

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

Exhibit
 Schedule B-1
 Page 1
 Witness: Clor

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 81,360,860	\$ 151,182,076	
3	-	-	
4	\$ 81,360,860	\$ 151,182,076	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	31,280,771	77,310,515	
8			
9	\$ 50,080,089	\$ 73,871,562	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 1,557,065	\$ 2,296,778	
13			
14			
15	8,333,345	12,292,255	
16			
17			
18	15,300	22,569	
19	924,357	1,363,490	
20	-	-	
21	951,545	1,403,594	
22			
23	<u>Plus:</u>		
24	\$ 1,290,940	\$ 1,904,225	
25	(c) 10,331	10,331	
26	0	0	
27			
28	\$ 39,599,747	\$ 58,407,432	Line [9] - Lines [12-21] + Line [24-26]
29			
30			
31		\$ 49,003,590	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 9,403,842	[B] Line [31] - [A] Line [28]
33		1.4749	[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 Paradise Valley Water.xlsm		

Line No.	[A]	Page 4 [B] ADJ SMC-RB1	Page 5 [C] ADJ SMC-RB2	Page 6 [D] ADJ SMC-RB3	Page 7 [E] ADJ SMC-RB4	Page 8 [F] ADJ SMC-RB5	Page 9 [G] ADJ SMC-RB6	Page 10 [H] ADJ SMC-RB7
	<u>Actual End of Test Year (c)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>GU Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>AIAC Refunds Paid Post Test Year</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	\$ 78,608,046	\$ (49,542)	\$ -	\$ 98,804	\$ 2,533,007	\$ (24,773)	\$ -	\$ -
3	632,728	-	-	-	(596,116)	-	-	-
4	\$ 79,240,774	\$ (49,542)	\$ -	\$ 98,804	\$ 1,936,891	\$ (24,773)	\$ -	\$ -
5								
6	Less:							
7	Accumulated Depreciation	30,341,905	786,462	(985)	41,607	54,845	(2,277)	-
8								
9	Net Utility Plant in Service	\$ 48,898,869	\$ (836,004)	\$ 985	\$ 57,197	\$ 1,882,046	\$ (22,496)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 1,589,448	\$ -	\$ -	\$ -	\$ -	\$ (32,383)	\$ -
13								
14								
15	Contribution in Aid of Construction -	8,415,112	-	-	-	-	-	-
16	Net of Amortization							
17								
18	Customer Meter Deposits	15,300	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	910,137	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	211,767	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 361,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	10,331	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	502,131	-	-	-	-	-	(502,131)
27								
28	Total Rate Base	\$ 38,631,098	\$ (836,004)	\$ 985	\$ 57,197	\$ 1,882,046	\$ (22,496)	\$ 32,383
29								\$ (502,131)

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

Paradise Valley Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Clor

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Decision No. 75268 Adjustments</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>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	(36,612)	-	-	-	-	-	-	-	-
4	<u>\$ (36,612)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	<u>\$ (36,612)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Construction -	(81,767)	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	(211,767)	951,545	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ (361,532)	\$ 1,253,710	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-
27									
28	<u>Total Rate Base</u>	<u>\$ 45,155</u>	<u>\$ -</u>	<u>\$ (149,765)</u>	<u>\$ 302,166</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

30 Supporting Schedules:

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

34

35 \2016 Paradise Valley Water.xlsm

Paradise Valley Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 3
Witness: Clor

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z]	[AA]
									Sum [B - Y]	Sum [A] + [Z]
	<u>Intentionally Left Blank</u>	<u>Paradise Valley Acquisition Costs- Mummy Mountain</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>
1										
2	\$ -	\$ -	\$ -	\$ (40,495)	\$ 235,814	\$ -	\$ -	\$ -	\$ 2,752,814	\$ 81,360,860
3	-	-	-	-	-	-	-	-	(632,728)	-
4	\$ -	\$ -	\$ -	\$ (40,495)	\$ 235,814	\$ -	\$ -	\$ -	\$ 2,120,086	\$ 81,360,860
5										
6	Less:									
7	-	-	-	(40,495)	99,710	-	-	-	938,866	31,280,771
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 136,104	\$ -	\$ -	\$ -	\$ 1,181,220	\$ 50,080,089
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,383)	\$ 1,557,065
13										
14										
15	-	-	-	-	-	-	-	-	(81,767)	8,333,345
16										
17										
18	-	-	-	-	-	-	-	-	-	15,300
19	-	-	-	-	-	-	-	14,220	14,220	924,357
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	739,778	951,545
22										
23	Plus:									
24	\$ -	\$ 37,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 929,408	\$ 1,290,940
25	-	-	-	-	-	-	-	-	-	10,331
26	-	-	-	-	-	-	-	-	(502,131)	0
27										
28	\$ -	\$ 37,230	\$ -	\$ -	\$ 136,104	\$ -	\$ -	\$ (14,220)	\$ 968,649	\$ 39,599,747

