

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 12,943,210	\$ 20,429,158	
3	-	-	
4	\$ 12,943,210	\$ 20,429,158	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	4,771,161	10,482,591	
8			
9	\$ 8,172,050	\$ 9,946,567	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 3,425,721	\$ 4,169,598	
13			
14			
15	1,419,580	1,727,834	
16			
17			
18	1,400	1,704	
19	379,623	462,056	
20	-	-	
21	-	-	
22			
23	<u>Plus:</u>		
24	\$ (0)	\$ (0)	
25	(c) (13,670)	(13,670)	
26	1,175,233	1,430,429	
27			
28	<u>\$ 4,107,288</u>	<u>\$ 5,002,133</u>	Line [9] - Lines [12-21] + Line [24-26]
29			
30			
31		\$ 4,554,711	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 447,422	[B] Line [31] - [A] Line [28]
33		1.2179	[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 North Mohave Water.xlsm		

	[A]	Page 4 [B] ADJ SMC-RB1	Page 5 [C] ADJ SMC-RB2	Page 6 [D] ADJ SMC-RB3	Page 7 [E] ADJ SMC-RB4	Page 8 [F] ADJ SMC-RB5	Page 9 [G] ADJ SMC-RB6	Page 10 [H] ADJ SMC-RB7
	<u>Actual End of Test Year (c)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vactor Trucks</u>	<u>AIAC Refunds Paid Post Test Year</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 12,320,697	\$ (156,293)	\$ -	\$ 40,578	\$ 765,927	\$ (10,174)	\$ -
3	Construction Work in Progress	115,578	-	-	-	(115,578)	-	-
4	Subtotal Utility Plant	\$ 12,436,275	\$ (156,293)	\$ -	\$ 40,578	\$ 650,349	\$ (10,174)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	5,091,392	\$ (306,027)	\$ (404)	\$ 17,088	\$ 18,509	\$ (935)	-
8								
9	Net Utility Plant in Service	\$ 7,344,883	\$ 149,734	\$ 404	\$ 23,490	\$ 631,840	\$ (9,239)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 3,429,639	\$ -	\$ -	\$ -	\$ -	\$ (3,918)	\$ -
13								
14								
15	Contribution in Aid of Construction -	1,419,580	-	-	-	-	-	-
16	Net of Amortization							
17								
18	Customer Meter Deposits	1,400	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	373,783	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	123	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 63,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	(13,670)	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	206,220	-	-	-	-	-	(206,220)
27								
28	Total Rate Base	\$ 2,376,052	\$ 149,734	\$ 404	\$ 23,490	\$ 631,840	\$ (9,239)	\$ 3,918
29								

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

Recap Schedules:
 B-1

North Mohave Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustment

Exhibit

Schedule B-2

Page 2

Witness: Clor

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Water System Acquisitions</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
Line No.									
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3									
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7									
8									
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15									
16									
17									
18									
19									
20									
21			(123)						
22									
23	Plus:								
24	\$ -	\$ -	(63,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25									
26		1,175,234							
27									
28	\$ -	\$ 1,175,234	\$ (63,022)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

30 Supporting Schedules:

31 (a) B-3

32 (b) B-5

33 (c) E-1

34

35 \2016 North Mohave Water.xlsm

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z] Sum [B - Y]	[AA] Sum [A] + [Z]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>
Line No. 1										
2	\$ -	\$ -	\$ -	\$ (65,613)	\$ 48,088	\$ -	\$ -	\$ -	\$ 622,513	\$ 12,943,210
3	-	-	-	-	-	-	-	-	(115,578)	-
4	\$ -	\$ -	\$ -	\$ (65,613)	\$ 48,088	\$ -	\$ -	\$ -	\$ 506,935	\$ 12,943,210
5										
6	Less:									
7	-	-	-	(65,613)	17,151	-	-	-	(320,231)	4,771,161
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 30,937	\$ -	\$ -	\$ -	\$ 827,167	\$ 8,172,050
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,918)	\$ 3,425,721
13										
14										
15	-	-	-	-	-	-	-	-	-	1,419,580
16										
17										
18	-	-	-	-	-	-	-	-	-	1,400
19	-	-	-	-	-	-	-	5,840	5,840	379,623
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	(123)	-
22										
23	Plus:									
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (63,145)	\$ (0)
25	-	-	-	-	-	-	-	-	-	(13,670)
26	-	-	-	-	-	-	-	-	969,014	1,175,233
27										
28	\$ -	\$ -	\$ -	\$ -	\$ 30,937	\$ -	\$ -	\$ (5,840)	\$ 1,731,236	\$ 4,107,288
29										
30	Supporting Schedules:									
31	(a) B-3									
32	(b) B-5									
33	(c) E-1									
34										
35	\\2016 North Mohave Water.xlsm									

Line No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 12,098,082	(a)
5			
6	Plant Balance per General Ledger	\$ 12,254,375	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (156,293)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 4,761,380	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 5,067,407	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (306,027)</u>	Line [19] - Line [21]
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	<u>Workpapers and Supporting Documents:</u>		
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sch E-1a		
47			
48			
49			
50	\2016 North 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 PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Lease Expense	Retirements Expense	
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	11,795	-	-	-	-	-	-	-	-	11,795	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	82,642	61,177	-	-	-	-	-	-	-	21,465	2,755	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	5,707	357	-	-	-	-	-	-	-	5,350	190	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Storc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	860,547	414,320	-	-	51,500	858	-	-	-	496,869	28,685	-	1,717	-	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	314,905	(33,827)	-	-	-	-	-	-	-	348,732	26,242	-	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	88,711	46,825	-	-	-	-	-	-	-	41,885	4,436	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	1,186,719	581,127	-	-	-	-	-	-	-	605,592	26,372	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	6,093,844	2,541,003	22,359	224	386,498	3,865	-	-	-	3,935,474	121,877	447	7,730	-	-	-
38	331100	2.00%	TD Mains 4in & Less	55,716	40,949	-	-	-	-	-	-	-	14,767	1,114	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	1,084,467	1,012,807	-	-	-	-	-	-	-	71,660	21,689	-	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	143,939	53,412	-	-	-	-	-	-	-	90,527	2,879	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	455,293	(191,714)	8,217	137	85,980	1,433	(319)	-	731,554	15,176	274	2,866	-	-	-	(11)
44	334100	8.33%	Meters	529,804	(81,440)	5,259	219	61,992	2,583	(65,294)	-	670,653	44,150	438	5,166	-	-	-	(5,441)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	427,734	227,185	-	-	-	-	-	-	-	200,549	8,555	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	340200	20.00%	Computer & Periphral Equipment	603,881	110,578	-	-	-	-	-	-	-	493,303	120,776	-	-	-	-	-
55	340300	20.00%	Computer Software	1,695	763	-	-	-	-	-	-	-	932	339	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	6,745	4,154	-	-	-	-	-	-	-	2,591	450	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	84,805	(43,184)	77,494	5,535	-	-	-	-	47,541	16,979	158,551	12,115	11,071	-	6,792	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	5,653	184	-	-	-	-	-	-	-	5,469	808	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	36,217	15,624	-	-	38,600	965	-	-	-	58,228	1,811	-	1,930	-	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	17,262	1,079	-	-	-	-	-	-	-	16,184	1,726	-	-	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	12,098,082	4,761,380	113,329	6,115	624,570	9,704	(65,613)	47,541	16,979	7,982,130	442,144	12,230	19,409	6,792	(5,452)	

Depreciable Plant
 Composite Depr Rate
 12,086,287 Line [72] - Lines [1]-[7]
 3.66%

