

Havasu Water

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

Exhibit
 Schedule B-1
 Page 1
 Witness: Clor

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 12,414,377	\$ 18,842,658	
3	-	-	
4	\$ 12,414,377	\$ 18,842,658	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	3,169,335	5,551,915	
8			
9	\$ 9,245,042	\$ 13,290,744	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 681,546	\$ 979,796	
13			
14			
15	2,819,045	4,052,681	
16			
17			
18	800	1,150	
19	331,536	476,619	
20	-	-	
21	-	-	
22			
23	<u>Plus:</u>		
24	\$ 49,310	\$ 70,888	
25	(c) (4,969)	(4,969)	
26	(0)	(0)	
27			
28	\$ 5,456,456	\$ 7,846,417	Line [9] - Lines [12-21] + Line [24-26]
29			
30			
31		\$ 6,651,436	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 1,194,980	[B] Line [31] - [A] Line [28]
33		1.4380	[B] Line [28] / [A] Line [28]
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Supporting Schedules	Recap Schedules:	
44	(a) B-2	A-1	
45	(b) B-3		
46	(c) B-5		
47			
48	Workpapers and Supporting Documents		
49			
50	\2016 Havasu Water.xlsm		

Line No.	Page 4		Page 5		Page 6		Page 7		Page 8		Page 9		Page 10	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]						
	ADJ SMC-RB1	ADJ SMC-RB2	ADJ SMC-RB3	ADJ SMC-RB4	ADJ SMC-RB5	ADJ SMC-RB6	ADJ SMC-RB7							
	<u>Actual End of Test Year (c)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>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	\$ 11,338,984	\$ -	\$ -	\$ 35,438	\$ 1,080,174	\$ (8,885)	\$ -	\$ -					
3	Construction Work in Progress	661,555	-	-	-	(661,555)	-	-	-					
4	Subtotal Utility Plant	\$ 12,000,539	\$ -	\$ -	\$ 35,438	\$ 418,619	\$ (8,885)	\$ -	\$ -					
5														
6	Less:													
7	Accumulated Depreciation	3,287,624	(64,075)	(353)	14,923	20,067	(817)	-	-					
8														
9	Net Utility Plant in Service	\$ 8,712,915	\$ 64,075	\$ 353	\$ 20,515	\$ 398,552	\$ (8,069)	\$ -	\$ -					
10														
11	Less:													
12	Advances in Aid of Construction	\$ 692,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,385)	\$ -					
13														
14														
15	Contribution in Aid of Construction -	2,926,283	-	-	-	-	-	-	-					
16	Net of Amortization													
17														
18	Customer Meter Deposits	800	-	-	-	-	-	-	-					
19	Deferred Income Taxes & Credits	326,436	-	-	-	-	-	-	-					
20	Investment Tax Credits	-	-	-	-	-	-	-	-					
21	Regulatory Liabilities	41,106	-	-	-	-	-	-	-					
22														
23	Plus:													
24	Deferred Debits	\$ 93,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
25	Working Capital Allowance	(4,969)	-	-	-	-	-	-	-					
26	Utility Plant Acquisition Adjustment	180,098	-	-	-	-	-	-	-				(180,098)	
27														
28	Total Rate Base	\$ 4,994,016	\$ 64,075	\$ 353	\$ 20,515	\$ 398,552	\$ (8,069)	\$ 11,385	\$ (180,098)					

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

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>ACRM Regulatory Assets - Havasu</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3									
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6									
7									
8									
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	(107,238)	-	-	-	-	-	-	-	-
16									
17									
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	(41,106)	-	-	-	-	-	-
22									
23									
24	\$ -	\$ -	\$ (93,528)	\$ -	\$ 10,927	\$ -	\$ 38,382	\$ -	\$ -
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27									
28	\$ 107,238	\$ -	\$ (52,422)	\$ -	\$ 10,927	\$ -	\$ 38,382	\$ -	\$ -

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

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z] Sum [B - Y]	[AA] Sum [A] + [Z]	
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>	
Line No.											
1											
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ (123,167)	\$ 91,833	\$ -	\$ -	\$ -	\$ 1,075,393	\$ 12,414,377
3	Construction Work in Progress	-	-	-	-	-	-	-	-	(661,555)	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ (123,167)	\$ 91,833	\$ -	\$ -	\$ -	\$ 413,838	\$ 12,414,377
5											
6	Less:										
7	Accumulated Depreciation	-	-	-	(123,167)	35,132	-	-	-	(118,289)	3,169,335
8											
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ 56,701	\$ -	\$ -	\$ -	\$ 532,127	\$ 9,245,042
10											
11	Less:										
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,385)	\$ 681,546
13											
14											
15	Contribution in Aid of Construction -	-	-	-	-	-	-	-	-	(107,238)	2,819,045
16	Net of Amortization										
17											
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-	800
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	5,100	5,100	331,536
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	-	(41,106)	-
22											
23	Plus:										
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (44,218)	\$ 49,310
25	Working Capital Allowance	-	-	-	-	-	-	-	-	-	(4,969)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-	(180,098)	(0)
27											
28	Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 56,701	\$ -	\$ -	\$ (5,100)	\$ 462,440	\$ 5,456,456

30 Supporting Schedules:

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

Line No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 11,281,063	(a)
5			
6	Plant Balance per General Ledger	\$ 11,281,063	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ -</u>	Line (4) - Line (6)
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 3,202,602	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 3,266,677	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (64,075)</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 Havasu 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 PTPY	12 Months PTPY	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	10,144	-	-	-	-	-	-	-	-	10,144	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	47,343	-	-	-	-	-	-	-	-	47,343	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	26,834	121,802	-	-	-	-	-	-	-	(94,968)	894	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	99,968	8,997	-	-	-	-	-	-	-	90,971	3,332	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	2,006,725	180,515	-	-	-	-	-	-	-	1,826,210	66,891	-	-	-	-
11	304400	3.33%	Structures & Improvements Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	20,698	4,934	-	-	-	-	-	-	-	15,764	690	-	-	-	-
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	148,253	71,889	-	-	-	-	-	-	-	76,364	3,706	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	390,945	255,681	-	-	261,384	4,356	-	-	-	392,291	13,032	-	8,713	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	22,738	38,391	-	-	-	-	-	-	-	(15,653)	1,137	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	1,373,283	577,628	-	-	-	-	-	-	-	795,655	114,440	-	-	-	-
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	12,117	1,436	-	-	-	-	-	-	-	10,681	1,010	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	168,270	240,766	-	-	-	-	-	-	-	72,497	12,038	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	50,938	27,591	-	-	-	-	-	-	-	23,347	5,094	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	1,167,363	359,129	-	-	-	-	-	-	-	808,233	25,941	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	109,309	113,100	-	-	-	-	-	-	-	(3,791)	2,186	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	527,391	111,944	357,204	3,572	234,573	2,346	(84,707)	-	-	647,675	10,548	7,144	4,691	-	(1,694)
38	331100	2.00%	TD Mains 4in & Less	871,738	348,821	-	-	-	-	-	-	-	522,917	17,435	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	987,463	144,084	-	-	-	-	-	-	-	843,379	19,749	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	755,666	156,896	-	-	-	-	-	-	-	598,770	15,113	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	1,509,667	(62,850)	5,363	89	87,996	1,467	(37,593)	-	-	1,659,047	50,322	179	2,933	-	(1,253)
44	334100	8.33%	Meters	357,285	122,628	154	6	4,800	200	(867)	-	-	239,257	29,774	13	400	-	(72)
45	334200	3.33%	Meter Installations	23,486	4,087	-	-	-	-	-	-	-	19,399	783	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	71,432	28,508	-	-	-	-	-	-	-	42,924	4,762	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	72,128	7,217	2,744	91	-	-	-	-	-	64,911	4,809	183	-	-	-
53	340100	6.67%	Office Furniture & Equipment	3,254	1,769	-	-	-	-	-	-	-	1,485	217	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	27,462	22,341	-	-	-	-	-	-	-	5,121	5,492	-	-	-	-
55	340300	20.00%	Computer Software	7,686	8,327	-	-	-	-	-	-	-	(641)	1,537	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	75,406	242,261	28,076	2,005	-	-	-	-	91,355	34,982	(110,481)	10,772	4,011	-	13,051
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	113,411	34,159	-	-	3,402	85	-	-	-	82,569	5,671	-	170	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	33,093	42,886	-	-	-	-	-	-	-	(9,793)	1,655	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	7,789	4,283	-	-	70,000	3,500	-	-	-	70,006	779	-	7,000	-	-
65	346190	10.00%	Remote Control & Instrument	62,117	25,222	-	-	-	-	-	-	-	36,894	6,212	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	47,166	30,657	-	-	-	-	-	-	-	16,508	4,717	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	11,281,063	3,202,602	393,541	5,765	662,155	11,954	(123,167)	91,355	34,982	8,785,035	440,738	11,529	23,908	13,051	(3,019)

Depreciable Plant 11,223,576 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.93%

