

Line <u>No.</u>	Original Cost <u>Rate Base (a)</u> [A]	RCND <u>Rate Base (b)</u> [B]	
1			
2	\$ 57,677,199	\$ 95,126,685	
3	-	-	
4	<u>\$ 57,677,199</u>	<u>\$ 95,126,685</u>	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	<u>18,497,308</u>	<u>37,887,346</u>	
8			
9	\$ 39,179,891	\$ 57,239,339	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 5,315,130	\$ 7,765,068	
13			
14			
15	2,977,567	4,350,037	
16			
17			
18	4,600	6,720	
19	3,020,455	4,412,693	
20	-	-	
21	675,752	987,231	
22			
23	<u>Plus:</u>		
24	\$ 304,999	\$ 445,584	
25	(c) 320,554	320,554	
26	0	0	
27			
28	<u>\$ 27,811,940</u>	<u>\$ 40,483,727</u>	Line [9] - Lines [13-21] + Line [24-26]
29			
30			
31		\$ 34,147,834	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 6,335,893	[B] Line [31] - [A] Line [28]
33		1.4556	[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 Mohave Water.xlsm		

Line No.	[A]	Page 4 [B] ADJ SMC-RB1	Page 5 [C] ADJ SMC-RB2	Page 6 [D] ADJ SMC-RB3	Page 7 [E] ADJ SMC-RB4	Page 8 [F] ADJ SMC-RB5	Page 9 [G] ADJ SMC-RB6	Page 10 [H] ADJ SMC-RB7	
	<u>Actual End of Test Year (c)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>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	\$ 53,322,197	\$ (224,400)	\$ -	\$ 322,853	\$ 4,156,802	\$ (80,950)	\$ -	\$ -	
3	1,309,163	-	-	-	(1,301,036)	-	-	-	
4	<u>\$ 54,631,360</u>	<u>\$ (224,400)</u>	<u>\$ -</u>	<u>\$ 322,853</u>	<u>\$ 2,855,766</u>	<u>\$ (80,950)</u>	<u>\$ -</u>	<u>\$ -</u>	
5									
6	Less:								
7	Accumulated Depreciation	18,444,559	\$ (184,241)	\$ (3,218)	\$ 135,957	\$ 87,516	\$ (7,442)	\$ -	
8									
9	Net Utility Plant in Service	\$ 36,186,801	\$ (40,159)	\$ 3,218	\$ 186,896	\$ 2,768,250	\$ (73,508)	\$ -	
10									
11	Less:								
12	Advances in Aid of Construction	\$ 5,320,735	\$ -	\$ -	\$ -	\$ -	\$ (5,605)	\$ -	
13									
14									
15	Contribution in Aid of Construction -	2,999,139	-	-	-	-	-	-	
16	Net of Amortization								
17									
18	Customer Meter Deposits	4,600	-	-	-	-	-	-	
19	Deferred Income Taxes & Credits	2,973,991	-	-	-	-	-	-	
20	Investment Tax Credits	-	-	-	-	-	-	-	
21	Regulatory Liabilities	963,149	-	-	-	-	-	-	
22									
23	Plus:								
24	Deferred Debits	\$ 803,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	Working Capital Allowance	320,554	-	-	-	-	-	-	
26	Utility Plant Acquisition Adjustment	1,640,778	-	-	-	-	-	(1,640,778)	
27									
28	<u>Total Rate Base</u>	<u>\$ 26,689,762</u>	<u>\$ (40,159)</u>	<u>\$ 3,218</u>	<u>\$ 186,896</u>	<u>\$ 2,768,250</u>	<u>\$ (73,508)</u>	<u>\$ 5,605</u>	<u>\$ (1,640,778)</u>

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>Decision No. 75268 Adjustments</u>	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	(8,127)	-	-	-	-	-	-	-	-
4	<u>\$ (8,127)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	<u>\$ (8,127)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Construction -	(21,572)	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	(963,149)	675,752	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	(803,243)	248,206	56,792	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-
27									
28	<u>Total Rate Base</u>	<u>\$ 13,445</u>	<u>\$ -</u>	<u>\$ 159,906</u>	<u>\$ (427,546)</u>	<u>\$ 56,792</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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>
1										
2	\$ -	\$ -	\$ -	\$ (82,030)	\$ 262,728	\$ -	\$ -	\$ -	\$ 4,355,002	\$ 57,677,199
3	-	-	-	-	-	-	-	-	(1,309,163)	-
4	\$ -	\$ -	\$ -	\$ (82,030)	\$ 262,728	\$ -	\$ -	\$ -	\$ 3,045,840	\$ 57,677,199
5										
6	Less:									
7	-	-	-	(82,030)	106,207	-	-	-	52,749	18,497,308
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 156,521	\$ -	\$ -	\$ -	\$ 2,993,091	\$ 39,179,891
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,605)	\$ 5,315,130
13										
14										
15	-	-	-	-	-	-	-	-	(21,572)	2,977,567
16										
17										
18	-	-	-	-	-	-	-	-	-	4,600
19	-	-	-	-	-	-	-	46,464	46,464	3,020,455
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	(287,397)	675,752
22										
23	Plus:									
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (498,245)	\$ 304,999
25	-	-	-	-	-	-	-	-	-	320,554
26	-	-	-	-	-	-	-	-	(1,640,778)	0
27										
28	\$ -	\$ -	\$ -	\$ -	\$ 156,521	\$ -	\$ -	\$ (46,464)	\$ 1,122,178	\$ 27,811,940

30 Supporting Schedules:

31 (a) B-3

32 (b) B-5

33 (c) E-1

34

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Line			
<u>No.</u>			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 52,570,107	(a)
5			
6	Plant Balance per General Ledger	\$ 52,794,506	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (224,400)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 18,069,482	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 18,253,723	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (184,241)</u>	Line [19] - Line [21]
24			
25			
26			
27			
28			
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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 Mohave Water.xlsm		

Mohave Water											Witness: Clor			
Beginning Balance Plant											Adjustment SMC-RB1			
Previous Case Tie-Out											Page 4b			
Prior Decision														
Approved Dec. 75268											ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE			
Stand Alone Mohave											Stand Alone Mohave			
June 2013 to 2016											June 2013 to 2016			
6/30/2013 Decision Plant Balance Test Year											12/31/2016 Per Rollforward			
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2013 Decision Plant Balance Test Year	Post Test Year Plant	Allocate to Corp Districts	Corp Alloc Post TY Plant	6/30/2013 Actual End of Test Year	Additions Plant	Retirements Plant	Transfers/Adjustments Plant	12/31/2016 Per Rollforward			
1	301000	Organization	34,004				34,004	-	-	-	34,004			
2	302000	Franchises	37,061				37,061	-	-	-	37,061			
3	303200	Land & Land Rights Supply	528,700				528,700	-	-	-	528,700			
4	303300	Land & Land Rights Pumping	2,351				2,351	-	-	-	2,351			
5	303400	Land & Land Rights Treatment	-				-	-	-	-	-			
6	303500	Land & Land Rights T&D	9,609				9,609	-	-	-	9,609			
7	303600	Land & Land Rights General	47,358				47,358	-	-	-	47,358			
8	304100	Structures & Improvements Supply	475,826				475,826	12,635	(3,251)	-	485,210			
9	304200	Structures & Improvements Pumping	31,201				31,201	-	-	-	31,201			
10	304300	Structures & Improvements Treatment	47,846				47,846	1,607	(1,579)	-	47,874			
11	304400	Structures & Improvements Trans & Dis	43,546				43,546	649,902	-	-	693,448			
12	304500	Structures & Improvements General	43,231				43,231	26,648	-	-	69,879			
13	304600	Structures & Improvements Offices	449,617				449,617	9,958	-	-	459,574			
14	304620	Structures & Improvements Leasehold	-				-	-	-	-	-			
15	304621	Structures & Improvements Leasehold	-				-	-	-	-	-			
16	304700	Structures & Improvements Store,Shop,	29,223				29,223	7,534	-	-	36,758			
17	304800	Structures & Improvements Miscellaneous	-				-	-	-	-	-			
18	305000	Collect & Impounding	663,944				663,944	-	-	-	663,944			
19	306000	Lake, River & Other Intakes	-				-	-	-	-	-			
20	307000	Wells & Springs	2,038,254				2,038,254	2,562,514	(103,253)	73,504	4,571,019			
21	308000	Infiltration Galleries	-				-	-	-	-	-			
22	309000	Supply Mains	93,481				93,481	277,391	-	-	370,872			
23	310000	Power Production Equipment	50,355				50,355	-	-	-	50,355			
24	310100	Power Production Equipment	-				-	-	-	-	-			
25	311000	Pumping Equipment Steam	409,521				409,521	-	-	-	409,521			
26	311200	Pumping Equipment Electric	2,777,913				2,777,913	176,853	(70,538)	14,958	2,899,185			
27	311300	Pumping Equipment Diesel	-				-	-	-	-	-			
28	311400	Pumping Equipment Hydraulic	-				-	-	-	-	-			
29	311500	Pumping Equipment Other	1,009				1,009	848,492	(25,457)	436	824,480			
30	311530	Pumping Equipment Water Treatment	-				-	-	-	-	-			
31	320100	Water Treatment Equipment Non-Media	97,220				97,220	574,445	(2,587)	282	669,359			
32	320101	Water Treatment Equipment Non-Media	-				-	-	-	-	-			
33	320200	Water Treatment Equipment Filter Media	-				-	-	-	-	-			
34	330000	Distribution Reservoirs & Standpipes	2,832,819				2,832,819	919,759	(1,382)	(1,314)	3,749,882			
35	330100	Elevated Tank & Standpipes	-				-	-	-	-	-			
36	330200	Ground Level Tanks	-				-	-	-	-	-			
37	330300	Below Ground Tanks	-				-	-	-	-	-			
38	330400	Cleanwell	-				-	-	-	-	-			
39	331001	TD Mains Not Classified by Size	105,048				105,048	957,399	(100,464)	96	962,080			
40	331100	TD Mains 4in & Less	12,008,818				12,008,818	461,107	(46,930)	(186,536)	12,236,459			
41	331200	TD Mains 6in to 8in	3,656,688				3,656,688	1,979,827	(172,181)	5,239	5,469,574			
42	331300	TD Mains 10in to 16in	994,223				994,223	125,049	(22,888)	178,311	1,274,696			
43	331400	TD Mains 18in & Grtr	76,265				76,265	-	-	-	76,265			
44	332000	Fire Mains	-				-	-	-	-	-			
45	332001	Fire Mains	-				-	-	-	-	-			
46	333000	Services	6,878,014				6,878,014	3,438,391	(460,548)	(410,710)	9,445,146			
47	334100	Meters	2,485,178				2,485,178	1,207,552	(446,751)	(155,062)	3,090,917			
48	334101	Meters	-				-	-	-	-	-			
49	334200	Meter Installations	276,354				276,354	169	-	-	276,524			
50	334201	Meter Installations	-				-	-	-	-	-			
51	334300	Meter Vaults	-				-	-	-	-	-			
52	335000	Hydrants	185,402				185,402	49,692	-	21	235,116			
53	339100	Other P/E-Intangible	-				-	-	-	-	-			
54	339200	Other P/E-Supply	82,583				82,583	11,149	(476)	-	93,255			
55	339201	Other P/E-Supply	-				-	-	-	-	-			
56	339501	Other P/E-TD	-				-	-	-	-	-			
57	339600	Other P/E-CPS	179,702				179,702	84,902	-	-	264,604			
58	339601	Other P/E-CPS	-				-	-	-	-	-			
59	340100	Office Furniture & Equipment	101,669				101,669	5,225	(2,264)	142	104,772			
60	340101	Office Furniture & Equipment	-				-	-	-	-	-			
61	340200	Computer & Periph Equipment	109,956				109,956	3,447	(298)	-	113,105			
62	340201	Computer & Periph Equipment	-				-	-	-	-	-			
63	340300	Computer Software	3,521				3,521	-	-	-	3,521			
64	340301	Computer Software	-				-	-	-	-	-			
65	340311	Computer Software Mainframe	-				-	-	-	-	-			
66	340325	Computer Software Customized	-				-	-	-	-	-			
67	340330	Computer Software Other	-				-	-	-	-	-			
68	340331	Computer Software Other	-				-	-	-	-	-			
69	340500	Other Office Equipment	-				-	-	-	-	-			
70	340501	Other Office Equipment	-				-	-	-	-	-			
71	341100	Transportation Equip Light Duty Trucks	99,015				99,015	289,664	(22,629)	(16,880)	349,171			
72	341101	Transportation Equip Light Duty Trucks	-				-	-	-	-	-			
73	341200	Transportation Equip Heavy Duty Trucks	72,088				72,088	119,574	-	-	191,662			
74	341201	Transportation Equip Heavy Duty Trucks	-				-	-	-	-	-			
75	341300	Transportation Equipment Autos	-				-	-	-	-	-			
76	341400	Transportation Equipment Other	22,292				22,292	88,209	-	787	111,288			
77	341401	Transportation Equipment Other	-				-	-	-	-	-			
78	342000	Stores Equipment	1,420				1,420	-	-	-	1,420			
79	342001	Stores Equipment	-				-	-	-	-	-			
80	343000	Tools,Shop,Garage Equipment	221,411				221,411	15,829	-	(625)	236,616			
81	343001	Tools,Shop,Garage Equipment	-				-	-	-	-	-			
82	344000	Laboratory Equipment	7,623				7,623	1,880	-	(973)	8,530			
83	344001	Laboratory Equipment	-				-	-	-	-	-			
84	345000	Power Operated Equipment	171,959				171,959	3,551	-	-	175,509			
85	345001	Power Operated Equipment	-				-	-	-	-	-			
86	346100	Communication Equipment Non-Teleph	177,822				177,822	4,553	(483)	-	181,892			
87	346101	Communication Equipment Non-Teleph	-				-	-	-	-	-			
88	346190	Remote Control & Instrument	724,648				724,648	176,671	-	(6,964)	894,354			
89	346191	Remote Control & Instrument	-				-	-	-	-	-			
90	346200	Communication Equipment Telephone	-				-	-	-	-	-			
91	346201	Communication Equipment Telephone	-				-	-	-	-	-			
92	346300	Communication Equipment Other	5,111				5,111	76,878	-	-	81,988			
93	347000	Miscellaneous Equipment	-				-	-	-	-	-			
94	348000	Other Tangible Plant	-				-	-	-	-	-			
95														
96														
97		Dist Post TY Plant	6,902,564	(6,902,564)			-	-	-	-	-			
98		Corp Allocated Plant in Svc	321,535		(321,535)		-	-	-	-	-			
99		Corp Allocated Post TY Plant	69,824			(69,824)	-	-	-	-	-			
100														
101														
102														
103														
104														
105		TOTAL	46,684,824	(6,902,564)	(321,535)	(69,824)	39,390,900	15,168,453	(1,483,960)	(505,287)	52,570,107			
		Per Schb2 75268	46,684,824				39,390,900				52,570,107			
		Variance	-				-				-			