North Mohave Water							Witness: Clor
Beginning Balance Plant							Adjustment SMC-RB1
Previous Case Tie-Out							Page 4b
			Acquisition				
			Approved Acquisition	2015-2016	2015-2016	2015-2016	Stand Alone North Mohave
			12/31/2014				12/31/2016
LINE	G/L		Decision Plant Balance	Additions	Retirements	Transfers/Adjustments	Actual End of
NO.	ACCT. NO.	DESCRIPTION	Test Year	Plant	Plant	Plant	Test Year
1	301000	Organization	-	-	-	-	-
2	302000	Franchises	-	-	-	-	-
3	303200	Land & Land Rights Supply	-	-	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-	-	-
6	303500	Land & Land Rights T&D	9,700	2,095	-	-	11,795
7	303600	Land & Land Rights General	-	-	-	-	-
8	304100	Structures & Improvements Supply	-	-	-	-	-
9	304200	Structures & Improvements Pumping	-	-	-	-	-
10	304300	Structures & Improvements Treatment	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dis	-	-	-	-	-
12	304500	Structures & Improvements General	82,642	-	-	-	82,642
13	304600	Structures & Improvements Offices	-	5,707	-	-	5,707
14	304620	Structures & Improvements Leasehold	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-
17	305000	Collect & Impounding	-	-	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-	-	-
19	307000	Wells & Springs	846,217	16,569	(1,789)	(450)	860,547
20	308000	Infiltration Galleries	-	-	-	-	-
21	309000	Supply Mains	-	-	-	-	-
22	310000	Power Production Equipment	-	-	-	-	-
23	310100	Power Production Equipment	-	-	-	-	-
24	311000	Pumping Equipment Steam	-	-	-	-	-
25	311200	Pumping Equipment Electric	280,059	115,055	(80,644)	436	314,905
26	311300	Pumping Equipment Diesel	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-
28	311500	Pumping Equipment Other	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	47,595	41,115	-	-	88,711
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1,184,922	1,797	-	-	1,186,719
33	330100	Elevated Tank & Standpipes	-	-	-	-	-
34	330200	Ground Level Tanks	-	-	-	-	-
35	330300	Below Ground Tanks	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	6,062,447	48,992	(11,542)	(6,053)	6,093,844
38	331100	TD Mains 4in & Less	46,074	10,932	(1,290)	-	55,716
39	331200	TD Mains 6in to 8in	1,083,033	13,572	(12,138)	-	1,084,467
40	331300	TD Mains 10in to 16in	143,939	-	-	-	143,939
41	331400	TD Mains 18in & Grtr	-	-	-	-	-
42	332000	Fire Mains	-	-	-	-	-
43	333000	Services	271,531	471,783	(288,021)	-	455,293
44	334100	Meters	432,352	224,661	(127,541)	332	529,804
45	334200	Meter Installations	-	-	-	-	-
46	334300	Meter Vaults	-	-	-	-	-
47	335000	Hydrants	427,734	-	-	-	427,734
48	336000	Backflow Prevention Devices	-	-	-	-	-
49	339100	Other P/E-Intangible	-	-	-	-	-
50	339200	Other P/E-Supply	-	-	-	-	-
51	339500	Other P/E-TD	-	-	-	-	-
52	339600	Other P/E-CPS	-	-	-	-	-
53	340100	Office Furniture & Equipment	-	-	-	-	-
54	340200	Computer & Periphel Equipment	211,236	393,456	(744)	(67)	603,881
55	340300	Computer Software	1,695	-	-	-	1,695
56	340500	Other Office Equipment	6,745	-	-	-	6,745
57	341100	Transportation Equip Light Duty Trucks	141,098	-	(56,293)	-	84,805
58	341200	Transportation Equip Heavy Duty Truck	-	-	-	-	-
59	341400	Transportation Equipment Other	-	58,032	-	(52,379)	5,653
60	342000	Stores Equipment	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	36,217	-	-	-	36,217
62	344000	Laboratory Equipment	-	-	-	-	-
63	345000	Power Operated Equipment	-	-	-	-	-
64	346100	Communication Equipment Non-Teleph	-	17,262	-	-	17,262
65	346190	Remote Control & Instrument	-	-	-	-	-
66	346200	Communication Equipment Telephone	-	-	-	-	-
67	346300	Communication Equipment Other	-	-	-	-	-
68	347000	Miscellaneous Equipment	-	-	-	-	-
69	348000	Other Tangible Plant	-	-	-	-	-
70							
71							
72		Corporate Plant					
73		Remove Double Booked Advances					
74							
75							
76							
77							
78							
79							
80		TOTAL	11,315,236	1,421,029	(580,003)	(58,180)	12,098,082
		Per Schb2	11,315,236				12,098,082
		Variance	-				-

North Mohave Water							Witness: Clor
Beginning Balance Accumulated Depreciation							Adjustment SMC-RB1
Previous Case Tie-Out							Page 4c
			Acquisition				
			Approved Acquisition	2015-2016	2015-2016	2015-2016	Stand Alone North Mohave
			12/31/2014				12/31/2016
LINE	G/L		Decision Plant Balance	<u>Depr Expense</u>	<u>Retirements</u>	<u>Transfers/Adjustments</u>	Actual End of
NO.	ACCT. NO.	DESCRIPTION	Test Year	Accum Depr	Accum Depr	Accum Depr	Test Year
1	301000	Organization	-	-	-	-	-
2	302000	Franchises	-	-	-	-	-
3	303200	Land & Land Rights Supply	-	-	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-	-	-
6	303500	Land & Land Rights T&D	-	-	-	-	-
7	303600	Land & Land Rights General	-	-	-	-	-
8	304100	Structures & Improvements Supply	-	-	-	-	-
9	304200	Structures & Improvements Pumping	-	-	-	-	-
10	304300	Structures & Improvements Treatment	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dis	-	-	-	-	-
12	304500	Structures & Improvements General	56,012	5,165	-	-	61,177
13	304600	Structures & Improvements Offices	-	357	-	-	357
14	304620	Structures & Improvements Leasehold	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneo	-	-	-	-	-
17	305000	Collect & Impounding	-	-	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-	-	-
19	307000	Wells & Springs	362,699	53,405	(1,789)	5	414,320
20	308000	Infiltration Galleries	-	-	-	-	-
21	309000	Supply Mains	-	-	-	-	-
22	310000	Power Production Equipment	-	-	-	-	-
23	310100	Power Production Equipment	-	-	-	-	-
24	311000	Pumping Equipment Steam	-	-	-	-	-
25	311200	Pumping Equipment Electric	27,587	19,011	(80,644)	219	(33,827)
26	311300	Pumping Equipment Diesel	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-
28	311500	Pumping Equipment Other	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	41,281	5,544	-	-	46,825
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	506,957	74,170	-	-	581,127
33	330100	Elevated Tank & Standpipes	-	-	-	-	-
34	330200	Ground Level Tanks	-	-	-	-	-
35	330300	Below Ground Tanks	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2,172,356	380,164	(11,542)	25	2,541,003
38	331100	TD Mains 4in & Less	39,073	3,166	(1,290)	-	40,949
39	331200	TD Mains 6in to 8in	957,213	67,722	(12,138)	10	1,012,807
40	331300	TD Mains 10in to 16in	44,416	8,996	-	-	53,412
41	331400	TD Mains 18in & Grtr	-	-	-	-	-
42	332000	Fire Mains	-	-	-	-	-
43	333000	Services	73,900	22,408	(288,021)	-	(191,714)
44	334100	Meters	14,080	32,021	(127,541)	1	(81,440)
45	334200	Meter Installations	-	-	-	-	-
46	334300	Meter Vaults	-	-	-	-	-
47	335000	Hydrants	200,452	26,733	-	-	227,185
48	336000	Backflow Prevention Devices	-	-	-	-	-
49	339100	Other P/E-Intangible	-	-	-	-	-
50	339200	Other P/E-Supply	-	-	-	-	-
51	339500	Other P/E-TD	-	-	-	-	-
52	339600	Other P/E-CPS	-	-	-	-	-
53	340100	Office Furniture & Equipment	-	-	-	-	-
54	340200	Computer & Periphial Equipment	84,289	27,031	(744)	3	110,578
55	340300	Computer Software	657	106	-	-	763
56	340500	Other Office Equipment	3,733	422	-	-	4,154
57	341100	Transportation Equip Light Duty Trucks	7,809	5,300	(56,293)	-	(43,184)
58	341200	Transportation Equip Heavy Duty Trucks	-	-	-	-	-
59	341400	Transportation Equipment Other	-	838	-	(655)	184
60	342000	Stores Equipment	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	13,360	2,264	-	-	15,624
62	344000	Laboratory Equipment	-	-	-	-	-
63	345000	Power Operated Equipment	-	-	-	-	-
64	346100	Communication Equipment Non-Teleph	-	1,079	-	-	1,079
65	346190	Remote Control & Instrument	-	-	-	-	-
66	346200	Communication Equipment Telephone	-	-	-	-	-
67	346300	Communication Equipment Other	-	-	-	-	-
68	347000	Miscellaneous Equipment	-	-	-	-	-
69	348000	Other Tangible Plant	-	-	-	-	-
70		Post Test Year Plant					
71		Plant Retirements					
72		Corporate Plant					
73							
74							
75							
76							
77							
78							
79							
80		TOTAL	4,605,873	735,902	(580,003)	(392)	4,761,380
		Per Schb2	4,605,873				4,761,380
		Variance	-				-