Havasu Water												
Beginning Balance Accumulated Depreciation												
Previous Case Tie-Out												
		Prior Decision 3	Prior Decision 2	Prior Decision 1	ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE		Stand Alone Havasu	2010 - 2016	2010 - 2016	2010 - 2016	Stand Alone Havasu	
		Approved Dec. 67093	Approved Dec. 71410	Approved Dec. 73145								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	Decision Plant Balance Test Year	Adjusted per Order	Adjusted per Order	Reverse Corporate Plant	Reverse Rate Case Adj. 1 Plant	6/30/2010 Per Rollforward	Depr Expense Accum Depr	Retirements Accum Depr	Transfers/Adjustments Accum Depr	12/21/2016 Per Rollforward
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	8,845	98,630	117,389	-	-	117,389	4,413	-	-	121,802
9	304200	Structures & Improvements Pumping	-	-	-	-	-	-	8,997	-	-	8,997
10	304300	Structures & Improvements Treatment	-	-	-	-	-	-	180,519	-	(4)	180,515
11	304400	Structures & Improvements Trans & Dist	-	-	-	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	-	-	-	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	1	458	1,557	-	-	1,557	3,378	-	-	4,934
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store, Shop, etc	-	-	-	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-	-	-
17	305000	Collect & Impounding	19,397	41,990	53,239	-	-	53,239	18,650	-	-	71,889
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-
19	307000	Wells & Springs	76,145	148,892	192,658	-	-	192,658	63,023	-	-	255,681
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-
21	309000	Supply Mains	-	-	-	-	-	-	-	-	-	-
22	310000	Power Production Equipment	-	(0)	(0)	-	-	(0)	5,201	-	-	38,391
23	310100	Power Production Equipment	10,796	26,348	33,190	-	-	33,190	-	-	(33,190)	-
24	311000	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	45,406	154,045	286,796	-	-	286,796	340,971	(50,434)	294	577,628
26	311300	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	1,436	-	-	1,436
30	320100	Water Treatment Equipment Non-Media	24,819	22,785	102,237	-	-	102,237	79,555	(4,764)	(8,759)	168,270
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-	-	27,591	-	-	27,591
32	330000	Distribution Reservoirs & Standpipes	56,255	142,876	226,938	-	-	226,938	134,545	(10,877)	8,524	359,129
33	330100	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-	-	-	113,100	-	113,100
37	331001	TD Mains Not Classified by Size	-	91,193	134,780	-	-	134,780	58,753	(24,352)	(57,237)	111,944
38	331100	TD Mains 4in & Less	173,130	207,052	237,387	-	-	237,387	84,870	(30,313)	56,876	348,821
39	331200	TD Mains 6in to 8in	-	49,994	102,350	-	-	102,350	92,617	(48,373)	(2,511)	144,084
40	331300	TD Mains 10in to 16in	-	36,967	77,833	-	-	77,833	79,066	(3)	-	156,896
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-
42	332000	Fire Mains	-	-	-	-	-	-	-	-	-	-
43	333000	Services	27,941	59,758	82,092	-	-	82,092	112,964	(257,645)	(261)	(62,850)
44	334100	Meters	42,687	72,878	67,752	-	-	67,752	124,679	(69,620)	(183)	122,628
45	334200	Meter Installations	-	1,487	3,106	-	-	3,106	4,094	(3,112)	-	4,087
46	334300	Meter Vaults	-	-	-	-	-	-	-	-	-	-
47	335000	Hydrants	-	-	-	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	-	9,128	17,399	-	-	17,399	11,109	-	-	28,508
50	339500	Other P/E-TD	-	-	-	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	-	-	-	-	-	-	7,217	-	-	7,217
52	340100	Office Furniture & Equipment	202	461	821	-	-	821	948	-	-	1,769
53	340200	Computer & Periph Equipment	1,666	3,602	5,999	-	-	5,999	17,334	(1,002)	11	22,341
54	340300	Computer Software	-	-	-	-	-	-	8,327	-	-	8,327
55	340500	Other Office Equipment	-	-	-	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	16,022	130,089	149,621	-	-	149,621	92,640	-	-	242,261
57	341200	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-
59	342000	Stores Equipment	-	-	-	-	-	-	-	-	-	-
60	343000	Tools Shop, Garage Equipment	5,758	11,236	15,115	-	-	15,115	18,977	-	67	34,159
61	344000	Laboratory Equipment	-	29	67	-	-	67	-	-	(67)	-
62	345000	Power Operated Equipment	6,283	24,610	128,699	-	(95,315)	33,384	9,502	-	-	42,886
63	346100	Communication Equipment Non-Teleph	4,016	2,362	(471)	-	-	(471)	4,753	-	-	4,283
64	346190	Remote Control & Instrument	-	-	-	-	-	-	27,953	(2,730)	-	25,223
65	346200	Communication Equipment Telephone	-	-	-	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	(76)	2,273	4,173	-	-	4,173	26,533	-	(49)	30,657
67	347000	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
69		Post Test Year Plant	-	-	-	-	-	-	-	-	-	-
70		Disallowed plant	18,120	(16,743)	-	-	-	-	-	-	-	-
71		Corporate Plant	-	(35,323)	47,100	(47,100)	-	-	-	-	-	-
72		Salvage	-	(5,281)	-	-	-	-	-	-	-	-
73			-	-	-	-	-	-	-	-	-	-
74			-	-	-	-	-	-	-	-	-	-
75			-	-	-	-	-	-	-	-	-	-
76			-	-	-	-	-	-	-	-	-	-
77			-	-	-	-	-	-	-	-	-	-
78			-	-	-	-	-	-	-	-	-	-
79		TOTAL	537,411	1,281,897	2,087,826	(47,100)	(95,315)	1,945,411	1,650,616	(390,126)	(3,299)	3,202,602
		Per Schb2	537,411	1,281,897	2,087,826			1,945,411				3,202,602
		Variance	-	0	0			-				-

Havasu Water

			Eff 6/30/10 Dec 73145			
LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012	7/1/2012	2010	
			Annual	Monthly Depr Rate	Plant BALANCE	Accum Depr
1	301000	Organization	0.0000%	0.0000%	10,144	-
2	302000	Franchises	0.0000%	0.0000%	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	47,343	-
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%	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	26,834	117,389
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	99,968	-
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	2,001,816	-
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	20,698	1,557
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	148,253	53,239
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	384,535	192,658
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	0	(0)
23	310100	Power Production Equipment	3.3333%	0.2778%	22,738	33,190
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	1,299,008	286,796
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	4,202	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	(69)	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	254,498	102,237
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	29,719	-
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	1,168,705	226,938
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	695,098	134,780
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	464,363	237,387
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	850,290	102,350
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	730,674	77,833
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-
43	333000	Services	1.5385%	0.1282%	327,573	82,092
44	334100	Meters	6.6667%	0.5556%	185,081	67,752
45	334200	Meter Installations	2.5000%	0.2083%	17,253	3,106
46	334300	Meter Vaults	2.5000%	0.2083%	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	71,432	17,399
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	33,593	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	3,254	821
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	26,901	5,999
54	340300	Computer Software	20.0000%	1.6667%	7,686	-
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	44,018	149,621
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	17,808	15,115
61	344000	Laboratory Equipment	4.0000%	0.3333%	460	67
62	345000	Power Operated Equipment	5.0000%	0.4167%	33,093	33,384
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	7,789	(471)
64	346190	Remote Control & Instrument	10.0000%	0.8333%	62,574	-
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	44,162	4,173
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
69						
70		TOTAL	216.8136%	18.0678%	9,141,492	1,945,411

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2nd half 2010

Havasu Water

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LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012	7/1/2012	ADD	RET	ADJ	2010	Depr Exp	Accum ADJ	Accum Depr
			Annual	Monthly				Plant BALANCE			
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	356	-	117,745
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	-	-	-
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	2,001,816	-	-	-
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	248	-	1,805
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	1,883	-	55,122
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	384,535	4,884	-	197,541
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	22,738	22,738	484	33,190	33,674
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	(22,738)	-	-	(33,190)	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	11,391	(3,844)	-	1,306,556	24,661	-	307,613
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	(4,202)	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	4,202	4,132	-	-	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	(21,219)	233,279	8,554	(8,524)	102,267
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	21,219	50,938	849	-	849
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	-	-	-	1,168,705	13,615	8,524	249,078
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	-	-	(293,417)	401,681	4,218	(56,894)	82,104
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	33,447	(4,360)	293,417	786,866	8,076	56,894	297,997
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	13,105	-	-	863,394	8,985	-	111,335
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	-	-	-	730,674	7,672	-	85,505
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	3,812	(2,093)	-	329,292	4,761	-	84,760
44	334100	Meters	6.6667%	0.5556%	35,174	(9,360)	-	210,895	5,889	-	64,281
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	17,253	304	-	3,409
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	394	-	17,793
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	33,593	-	-	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	71	-	892
53	340200	Computer & Periphral Equipment	10.0000%	0.8333%	-	-	-	26,901	1,080	-	7,079
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	256	-	256
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	44,018	4,769	-	154,389
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	460	18,268	503	67	15,685
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	(460)	-	-	(67)	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	790	-	34,174
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	271	-	(200)
64	346190	Remote Control & Instrument	10.0000%	0.8333%	2,273	-	-	64,847	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	44,162	1,213	-	5,387
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	99,201	(19,657)	-	9,221,036	104,784	-	2,030,538

Docket No. W-01303A-10-

2011

Havasu Water

Eff 6/30/10 Dec 73145

LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012	7/1/2012	2011			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly Depr Rate	ADD	RET	ADJ				Plant BALANCE
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	692	-	118,437
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	-	-	-
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	2,001,816	-	-	-
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	534	-	2,339
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	3,766	-	58,887
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	384,535	9,767	-	207,308
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	-	22,738	871	-	34,545
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	1,830	-	-	1,308,386	50,088	-	357,701
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	4,132	-	-	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	233,279	11,664	-	113,931
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	50,938	2,547	-	3,396
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	-	(10,877)	-	1,157,827	27,039	-	265,239
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	(3,791)	113,100	-	109,309	-	-	113,100
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	-	-	-	401,681	8,435	-	90,539
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	4,943	(104)	-	791,705	16,641	-	314,533
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	5	-	-	863,400	18,138	-	129,473
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	2,785	-	-	733,459	15,349	-	100,854
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	139,746	2,475	-	471,512	10,882	-	98,117
44	334100	Meters	6.6667%	0.5556%	49,453	(27,003)	-	233,345	14,990	-	52,267
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	17,253	607	-	4,017
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	-	-	17,793
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	33,593	-	-	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	145	-	1,037
53	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	-	26,901	2,690	-	9,769
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	769	-	1,025
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	31,388	75,406	12,466	-	166,855
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	18,268	820	-	16,506
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	844	-	35,018
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	652	-	452
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	(2,730)	-	62,117	-	-	(2,730)
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	44,162	2,734	-	8,120
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	194,972	74,860	31,388	9,522,256	213,129	-	2,318,527