30 Supporting Schedules:

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

34

35 \2016 Paradise Valley Water.xlsm

Line No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 78,397,014	(a)
5			
6	Plant Balance per General Ledger	\$ 78,446,555	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (49,542)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 31,069,965	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 30,283,503	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ 786,462</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 Paradise Valley 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	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	1,831	-	-	-	-	-	-	-	-	1,831	-	-	-	-	-
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	8,324	30	-	-	-	-	-	-	-	8,294	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	171,584	173,183	-	-	-	-	-	-	-	(1,599)	5,719	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	966,138	58,904	-	-	-	-	-	-	-	907,233	32,205	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	21,091,566	3,860,045	-	-	-	-	-	-	-	17,231,521	703,052	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	45,098	5,473	-	-	-	-	-	-	-	39,625	1,503	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	61,737	4,525	-	-	-	-	-	-	-	57,212	2,058	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	46	-	-	-	-	-	-	-	(46)	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	0	0	-	-	-	-	-	-	-	0	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	4,629	555	-	-	-	-	-	-	-	4,075	154	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	26,108	(2,734)	-	-	-	-	-	-	-	28,842	870	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	2,701,602	1,047,620	29,420	490	250,250	4,171	-	-	-	1,900,061	90,053	981	8,342	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	439,071	(11,647)	-	-	-	-	-	-	-	450,718	8,781	-	-	-	-
22	310000	5.00%	Power Production Equipment	233,358	41,249	-	-	-	-	-	-	-	192,109	11,668	-	-	-	-
23	310100	5.00%	Power Production Equipment	554,631	235,388	-	-	-	-	-	-	-	319,243	27,732	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	3,986,611	1,643,166	133,415	5,559	-	(28,515)	-	-	-	2,343,445	332,218	11,118	-	-	(2,376)
26	311300	8.33%	Pumping Equipment Diesel	53	14	-	-	-	-	-	-	-	39	4	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	363,753	27,855	-	-	-	-	-	-	-	335,898	30,313	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	10,728,229	10,691,545	-	-	363,997	9,100	-	-	-	391,582	536,411	-	18,200	-	-
31	320200	10.00%	Water Treatment Equipment Filte	638,381	305,381	-	-	-	-	-	-	-	333,000	63,838	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	2,433,064	729,942	-	-	-	-	-	-	-	1,703,122	54,068	-	-	-	-
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	4,473,103	321,052	55,911	559	754,000	7,540	(6,890)	-	-	4,898,511	89,462	1,118	15,080	-	(138)
38	331100	2.00%	TD Mains 4in & Less	892,029	(78,947)	-	-	-	-	-	-	-	970,976	17,841	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	7,415,999	3,546,889	92,877	929	13,865	139	-	-	-	3,882,837	148,320	1,858	277	-	-
40	331300	2.00%	TD Mains 10in to 16in	9,597,806	3,730,436	10,302	103	-	-	-	-	-	5,867,370	191,956	206	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	547,004	94,275	-	-	-	-	-	-	-	452,729	10,940	-	-	-	-
42	332000	2.00%	Fire Mains	-	0	-	-	-	-	-	-	-	(0)	-	-	-	-	-
43	333000	3.33%	Services	5,278,583	2,279,411	59,888	998	422,000	7,033	(366)	-	-	3,414,139	175,953	1,996	14,067	-	(12)
44	334100	8.33%	Meters	1,624,434	427,967	3,997	167	14,400	600	(952)	-	-	1,210,268	135,370	333	1,200	-	(79)
45	334200	3.33%	Meter Installations	176,035	33,737	-	-	-	-	-	-	-	142,298	5,868	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	1,637,668	613,136	19,124	191	25,000	250	(2,130)	-	-	1,049,282	32,753	382	500	-	(43)
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	210,877	2,761	-	-	38,406	1,280	-	-	-	245,241	14,058	-	2,560	-	-
53	340100	6.67%	Office Furniture & Equipment	62,835	21,908	-	-	-	-	-	-	-	40,928	4,189	-	-	-	-
54	340200	20.00%	Computer & Periphall Equipment	38,077	51,404	-	-	-	-	-	-	-	(13,327)	7,615	-	-	-	-
55	340300	20.00%	Computer Software	37,405	95,801	-	-	-	-	-	-	-	(58,396)	7,481	-	-	-	-
56	340500	6.67%	Other Office Equipment	321	78	-	-	-	-	-	-	-	243	21	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	93,612	44,690	-	-	-	-	-	-	-	184,113	13,373	-	-	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	40,748	2,911	-	-	-	-	234,482	99,291	-	-	-	33,497	-
59	341400	14.29%	Transportation Equipment Other	194,854	205,010	-	-	-	-	-	-	-	-	(10,156)	27,836	5,821	-	-
60	342000	4.00%	Stores Equipment	1,943	541	-	-	-	-	-	-	-	1,401	78	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	301,906	85,125	14,250	356	9,000	225	(1,643)	-	-	225,556	15,095	713	450	-	(82)
62	344000	10.00%	Laboratory Equipment	17,620	12,388	-	-	-	-	-	-	-	5,232	1,762	-	-	-	-
63	345000	5.00%	Power Operated Equipment	33,698	5,713	-	-	-	-	-	-	-	27,985	1,685	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	465,589	614,833	-	-	50,000	2,500	-	-	-	(101,744)	46,559	-	5,000	-	-
65	346190	10.00%	Remote Control & Instrument	613,928	76,625	-	-	-	-	-	-	-	537,303	61,393	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	225,920	74,593	-	-	-	-	-	-	-	151,327	22,592	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	63,909	3,195	-	-	-	-	-	-	-	6,391	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	78,397,014	31,069,965	523,840	15,458	1,940,918	32,838	(40,495)	234,482	99,291	49,370,320	2,932,849	30,917	65,676	33,497	(2,730)

Depreciable Plant 78,386,859 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.74%