North Mohave Water

2014

LINE	G/L ACCT.		Acquisition		Acquisition	
			12/31/2014 Annual	12/31/2014 Monthly	Plant	Accum
NO.	NO.	DESCRIPTION		Depr Rate	BALANCE	Depr
1	301000	Organization	0.0000%	0.0000%	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	9,700	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-
8	304100	Structures & Improvements Supply	3.0000%	0.2500%	-	-
9	304200	Structures & Improvements Pumping	3.0000%	0.2500%	-	-
10	304300	Structures & Improvements Treatment	3.0000%	0.2500%	-	-
11	304400	Structures & Improvements Trans & Dist	3.0000%	0.2500%	-	-
12	304500	Structures & Improvements General	3.0000%	0.2500%	82,642	56,012
13	304600	Structures & Improvements Offices	3.0000%	0.2500%	-	-
14	304620	Structures & Improvements Leasehold	3.0000%	0.2500%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.0000%	0.2500%	-	-
16	304800	Structures & Improvements Miscellaneous	3.0000%	0.2500%	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
19	307000	Wells & Springs	3.0000%	0.2500%	846,217	362,699
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-
25	311200	Pumping Equipment Electric	3.0000%	0.2500%	280,059	27,587
26	311300	Pumping Equipment Diesel	3.0000%	0.2500%	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-
28	311500	Pumping Equipment Other	0.0000%	0.0000%	-	-
29	311530	Pumping Equipment Water Treatment	0.0000%	0.0000%	-	-
30	320100	Water Treatment Equipment Non-Media	3.0000%	0.2500%	47,595	41,281
31	320200	Water Treatment Equipment Filter Media	3.0000%	0.2500%	-	-
32	330000	Distribution Reservoirs & Standpipes	3.0000%	0.2500%	1,184,922	506,957
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-
37	331001	TD Mains Not Classified by Size	3.0000%	0.2500%	6,062,447	2,172,356
38	331100	TD Mains 4in & Less	3.0000%	0.2500%	46,074	39,073
39	331200	TD Mains 6in to 8in	3.0000%	0.2500%	1,083,033	957,213
40	331300	TD Mains 10in to 16in	3.0000%	0.2500%	143,939	44,416
41	331400	TD Mains 18in & Grtr	3.0000%	0.2500%	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-
43	333000	Services	3.0000%	0.2500%	271,531	73,900
44	334100	Meters	3.0000%	0.2500%	432,352	14,080
45	334200	Meter Installations	0.0000%	0.0000%	-	-
46	334300	Meter Vaults	0.0000%	0.0000%	-	-
47	335000	Hydrants	3.0000%	0.2500%	427,734	200,452
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-
52	339600	Other P/E-CPS	3.0000%	0.2500%	-	-
53	340100	Office Furniture & Equipment	3.0000%	0.2500%	-	-
54	340200	Computer & Periphel Equipment	3.0000%	0.2500%	211,236	84,289
55	340300	Computer Software	3.0000%	0.2500%	1,695	657
56	340500	Other Office Equipment	3.0000%	0.2500%	6,745	3,733
57	341100	Transportation Equip Light Duty Trucks	3.0000%	0.2500%	141,098	7,809
58	341200	Transportation Equip Heavy Duty Trucks	0.0000%	0.0000%	-	-
59	341400	Transportation Equipment Other	3.0000%	0.2500%	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-
61	343000	Tools,Shop,Garage Equipment	3.0000%	0.2500%	36,217	13,360
62	344000	Laboratory Equipment	3.0000%	0.2500%	-	-
63	345000	Power Operated Equipment	3.0000%	0.2500%	-	-
64	346100	Communication Equipment Non-Telephone	3.0000%	0.2500%	-	-
65	346190	Remote Control & Instrument	0.0000%	0.0000%	-	-
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-
67	346300	Communication Equipment Other	0.0000%	0.0000%	-	-
68	347000	Miscellaneous Equipment	3.0000%	0.2500%	-	-
69	348000	Other Tangible Plant	3.0000%	0.2500%	-	-
70						
71		TOTAL	108.0000%	9.0000%	11,315,236	4,605,873

North Mohave Water

2014

			Acquisition								
LINE	G/L ACCT.		12/31/2014 Annual	12/31/2014 Monthly				2014 Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	9,700	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	3.0000%	0.2500%	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	3.0000%	0.2500%	-	-	-	-	-	-	-
10	304300	Structures & Improvements Treatment	3.0000%	0.2500%	-	-	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dist	3.0000%	0.2500%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	3.0000%	0.2500%	-	-	-	82,642	207	-	56,219
13	304600	Structures & Improvements Offices	3.0000%	0.2500%	5,707	-	-	5,707	14	-	14
14	304620	Structures & Improvements Leasehold	3.0000%	0.2500%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.0000%	0.2500%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.0000%	0.2500%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.0000%	0.2500%	-	-	-	846,217	2,116	-	364,815
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	3.0000%	0.2500%	-	-	-	280,059	700	-	28,288
26	311300	Pumping Equipment Diesel	3.0000%	0.2500%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.0000%	0.2500%	41,115	-	-	88,711	222	-	41,503
31	320200	Water Treatment Equipment Filter Media	3.0000%	0.2500%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	3.0000%	0.2500%	1,797	-	-	1,186,719	2,967	-	509,924
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	3.0000%	0.2500%	4,925	-	-	6,067,372	15,168	-	2,187,525
38	331100	TD Mains 4in & Less	3.0000%	0.2500%	-	(283)	-	45,791	114	-	38,905
39	331200	TD Mains 6in to 8in	3.0000%	0.2500%	-	(637)	-	1,082,397	2,706	-	959,282
40	331300	TD Mains 10in to 16in	3.0000%	0.2500%	-	-	-	143,939	360	-	44,775
41	331400	TD Mains 18in & Grtr	3.0000%	0.2500%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	3.0000%	0.2500%	46,294	(33,256)	-	284,569	711	-	41,355
44	334100	Meters	3.0000%	0.2500%	43,717	(6,502)	-	469,567	1,174	-	8,752
45	334200	Meter Installations	0.0000%	0.0000%	-	-	-	-	-	-	-
46	334300	Meter Vaults	0.0000%	0.0000%	-	-	-	-	-	-	-
47	335000	Hydrants	3.0000%	0.2500%	-	-	-	427,734	1,069	-	201,521
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.0000%	0.2500%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
54	340200	Computer & Periphal Equipment	3.0000%	0.2500%	2,640	-	-	213,876	535	-	84,823
55	340300	Computer Software	3.0000%	0.2500%	-	-	-	1,695	4	-	661
56	340500	Other Office Equipment	3.0000%	0.2500%	-	-	-	6,745	17	-	3,750
57	341100	Transportation Equip Light Duty Trucks	3.0000%	0.2500%	-	(56,293)	-	84,805	212	-	(48,272)
58	341200	Transportation Equip Heavy Duty Trucks	0.0000%	0.0000%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	3.0000%	0.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	3.0000%	0.2500%	-	-	-	36,217	91	-	13,451
62	344000	Laboratory Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
63	345000	Power Operated Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
64	346100	Communication Equipment Non-Telephone	3.0000%	0.2500%	17,262	-	-	17,262	43	-	43
65	346190	Remote Control & Instrument	0.0000%	0.0000%	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
69	348000	Other Tangible Plant	3.0000%	0.2500%	-	-	-	-	-	-	-
70											
71		TOTAL	108.0000%	9.0000%	163,459	(96,970)	-	11,381,725	28,430	-	4,537,333

North Mohave Water

2015

			Acquisition								
LINE	G/L ACCT.		12/31/2014 Annual	12/31/2014 Monthly	2015						
					Plant	Depr	Accum	Accum			
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	9,700	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	3.0000%	0.2500%	-	-	-	-	-	-	-
9	304200	Structures & Improvements Pumping	3.0000%	0.2500%	-	-	-	-	-	-	-
10	304300	Structures & Improvements Treatment	3.0000%	0.2500%	-	-	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dist	3.0000%	0.2500%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	3.0000%	0.2500%	-	-	-	82,642	2,479	-	58,698
13	304600	Structures & Improvements Offices	3.0000%	0.2500%	-	-	-	5,707	171	-	185
14	304620	Structures & Improvements Leasehold	3.0000%	0.2500%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.0000%	0.2500%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.0000%	0.2500%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.0000%	0.2500%	12,415	-	(450)	858,183	25,497	5	390,317
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
23	310100	Power Production Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	0.0000%	0.0000%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	3.0000%	0.2500%	103,263	(69,970)	436	313,787	8,884	219	(32,580)
26	311300	Pumping Equipment Diesel	3.0000%	0.2500%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	0.0000%	0.0000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.0000%	0.2500%	-	-	-	88,711	2,661	-	44,164
31	320200	Water Treatment Equipment Filter Media	3.0000%	0.2500%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	3.0000%	0.2500%	-	-	-	1,186,719	35,602	-	545,525
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	3.0000%	0.2500%	30,183	(5,955)	(6,053)	6,085,546	182,306	25	2,363,900
38	331100	TD Mains 4in & Less	3.0000%	0.2500%	10,932	(1,007)	-	55,716	1,380	-	39,277
39	331200	TD Mains 6in to 8in	3.0000%	0.2500%	-	(266)	-	1,082,131	32,470	-	991,486
40	331300	TD Mains 10in to 16in	3.0000%	0.2500%	-	-	-	143,939	4,318	-	49,094
41	331400	TD Mains 18in & Grtr	3.0000%	0.2500%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
43	333000	Services	3.0000%	0.2500%	173,699	(97,157)	-	361,111	9,941	-	(45,861)
44	334100	Meters	3.0000%	0.2500%	68,227	(26,803)	-	510,990	15,129	-	(2,922)
45	334200	Meter Installations	0.0000%	0.0000%	-	-	-	-	-	-	-
46	334300	Meter Vaults	0.0000%	0.0000%	-	-	-	-	-	-	-
47	335000	Hydrants	3.0000%	0.2500%	-	-	-	427,734	12,832	-	214,353
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	3.0000%	0.2500%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
54	340200	Computer & Periphal Equipment	3.0000%	0.2500%	390,816	(744)	(67)	603,881	8,380	3	92,461
55	340300	Computer Software	3.0000%	0.2500%	-	-	-	1,695	51	-	712
56	340500	Other Office Equipment	3.0000%	0.2500%	-	-	-	6,745	202	-	3,952
57	341100	Transportation Equip Light Duty Trucks	3.0000%	0.2500%	-	-	-	84,805	2,544	-	(45,728)
58	341200	Transportation Equip Heavy Duty Trucks	0.0000%	0.0000%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	3.0000%	0.2500%	58,032	-	-	58,032	145	(655)	(510)
60	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
61	343000	Tools,Shop,Garage Equipment	3.0000%	0.2500%	-	-	-	36,217	1,087	-	14,537
62	344000	Laboratory Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
63	345000	Power Operated Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
64	346100	Communication Equipment Non-Telephone	3.0000%	0.2500%	-	-	-	17,262	518	-	561
65	346190	Remote Control & Instrument	0.0000%	0.0000%	-	-	-	-	-	-	-
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	0.0000%	0.0000%	-	-	-	-	-	-	-
68	347000	Miscellaneous Equipment	3.0000%	0.2500%	-	-	-	-	-	-	-
69	348000	Other Tangible Plant	3.0000%	0.2500%	-	-	-	-	-	-	-
70											
71		TOTAL	108.0000%	9.0000%	847,565	(201,903)	(6,133)	12,021,253	346,597	(403)	4,681,623