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2012

Havasu Water

			Eff 6/30/10 Dec 73145								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012 Annual	7/1/2012 Monthly Depr Rate	ADD	RET	ADJ	2012 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	682	-	119,119
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	1,000	-	1,000
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	2,001,816	20,018	-	20,018
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	526	-	2,864
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	3,118	-	62,005
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	384,535	9,690	-	216,999
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	-	22,738	814	-	35,360
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	7,951	-	-	1,316,337	51,302	605	409,609
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	4,132	83	-	83
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	233,279	11,664	-	125,595
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	50,938	3,820	-	7,216
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	-	-	-	1,157,827	22,395	-	287,634
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	109,309	-	-	113,100
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	9,304	-	-	410,986	8,296	-	98,836
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	-	-	-	791,705	13,968	-	328,501
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	-	-	-	863,400	15,233	-	144,705
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	148	(3)	-	733,604	12,943	-	113,794
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	247,079	(143)	-	718,448	11,562	-	109,535
44	334100	Meters	6.6667%	0.5566%	32,171	-	-	265,516	16,237	-	68,504
45	334200	Meter Installations	2.5000%	0.2083%	8,815	-	-	26,068	566	-	4,582
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	1,191	-	18,984
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	33,593	556	-	556
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	146	-	1,183
53	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	26,901	2,690	-	12,459
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	1,153	-	2,178
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	75,406	15,081	-	181,936
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	20,200	-	-	38,468	910	-	17,416
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	1,249	-	36,267
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	715	-	1,167
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	62,117	3,106	-	376
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	3,274	-	-	47,435	3,684	(49)	11,755
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	328,942	(146)	-	9,851,052	234,398	556	2,553,335

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2013

Havasu Water

			Eff 6/30/10 Dec 73145								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012 Annual	7/1/2012 Monthly Depr Rate	ADD	RET	ADJ	2013 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	671	-	119,789
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	1,999	-	2,999
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	5,004	-	-	2,006,820	40,095	(4)	60,109
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	517	-	3,382
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	2,471	-	64,476
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	384,535	9,613	-	226,612
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	-	22,738	758	-	36,118
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	4,222	(13,198)	-	1,307,361	52,663	(68)	449,006
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	4,132	165	-	248
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	7,583	(1,709)	-	239,153	11,814	(249)	135,451
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	50,938	5,094	-	12,310
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	-	-	-	1,157,827	17,813	-	305,447
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	109,309	-	-	113,100
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	63,921	-	-	474,907	8,826	(343)	107,318
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	14,982	(17,865)	-	788,822	11,385	(17)	322,004
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	-	-	-	863,400	12,334	-	157,040
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	22,062	-	-	755,666	10,716	-	124,511
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	764,686	(89,077)	-	1,394,057	18,925	-	39,383
44	334100	Meters	6.6667%	0.5556%	85,088	(23,968)	-	326,635	20,518	(145)	64,908
45	334200	Meter Installations	2.5000%	0.2083%	531	(273)	-	26,325	661	-	4,970
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	2,381	-	21,365
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	298	-	-	33,891	1,113	-	1,669
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	146	-	1,330
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	26,901	2,690	-	15,149
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	1,537	-	3,715
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	75,406	15,081	-	197,017
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	68,042	-	-	106,510	3,387	-	20,802
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	1,655	-	37,922
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	779	-	1,946
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	62,117	6,212	-	6,587
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	47,435	4,744	-	16,498
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	1,036,420	(146,090)	-	10,741,381	266,764	(827)	2,673,182

Docket No. W-01303A-10-

2014

Havasu Water

		Eff 6/30/10 Dec 73145									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012	7/1/2012	2014			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly Depr Rate	ADD	RET	ADJ				Plant BALANCE
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	671	-	120,460
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	1,999	-	4,998
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	2,006,820	40,136	-	100,245
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	517	-	3,899
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	2,471	-	66,947
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	384,535	9,613	-	236,225
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	-	22,738	758	-	36,875
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	63,800	(20,193)	-	1,350,968	52,652	-	481,466
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	7,985	-	-	12,117	219	-	466
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	239,153	11,958	-	147,409
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	50,938	5,094	-	17,404
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	-	-	-	1,157,827	17,813	-	323,259
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	109,309	-	-	113,100
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	19,324	-	(27,554)	466,677	9,325	-	116,644
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	5,861	(606)	(2,407)	791,671	11,271	-	332,669
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	4,251	(35,187)	-	832,463	12,303	-	134,155
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	-	-	-	755,666	10,795	-	135,306
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	228,085	(67,198)	(148,031)	1,406,913	22,215	(261)	(5,860)
44	334100	Meters	6.6667%	0.5556%	14,624	(3,706)	(5,390)	332,163	21,810	(38)	82,974
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	26,325	658	-	5,628
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	2,381	-	23,746
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	33,891	1,122	-	2,791
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	146	-	1,476
53	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	-	26,901	2,690	-	17,839
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	1,537	-	5,252
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	75,406	15,081	-	212,098
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	6,901	-	-	113,411	4,283	-	25,086
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	1,655	-	39,577
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	779	-	2,725
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	62,117	6,212	-	12,799
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	(270)	47,166	4,726	-	21,224
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	350,830	(126,890)	(183,650)	10,781,671	272,891	(299)	2,818,884

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2015

Havasu Water

Eff 6/30/10 Dec 73145

LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012	7/1/2012	2015			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly Depr Rate	ADD	RET	ADJ				Plant BALANCE
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	671	-	121,131
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	1,999	-	6,998
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	(96)	2,006,725	40,135	-	140,380
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	517	-	4,417
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	2,471	-	69,418
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	6,410	-	-	390,945	9,682	-	245,907
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	-	22,738	758	-	37,633
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	26,873	(13,200)	8,642	1,373,283	54,673	(243)	522,696
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	12,117	485	-	951
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	3,573	(3,055)	(1,969)	237,702	11,915	14	156,282
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	50,938	5,094	-	22,498
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	9,535	-	-	1,167,363	17,911	-	341,170
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	109,309	-	-	113,100
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	27,767	(5,674)	-	488,770	9,429	-	120,398
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	15,812	(947)	-	806,536	11,423	-	343,145
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	33,834	(9,863)	(1,468)	854,966	12,321	(2,511)	134,102
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	-	-	-	755,666	10,795	-	146,101
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	78,511	(48,576)	-	1,436,848	21,918	-	(32,518)
44	334100	Meters	6.6667%	0.5556%	8,489	(2,919)	-	337,734	22,241	-	102,296
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	26,325	658	-	6,286
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	2,381	-	26,127
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	37,068	-	1,169	72,128	2,039	-	4,829
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	146	-	1,623
53	340200	Computer & Periphral Equipment	10.0000%	0.8333%	1,631	(1,002)	(67)	27,462	2,747	11	19,595
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	1,537	-	6,790
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	75,406	15,081	-	227,180
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	113,411	4,536	-	29,622
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	1,655	-	41,231
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	779	-	3,504
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	62,117	6,212	-	19,011
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	47,166	4,717	-	25,940
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	249,501	(85,236)	6,211	10,952,148	276,925	(2,729)	3,007,844

Docket No. W-01303A-10-

2016

Havasu Water

Eff 6/30/10 Dec 73145

LINE NO.	G/L ACCT. NO.	DESCRIPTION	7/1/2012	7/1/2012	2016			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly Depr Rate	ADD	RET	ADJ				Plant BALANCE
1	301000	Organization	0.0000%	0.0000%	-	-	-	10,144	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	47,343	-	-	-
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%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	26,834	671	-	121,802
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	99,968	1,999	-	8,997
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	2,006,725	40,134	-	180,515
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	20,698	517	-	4,934
14	304620	Structures & Improvements Leasehold	2.5000%	0.2083%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6667%	0.1389%	-	-	-	148,253	2,471	-	71,889
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	390,945	9,774	-	255,681
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3333%	0.2778%	-	-	-	22,738	758	-	38,391
23	310100	Power Production Equipment	3.3333%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	-	-	-	1,373,283	54,931	-	577,628
26	311300	Pumping Equipment Diesel	0.0000%	0.0000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	12,117	485	-	1,436
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	3,064	-	-	240,766	11,987	-	168,270
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	50,938	5,094	-	27,591
32	330000	Distribution Reservoirs & Standpipes	1.5385%	0.1282%	-	-	-	1,167,363	17,959	-	359,129
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	109,309	-	-	113,100
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	57,299	(18,678)	-	527,391	10,224	-	111,944
38	331100	TD Mains 4in & Less	1.4286%	0.1190%	71,632	(6,430)	-	871,738	12,106	-	348,821
39	331200	TD Mains 6in to 8in	1.4286%	0.1190%	135,819	(3,323)	-	987,463	13,304	-	144,084
40	331300	TD Mains 10in to 16in	1.4286%	0.1190%	-	-	-	755,666	10,795	-	156,896
41	331400	TD Mains 18in & Grtr	1.4286%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	1.5385%	0.1282%	125,853	(53,033)	-	1,509,667	22,702	-	(62,850)
44	334100	Meters	6.6667%	0.5556%	22,215	(2,664)	-	357,285	22,995	-	122,628
45	334200	Meter Installations	2.5000%	0.2083%	-	(2,839)	-	23,486	640	-	4,087
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	1.1990%	0.0999%	-	-	-	-	-	-	-
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3333%	0.2778%	-	-	-	71,432	2,381	-	28,508
50	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3100%	0.2758%	-	-	-	72,128	2,387	-	7,217
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	3,254	146	-	1,769
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	27,462	2,746	-	22,341
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	7,686	1,537	-	8,327
55	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	75,406	15,081	-	242,261
57	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	3.9300%	0.3275%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	113,411	4,536	-	34,159
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	33,093	1,655	-	42,886
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	7,789	779	-	4,283
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	62,117	6,212	-	25,222
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	47,166	4,717	-	30,657
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	216.8136%	18.0678%	415,882	(86,967)	-	11,281,063	281,725	-	3,202,602