Mohave Water											Witness: Clor	
Beginning Balance Accumulated Depreciation											Adjustment SMC-RB1	
Previous Case Tie-Out											Page 4c	
Prior Decision												
Approved Dec. 75268												
ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE												
Stand Alone Mohave												
June 2010 to 2016												
June 2010 to 2016												
June 2010 to 2016												
Stand Alone Sun City												
6/30/2013 Decision Plant Balance												
Post Test Year Plant Accum Depr												
Corporate Plant Accum Depr												
Corporate PTYP Accum Depr												
12/31/2001 Actual End of Test Year												
Depr Expense Accum Depr												
Retirements Accum Depr												
Transfers/Adjustments Accum Depr												
12/31/2016 Per Rollforward												
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2013 Decision Plant Balance Test Year	Post Test Year Plant Accum Depr	Corporate Plant Accum Depr	Corporate PTYP Accum Depr	12/31/2001 Actual End of Test Year	Depr Expense Accum Depr	Retirements Accum Depr	Transfers/Adjustments Accum Depr	12/31/2016 Per Rollforward	
1	301000	Organization	-				-	-	-	-	-	
2	302000	Franchises	-				-	-	-	-	-	
3	303200	Land & Land Rights Supply	-				-	-	-	-	-	
4	303300	Land & Land Rights Pumping	(10)				(10)	-	-	10	-	
5	303400	Land & Land Rights Treatment	-				-	-	-	-	-	
6	303500	Land & Land Rights T&D	-				-	-	-	-	-	
7	303600	Land & Land Rights General	-				-	-	-	-	-	
8	304100	Structures & Improvements Supply	220,832				220,832	42,019	(3,251)	-	259,600	
9	304200	Structures & Improvements Pumping	-				-	2,184	-	-	2,184	
10	304300	Structures & Improvements Treatment	19,748				19,748	3,350	(1,579)	-	21,518	
11	304400	Structures & Improvements Trans & Dist	6,097				6,097	28,562	-	-	34,660	
12	304500	Structures & Improvements General	4,016				4,016	4,894	-	-	8,910	
13	304600	Structures & Improvements Offices	137,766				137,766	39,860	-	-	177,626	
14	304620	Structures & Improvements Leasehold	-				-	-	-	-	-	
15	304621	Structures & Improvements Leasehold	-				-	-	-	-	-	
16	304700	Structures & Improvements Store,Shop,	13,582				13,582	2,761	-	-	16,343	
17	304800	Structures & Improvements Miscellaneous	-				-	-	-	-	-	
18	305000	Collect & Impounding	261,543				261,543	38,733	-	-	300,276	
19	306000	Lake, River & Other Intakes	-				-	-	-	-	-	
20	307000	Wells & Springs	488,287				488,287	307,939	(103,253)	33	693,006	
21	308000	Infiltration Galleries	-				-	-	-	-	-	
22	309000	Supply Mains	5,717				5,717	15,086	-	-	20,803	
23	310000	Power Production Equipment	15,586				15,586	5,875	-	-	21,460	
24	310100	Power Production Equipment	-				-	-	-	-	-	
25	311000	Pumping Equipment Steam	11,448				11,448	51,417	-	-	62,865	
26	311200	Pumping Equipment Electric	1,852,465				1,852,465	398,720	(70,538)	3,765	2,184,411	
27	311300	Pumping Equipment Diesel	-				-	-	-	-	-	
28	311400	Pumping Equipment Hydraulic	-				-	-	-	-	-	
29	311500	Pumping Equipment Other	270				270	67,367	(25,457)	183	42,364	
30	311530	Pumping Equipment Water Treatment	-				-	-	-	-	-	
31	320100	Water Treatment Equipment Non-Media	96,939				96,939	75,378	(2,587)	91	169,822	
32	320101	Water Treatment Equipment Non-Media	-				-	-	-	-	-	
33	320200	Water Treatment Equipment Filter Medi	-				-	-	-	-	-	
34	330000	Distribution Reservoirs & Standpipes	627,010				627,010	171,310	(1,382)	(8)	796,929	
35	330100	Elevated Tank & Standpipes	-				-	-	-	-	-	
36	330200	Ground Level Tanks	-				-	-	-	-	-	
37	330300	Below Ground Tanks	-				-	-	-	-	-	
38	330400	Clearwell	-				-	-	-	-	-	
39	331001	TD Mains Not Classified by Size	4,075				4,075	36,730	(100,464)	(1)	(59,660)	
40	331100	TD Mains 4in & Less	6,473,604				6,473,604	604,750	(46,930)	17	7,031,440	
41	331200	TD Mains 6in to 8in	492,589				492,589	220,568	(172,181)	157	541,133	
42	331300	TD Mains 10in to 16in	49,247				49,247	58,345	(22,888)	190	84,894	
43	331400	TD Mains 18in & Grtr	6,813				6,813	3,814	-	-	10,627	
44	332000	Fire Mains	-				-	-	-	-	-	
45	332001	Fire Mains	-				-	-	-	-	-	
46	333000	Services	2,755,043				2,755,043	717,484	(460,548)	(3,970)	3,008,007	
47	334100	Meters	821,591				821,591	711,834	(446,751)	(4,587)	1,082,087	
48	334101	Meters	-				-	-	-	-	-	
49	334200	Meter Installations	96,672				96,672	24,194	-	-	120,867	
50	334201	Meter Installations	-				-	-	-	-	-	
51	334300	Meter Vaults	-				-	-	-	-	-	
52	335000	Hydrants	12,554				12,554	14,210	-	7	26,771	
53	339100	Other P/E-Intangible	-				-	-	-	-	-	
54	339200	Other P/E-Supply	9,128				9,128	10,352	(476)	-	19,004	
55	339201	Other P/E-Supply	-				-	-	-	-	-	
56	339501	Other P/E-TD	-				-	-	-	-	-	
57	339600	Other P/E-CPS	32,535				32,535	26,711	-	-	59,247	
58	339601	Other P/E-CPS	-				-	-	-	-	-	
59	340100	Office Furniture & Equipment	-				-	16,186	(2,264)	-	13,922	
60	340101	Office Furniture & Equipment	-				-	-	-	-	-	
61	340200	Computer & Periph Equipment	-				-	39,137	(298)	-	38,839	
62	340201	Computer & Periph Equipment	-				-	-	-	-	-	
63	340300	Computer Software	1,468				1,468	2,464	-	-	3,933	
64	340301	Computer Software	-				-	-	-	-	-	
65	340311	Computer Software Mainframe	-				-	-	-	-	-	
66	340325	Computer Software Customized	-				-	-	-	-	-	
67	340330	Computer Software Other	-				-	-	-	-	-	
68	340331	Computer Software Other	-				-	-	-	-	-	
69	340500	Other Office Equipment	-				-	-	-	-	-	
70	340501	Other Office Equipment	-				-	-	-	-	-	
71	341100	Transportation Equip Light Duty Trucks	99,015				99,015	139,819	(22,629)	67	216,273	
72	341101	Transportation Equip Light Duty Trucks	-				-	-	-	-	-	
73	341200	Transportation Equip Heavy Duty Trucks	29,241				29,241	47,436	-	-	76,677	
74	341201	Transportation Equip Heavy Duty Trucks	-				-	-	-	-	-	
75	341300	Transportation Equipment Autos	-				-	-	-	-	-	
76	341400	Transportation Equipment Other	14,894				14,894	26,557	-	1,535	42,986	
77	341401	Transportation Equipment Other	-				-	-	-	-	-	
78	342000	Stores Equipment	1,420				1,420	199	-	-	1,619	
79	342001	Stores Equipment	-				-	-	-	-	-	
80	343000	Tools,Shop, Garage Equipment	209,267				209,267	32,150	-	-	241,417	
81	343001	Tools,Shop, Garage Equipment	-				-	-	-	-	-	
82	344000	Laboratory Equipment	7,623				7,623	1,092	-	-	8,715	
83	344001	Laboratory Equipment	-				-	-	-	-	-	
84	345000	Power Operated Equipment	171,959				171,959	30,260	-	-	202,219	
85	345001	Power Operated Equipment	-				-	-	-	-	-	
86	346100	Communication Equipment Non-Teleph	85,646				85,646	62,578	(483)	-	147,741	
87	346101	Communication Equipment Non-Teleph	-				-	-	-	-	-	
88	346190	Remote Control & Instrument	37,135				37,135	297,743	-	-	334,878	
89	346191	Remote Control & Instrument	-				-	-	-	-	-	
90	346200	Communication Equipment Telephone	-				-	-	-	-	-	
91	346201	Communication Equipment Telephone	-				-	-	-	-	-	
92	346300	Communication Equipment Other	-				-	3,070	-	-	3,070	
93	347000	Miscellaneous Equipment	-				-	-	-	-	-	
94	348000	Other Tangible Plant	-				-	-	-	-	-	
95												
96												
97		Dist Post TY Plant	110,029	(110,029)								
98		Corp Allocated Plant in Svc	119,836		(119,836)							
99		Corp Allocated Post TY Plant	6,533			(6,533)						
100												
101												
102												
103												
104												
105		TOTAL	15,409,213	(110,029)	(119,836)	(6,533)	15,172,815	4,383,139	(1,483,960)	(2,512)	18,069,482	
		Per Schb2	15,409,213				15,172,815				18,069,482	
		Variance	-				-				-	