Witness: Clor

Line No.			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4- Factor	General Metered Customers	1.0685%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292 (a)
10			
11	Allocated Balance		\$ 66,322 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 66,322 (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		\$ 23,581 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 23,985 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (404)</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 North 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	Truck Annual Depr Expense	Plant Annual Depr Expense	PTYP Annual Depr Expense	Lease Annual Depr Expense	Retirements Annual Depr Expense	
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-	
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-	
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				5,155	981	-	-	-	-	-	
4	339600	6.67%	Other P/E-CPS	364,887	84,392			-	-	-	-				280,495	24,326	-	-	-	-	-	
5	340100	6.67%	Office Furniture & Equipment	1,284,366	626,556			-	-	-	-				657,810	85,624	-	-	-	-	-	
6	340200	20.00%	Computer & Periphal Equipment	1,477,567	766,022			-	-	102,500	10,250				803,795	295,513	-	-	20,500	-	-	
7	340300	20.00%	Computer Software	220,520	227,318			-	-	-	-				(6,799)	44,104	-	-	-	-	-	
8	340330	20.00%	Computer Software Other	-	-			-	-	-	-				-	-	-	-	-	-	-	
9	341100	14.29%	Transportation Equip Light Duty	244,306	20,283			-	-	-	-		51,197	16,091	259,130	34,901	-	-	-	7,314	-	
10	341200	14.29%	Transportation Equip Heavy Duty	167,951	9,265			-	-	-	-		-	-	158,686	23,993	-	-	-	-	-	
11	341400	14.29%	Transportation Equipment Other	26,903	3,367			-	-	42,500	3,036		-	-	63,000	3,843	-	-	6,071	-	-	
12	344000	10.00%	Laboratory Equipment	17,277	3,751			-	-	-	-		-	-	13,526	1,728	-	-	-	-	-	
13	345000	5.00%	Power Operated Equipment																			
13	346100	10.00%	Communication Equipment Non-	186,080	234,747			170,233	8,512	-	-				113,054	18,608	-	17,023	-	-	-	
14	346190	10.00%	Remote Control & Instrument	75,935	(18,056)			-	-	-	-				93,991	7,593	-	-	-	-	-	
15	346200	10.00%	Communication Equipment Tele	68,942	34,712			-	-	-	-				34,230	6,894	-	-	-	-	-	
16	346300	10.00%	Communication Equipment Othe	183,229	24,679			-	-	-	-				158,550	18,323	-	-	-	-	-	
17	347000	10.00%	Miscellaneous Equipment	669,890	97,416			-	-	-	-				572,474	66,989	-	-	-	-	-	
18	391000	20.00%	WW Trans Equipment	952,226	87,539	(952,226)	(87,539)	-	-	-	-				-	190,445	(190,445)	-	-	-	-	-
19																						
20																						
21		212.86%	TOTAL	6,207,292	2,206,978	(952,226)	(87,539)	180,799	8,688	145,000	13,286	-	51,197	16,091	3,474,558	832,381	(190,445)	17,375	26,571	7,314	-	

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

Prior Decision				Docket WS-01303A-16-0145									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Accum Depr Per Rollforward	Depr Exp 2014-2015 Accum Depr	Retirements 2014-2015 Accum Depr	Adjustments 2014-2015 Accum Depr	Ending Balance 12/31/2015 Accum Depr	Depr Exp 2016 Accum Depr	Retirements 2016 Accum Depr	Adjustments 2016 Accum Depr	Ending Balance 12/31/2016 Accum Depr		
<i>Schb2 Column Ref</i>													
1	304500	Structures & Improvements General	15,141	10,177	(3,217)	276	22,377	5,026	(29,508)	-	(2,105)		
2	304620	Structures & Improvements Leasehold	526	732	(882)	160	536	934	-	-	1,470		
3	334100	Meters	2,612	2,029	-	-	4,641	981	-	-	5,622		
4	339600	Other P/E-CPS	42,022	30,219	-	-	72,241	12,151	-	-	84,392		
5	340100	Office Furniture & Equipment	426,689	142,317	-	-	569,006	57,550	-	-	626,556		
6	340200	Computer & Periphel Equipment	351,425	255,123	(498)	18,781	624,832	141,191	-	-	766,022		
7	340300	Computer Software	137,782	19,048	(763)	27,081	183,147	41,984	-	2,187	227,318		
8	340330	Computer Software Other	(2,166)	3,185	-	-	1,019	1,168	-	(2,187)	-		
9	341100	Transportation Equip Light Duty Trucks		-	-	-	-	-	-	20,283	20,283		
10	341200	Transportation Equip Heavy Duty Trucks		-	-	-	-	-	-	9,265	9,265		
11	341400	Transportation Equipment Other		-	-	-	-	-	-	3,367	3,367		
12	344000	Laboratory Equipment	1,332	1,728	-	-	3,060	691	-	-	3,751		
13	346100	Communication Equipment Non-Telepho	169,619	46,520	-	-	216,139	18,608	-	-	234,747		
14	346190	Remote Control & Instrument	(2,945)	23,384	-	-	20,439	7,593	(46,089)	-	(18,056)		
15	346200	Communication Equipment Telephone	13,248	14,250	-	320	27,818	6,894	-	-	34,712		
16	346300	Communication Equipment Other	3,306	4,199	-	1,316	8,821	15,857	-	-	24,679		
17	347000	Miscellaneous Equipment	(15,430)	106,477	(3,081)	28,646	116,612	101,259	-	(120,454)	97,416		
18	391000	WW Trans Equipment		-	-	-	-	-	-	87,539	87,539		
	Salvage Pro	Salvage Proceeds	75,946										
		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 & Periphel Equipment	0.8333%	10.0000%	0.8333%	10.0000%	351,425	827,244
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	137,782	15,070
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	(2,166)	6,370
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%		
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%		
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%		
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	1,332	17,277
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	169,619	186,080
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	(2,945)	15,197
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	13,248	53,365
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	3,306	4,902
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	(15,430)	405,699
17	391000	WW Trans Equipment			1.6667%	20.0000%		
TOTAL							1,143,162	3,276,921

Salvage Proceeds

75,946

Accum Total

1,219,108

Corporate Arizona

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

Salvage Proceeds

Accum Total

Corporate Arizona

			Dec 73145		Dec No. 75268		2014						
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013 Monthly Depr Rate	2013 Annual	9/1/15 Monthly	9/1/15 Annual	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	51,981	-	-	191,649	4,033	-	20,568
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	-	-	7,692	192	-	(60)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	786	-	3,790
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,078	-	60,139
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	-	-	-	1,265,101	56,930	-	512,045
6	340200	Computer & 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.	<u>6U Plant and Accumulated Depreciation Balances</u>		
1			
2			
3	4- Factor	General Metered Customers	91.0728% Arizona Total
4	4- Factor	General Metered Customers	1.0685% North Mohave Water
5		6U Factor	0.9731% Line [3] * Line [4]
6			
7			
8			
9	6U Plant Balance per Rollforward		\$ 4,170,026 (a)
10			
11	Allocated Balance		\$ 40,578 Line [5] * Line [9]
12			
13	6U Plant Balance per General Ledger Allocated		\$ -
14			
15	Increase / (Decrease) To Plant in Service		<u>\$ 40,578</u> Line [11] - Line [13]
16			
17			
18			
19			
20	6U Accumulated Depreciation Balance per Rollforward		\$ 1,756,047 (a)
21			
22	Allocated Balance		\$ 17,088 Line [5] * Line [20]
23			
24	6U Accumulated Depreciation Balance per General Ledger Allocated		\$ -
25			
26	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 17,088</u> Line [22] - Line [24]
27			
28			
29			
30			
31			
32			
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34			
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36			
37			
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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			
47			
48			
49			
50	\2016 North 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