Line			
No.			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4-Factor	General Metered Customers	0.9331%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292
10			
11	Allocated Balance		\$ 57,921 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 57,921 (b)
14			
15	Increase / (Decrease) To Plant in Service		<u>\$ -</u> Line [11] - Line [13]
16			
17			
18			
19			
20			
21			
22	Corporate Accumulated Depreciation Balance per Rollforward		\$ 2,206,978 (a)
23			
24	Allocated Balance		\$ 20,594 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 20,947 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (353)</u> Line [24] - Line [26]
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	<u>Workpapers and Supporting Documents:</u>		
44	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
45	(b) Sch E-1b		
46	4-Factor		
47			
48			
49			
50	\2016 Havasu 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 PITY	Removal PITY	Add'l Cap TY	Add'l Cap TY	12 Months PITY	12 Months PITY	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%

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	
Eff 7/1/2012		Eff 9/1/2015	
2013	2013	9/1/15	9/1/15
Monthly	Annual	Monthly	Annual
0.2083%	2.5000%	0.2083%	2.5000%
0.2083%	2.5000%	0.2083%	2.5000%
0.5558%	6.6700%	0.6942%	8.3300%
0.2758%	3.3100%	0.2775%	3.3300%
0.3750%	4.5000%	0.3750%	4.5000%
0.8333%	10.0000%	0.8333%	10.0000%
1.6667%	20.0000%	1.6667%	20.0000%
1.6667%	20.0000%	1.6667%	20.0000%
1.6667%	20.0000%	1.6667%	20.0000%
1.6667%	20.0000%	1.6667%	20.0000%
1.6667%	20.0000%	1.6667%	20.0000%
1.6667%	20.0000%	1.6667%	20.0000%
0.3333%	4.0000%	0.3333%	4.0000%
0.8333%	10.0000%	0.8333%	10.0000%
0.8333%	10.0000%	0.8333%	10.0000%
0.8333%	10.0000%	0.8333%	10.0000%
0.8333%	10.0000%	0.8333%	10.0000%
0.5208%	6.2500%	0.5208%	6.2500%
1.6667%	20.0000%	1.6667%	20.0000%
TOTAL			

2013

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

Salvage Proceeds

Accum Total

Corporate Arizona

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

Salvage Proceeds

Accum Total

Corporate Arizona

2015

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

Salvage Proceeds

Accum Total

Corporate Arizona

2016

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

Salvage Proceeds

Accum Total

Line

No.

1 6U Plant and Accumulated Depreciation Balances

2

3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	0.9331%	Havasu Water
5		6U Factor	0.8498%	Line [3] * Line [4]

6

7

8

9 6U Plant Balance per Rollforward

\$ 4,170,026 (a)

10

11 Allocated Balance

\$ 35,438 Line [5] * Line [9]

12

13 6U Plant Balance per General Ledger Allocated

\$ -

14

15 Increase / (Decrease) To Plant in Service

\$ 35,438 Line [11] - Line [13]

16

17

18

19

20 6U Accumulated Depreciation Balance per Rollforward

\$ 1,756,047 (a)

21

22 Allocated Balance

\$ 14,923 Line [5] * Line [20]

23

24 6U Accumulated Depreciation Balance per General Ledger Allocated

\$ -

25

26 Increase / (Decrease) To Accumulated Depreciation

\$ 14,923 Line [22] - Line [24]

27

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44 Workpapers and Supporting Documents:

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

46

47

48

49

50 \2016 Havasu Water.xlsm

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

Witness: Mahler

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan		12/31/2016	Plant	PTYP	Lease	Retirements
												Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
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 & Periphral Equipment	0.8333%	10%	-	-	-	765,926	76,593	-	153,185
2	340300	Computer Software	2.0833%	25%	-	-	-	300,901	75,225	-	150,451
		TOTAL			-	-	-	1,066,827	151,818	-	303,636

2014

EPCOR WATER USA

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	ADD	RET	ADJ	2014	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

0

EPCOR WATER USA

2016

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

- 0

Line No.	Test Year CWIP and Post Test Year Plant Additions						
3	4- Factor	General Metered Customers	91.0728%	Arizona Total			
4	4- Factor	General Metered Customers	0.9331%	Havasu Water			
5		6U Factor	0.8498%	Line [3] * Line [4]			
7	Post Test Year Plant Additions for District		\$ 455,771 (b)		\$ 455,771		
8	Test Year CWIP To Capitalize		393,541 (b)		393,541		
9	Post Test Year CWIP To Capitalize		206,384 (b)		206,384		
10					\$ 1,055,696	Sum Lines (7-9)	
12	Corporate Post Test Year Plant Additions Allocated		\$ 145,000 (a)	0.9331% Line [4]	\$ 1,353	Line [12] * GMC Factor	
13	CWIP Completed By December 31, 2017		\$ 180,799 (a)	0.9331% Line [4]	\$ 1,687	Line [13] * GMC Factor	
14					\$ 3,040	Sum Lines (12-13)	
16	6U Post Test Year Plant Additions Allocated	(a)	1,650,000	0.8498% Line [5]	\$ 14,022	Line [16] * 6U Factor	
17	CWIP Completed By December 31, 2017	(a)	872,703	0.8498% Line [5]	\$ 7,416	Line [17] * 6U Factor	
19	Total Post Test Year Plant Additions				\$ 1,080,174	Sum Lines [10 - 17]	
21	Increase / (Decrease) to Plant in Service				\$ 1,080,174	Line [19]	
23			[A]				
24			Depreciation				
25			Expense per				
26			ADJ SLM-IS19	Half- Year Convention			
27	Post Test Year Plant Additions for District - Accum Dep		\$ 23,908	50%	[A][27] * 50%	\$ 11,954	
28	Additional Test Year Plant Additions for District - Accum Dep		11,529	50%	[A][28] * 50%	5,765	
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		248	50%	[A][29] * 50%	124	
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		162	50%	[A][30] * 50%	81	
31	6U Post Test Year Plant Additions Allocated - Accum Dep		2,804	50%	[A][31] * 50%	1,402	
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		1,483	50%	[A][32] * 50%	742	
33			\$ 38,651	Sum Lines [27] thru [31]			
35	Total Accumulated Depreciation - Post Test Year Plant Additions				\$ 20,067	Sum Lines [27 - 32]	
37	Increase / (Decrease) To Accumulated Depreciation				\$ 20,067	Line [35]	
40	CWIP Not Complete by December 31, 2017				\$ 59,329 (b)		
41	Arizona CWIP Not Complete by December 31, 2017		\$ 65,831 (b)	0.9331% Line [4]	\$ 614	Line[41] * GMC Factor	
42	CWIP Placed Into Service				\$ 601,612	Line [8] + [9] + [13]	
44	Increase / (Decrease) To CWIP				\$ (661,555)	Sum Lines [40 - 42]	
47	<u>Workpapers and Supporting Documents:</u>						
48	(a) 2017 Post Test Year Plant Additions.xlsx						
49							
50	\2016 Havasu Water.xlsm						

EPCOR Water Arizona	[A]	[B]	[F]
Test Year Completed CWIP and	91.07%		0.93%
Post Test Year Additions	6U	7A	7U

Line No	Description	Workbook Tab Ref	USA	Arizona	Havasu Water
1	Test Year CWIP Completed	TY	872,703	180,799	393,541
2	Post Test Year CWIP Completed	PTYP	-	-	206,384
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	59,329
5	Total CWIP		875,111	246,630	659,254
6	Per A-F		875,111	246,630	659,254
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	455,771
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	-
11	Total		1,650,000	921,892	455,771
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	393,541
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	662,155
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	1,055,696
16	7A	[B][15] * [District]%			3,040
17	6U	[A][15] * [District]% * 91.07%			21,438
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			1,080,174
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(659,254)
23	7A	[5][B] * [District]%			(2,301)
24	Total (SMC RB-4)	[22] + [23]			(661,555)
25					
26	Accumulated Depreciation (SMC RB-4)				(20,067)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				398,552

Line

No.
 1 Remove Wastewater Vector Trucks

2
 3 Vector and Sludge Trucks are exclusively used in Wastewater Operations. This adjustment allocates all Vector and Sludge Trucks to the Wastewater districts.
 4
 5
 6

7 4- Factor GMC 0.9331%

8
 9 Plant A/D Net Plant
 10 Vector Trucks in 7A (a) \$ (952,226) \$ (87,539) \$ (864,688)

11
 12 District Allocation \$ (8,885) \$ (817) Line [10] * GMC Factor

30
 31 Increase / (Decrease) to Plant in Service \$ (8,885)

32
 33 Increase / (Decrease) To Accumulated Depreciation \$ (817)

34
 35
 36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (8,069)

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 45
 46 Workpapers and Supporting Documents:

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

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50 \2016 Havasu Water.xlsm

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Plant	Truck	Plant	PTYP
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 measurable refunds to be
 6 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 frequently experienced 30+ months duration from
 7 test year to decision, the Company has excluded AIAC refunds to be made in 2017, 2018. Refunds for 2017 are calculated based on refunds issued in 2016 and consider term left on each contract. For 2018
 8 estimated refunds this same method is used.
 9
 10
 11

12

Business Unit	7U
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As of Direct

13 2017 AIAC Refunds Forecasted (a) \$ (5,693)

14
 15 2018 AIAC Refunds Forecasted (a) (5,693)

16
 17 Total Line [15] + Line [17] \$ (11,385)

18
 19 Increase / (Decrease) to AIAC Line [19] \$ (11,385)

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43 Workpapers and Supporting Documents:

44 (a) 2016 AIAC Summary by District.xlsx

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 46
 47
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 50 \2016 Havasu Water.xlsm

Line

No.
 1 Remove Plant Acquisition Adjustment

2
 3 The Company has removed Plant Acquisition Adjustments from Rate Base. The corresponding General Ledger numbers are below.
 4
 5
 6

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
13 1840 Property Plant and Equipment(IFRS)	\$ -	\$ (180,098)	\$ (180,098)
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$ -</u>	<u>\$ (180,098)</u>	<u>\$ (180,098)</u>

Sum Lines [13-18]

44 Workpapers and Supporting Documents:

45 (a) Sch E-1a
 46 (b) Sch E-1b

50 \2016 Havasu Water.xlsm

Line

Item

1	Removal of CIAC not in Plant in Service		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base. This adjustment		
4	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) \$	(107,238)
10	Remove Developer CIAC not in CWIP	(b)	-
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10] \$	<u>(107,238)</u>
16			
17			
18	Remove AIAC related to Plant not included in Rate Base	(b) \$	-
19			
20			
21	Increase / (Decrease) to AIAC - Net of Amortization	Line [18] \$	<u>-</u>
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	-
25			
26	Increase / (Decrease) to CWIP	Line [24] \$	<u>-</u>
27			
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45			
46	<u>Workpapers and Supporting Documents:</u>		
47	(a) 2016 CIAC Summary by District.xlsx		
48	(b) 2017 Post Test Year Plant Additions.xlsx		
49			
50	\2016 Havasu Water.xlsm		

Line

No.

