLATE										
Stand Alone Chaparral City										
2013-2016										
2013-2016										
2013-2016										
Stand Alone Chaparral City										
<b>LINE NO.</b>	<b>G/L ACCT. NO.</b>	<b>DESCRIPTION</b>	<b>12/31/2012 Decision Plant Balance Test Year</b>	<b>Post Test Year Plant</b>	<b>Reverse Adj # 2 Plant</b>	<b>12/31/2012 Actual End of Test Year</b>	<b>Additions Plant</b>	<b>Retirements Plant</b>	<b>Transfers/Adjustments Plant</b>	<b>12/31/2016 Actual End of Test Year</b>
1	301000	Organization	-	-	-	-	-	-	-	-
2	302000	Franchises	-	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	-	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	-	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	1,554,591	-	-	1,554,591	-	-	(0)	1,554,591
8	304100	Structures & Improvements Supply	-	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	-	-	-	-	10,812	-	-	10,812
10	304300	Structures & Improvements Treatment	-	-	-	-	111,091	-	-	111,091
11	304400	Structures & Improvements Trans & Dist	-	-	-	-	23,929	-	-	23,929
12	304500	Structures & Improvements General	1,963,919	(168,610)	-	1,795,309	290,019	(3,061)	(6,824)	2,075,443
13	304600	Structures & Improvements Offices	-	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store, Shop, E	-	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-
17	305000	Collect & Impounding	6,970	-	-	6,970	-	-	-	6,970
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-
19	307000	Wells & Springs	1,237,094	(1,077,467)	-	159,627	2,005,544	-	18,801	2,183,972
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-
21	309000	Supply Mains	-	-	-	-	225,629	-	(77,575)	148,053
22	310000	Power Production Equipment	-	-	-	-	-	-	-	-
23	310100	Power Production Equipment	-	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4,150,661	-	-	4,150,661	-	-	(4,150,661)	-
25	311200	Pumping Equipment Electric	-	-	-	-	551,877	(127,163)	4,173,621	4,598,335
26	311300	Pumping Equipment Diesel	-	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	-	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	6,615,237	(73,711)	-	6,541,526	2,000,212	(381,218)	(25,908)	8,134,612
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	8,869,561	(670,421)	-	8,199,140	579,472	(24,745)	375	8,754,241
33	330100	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	-	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	25,566,351	(1,192,302)	-	24,374,049	3,753,014	(757,756)	(438,414)	26,930,894
38	331100	TD Mains 4in & Less	-	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	-	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	-	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-
42	332000	Fire Mains	-	-	-	-	-	-	-	-
43	333000	Services	11,479,113	(560,079)	-	10,919,034	3,463,912	(697,426)	(232,356)	13,453,165
44	334100	Meters	3,038,174	(118,550)	-	2,919,624	1,397,039	(495,775)	(153,750)	3,667,138
45	334200	Meter Installations	-	-	-	-	-	-	-	-
46	334300	Meter Vaults	-	-	-	-	-	-	-	-
47	335000	Hydrants	2,095,035	(55,030)	-	2,040,005	341,875	(84,985)	(59,243)	2,237,653
48	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	2,119,843	(109,716)	-	2,010,127	76,870	(19,718)	(2,578)	2,064,701
50	339200	Other P/E-Supply	-	-	-	-	-	-	-	-
51	339500	Other P/E-TD	-	-	-	-	484,070	-	-	484,070
52	339600	Other P/E-CPS	-	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	305,068	-	-	305,068	29,596	(1,726)	(0)	332,938
54	340200	Computer & Periphial Equipment	-	-	-	-	38,072	-	-	38,072
55	340300	Computer Software	-	-	-	-	-	-	-	-
56	340500	Other Office Equipment	-	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	426,970	(9,637)	-	417,333	341,022	(402,205)	(1,261)	354,889
58	341200	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-
60	342000	Stores Equipment	-	-	-	-	-	-	-	-
61	343000	Tools, Shop, Garage Equipment	411,607	(220,946)	-	190,661	332,572	-	2,110	525,343
62	344000	Laboratory Equipment	-	-	-	-	-	-	-	-
63	345000	Power Operated Equipment	-	-	-	-	603,765	-	(603,765)	-
64	346100	Communication Equipment Non-Telepho	-	-	-	-	-	-	-	-
65	346190	Remote Control & Instrument	-	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	257,095	(213,768)	-	43,327	372,223	(29,086)	(12,699)	373,764
67	346300	Communication Equipment Other	-	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	-	-	-	-	312,226	-	448	312,674
69	348000	Other Tangible Plant	-	-	-	-	-	-	-	-
70		Post Test Year Plant	-	-	-	-	-	-	-	-
71		Well not in Service	-	-	-	-	-	-	-	-
72		Corporate Plant	-	-	-	-	-	-	-	-
73		ARO	(5,252)	-	5,252	-	-	-	-	-
74			-	-	-	-	-	-	-	-
75			-	-	-	-	-	-	-	-
76			-	-	-	-	-	-	-	-
77			-	-	-	-	-	-	-	-
78			-	-	-	-	-	-	-	-
79			-	-	-	-	-	-	-	-
80		TOTAL	70,092,037	(4,470,237)	-	65,622,052	17,344,842	(3,024,863)	(1,569,680)	78,377,351
		Per Schb2	70,092,036	-	-	65,622,052	-	-	-	78,377,351
		Variance	1	-	-	-	-	-	-	-

Chaparral City Water										Witness: Clor
Beginning Balance Accumulated Depreciation										Adjustment SMC-RB1
Previous Case Tie-Out										Page 4c
<b>Prior Decision</b>										
<b>Approved Dec. 74568</b>										
<b>ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE</b>										
<b>Stand Alone Chaparral City</b>										
<b>2013-2016</b>										
<b>2013-2016</b>										
<b>2013-2016</b>										
<b>Stand Alone Chaparral City</b>										
<b>LINE NO.</b>	<b>G/L ACCT. NO.</b>	<b>DESCRIPTION</b>	<b>12/31/2012 Decision Plant Balance Test Year</b>	<b>Post Test Year Plant Accum Depr</b>	<b>Reverse Adj # 1 Accum Depr</b>	<b>12/31/2012 Actual End of Test Year</b>	<b>Additions Accum Depr</b>	<b>Retirements Accum Depr</b>	<b>Transfers/Adjustments Accum Depr</b>	<b>12/31/2016 Actual End of Test Year</b>
1	301000	Organization	-	-	-	-	-	-	-	-
2	302000	Franchises	-	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	-	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	-	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	-	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	-	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	-	-	-	-	750	-	-	750
10	304300	Structures & Improvements Treatment	-	-	-	-	6,669	-	-	6,669
11	304400	Structures & Improvements Trans & Dist	-	-	-	-	670	-	-	670
12	304500	Structures & Improvements General	694,767	-	-	694,767	256,633	(3,061)	527	948,867
13	304600	Structures & Improvements Offices	-	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Off	-	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-
17	305000	Collect & Impounding	660	-	-	660	697	-	-	1,357
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-
19	307000	Wells & Springs	108,329	-	-	108,329	50,618	-	4,827	163,774
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-
21	309000	Supply Mains	-	-	-	-	10,194	-	-	10,194
22	310000	Power Production Equipment	-	-	-	-	-	-	-	-
23	310100	Power Production Equipment	-	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	3,502,552	-	-	3,502,552	-	-	(3,502,552)	-
25	311200	Pumping Equipment Electric	-	-	-	-	1,763,465	(127,163)	3,504,965	5,141,267
26	311300	Pumping Equipment Diesel	-	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	-	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	1,509,048	-	-	1,509,048	1,042,154	(381,218)	(14,018)	2,155,967
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	3,046,816	-	-	3,046,816	760,363	(24,745)	131	3,782,565
33	330100	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	-	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	9,606,641	-	-	9,606,641	2,031,668	(757,756)	(150)	10,880,403
38	331100	TD Mains 4in & Less	-	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	-	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	-	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-
42	332000	Fire Mains	-	-	-	-	-	-	-	-
43	333000	Services	2,320,901	-	-	2,320,901	1,625,506	(697,426)	(3,460)	3,245,521
44	334100	Meters	2,374,387	-	-	2,374,387	1,081,282	(495,775)	(2,532)	2,957,363
45	334200	Meter Installations	-	-	-	-	-	-	-	-
46	334300	Meter Vaults	-	-	-	-	-	-	-	-
47	335000	Hydrants	389,993	-	-	389,993	171,883	(84,985)	(510)	476,381
48	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	946,813	-	-	946,813	540,531	(19,718)	-	1,467,626
50	339200	Other P/E-Supply	-	-	-	-	-	-	-	-
51	339500	Other P/E-TD	-	-	-	-	65,565	-	-	65,565
52	339600	Other P/E-CPS	-	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	152,716	-	-	152,716	87,565	(1,726)	-	238,555
54	340200	Computer & Periphial Equipment	-	-	-	-	3,222	-	-	3,222
55	340300	Computer Software	-	-	-	-	-	-	-	-
56	340500	Other Office Equipment	-	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	487,368	-	-	487,368	97,523	(402,205)	(10,660)	172,025
58	341200	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-
60	342000	Stores Equipment	-	-	-	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	76,075	-	-	76,075	81,686	-	25	157,786
62	344000	Laboratory Equipment	25	-	-	25	-	-	-	25
63	345000	Power Operated Equipment	-	-	-	-	40,251	-	-	40,251
64	346100	Communication Equipment Non-Telepho	-	-	-	-	-	-	-	-
65	346190	Remote Control & Instrument	-	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	26,668	-	-	26,668	82,780	(29,086)	(273)	80,089
67	346300	Communication Equipment Other	-	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	-	-	-	-	39,592	-	101	39,693
69	348000	Other Tangible Plant	-	-	-	-	-	-	-	-
70		Post Test Year Plant	76,987	(76,987)	-	-	-	-	-	-
71		Well not in Service	-	-	-	-	-	-	-	-
72		Corporate Plant	-	-	-	-	-	-	-	-
73		ARO	(4,364)	-	4,364	-	-	-	-	-
74			-	-	-	-	-	-	-	-
75			-	-	-	-	-	-	-	-
76			-	-	-	-	-	-	-	-
77			-	-	-	-	-	-	-	-
78			-	-	-	-	-	-	-	-
79			-	-	-	-	-	-	-	-
80		<b>TOTAL</b>	<b>25,316,382</b>	<b>(76,987)</b>	<b>4,364</b>	<b>25,243,759</b>	<b>9,841,267</b>	<b>(3,024,863)</b>	<b>(23,578)</b>	<b>32,036,585</b>
		Per Schb2	25,316,383			25,243,759				32,036,585
		Variance	(1)			-				-