Paradise Valley Water											Witness: Clor
Beginning Balance Plant											Adjustment SMC-RB1
Previous Case Tie-Out											Page 4b
Prior Decision											
Approved Dec. 75268											
ADJUSTMENTS BACKED OUT TO ISOLATE BUSINESS UNIT BALANCE											
Stand Alone Paradise Valley											
											2013 - 2016
											2013 - 2016
											2013 - 2016
											Stand Alone PV
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2013 Decision Plant Balance Test Year	Post Test Year Plant	Allocate to Corp Districts	Corp Alloc Post TY Plant	6/30/2013 Actual End of Test Year	Additions Plant	Retirements Plant	Transfers/Adjustments Plant	12/21/2016 Per Rollforward
1	301000	Organization	1,831				1,831	-	-	-	1,831
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	8,324				8,324	-	-	-	8,324
7	303600	Land & Land Rights General	-				-	-	-	-	-
8	304100	Structures & Improvements Supply	158,547				158,547	7,568	-	5,469	171,584
9	304200	Structures & Improvements Pumping	3,581				3,581	958,451	-	4,106	966,138
10	304300	Structures & Improvements Treatment	20,737,611				20,737,611	379,421	(5,722)	(19,744)	21,091,566
11	304400	Structures & Improvements Trans & Dis	23,764				23,764	17,077	-	4,257	45,098
12	304500	Structures & Improvements General	26,113				26,113	40,401	-	(4,777)	61,737
13	304600	Structures & Improvements Offices	-				-	1,472	-	(1,472)	-
14	304620	Structures & Improvements Leasehold	0				0	-	-	-	0
15	304700	Structures & Improvements Store,Shop	4,629				4,629	-	-	-	4,629
16	304800	Structures & Improvements Miscellaneous	-				-	30,977	(4,870)	-	26,108
17	305000	Collect & Impounding	-				-	-	-	-	-
18	306000	Lake, River & Other Intakes	-				-	-	-	-	-
19	307000	Wells & Springs	2,639,547				2,639,547	22,587	-	39,468	2,701,602
20	308000	Infiltration Galleries	-				-	-	-	-	-
21	309000	Supply Mains	373,503				373,503	115,784	(57,052)	6,836	439,071
22	310000	Power Production Equipment	230,827				230,827	-	-	2,531	233,358
23	310100	Power Production Equipment	554,631				554,631	-	-	-	554,631
24	311000	Pumping Equipment Steam	-				-	-	-	-	-
25	311200	Pumping Equipment Electric	3,765,569				3,765,569	319,445	(44,228)	(54,176)	3,986,611
26	311300	Pumping Equipment Diesel	190				190	-	-	(138)	53
27	311400	Pumping Equipment Hydraulic	-				-	-	-	-	-
28	311500	Pumping Equipment Other	-				-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	358,319				358,319	36,362	(30,928)	-	363,753
30	320100	Water Treatment Equipment Non-Media	10,641,712				10,641,712	28,518	(8,595)	66,595	10,728,229
31	320200	Water Treatment Equipment Filter Media	638,137				638,137	1,674	(1,431)	-	638,381
32	330000	Distribution Reservoirs & Standpipes	2,400,280				2,400,280	29,380	-	3,404	2,433,064
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	3,734,244				3,734,244	830,834	(41,178)	(50,797)	4,473,103
38	331100	TD Mains 4in & Less	364,519				364,519	706,551	(138,897)	(40,145)	892,029
39	331200	TD Mains 6in to 8in	5,945,853				5,945,853	1,549,903	(82,397)	2,641	7,415,999
40	331300	TD Mains 10in to 16in	9,380,895				9,380,895	254,804	(7,722)	(30,171)	9,597,806
41	331400	TD Mains 18in & Grtr	547,004				547,004	-	-	-	547,004
42	332000	Fire Mains	-				-	-	-	-	-
43	333000	Services	3,431,903				3,431,903	2,060,163	(220,103)	6,620	5,278,583
44	334100	Meters	1,206,522				1,206,522	572,150	(147,656)	(6,582)	1,624,434
45	334200	Meter Installations	177,916				177,916	-	(1,881)	-	176,035
46	334300	Meter Vaults	-				-	-	-	-	-
47	335000	Hydrants	1,316,243				1,316,243	342,001	(17,088)	(3,487)	1,637,668
48	339100	Other P/E-Intangible	-				-	-	-	-	-
49	339200	Other P/E-Supply	-				-	-	-	-	-
50	339500	Other P/E-TD	-				-	-	-	-	-
51	339600	Other P/E-CPS	179,033				179,033	38,378	(6,534)	-	210,877
52	340100	Office Furniture & Equipment	61,561				61,561	17,579	(19,726)	3,422	62,835
53	340200	Computer & Periphal Equipment	38,077				38,077	-	-	-	38,077
54	340300	Computer Software	37,405				37,405	43,603	-	(43,603)	37,405
55	340500	Other Office Equipment	321				321	-	-	-	321
56	341100	Transportation Equip Light Duty Trucks	(0)				(0)	100,868	-	(7,256)	93,612
57	341200	Transportation Equip Heavy Duty Trucks	-				-	-	-	-	-
58	341400	Transportation Equipment Other	201,813				201,813	-	-	(6,958)	194,854
59	342000	Stores Equipment	1,943				1,943	-	-	-	1,943
60	343000	Tools,Shop,Garage Equipment	321,404				321,404	3,290	-	(22,788)	301,906
61	344000	Laboratory Equipment	17,620				17,620	-	-	-	17,620
62	345000	Power Operated Equipment	32,228				32,228	1,060	-	409	33,698
63	346100	Communication Equipment Non-Teleph	456,755				456,755	8,834	-	-	465,589
64	346190	Remote Control & Instrument	18,279				18,279	606,057	(10,139)	(268)	613,928
65	346200	Communication Equipment Telephone	-				-	-	-	-	-
66	346300	Communication Equipment Other	58,841				58,841	130,144	-	36,935	225,920
67	347000	Miscellaneous Equipment	-				-	-	-	-	-
68	348000	Other Tangible Plant	-				-	-	-	-	-
69			-				-	-	-	-	-
70			-				-	-	-	-	-
71		District PTYP	2,912,133	(2,912,133)			-	-	-	-	-
72		Corp Allocated Plant in Svs	98,165		(98,165)		-	-	-	-	-
73		Corp Allocated Post TY Plant	21,316			(21,316)	-	-	-	-	-
74			-				-	-	-	-	-
75			-				-	-	-	-	-
76			-				-	-	-	-	-
77			-				-	-	-	-	-
78			-				-	-	-	-	-
79		TOTAL	73,129,108	(2,912,133)	(98,165)	(21,316)	70,097,494	9,255,336	(846,148)	(109,669)	78,397,014
		Per Schb2 - 75268	73,129,108				70,097,494				78,397,014
		Variance	-				-				-