1 Intentionally Left Blank

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45 Workpapers and Supporting Documents:

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50 \2016 Havasu Water.xlsm

Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro forma adjustments. The		
4	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) \$	93,528
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9]	<u>\$ (93,528)</u>
12			
13			
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18			
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20			
21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	41,106
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24]	<u>\$ (41,106)</u>
27			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sche E1		
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45 Workpapers and Supporting Documents:

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Line

No.

1 Corporate Regulatory Asset Y2K & Depreciation Study Business Unit 7U

2
 3 Decision Number 67093 dated July 2004, the Arizona Corporation Commission allowed recovery of costs incurred to modify certain computer systems to be compliant with the four-digit
 4 year field over 32 years. The unamortized balance of \$978,780 was scheduled to be amortized at \$2,545 per month over the period July 2004 through July 2036.
 5
 6 Decision Number 67093 authorized the Company to amortize the costs of a 2002 Depreciation Study in accordance with FASB 71. The cost of the study, \$75,417.64, was to be
 7 amortized at 3.12% per year (\$196 per month) over a period of July 2004 through July 2036.
 8
 9

	[A]	[B]	[C]	[D]	[E] = [A]/[D]	[F]	[G] = [F] * [E]
	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Months</u>	<u>Monthly Amortization</u>	<u>Months Elapsed</u>	<u>Accumulated Amortization</u>
13 7A							
14 Y2K	\$ 978,870	7/1/2004	7/1/2036	385	\$ 2,545	150	\$ 381,750
15 Depreciation Study	\$ 75,418	7/1/2004	7/1/2036	385	\$ 196	150	\$ 29,400
16							
17							
18		[H]	[I]	[J] = [H]-[I]	[K]	[K] * [J]	
19			<u>Accumulated Amortization</u>	<u>Net Reg Asset Balance</u>	<u>Citizen's Districts Factor</u>	<u>District Allocation</u>	
20 7A		<u>Reg Asset</u>				<u>Reg Asset</u>	<u>Reg Liability</u>
21 Y2K		\$ 978,870	\$ 381,750	\$ 597,120	1.6991%	\$ 10,146	\$ -
22 Depreciation Study		\$ 75,418	\$ 29,400	\$ 46,018	1.6991%	\$ 782	\$ -
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35						Sum Lines [21 - 22]	\$ 10,927 \$ -
36							
37							
38		Increase in Regulatory Assets / Deferred Debits				Line [35]	\$ 10,927
39							
40		Increase in Regulatory Liabilities					\$ - Line [35]
41							
42							
43							
44							
45							
46							
47		<u>Workpapers and Supporting Documents:</u>					
48		Regulatory Assets and Liabilities.xlsx					
49							
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45 Workpapers and Supporting Documents:

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Line

No.

1 ACRM Regulatory Assets - Havasu

2

3 The United States Environmental Protection Agency ("EPA") reduce the maximum contaminant level of arsenic from 50 parts per billion ("PPB") to 10 PPB for all community water systems effective January
 4 23, 2006. This new federal requirement required water companies to pursue additional treatment options where arsenic levels were not below the new 10 PPB Guideline.

5

6

7 Decision Number 70626 dated November 19, 2008, granted recovery for costs associated with arsenic treatment for Havasu. Total O&M costs of \$88,300 should be booked as a Regulatory Asset along
 8 with accrued monthly AFUDC for the period November 2008 through November 2009 of \$5,379 for a total of \$93,679. Decision No. 70626 stated that AFUDC should be applied monthly to the outstanding
 9 compounded balance of the deferral until a rate is established upon completion of the pending rate case in the Havasu District. Decision Number 71410 approved an amortization period of 12 years or
 10 8.33% amortization rate.

11

12 Decision Number 75268 dated September 8, 2015, granted recovery for costs associated with arsenic treatment for Tubac. Total deferral costs of \$101,712 are to be recovered over a three year period.
 Beginning September 1, 2015, the authorized amount of \$101,712 will be amortized equally over 36 months at \$2,825 per month. Complete amortization will occur in August 2018.

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14

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16

17

	[A]	[B]	[C]	[D]	[E] = ([D]*[A]) / 12	[F]	[G] = [F] * [E]
	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Rate</u>	<u>Monthly Amortization</u>	<u>Months Elapsed</u>	<u>Accumulated Amortization</u>
20 Havasu Arsenic Media	\$ 93,679	12/1/2009	11/30/2021	8.33%	\$ 651	85	\$ 55,297

21

22

23

24

	[H]	[I]	[J] = [H]-[I]		
	<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Net Reg Asset Balance</u>	<u>Reg Asset</u>	<u>Reg Liability</u>
28 Havasu Arsenic Media	\$ 93,679	\$ 55,297	\$ 38,382	\$ 38,382	\$ -

29

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36

37 Increase in Regulatory Assets / Deferred Debits Line [28] \$ 38,382

38

39 Increase in Regulatory Liabilities \$ - Line [28]

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45 Workpapers and Supporting Documents:

46 Regulatory Assets and Liabilities.xlsx

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45 Workpapers and Supporting Documents:

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Line			
<u>Item</u>			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>Havasu Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (123,167) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (123,167)</u> Line [8] - Line [10]	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (123,167) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (123,167)</u> Line [16] - Line [18]	
21			
22			
23			
24	<u>Corporate Plant</u>		
25	Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ - (a)	
26			
27	Retirements - Plant per General Ledger	0	
28			
29	Increase / (Decrease) To Plant in Service	<u>\$ -</u> Line [25] - Line [27]	
30			
31			
32			
33	Allocated Corporate Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)	
34			
35	Retirements - Acc/Dep per General Ledger	0	
36			
37	Increase / (Decrease) To Accumulated Depreciation	<u>\$ -</u> Line [33] - Line [35]	
38			
39			
40			
41	Increase / (Decrease) To Plant in Service	\$ (123,167) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (123,167) Line [20] + Line [37]	
43			
44	Impact on Rate Base	<u>\$ -</u> Line [41] - Line [42]	
45			
46			
47	<u>Workpapers and Supporting Documents:</u>		
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
49			
50	\2016 Havasu 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 PTPY	12 Months PTPY	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Plant	Depr Expense	Depr Expense	Lease	Retirements
1	301000	0.00%	Organization	10,144	-	-	-	-	-	-	-	-	10,144	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	47,343	-	-	-	-	-	-	-	-	47,343	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	26,834	121,802	-	-	-	-	-	-	-	(94,968)	894	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	99,968	8,997	-	-	-	-	-	-	-	90,971	3,332	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	2,006,725	180,515	-	-	-	-	-	-	-	1,826,210	66,891	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	20,698	4,934	-	-	-	-	-	-	-	15,764	690	-	-	-	-	-
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	148,253	71,889	-	-	-	-	-	-	-	76,364	3,706	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	390,945	255,681	-	-	261,384	4,356	-	-	-	392,291	13,032	-	8,713	-	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	22,738	38,391	-	-	-	-	-	-	-	(15,653)	1,137	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	1,373,283	577,628	-	-	-	-	-	-	-	795,655	114,440	-	-	-	-	-
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	12,117	1,436	-	-	-	-	-	-	-	10,681	1,010	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	168,270	240,766	-	-	-	-	-	-	-	72,497	12,038	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	50,938	27,591	-	-	-	-	-	-	-	23,347	5,094	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	1,167,363	359,129	-	-	-	-	-	-	-	808,233	25,941	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	109,309	113,100	-	-	-	-	-	-	-	(3,791)	2,186	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	527,391	111,944	357,204	3,572	234,573	2,346	(84,707)	-	-	647,675	10,548	7,144	4,691	-	-	(1,694)
38	331100	2.00%	TD Mains 4in & Less	871,738	348,821	-	-	-	-	-	-	-	522,917	17,435	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	987,463	144,084	-	-	-	-	-	-	-	843,379	19,749	-	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	755,666	156,896	-	-	-	-	-	-	-	598,770	15,113	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	1,509,667	(62,850)	5,363	89	87,996	1,467	(37,593)	-	-	1,659,047	50,322	179	2,933	-	-	(1,253)
44	334100	8.33%	Meters	357,285	122,628	154	6	4,800	200	(867)	-	-	239,257	29,774	13	400	-	-	(72)
45	334200	3.33%	Meter Installations	23,486	4,087	-	-	-	-	-	-	-	19,399	783	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	71,432	28,508	-	-	-	-	-	-	-	42,924	4,762	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	72,128	7,217	2,744	91	-	-	-	-	-	64,911	4,809	183	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	3,254	1,769	-	-	-	-	-	-	-	1,485	217	-	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	27,462	22,341	-	-	-	-	-	-	-	5,121	5,492	-	-	-	-	-
55	340300	20.00%	Computer Software	7,686	8,327	-	-	-	-	-	-	-	(641)	1,537	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	75,406	242,261	28,076	2,005	-	-	-	91,355	34,982	(110,481)	10,772	4,011	-	13,051	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	113,411	34,159	-	-	3,402	85	-	-	-	82,569	5,671	-	170	-	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	33,093	42,886	-	-	-	-	-	-	-	(9,793)	1,655	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	7,789	4,283	-	-	70,000	3,500	-	-	-	70,006	779	-	7,000	-	-	-
65	346190	10.00%	Remote Control & Instrument	62,117	25,222	-	-	-	-	-	-	-	36,894	6,212	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	47,166	30,657	-	-	-	-	-	-	-	16,508	4,717	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	11,281,063	3,202,602	393,541	5,765	662,155	11,954	(123,167)	91,355	34,982	8,785,035	440,738	11,529	23,908	13,051	-	(3,019)