Mohave Water

1st Half 2013

			Eff 9/1/2015 Dec 75268			
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015	Dec 75268	
			Annual	Monthly Depr Rate	Plant BALANCE	Accum Depr
1	301000	Organization	0.0000%	0.0000%	34,004	-
2	302000	Franchises	0.0000%	0.0000%	37,061	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	528,700	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	2,351	(10)
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	9,609	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	47,358	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	475,826	220,832
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	31,201	-
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	47,846	19,748
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	43,546	6,097
12	304500	Structures & Improvements General	2.5000%	0.2083%	43,231	4,016
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	449,617	137,766
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-
15	304621	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-
16	304700	Structures & Improvements Store,Shop,Gg	2.5000%	0.2083%	29,223	13,582
17	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-
18	305000	Collect & Impounding	1.6670%	0.1389%	663,944	261,543
19	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
20	307000	Wells & Springs	2.5000%	0.2083%	2,038,254	488,287
21	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
22	309000	Supply Mains	1.6670%	0.1389%	93,481	5,717
23	310000	Power Production Equipment	3.3330%	0.2778%	50,355	15,586
24	310100	Power Production Equipment	3.3330%	0.2778%	-	-
25	311000	Pumping Equipment Steam	4.0000%	0.3333%	409,521	11,448
26	311200	Pumping Equipment Electric	4.0000%	0.3333%	2,777,913	1,852,465
27	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-
28	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-
29	311500	Pumping Equipment Other	4.0000%	0.3333%	1,009	270
30	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-
31	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	97,220	96,939
32	320101	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-
33	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-
34	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	2,832,819	627,010
35	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-
36	330200	Ground Level Tanks	1.5380%	0.1282%	-	-
37	330300	Below Ground Tanks	0.0000%	0.0000%	-	-
38	330400	Cleanwell	0.0000%	0.0000%	-	-
39	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	105,048	4,075
40	331100	TD Mains 4in & Less	1.4290%	0.1191%	12,008,818	6,473,604
41	331200	TD Mains 6in to 8in	1.4290%	0.1191%	3,656,688	492,589
42	331300	TD Mains 10in to 16in	1.4290%	0.1191%	994,223	49,247
43	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	76,265	6,813
44	332000	Fire Mains	1.4290%	0.1191%	-	-
45	332001	Fire Mains	1.4290%	0.1191%	-	-
46	333000	Services	2.5000%	0.2083%	6,878,014	2,755,043
47	334100	Meters	8.3330%	0.6944%	2,485,178	821,591
48	334101	Meters	8.3330%	0.6944%	-	-
49	334200	Meter Installations	2.5000%	0.2083%	276,354	96,672
50	334201	Meter Installations	2.5000%	0.2083%	-	-
51	334300	Meter Vaults	2.5000%	0.2083%	-	-
52	335000	Hydrants	2.0000%	0.1667%	185,402	12,554
53	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
54	339200	Other P/E-Supply	3.3330%	0.2778%	82,583	9,128
55	339201	Other P/E-Supply	3.3330%	0.2778%	-	-
56	339501	Other P/E-TD	3.3330%	0.2778%	-	-
57	339600	Other P/E-CPS	3.3330%	0.2778%	179,702	32,535
58	339601	Other P/E-CPS	3.3330%	0.2778%	-	-
59	340100	Office Furniture & Equipment	4.5000%	0.3750%	101,669	-
60	340101	Office Furniture & Equipment	4.5000%	0.3750%	-	-
61	340200	Computer & Periphal Equipment	10.0000%	0.8333%	109,956	-
62	340201	Computer & Periphal Equipment	10.0000%	0.8333%	-	-
63	340300	Computer Software	20.0000%	1.6667%	3,521	1,468
64	340301	Computer Software	20.0000%	1.6667%	-	-
65	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-
66	340325	Computer Software Customized	20.0000%	1.6667%	-	-
67	340330	Computer Software Other	20.0000%	1.6667%	-	-
68	340331	Computer Software Other	20.0000%	1.6667%	-	-
69	340500	Other Office Equipment	6.6670%	0.5556%	-	-
70	340501	Other Office Equipment	6.6670%	0.5556%	-	-
71	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	99,015	99,015
72	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-
73	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	72,088	29,241
74	341201	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-
75	341300	Transportation Equipment Autos	0.0000%	0.0000%	-	-
76	341400	Transportation Equipment Other	16.6670%	1.3889%	22,292	14,894
77	341401	Transportation Equipment Other	16.6670%	1.3889%	-	-
78	342000	Stores Equipment	4.0000%	0.3333%	1,420	1,420
79	342001	Stores Equipment	4.0000%	0.3333%	-	-
80	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	221,411	209,267
81	343001	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-
82	344000	Laboratory Equipment	4.0000%	0.3333%	7,623	7,623
83	344001	Laboratory Equipment	4.0000%	0.3333%	-	-
84	345000	Power Operated Equipment	5.0000%	0.4167%	171,959	171,959
85	345001	Power Operated Equipment	5.0000%	0.4167%	-	-
86	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	177,822	85,646
87	346101	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-
88	346190	Remote Control & Instrument	10.0000%	0.8333%	724,648	37,135
89	346191	Remote Control & Instrument	10.0000%	0.8333%	-	-
90	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-
91	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-
92	346300	Communication Equipment Other	10.0000%	0.8333%	5,111	-
93	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-
94	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
44		TOTAL	510.01%	42.50%	39,390,900	15,172,815
					39,390,900	15,172,815

Mohave Water

2nd Half 2013

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015 Annual	9/1/2015 Monthly Depr Rate	ADD	RET	ADJ	2013 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	34,004	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	37,061	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	528,700	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	2,351	-	-	(10)
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	9,609	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	47,358	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	475,826	5,948	-	226,780
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	31,201	312	-	312
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	47,846	478	-	20,226
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	43,546	435	-	6,532
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	43,231	540	-	4,557
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	449,617	5,620	-	143,386
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304621	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304700	Structures & Improvements Store,Shop,Gg	2.5000%	0.2083%	-	-	-	29,223	365	-	13,948
17	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
18	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	663,944	5,533	-	267,076
19	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
20	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	2,038,254	25,478	-	513,765
21	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
22	309000	Supply Mains	1.6670%	0.1389%	-	-	-	93,481	779	-	6,496
23	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	50,355	839	-	16,425
24	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
25	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	409,521	6,825	-	18,273
26	311200	Pumping Equipment Electric	4.0000%	0.3333%	8,772	(5,181)	-	2,781,504	55,660	(23)	1,902,921
27	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	1,009	20	-	290
30	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
31	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	431	(1,483)	-	96,168	2,424	-	97,880
32	320101	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	-	-	-	-
33	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
34	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	2,832,819	21,791	-	648,801
35	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
36	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
37	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
38	330400	Cleanwell	0.0000%	0.0000%	-	-	-	-	-	-	-
39	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	90,163	-	-	195,211	1,457	-	5,532
40	331100	TD Mains 4in & Less	1.4290%	0.1191%	6,833	(8,301)	-	12,007,349	85,787	-	6,551,089
41	331200	TD Mains 6in to 8in	1.4290%	0.1191%	-	-	-	3,656,688	26,119	-	518,708
42	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	-	994,223	7,102	-	56,349
43	331400	TD Mains 18in & Gtr	1.4290%	0.1191%	-	-	-	76,265	545	-	7,358
44	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
45	332001	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
46	333000	Services	2.5000%	0.2083%	904,441	-	-	7,782,455	91,615	(3,960)	2,842,698
47	334100	Meters	8.3330%	0.6944%	98,030	-	-	2,583,209	84,955	-	906,546
48	334101	Meters	8.3330%	0.6944%	-	-	-	-	-	-	-
49	334200	Meter Installations	2.5000%	0.2083%	169	-	-	276,524	3,455	-	100,127
50	334201	Meter Installations	2.5000%	0.2083%	-	-	-	-	-	-	-
51	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
52	335000	Hydrants	2.0000%	0.1667%	-	-	-	185,402	1,854	-	14,408
53	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
54	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	82,583	1,376	-	10,504
55	339201	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
56	339501	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
57	339600	Other P/E-CPS	3.3330%	0.2778%	14,772	-	-	194,475	3,036	-	35,571
58	339601	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
59	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	101,669	2,288	-	2,288
60	340101	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	-	-	-	-
61	340200	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	109,956	5,498	-	5,498
62	340201	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	-	-	-	-
63	340300	Computer Software	20.0000%	1.6667%	-	-	-	3,521	352	-	1,820
64	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
65	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
66	340325	Computer Software Customized	20.0000%	1.6667%	-	-	-	-	-	-	-
67	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
68	340331	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
69	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
70	340501	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
71	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	99,015	9,902	-	108,917
72	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
73	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	72,088	5,149	-	34,390
74	341201	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
75	341300	Transportation Equipment Autos	0.0000%	0.0000%	-	-	-	-	-	-	-
76	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	22,292	1,858	-	16,751
77	341401	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
78	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,420	28	-	1,448
79	342001	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
80	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	7,469	-	(369)	228,512	4,452	-	213,719
81	343001	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
82	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	7,623	152	-	7,775
83	344001	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
84	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	171,959	4,299	-	176,258
85	345001	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
86	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	(483)	-	177,339	8,883	-	94,046
87	346101	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
88	346190	Remote Control & Instrument	10.0000%	0.8333%	128,924	-	-	853,571	37,307	-	74,442
89	346191	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
90	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
91	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
92	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	5,111	256	-	256
93	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
94	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
44		TOTAL	510.01%	42.50%	1,260,004	(15,449)	(369)	40,635,087	520,772	(3,983)	15,674,155