		Prior Decision		ADJUSTMENTS BACKED OUT TO ISOLATE BUSINESS UNIT BALANCE			Stand Alone Paradise Valley	June 2013 - 2016	June 2013 - 2016	June 2013 - 2016	Stand Alone TUBAC
		Approved Dec. 75268									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2013 Decision Plant Balance Test Year	Post Test Accum Depr	Allocate to Accum Depr	Corp Alloc Post TY Accum Depr	6/30/2013 Actual End of Test Year	Depr Expense Accum Depr	Retirements Accum Depr	Transfers/Adjustments Accum Depr	12/21/2016 Per Rollforward
1	301000	Organization	-				-	-	-	-	-
2	302000	Franchises	-				-	-	-	-	-
3	303200	Land & Land Rights Supply	-				-	-	-	-	-
4	303300	Land & Land Rights Pumping	-				-	-	-	-	-
5	303400	Land & Land Rights Treatment	-				-	-	-	-	-
6	303500	Land & Land Rights T&D	30				30	-	-	-	30
7	303600	Land & Land Rights General	-				-	-	-	-	-
8	304100	Structures & Improvements Supply	158,547				158,547	14,636	-	-	173,183
9	304200	Structures & Improvements Pumping	(12,791)				(12,791)	71,695	-	-	58,904
10	304300	Structures & Improvements Treatment	2,410,288				2,410,288	1,455,479	(5,722)	-	3,860,045
11	304400	Structures & Improvements Trans & Dist	3,825				3,825	1,625	-	23	5,473
12	304500	Structures & Improvements General	-				-	4,525	-	-	4,525
13	304600	Structures & Improvements Offices	-				-	46	-	-	46
14	304620	Structures & Improvements Leasehold	-				-	0	-	-	0
15	304700	Structures & Improvements Store,Shop,C	-				-	555	-	-	555
16	304800	Structures & Improvements Miscellaneous	-				-	2,135	(4,870)	-	(2,734)
17	305000	Collect & Impounding	-				-	-	-	-	-
18	306000	Lake, River & Other Intakes	-				-	-	-	-	-
19	307000	Wells & Springs	814,870				814,870	232,750	-	-	1,047,620
20	308000	Infiltration Galleries	-				-	-	-	-	-
21	309000	Supply Mains	18,387				18,387	27,018	(57,052)	-	(11,647)
22	310000	Power Production Equipment	8,677				8,677	32,572	-	-	41,249
23	310100	Power Production Equipment	157,986				157,986	77,402	-	-	235,388
24	311000	Pumping Equipment Steam	-				-	-	-	-	-
25	311200	Pumping Equipment Electric	1,114,052				1,114,052	573,370	(44,228)	(28)	1,643,166
26	311300	Pumping Equipment Diesel	-				-	14	-	-	14
27	311400	Pumping Equipment Hydraulic	-				-	-	-	-	-
28	311500	Pumping Equipment Other	-				-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	39,546				39,546	19,237	(30,928)	-	27,855
30	320100	Water Treatment Equipment Non-Media	8,354,253				8,354,253	2,345,870	(8,595)	16	10,691,545
31	320200	Water Treatment Equipment Filter Media	124,067				124,067	182,744	(1,431)	-	305,381
32	330000	Distribution Reservoirs & Standpipes	516,355				516,355	213,565	-	22	729,942
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	245,531				245,531	116,568	(41,178)	131	321,052
38	331100	TD Mains 4in & Less	9,063				9,063	50,839	(138,897)	48	(78,947)
39	331200	TD Mains 6in to 8in	3,160,587				3,160,587	469,932	(82,397)	(1,233)	3,546,889
40	331300	TD Mains 10in to 16in	3,077,522				3,077,522	660,636	(7,722)	-	3,730,436
41	331400	TD Mains 18in & Grtr	56,120				56,120	38,155	-	-	94,275
42	332000	Fire Mains	0				0	-	-	-	0
43	333000	Services	1,948,381				1,948,381	550,845	(220,103)	288	2,279,411
44	334100	Meters	186,615				186,615	389,007	(147,656)	-	427,967
45	334200	Meter Installations	23,882				23,882	11,736	(1,881)	-	33,737
46	334300	Meter Vaults	-				-	-	-	-	-
47	335000	Hydrants	525,027				525,027	105,146	(17,088)	51	613,136
48	339100	Other P/E-Intangible	-				-	-	-	-	-
49	339200	Other P/E-Supply	-				-	-	-	-	-
50	339500	Other P/E-TD	-				-	-	-	-	-
51	339600	Other P/E-CPS	(25)				(25)	9,320	(6,534)	-	2,761
52	340100	Office Furniture & Equipment	32,201				32,201	9,399	(19,726)	34	21,908
53	340200	Computer & Periphel Equipment	38,077				38,077	13,327	-	-	51,404
54	340300	Computer Software	37,405				37,405	58,396	-	-	95,801
55	340500	Other Office Equipment	-				-	78	-	-	78
56	341100	Transportation Equip Light Duty Trucks	-				-	26,329	-	18,361	44,690
57	341200	Transportation Equip Heavy Duty Trucks	-				-	-	-	-	-
58	341400	Transportation Equipment Other	89,204				89,204	115,807	-	-	205,010
59	342000	Stores Equipment	438				438	104	-	-	541
60	343000	Tools,Shop,Garage Equipment	47,489				47,489	40,029	-	(2,393)	85,125
61	344000	Laboratory Equipment	7,630				7,630	4,757	-	-	12,388
62	345000	Power Operated Equipment	-				-	5,436	-	277	5,713
63	346100	Communication Equipment Non-Telepho	456,755				456,755	158,078	-	-	614,833
64	346190	Remote Control & Instrument	4,908				4,908	81,857	(10,139)	-	76,625
65	346200	Communication Equipment Telephone	-				-	-	-	-	-
66	346300	Communication Equipment Other	49,939				49,939	24,654	-	-	74,593
67	347000	Miscellaneous Equipment	-				-	-	-	-	-
68	348000	Other Tangible Plant	-				-	-	-	-	-
69			-				-	-	-	-	-
70		Remove Common Plant Alloc	36,586		(36,586)		-	-	-	-	-
71		Remove Post TY Plant	63,515	(63,515)			-	-	-	-	-
72		Common Plant PTY	2,377			(2,377)	-	-	-	-	-
73			-				-	-	-	-	-
74			-				-	-	-	-	-
75			-				-	-	-	-	-
76			-				-	-	-	-	-
77			-				-	-	-	-	-
78			-				-	-	-	-	-
79		TOTAL	23,807,321	(63,515)	(36,586)	(2,377)	23,704,842	8,195,673	(846,148)	15,598	31,069,965
		Per Schb2	23,807,321				23,704,842				31,069,965
		Variance	-				-				-