Depreciable Plant 11,223,576 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.93%

Line

Item

1	<u>Capital Lease Vehicles</u>				
2					
3	EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.				
4	First, the life of the lease must be 75% or greater of the asset's useful life.				
5	Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.				
6	Third, the lessee must gain ownership at the end of the lease period.				
7	Finally, the present value of lease payments must be greater than 90% of the asset's market value.				
8	EPCOR's fleet meets all four criteria. This entry removes lease expense and places vehicles into the appropriate asset category.				
9					
10	<u>Havasu Water</u>				
11	Capital Lease Balance			\$	91,355 (a)
12					
13	Capital Lease Balance per General Ledger			\$	-
14					
15	Increase / (Decrease) To Plant in Service			\$	91,355 Line [11] - Line [13]
16					
17					
18	Capital Lease Accumulated Depreciation Balance			\$	34,982 (a)
19					
20	Capital Lease Accumulated Depreciation per General Ledger			\$	-
21					
22	Increase / (Decrease) To Accumulated Depreciation			\$	34,982 Line [18] - Line [20]
23					
24					
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>		<u>0.9331%</u>
26	Corporate Capital Lease Plant Balance per Rollforward			\$	51,197 (a)
27	Allocated Capital Lease Plant Balance per Rollforward			\$	478 Line [25] * Line [26]
28					
29	Allocated Capital Lease Plant Balance per General Ledger				0
30					
31	Increase / (Decrease) To Plant in Service			\$	478 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			\$	150 Line [25] * Line [33]
35					
36	Allocated Capital Lease Accumulated Depreciation per General Ledger				0
37					
38	Increase / (Decrease) To Accumulated Depreciation			\$	150 Line [34] - Line [36]
39					
40					
41	Increase / (Decrease) To Plant in Service			\$	91,833 Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation			\$	35,132 Line [22] + Line [38]
43	Impact on Rate Base			\$	56,701 Line [41] - Line [42]
44					
45					
46	<u>Workpapers and Supporting Documents:</u>				
47	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx				
48					
49					
50	\2016 Havasu 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 PLYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR	Depr Expense		Depr Expense	Depr Expense	Lease Expense	Retirements	
1	301000	0.00%	Organization	10,144	-	-	-	-	-	-	-	-	10,144	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	47,343	-	-	-	-	-	-	-	-	47,343	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	26,834	121,802	-	-	-	-	-	-	-	(94,968)	894	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	99,968	8,997	-	-	-	-	-	-	-	90,971	3,332	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	2,006,725	180,515	-	-	-	-	-	-	-	1,826,210	66,891	-	-	-	-
11	304400	3.33%	Structures & Improvements Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	20,698	4,934	-	-	-	-	-	-	-	15,764	690	-	-	-	-
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	148,253	71,889	-	-	-	-	-	-	-	76,364	3,706	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	390,945	255,681	-	-	261,384	4,356	-	-	-	392,291	13,032	-	8,713	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	22,738	38,391	-	-	-	-	-	-	-	(15,653)	1,137	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	1,373,283	577,628	-	-	-	-	-	-	-	795,655	114,440	-	-	-	-
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	12,117	1,436	-	-	-	-	-	-	-	10,681	1,010	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	168,270	240,766	-	-	-	-	-	-	-	72,497	12,038	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	50,938	27,591	-	-	-	-	-	-	-	23,347	5,094	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	1,167,363	359,129	-	-	-	-	-	-	-	808,233	25,941	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	109,309	113,100	-	-	-	-	-	-	-	(3,791)	2,186	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	527,391	111,944	357,204	3,572	234,573	2,346	(84,707)	-	-	647,675	10,548	7,144	4,691	-	(1,694)
38	331100	2.00%	TD Mains 4in & Less	871,738	348,821	-	-	-	-	-	-	-	522,917	17,435	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	987,463	144,084	-	-	-	-	-	-	-	843,379	19,749	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	755,666	156,896	-	-	-	-	-	-	-	598,770	15,113	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	1,509,667	(62,850)	5,363	89	87,996	1,467	(37,593)	-	-	1,659,047	50,322	179	2,933	-	(1,253)
44	334100	8.33%	Meters	357,285	122,628	154	6	4,800	200	(867)	-	-	239,257	29,774	13	400	-	(72)
45	334200	3.33%	Meter Installations	23,486	4,087	-	-	-	-	-	-	-	19,399	783	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	71,432	28,508	-	-	-	-	-	-	-	42,924	4,762	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	72,128	7,217	2,744	91	-	-	-	-	-	64,911	4,809	183	-	-	-
53	340100	6.67%	Office Furniture & Equipment	3,254	1,769	-	-	-	-	-	-	-	1,485	217	-	-	-	-
54	340200	20.00%	Computer & Periphel Equipment	27,462	22,341	-	-	-	-	-	-	-	5,121	5,492	-	-	-	-
55	340300	20.00%	Computer Software	7,686	8,327	-	-	-	-	-	-	-	(641)	1,537	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	75,406	242,261	28,076	2,005	-	-	-	-	91,355	34,982	(110,481)	10,772	4,011	-	13,051
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	113,411	34,159	-	-	3,402	85	-	-	-	82,569	5,671	-	170	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	33,093	42,886	-	-	-	-	-	-	-	(9,793)	1,655	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	7,789	4,283	-	-	70,000	3,500	-	-	-	70,006	779	-	7,000	-	-
65	346190	10.00%	Remote Control & Instrument	62,117	25,222	-	-	-	-	-	-	-	36,894	6,212	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	47,166	30,657	-	-	-	-	-	-	-	16,508	4,717	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	11,281,063	3,202,602	393,541	5,765	662,155	11,954	(123,167)	91,355	34,982	8,785,035	440,738	11,529	23,908	13,051	(3,019)

Depreciable Plant 11,223,576 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.93%

Line

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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Line
Item

1 ADIT Allocation

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3 On May 13, 2017, the Company filed an application to propose a merger of Chaparral City with and into EPCOR Arizona, with EPCOR Arizona as the surviving entity. Upon completion of the merger of
 4 EPCOR and Chaparral, the deferred income tax balances of Chaparral will be merged into the deferred tax balances of EPCOR, the remaining entity. This proforma will allocate the combined deferred tax
 5 balances among all districts.
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4- Factor	General Metered Customers	0.9331%
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Deferred Income Tax per GL Allocated			\$	326,436	(a)
7A Deferred Income Tax Balance - Arizona Corporate	\$	34,983,418	(b)		
6P Deferred Income Tax Balance - Chaparral		<u>546,563</u>	(b)		
Total Deferred Income Tax Balance - EPCOR	\$	35,529,981	Line [15] + Line [16]		
Allocation Factor		<u>0.9331%</u>			
ADIT allocated to Havasu Water	\$	331,536	Line [18] * Line [19]		
Increase/ (Decrease) to ADIT	\$	<u>5,100</u>	Line [20] - Line [12]		

45 Workpapers and Supporting Documents:

46 (a) Schedule B2

47 (b) TB16 tab

48

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Line No.	<u>B-2 Column [Y]</u>	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 12,414,377	\$ 6,802,338	\$ 2,853	\$ 489	\$ -	\$ (78)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 12,414,377	\$ 6,802,338	\$ 2,853	\$ 489	\$ -	\$ (78)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	3,169,335	2,566,686	2,117	(1,738)	-	(153)	-
8								
9	Net Utility Plant in Service	\$ 9,245,042	\$ 4,235,652	\$ 737	\$ 2,228	\$ -	\$ 75	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 681,546	\$ -	\$ -	\$ -	\$ -	\$ 298,250	\$ -
13								
14								
15	Contribution in Aid of Construction -	2,819,045						
16	Net of Amortization						1,233,636	
17								
18	Customer Meter Deposits	800						
19	Deferred Income Taxes & Credits	331,536						
20	Investment Tax Credits	-						
21	Regulatory Liabilities	-						
22								
23	Plus:							
24	Deferred Debits	\$ 49,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	(4,969)	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	(0)	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 5,456,456	\$ 4,235,652	\$ 737	\$ 2,228	\$ -	\$ 75	\$ (1,531,886)
29								
30								
31								
32	Supporting Schedules	Recap Schedules:						
33	B-4	B-1						
34								
35	\2016 Havasu Water.xlsm							

	Page 11 [I] ADJ SMC-RCN8	Page 12 [J] ADJ SMC-RCN9	Page 13 [K] ADJ SMC-RCN10	Page 14 [L] ADJ SMC-RCN11	Page 15 [M] ADJ SMC-RCN12	Page 16 [N] ADJ SMC-RCN13	Page 17 [O] ADJ SMC-RCN14	Page 18 [P] ADJ SMC-RCN15	Page 19 [Q] ADJ SMC-RCN16
	<u>Accumulated Deferred Income Taxes</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>ACRM Regulatory Assets - Havasu</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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13									
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15	-	-	-	-	-	-	-	-	-
16									
17									
18	-	-	-	-	-	-	-	-	-
19	145,083	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-
22									
23									
24	\$ -	\$ -	\$ -	\$ -	\$ 4,782	\$ -	\$ 16,796	\$ -	\$ -
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27									
28	\$ (145,083)	\$ -	\$ -	\$ -	\$ 4,782	\$ -	\$ 16,796	\$ -	\$ -
29									
30									
31									
32									
33									
34									
35									