Witness: Clor

Line No.	<u>Test Year CWIP and Post Test Year Plant Additions</u>			
3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	1.0685%	North Mohave Water
5		6U Factor	0.9731%	Line [3] * Line [4]
7	Post Test Year Plant Additions for District	\$	624,570 (a)	\$ 624,570
8	Test Year CWIP To Capitalize		113,329 (a)	113,329
9	Post Test Year CWIP To Capitalize		- (a)	-
10				<u>\$ 737,899</u> Sum Lines (7-9)
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000 (a)	\$ 1,549 Line [12] * GMC Factor
13	CWIP Completed By December 31, 2017	\$	180,799 (a)	\$ 1,932 Line [13] * GMC Factor
14				<u>\$ 3,481</u> Sum Lines (12-13)
17	6U Post Test Year Plant Additions Allocated	(a) \$	1,650,000	0.9731% Line [5] 24548 \$ 16,056 Line [17] * 6U Factor
18	CWIP Completed By December 31, 2017	(a) \$	872,703	0.9731% Line [5] \$ 8,492 Line [18] * 6U Factor
19	Total Post Test Year Plant Additions			<u>\$ 765,927</u> Sum Lines [10 - 18]
21	Increase / (Decrease) to Plant in Service			<u>\$ 765,927</u> Line [19]
24		[A]		
25		Depreciation		
26		Expense per		
27		ADJ SLM-IS19		Half- Year Convention
27	Post Test Year Plant Additions for District - Accum Dep	\$	19,409	50% [A][27] * 50% \$ 9,704
28	Additional Test Year Plant Additions for District - Accum Dep		12,230	50% [A][28] * 50% 6,115
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		284	50% [A][29] * 50% 142
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		186	50% [A][30] * 50% 93
31	6U Post Test Year Plant Additions Allocated - Accum Dep		3,211	50% [A][31] * 50% 1,606
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		1,698	50% [A][32] * 50% 849
33		\$	<u>35,319</u>	Sum Lines [27] thru [32]
35	Total Accumulated Depreciation - Post Test Year Plant Additions			<u>\$ 18,509</u> Sum Lines [27 - 32]
37	Increase / (Decrease) To Accumulated Depreciation			<u>\$ 18,509</u> Line [35]
40	CWIP Not Complete by December 31, 2017			\$ (387) (a)
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831 (a)	\$ 703 Line[41] * GMC Factor
42	CWIP Placed Into Service			\$ 115,261 Line [8] + [9] + [13]
44	Increase / (Decrease) To CWIP			<u>\$ (115,578)</u> Sum Lines [40 - 43]
47	<u>Workpapers and Supporting Documents:</u>			
48	(a) 2017 Post Test Year Plant Additions.xlsx			
49				
50	\2016 North Mohave Water.xlsm			

EPCOR Water Arizona	[A]	[B]	[H]
Test Year Completed CWIP and	91.07%		1.07%
Post Test Year Additions	6U	7A	7Q

Line No	Description	Workbook Tab Ref	USA	Arizona	North Mohave Water
1	Test Year CWIP Completed	TY	872,703	180,799	113,329
2	Post Test Year CWIP Completed	PTYP	-	-	-
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	(387)
5	Total CWIP		875,111	246,630	112,943
6	Per A-F		875,111	246,630	112,943
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	624,570
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	-
11	Total		1,650,000	921,892	624,570
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	113,329
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	624,570
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	737,899
16	7A	[B][15] * [District]%			3,481
17	6U	[A][15] * [District]% * 91.07%			24,548
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			765,927
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(112,943)
23	7A	[5][B] * [District]%			(2,635)
24	Total (SMC RB-4)	[22] + [23]			(115,578)
25					
26	Accumulated Depreciation (SMC RB-4)				(18,509)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				631,841

Witness: Clor

Line
 No.

1 Remove Wastewater Vactor Trucks

2

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

4

5

6

7

4- Factor GMC 1.0685%

8

9

10

	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
Vactor Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)

11

12

District Allocation	\$ (10,174)	\$	(935)		Line [10] * GMC Factor
---------------------	-------------	----	-------	--	------------------------

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31 Increase / (Decrease) to Plant in Service \$ (10,174)

32

33 Increase / (Decrease) To Accumulated Depreciation \$ (935)

34

35

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (9,239)

37

38

39

40

41

42

43

44

45

46 Workpapers and Supporting Documents:

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

48

49

50 \2016 North Mohave Water.xlsm

Arizona Corporate (7A)

7A

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

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

Line
 No.

1 AIAC Refunds Paid Post Test Year

2
 3
 4

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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 6
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 12

Business Unit	7Q
---------------	----

As of Direct

13
 14
 15 2017 AIAC Refunds Forecasted

(a) \$ (1,959)

16
 17 2018 AIAC Refunds Forecasted

(a) (1,959)

18
 19 Total

Line [15] + Line [17] \$ (3,918)

20
 21 Increase / (Decrease) to AIAC

Line [19] \$ (3,918)

22
 23
 24
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43 Workpapers and Supporting Documents:

44 (a) 2016 AIAC Summary by District.xlsx

45
 46
 47
 48
 49
 50 \2016 North Mohave Water.xlsm

Line
 No.

1 Remove Plant Acquisition Adjustment

2

3

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

4

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10

GL Account Number

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

11

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13

1840 Property Plant and Equipment(IFRS)

\$	-	\$	(206,220)	\$	(206,220)
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Increase / (Decrease) To Utility Plant Acquisition Adjustment

\$	-	\$	(206,220)	\$	(206,220)	Sum Lines [13-18]
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Workpapers and Supporting Documents:

45

(a) Sch E-1a

46

(b) Sch E-1b

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\2016 North Mohave Water.xlsm

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

Line			
No.			
1	<u>Water System Acquisitions</u>		
2			
3	Decision Number 74174 approved the transfer of North Mohave Valley Corporation's assets to EPCOR Water Arizona Inc. Page 5 lines 1 to 3 state that recovery of the rate		
4	base premium would be better determined in the context of a general rate case. This filing is the first general rate case filing for the North Mohave District since that		
5	decision.		
6			
7	EPCOR is seeking recovery of the 10% premium initial paid for the North Mohave system as well as approval to pay an additional \$950,000 premium attributable to the use		
8	of facilities in the North Mohave system. These facilities otherwise would have been built by EPCOR for use by the Mohave water District Rate payers at a substantially		
9	higher cost. Please see the Direct Testimony of Jeff Stuck.		
10			
11			
12	North Mohave Rate Base of 12/31/2013	\$ 2,252,337 (b)	
13	Acquisition Premium	<u>225,234 (b)</u>	
14	Total Closing Price	\$ 2,477,570	Sum [12] - [13]
15			
16			
17			
18	Difference Between Price Paid and Rate Base (Premium)	\$ 225,234	Line [14] - Line [12]
19			
20			
21	Increase / (Decrease) To Utility Plant Acquisition Adjustment		<u>\$ 225,234</u> Line [18]
22			
23			
24			
25			
26	Additional Premium to be paid	\$ 950,000	
27			
28			
29			
30	Increase / (Decrease) To Utility Plant Acquisition Adjustment		<u>\$ 950,000</u> Line [26]
31			
32			
33			
34			
35	Total Increase To Rate Base		<u>\$ 1,175,234</u> Line [21] + Line [30]
36			
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42	<u>Workpapers and Supporting Documents:</u>		
43	(a) Sch E-1		
44	(b) NMVC Rate Base Final		
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50	\2016 North Mohave Water.xlsm		

Line			
No.			
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) \$	63,145
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9] \$	<u>(63,145)</u>
12			
13			
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19			
20			
21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	123
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24] \$	<u>(123)</u>
27			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sch E-1		
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50	\2016 North Mohave Water.xlsm		

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45 Workpapers and Supporting Documents:

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48	<u>Workpapers and Supporting Documents:</u>
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48 Workpapers and Supporting Documents:

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48 Workpapers and Supporting Documents:

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48 Workpapers and Supporting Documents:

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48 Workpapers and Supporting Documents:

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48 Workpapers and Supporting Documents:

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48 Workpapers and Supporting Documents:

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48 Workpapers and Supporting Documents:

49

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Line			
Item			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>North Mohave Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (65,613) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (65,613)</u> Line [8] - Line [10]	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (65,613) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (65,613)</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	\$ (65,613) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (65,613) 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 North 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 PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Lease Expense	Retirements Expense	
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	11,795	-	-	-	-	-	-	-	-	11,795	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	82,642	61,177	-	-	-	-	-	-	-	21,465	2,755	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	5,707	357	-	-	-	-	-	-	-	5,350	190	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	860,547	414,320	-	-	51,500	858	-	-	-	496,869	28,685	-	1,717	-	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	314,905	(33,827)	-	-	-	-	-	-	-	348,732	26,242	-	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	88,711	46,825	-	-	-	-	-	-	-	41,885	4,436	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	1,186,719	581,127	-	-	-	-	-	-	-	605,592	26,372	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	6,093,844	2,541,003	22,359	224	386,498	3,865	-	-	-	3,935,474	121,877	447	7,730	-	-	-
38	331100	2.00%	TD Mains 4in & Less	55,716	40,949	-	-	-	-	-	-	-	14,767	1,114	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	1,084,467	1,012,807	-	-	-	-	-	-	-	71,660	21,689	-	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	143,939	53,412	-	-	-	-	-	-	-	90,527	2,879	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	455,293	(191,714)	8,217	137	85,980	1,433	(319)	-	731,554	15,176	274	2,866	-	-	-	(11)
44	334100	8.33%	Meters	529,804	(81,440)	5,259	219	61,992	2,583	(65,294)	-	670,653	44,150	438	5,166	-	-	-	(5,441)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	427,734	227,185	-	-	-	-	-	-	-	200,549	8,555	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	340200	20.00%	Computer & Periphral Equipment	603,881	110,578	-	-	-	-	-	-	-	493,303	120,776	-	-	-	-	-
55	340300	20.00%	Computer Software	1,695	763	-	-	-	-	-	-	-	932	339	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	6,745	4,154	-	-	-	-	-	-	-	2,591	450	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	84,805	(43,184)	77,494	5,535	-	-	-	-	47,541	16,979	158,551	12,115	11,071	-	6,792	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	5,653	184	-	-	-	-	-	-	-	5,469	808	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	36,217	15,624	-	-	38,600	965	-	-	-	58,228	1,811	-	1,930	-	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	17,262	1,079	-	-	-	-	-	-	-	16,184	1,726	-	-	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	12,098,082	4,761,380	113,329	6,115	624,570	9,704	(65,613)	47,541	16,979	7,982,130	442,144	12,230	19,409	6,792	(5,452)	

Depreciable Plant 12,086,287 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.66%

Line							
Item							
1	<u>Capital Lease Vehicles</u>						
2							
3	EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.						
4	First, the life of the lease must be 75% or greater of the asset's useful life.						
5	Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.						
6	Third, the lessee must gain ownership at the end of the lease period.						
7	Finally, the present value of lease payments must be greater than 90% of the asset's market value.						
8	EPCOR's fleet meets all four criteria. This entry removes lease expense and places vehicles into the appropriate asset category.						
9							
10	<u>North Mohave Water</u>						
11	Capital Lease Balance		\$ 47,541	(a)			
12							
13	Capital Lease Balance per General Ledger		\$ -				
14							
15	Increase / (Decrease) To Plant in Service		<u>\$ 47,541</u>	Line [11] - Line [13]			
16							
17							
18	Capital Lease Accumulated Depreciation Balance		\$ 16,979	(a)			
19							
20	Capital Lease Accumulated Depreciation per General Ledger		\$ -				
21							
22	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 16,979</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;">1.0685%</td></tr></table>	4- Factor	General Metered Customers	1.0685%		
4- Factor	General Metered Customers	1.0685%					
26	Corporate Capital Lease Plant Balance		\$ 51,197	(a)			
27	Allocated Capital Lease Plant Balance		\$ 547	Line [25] * Line [26]			
28							
29	Allocated Capital Lease Plant Balance per General Ledger		0				
30							
31	Increase / (Decrease) To Plant in Service		<u>\$ 547</u>	Line [27] - Line [29]			
32							
33	Corporate Capital Lease Accumulated Depreciation Balance		\$ 16,091	(a)			
34	Allocated Capital Lease Accumulated Depreciation Balance		\$ 172	Line [25] * Line [33]			
35							
36	Allocated Capital Lease Accumulated Depreciation per General Ledger		0				
37							
38	Increase / (Decrease) To Accumulated Depreciation		<u>\$ 172</u>	Line [34] - Line [36]			
39							
40							
41	Increase / (Decrease) To Plant in Service		\$ 48,088	Line [15] + Line [31]			
42	Increase / (Decrease) To Accumulated Depreciation		\$ 17,151	Line [22] + Line [38]			
43	Impact on Rate Base		<u>\$ 30,937</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 North 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 PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Lease Expense	Retirements Expense		
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	303500	0.00%	Land & Land Rights T&D	11,795	-	-	-	-	-	-	-	-	11,795	-	-	-	-	-	-	
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	304100	3.33%	Structures & Improvements Supp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	304200	3.33%	Structures & Improvements Pumj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	304300	3.33%	Structures & Improvements Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	304400	3.33%	Structures & Improvements Tran	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	304500	3.33%	Structures & Improvements Gene	82,642	61,177	-	-	-	-	-	-	-	21,465	2,755	-	-	-	-	-	
13	304600	3.33%	Structures & Improvements Offic	5,707	357	-	-	-	-	-	-	-	5,350	190	-	-	-	-	-	
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	304700	3.33%	Structures & Improvements Stor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	307000	3.33%	Wells & Springs	860,547	414,320	-	-	51,500	858	-	-	-	496,869	28,685	-	1,717	-	-	-	
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	310000	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	311200	8.33%	Pumping Equipment Electric	314,905	(33,827)	-	-	-	-	-	-	-	348,732	26,242	-	-	-	-	-	
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	320100	5.00%	Water Treatment Equipment Non	88,711	46,825	-	-	-	-	-	-	-	41,885	4,436	-	-	-	-	-	
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	330000	2.22%	Distribution Reservoirs & Standpi	1,186,719	581,127	-	-	-	-	-	-	-	605,592	26,372	-	-	-	-	-	
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	331001	2.00%	TD Mains Not Classified by Size	6,093,844	2,541,003	22,359	224	386,498	3,865	-	-	-	3,935,474	121,877	447	7,730	-	-	-	
38	331100	2.00%	TD Mains 4in & Less	55,716	40,949	-	-	-	-	-	-	-	14,767	1,114	-	-	-	-	-	
39	331200	2.00%	TD Mains 6in to 8in	1,084,467	1,012,807	-	-	-	-	-	-	-	71,660	21,689	-	-	-	-	-	
40	331300	2.00%	TD Mains 10in to 16in	143,939	53,412	-	-	-	-	-	-	-	90,527	2,879	-	-	-	-	-	
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	333000	3.33%	Services	455,293	(191,714)	8,217	137	85,980	1,433	(319)	-	-	731,554	15,176	274	2,866	-	-	(11)	
44	334100	8.33%	Meters	529,804	(81,440)	5,259	219	61,992	2,583	(65,294)	-	-	670,653	44,150	438	5,166	-	-	(5,441)	
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	335000	2.00%	Hydrants	427,734	227,185	-	-	-	-	-	-	-	200,549	8,555	-	-	-	-	-	
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	340100	6.67%	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	340200	20.00%	Computer & Periphral Equipment	603,881	110,578	-	-	-	-	-	-	-	493,303	120,776	-	-	-	-	-	
55	340300	20.00%	Computer Software	1,695	763	-	-	-	-	-	-	-	932	339	-	-	-	-	-	
56	340500	6.67%	Other Office Equipment	6,745	4,154	-	-	-	-	-	-	-	2,591	450	-	-	-	-	-	
57	341100	14.29%	Transportation Equip Light Duty 1	84,805	(43,184)	77,494	5,535	-	-	-	-	47,541	16,979	158,551	12,115	11,071	-	6,792	-	
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
59	341400	14.29%	Transportation Equipment Other	5,653	184	-	-	-	-	-	-	-	5,469	808	-	-	-	-	-	
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	343000	5.00%	Tools,Shop,Garage Equipment	36,217	15,624	-	-	38,600	965	-	-	-	58,228	1,811	-	1,930	-	-	-	
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	345000	5.00%	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64	346100	10.00%	Communication Equipment Non-	17,262	1,079	-	-	-	-	-	-	-	16,184	1,726	-	-	-	-	-	
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70																				
71																				
72		378.30%	TOTAL	12,098,082	4,761,380	113,329	6,115	624,570	9,704	(65,613)	47,541	16,979	7,982,130	442,144	12,230	19,409	6,792	(5,452)		

Depreciable Plant 12,086,287 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.66%

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Line
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1 ADIT Allocation

2

3 On May 13, 2017, the Company filed an application to propose a merger of Chaparral City with and into EPCOR Arizona, with EPCOR Arizona as the surviving entity. Upon 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

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4- Factor	General Metered Customers	1.0685%
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12 Deferred Income Tax per GL Allocated \$ 373,783 (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 1.0685%

20 ADIT allocated to North Mohave Water \$ 379,623 Line [18] * Line [19]

21

22

23 Increase/ (Decrease) to ADIT \$ 5,840 Line [20] - Line [12]

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45 Workpapers and Supporting Documents:

46 (a) Schedule B2

47 (b) TB16 tab

48

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50 \2016 North 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) \$ 19,614,791	\$ 10,434,016	\$ 9,180,775	
4				
5	North Mohave Water % Allocation	100.0000%		
6				
7	<u>\$ 19,614,791</u>	<u>\$ 10,434,016</u>	<u>\$ 9,180,775</u>	Line [3] * Line [5]
8				
9				
10	(b) \$ 12,098,082	\$ 4,761,380	\$ 7,336,702	
11				
12	<u>\$ 7,516,709</u>	<u>\$ 5,672,636</u>	<u>\$ 1,844,073</u>	Line [7] - Line [10]
13				
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18	<u>\$ 7,516,709</u>			Line [12]
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21		<u>\$ 5,672,636</u>		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 North 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	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4				
5	(a) 1.0685%			
6				
7	\$ 69,590	\$ 26,004	\$ 43,585	Line [3] * Line [5]
8				
9				
10	(b) \$ 66,322	\$ 23,581	\$ 42,742	
11				
12	\$ 3,267	\$ 2,424	\$ 844	Line [7] - Line [10]
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15				
16				
17				
18	\$ 3,267			Line [12]
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21		\$ 2,424		Line [12]
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47	Supporting Schedules			
48	(a) B-4, page 4			
49	(b) Rate Base Adjustment SMC-RB2			
50	\2016 North 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	(a) \$ 4,227,601	\$ 1,551,478	\$ 2,676,122	
4				
5	Arizona Total GMC % Allocation	91.0728%		
6	North Mohave Water GMC % Allocation	<u>1.0685%</u>	0.9731%	
7				
8	North Mohave Water Allocation	\$ 41,138	\$ 15,097	\$ 26,041 Line [3] * Line [6]
9				
10				
11	Original Cost Plant	(b) \$ 40,578	\$ 17,088	\$ 23,490
12				
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 560	\$ (1,991)	\$ 2,551 Line [8] - Line [11]
14				
15				
16				
17				
18	Increase/(Decrease) to Plant in Service	\$ 560		Line [13]
19				
20				
21	Increase/(Decrease) to Accum Dep		\$ (1,991)	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 North Mohave Water.xlsm			

Line No.	[A]	[B]	[C] = [A] - [B]
	<u>Original Cost</u>	<u>RCN</u>	
1			
2			
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4			
5	(a) \$ 765,927	\$ 765,927	\$ -
6			
7			
8	(a) \$ 18,509	\$ 18,509	\$ -
9			
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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]
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46	Supporting Schedules		
47	(a) Rate Base Adjustment SMC-RB4		
48			
49			
50	\2016 North Mohave Water.xlsm		

Line No.	4- Factor	General Metered Customers	1.0685%
1	<u>Remove Wastewater Vector Trucks</u>		
2			
3			
4		[A]	[B]
5		<u>Original Cost</u>	<u>RCN</u>
5	Plant in Service	(a) \$ (10,174)	\$ (10,264) Col [E] Line [33]
6			
7			
8	Accumulated Depreciation	(a) \$ (935)	\$ (1,111) Col [F] Line [33]
9			
10			
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ (90)	\$ (175) [B] - [A]
12			
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17			
18	Increase/(Decrease) to Plant in Service	\$ (90)	Line [11]
19			
20			
21	Increase/(Decrease) to Accum Dep		\$ (175) Line [11]
22			
23			
24		[C]	[D]
25		Original Cost	
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			
33	North Mohave Water	\$ (10,174)	\$ (935)
34			
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB5		
49			
50	\2016 North Mohave Water.xlsm		

Line			
<u>No.</u>			
1	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>		
2	Adjusted at End of Test Year (a)		
3			
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>		
5	Net Direct RCN Depreciable Plant in Service	(b) \$	9,946,567
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	8,172,050
8			
9	Ratio (factor)		1.2171 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	3,425,721
12			
13	Factor		1.2171 Line [9]
14			
15	RCN AIAC	\$	<u>4,169,598</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		3,425,721 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u><u>743,877</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) \$	9,946,567
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	8,172,050
30			
31	Ratio (factor)		1.2171 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	1,419,580
34			
35	Factor		1.2171 Line [31]
36			
37	RCN CIAC	\$	<u>1,727,834</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		1,419,580 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u><u>308,254</u></u> Line [37] - Line [39]
42			
43			
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 North Mohave Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
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5	(a) \$ -	\$ -	\$ -
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18			<u>\$ -</u> Col C, Line [5]
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 North Mohave Water.xlsm		

Line			
<u>No.</u>			
1	<u>Accumulated Deferred Income Taxes</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	RCN Rate Base Before ADIT and Other Items	(b) \$	4,049,135
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	3,326,749
8			
9	Ratio (factor)		1.2171 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	379,623
12			
13	Factor		1.2171 Line [9]
14			
15	RCN ADIT	\$	<u>462,056</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	379,623 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>82,433</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
50	\2016 North Mohave Water.xlsm		

Line			
<u>No.</u>			
1	<u>Water System Acquisitions</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	9,946,567
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	8,172,050
8			
9	Ratio (factor)		1.2171 Line [5] / Line [7]
10			
11	Adjusted Original Cost - Acquisition Cost	(a) \$	1,175,234 RB 9
12			
13	Factor		1.2171 Line [9]
14			
15	RCN Acquisition Cost	\$	<u>1,430,429</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost - Acquisition Cost	\$	1,175,234 Line [11]
18			
19	Increase / (Decrease) to Acquisition Cost	\$	<u><u>255,196</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB9		
49	(b) Sch B3		
50	\2016 North Mohave Water.xlsm		

Line No.		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4				
5	Regulatory Assets	(a) \$ -	\$ -	
6				
7				
8	Regulatory Liabilities	(a) \$ -	\$ -	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
12				
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18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
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21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
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47	Supporting Schedules			
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50	\2016 North Mohave Water.xlsm			

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47 Supporting Schedules

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47 Supporting Schedules

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Line				
<u>No.</u>				
1	<u>Retirements on Test Year Plant</u>			
2				
3		[A]	[B]	
4		<u>Original Cost</u>	<u>RCN</u>	
4	Retirements	(a) \$ (65,613)	\$ (100,416)	Col [G] Line [38]
5				
6				
7	Accumulated Depreciation	(a) \$ (65,613)	\$ (27,184)	Col [H] Line [38]
8				
9				
10	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ (34,803)</u>	<u>\$ 38,428</u>	[B] - [A]

11				
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16				
17	Increase/(Decrease) to Plant in Service	<u>\$ (34,803)</u>		Line [10]
18				
19				
20	Increase/(Decrease) to Accum Dep		<u>\$ 38,428</u>	Line [10]

23		[C]		[D]	[E]	[F] = [D] / [C]		[G]	[H]
24	Asset	Original		Retirement		Retirement			
25	<u>Numbers</u>	<u>Cost</u>		<u>Cost</u>	<u>A/D</u>	<u>Percentage</u>		<u>RCN (b)</u>	<u>RCN A/D (b)</u>
26	197196	\$ 1,635	\$	708	\$ 708	43.29%	\$	751	\$ 81
27	197256	213,674		22,728	22,728	10.64%		34,959	9,534
28	197256	213,674		41,858	41,858	19.59%		64,385	17,559
29	256405	756		319	319	42.21%		321	11
30									
31									
32									
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37									
38		North Mohave Water	\$	65,613	\$ 65,613		\$	100,416	\$ 27,184
39									Sum Lines [26-32]

46
 47 Supporting Schedules
 48 (a) Rate Base Adjustment SMC-RB20
 49 (b) UPIS North Mohave Water.xlsx
 50 \2016 North Mohave Water.xlsm

Line				
<u>No.</u>				
1	<u>Capital Lease Vehicles</u>			
2				
3				
4		[A]	[B]	
5		<u>Original Cost</u>	<u>RCN</u>	
5	Direct Capital Leases	(a) \$ 47,541	\$ 47,840	(b)
6				
7				
8	Accumulated Depreciation	(a) \$ 16,979	\$ 17,086	(b)
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 299	\$ 107	[B] - [A]
12				
13				
14		[A]	[B]	
15		<u>Original Cost</u>	<u>RCN</u>	
15	Corporate (7A) Capital Leases	(a) \$ 547	\$ 553	(b)
16				
17				
18	Accumulated Depreciation	(a) \$ 172	\$ 174	(b)
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 6	\$ 2	[B] - [A]

4- Factor	General Metered Customers	1.0685%
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38	Increase/(Decrease) to Plant in Service	<u>\$ 305</u>	Col [A] Line [11] + Col [A] Line [21]
39			
40			
41	Increase/(Decrease) to Accum Dep	<u>\$ 109</u>	Col [B] Line [11] + Col [B] Line [21]

46 Supporting Schedules
 47 (a) Rate Base Adjustment SMC-RB21
 48 (b) LeasedUnits.xls
 49
 50 \2016 North Mohave Water.xlsm