Mohave Water

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015 Annual	9/1/2015 Monthly Depr Rate	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	34,004	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	37,061	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	528,700	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	2,351	-	10	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	9,609	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	47,358	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	475,826	11,896	-	238,676
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	31,201	624	-	936
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	47,846	957	-	21,183
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	538,147	-	-	581,693	2,376	-	8,909
12	304500	Structures & Improvements General	2.5000%	0.2083%	15,593	-	-	58,824	1,113	-	5,670
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	9,958	-	-	459,574	11,261	-	154,647
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304621	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304700	Structures & Improvements Store,Shop,Gg	2.5000%	0.2083%	-	-	-	29,223	731	-	14,678
17	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
18	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	663,944	11,066	-	278,142
19	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
20	307000	Wells & Springs	2.5000%	0.2083%	2,323,740	-	-	4,361,994	58,213	-	571,979
21	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
22	309000	Supply Mains	1.6670%	0.1389%	277,391	-	-	370,872	1,943	-	8,439
23	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	50,355	1,679	-	18,103
24	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
25	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	409,521	13,651	-	31,923
26	311200	Pumping Equipment Electric	4.0000%	0.3333%	65,527	-	-	2,847,031	111,694	3,252	2,017,867
27	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311500	Pumping Equipment Other	4.0000%	0.3333%	728,219	-	-	729,228	4,106	-	4,396
30	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
31	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	555,937	-	-	652,105	7,371	-	105,251
32	320101	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	-	-	-	-
33	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
34	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	270,051	(1,382)	-	3,101,488	44,273	-	691,691
35	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
36	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
37	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
38	330400	Cleanwell	0.0000%	0.0000%	-	-	-	-	-	-	-
39	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	265,403	-	-	460,614	5,500	-	11,032
40	331100	TD Mains 4in & Less	1.4290%	0.1191%	282,707	(11,544)	(186,952)	12,091,561	170,597	3	6,710,145
41	331200	TD Mains 6in to 8in	1.4290%	0.1191%	383,459	-	5,894	4,046,041	52,744	-	571,452
42	331300	TD Mains 10in to 16in	1.4290%	0.1191%	42,004	-	163,412	1,199,639	15,615	-	71,964
43	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	76,265	1,089	-	8,447
44	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
45	332001	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
46	333000	Services	2.5000%	0.2083%	565,038	(168,881)	(405,020)	7,773,591	196,342	(49)	2,870,110
47	334100	Meters	8.3330%	0.6944%	404,703	(127,344)	(108,634)	2,751,933	175,722	(4,287)	950,636
48	334101	Meters	8.3330%	0.6944%	-	-	-	-	-	-	-
49	334200	Meter Installations	2.5000%	0.2083%	-	-	-	276,524	6,913	-	107,040
50	334201	Meter Installations	2.5000%	0.2083%	-	-	-	-	-	-	-
51	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
52	335000	Hydrants	2.0000%	0.1667%	-	-	-	185,402	3,708	-	18,116
53	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
54	339200	Other P/E-Supply	3.3330%	0.2778%	3,330	-	-	85,913	2,762	-	13,266
55	339201	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
56	339501	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
57	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	194,475	6,482	-	42,054
58	339601	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
59	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	101,669	4,575	-	6,863
60	340101	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	-	-	-	-
61	340200	Computer & Periph Equipment	10.0000%	0.8333%	3,073	-	-	113,029	11,021	-	16,519
62	340201	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	-	-	-	-
63	340300	Computer Software	20.0000%	1.6667%	-	-	-	3,521	704	-	2,524
64	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
65	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
66	340325	Computer Software Customized	20.0000%	1.6667%	-	-	-	-	-	-	-
67	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
68	340331	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
69	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
70	340501	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
71	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	99,015	19,803	-	128,720
72	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
73	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	72,088	10,298	-	44,688
74	341201	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
75	341300	Transportation Equipment Autos	0.0000%	0.0000%	-	-	-	-	-	-	-
76	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	22,292	3,715	-	20,467
77	341401	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
78	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,420	57	-	1,505
79	342001	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
80	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	1,260	-	(256)	229,516	9,141	-	222,859
81	343001	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
82	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	7,623	305	-	8,080
83	344001	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
84	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	171,959	8,598	-	184,856
85	345001	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
86	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	177,339	17,734	-	111,780
87	346101	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
88	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	(6,964)	846,607	85,633	-	160,075
89	346191	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
90	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
91	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
92	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	5,111	511	-	767
93	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
94	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
44		TOTAL	510.01%	42.50%	6,735,540	(309,152)	(538,522)	46,522,954	1,092,524	(1,071)	16,456,457

Mohave Water

2015

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Eff 9/1/2015 Dec 75268		ADD	RET	ADJ	2015 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
			9/1/2015 Annual	9/1/2015 Monthly Depr Rate							
1	301000	Organization	0.0000%	0.0000%	-	-	-	34,004	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	37,061	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	528,700	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	2,351	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	9,609	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	47,358	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	12,635	(3,251)	-	485,210	12,045	-	247,470
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	31,201	624	-	1,560
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	47,846	957	-	22,140
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	109,382	-	-	691,074	11,897	-	20,806
12	304500	Structures & Improvements General	2.5000%	0.2083%	11,055	-	-	69,879	1,494	-	7,163
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	459,574	11,489	-	166,136
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304621	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304700	Structures & Improvements Store,Shop,Gg	2.5000%	0.2083%	7,534	-	-	36,758	746	-	15,425
17	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
18	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	663,944	11,066	-	289,208
19	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
20	307000	Wells & Springs	2.5000%	0.2083%	121,404	(72,581)	73,045	4,483,862	111,303	33	610,734
21	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
22	309000	Supply Mains	1.6670%	0.1389%	-	-	-	370,872	6,182	-	14,621
23	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	50,355	1,678	-	19,782
24	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
25	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	409,521	14,561	-	46,484
26	311200	Pumping Equipment Electric	4.0000%	0.3333%	102,554	(64,195)	12,334	2,897,723	115,406	536	2,069,613
27	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311500	Pumping Equipment Other	4.0000%	0.3333%	119,049	(25,457)	436	823,256	30,290	183	9,414
30	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
31	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	4,672	(1,104)	(34)	655,639	32,627	-	136,774
32	320101	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	-	-	-	-
33	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
34	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	497,299	-	-	3,598,787	48,348	(8)	740,030
35	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
36	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
37	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
38	330400	Cleanwell	0.0000%	0.0000%	-	-	-	-	-	-	-
39	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	384,263	(84,766)	96	760,206	11,937	(1)	(61,798)
40	331100	TD Mains 4in & Less	1.4290%	0.1191%	152,969	(4,171)	416	12,240,775	173,459	14	6,879,447
41	331200	TD Mains 6in to 8in	1.4290%	0.1191%	1,373,203	(157,768)	(655)	5,260,822	65,102	157	478,943
42	331300	TD Mains 10in to 16in	1.4290%	0.1191%	83,044	(10,132)	14,900	1,287,452	17,246	190	79,267
43	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	76,265	1,090	-	9,537
44	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
45	332001	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
46	333000	Services	2.5000%	0.2083%	1,136,179	(160,223)	(5,690)	8,743,857	200,987	38	2,910,912
47	334100	Meters	8.3330%	0.6944%	389,079	(179,721)	(46,428)	2,914,864	199,601	(300)	970,216
48	334101	Meters	8.3330%	0.6944%	-	-	-	-	-	-	-
49	334200	Meter Installations	2.5000%	0.2083%	-	-	-	276,524	6,913	-	113,954
50	334201	Meter Installations	2.5000%	0.2083%	-	-	-	-	-	-	-
51	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
52	335000	Hydrants	2.0000%	0.1667%	49,692	-	21	235,116	3,945	7	22,069
53	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
54	339200	Other P/E-Supply	3.3330%	0.2778%	7,819	(476)	-	93,255	3,106	-	15,896
55	339201	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
56	339501	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
57	339600	Other P/E-CPS	3.3330%	0.2778%	70,129	-	-	264,604	8,373	-	50,427
58	339601	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
59	340100	Office Furniture & Equipment	4.5000%	0.3750%	2,254	-	-	103,923	4,643	-	11,505
60	340101	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	-	-	-	-
61	340200	Computer & Periph Equipment	10.0000%	0.8333%	374	(298)	-	113,105	11,308	-	27,529
62	340201	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	-	-	-	-
63	340300	Computer Software	20.0000%	1.6667%	-	-	-	3,521	704	-	3,228
64	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
65	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
66	340325	Computer Software Customized	20.0000%	1.6667%	-	-	-	-	-	-	-
67	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
68	340331	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
69	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
70	340501	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
71	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	289,664	-	(9,674)	379,005	38,292	67	167,078
72	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
73	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	72,088	10,299	-	54,987
74	341201	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
75	341300	Transportation Equipment Autos	0.0000%	0.0000%	-	-	-	-	-	-	-
76	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	22,292	3,715	-	24,182
77	341401	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
78	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,420	57	-	1,562
79	342001	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
80	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	2,343	-	-	231,860	9,220	-	232,079
81	343001	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
82	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	7,623	305	-	8,385
83	344001	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
84	345000	Power Operated Equipment	5.0000%	0.4167%	1,912	-	-	173,870	8,615	-	193,471
85	345001	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
86	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	4,553	-	-	181,892	17,772	-	129,551
87	346101	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
88	346190	Remote Control & Instrument	10.0000%	0.8333%	47,747	-	-	894,354	85,368	-	245,442
89	346191	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
90	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
91	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
92	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	5,111	511	-	1,278
93	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
94	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
44	TOTAL		510.01%	42.50%	4,980,807	(764,143)	38,767	50,778,386	1,293,282	915	16,986,511

Mohave Water

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Eff 9/1/2015 Dec 75268		ADD	RET	ADJ	2016 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
			9/1/2015 Annual	9/1/2015 Monthly Depr Rate							
1	301000	Organization	0.0000%	0.0000%	-	-	-	34,004	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	37,061	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	528,700	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	2,351	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	9,609	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	47,358	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	485,210	12,130	-	259,600
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	31,201	624	-	2,184
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	1,607	(1,579)	-	47,874	957	-	21,518
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	2,374	-	-	693,448	13,853	-	34,660
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	69,879	1,747	-	8,910
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	459,574	11,489	-	177,626
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304621	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
16	304700	Structures & Improvements Store,Shop,Gg	2.5000%	0.2083%	-	-	-	36,758	919	-	16,343
17	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
18	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	663,944	11,068	-	300,276
19	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
20	307000	Wells & Springs	2.5000%	0.2083%	117,370	(30,672)	459	4,571,019	112,944	-	693,006
21	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
22	309000	Supply Mains	1.6670%	0.1389%	-	-	-	370,872	6,182	-	20,803
23	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	50,355	1,678	-	21,460
24	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
25	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	409,521	16,381	-	62,865
26	311200	Pumping Equipment Electric	4.0000%	0.3333%	-	(1,162)	2,624	2,899,185	115,960	-	2,184,411
27	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311500	Pumping Equipment Other	4.0000%	0.3333%	1,224	-	-	824,480	32,951	-	42,364
30	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
31	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	13,404	-	316	669,359	32,956	91	169,822
32	320101	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	-	-	-	-
33	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
34	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	152,410	-	(1,314)	3,749,882	56,899	-	796,929
35	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
36	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
37	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
38	330400	Cleanwell	0.0000%	0.0000%	-	-	-	-	-	-	-
39	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	217,571	(15,698)	-	962,080	17,836	-	(59,660)
40	331100	TD Mains 4in & Less	1.4290%	0.1191%	18,598	(22,914)	-	12,236,459	174,907	-	7,031,440
41	331200	TD Mains 6in to 8in	1.4290%	0.1191%	223,165	(14,413)	-	5,469,574	76,602	-	541,133
42	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	(12,756)	-	1,274,696	18,382	-	84,894
43	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	76,265	1,090	-	10,627
44	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
45	332001	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
46	333000	Services	2.5000%	0.2083%	832,734	(131,445)	-	9,445,146	228,540	-	3,008,007
47	334100	Meters	8.3330%	0.6944%	315,739	(139,686)	-	3,090,917	251,557	-	1,082,087
48	334101	Meters	8.3330%	0.6944%	-	-	-	-	-	-	-
49	334200	Meter Installations	2.5000%	0.2083%	-	-	-	276,524	6,913	-	120,867
50	334201	Meter Installations	2.5000%	0.2083%	-	-	-	-	-	-	-
51	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
52	335000	Hydrants	2.0000%	0.1667%	-	-	-	235,116	4,702	-	26,771
53	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
54	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	93,255	3,108	-	19,004
55	339201	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
56	339501	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
57	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	264,604	8,819	-	59,247
58	339601	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
59	340100	Office Furniture & Equipment	4.5000%	0.3750%	2,971	(2,264)	142	104,772	4,681	-	13,922
60	340101	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	-	-	-	-
61	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	113,105	11,310	-	38,839
62	340201	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	-	-	-	-
63	340300	Computer Software	20.0000%	1.6667%	-	-	-	3,521	704	-	3,933
64	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
65	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
66	340325	Computer Software Customized	20.0000%	1.6667%	-	-	-	-	-	-	-
67	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
68	340331	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
69	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
70	340501	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
71	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(22,629)	(7,205)	349,171	71,823	-	216,273
72	341101	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-
73	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	119,574	-	-	191,662	21,690	-	76,677
74	341201	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
75	341300	Transportation Equipment Autos	0.0000%	0.0000%	-	-	-	-	-	-	-
76	341400	Transportation Equipment Other	16.6670%	1.3889%	88,209	-	787	111,288	17,269	1,535	42,986
77	341401	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
78	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,420	57	-	1,619
79	342001	Stores Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
80	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	4,756	-	-	236,616	9,338	-	241,417
81	343001	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
82	344000	Laboratory Equipment	4.0000%	0.3333%	1,880	-	(973)	8,530	330	-	8,715
83	344001	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
84	345000	Power Operated Equipment	5.0000%	0.4167%	1,639	-	-	175,509	8,748	-	202,219
85	345001	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
86	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	181,892	18,189	-	147,741
87	346101	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
88	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	894,354	89,435	-	334,878
89	346191	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
90	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
91	346201	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
92	346300	Communication Equipment Other	10.0000%	0.8333%	76,878	-	-	81,988	1,792	-	3,070
93	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
94	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
44		TOTAL	510.01%	42.50%	2,192,102	(395,217)	(5,164)	52,570,107	1,476,561	1,626	18,069,482