Supporting Schedules

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\2016 Havasu Water.xlsm

	Page 20 [R] ADJ SMC-RCN17	Page 21 [S] ADJ SMC-RCN18	Page 22 [T] ADJ SMC-RCN19	Page 23 [U] ADJ SMC-RCN20	Page 24 [V] ADJ SMC-RCN21	Page 25 [W] ADJ SMC-RCN22	Page 26 [X] ADJ SMC-RCN23	[Y] Sum [B - X]	[Z] Sum [A] + [Y]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Customer Meter Deposits</u>	<u>Total Adjustment Amount</u>	<u>Adjusted at End of Test Year</u>
Line No.									
1									
2	\$ -	\$ -	\$ -	\$ (378,654)	\$ 1,333	\$ -	\$ -	\$ 6,428,281	\$ 18,842,658
3	-	-	-	-	-	-	-	-	-
4	\$ -	\$ -	\$ -	\$ (378,654)	\$ 1,333	\$ -	\$ -	\$ 6,428,281	\$ 18,842,658
5									
6									
7	-	-	-	(185,001)	670	-	-	2,382,580	5,551,915
8									
9	\$ -	\$ -	\$ -	\$ (193,653)	\$ 663	\$ -	\$ -	\$ 4,045,701	\$ 13,290,744
10									
11									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298,250	\$ 979,796
13									
14									
15	-	-	-	-	-	-	-	1,233,636	4,052,681
16									
17									
18	-	-	-	-	-	-	350	350	1,150
19	-	-	-	-	-	-	-	145,083	476,619
20	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-
22									
23									
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,578	\$ 70,888
25	-	-	-	-	-	-	-	-	(4,969)
26	-	-	-	-	-	-	-	-	(0)
27									
28	\$ -	\$ -	\$ -	\$ (193,653)	\$ 663	\$ -	\$ (350)	\$ 2,389,961	\$ 7,846,417

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 31
 32 Supporting Schedules
 33 B-4
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 35 \2016 Havasu Water.xlsm

Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 18,083,401	\$ 5,769,289	\$ 12,314,112	
4				
5	Havasu Water % Allocation 100.0000%			
6				
7	\$ 18,083,401	\$ 5,769,289	\$ 12,314,112	Line [3] * Line [5]
8				
9				
10	(b) \$ 11,281,063	\$ 3,202,602	\$ 8,078,460	
11				
12	\$ 6,802,338	\$ 2,566,686	\$ 4,235,652	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 6,802,338			Line [12]
19				
20				
21		\$ 2,566,686		Line [12]
22				
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46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
50	\2016 Havasu Water.xlsm			

Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4				
5	(a) 0.9331%			
6				
7	\$ 60,775	\$ 22,710	\$ 38,064	Line [3] * Line [5]
8				
9				
10	(b) \$ 57,921	\$ 20,594	\$ 37,328	
11				
12	\$ 2,853	\$ 2,117	\$ 737	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 2,853			Line [12]
19				
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21		\$ 2,117		Line [12]
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47	Supporting Schedules			
48	(a) B-4, page 4			
49	(b) Rate Base Adjustment SMC-RB2			
50	\2016 Havasu Water.xlsm			

Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
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	Havasu Water GMC % Allocation	<u>0.9331%</u>	0.8498%		
7					
8	Havasu Water Allocation	\$ 35,927	\$ 13,185	\$ 22,742	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 35,438	\$ 14,923	\$ 20,514	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 489	\$ (1,738)	\$ 2,228	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 489			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (1,738)		Line [13]
22					
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45					
46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\2016 Havasu Water.xlsm				

Line

No.

1	[A]	[B]	[C] = [A] - [B]
2	<u>Original Cost</u>	<u>RCN</u>	
3			
4			
5	(a) \$ 1,080,174	\$ 1,080,174	\$ -
6			
7			
8	(a) \$ 20,067	\$ 20,067	\$ -
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Plant in Service		<u>\$ -</u> Col C, Line [5]
19			
20			
21	Increase/(Decrease) to Accum Dep		<u>\$ -</u> Col C, Line [8]
22			
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46	Supporting Schedules		
47	(a) Rate Base Adjustment SMC-RB4		
48			
49			
50	\2016 Havasu Water.xlsm		

Line No.	4- Factor	General Metered Customers	0.9331%		
1	<u>Remove Wastewater Vector Trucks</u>				
2					
3			[A]	[B]	
4			<u>Original Cost</u>	<u>RCN</u>	
5	Plant in Service	Col [C] Line [33]	\$ (8,885)	\$ (8,964) Col [E] Line [33]	
6					
7					
8	Accumulated Depreciation	Col [D] Line [33]	\$ (817)	\$ (970) Col [F] Line [33]	
9					
10					
11	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$ (78)</u>	<u>\$ (153)</u> [B] - [A]	
12					
13					
14					
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16					
17					
18	Increase/(Decrease) to Plant in Service		<u>\$ (78)</u>	Line [11]	
19					
20					
21	Increase/(Decrease) to Accum Dep		<u>\$ (153)</u>	Line [11]	
22					
23					
24					
25					
26	<u>Asset Numbers</u>	[C]	[D]	[E]	[F]
27		<u>Original Cost</u>	<u>A/D</u>	<u>RCN</u>	<u>RCN A/D</u>
28	168518	\$ 235,275	\$ 39,150	\$ 239,789	\$ 54,959
29	218374	179,111	22,353	180,988	22,612
30	290061	411,323	21,423	412,856	21,592
31	290064	126,517	4,613	126,989	4,797
32		\$ 952,226	\$ 87,539	\$ 960,621	\$ 103,960
33					Sum Lines [27-30]
34	Havasu Water	\$ (8,885)	\$ (817)	\$ (8,964)	\$ (970) Line [31] * 4-Factor
35					
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45					
46					
47	Supporting Schedules				
48	(a) Rate Base Adjustment SMC-RB5				
49					
50	\2016 Havasu Water.xlsm				

Line			
<u>No.</u>			
1	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>		
2	Adjusted at End of Test Year (a)		
3			
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>		
5	Net Direct RCN Depreciable Plant in Service	(b) \$	13,290,744
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	9,245,042
8			
9	Ratio (factor)		1.4376 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	681,546
12			
13	Factor		1.4376 Line [9]
14			
15	RCN AIAC	\$	979,796 Line [11] * Line [13]
16			
17	Original Cost AIAC		681,546 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	298,250 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) \$	13,290,744
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	9,245,042
30			
31	Ratio (factor)		1.4376 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	2,819,045
34			
35	Factor		1.4376 Line [31]
36			
37	RCN CIAC	\$	4,052,681 Line [33] * Line [35]
38			
39	Original Cost CIAC		2,819,045 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	1,233,636 Line [37] - Line [39]
42			
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\\2016 Havasu Water.xlsm		

Line

No.

1 Remove Plant Acquisition Adjustment

[A] [B] [C] = [A] - [B]
Original Cost RCN

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5 Utility Plant Acquisition Adjustment

(a) \$ - \$ - \$ -

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18 Increase/(Decrease) to Utility Plant Acquisition

\$ - Col C, Line [5]

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46 Supporting Schedules

47 (a) B-2

48 (b) B-3

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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) \$	8,258,266
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	5,744,451
8			
9	Ratio (factor)		1.4376 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	331,536
12			
13	Factor		1.4376 Line [9]
14			
15	RCN ADIT	\$	<u>476,619</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	331,536 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u>145,083</u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
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47 Supporting Schedules

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

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Line			
<u>No.</u>			
1	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	13,290,744
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	9,245,042
8			
9	Ratio (factor)		1.4376 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	10,927 RB 12
12			
13	Factor		1.4376 Line [9]
14			
15	RCN Deferred Debit	\$	15,709 Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	10,927 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	4,782 Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB12		
49	(b) Sch B3		
50	\2016 Havasu Water.xlsm		

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47 Supporting Schedules

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50 \2016 Havasu Water.xlsm

Line			
<u>No.</u>			
1	<u>ACRM Regulatory Assets - Havasu</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	13,290,744
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	9,245,042
8			
9	Ratio (factor)		1.4376 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	38,382 RB 14
12			
13	Factor		1.4376 Line [9]
14			
15	RCN Deferred Debit	\$	<u>55,179</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	38,382 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u>16,796</u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB14		
49	(b) Sch B3		
50	\2016 Havasu Water.xlsm		

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47 Supporting Schedules

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47 Supporting Schedules

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47 Supporting Schedules

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47 Supporting Schedules

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47 Supporting Schedules

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Line

No.

1 Retirements on Test Year Plant

2						
3			[A]		[B]	
			<u>Original Cost</u>		<u>RCN</u>	
4	Retirements	(a)	\$ (123,167)	\$	(501,821)	Col [G] Line [38]
5						
6						
7	Accumulated Depreciation	(a)	\$ (123,167)	\$	(308,168)	Col [H] Line [38]
8						
9						
10	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$ (378,654)</u>	\$	<u>(185,001)</u>	[B] - [A]

11						
12						
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14						
15						
16						
17	Increase/(Decrease) to Plant in Service		<u>\$ (378,654)</u>			Line [10]

18						
19						
20	Increase/(Decrease) to Accum Dep			\$	<u>(185,001)</u>	Line [10]

21							
22							
23		[C]	[D]	[E]	[F] = [D] / [C]	[G]	[H]
24	Asset	Original	Retirement	Retirement			
25	<u>Numbers</u>	<u>Cost</u>	<u>Cost</u>	<u>A/D</u>	<u>Percentage</u>	<u>RCN (b)</u>	<u>RCN A/D (b)</u>
26	61406	\$ 59,812	\$ 47,178	\$ 47,178	78.88%	\$ 392,102	\$ 280,375
27	63478	145,125	37,529	37,529	25.86%	55,967	12,154
28	65952	72,662	27,357	27,357	37.65%	36,914	9,193
29	65952	72,662	10,236	10,236	14.09%	13,812	3,440
30	67599	1,698	124	124	7.29%	255	235
31	68119	791	743	743	93.86%	2,771	2,771