Chaparral City Water

2012

			74568 CCWC Rate Case		Dec 74568	
LINE NO.	G/L ACCT. NO.	DESCRIPTION	12/31/2012 Annual	12/31/2012 Monthly Depr Rate	Plant BALANCE	Accum 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	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-
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%	1,554,591	-
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	-	-
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	-	-
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	-	-
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	-	-
12	304500	Structures & Improvements General	3.3300%	0.2775%	1,795,309	694,767
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	0.2775%	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	6,970	660
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-
19	307000	Wells & Springs	3.3300%	0.2775%	159,627	108,329
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	2.0000%	0.1667%	-	-
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-
24	311000	Pumping Equipment Steam	10.0000%	0.8333%	4,150,661	3,502,552
25	311200	Pumping Equipment Electric	10.0000%	0.8333%	-	-
26	311300	Pumping Equipment Diesel	10.0000%	0.8333%	-	-
27	311400	Pumping Equipment Hydraulic	10.0000%	0.8333%	-	-
28	311500	Pumping Equipment Other	10.0000%	0.8333%	-	-
29	311530	Pumping Equipment Water Treatment	10.0000%	0.8333%	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	6,541,526	1,509,048
31	320200	Water Treatment Equipment Filter Media	3.3300%	0.2775%	-	-
32	330000	Distribution Reservoirs & Standpipes	2.2200%	0.1850%	8,199,140	3,046,816
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	-	-
34	330200	Ground Level Tanks	2.2200%	0.1850%	-	-
35	330300	Below Ground Tanks	2.2200%	0.1850%	-	-
36	330400	Clearwell	2.0000%	0.1667%	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	24,374,049	9,606,641
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	-	-
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-
42	332000	Fire Mains	1.4286%	0.1190%	-	-
43	333000	Services	3.3300%	0.2775%	10,919,034	2,320,901
44	334100	Meters	8.3300%	0.6942%	2,919,624	2,374,387
45	334200	Meter Installations	8.3300%	0.6942%	-	-
46	334300	Meter Vaults	8.3300%	0.6942%	-	-
47	335000	Hydrants	2.0000%	0.1667%	2,040,005	389,993
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-
49	339100	Other P/E-Intangible	6.6700%	0.5558%	2,010,127	946,813
50	339200	Other P/E-Supply	6.6700%	0.5558%	-	-
51	339500	Other P/E-TD	6.6700%	0.5558%	-	-
52	339600	Other P/E-CPS	6.6700%	0.5558%	-	-
53	340100	Office Furniture & Equipment	6.6700%	0.5558%	305,068	152,716
54	340200	Computer & Periphel Equipment	6.6700%	0.5558%	-	-
55	340300	Computer Software	6.6700%	0.5558%	-	-
56	340500	Other Office Equipment	6.6700%	0.5558%	-	-
57	341100	Transportation Equip Light Duty Trucks	10.0000%	0.8333%	417,333	487,368
58	341200	Transportation Equip Heavy Duty Trucks	10.0000%	0.8333%	-	-
59	341400	Transportation Equipment Other	10.0000%	0.8333%	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-
61	343000	Tools,Shop,Garage Equipment	5.0000%	0.4167%	190,661	76,075
62	344000	Laboratory Equipment	0.0000%	0.0000%	-	25
63	345000	Power Operated Equipment	5.0000%	0.4167%	-	-
64	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-
65	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-
66	346200	Communication Equipment Telephone	10.0000%	0.8333%	43,327	26,668
67	346300	Communication Equipment Other	10.0000%	0.8333%	-	-
68	347000	Miscellaneous Equipment	10.0000%	0.8333%	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
70						
71		TOTAL	302.9486%	25.2457%	65,627,052	25,243,759

**Chaparral City Water**

			74568 CCWC Rate Case								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	12/31/2012	12/31/2012	2013			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly	ADD	RET	ADJ				Plant BALANCE
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	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	
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%	-	-	-	1,554,591	-	-	
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	-	-	-	-	-	-	
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	-	-	-	-	-	-	
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	-	-	-	-	-	-	
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	-	-	-	-	-	-	
12	304500	Structures & Improvements General	3.3300%	0.2775%	48,164	-	-	1,843,473	60,548	-	755,315
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-	-	-	-	-	
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-	-	-	-	-	
15	304700	Structures & Improvements Store, Shop, Gge	3.3300%	0.2775%	-	-	-	-	-	-	
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-	-	-	-	-	
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	6,970	174	-	834
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	0.2775%	59,633	-	-	219,260	6,472	(133)	114,668
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	0.1667%	140,023	-	-	140,023	1,512	-	1,512
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	10.0000%	0.8333%	-	-	(4,150,661)	-	-	(3,502,552)	-
25	311200	Pumping Equipment Electric	10.0000%	0.8333%	197,215	(13,442)	4,150,661	4,334,433	418,999	3,504,846	3,910,403
26	311300	Pumping Equipment Diesel	10.0000%	0.8333%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	10.0000%	0.8333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	10.0000%	0.8333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	1,439,575	(1,195)	-	7,979,906	239,933	(13,446)	1,734,340
31	320200	Water Treatment Equipment Filter Media	3.3300%	0.2775%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	2.2200%	0.1850%	27,971	(15,073)	-	8,212,038	182,318	131	3,214,193
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	389,040	(25,176)	-	24,737,913	490,230	(199)	10,071,496
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.4286%	0.1190%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	0.2775%	821,553	(11,949)	-	11,728,638	374,097	(3,643)	2,679,406
44	334100	Meters	8.3300%	0.6942%	187,026	(45,630)	-	3,061,021	246,600	(1,156)	2,574,202
45	334200	Meter Installations	8.3300%	0.6942%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	0.6942%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	82,153	(5,028)	-	2,117,130	41,485	(437)	426,013
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	6.6700%	0.5558%	-	(18,402)	-	1,991,725	132,848	-	1,061,260
50	339200	Other P/E-Supply	6.6700%	0.5558%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	6.6700%	0.5558%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	6.6700%	0.5558%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	6.6700%	0.5558%	25,672	-	-	330,740	21,162	-	173,878
54	340200	Computer & Periph Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-
55	340300	Computer Software	6.6700%	0.5558%	-	-	-	-	-	-	-
56	340500	Other Office Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	10.0000%	0.8333%	101,561	(266,364)	-	252,530	16,586	-	237,590
58	341200	Transportation Equip Heavy Duty Trucks	10.0000%	0.8333%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
61	343000	Tools, Shop, Garage Equipment	5.0000%	0.4167%	213,599	-	-	404,260	12,691	-	88,766
62	344000	Laboratory Equipment	0.0000%	0.0000%	-	-	-	-	-	-	25
63	345000	Power Operated Equipment	5.0000%	0.4167%	603,765	-	-	603,765	30,188	-	30,188
64	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	43,327	4,333	-	31,001
67	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	10.0000%	0.8333%	18,791	-	-	18,791	157	-	157
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	302.9486%	25.2457%	4,355,741	(402,258)	-	69,580,534	2,280,333	(16,590)	27,105,244