Line			
No.			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4-Factor	General Metered Customers	8.5011%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292
10			
11	Allocated Balance		\$ 527,691 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 527,691 (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		\$ 187,618 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 190,836 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (3,218)</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 Mohave Water.xlsm		

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

Arizona Corporate (7A)

7A

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

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

Corporate Arizona

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

Salvage Proceeds

75,946

Accum Total

1,219,108

Corporate Arizona

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

Salvage Proceeds

Accum Total

Corporate Arizona

			Dec 73145		Dec No. 75268							2014		
			Eff 7/1/2012		Eff 9/1/2015									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2014							
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr	
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	51,981	-	-	-	191,649	4,033	-	20,568
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	-	-	-	7,692	192	-	(60)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	-	11,777	786	-	3,790
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	-	364,887	12,078	-	60,139
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	-	-	-	-	1,265,101	56,930	-	512,045
6	340200	Computer & Periphial Equipment	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	-	838,607	83,861	-	476,492
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	24,197	4,839	-	144,329
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	6,370	1,274	-	(255)
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	-	17,277	691	-	2,369
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	-	186,080	18,608	-	197,531
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	106,827	-	-	-	122,024	10,422	-	8,237
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	-	53,365	5,337	-	21,253
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	-	4,902	490	-	4,041
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	119,532	-	-	-	537,772	31,838	-	26,400
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-	-
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	2013	9/1/15	9/1/15	2015						
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	-	(3,217)	4,424	192,857	4,749	276	22,377
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	10,625	-	-	18,317	436	160	536
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	851	-	4,641
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,102	-	72,241
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,823	-	-	1,267,925	56,961	-	569,006
6	340200	Computer & Periphial Equipment	0.8333%	10.0000%	0.8333%	10.0000%	558,966	-	7,015	1,404,587	129,559	18,781	624,832
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	89,216	-	80,492	193,904	11,738	27,081	183,147
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	1,019
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	3,060
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	216,139
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	122,024	12,202	-	20,439
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	15,577	-	-	68,942	6,245	320	27,818
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	149,509	-	-	154,411	3,464	1,316	8,821
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	842,930	-	(88,439)	1,292,262	61,566	28,646	116,612
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-
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	8.5011%	Mohave Water
5		6U Factor	7.7422%	Line [3] * Line [4]

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9	6U Plant Balance per Rollforward	\$	4,170,026	(a)
10				
11	Allocated Balance	\$	322,853	Line [5] * Line [9]
12				
13	6U Plant Balance per General Ledger Allocated	\$	-	
14				
15	Increase / (Decrease) To Plant in Service	\$	322,853	Line [11] - Line [13]

16
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20	6U Accumulated Depreciation Balance per Rollforward	\$	1,756,047	(a)
21				
22	Allocated Balance	\$	135,957	Line [5] * Line [20]
23				
24	6U Accumulated Depreciation Balance per General Ledger Allocated	\$	-	
25				
26	Increase / (Decrease) To Accumulated Depreciation	\$	135,957	Line [22] - Line [24]

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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 Mohave Water.xlsm

Docket # WS-01303A-17-XXXX

Schedule B-2 ADJ SMC - RB3

Summary of Plant and Accumulated Depreciation Balances

Pg 6 a

USA Corporate (6U)

Witness: Mahler

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

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

EPCOR WATER USA

2011

2012

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	Plant Bal	2011			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

EPCOR WATER USA

2016

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	ADD	RET	ADJ	2016	Depr Exp	Accum ADJ	Accum Depr
								Plant BALANCE			
1	340200	Computer & Periphal Equipment	0.8333%	10%	1,409,850	-	-	2,457,015	195,062	1,021	509,650
2	340300	Computer Software	2.0833%	25%	644,605	-	-	1,713,011	314,487	149,081	1,246,397
		TOTAL			2,054,456	-	-	4,170,026	509,549	150,102	1,756,047
								-			0

Witness: Clor

Line							
No.							
1	<u>Test Year CWIP and Post Test Year Plant Additions</u>						
2							
3	4- Factor	General Metered Customers	91.0728%	Arizona Total			
4	4- Factor	General Metered Customers	8.5011%	Mohave Water			
5		6U Factor	7.7422%	Line [3] * Line [4]			
6							
7	Post Test Year Plant Additions for District	\$	2,583,719	(a)	\$	2,583,719	
8	Test Year CWIP To Capitalize		342,437	(a)		342,437	
9	Post Test Year CWIP To Capitalize		1,007,635	(a)		1,007,635	
10						\$ 3,933,791	Sum Lines (7-9)
11							
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000	(a)	8.5011% Line [4]	\$ 12,327	
13	CWIP Completed By December 31, 2017		180,799	(a)	8.5011% Line [4]	15,370	
14						\$ 27,697	Sum Lines (12-13)
15							
16	6U Post Test Year Plant Additions Allocated	(a)	\$ 1,650,000	7.7422% Line [5]	\$	127,747	
17	CWIP Completed By December 31, 2017	(a)	872,703	7.7422% Line [5]	\$	67,567	
18							
19	Total Post Test Year Plant Additions					\$	4,156,802
20							
21	Increase / (Decrease) to Plant in Service					\$	4,156,802
22							
23		[A]					
24		Depreciation					
25		Expense per					
26		ADJ SLM-IS19		Half- Year Convention			
27	Post Test Year Plant Additions for District - Accum Dep	\$	110,281	50%	[A][27] * 50%	\$ 55,140	
28	Additional Test Year Plant Additions for District - Accum Dep		21,954	50%	[A][28] * 50%	10,977	
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		2,259	50%	[A][29] * 50%	1,129	
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		1,477	50%	[A][30] * 50%	739	
31	6U Post Test Year Plant Additions Allocated - Accum Dep		25,549	50%	[A][31] * 50%	12,775	
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		13,513	50%	[A][32] * 50%	6,757	
33						\$	161,520
34	Sum Lines [27] thru [32]						
35	Total Accumulated Depreciation - Post Test Year Plant Additions					\$	87,516
36							
37	Increase / (Decrease) To Accumulated Depreciation					\$	87,516
38							
39							
40	CWIP Not Complete by December 31, 2017					\$	(70,003)
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831	(b)	8.5011% Line [4]	5,596	
42	CWIP Placed Into Service					\$	1,365,442
43							
44	Increase / (Decrease) To CWIP					\$	(1,301,036)
45							
46							
47	<u>Workpapers and Supporting Documents:</u>						
48	(a) 2017 Post Test Year Plant Additions.xlsx						
49							
50	\2016 Mohave Water.xlsm						

EPCOR Water Arizona	[A]	[B]	[G]
Test Year Completed CWIP and	91.07%		8.50%
Post Test Year Additions	6U	7A	7M

Line No	Description	Workbook Tab Ref	USA	Arizona	Mohave Water
1	Test Year CWIP Completed	TY	872,703	180,799	342,437
2	Post Test Year CWIP Completed	PTYP	-	-	1,007,635
3	Developer Do Not Include CWIP	DNI	-	-	8,127
4	Do Not Include CWIP	DNI	2,408	65,831	(70,003)
5	Total CWIP		875,111	246,630	1,288,196
6	Per A-F		875,111	246,630	1,288,196
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	2,583,719
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	600,041
11	Total		1,650,000	921,892	3,183,760
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	342,437
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	3,591,354
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	3,933,791
16	7A	[B][15] * [District]%			27,697
17	6U	[A][15] * [District] % * 91.07%			195,314
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			4,156,802
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(1,280,070)
23	7A	[5][B] * [District]%			(20,966)
24	Total (SMC RB-4)	[22] + [23]			(1,301,036)
25					
26	Accumulated Depreciation (SMC RB-4)				(87,516)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				2,768,250

Witness: Clor

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

7 4- Factor GMC 8.5011%

	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
10 Vector Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)
12 District Allocation	\$ (80,950)	\$	(7,442)		Line [10] * GMC Factor

31 Increase / (Decrease) to Plant in Service \$ (80,950)

33 Increase / (Decrease) To Accumulated Depreciation \$ (7,442)

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (73,508)

46 Workpapers and Supporting Documents:

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

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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	Truck	Plant	PITY
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

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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 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 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 estimated refunds this same method is used.

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Business Unit	7M
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As of Direct

14

15

2017 AIAC Refunds Forecasted

(a) \$ (2,802)

16

17

2018 AIAC Refunds Forecasted

(a) (2,802)

18

19

Total

Line [15] + Line [17] \$ (5,605)

20

21

Increase / (Decrease) to AIAC

Line [19] \$ (5,605)

22

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Workpapers and Supporting Documents:

44

(a) 2016 AIAC Summary by District.xlsx

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Line
 No.