Paradise Valley Water

DEC 75268

			Eff 9/1/2015 Dec 75268			
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015 Annual	9/1/2015 Monthly Depr Rate	Plant BALANCE	Accum Depr
1	301000	Organization	0.0000%	0.0000%	1,831	-
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%	8,324	30
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	158,547	158,547
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	3,581	(12,791)
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	20,737,611	2,410,288
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	23,764	3,825
12	304500	Structures & Improvements General	2.5000%	0.2083%	26,113	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	0	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	4,629	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	2,639,547	814,870
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	1.6670%	0.1389%	373,503	18,387
22	310000	Power Production Equipment	3.3330%	0.2778%	230,827	8,677
23	310100	Power Production Equipment	3.3330%	0.2778%	554,631	157,986
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	3,765,569	1,114,052
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	190	-
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	358,319	39,546
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	10,641,712	8,354,253
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	638,137	124,067
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	2,400,280	516,355
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	3,734,244	245,531
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	364,519	9,063
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	5,945,853	3,160,587
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	9,380,895	3,077,522
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	547,004	56,120
42	332000	Fire Mains	1.4290%	0.1191%	-	0
43	333000	Services	2.5000%	0.2083%	3,431,903	1,948,381
44	334100	Meters	8.3330%	0.6944%	1,206,522	186,615
45	334200	Meter Installations	2.5000%	0.2083%	177,916	23,882
46	334300	Meter Vaults	2.5000%	0.2083%	-	-
47	335000	Hydrants	2.0000%	0.1667%	1,316,243	525,027
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	179,033	(25)
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	61,561	32,201
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	38,077	38,077
54	340300	Computer Software	20.0000%	1.6667%	37,405	37,405
55	340500	Other Office Equipment	6.6670%	0.5556%	321	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	(0)	-
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	201,813	89,204
59	342000	Stores Equipment	4.0000%	0.3333%	1,943	438
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	321,404	47,489
61	344000	Laboratory Equipment	4.0000%	0.3333%	17,620	7,630
62	345000	Power Operated Equipment	5.0000%	0.4167%	32,228	-
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	456,755	456,755
64	346190	Remote Control & Instrument	10.0000%	0.8333%	18,279	4,908
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	58,841	49,939
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
69						
70	TOTAL		266.9630%	22.2469%	70,097,494	23,704,842