Chaparral City Water

			74568 CCWC Rate Case								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	12/31/2012 Annual	12/31/2012 Monthly Depr Rate	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	Accum 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	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	-
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%	-	-	(0)	1,554,591	-	-	-
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	10,812	-	-	10,812	30	-	30
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	60,591	-	-	60,591	168	-	168
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	3.3300%	0.2775%	18,021	-	(15,918)	1,845,576	61,649	173	817,137
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store, Shop, Gge	3.3300%	0.2775%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	6,970	174	-	1,009
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	0.2775%	122,640	-	(3,196)	338,704	9,622	-	124,290
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	0.1667%	-	-	-	140,023	2,800	-	4,312
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	10.0000%	0.8333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	10.0000%	0.8333%	150,815	(14,354)	(9,719)	4,461,176	435,530	-	4,331,579
26	311300	Pumping Equipment Diesel	10.0000%	0.8333%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	10.0000%	0.8333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	10.0000%	0.8333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	103,924	(207,938)	(51,156)	7,824,736	265,307	-	1,791,709
31	320200	Water Treatment Equipment Filter Media	3.3300%	0.2775%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	2.2200%	0.1850%	545,369	-	(1,579)	8,755,828	189,267	-	3,403,459
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	840,371	(211,583)	(83,000)	25,283,702	500,864	(133)	10,360,644
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.4286%	0.1190%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	0.2775%	670,944	(81,010)	(178,803)	12,139,768	393,882	150	2,992,427
44	334100	Meters	8.3300%	0.6942%	270,154	(94,978)	(11,918)	3,224,279	262,046	(1,654)	2,739,616
45	334200	Meter Installations	8.3300%	0.6942%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	0.6942%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	76,697	(18,328)	(21,056)	2,154,443	43,009	(58)	450,635
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	6.6700%	0.5558%	12,917	(1,316)	(2,578)	2,000,749	133,674	-	1,193,617
50	339200	Other P/E-Supply	6.6700%	0.5558%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	6.6700%	0.5558%	437,399	-	-	437,399	2,431	-	2,431
52	339600	Other P/E-CPS	6.6700%	0.5558%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	6.6700%	0.5558%	2,106	-	(0)	332,846	22,084	-	195,962
54	340200	Computer & Periph Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-
55	340300	Computer Software	6.6700%	0.5558%	-	-	-	-	-	-	-
56	340500	Other Office Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	10.0000%	0.8333%	93,275	(135,841)	(115)	209,849	16,711	(10,660)	107,799
58	341200	Transportation Equip Heavy Duty Trucks	10.0000%	0.8333%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
61	343000	Tools, Shop, Garage Equipment	5.0000%	0.4167%	65,020	-	1	469,281	20,484	-	109,250
62	344000	Laboratory Equipment	0.0000%	0.0000%	-	-	-	-	-	-	25
63	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	(603,765)	-	10,063	-	40,251
64	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	10.0000%	0.8333%	238,103	-	(1)	281,429	6,317	-	37,318
67	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	10.0000%	0.8333%	-	-	-	18,791	1,879	-	2,036
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	302.9486%	25.2457%	3,719,159	(765,347)	(982,803)	71,551,543	2,377,990	(12,182)	28,705,704

Chaparral City Water

			74568 CCWC Rate Case								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	12/31/2012 Annual	12/31/2012 Monthly Depr Rate	ADD	RET	ADJ	2015 Plant BALANCE	Depr Exp	Accum ADJ	Accum 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	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	-
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%	-	-	-	1,554,591	-	-	-
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	-	-	-	10,812	360	-	390
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	50,500	-	-	111,091	2,801	-	2,969
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	13,817	-	-	13,817	153	-	153
12	304500	Structures & Improvements General	3.3300%	0.2775%	178,629	-	9,094	2,033,299	66,525	353	884,016
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	0.2775%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	6,970	174	-	1,183
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	0.2775%	35,753	-	-	374,457	12,073	-	136,362
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	0.1667%	84,804	-	(53,290)	171,536	2,764	-	7,076
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	10.0000%	0.8333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	10.0000%	0.8333%	128,618	(64,013)	24,033	4,549,815	452,507	-	4,720,073
26	311300	Pumping Equipment Diesel	10.0000%	0.8333%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	10.0000%	0.8333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	10.0000%	0.8333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	342,962	(89,327)	25,248	8,103,619	266,735	(572)	1,968,546
31	320200	Water Treatment Equipment Filter Media	3.3300%	0.2775%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	2.2200%	0.1850%	-	-	1,953	8,757,782	194,400	-	3,597,859
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	1,029,842	(354,131)	-	25,959,413	512,166	-	10,518,679
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.4286%	0.1190%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	0.2775%	1,098,692	(373,098)	-	12,865,362	418,455	-	3,037,785
44	334100	Meters	8.3300%	0.6942%	550,592	(206,967)	(141,832)	3,426,072	278,792	278	2,811,720
45	334200	Meter Installations	8.3300%	0.6942%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	0.6942%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	75,722	(42,044)	(5,629)	2,182,493	43,328	(14)	451,906
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	6.6700%	0.5558%	63,952	-	-	2,064,701	136,294	-	1,329,911
50	339200	Other P/E-Supply	6.6700%	0.5558%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	6.6700%	0.5558%	46,671	-	-	484,070	30,846	-	33,277
52	339600	Other P/E-CPS	6.6700%	0.5558%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	6.6700%	0.5558%	-	(1,726)	-	331,120	22,153	-	216,389
54	340200	Computer & Periph Equipment	6.6700%	0.5558%	38,072	-	-	38,072	683	-	683
55	340300	Computer Software	6.6700%	0.5558%	-	-	-	-	-	-	-
56	340500	Other Office Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	10.0000%	0.8333%	146,186	-	(1,145)	354,889	28,737	-	136,536
58	341200	Transportation Equip Heavy Duty Trucks	10.0000%	0.8333%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	5.0000%	0.4167%	19,937	-	2,109	491,327	23,782	25	133,057
62	344000	Laboratory Equipment	0.0000%	0.0000%	-	-	-	-	-	-	25
63	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	40,251
64	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	10.0000%	0.8333%	131,618	(29,086)	9	383,971	34,414	(398)	42,247
67	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	10.0000%	0.8333%	276,134	-	448	295,373	7,298	101	9,435
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	302.9486%	25.2457%	4,312,502	(1,160,391)	(139,003)	74,564,651	2,535,441	(226)	30,080,528

Chaparral City Water

74568 CCWC Rate Case

LINE NO.	G/L ACCT. NO.	DESCRIPTION	12/31/2012		2016			Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
			Annual	Monthly Depr Rate	ADD	RET	ADJ				
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	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	-
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%	-	-	-	1,554,591	-	-	-
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	-	-	-	10,812	360	-	750
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	-	-	-	111,091	3,699	-	6,669
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	10,112	-	-	23,929	516	-	670
12	304500	Structures & Improvements General	3.3300%	0.2775%	45,205	(3,061)	-	2,075,443	67,911	-	948,867
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	0.2775%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	2.5000%	0.2083%	-	-	-	6,970	174	-	1,357
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	0.2775%	1,787,517	-	21,997	2,183,972	22,451	4,960	163,774
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	0.1667%	802	-	(24,285)	148,053	3,118	-	10,194
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	10.0000%	0.8333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	10.0000%	0.8333%	75,229	(35,354)	8,646	4,598,335	456,429	119	5,141,267
26	311300	Pumping Equipment Diesel	10.0000%	0.8333%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	10.0000%	0.8333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	10.0000%	0.8333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	113,751	(82,758)	-	8,134,612	270,179	-	2,155,967
31	320200	Water Treatment Equipment Filter Media	3.3300%	0.2775%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	2.2200%	0.1850%	6,133	(9,673)	-	8,754,241	194,379	-	3,782,565
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	2.2200%	0.1850%	-	-	-	-	-	-	-
36	330400	Clearwell	2.0000%	0.1667%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	1,493,761	(166,866)	(355,414)	26,930,894	528,408	182	10,880,403
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.4286%	0.1190%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	0.2775%	872,725	(231,368)	(53,553)	13,453,165	439,072	33	3,245,521
44	334100	Meters	8.3300%	0.6942%	389,266	(148,201)	-	3,667,138	293,844	-	2,957,363
45	334200	Meter Installations	8.3300%	0.6942%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	0.6942%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	107,304	(19,586)	(32,558)	2,237,653	44,061	-	476,381
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	6.6700%	0.5558%	-	-	-	2,064,701	137,716	-	1,467,626
50	339200	Other P/E-Supply	6.6700%	0.5558%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	6.6700%	0.5558%	-	-	-	484,070	32,287	-	65,565
52	339600	Other P/E-CPS	6.6700%	0.5558%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	6.6700%	0.5558%	1,818	-	-	332,938	22,167	-	238,555
54	340200	Computer & Periph Equipment	6.6700%	0.5558%	-	-	-	38,072	2,539	-	3,222
55	340300	Computer Software	6.6700%	0.5558%	-	-	-	-	-	-	-
56	340500	Other Office Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	10.0000%	0.8333%	-	-	-	354,889	35,489	-	172,025
58	341200	Transportation Equip Heavy Duty Trucks	10.0000%	0.8333%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	5.0000%	0.4167%	34,016	-	-	525,343	24,729	-	157,786
62	344000	Laboratory Equipment	0.0000%	0.0000%	-	-	-	-	-	-	25
63	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	40,251
64	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	10.0000%	0.8333%	2,501	-	(12,708)	373,764	37,717	125	80,089
67	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	10.0000%	0.8333%	17,301	-	-	312,674	30,258	-	39,693
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	302.9486%	25.2457%	4,957,440	(696,866)	(447,874)	78,377,351	2,647,503	5,420	32,036,585

Line			
<u>No.</u>			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4- Factor	General Metered Customers	7.2408%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward	\$	6,207,292
10			
11	Allocated Balance	\$	449,456 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated	\$	449,456 (b)
14			
15	Increase / (Decrease) To Plant in Service	\$	- 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	\$	159,802 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated	\$	162,543 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation	\$	(2,741) 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 Chaparral City Water .xlsm		

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

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	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				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

			Dec 73145		Dec No. 75268			2013					
			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	ADD	RET	ADJ	2013 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	42,190	-	-	139,669	1,394	-	16,535
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	(882)	-	7,692	104	-	(253)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	31	-	-	11,777	392	-	3,004
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	6,039	-	48,061
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,068	-	-	1,265,101	28,426	-	455,116
6	340200	Computer & 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%	-	-	-	-	-	-	-
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>							<b>278,339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,631,698</b>	<b>231,378</b>	<b>-</b>	<b>1,476,877</b>

Salvage Proceeds

Accum Total

**Corporate Arizona**

**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 & Periphial 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%	-	-	-	-	-	-	-
<b>TOTAL</b>							1,669,646	(3,217)	3,492	5,301,619	320,445	76,581	1,870,687

Salvage Proceeds

Accum Total

**Corporate 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 & Periphral 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
TOTAL							956,824	(75,597)	24,446	6,207,292	411,888	-	2,206,978

Salvage Proceeds

Accum Total

Line

No.