1 Remove Plant Acquisition Adjustment

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

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
12			
13 1840 Property Plant and Equipment(IFRS)	\$ -	\$ (1,640,778)	\$ (1,640,778)
14			
15			
16			
17			
18			
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$ -</u>	<u>\$ (1,640,778)</u>	<u>\$ (1,640,778)</u>
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44 <u>Workpapers and Supporting Documents:</u>			
45 (a) Sch E-1a			
46 (b) Sch E-1b			
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Sum Lines [13-18]

Line			
<u>Item</u>			
1	<u>Removal of CIAC not in Plant in Service</u>		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base. This		
4	adjustment removes the contributed balance from CWIP, CIAC, and AIAC until such time as it is transferred to Plant in Service.		
5			
6			
7			
8			
9	Remove CIAC related to Plant not included in Rate Base	(a) \$	-
10	Remove Developer CIAC not in CWIP	(b)	(21,572)
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10]	<u>\$ (21,572)</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) \$	(8,127)
25			
26	Increase / (Decrease) to CWIP	Line [24]	<u>\$ (8,127)</u>
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) 2016 CIAC Summary by District.xlsx		
47	(b) 2017 Post Test Year Plant Additions.xlsx		
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45 Workpapers and Supporting Documents:

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Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro forma		
4	adjustments. The Regulatory Assets are included in the Deferred Debit line item.		
5			
6			
7	Regulatory Asset Balance at End of Test Year	\$	-
8			
9	Regulatory Asset Balance per General Ledger	(a) \$	803,243
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9] \$	<u>(803,243)</u>
12			
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21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	963,149
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24] \$	<u>(963,149)</u>
27			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sch E-1		
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Corporate Regulatory Asset Y2K & Depreciation Study Business Unit 7M

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

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

	[A]	[B]	[C]	[D]	[E] = [A]/[D]	[F]	[G] = [F] * [E]		
<u>7A</u>	<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>		
Y2K	\$ 978,870	7/1/2004	7/1/2036	385	\$ 2,545	150	\$ 381,750		
Depreciation Study	\$ 75,418	7/1/2004	7/1/2036	385	\$ 196	150	\$ 29,400		
<u>7A</u>			[H]	[I]	[J] = [H]-[I]	[K]	[K] * [J]		
<u>21</u>			<u>Accumulated</u>	<u>Net Asset</u>	<u>Citizen's Districts</u>	<u>District Allocation</u>			
<u>Y2K</u>	\$	<u>Asset</u>	<u>Amortization</u>	<u>Balance</u>	<u>Factor</u>	<u>Reg Asset</u>	<u>Reg Liability</u>		
Y2K	\$	978,870	\$	381,750	\$ 597,120	8.8305%	\$	52,728	-
Depreciation Study	\$	75,418	\$	29,400	\$ 46,018	8.8305%	\$	4,064	\$ -

Sum Lines [21 - 22] \$ 56,792 \$ -

Line [35] \$ 56,792

\$ - Line [35]

Increase in Regulatory Assets / Deferred Debits

Increase in Regulatory Liabilities

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

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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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>Mohave Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (82,030) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (82,030)</u> Line [8] - Line [10]	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (82,030) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (82,030)</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	\$ (82,030) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (82,030) 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 Mohave 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		Dep Expense	Plant	PTYP	Lease Expense	Retirements	
1	301000	0.00%	Organization	34,004	-	-	-	-	-	-	-	-	34,004	-	-	-	-	-	-
2	302000	0.00%	Franchises	37,061	-	-	-	-	-	-	-	-	37,061	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	528,700	-	-	-	-	-	-	-	-	528,700	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	2,351	-	-	-	-	-	-	-	-	2,351	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	9,609	-	-	-	-	-	-	-	-	9,609	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	47,358	-	-	-	-	-	-	-	-	47,358	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	485,210	259,600	-	-	-	-	-	-	-	225,610	16,174	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pump	31,201	2,184	-	-	-	-	-	-	-	29,017	1,040	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	47,874	21,518	-	-	-	-	-	-	-	26,355	1,596	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Trans	693,448	34,660	-	-	-	-	-	-	-	658,788	23,115	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	69,879	8,910	6,512	109	-	-	(4,410)	-	-	60,969	2,329	217	-	-	-	(147)
13	304600	3.33%	Structures & Improvements Offic	459,574	177,626	59,745	996	-	-	(5,697)	-	-	281,948	15,319	1,991	-	-	-	(190)
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	36,758	16,343	-	-	-	-	-	-	-	20,414	1,225	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Miscr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	663,944	300,276	-	-	-	-	-	-	-	363,668	16,599	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	4,571,019	693,006	16,106	268	366,364	6,106	(14,087)	-	-	4,238,271	152,367	537	12,212	-	-	(470)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	370,872	20,803	-	-	-	-	-	-	-	350,069	7,417	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	50,355	21,460	-	-	-	-	-	-	-	28,895	2,518	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	409,521	62,865	-	-	-	-	-	-	-	346,656	34,127	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	2,899,185	2,184,411	-	-	-	-	-	-	-	714,774	241,599	-	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	824,480	42,364	-	-	-	-	-	-	-	782,116	68,707	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	669,359	169,822	-	-	-	-	-	-	-	499,538	33,468	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	3,749,882	796,929	-	-	-	-	-	-	-	2,952,953	83,331	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	962,080	(59,660)	64,487	645	314,898	3,149	(43,734)	-	-	1,333,489	19,242	1,290	6,298	-	-	(875)
38	331100	2.00%	TD Mains 4in & Less	12,236,459	7,031,440	60	1	-	-	-	-	-	5,205,018	244,729	1	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	5,469,574	541,133	3,119	31	1,710,472	17,105	-	-	-	6,621,808	109,391	62	34,209	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	1,274,696	84,894	-	-	-	-	-	-	-	1,189,802	25,494	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	10,627	-	-	-	-	-	-	-	65,638	1,525	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	9,445,146	3,008,007	44,257	738	850,200	14,170	(6,546)	-	-	7,273,169	314,838	1,475	28,340	-	-	(218)
44	334100	8.33%	Meters	3,090,917	1,082,087	45,681	1,903	300,000	12,500	(7,558)	-	-	2,296,330	257,576	3,807	25,000	-	-	(630)
45	334200	3.33%	Meter Installations	276,524	120,867	-	-	-	-	-	-	-	155,657	9,217	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	235,116	26,771	-	-	-	-	-	-	-	208,344	4,702	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	93,255	19,004	-	-	-	-	-	-	-	74,251	6,217	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	264,604	59,247	22,158	739	-	-	-	-	-	205,357	17,640	1,477	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	104,772	13,922	-	-	-	-	-	-	-	90,849	6,985	-	-	-	-	-
54	340200	20.00%	Computer & Periphel Equipment	113,105	38,839	-	-	-	-	-	-	-	74,266	22,621	-	-	-	-	-
55	340300	20.00%	Computer Software	3,521	3,933	-	-	-	-	-	-	-	(412)	704	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	349,171	216,273	76,248	5,446	-	-	-	258,376	104,839	286,434	49,882	10,893	-	36,911	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	191,662	76,677	-	-	-	-	-	-	-	114,985	27,380	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	111,288	42,986	-	-	-	-	-	-	-	68,303	15,898	-	-	-	-	-
60	342000	4.00%	Stores Equipment	1,420	1,619	-	-	-	-	-	-	-	(199)	57	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	236,616	241,417	4,064	102	14,420	361	-	-	-	9,258	11,831	203	721	-	-	-
62	344000	10.00%	Laboratory Equipment	8,530	8,715	-	-	-	-	-	-	-	(186)	853	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	175,509	202,219	-	-	-	-	-	-	-	(26,710)	8,775	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	181,892	147,741	-	-	35,000	1,750	-	-	-	67,401	18,189	-	3,500	-	-	-
65	346190	10.00%	Remote Control & Instrument	894,354	334,878	-	-	-	-	-	-	-	559,476	89,435	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	81,988	3,070	-	-	-	-	-	-	-	78,918	8,199	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	-	378.30%	TOTAL	52,570,107	18,069,482	342,437	10,977	3,591,354	55,140	(82,030)	258,376	104,839	38,190,375	1,972,313	21,954	110,281	36,911	-	(2,529)

Depreciable Plant 51,911,024 Line [72] - Lines [1]-[71]
 Composite Depr Rate 3.80%

Line							
<u>Item</u>							
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>Mohave Water</u>						
11	Capital Lease Balance		\$ 258,376 (a)				
12							
13	Capital Lease Balance per General Ledger		\$ -				
14							
15	Increase / (Decrease) To Plant in Service		<u>\$ 258,376</u>	Line [11] - Line [13]			
16							
17							
18	Capital Lease Accumulated Depreciation Balance		\$ 104,839 (a)				
19							
20	Capital Lease Accumulated Depreciation per General Ledger		\$ -				
21							
22	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 104,839</u>	Line [18] - Line [20]			
23							
24							
25	<u>7A Corporate Allocation</u>	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">4- Factor</td><td style="padding: 2px;">General Metered Customers</td><td style="padding: 2px;">8.5011%</td></tr></table>	4- Factor	General Metered Customers	8.5011%		
4- Factor	General Metered Customers	8.5011%					
26	Corporate Capital Lease Plant Balance	\$ 51,197 (a)					
27	Allocated Capital Lease Plant Balance		\$ 4,352	Line [25] * Line [26]			
28							
29	Allocated Capital Lease Plant Balance per General Ledger		0				
30							
31	Increase / (Decrease) To Plant in Service		<u>\$ 4,352</u>	Line [27] - Line [29]			
32							
33	Corporate Capital Lease Accumulated Depreciation Balance	\$ 16,091 (a)					
34	Allocated Capital Lease Accumulated Depreciation Balance		\$ 1,368	Line [25] * Line [33]			
35							
36	Allocated Capital Lease Accumulated Depreciation per General Ledger		0				
37							
38	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 1,368</u>	Line [34] - Line [36]			
39							
40							
41	Increase / (Decrease) To Plant in Service		\$ 262,728	Line [15] + Line [31]			
42	Increase / (Decrease) To Accumulated Depreciation		\$ 106,207	Line [22] + Line [38]			
43	Impact on Rate Base		<u>\$ 156,521</u>	Line [41] - Line [42]			
44							
45							
46	<u>Workpapers and Supporting Documents:</u>						
47	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
48							
49							
50	\2016 Mohave Water.xlsm						

Mohave Water

7M

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Depr Expense	Depr Expense	Depr Expense	Depr Expense
1	301000	0.00%	Organization	34,004	-	-	-	-	-	-	-	-	34,004	-	-	-	-	-
2	302000	0.00%	Franchises	37,061	-	-	-	-	-	-	-	-	37,061	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	528,700	-	-	-	-	-	-	-	-	528,700	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	2,351	-	-	-	-	-	-	-	-	2,351	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	9,609	-	-	-	-	-	-	-	-	9,609	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	47,358	-	-	-	-	-	-	-	-	47,358	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	485,210	259,600	-	-	-	-	-	-	-	225,610	16,174	-	-	-	-
9	304200	3.33%	Structures & Improvements Pump	31,201	2,184	-	-	-	-	-	-	-	29,017	1,040	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	47,874	21,518	-	-	-	-	-	-	-	26,355	1,596	-	-	-	-
11	304400	3.33%	Structures & Improvements Trans	693,448	34,660	-	-	-	-	-	-	-	658,788	23,115	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	69,879	8,910	6,512	109	-	-	(4,410)	-	-	60,969	2,329	217	-	-	(147)
13	304600	3.33%	Structures & Improvements Offic	459,574	177,626	59,745	996	-	-	(5,697)	-	-	281,948	15,319	1,991	-	-	(190)
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	36,758	16,343	-	-	-	-	-	-	-	20,414	1,225	-	-	-	-
16	304800	3.33%	Structures & Improvements Miscr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	663,944	300,276	-	-	-	-	-	-	-	363,668	16,599	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	4,571,019	693,006	16,106	268	366,364	6,106	(14,087)	-	-	4,238,271	152,367	537	12,212	-	(470)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	370,872	20,803	-	-	-	-	-	-	-	350,069	7,417	-	-	-	-
22	310000	5.00%	Power Production Equipment	50,355	21,460	-	-	-	-	-	-	-	28,895	2,518	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	409,521	62,865	-	-	-	-	-	-	-	346,656	34,127	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	2,899,185	2,184,411	-	-	-	-	-	-	-	714,774	241,599	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	824,480	42,364	-	-	-	-	-	-	-	782,116	68,707	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	669,359	169,822	-	-	-	-	-	-	-	499,538	33,468	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	3,749,882	796,929	-	-	-	-	-	-	-	2,952,953	83,331	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	962,080	(59,660)	64,487	645	314,898	3,149	(43,734)	-	-	1,333,489	19,242	1,290	6,298	-	(875)
38	331100	2.00%	TD Mains 4in & Less	12,236,459	7,031,440	60	1	-	-	-	-	-	5,205,018	244,729	1	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	5,469,574	541,133	3,119	31	1,710,472	17,105	-	-	-	6,621,808	109,391	62	34,209	-	-
40	331300	2.00%	TD Mains 10in to 16in	1,274,696	84,894	-	-	-	-	-	-	-	1,189,802	25,494	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	10,627	-	-	-	-	-	-	-	65,638	1,525	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	9,445,146	3,008,007	44,257	738	850,200	14,170	(6,546)	-	-	7,273,169	314,838	1,475	28,340	-	(218)
44	334100	8.33%	Meters	3,090,917	1,082,087	45,681	1,903	300,000	12,500	(7,558)	-	-	2,296,330	257,576	3,807	25,000	-	(630)
45	334200	3.33%	Meter Installations	276,524	120,867	-	-	-	-	-	-	-	155,657	9,217	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	235,116	26,771	-	-	-	-	-	-	-	208,344	4,702	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	93,255	19,004	-	-	-	-	-	-	-	74,251	6,217	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	264,604	59,247	22,158	739	-	-	-	-	-	205,357	17,640	1,477	-	-	-
53	340100	6.67%	Office Furniture & Equipment	104,772	13,922	-	-	-	-	-	-	-	90,849	6,985	-	-	-	-
54	340200	20.00%	Computer & Periphial Equipment	113,105	38,839	-	-	-	-	-	-	-	74,266	22,621	-	-	-	-
55	340300	20.00%	Computer Software	3,521	3,933	-	-	-	-	-	-	-	(412)	704	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	349,171	216,273	76,248	5,446	-	-	-	258,376	104,839	286,434	49,882	10,893	-	36,911	-
58	341200	14.29%	Transportation Equip Heavy Duty	191,662	76,677	-	-	-	-	-	-	-	114,985	27,380	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	111,288	42,986	-	-	-	-	-	-	-	68,303	15,898	-	-	-	-
60	342000	4.00%	Stores Equipment	1,420	1,619	-	-	-	-	-	-	-	(199)	57	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	236,616	241,417	4,064	102	14,420	361	-	-	-	9,258	11,831	203	721	-	-
62	344000	10.00%	Laboratory Equipment	8,530	8,715	-	-	-	-	-	-	-	(186)	853	-	-	-	-
63	345000	5.00%	Power Operated Equipment	175,509	202,219	-	-	-	-	-	-	-	(26,710)	8,775	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	181,892	147,741	-	-	35,000	1,750	-	-	-	67,401	18,189	-	3,500	-	-
65	346190	10.00%	Remote Control & Instrument	894,354	334,878	-	-	-	-	-	-	-	559,476	89,435	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	81,988	3,070	-	-	-	-	-	-	-	78,918	8,199	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	52,570,107	18,069,482	342,437	10,977	3,591,354	55,140	(82,030)	258,376	104,839	38,190,375	1,972,313	21,954	110,281	36,911	(2,529)