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47 Supporting Schedules

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Line			
<u>No.</u>			
1	<u>Customer Meter Deposits</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	9,946,567
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	8,172,050
8			
9	Ratio (factor)		1.2171 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	1,400
12			
13	Factor		1.2171 Line [9]
14			
15	RCN Meter Deposits	\$	<u>1,704</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	1,400 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	<u><u>304</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Sch B3		
49			
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7Q	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	7Q	301000	Organization	\$ -	\$ -	\$ -
3	7Q	302000	Franchises	-	-	-
4	7Q	303200	Land & Land Rights Supply	-	-	-
5	7Q	303300	Land & Land Rights Pumping	-	-	-
6	7Q	303400	Land & Land Rights Treatment	-	-	-
7	7Q	303500	Land & Land Rights T&D	11,987	-	11,987
8	7Q	303600	Land & Land Rights General	-	-	-
9	7Q	304100	Structures & Improvements Supply	-	-	-
10	7Q	304200	Structures & Improvements Pumping	-	-	-
11	7Q	304300	Structures & Improvements Treatment	-	-	-
12	7Q	304400	Structures & Improvements Trans & Dist	-	-	-
13	7Q	304500	Structures & Improvements General	101,823	74,820	27,003
14	7Q	304600	Structures & Improvements Offices	5,783	506	5,277
15	7Q	304620	Structures & Improvements Leasehold	-	-	-
16	7Q	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	7Q	304800	Structures & Improvements Miscellaneous	-	-	-
18	7Q	305000	Collect & Impounding	-	-	-
19	7Q	306000	Lake, River & Other Intakes	-	-	-
20	7Q	307000	Wells & Springs	1,258,043	652,598	605,445
21	7Q	308000	Infiltration Galleries	-	-	-
22	7Q	309000	Supply Mains	-	-	-
23	7Q	310000	Power Production Equipment	-	-	-
24	7Q	310100	Power Production Equipment	-	-	-
25	7Q	311000	Pumping Equipment Steam	-	-	-
26	7Q	311200	Pumping Equipment Electric	525,824	226,374	299,450
27	7Q	311300	Pumping Equipment Diesel	-	-	-
28	7Q	311400	Pumping Equipment Hydraulic	-	-	-
29	7Q	311500	Pumping Equipment Other	-	-	-
30	7Q	311530	Pumping Equipment Water Treatment	-	-	-
31	7Q	320100	Water Treatment Equipment Non-Media	179,498	127,943	51,556
32	7Q	320200	Water Treatment Equipment Filter Media	-	-	-
33	7Q	330000	Distribution Reservoirs & Standpipes	3,148,347	1,785,718	1,362,629
34	7Q	330100	Elevated Tank & Standpipes	-	-	-
35	7Q	330200	Ground Level Tanks	-	-	-
36	7Q	330300	Below Ground Tanks	-	-	-
37	7Q	330400	Clearwell	-	-	-
38	7Q	331001	TD Mains Not Classified by Size	8,667,965	4,133,037	4,534,928
39	7Q	331100	TD Mains 4in & Less	113,882	93,335	20,547
40	7Q	331200	TD Mains 6in to 8in	2,542,437	2,360,225	182,211
41	7Q	331300	TD Mains 10in to 16in	197,897	75,512	122,385
42	7Q	331400	TD Mains 18in & Grtr	-	-	-

(continued)

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	7Q	332000	Fire Mains	\$ -	\$ -	\$ -
3	7Q	333000	Services	457,270	12,452	444,818
4	7Q	334100	Meters	682,527	134,234	548,294
5	7Q	334200	Meter Installations	-	-	-
6	7Q	334300	Meter Vaults	-	-	-
7	7Q	335000	Hydrants	918,150	589,288	328,862
8	7Q	336000	Backflow Prevention Devices	-	-	-
9	7Q	339100	Other P/E-Intangible	-	-	-
10	7Q	339200	Other P/E-Supply	-	-	-
11	7Q	339500	Other P/E-TD	-	-	-
12	7Q	339600	Other P/E-CPS	-	-	-
13	7Q	340100	Office Furniture & Equipment	-	-	-
14	7Q	340200	Computer & Periphel Equipment	639,798	125,236	514,562
15	7Q	340300	Computer Software	1,969	837	1,132
16	7Q	340500	Other Office Equipment	8,045	4,875	3,170
17	7Q	341100	Transportation Equip Light Duty Trucks	88,938	17,628	71,310
18	7Q	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	7Q	341400	Transportation Equipment Other	5,679	171	5,508
20	7Q	342000	Stores Equipment	-	-	-
21	7Q	343000	Tools,Shop,Garage Equipment	41,437	17,868	23,569
22	7Q	344000	Laboratory Equipment	-	-	-
23	7Q	345000	Power Operated Equipment	-	-	-
24	7Q	346100	Communication Equipment Non-Telephone	17,492	1,359	16,133
25	7Q	346190	Remote Control & Instrument	-	-	-
26	7Q	346200	Communication Equipment Telephone	-	-	-
27	7Q	346300	Communication Equipment Other	-	-	-
28	7Q	347000	Miscellaneous Equipment	-	-	-
29	7Q	348000	Other Tangible Plant	-	-	-
30						
31						
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38						
39			Total Direct Assets	\$ 19,614,791	\$ 10,434,016	\$ 9,180,775
40						
41						
42						
43	7Q	Total	Check from RCN Water	\$ 19,614,791	\$ 10,434,016	
44			Diff	\$ -	\$ -	
45						
46						
47						
48	Workpapers and Supporting Documents					
49	RCN Study Work Papers					
50	\2016 North 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	\$ 6,513,076	\$ 2,433,804	\$ 4,079,271	Sum Lines [2-18]
21							
22	North Mohave Water		GMC Allocation	1.0685%	1.0685%		
23							
24			North Mohave Water Allocation of 7A Arizona Corporate Plant	\$ 69,590	\$ 26,004	\$ 43,585	Line [20] * Line [22]
25							
26							
27							
28			<u>6U Plant</u>				
29	6U	340200	Computer & Peripheral Equip	\$ 2,488,808	\$ 515,323	\$ 1,973,485	
30	6U	340300	Computer Software	1,738,792	1,036,155	702,637	
31			Total 6U Plant	\$ 4,227,601	\$ 1,551,478	\$ 2,676,122	Sum Lines [29-30]
32							
33	Arizona Total		GMC Allocation	91.0728%	91.0728%		
34							
35			6U USA Plant allocated to Arizona	\$ 3,850,196	\$ 1,412,975	2,437,221	Line [31] * Line [33]
36							
37	North Mohave Water		GMC Allocation	1.0685%	1.0685%		
38							
39			North Mohave Water Allocation of 6U Plant	\$ 41,138	\$ 15,097	\$ 26,041	Line [35] * Line [37]
40							
41							
42			Direct	\$ 19,614,791	\$ 10,434,016	\$ 9,180,775	Pg 2, Line [39]
43			7A Arizona Plant Allocated	69,590	26,004	43,585	Pg 3, Line [24]
44			6U USA Plant Allocated	41,138	15,097	26,041	Pg 3, Line [39]
45			Total	\$ 19,725,518	\$ 10,475,117	\$ 9,250,401	Sum Lines [42-44]
46							
47			<u>Supporting Schedules</u>				
48			RCN Study Work Papers				<u>Recap Schedules</u>
49			4-Factor				B-3
50			\2016 North Mohave Water.xlsm				

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(22,590)
3	Required Bank Balances ¹		-
4	Material and Supplies Inventories ¹		581
5	Prepayments ¹		8,339
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>(13,670)</u>
8			
9			
10			

11 ¹ Calculated using thirteen-month averages.

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

- 45
- 46 Workpapers & Supporting Documents
- 47 \ AZ 13mo TY Balance 12.31.2016.xlsx
- 48
- 49
- 50 \2016 North 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	\$ 151,544	40.146	30.633	9.513	0.026	\$ 3,950
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	349	40.146	54.941	(14.794)	(0.041)	(14)
6	Waste Disposal & Other Utilities	62	40.146	31.063	9.083	0.025	2
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	42,737	40.146	30.420	9.726	0.027	1,139
9	Outside Services	21,869	40.146	34.355	5.791	0.016	347
10	Group Insurance & 401k	58,994	40.146	(10.716)	50.862	0.139	8,221
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	14,763	40.146	72.688	(32.542)	(0.089)	(1,316)
13	Customer Accounting	61,026	40.146	49.828	(9.682)	(0.027)	(1,619)
14	Rents	5,182	40.146	13.376	26.770	0.073	380
15	General Office Expense	18,689	40.146	39.271	0.876	0.002	45
16	Miscellaneous	(1,931)	40.146	27.800	12.347	0.034	(65)
17	Maintenance Expense	134,705	40.146	46.886	(6.740)	(0.018)	(2,487)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 57,992	40.146	213.250	(173.104)	(0.474)	\$ (27,503)
22	General Taxes - Payroll	-	-	-	-	-	-
23	General Taxes - Other	11,776	40.146	(131.381)	171.527	0.470	5,534
24	Income Tax	132,398	40.146	41.750	(1.604)	(0.004)	(582)
25							
26	Interest Expense	\$ 91,593	40.146	74.500	(34.354)	(0.094)	\$ (8,621)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 801,748</u>				Sum Lines [2-26]	<u>\$ (22,590)</u>

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

Recap Schedules:
 B-5