6U Plant and Accumulated Depreciation Balances

4- Factor	General Metered Customers	91.0728%	Arizona Total
4- Factor	General Metered Customers	7.2408%	Chaparral City Water
	6U Factor	6.5944%	Line [3] * Line [4]

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9U Plant Balance per Rollforward	\$	4,170,026	(a)
Allocated Balance	\$	274,987	Line [5] * Line [9]
6U Plant Balance per General Ledger Allocated	\$	-	
Increase / (Decrease) To Plant in Service	\$	<u>274,987</u>	Line [11] - Line [13]
6U Accumulated Depreciation Balance per Rollforward	\$	1,756,047	(a)
Allocated Balance	\$	115,800	Line [5] * Line [20]
6U Accumulated Depreciation Balance per General Ledger Allocated	\$	-	
Increase / (Decrease) To Accumulated Depreciation	\$	<u>115,800</u>	Line [22] - Line [24]

Workpapers and Supporting Documents:

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

46  
47  
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49  
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\2016 Chaparral City 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			
						ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	340200	Computer & Periphal Equipment	0.8333%	10%	778,947	-	-	(13,021)	765,926	76,593	-	76,593
2	340300	Computer Software	2.0833%	25%	306,017	-	-	(5,116)	300,901	75,225	-	75,225
TOTAL					1,084,963	-	-	(18,136)	1,066,827	151,818	-	151,818

2013

**EPCOR WATER USA**

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

2014

**EPCOR WATER USA**

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

2015

**EPCOR WATER USA**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	ADD	RET	ADJ	2015 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
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

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**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

Witness: Clor

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	7.2408%	Chaparral City Water
5		6U Factor	6.5944%	Line [3] * Line [4]
6				
7	Post Test Year Plant Additions for District	\$ 3,771,919	(a)	\$ 3,771,919
8	Test Year CWIP To Capitalize	503,994	(a)	503,994
9	Post Test Year CWIP To Capitalize	120,920	(a)	<u>120,920</u>
10				\$ 4,396,834 Sum Lines (7-9)
11				
12	Corporate Post Test Year Plant Additions Allocated	\$ 145,000	(a)	7.2408% Line [4] \$ 10,499
13	CWIP Completed By December 31, 2017	180,799	(a)	7.2408% Line [4] <u>13,091</u>
14				\$ 23,590 Sum Lines (12-13)
15				
16	6U Post Test Year Plant Additions Allocated	(a) \$ 1,650,000		6.5944% Line [5] \$ 108,807 Line [16] * 6U Factor
17	CWIP Completed By December 31, 2017	(a) 872,703		6.5944% Line [5] \$ 57,549 Line [17] * 6U Factor
18				
19	Total Post Test Year Plant Additions			<u>\$ 4,586,781</u> Sum Lines [10 - 17]
20				
21	Increase / (Decrease) to Plant in Service			<u>\$ 4,586,781</u> Line [19]
22				
23				
24		[A]		
25		Depreciation		
26		Expense per		
		ADJ SLM-IS19		
				Half- Year Convention
27	Post Test Year Plant Additions for District - Accum Dep	\$ 216,339		50% [A][27] * 50% \$ 108,170
28	Additional Test Year Plant Additions for District - Accum Dep	23,064		50% [A][28] * 50% 11,532
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep	1,924		50% [A][29] * 50% 962
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep	1,258		50% [A][30] * 50% 629
31	6U Post Test Year Plant Additions Allocated - Accum Dep	21,761		50% [A][31] * 50% 10,881
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep	11,510		50% [A][32] * 50% 5,755
33		<u>\$ 275,857</u>	Sum Lines [27] thru [32]	
34				
35	Total Accumulated Depreciation - Post Test Year Plant Additions			<u>\$ 137,928</u> Sum Lines [27 - 32]
36				
37	Increase / (Decrease) To Accumulated Depreciation			<u>\$ 137,928</u> Line [35]
38				
39				
40	CWIP Not Complete by December 31, 2017			\$ (2,293) (a)
41	Arizona CWIP Not Complete by December 31, 2017	\$ 65,831	(a)	7.2408% Line [4] \$ 4,767 Line[41]*GMC Factor
42	CWIP Placed Into Service			\$ 638,006 Line [8] + [9] + [13]
43				
44	Increase / (Decrease) To CWIP			<u>\$ (640,480)</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 Chaparral City Water .xlsx			

EPCOR Water Arizona	[A]	[B]	[E]
Test Year Completed CWIP and	91.07%		7.24%
Post Test Year Additions	6U	7A	6P

Line No	Description	Workbook Tab Ref	USA	Arizona	Chaparral City Water
1	Test Year CWIP Completed	TY	872,703	180,799	503,994
2	Post Test Year CWIP Completed	PTYP	-	-	120,920
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	(2,293)
5	Total CWIP		875,111	246,630	622,622
6	Per A-F		875,111	246,630	622,622
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	3,771,919
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	60,000
11	Total		1,650,000	921,892	3,831,919
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	503,994
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	3,892,840
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	4,396,834
16	7A	[B][15] * [District]%			23,590
17	6U	[A][15] * [District]% * 91.07%			166,357
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			4,586,781
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(622,622)
23	7A	[5][B] * [District]%			(17,858)
24	Total ( SMC RB-4)	[22] + [23]			(640,480)
25					
26	Accumulated Depreciation (SMC RB-4)				(137,928)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				3,808,373

Witness: Clor

Line

No.

1 Remove Wastewater Vector Trucks

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

4- Factor GMC 7.2408%

Plant A/D Net Plant

10 Vector Trucks in 7A (a) \$ (952,226) \$ (87,539) \$ (864,688)

12 District Allocation \$ (68,949) \$ (6,338) Line [7] \* GMC Factor

31 Increase / (Decrease) to Plant in Service \$ (68,949)

33 Increase / (Decrease) To Accumulated Depreciation \$ (6,338)

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (62,610)

46 Workpapers and Supporting Documents:

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

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50 \2016 Chaparral City Water .xlsx



Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Plant Depr Expense	PTYP	Lease Depr Expense	Retirements
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				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) has  
 7 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 based  
 8 on refunds issued in 2016 and consider term left on each contract. For 2018 estimated refunds this same method is used.

9

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Business Unit	6P
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As of Direct

15 2017 AIAC Refunds Forecasted

(a) \$ -

17 2018 AIAC Refunds Forecasted

(a) -

19 Total

Line [15] + Line [17] \$ -

21 Increase / (Decrease) to AIAC

Line [19] \$ -

22

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43 Workpapers and Supporting Documents:

44 (a) 2016 AIAC Summary by District.xlsx

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Line

No.

1 Remove Plant Acquisition Adjustment

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

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
13 1840 Property Plant and Equipment(IFRS)	\$ -	\$ (1,397,518)	\$ (1,397,518)
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$ -</u>	<u>\$ (1,397,518)</u>	<u>\$ (1,397,518)</u>

Sum Lines [13-18]

44 Workpapers and Supporting Documents:

45 (a) Sch E-1a

46 (b) Sch E-1b

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Line			
<u>Item</u>			
1	<u>Removal of CIAC not in Plant in Service</u>		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base		
4	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	(a) \$	-
10	Remove Developer CIAC not in CWIP	(b)	(9,997)
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10] \$	(9,997)
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] \$	-
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	-
25			
26	Increase / (Decrease) to CWIP	Line [24] \$	-
27			
28			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) 2016 CIAC Summary by District.xlsx		
47	(b) 2017 Post Test Year Plant Additions.xlsx		
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49			
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45 Workpapers and Supporting Documents:

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Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro		
4	forma adjustments. The Regulatory Assets are included in the Deferred Debit line item.		
5			
6			
7	Regulatory Asset Balance at End of Test Year	\$	-
8			
9	Regulatory Asset Balance per General Ledger	(a) \$	594,094
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9] \$	<u>(594,094)</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) \$	185,887
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24] \$	<u>(185,887)</u>
27			
28			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(b) Sch E-1		
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45 Workpapers and Supporting Documents:

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Line	1	<u>Fountain Hills Sanitary District Well Settlement Regulatory Liability</u>	Business Unit	6P
------	---	--	---------------	----

FHSD is a political subdivision of Arizona that provides sanitary sewer service to customers residing within Chaparral City Water District's ("Chaparral") service area. In connection with its sanitary system, FHSD constructed a recharge system whereby it recharges treated effluent through multiple aquifer storage and recovery wells. In order for FHSD to secure an Aquifer Protection Permit for its recharge system, FHSD requested Chaparral to permanently cease using one of its wells. As a possible replacement for this well, FHSD constructed a new well however that well was not able to produce an equivalent amount of water to the original well that was taken out of production. Accordingly, in February, 2005, Chaparral entered into an agreement with FHSD whereby Chaparral agreed to permanently remove this well from service and in return Chaparral received a settlement fee of \$1,520,000 from FHSD.