Depreciable Plant 51,911,024 Line [72] - Lines [1]-[7]
Composite Depr Rate 3.80%

Line

Item

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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

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

8	9	4- Factor	General Metered Customers	8.5011%
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10
 11
 12 Deferred Income Tax per GL Allocated \$ 2,973,991 (a)

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

17
 18 Total Deferred Income Tax Balance - EPCOR \$ 35,529,981 Line [15] + Line [16]
 19 Allocation Factor 8.5011%

20 ADIT allocated to Mohave Water \$ 3,020,455 Line [18] * Line [19]

21
 22
 23 Increase/ (Decrease) to ADIT \$ 46,464 Line [20] - Line [12]

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 45 Workpapers and Supporting Documents:

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

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Line No.	Page 11	Page 12	Page 13	Page 14	Page 15	Page 16	Page 17	Page 18	Page 19
	[I] ADJ SMC-RCN8	[J] ADJ SMC-RCN9	[K] ADJ SMC-RCN10	[L] ADJ SMC-RCN11	[M] ADJ SMC-RCN12	[N] ADJ SMC-RCN13	[O] ADJ SMC-RCN14	[P] ADJ SMC-RCN15	[Q] ADJ SMC-RCN16
	<u>Accumulated Deferred Income Taxes</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Decision No. 75268 Adjustments</u>	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credit	1,392,238	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	311,479	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ -	114,407	\$ 26,178	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ (1,392,238)	\$ -	\$ -	\$ (197,072)	\$ 26,178	\$ -	\$ -	\$ -

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 31
 32 Supporting Schedules
 33 B-4
 34
 35 \2016 Mohave Water.xlsm

Line No.	Page 20	Page 21	Page 22	Page 23	Page 24	Page 25	Page 26			
	[R] ADJ SMC-RCN17	[S] ADJ SMC-RCN18	[T] ADJ SMC-RCN19	[U] ADJ SMC-RCN20	[V] ADJ SMC-RCN21	[W] ADJ SMC-RCN22	[X] ADJ SMC-RCN23	[Y] Sum [B - X]	[Z] Sum [A] + [Y]	
	<u>Intentionally</u> <u>Left Blank</u>	<u>Intentionally</u> <u>Left Blank</u>	<u>Intentionally</u> <u>Left Blank</u>	<u>Retirements on</u> <u>Test Year Plant</u>	<u>Capital Lease</u> <u>Vehicles</u>	<u>Intentionally</u> <u>Left Blank</u>	<u>Customer Meter</u> <u>Deposits</u>	<u>Total Adjustment</u> <u>Amount</u>	<u>Adjusted at End</u> <u>of Test Year</u>	
1										
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ (106,325)	\$ 27,423	\$ -	\$ -	\$ 37,449,485	\$ 95,126,685
3	Construction Work in Progress	-	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ (106,325)	\$ 27,423	\$ -	\$ -	\$ 37,449,485	\$ 95,126,685
5										
6	Less:									
7	Accumulated Depreciation	-	-	-	(40,191)	10,691	-	-	19,390,038	37,887,346
8										
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ (66,133)	\$ 16,733	\$ -	\$ -	\$ 18,059,447	\$ 57,239,339
10										
11	Less:									
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,449,938	\$ 7,765,068
13										
14										
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	1,372,470	4,350,037
16	Net of Amortization									
17										
18	Customer Meter Deposits	-	-	-	-	-	2,120	2,120	6,720	
19	Deferred Income Taxes & Credit	-	-	-	-	-	-	1,392,238	4,412,693	
20	Investment Tax Credits	-	-	-	-	-	-	-	-	
21	Regulatory Liabilities	-	-	-	-	-	-	311,479	987,231	
22										
23	Plus:									
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,585	\$ 445,584	
25	Working Capital Allowance	-	-	-	-	-	-	-	320,554	
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	0	
27										
28	Total Rate Base	\$ -	\$ -	\$ -	\$ (66,133)	\$ 16,733	\$ -	\$ (2,120)	\$ 12,671,787	\$ 40,483,727

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 32 Supporting Schedules
 33 B-4
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 35 \2016 Mohave 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) \$ 90,068,754	\$ 37,486,971	\$ 52,581,783	
4				
5	Mohave Water % Allocation 100.0000%			
6				
7	\$ 90,068,754	\$ 37,486,971	\$ 52,581,783	Line [3] * Line [5]
8				
9				
10	(b) \$ 52,570,107	\$ 18,069,482	\$ 34,500,625	
11				
12	\$ 37,498,648	\$ 19,417,490	\$ 18,081,158	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 37,498,648			Line [12]
19				
20				
21		\$ 19,417,490		Line [12]
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46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
50	\2016 Mohave 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	Total RCN Value	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4					
5	Mohave Water GMC % Allocation	(a) 8.5011%			
6					
7	Mohave Water Allocation	\$ 553,686	\$ 206,901	\$ 346,785	Line [3] * Line [5]
8					
9					
10	Original Cost Plant	(b) \$ 527,691	\$ 187,618	\$ 340,072	
11					
12	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 25,995	\$ 19,283	\$ 6,712	Line [7] - Line [10]
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 25,995			Line [12]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ 19,283		Line [12]
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47	Supporting Schedules				
48	(a) B-4, page 4				
49	(b) Rate Base Adjustment SMC-RB2				
50	\2016 Mohave 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	Mohave Water GMC % Allocation	<u>8.5011%</u>	7.7422%		
7					
8	Mohave Water Allocation	\$ 327,311	\$ 120,119	\$ 207,192	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 322,853	\$ 135,957	\$ 186,896	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 4,458	\$ (15,838)	\$ 20,296	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 4,458			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (15,838)		Line [13]
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46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\\2016 Mohave Water.xlsm				

Line <u>No.</u>		[A]		[B]		[C] = [A] - [B]
	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Original Cost</u>		<u>RCN</u>		
1						
2						
3						
4						
5	Plant in Service	(a) \$ 4,156,802	\$	4,156,802	\$	-
6						
7						
8	Accumulated Depreciation	(a) \$ 87,516	\$	87,516	\$	-
9						
10						
11						
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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						
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Line No.	4- Factor	General Metered Customers	8.5011%
1	<u>Remove Wastewater Vector Trucks</u>		
2			
3			
4		[A]	[B]
5		<u>Original Cost</u>	<u>RCN</u>
5	Plant in Service	Col [C] Line [33] \$ (80,950)	\$ (81,664) Col [E] Line [33]
6			
7			
8	Accumulated Depreciation	Col [D] Line [33] \$ (7,442)	\$ (8,838) Col [F] Line [33]
9			
10			
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ (714)	\$ (1,396) [B] - [A]
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Plant in Service	\$ (714)	Line [11]
19			
20			
21	Increase/(Decrease) to Accum Dep		\$ (1,396) Line [11]
22			
23			
24		[C]	[D]
25		Original Cost	[E]
26		[F]	
26	<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>
27	168518	\$ 235,275	\$ 39,150
28	218374	179,111	22,353
29	290061	411,323	21,423
30	290064	126,517	4,613
31		\$ 952,226	\$ 87,539
32			\$ 960,621
33			\$ 103,960
33	Mohave Water	\$ (80,950)	\$ (7,442)
34			\$ (81,664)
35			\$ (8,838)
36			Line [31] * 4-Factor
37			
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46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB5		
49			
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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) \$	57,239,339
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	39,179,891
8			
9	Ratio (factor)		1.4609 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	5,315,130
12			
13	Factor		1.4609 Line [9]
14			
15	RCN AIAC	\$	<u>7,765,068</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		5,315,130 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u><u>2,449,938</u></u> Line [15] - Line [17]
20			
21			
22			
23	Adjusted at End of Test Year (a)		
24			
25	<u>RCN Contributions-in-Aid of Construction (CIAC)</u>		
26			
27	Net Direct RCN Depreciable Plant in Service	(b) \$	57,239,339
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	39,179,891
30			
31	Ratio (factor)		1.4609 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	2,977,567
34			
35	Factor		1.4609 Line [31]
36			
37	RCN CIAC	\$	<u>4,350,037</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		2,977,567 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u><u>1,372,470</u></u> Line [37] - Line [39]
42			
43			
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45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\\2016 Mohave Water.xlsm		

Line <u>No.</u>	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1	<u>Remove Plant Acquisition Adjustment</u>		
2			
3			
4			
5	(a) \$	-	\$
6			
7			
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17			
18	Increase/(Decrease) to Utility Plant Acquisition		<u>\$ -</u> Col C, Line [5]
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45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
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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) \$	45,124,234
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	30,887,194
8			
9	Ratio (factor)		1.4609 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	3,020,455
12			
13	Factor		1.4609 Line [9]
14			
15	RCN ADIT	\$	<u>4,412,693</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	3,020,455 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>1,392,238</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
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47 Supporting Schedules