Paradise Valley Water

2nd Half 2013

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015				2013	Depr	Accum	Accum
			Annual	Monthly	ADD	RET	ADJ	Plant BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,831	-	-	-
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%	-	-	-	8,324	-	-	30
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	158,547	1,982	-	160,529
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	3,581	71	-	(12,720)
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	(3,250)	-	20,734,361	207,349	-	2,614,387
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	23,764	178	-	4,003
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	26,113	521	-	521
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	0	0	-	0
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	4,629	92	-	92
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	2,639,547	32,730	-	847,601
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	373,503	3,735	-	22,122
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	230,827	5,067	-	13,743
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	554,631	12,174	-	170,160
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	89,335	(16,383)	-	3,838,522	83,151	-	1,180,820
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	190	4	-	4
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	358,319	-	-	39,546
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	11,526	-	-	10,653,237	375,720	-	8,729,974
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	638,137	22,526	-	146,593
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	2,400,280	37,804	-	554,160
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	152,934	(142)	-	3,887,036	-	-	245,389
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	-	-	-	364,519	7,600	-	16,663
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	-	-	-	5,945,853	74,918	-	3,235,504
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	-	9,380,895	109,756	-	3,187,278
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	547,004	6,400	-	62,520
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	0
43	333000	Services	2.5000%	0.2083%	230,586	(14,221)	-	3,648,268	83,476	-	2,017,636
44	334100	Meters	8.3330%	0.6944%	190,145	(7,561)	-	1,389,106	44,105	-	223,160
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	177,916	1,343	-	25,226
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	19,865	-	-	1,336,108	13,911	-	538,938
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	7,499	-	-	186,532	-	-	(25)
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	61,561	1,244	-	33,445
53	340200	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	38,077	1,904	-	39,981
54	340300	Computer Software	20.0000%	1.6667%	43,603	-	-	81,008	7,401	-	44,806
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	321	11	-	11
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	(0)	(0)	-	(0)
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	201,813	16,821	-	106,025
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,943	-	-	438
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	321,404	5,801	-	53,291
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	17,620	881	-	8,511
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	32,228	748	-	748
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	456,755	22,290	-	479,045
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	18,279	-	-	4,908
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	58,841	1,450	-	51,389
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70	TOTAL		266.9630%	22.2469%	745,493	(41,557)	-	70,801,431	1,183,166	-	24,846,452

2014

Paradise Valley Water

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015	2014			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly Depr Rate	ADD	RET	ADJ				Plant BALANCE
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,831	-	-	-
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%	-	-	-	8,324	-	-	30
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	7,568	-	5,469	171,584	4,075	-	164,604
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	904,546	-	-	908,127	21,196	-	8,477
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	(374)	20,733,987	414,683	-	3,029,071
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	23,764	356	-	4,360
12	304500	Structures & Improvements General	2.5000%	0.2083%	19,124	-	-	45,237	1,105	-	1,626
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	0	0	-	0
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	4,629	185	-	277
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	25,597	-	-	25,597	596	-	596
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	39,468	2,679,015	66,032	-	913,632
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	6,836	380,339	7,550	-	29,672
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	4,972	235,799	10,261	-	24,004
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	554,631	24,348	-	194,508
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	60,933	(5,018)	(50,475)	3,843,962	168,145	54	1,344,001
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	(138)	53	5	-	10
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	358,319	-	-	39,546
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	3,468	(2,860)	-	10,653,845	752,122	-	9,479,236
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	1,674	(1,431)	-	638,381	45,054	-	190,217
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	2,400,280	75,609	-	629,768
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	275,786	-	(51,056)	4,111,766	-	-	245,389
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	105,413	-	-	469,932	17,184	-	33,847
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	138,662	(17,444)	(47)	6,067,023	150,927	-	3,368,987
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	139,748	(7,722)	(31,348)	9,481,574	220,797	-	3,400,354
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	547,004	12,800	-	75,320
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	0
43	333000	Services	2.5000%	0.2083%	263,416	(17,363)	-	3,894,321	180,933	-	2,181,206
44	334100	Meters	8.3330%	0.6944%	148,897	(48,532)	923	1,490,394	96,293	-	270,921
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	177,916	2,687	-	27,912
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	87,624	(5,189)	(3,796)	1,414,747	29,134	-	562,883
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	7,275	(944)	-	192,863	-	-	(969)
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	2,098	-	-	63,659	2,501	-	35,946
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	38,077	3,808	-	43,789
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	81,008	20,252	-	65,058
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	321	23	-	34
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	(0)	(0)	-	(0)
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	201,813	33,642	-	139,667
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,943	-	-	438
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	(22,788)	298,615	11,054	(2,393)	61,951
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	17,620	1,762	-	10,273
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	32,228	1,495	-	2,243
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	456,755	44,579	-	523,624
64	346190	Remote Control & Instrument	10.0000%	0.8333%	591,754	-	(268)	609,765	-	-	4,908
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	58,841	2,901	-	54,290
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	266.9630%	22.2469%	2,783,583	(106,502)	(102,621)	73,375,890	2,424,094	(2,339)	27,161,705