Decision Number 72258 dated April 11, 2011, ordered that Decision no. 71308 as amended *nunc pro tunc* by Decision No. 71424, is further amended pursuant to both A.R.S.s 40-252 and 40-253, to reflect an equal sharing between shareholders and ratepayers of the Fountain Hills Sanitary District ("FHSD") settlement proceeds. This adjustment reflects the 50% portion that is attributable to the ratepayers.

	[A]	[B]	[C]	[D]	[E] = [A]*[D]/12	[F]	[G] = [F] * [E]
	<u>Reg Liability</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Rate</u>	<u>Monthly Amortization</u>	<u>Months Elapsed</u>	<u>Accumulated Amortization</u>
Well Settlement	\$ 760,000	10/31/2009	10/31/2019	10.00%	\$ 6,333	86	\$ 544,667

	[H]	[I]	[J] = [H]-[I]		
	<u>Reg Liability</u>	<u>Accumulated Amortization</u>	<u>Net Reg Liab Balance</u>	<u>Reg Asset</u>	<u>Reg Liability</u>
Well Settlement	\$ 760,000	\$ 544,667	\$ 215,333		\$ 215,333

Increase in Regulatory Assets / Deferred Debits	\$ -	Line [32]
Increase in Regulatory Liabilities	<u>\$ 215,333</u>	Line [32]

Workpapers and Supporting Documents:  
 Regulatory Assets and Liabilities 2016.xlsx

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Line		
<u>Item</u>		
1	<u>Retirements on Test Year Plant</u>	
2		
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.	
4		
5		
6		
7	<u>Chaparral City Water</u>	
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (218,837) (a)
9		
10	Retirements - Plant per General Ledger	0
11		
12	Increase / (Decrease) To Plant in Service	<u>\$ (218,837) Line [8] - Line [10]</u>
13		
14		
15		
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (218,837) (a)
17		
18	Retirements - Acc/Dep per General Ledger	0
19		
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (218,837) Line [16] - Line [18]</u>
21		
22		
23		
24	<u>Corporate Plant</u>	
25	Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ - (a)
26		
27	Retirements - Plant per General Ledger	0
28		
29	Increase / (Decrease) To Plant in Service	<u>\$ - Line [25] - Line [27]</u>
30		
31		
32		
33	Allocated Corporate Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)
34		
35	Retirements - Acc/Dep per General Ledger	0
36		
37	Increase / (Decrease) To Accumulated Depreciation	<u>\$ - Line [33] - Line [35]</u>
38		
39		
40		
41	Increase / (Decrease) To Plant in Service	\$ (218,837) Line [12] + Line [29]
42	Increase / (Decrease) To Accumulated Depreciation	\$ (218,837) Line [20] + Line [37]
43		
44	Impact on Rate Base	<u>\$ - Line [41] - Line [42]</u>
45		
46		
47	<u>Workpapers and Supporting Documents:</u>	
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx	
49		
50	\2016 Chaparral City Water .xlsm	



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	Plant	PTYP	Lease Expense	Retirements	
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,554,591	-	-	-	-	-	-	-	-	1,554,591	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	10,812	750	-	-	103,800	1,730	-	-	-	112,132	360	-	3,460	-	-	-
10	304300	3.33%	Structures & Improvements Treat	111,091	6,669	-	-	-	-	-	-	-	104,423	3,703	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	23,929	670	42,342	706	-	-	-	-	-	23,259	798	1,411	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	2,075,443	948,867	5,365	89	228,583	3,810	-	-	-	1,351,349	69,181	179	7,619	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	6,970	1,357	-	-	-	-	-	-	-	5,613	174	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	2,183,972	163,774	57,797	963	310,786	5,180	-	-	-	2,325,804	72,799	1,927	10,360	-	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	148,053	10,194	-	-	-	-	-	-	-	137,859	2,961	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	4,598,335	5,141,267	-	-	1,559,186	64,966	-	-	-	951,288	383,195	-	129,932	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	8,134,612	2,155,967	-	-	325,000	8,125	-	-	-	6,295,520	406,731	-	16,250	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	8,754,241	3,782,565	-	-	-	-	(3,431)	-	-	4,971,676	194,539	-	-	-	-	(76)
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%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	26,930,894	10,880,403	147,665	1,477	466,546	4,665	(191,284)	-	-	16,512,371	538,618	2,953	9,331	-	-	(3,826)
38	331100	2.00%	TD Mains 4in & Less	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	-	-	-	-	9,399	94	-	-	-	9,305	-	-	188	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	149,041	1,490	-	-	-	147,550	-	-	2,981	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	13,453,165	3,245,521	82,285	1,371	405,000	6,750	(18,979)	-	-	10,605,894	448,439	2,743	13,500	-	-	(633)
44	334100	8.33%	Meters	3,667,138	2,957,363	33,165	1,382	223,000	9,292	(4,815)	-	-	923,484	305,595	2,764	18,583	-	-	(401)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	2,237,653	476,381	2,615	26	83,000	830	(328)	-	-	1,843,442	44,753	52	1,660	-	-	(7)
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	2,064,701	1,467,626	-	-	-	-	-	-	-	597,075	137,647	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	484,070	65,565	104,087	3,470	-	-	-	-	-	418,505	32,271	6,939	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	332,938	238,555	-	-	-	-	-	-	-	94,383	22,196	-	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	38,072	3,222	-	-	-	-	-	-	-	34,850	7,614	-	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	354,889	172,025	-	-	-	-	-	-	319,983	122,840	380,008	50,698	-	45,712	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	28,674	2,048	-	-	-	-	-	-	-	4,096	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools, Shop, Garage Equipment	525,343	157,786	-	-	9,500	238	-	-	-	376,819	26,267	-	475	-	-	-
62	344000	10.00%	Laboratory Equipment	-	25	-	-	-	-	-	-	-	(25)	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	40,251	-	-	-	-	-	-	-	(40,251)	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	-	-	-	-	20,000	1,000	-	-	-	19,000	-	-	2,000	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	373,764	80,089	-	-	-	-	-	-	-	293,675	37,376	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	312,674	39,693	-	-	-	-	-	-	-	272,981	31,267	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	78,377,351	32,036,585	503,994	11,532	3,892,840	108,170	(218,837)	319,983	122,840	50,322,580	2,817,183	23,064	216,339	45,712	-	(4,942)

Depreciable Plant 76,822,760 Line [72] - Lines [1]-[7]  
Composite Depr Rate 3.67%

Line

Item

1 Capital Lease Vehicles

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

Chaparral City

10 Water

11 Capital Lease Balance \$ 319,983 (a)

12

13 Capital Lease Balance per General Ledger \$ -

15 Increase / (Decrease) To Plant in Service \$ 319,983 Line [11] - Line [13]

16

18 Capital Lease Accumulated Depreciation Balance \$ 122,840 (a)

19

20 Capital Lease Accumulated Depreciation per General Ledger \$ -

22 Increase / (Decrease) To Accumulated Depreciation \$ 122,840 Line [18] - Line [20]

23

24

25	<u>7A Corporate Allocation</u>	<u>4-Factor</u>	<u>General Metered Customers</u>	<u>7.2408%</u>
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26 Corporate Capital Lease Plant Balance per Rollforward \$ 51,197 (a)