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Line				
<u>No.</u>				
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4		[A]	[B]	
5	Regulatory Assets	<u>Original Cost</u>	<u>RCN</u>	
6		(a) \$ -	\$ -	
7				
8	Regulatory Liabilities	(a) \$ -	\$ -	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
12				
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18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
19				
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21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
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47	Supporting Schedules			
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Line			
<u>No.</u>			
1	<u>Decision No. 75268 Adjustments</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	57,239,339
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	39,179,891
8			
9	Ratio (factor)		1.4609 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	248,206 RB11
12			
13	Factor		1.4609 Line [9]
14			
15	RCN Deferred Debit	\$	<u>362,614</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	248,206 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u>114,407</u> Line [15] - Line [17]
20			
21			
22	Net Direct RCN Depreciable Plant in Service	\$	57,239,339 Line [5]
23			
24	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	39,179,891 Line [7]
25			
26	Ratio (factor)		1.4609 Line [22] / Line [24]
27			
28	Adjusted Original Cost Regulatory Liability	(a) \$	675,752 RB11
29			
30	Factor		1.4609 Line [26]
31			
32	RCN Deferred Debit	\$	<u>987,231</u> Line [28] * Line [30]
33			
34	Adjusted Original Cost Regulatory Liability	\$	675,752 Line [28]
35			
36	Increase / (Decrease) to Regulatory Liability	\$	<u>311,479</u> Line [32] - Line [34]
37			
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB11		
49	(b) Sch B3		
50	\2016 Mohave Water.xlsm		

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) \$	57,239,339
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	39,179,891
8			
9	Ratio (factor)		1.4609 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	56,792 RB 12
12			
13	Factor		1.4609 Line [9]
14			
15	RCN Deferred Debit	\$	82,970 Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	56,792 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	26,178 Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB12		
49	(b) Sch B3		
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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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47 Supporting Schedules

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Line				
<u>No.</u>				
1	Capital Lease Vehicles			
2				
3				
4		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
5	Direct Capital Leases	(a) \$ 258,376	\$ 285,754	(b)
6				
7				
8	Accumulated Depreciation	(a) \$ 104,839	\$ 115,515	(b)
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 27,378</u> <u>\$ 10,676</u>		[B] - [A]
12				
13		[A]	[B]	
14		<u>Original Cost</u>	<u>RCN</u>	
15	Corporate (7A) Capital Leases	(a) \$ 4,352	\$ 4,397	(b)
16				
17				
18	Accumulated Depreciation	(a) \$ 1,368	\$ 1,382	(b)
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 45</u> <u>\$ 15</u>		[B] - [A]
22				
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25	4- Factor	General Metered Customers	8.5011%	
26				
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38	Increase/(Decrease) to Plant in Service	<u>\$ 27,423</u>		Col [A] Line [11] + Col [A] Line [21]
39				
40				
41	Increase/(Decrease) to Accum Dep	<u>\$ 10,691</u>		Col [B] Line [11] + Col [B] Line [21]
42				
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46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB21			
48	(b) Sch B3			
49	(c) Leasedunits.xls			
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47 Supporting Schedules

48 (a) Sch B3

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Line			
<u>No.</u>			
1	Customer Meter Deposits		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	57,239,339
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	39,179,891
8			
9	Ratio (factor)		1.4609 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	4,600
12			
13	Factor		1.4609 Line [9]
14			
15	RCN Meter Deposits	\$	6,720 Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	4,600 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	2,120 Line [15] - Line [17]
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47	Supporting Schedules		
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Mohave Water

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 1 of 3

Witness: Clor

7M	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	7M	301000	Organization	\$ 46,302	\$ -	\$ 46,302
3	7M	302000	Franchises	45,326	-	45,326
4	7M	303200	Land & Land Rights Supply	634,257	-	634,257
5	7M	303300	Land & Land Rights Pumping	4,046	-	4,046
6	7M	303400	Land & Land Rights Treatment	-	-	-
7	7M	303500	Land & Land Rights T&D	17,563	-	17,563
8	7M	303600	Land & Land Rights General	53,234	-	53,234
9	7M	304100	Structures & Improvements Supply	1,022,649	691,872	330,777
10	7M	304200	Structures & Improvements Pumping	43,908	13,403	30,506
11	7M	304300	Structures & Improvements Treatment	92,747	49,268	43,479
12	7M	304400	Structures & Improvements Trans & Dist	754,050	54,011	700,039
13	7M	304500	Structures & Improvements General	71,820	10,096	61,723
14	7M	304600	Structures & Improvements Offices	563,344	231,908	331,437
15	7M	304620	Structures & Improvements Leasehold	-	-	-
16	7M	304700	Structures & Improvements Store,Shop,Gge	41,521	19,071	22,450
17	7M	304800	Structures & Improvements Miscellaneous	-	-	-
18	7M	305000	Collect & Impounding	1,071,845	516,512	555,333
19	7M	306000	Lake, River & Other Intakes	-	-	-
20	7M	307000	Wells & Springs	5,643,695	1,649,142	3,994,553
21	7M	308000	Infiltration Galleries	-	-	-
22	7M	309000	Supply Mains	405,306	26,793	378,512
23	7M	310000	Power Production Equipment	58,723	30,933	27,790
24	7M	310100	Power Production Equipment	-	-	-
25	7M	311000	Pumping Equipment Steam	533,059	82,820	450,238
26	7M	311200	Pumping Equipment Electric	6,524,470	5,203,156	1,321,314
27	7M	311300	Pumping Equipment Diesel	-	-	-
28	7M	311400	Pumping Equipment Hydraulic	-	-	-
29	7M	311500	Pumping Equipment Other	963,397	94,584	868,813
30	7M	311530	Pumping Equipment Water Treatment	-	-	-
31	7M	320100	Water Treatment Equipment Non-Media	825,646	250,644	575,002
32	7M	320200	Water Treatment Equipment Filter Media	-	-	-
33	7M	330000	Distribution Reservoirs & Standpipes	8,342,564	3,205,691	5,136,873
34	7M	330100	Elevated Tank & Standpipes	-	-	-
35	7M	330200	Ground Level Tanks	-	-	-
36	7M	330300	Below Ground Tanks	-	-	-
37	7M	330400	Clearwell	-	-	-
38	7M	331001	TD Mains Not Classified by Size	959,537	35,221	924,316
39	7M	331100	TD Mains 4in & Less	33,192,500	16,676,353	16,516,148
40	7M	331200	TD Mains 6in to 8in	7,232,019	1,001,757	6,230,262
41	7M	331300	TD Mains 10in to 16in	1,325,836	128,475	1,197,361
42	7M	331400	TD Mains 18in & Grtr	119,594	13,875	105,718

(continued)

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCN [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	7M	332000	Fire Mains	\$ -	\$ -	\$ -
3	7M	333000	Services	12,171,048	4,291,487	7,879,560
4	7M	334100	Meters	3,595,428	1,556,336	2,039,092
5	7M	334200	Meter Installations	391,011	185,670	205,341
6	7M	334300	Meter Vaults	-	-	-
7	7M	335000	Hydrants	320,214	45,869	274,345
8	7M	336000	Backflow Prevention Devices	-	-	-
9	7M	339100	Other P/E-Intangible	-	-	-
10	7M	339200	Other P/E-Supply	106,634	15,094	91,541
11	7M	339500	Other P/E-TD	-	-	-
12	7M	339600	Other P/E-CPS	281,676	35,949	245,727
13	7M	340100	Office Furniture & Equipment	124,656	95,449	29,207
14	7M	340200	Computer & Periphel Equipment	129,347	116,370	12,976
15	7M	340300	Computer Software	3,631	3,631	-
16	7M	340500	Other Office Equipment	-	-	-
17	7M	341100	Transportation Equip Light Duty Trucks	363,483	176,829	186,654
18	7M	341200	Transportation Equip Heavy Duty Trucks	195,197	86,448	108,749
19	7M	341400	Transportation Equipment Other	112,582	31,220	81,362
20	7M	342000	Stores Equipment	1,788	1,788	-
21	7M	343000	Tools,Shop,Garage Equipment	262,611	152,093	110,518
22	7M	344000	Laboratory Equipment	10,641	9,753	889
23	7M	345000	Power Operated Equipment	200,049	159,241	40,808
24	7M	346100	Communication Equipment Non-Telephone	215,503	184,591	30,912
25	7M	346190	Remote Control & Instrument	910,916	343,323	567,593
26	7M	346200	Communication Equipment Telephone	-	-	-
27	7M	346300	Communication Equipment Other	83,383	10,245	73,138
28	7M	347000	Miscellaneous Equipment	-	-	-
29	7M	348000	Other Tangible Plant	-	-	-
30						
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38						
39			Total Direct Assets	<u>\$ 90,068,754</u>	<u>\$ 37,486,971</u>	<u>\$ 52,581,783</u>
40						
41						
42						
43	7M	Total	Check from RCN Water	\$ 90,068,754	\$ 37,486,971	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Mohave 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	<u>\$ 6,513,076</u>	<u>\$ 2,433,804</u>	<u>\$ 4,079,271</u>	Sum Lines [2-18]
21							
22		Mohave Water	GMC Allocation	8.5011%	8.5011%		
23							
24			Mohave Water Allocation of 7A Arizona Corporate Plant	<u>\$ 553,686</u>	<u>\$ 206,901</u>	<u>\$ 346,785</u>	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	<u>\$ 4,227,601</u>	<u>\$ 1,551,478</u>	<u>\$ 2,676,122</u>	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		Mohave Water	GMC Allocation	8.5011%	8.5011%		
38							
39			Mohave Water Allocation of 6U Plant	<u>\$ 327,311</u>	<u>\$ 120,119</u>	<u>\$ 207,192</u>	Line [35] * Line [37]
40							
41							
42			Direct	\$ 90,068,754	\$ 37,486,971	\$ 52,581,783	Pg 2, Line [39]
43			7A Arizona Plant Allocated	553,686	206,901	346,785	Pg 3, Line [24]
44			6U USA Plant Allocated	327,311	120,119	207,192	Pg 3, Line [39]
45			Total	<u>\$ 90,949,751</u>	<u>\$ 37,813,992</u>	<u>\$ 53,135,759</u>	Sum Lines [42-44]
46							
47			<u>Supporting Schedules</u>				
48			RCN Study Work Papers				Recap Schedules
49			4-Factor				B-3
50			\2016 Mohave Water.xlsm				

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(96,576)
3	Required Bank Balances ¹		-
4	Material and Supplies Inventories ¹		345,084
5	Prepayments ¹		72,046
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>320,554</u>
8			
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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
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- 49
- 50 \2016 Mohave Water.xlsm

Line No.	Description [A]	Test Year Adjusted Results (a) [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	<u>Operating Expenses</u>						
2	Labor	\$ 1,474,248	40.146	30.633	9.513	0.026	\$ 38,425
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	9,350	40.146	54.941	(14.794)	(0.041)	(379)
6	Waste Disposal & Other Utilities	7,247	40.146	31.063	9.083	0.025	180
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	320,660	40.146	30.420	9.726	0.027	8,545
9	Outside Services	177,080	40.146	34.355	5.791	0.016	2,810
10	Group Insurance & 401k	545,537	40.146	(10.716)	50.862	0.139	76,020
11	Regulatory Expense	-	-	-	-	-	-
12	Insurance Other Than Group	74,785	40.146	72.688	(32.542)	(0.089)	(6,668)
13	Customer Accounting	567,406	40.146	49.828	(9.682)	(0.027)	(15,050)
14	Rents	39,414	40.146	13.376	26.770	0.073	2,891
15	General Office Expense	248,250	40.146	39.271	0.876	0.002	596
16	Miscellaneous	61,931	40.146	27.800	12.347	0.034	2,095
17	Maintenance Expense	524,851	40.146	46.886	(6.740)	(0.018)	(9,691)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 402,183	40.146	213.250	(173.104)	(0.474)	\$ (190,738)
22	General Taxes - Payroll	-	-	-	-	-	-
23	General Taxes - Other	120,866	40.146	(131.381)	171.527	0.470	56,799
24	Income Tax	918,909	40.146	41.750	(1.604)	(0.004)	(4,037)
25							
26	Interest Expense	\$ 620,206	40.146	74.500	(34.354)	(0.094)	\$ (58,373)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 6,112,924</u>				Sum Lines [2-26]	<u>\$ (96,576)</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 Mohave Water.xlsm
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