27,161,705

2015

Paradise Valley Water

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015				2015	Depr	Accum	Accum
			Annual	Monthly Depr Rate	ADD	RET	ADJ	Plant BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,831	-	-	-
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%	-	-	-	8,324	-	-	30
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	171,584	4,290	-	168,893
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	36,028	-	-	944,155	31,409	-	39,885
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	79,614	-	(12,760)	20,800,841	414,642	-	3,443,713
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	2,192	-	-	25,956	422	-	4,781
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	45,237	1,580	-	3,207
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	1,472	-	-	1,472	12	-	12
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	0	0	-	0
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	4,629	162	-	439
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	-	-	25,597	894	-	1,490
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	5,105	-	-	2,684,119	66,703	-	980,335
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	115,784	(57,052)	-	439,071	8,414	-	(18,966)
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	(2,441)	233,358	9,467	-	33,471
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	554,631	22,394	-	216,902
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	88,554	(22,828)	4,587	3,914,276	164,781	(82)	1,485,872
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	53	2	-	12
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	358,319	4,778	-	44,324
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	7,730	(5,736)	66,843	10,722,682	681,795	(7)	10,155,289
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	638,381	51,326	-	241,543
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	29,380	-	-	2,429,660	62,749	22	692,539
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	204,090	(10,337)	92	4,305,611	28,226	131	263,409
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	140,347	(9,828)	-	600,451	16,015	-	40,034
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	1,129,569	(26,219)	2,451	7,172,825	138,646	(1,233)	3,480,182
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	-	9,481,574	193,076	-	3,593,431
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	547,004	11,139	-	86,458
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	0
43	333000	Services	2.5000%	0.2083%	915,066	(88,071)	73	4,721,389	159,951	288	2,253,374
44	334100	Meters	8.3330%	0.6944%	188,154	(76,330)	-	1,602,218	114,255	-	308,846
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	177,916	3,274	-	31,186
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	126,502	(3,076)	113	1,538,286	30,172	51	590,030
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	23,604	(5,590)	-	210,877	2,292	-	(4,267)
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	15,481	(19,726)	3,422	62,835	2,827	34	19,080
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	38,077	3,808	-	47,596
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	81,008	18,902	-	83,959
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	321	22	-	57
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	69,893	-	(7,256)	62,637	12,769	18,361	31,130
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	(6,958)	194,854	32,867	-	172,534
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,943	26	-	464
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	298,615	11,168	-	73,120
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	17,620	1,410	-	11,683
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	32,228	1,534	-	3,777
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	456,755	44,945	-	568,569
64	346190	Remote Control & Instrument	10.0000%	0.8333%	14,303	(10,139)	-	613,928	20,464	-	15,233
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	58,841	3,895	-	58,185
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	266.9630%	22.2469%	3,192,868	(334,932)	48,164	76,281,990	2,377,502	17,566	29,221,840

2016

Paradise Valley Water

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015	2016			Depr Exp	Accum ADJ	Accum Depr	
			Annual	Monthly Depr Rate	ADD	RET	ADJ				Plant BALANCE
1	301000	Organization	0.0000%	0.0000%	-	-	-	1,831	-	-	-
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%	-	-	-	8,324	-	-	30
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	171,584	4,290	-	173,183
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	17,877	-	4,106	966,138	19,019	-	58,904
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	299,807	(2,472)	(6,609)	21,091,566	418,804	-	3,860,045
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	14,885	-	4,257	45,098	669	23	5,473
12	304500	Structures & Improvements General	2.5000%	0.2083%	21,277	-	(4,777)	61,737	1,318	-	4,525
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	(1,472)	-	34	-	46
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	0	-	-	0
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	4,629	116	-	555
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	5,380	(4,870)	-	26,108	645	-	(2,734)
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	17,483	-	-	2,701,602	67,285	-	1,047,620
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	439,071	7,319	-	(11,647)
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	233,358	7,778	-	41,249
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	554,631	18,486	-	235,388
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	80,623	-	(8,288)	3,986,611	157,294	-	1,643,166
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	53	2	-	14
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	36,362	(30,928)	-	363,753	14,460	-	27,855
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	5,795	-	(248)	10,728,229	536,233	23	10,691,545
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	638,381	63,838	-	305,381
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	3,404	2,433,064	37,403	-	729,942
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	198,024	(30,699)	167	4,473,103	88,342	-	321,052
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	460,791	(129,068)	(40,145)	892,029	10,040	48	(78,947)
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	281,672	(38,734)	237	7,415,999	105,441	-	3,546,889
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	115,055	-	1,177	9,597,806	137,006	-	3,730,436
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	547,004	7,817	-	94,275
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	0
43	333000	Services	2.5000%	0.2083%	651,095	(100,449)	6,548	5,278,583	126,485	-	2,279,411
44	334100	Meters	8.3330%	0.6944%	44,954	(15,233)	(7,505)	1,624,434	134,354	-	427,967
45	334200	Meter Installations	2.5000%	0.2083%	-	(1,881)	-	176,035	4,432	-	33,737
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	108,010	(8,823)	195	1,637,668	31,929	-	613,136
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	210,877	7,029	-	2,761
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	62,835	2,828	-	21,908
53	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	38,077	3,808	-	51,404
54	340300	Computer Software	20.0000%	1.6667%	-	-	(43,603)	37,405	11,841	-	95,801
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	321	21	-	78
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	30,975	-	-	93,612	13,560	-	44,690
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	194,854	32,476	-	205,010
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	1,943	78	-	541
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	3,290	-	-	301,906	12,005	-	85,125
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	17,620	705	-	12,388
62	345000	Power Operated Equipment	5.0000%	0.4167%	1,060	-	409	33,698	1,659	277	5,713
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	8,834	-	-	465,589	46,264	-	614,833
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	613,928	61,393	-	76,625
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	130,144	-	36,935	225,920	16,407	-	74,593
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	266.9630%	22.2469%	2,533,392	(363,157)	(55,211)	78,397,014	2,210,910	372	31,069,965