27 Allocated Capital Lease Plant Balance per Rollforward \$ 3,707 Line [25] \* Line [26]

28

29 Allocated Capital Lease Plant Balance per General Ledger 0

31 Increase / (Decrease) To Plant in Service \$ 3,707 Line [27] - Line [29]

32

33 Corporate Capital Lease Accumulated Depreciation Balance per Rollforward \$ 16,091 (a)

34 Allocated Capital Lease Accumulated Depreciation Balance per Rollforward \$ 1,165 Line [25] \* Line [33]

35

36 Allocated Capital Lease Accumulated Depreciation per General Ledger 0

38 Increase / (Decrease) To Accumulated Depreciation \$ 1,165 Line [34] - Line [36]

39

41 Increase / (Decrease) To Plant in Service \$ 323,690 Line [15] + Line [31]

42 Increase / (Decrease) To Accumulated Depreciation \$ 124,005 Line [22] + Line [38]

43 Impact on Rate Base \$ 199,685 Line [41] - Line [42]

44

45

46 Workpapers and Supporting Documents:

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

48

49

50 \2016 Chaparral City Water .xlsm

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		Depr Expense	Plant	Depr Expense	Depr Expense	Lease	Retirements
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,554,591	-	-	-	-	-	-	-	-	1,554,591	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pum	10,812	750	-	-	103,800	1,730	-	-	-	112,132	360	-	3,460	-	-	-
10	304300	3.33%	Structures & Improvements Treat	111,091	6,669	-	-	-	-	-	-	-	104,423	3,703	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	23,929	670	42,342	706	-	-	-	-	-	23,259	798	1,411	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	2,075,443	948,867	5,365	89	228,583	3,810	-	-	-	1,351,349	69,181	179	7,619	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	6,970	1,357	-	-	-	-	-	-	-	5,613	174	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	2,183,972	163,774	57,797	963	310,786	5,180	-	-	-	2,325,804	72,799	1,927	10,360	-	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	148,053	10,194	-	-	-	-	-	-	-	137,859	2,961	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	4,598,335	5,141,267	-	-	1,559,186	64,966	-	-	-	951,288	383,195	-	129,932	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	8,134,612	2,155,967	-	-	325,000	8,125	-	-	-	6,295,520	406,731	-	16,250	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	8,754,241	3,782,565	-	-	-	-	(3,431)	-	-	4,971,676	194,539	-	-	-	-	(76)
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%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	26,930,894	10,880,403	147,665	1,477	466,546	4,665	(191,284)	-	-	16,512,371	538,618	2,953	9,331	-	-	(3,826)
38	331100	2.00%	TD Mains 4in & Less	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	-	-	-	-	9,399	94	-	-	-	9,305	-	-	188	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	149,041	1,490	-	-	-	147,550	-	-	2,981	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	13,453,165	3,245,521	82,285	1,371	405,000	6,750	(18,979)	-	-	10,605,894	448,439	2,743	13,500	-	-	(633)
44	334100	8.33%	Meters	3,667,138	2,957,363	33,165	1,382	223,000	9,292	(4,815)	-	-	923,484	305,595	2,764	18,583	-	-	(401)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	2,237,653	476,381	2,615	26	83,000	830	(328)	-	-	1,843,442	44,753	52	1,660	-	-	(7)
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	2,064,701	1,467,626	-	-	-	-	-	-	-	597,075	137,647	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	484,070	65,565	104,087	3,470	-	-	-	-	-	418,505	32,271	6,939	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	332,938	238,555	-	-	-	-	-	-	-	94,383	22,196	-	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	38,072	3,222	-	-	-	-	-	-	-	34,850	7,614	-	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	354,889	172,025	-	-	-	-	-	-	319,983	122,840	380,008	50,698	-	45,712	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	28,674	2,048	-	-	-	-	-	-	-	4,096	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools, Shop, Garage Equipment	525,343	157,786	-	-	9,500	238	-	-	-	376,819	26,267	-	475	-	-	-
62	344000	10.00%	Laboratory Equipment	-	25	-	-	-	-	-	-	-	(25)	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	40,251	-	-	-	-	-	-	-	(40,251)	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	-	-	-	-	20,000	1,000	-	-	-	19,000	-	-	2,000	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	373,764	80,089	-	-	-	-	-	-	-	293,675	37,376	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	312,674	39,693	-	-	-	-	-	-	-	272,981	31,267	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	78,377,351	32,036,585	503,994	11,532	3,892,840	108,170	(218,837)	319,983	122,840	50,322,580	2,817,183	23,064	216,339	45,712	-	(4,942)

Depreciable Plant 76,822,760 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 3.67%

Line

Item

1 Chaparral Central Arizona Project (CAP) M&I Capital Costs

2  
 3 Decision No. 74568 (issued 6/20/2014, effective 7/1/2014) authorized the deferral of the Central Arizona Project (CAP) Municipal and Industrial Charges (M&I) associated with the  
 4 additional 1,951 acre-feet of CAP allocation approved in Decision No. 71308 for a five year period (or 60 months). The costs totaled \$78,205.50.

5  
 6 The Company is also requesting approval to recover the deferral for the period January 2013 to June 2014, totaling \$26,551.25.  
 7

	[A]	[B]	[C]	[D] = [A] * ((B)+(C))	[E] = [H] * .50
	<u>Acre Feet</u>	<u>April Billing</u>	<u>October Billing</u>	<u>Total Bill</u>	<u>50%</u>
10 2008	1,931	\$ 10.50	\$ 9.00	\$ 37,655	\$ 18,827
11 2009	1,931	9.00	7.50	31,862	15,931
12 2010	1,931	7.50	7.50	28,965	14,483
13 2011	1,931	7.50	7.50	28,965	14,483
14 2012	1,931	7.50	7.50	28,965	14,483
15 Total				\$ 78,206	Sum Line [10 - 14]

16	Amortization Period	60			
17	Monthly Amortization	\$ 1,303	Line [15] / Line [17]		
18	Months Elapsed Since 7/1/2014	30			
19	Accumulated Amortization	\$ 39,103	Line [20] * Line [19]	\$ (39,103)	
20					
21	Net Deferred Debit			\$ 39,103	Line [15] + Line [21]
22					
23					
24					
25					
26					
27	Increase / (Decrease) To Deferred Debits			\$ 39,103	Line [24]
28					

	[A]	[B]	[C]	[D] = [A] * ((B)+(C))	[E] = [H] * .50
	<u>Acre Feet</u>	<u>April Billing</u>	<u>October Billing</u>	<u>Total Bill</u>	<u>50%</u>
30					
31 2013	1,931	\$ 7.50	\$ 10.00	\$ 33,793	\$ 16,896
32 2014	1,931	\$ 10.00		\$ 19,310	\$ 9,655
33 Total				\$ 26,551	Line [31] + Line [32]

34  
 35 Increase / (Decrease) To Deferred Debits \$ 26,551 Line [33]

36  
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 40  
 41 Total Deferred Debits \$ 65,654 Line [27]+[35]

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 44 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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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  
 4 completion of the merger of EPCOR and Chaparral, the deferred income tax balances of Chaparral will be merged into the deferred tax balances of EPCOR, the remaining entity.  
 5 This proforma will allocate the combined deferred tax balances among all districts.  
 6  
 7

4- Factor	General Metered Customers	7.2408%
-----------	---------------------------	---------

11  
 12 Deferred Income Tax per GL Allocated \$ 3,079,634 (a)

13  
 14  
 15 7A Deferred Income Tax Balance - Arizona Corporate \$ 34,983,418  
 16 6P Deferred Income Tax Balance - Chaparral 546,563

17  
 18 Total Deferred Income Tax Balance - EPCOR \$ 35,529,981  
 19 Allocation Factor 7.2408%

20 ADIT allocated to Chaparral City Water \$ 2,572,646

21  
 22  
 23 Increase/ (Decrease) to ADIT \$ (506,988) Line [18] - Line -12

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 45 Workpapers and Supporting Documents:

46 (a) Schedule B2

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 50 \2016 Chaparral City Water .xlsm







Chaparral City Water

Test Year Ended December 31, 2016  
 RCN Rate Base Pro Forma Adjustments

Exhibit  
 Schedule B-3  
 Page 3  
 Witness: Clor

Line No.	Page 20	Page 21	Page 22	Page 23	Page 24	Page 25	Page 26			
	[R]	[S]	[T]	[U]	[V]	[W]	[X]	[Y]	[Z]	
	ADJ SMC-RCN17	ADJ SMC-RCN18	ADJ SMC-RCN19	ADJ SMC-RCN20	ADJ SMC-RCN21	ADJ SMC-RCN22	ADJ SMC-RCN23	Sum [B - X]	Sum [A] + [Y]	
	<u>Intentionally</u>	<u>Intentionally</u>	<u>Intentionally</u>	<u>Retirements on</u>	<u>Capital Lease</u>	<u>Chaparral Central</u>	<u>Customer Meter</u>	<u>Total</u>	<u>Adjusted at End</u>	
	<u>Left Blank</u>	<u>Left Blank</u>	<u>Left Blank</u>	<u>Test Year Plant</u>	<u>Vehicles</u>	<u>Arizona Project</u>	<u>Deposits</u>	<u>Adjustment</u>	<u>of Test Year</u>	
						<u>(CAP) M&amp;I Capital</u>		<u>Amount</u>		
						<u>Costs</u>				
1										
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ (1,168,301)	\$ 4,301	\$ -	\$ -	\$ 71,141,713	\$ 154,866,192
3	Construction Work in Progress	-	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ (1,168,301)	\$ 4,301	\$ -	\$ -	\$ 71,141,713	\$ 154,866,192
5										
6	Less:									
7	Accumulated Depreciation	-	-	-	(1,017,104)	2,032	-	-	40,549,060	72,898,004
8										
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ (151,197)	\$ 2,269	\$ -	\$ -	\$ 30,592,653	\$ 81,968,187
10										
11	Less:									
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,314	\$ 4,381,565
13										
14										
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	7,133,764	19,113,795
16	Net of Amortization									
17										
18	Customer Meter Deposits	-	-	-	-	-	7,324	7,324	19,624	
19	Deferred Income Taxes & Credit:	-	-	-	-	-	-	1,531,937	4,104,583	
20	Investment Tax Credits	-	-	-	-	-	-	-	-	
21	Regulatory Liabilities	-	-	-	-	-	-	128,225	343,558	
22										
23	Plus:									
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,095	\$ -	\$ 39,095	\$ 104,749
25	Working Capital Allowance	-	-	-	-	-	-	-	-	546,872
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	-	0
27										
28	Total Rate Base	\$ -	\$ -	\$ -	\$ (151,197)	\$ 2,269	\$ 39,095	\$ (7,324)	\$ 20,195,185	\$ 54,656,683

29  
 30  
 31  
 32 Supporting Schedules  
 33 B-4  
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 35 \2016 Chaparral City Water .xlsn

Line No.	<u>RCN</u>	<u>RCN A/D</u>	<u>RCND</u>	
	[A]	[B]	[C] = [A] - [B]	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 150,657,734	\$ 73,598,972	\$ 77,058,762	
4				
5	Chaparral City Water % Allocation 100.0000%			
6				
7	\$ 150,657,734	\$ 73,598,972	\$ 77,058,762	Line [3] * Line [5]
8				
9				
10	(b) \$ 78,377,351	\$ 32,036,585	\$ 46,340,766	
11				
12	\$ 72,280,383	\$ 41,562,387	\$ 30,717,996	Line [7] - Line [10]
13				
14				
15				
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17				
18	\$ 72,280,383			Line [12]
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21		\$ 41,562,387		Line [12]
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46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
50	\2016 Chaparral City Water .xlsm			