32								
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38		Havasu Water	\$ 123,167	\$ 123,167		\$ 501,821	\$ 308,168	Sum Lines [26-31]

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47 Supporting Schedules

48 (a) Rate Base Adjustment SMC-RB20

49 (b) UPIS Havasu Water.xlsx

50 \2016 Havasu Water.xlsm

Line No.		[A] Original Cost	[B] RCN	
1	<u>Capital Lease Vehicles</u>			
2				
3				
4				
5	Direct Capital Leases	(a) \$ 91,355	\$ 92,683	(b)
6				
7				
8	Accumulated Depreciation	(a) \$ 34,982	\$ 35,650	(b)
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 1,328	\$ 669	[B] - [A]
12				
13				
14				
15	Corporate (7A) Capital Leases	\$ 478	\$ 483	(b)
16				
17				
18	Accumulated Depreciation	\$ 150	\$ 152	(b)
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 5	\$ 2	[B] - [A]
22				
23				
24				

4- Factor	General Metered Customers	0.9331%
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38	Increase/(Decrease) to Plant in Service	\$ 1,333		Col [A] Line [11] + Col [A] Line [21]
39				
40				
41	Increase/(Decrease) to Accum Dep	\$ 670		Col [B] Line [11] + Col [B] Line [21]
42				
43				
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46 Supporting Schedules
 47 (a) Rate Base Adjustment SMC-RB21
 48 (b) LeasedUnits.xls
 49
 50 \2016 Havasu Water.xlsm

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47 Supporting Schedules

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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) \$ 13,290,744	
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$ 9,245,042	
8			
9	Ratio (factor)	1.4376	Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$ 800	
12			
13	Factor	1.4376	Line [9]
14			
15	RCN Meter Deposits	\$ 1,150	Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$ 800	Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$ 350	Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Sch B3		
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50	\2016 Havasu Water.xlsm		

7U	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	7U	301000	Organization	\$ 12,686	\$ -	\$ 12,686
3	7U	302000	Franchises	-	-	-
4	7U	303200	Land & Land Rights Supply	60,328	-	60,328
5	7U	303300	Land & Land Rights Pumping	-	-	-
6	7U	303400	Land & Land Rights Treatment	-	-	-
7	7U	303500	Land & Land Rights T&D	-	-	-
8	7U	303600	Land & Land Rights General	-	-	-
9	7U	304100	Structures & Improvements Supply	172,965	169,074	3,890
10	7U	304200	Structures & Improvements Pumping	133,217	22,387	110,831
11	7U	304300	Structures & Improvements Treatment	2,872,069	566,608	2,305,461
12	7U	304400	Structures & Improvements Trans & Dist	-	-	-
13	7U	304500	Structures & Improvements General	-	-	-
14	7U	304600	Structures & Improvements Offices	23,163	7,133	16,030
15	7U	304620	Structures & Improvements Leasehold	-	-	-
16	7U	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	7U	304800	Structures & Improvements Miscellaneous	-	-	-
18	7U	305000	Collect & Impounding	242,783	33,943	208,840
19	7U	306000	Lake, River & Other Intakes	-	-	-
20	7U	307000	Wells & Springs	636,409	321,168	315,241
21	7U	308000	Infiltration Galleries	-	-	-
22	7U	309000	Supply Mains	-	-	-
23	7U	310000	Power Production Equipment	28,210	7,453	20,757
24	7U	310100	Power Production Equipment	-	-	-
25	7U	311000	Pumping Equipment Steam	-	-	-
26	7U	311200	Pumping Equipment Electric	2,477,717	1,380,607	1,097,111
27	7U	311300	Pumping Equipment Diesel	-	-	-
28	7U	311400	Pumping Equipment Hydraulic	-	-	-
29	7U	311500	Pumping Equipment Other	-	-	-
30	7U	311530	Pumping Equipment Water Treatment	15,653	3,416	12,236
31	7U	320100	Water Treatment Equipment Non-Media	378,114	166,503	211,611
32	7U	320200	Water Treatment Equipment Filter Media	81,724	54,182	27,542
33	7U	330000	Distribution Reservoirs & Standpipes	2,801,765	773,502	2,028,263
34	7U	330100	Elevated Tank & Standpipes	-	-	-
35	7U	330200	Ground Level Tanks	-	-	-
36	7U	330300	Below Ground Tanks	109,734	10,202	99,532
37	7U	330400	Clearwell	-	-	-
38	7U	331001	TD Mains Not Classified by Size	709,403	131,644	577,759
39	7U	331100	TD Mains 4in & Less	2,134,317	982,735	1,151,582
40	7U	331200	TD Mains 6in to 8in	1,223,030	193,903	1,029,128
41	7U	331300	TD Mains 10in to 16in	1,331,814	232,283	1,099,531
42	7U	331400	TD Mains 18in & Grtr	-	-	-

(continued)

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

Line No.	Business Unit	Account	Description	RCN Value		RCN A/D		RCND
				[A]		[B]		[C] = [A] - [B]
1	<u>Direct Assets (continued)</u>							
2	7U	332000	Fire Mains	\$ -	\$	-	\$	-
3	7U	333000	Services	1,558,616		168,893		1,389,724
4	7U	334100	Meters	474,945		243,394		231,551
5	7U	334200	Meter Installations	30,831		6,900		23,931
6	7U	334300	Meter Vaults	-		-		-
7	7U	335000	Hydrants	-		-		-
8	7U	336000	Backflow Prevention Devices	-		-		-
9	7U	339100	Other P/E-Intangible	-		-		-
10	7U	339200	Other P/E-Supply	78,075		11,067		67,007
11	7U	339500	Other P/E-TD	-		-		-
12	7U	339600	Other P/E-CPS	75,068		10,844		64,223
13	7U	340100	Office Furniture & Equipment	4,000		3,894		106
14	7U	340200	Computer & Periphel Equipment	30,635		26,721		3,914
15	7U	340300	Computer Software	8,120		8,120		-
16	7U	340500	Other Office Equipment	-		-		-
17	7U	341100	Transportation Equip Light Duty Trucks	90,461		90,461		-
18	7U	341200	Transportation Equip Heavy Duty Trucks	-		-		-
19	7U	341400	Transportation Equipment Other	-		-		-
20	7U	342000	Stores Equipment	-		-		-
21	7U	343000	Tools,Shop,Garage Equipment	118,540		31,944		86,596
22	7U	344000	Laboratory Equipment	-		-		-
23	7U	345000	Power Operated Equipment	41,635		14,970		26,665
24	7U	346100	Communication Equipment Non-Telephone	9,019		9,019		-
25	7U	346190	Remote Control & Instrument	65,814		46,632		19,182
26	7U	346200	Communication Equipment Telephone	-		-		-
27	7U	346300	Communication Equipment Other	52,540		39,686		12,854
28	7U	347000	Miscellaneous Equipment	-		-		-
29	7U	348000	Other Tangible Plant	-		-		-
30								
31								
32								
33								
34								
35								
36								
37								
38								
39			Total Direct Assets	<u>\$ 18,083,401</u>	<u>\$</u>	<u>5,769,289</u>	<u>\$</u>	<u>12,314,112</u>
40								
41								
42								
43	7U	Total	Check from RCN Water	\$ 18,083,401	\$	5,769,289		
44			Diff	\$ -	\$	-		
45								
46								
47								
48			Workpapers and Supporting Documents					
49			RCN Study Work Papers					
50			\2016 Havasu Water.xlsm					

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		Havasu Water	GMC Allocation	0.9331%	0.9331%		
23							
24			Havasu Water Allocation of 7A Arizona Corporate Plant	\$ 60,775	\$ 22,710	\$ 38,064	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		Havasu Water	GMC Allocation	0.9331%	0.9331%		
38							
39			Havasu Water Allocation of 6U Plant	\$ 35,927	\$ 13,185	\$ 22,742	Line [35] * Line [37]
40							
41							
42			Direct	\$ 18,083,401	\$ 5,769,289	\$ 12,314,112	Pg 2, Line [39]
43			7A Arizona Plant Allocated	60,775	22,710	38,064	Pg 3, Line [24]
44			6U USA Plant Allocated	35,927	13,185	22,742	Pg 3, Line [39]
45			Total	\$ 18,180,102	\$ 5,805,184	\$ 12,374,919	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 Havasu Water.xlsm					

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(21,961)
3	Required Bank Balances ¹		-
4	Material and Supplies Inventories ¹		562
5	Prepayments ¹		16,430
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>(4,969)</u>
8			
9			
10			

11 ¹ 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 Havasu 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	\$ 303,526	40.146	30.633	9.513	0.026	\$ 7,911
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	32,921	40.146	54.941	(14.794)	(0.041)	(1,334)
6	Waste Disposal & Other Utilities	89	40.146	31.063	9.083	0.025	2
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	61,103	40.146	30.420	9.726	0.027	1,628
9	Outside Services	33,978	40.146	34.355	5.791	0.016	539
10	Group Insurance & 401k	108,597	40.146	(10.716)	50.862	0.139	15,133
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	18,315	40.146	72.688	(32.542)	(0.089)	(1,633)
13	Customer Accounting	63,347	40.146	49.828	(9.682)	(0.027)	(1,680)
14	Rents	7,409	40.146	13.376	26.770	0.073	543
15	General Office Expense	59,159	40.146	39.271	0.876	0.002	142
16	Miscellaneous	5,672	40.146	27.800	12.347	0.034	192
17	Maintenance Expense	124,351	40.146	46.886	(6.740)	(0.018)	(2,296)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 88,734	40.146	213.250	(173.104)	(0.474)	\$ (42,083)
22	General Taxes - Payroll	-					
23	General Taxes - Other	28,126	40.146	(131.381)	171.527	0.470	13,217
24	Income Tax	179,977	40.146	41.750	(1.604)	(0.004)	(791)
25							
26	Interest Expense	\$ 121,679	40.146	74.500	(34.354)	(0.094)	\$ (11,452)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 1,236,982</u>				Sum Lines [2-26]	<u>\$ (21,961)</u>

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