Line No.	<u>RCN</u>	<u>RCN A/D</u>	<u>RCND</u>	
	[A]	[B]	[C] = [A] - [B]	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4				
5	(a) 7.2408%			
6				
7	\$ 471,597	\$ 176,226	\$ 295,371	Line [3] * Line [5]
8				
9				
10	(b) \$ 449,456	\$ 159,802	\$ 289,654	
11				
12	\$ 22,141	\$ 16,424	\$ 5,717	Line [7] - Line [10]
13				
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17				
18	\$ 22,141			Line [12]
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21		\$ 16,424		Line [12]
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47	Supporting Schedules			
48	(a) B-4, page 4			
49	(b) Rate Base Adjustment SMC-RB2			
50	\2016 Chaparral City Water .xlsm			

Line No.		<u>RCN</u> [A]	<u>RCN A/D</u> [B]	<u>RCND</u> [C] = [A] - [B]	
1	<u>6U Plant and Accumulated Depreciation Balances</u>				
2					
3	Total RCN Value	(a) \$ 4,227,601	\$ 1,551,478	\$ 2,676,122	
4					
5	Arizona Total GMC % Allocation	91.0728%			
6	Chaparral City Water GMC % Allocation	<u>7.2408%</u>	6.5944%		
7					
8	Chaparral City Water Allocation	\$ 278,784	\$ 102,310	\$ 176,474	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 274,987	\$ 115,800	\$ 159,187	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 3,797	\$ (13,490)	\$ 17,287	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 3,797			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (13,490)		Line [13]
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46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\2016 Chaparral City Water .xism				

Line

No.	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Original Cost</u>	<u>RCN</u>	<u>[C] = [A] - [B]</u>
		[A]	[B]	
1				
2				
3				
4				
5	Plant in Service	(a) \$ 4,586,781	\$ 4,586,781	\$ -
6				
7				
8	Accumulated Depreciation	(a) \$ 137,928	\$ 137,928	\$ -
9				
10				
11				
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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]
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46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB4			
48				
49				
50	\2016 Chaparral City Water .xlsx			

Line No.	4- Factor	General Metered Customers	7.2408%
1	<u>Remove Wastewater Vector Trucks</u>		
2			
3			
4		[A]	[B]
5		<u>Original Cost</u>	<u>RCN</u>
6	Plant in Service	(a) \$ (68,949)	\$ (69,556) Col [E] Line [33]
7			
8	Accumulated Depreciation	(a) \$ (6,338)	\$ (7,528) Col [F] Line [33]
9			
10			
11	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ (608)</u>	<u>\$ (1,189)</u> [B] - [A]
12			
13			
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17			
18	Increase/(Decrease) to Plant in Service	<u>\$ (608)</u>	Line [11]
19			
20			
21	Increase/(Decrease) to Accum Dep		<u>\$ (1,189)</u> Line [11]
22			
23			
24		[C]	[D]
25		Original Cost	[E]
26	<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>
27	168518	\$ 235,275	\$ 39,150
28	218374	179,111	22,353
29	290061	411,323	21,423
30	290064	126,517	4,613
31		<u>\$ 952,226</u>	<u>\$ 87,539</u>
32			
33	Chaparral City Water	\$ (68,949)	\$ (6,338)
34			
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB5		
49			
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Line			
No.			
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) \$	81,968,187
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	51,375,534
8			
9	Ratio (factor)		1.5955 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	2,746,251
12			
13	Factor		1.5955 Line [9]
14			
15	RCN AIAC	\$	<u>4,381,565</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		2,746,251 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u>1,635,314</u> 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) \$	81,968,187
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	51,375,534
30			
31	Ratio (factor)		1.5955 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	11,980,031
34			
35	Factor		1.5955 Line [31]
36			
37	RCN CIAC	\$	<u>19,113,795</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		11,980,031 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u>7,133,764</u> Line [37] - Line [39]
42			
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 Chaparral City Water .xlsm		

Line No.	<u>Original Cost</u>	<u>RCN</u>	<u>[C] = [A] - [B]</u>
	[A]	[B]	
1	<u>Remove Plant Acquisition Adjustment</u>		
2			
3			
4			
5	(a) \$	-	\$ -
6			
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18	Increase/(Decrease) to Utility Plant Acquisition		<u>\$ -</u> Col C, Line [5]
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
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50	\2016 Chaparral City Water .xlsm		



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) \$	58,472,828
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	36,649,252
8			
9	Ratio (factor)		1.5955 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	2,572,646
12			
13	Factor		1.5955 Line [9]
14			
15	RCN ADIT	\$	<u>4,104,583</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	<u>2,572,646</u> Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>1,531,937</u></u> Line [15] - Line [17]
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Line				
<u>No.</u>				
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4		[A]	[B]	
5	Regulatory Assets	<u>Original Cost</u>	<u>RCN</u>	
6		(a) \$ -	\$ -	
7				
8	Regulatory Liabilities	(a) \$ -	\$ -	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
12				
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18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
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21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
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Line			
<u>No.</u>			
1	<u>Fountain Hills Sanitary District Well Settlement Regulatory Liability</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	81,968,187
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	51,375,534
8			
9	Ratio (factor)		1.5955 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	215,333 Link to RB 16
12			
13	Factor		1.5955 Line [9]
14			
15	RCN Deferred Debit	\$	<u>343,558</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	215,333 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u>128,225</u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB16		
49	(b) Sch B3		
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- 47 Supporting Schedules
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- 49
- 50 \2016 Chaparral City Water .xlsm

Line

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1 Intentionally Left Blank

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47 Supporting Schedules

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50 \2016 Chaparral City Water .xlsm

Line No.			
1	<u>Retirements on Test Year Plant</u>		
2			
3		[A]	[B]
4		<u>Original Cost</u>	<u>RCN</u>
4	Retirements	(a) \$ (218,837) \$	(1,387,138) Col [G] Line [38]
5			
6			
7	Accumulated Depreciation	(a) \$ (218,837) \$	(1,235,941) Col [H] Line [38]
8			
9			
10	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ (1,168,301) \$</u>	<u>(1,017,104)</u> [B] - [A]

11			
12			
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15			
16			
17	Increase/(Decrease) to Plant in Service	<u>\$ (1,168,301)</u>	Line [10]
18			
19			
20	Increase/(Decrease) to Accum Dep	<u>\$ (1,017,104)</u>	Line [10]

23		[C]	[D]	[E]	[F] = [D] / [C]	[G]	[H]
24	Asset	Original	Retirement		Retirement		
25	<u>Numbers</u>	<u>Cost</u>	Cost	<u>A/D</u>	<u>Percentage</u>	<u>RCN (b)</u>	<u>RCN A/D (b)</u>
26	41802	23,025	\$ 328	\$ 328	1.42%	\$ 3,178	\$ 2,857
27	41922	612,110	109,544	109,544	17.90%	751,161	675,263
28	41922	612,110	80,774	80,774	13.20%	553,876	497,912
29	41922	612,110	966	966	0.16%	6,627	5,958
30	42224	160,520	3,431	3,431	2.14%	31,244	31,177
31	42553	419	353	353	84.15%	671	437
32	42567	916	820	820	89.58%	1,560	1,005
33	42779	139,063	17,806	17,806	12.80%	33,999	20,966
34	257503	22,171	274	274	1.23%	276	30
35	257503	22,171	491	491	2.21%	494	53
36	257503	22,171	34	34	0.15%	34	4
37	280615	13,970	4,017	4,017	28.75%	4,017	281
38		Chaparral City Water	\$ 218,837	\$ 218,837		\$ 1,387,138	\$ 1,235,941

Sum Lines [26-37]

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- 47 Supporting Schedules
- 48 (a) Rate Base Adjustment SMC-RB20
- 49 (b) UPIS Chaparral City Water .xlsx
- 50 \2016 Chaparral City Water .xlsm

Line				
No.				
1	<u>Capital Lease Vehicles</u>			
2				
3		[A]	[B]	
4		<u>Original Cost</u>	<u>RCN</u>	
5	Direct Capital Leases	(a) \$ 319,983	\$ 324,245	(b)
6				
7				
8	Accumulated Depreciation	(a) \$ 122,840	\$ 124,859	(b)
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 4,262</u>	<u>\$ 2,019</u>	[B] - [A]
12				
13		[A]	[B]	
14		<u>Original Cost</u>	<u>RCN</u>	
15	Corporate (7A) Capital Leases	(a) \$ 3,707	\$ 3,745	(b)
16				
17				
18	Accumulated Depreciation	(a) \$ 1,165	\$ 1,177	(b)
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 38</u>	<u>\$ 12</u>	[B] - [A]
22				
23				
24				

4- Factor	General Metered Customers	7.2408%
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38	Increase/(Decrease) to Plant in Service	<u>\$ 4,301</u>		Col [A] Line [11] + Col [A] Line [21]
39				
40				
41	Increase/(Decrease) to Accum Dep		<u>\$ 2,032</u>	Col [B] Line [11] + Col [B] Line [21]
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB21			
48	(b) LeasedUnits.xls			
49				
50	\2016 Chaparral City Water .xlsm			

Line			
<u>No.</u>			
1	<u>Chaparral Central Arizona Project (CAP) M&amp;I Capital Costs</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	81,968,187
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	51,375,534
8			
9	Ratio (factor)		1.5955 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred CAP M&I	(a) \$	65,654 Link to RB 22
12			
13	Factor		1.5955 Line [9]
14			
15	RCN Deferred CAP M&I	\$	104,749 Line [11] * Line [13]
16			
17	Adjusted Original Cost CAP M&I	\$	65,654 Line [11]
18			
19	Increase / (Decrease) to Deferred CAP M&I	\$	<u>39,095</u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB22		
49	(b) Sch B3		
50	\2016 Chaparral City Water .xlsm		

Line			
<u>No.</u>			
1	<u>Customer Meter Deposits</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	81,968,187
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	51,375,534
8			
9	Ratio (factor)		1.5955 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	12,300
12			
13	Factor		1.5955 Line [9]
14			
15	RCN Meter Deposits	\$	19,624 Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	12,300 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	<u>7,324</u> Line [15] - Line [17]
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47	Supporting Schedules		
48			
49	(a) Sch B3		
50	\2016 Chaparral City Water .xlsm		



6P	Business Unit
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Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets</u>					
2	6P	301000	Organization	\$ -	\$ -	\$ -
3	6P	302000	Franchises	-	-	-
4	6P	303200	Land & Land Rights Supply	-	-	-
5	6P	303300	Land & Land Rights Pumping	-	-	-
6	6P	303400	Land & Land Rights Treatment	-	-	-
7	6P	303500	Land & Land Rights T&D	-	-	-
8	6P	303600	Land & Land Rights General	1,723,624	-	1,723,624
9	6P	304100	Structures & Improvements Supply	-	-	-
10	6P	304200	Structures & Improvements Pumping	11,314	850	10,464
11	6P	304300	Structures & Improvements Treatment	117,763	11,396	106,367
12	6P	304400	Structures & Improvements Trans & Dist	24,136	736	23,400
13	6P	304500	Structures & Improvements General	2,366,185	1,126,101	1,240,083
14	6P	304600	Structures & Improvements Offices	-	-	-
15	6P	304620	Structures & Improvements Leasehold	-	-	-
16	6P	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	6P	304800	Structures & Improvements Miscellaneous	-	-	-
18	6P	305000	Collect & Impounding	7,378	907	6,471
19	6P	306000	Lake, River & Other Intakes	-	-	-
20	6P	307000	Wells & Springs	2,500,162	478,706	2,021,455
21	6P	308000	Infiltration Galleries	-	-	-
22	6P	309000	Supply Mains	155,217	8,238	146,980
23	6P	310000	Power Production Equipment	-	-	-
24	6P	310100	Power Production Equipment	-	-	-
25	6P	311000	Pumping Equipment Steam	-	-	-
26	6P	311200	Pumping Equipment Electric	9,333,245	8,286,556	1,046,688
27	6P	311300	Pumping Equipment Diesel	-	-	-
28	6P	311400	Pumping Equipment Hydraulic	-	-	-
29	6P	311500	Pumping Equipment Other	-	-	-
30	6P	311530	Pumping Equipment Water Treatment	-	-	-
31	6P	320100	Water Treatment Equipment Non-Media	14,486,611	6,628,327	7,858,284
32	6P	320200	Water Treatment Equipment Filter Media	-	-	-
33	6P	330000	Distribution Reservoirs & Standpipes	23,825,903	11,153,972	12,671,931
34	6P	330100	Elevated Tank & Standpipes	-	-	-
35	6P	330200	Ground Level Tanks	-	-	-
36	6P	330300	Below Ground Tanks	-	-	-
37	6P	330400	Clearwell	-	-	-
38	6P	331001	TD Mains Not Classified by Size	61,475,266	28,962,251	32,513,015
39	6P	331100	TD Mains 4in & Less	-	-	-
40	6P	331200	TD Mains 6in to 8in	-	-	-
41	6P	331300	TD Mains 10in to 16in	-	-	-
42	6P	331400	TD Mains 18in & Grtr	-	-	-

(continued)

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	6P	332000	Fire Mains	\$ -	\$ -	\$ -
3	6P	333000	Services	19,015,999	7,038,472	11,977,526
4	6P	334100	Meters	6,286,614	5,060,584	1,226,031
5	6P	334200	Meter Installations	-	-	-
6	6P	334300	Meter Vaults	-	-	-
7	6P	335000	Hydrants	4,212,971	1,524,700	2,688,271
8	6P	336000	Backflow Prevention Devices	-	-	-
9	6P	339100	Other P/E-Intangible	2,589,700	2,493,564	96,136
10	6P	339200	Other P/E-Supply	-	-	-
11	6P	339500	Other P/E-TD	488,147	68,671	419,476
12	6P	339600	Other P/E-CPS	-	-	-
13	6P	340100	Office Furniture & Equipment	386,884	314,225	72,659
14	6P	340200	Computer & Periphal Equipment	38,251	3,450	34,801
15	6P	340300	Computer Software	-	-	-
16	6P	340500	Other Office Equipment	-	-	-
17	6P	341100	Transportation Equip Light Duty Trucks	359,630	92,644	266,986
18	6P	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	6P	341400	Transportation Equipment Other	-	-	-
20	6P	342000	Stores Equipment	-	-	-
21	6P	343000	Tools,Shop,Garage Equipment	557,829	193,368	364,460
22	6P	344000	Laboratory Equipment	-	-	-
23	6P	345000	Power Operated Equipment	-	-	-
24	6P	346100	Communication Equipment Non-Telephone	-	-	-
25	6P	346190	Remote Control & Instrument	-	-	-
26	6P	346200	Communication Equipment Telephone	380,592	110,976	269,616
27	6P	346300	Communication Equipment Other	-	-	-
28	6P	347000	Miscellaneous Equipment	314,314	40,279	274,035
29	6P	348000	Other Tangible Plant	-	-	-
30						
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37						
38						
39			Total Direct Assets	<u>\$ 150,657,734</u>	<u>\$ 73,598,972</u>	<u>\$ 77,058,762</u>
40						
41						
42						
43	6P	Total	Check from RCN Water	\$ 150,657,734	\$ 73,598,972	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Chaparral City Water .xslm			

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

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	Chaparral City Water		GMC Allocation	7.2408%	7.2408%		
23							
24	Chaparral City Water		Allocation of 7A Arizona Corporate Plant	\$ 471,597	\$ 176,226	\$ 295,371	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	Chaparral City Water		GMC Allocation	7.2408%	7.2408%		
38							
39			Chaparral City Water Allocation of 6U Plant	\$ 278,784	\$ 102,310	\$ 176,474	Line [35] * Line [37]
40							
41							
42			Direct	\$ 150,657,734	\$ 73,598,972	\$ 77,058,762	Pg 2, Line [39]
43			7A Arizona Plant Allocated	471,597	176,226	295,371	Pg 3, Line [24]
44			6U USA Plant Allocated	278,784	102,310	176,474	Pg 3, Line [39]
45			Total	\$ 151,408,115	\$ 73,877,508	\$ 77,530,607	Sum Lines [42-44]
46							
47			<u>Supporting Schedules</u>		<u>Recap Schedules</u>		
48			RCN Study Work Papers		B-3		
49			4-Factor				
50			\2016 Chaparral City Water .xlsm				

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(78,950)
3	Required Bank Balances <sup>1</sup>		-
4	Material and Supplies Inventories <sup>1</sup>		276,927
5	Prepayments <sup>1</sup>		348,895
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>546,872</u>
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9			
10			

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

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43 Supporting Schedules: Recap Schedules:  
 44 (a) B-6 B-1

45  
 46 Workpapers & Supporting Documents  
 47 \AZ 13mo TY Balance 12.31.2016.xlsx  
 48  
 49  
 50 \2016 Chaparral City 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	\$ 1,814,327	40.146	30.633	9.513	0.026	\$ 47,289
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	113,164	40.146	54.941	(14.794)	(0.041)	(4,587)
6	Waste Disposal & Other Utilities	4,403	40.146	31.063	9.083	0.025	110
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	434,274	40.146	30.420	9.726	0.027	11,572
9	Outside Services	276,722	40.146	34.355	5.791	0.016	4,391
10	Group Insurance & 401k	606,211	40.146	(10.716)	50.862	0.139	84,475
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	97,540	40.146	72.688	(32.542)	(0.089)	(8,696)
13	Customer Accounting	466,218	40.146	49.828	(9.682)	(0.027)	(12,366)
14	Rents	52,656	40.146	13.376	26.770	0.073	3,862
15	General Office Expense	231,959	40.146	39.271	0.876	0.002	557
16	Miscellaneous	68,843	40.146	27.800	12.347	0.034	2,329
17	Maintenance Expense	518,180	40.146	46.886	(6.740)	(0.018)	(9,568)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 402,270	40.146	213.250	(173.104)	(0.474)	\$ (190,779)
22	General Taxes - Payroll	-	-	26.402	(26.402)	(0.072)	-
23	General Taxes - Other	139,177	40.146	(131.381)	171.527	0.470	65,404
24	Income Tax	139,177	40.146	41.750	(1.604)	(0.004)	(611)
25							
26	Interest Expense	\$ 768,491	40.146	74.500	(34.354)	(0.094)	\$ (72,330)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 6,133,613</u>				Sum Lines [2-26]	<u>\$ (78,950)</u>
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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 Chaparral City Water .xslm						
50							