Line			
No.			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4-Factor	General Metered Customers	2.6016%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292 (a)
10			
11	Allocated Balance		\$ 161,490 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 161,490 (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		\$ 57,417 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 58,402 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (985)</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 Paradise Valley 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 PITY	Removal PITY	Add'l Cap TY	Add'l Cap TY	12 Months PITY	12 Months PITY	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		12/31/2016 Annual Depr Expense	Truck Annual Depr Expense	Plant Annual Depr Expense	PTYP Annual Depr Expense	Lease Annual Depr Expense	Retirements Annual Depr Expense	
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-	
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-	
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				5,155	981	-	-	-	-	-	
4	339600	6.67%	Other P/E-CPS	364,887	84,392			-	-	-	-				280,495	24,326	-	-	-	-	-	
5	340100	6.67%	Office Furniture & Equipment	1,284,366	626,556			-	-	-	-				657,810	85,624	-	-	-	-	-	
6	340200	20.00%	Computer & Periphal Equipment	1,477,567	766,022			-	-	102,500	10,250				803,795	295,513	-	-	20,500	-	-	
7	340300	20.00%	Computer Software	220,520	227,318			-	-	-	-				(6,799)	44,104	-	-	-	-	-	
8	340330	20.00%	Computer Software Other	-	-			-	-	-	-				-	-	-	-	-	-	-	
9	341100	14.29%	Transportation Equip Light Duty	244,306	20,283			-	-	-	-		51,197	16,091	259,130	34,901	-	-	-	7,314	-	
10	341200	14.29%	Transportation Equip Heavy Duty	167,951	9,265			-	-	-	-		-	-	158,686	23,993	-	-	-	-	-	
11	341400	14.29%	Transportation Equipment Other	26,903	3,367			-	-	42,500	3,036		-	-	63,000	3,843	-	-	6,071	-	-	
12	344000	10.00%	Laboratory Equipment	17,277	3,751			-	-	-	-		-	-	13,526	1,728	-	-	-	-	-	
13	345000	5.00%	Power Operated Equipment																			
13	346100	10.00%	Communication Equipment Non-	186,080	234,747			170,233	8,512	-	-				113,054	18,608	-	17,023	-	-	-	
14	346190	10.00%	Remote Control & Instrument	75,935	(18,056)			-	-	-	-				93,991	7,593	-	-	-	-	-	
15	346200	10.00%	Communication Equipment Tele	68,942	34,712			-	-	-	-				34,230	6,894	-	-	-	-	-	
16	346300	10.00%	Communication Equipment Othe	183,229	24,679			-	-	-	-				158,550	18,323	-	-	-	-	-	
17	347000	10.00%	Miscellaneous Equipment	669,890	97,416			-	-	-	-				572,474	66,989	-	-	-	-	-	
18	391000	20.00%	WW Trans Equipment	952,226	87,539	(952,226)	(87,539)	-	-	-	-				-	190,445	(190,445)	-	-	-	-	-
19																						
20																						
21		212.86%	TOTAL	6,207,292	2,206,978	(952,226)	(87,539)	180,799	8,688	145,000	13,286	-	51,197	16,091	3,474,558	832,381	(190,445)	17,375	26,571	7,314	-	

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

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

2013

			Dec 73145		Dec No. 75268								
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013 Monthly Depr Rate	2013 Annual	9/1/15 Monthly	9/1/15 Annual	ADD	RET	ADJ	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 & Periphel Equipment	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	838,607	83,861	-	476,492
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	24,197	4,839	-	144,329
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	(255)
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	2,369
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	197,531
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	106,827	-	-	122,024	10,422	-	8,237
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	53,365	5,337	-	21,253
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	4,902	490	-	4,041
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	119,532	-	-	537,772	31,838	-	26,400
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-
TOTAL							278,339	-	-	3,631,698	231,378	-	1,476,877

Salvage Proceeds

Accum Total

Corporate Arizona

2015

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

Salvage Proceeds

Accum Total

Corporate Arizona

2016

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

Salvage Proceeds

Accum Total

Line
 No.

1 6U Plant and Accumulated Depreciation Balances

3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	2.6016%	Paradise Valley Water
5		6U Factor	2.3694%	Line [3] * Line [4]

6
 7
 8

9	6U Plant Balance per Rollforward	\$	4,170,026	(a)
10				
11	Allocated Balance	\$	98,804	Line [5] * Line [9]
12				
13	6U Plant Balance per General Ledger Allocated	\$	-	
14				
15	Increase / (Decrease) To Plant in Service	\$	98,804	Line [11] - Line [13]

16
 17
 18
 19

20	6U Accumulated Depreciation Balance per Rollforward	\$	1,756,047	(a)
21				
22	Allocated Balance	\$	41,607	Line [5] * Line [20]
23				
24	6U Accumulated Depreciation Balance per General Ledger Allocated	\$	-	
25				
26	Increase / (Decrease) To Accumulated Depreciation	\$	41,607	Line [22] - Line [24]

27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43

- 44 Workpapers and Supporting Documents:
 45 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx
 46
 47
 48
 49
 50 \2016 Paradise Valley Water.xlsm

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

Witness: Mahler

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

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

EPCOR WATER USA

2011

2012

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Monthly Depr Rate	Annual Depr Rate	Plant Bal	2011			2012			
						ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	340200	Computer & Periphal Equipment	0.8333%	10%	778,947	-	-	(13,021)	765,926	76,593	-	76,593
2	340300	Computer Software	2.0833%	25%	306,017	-	-	(5,116)	300,901	75,225	-	75,225
TOTAL					1,084,963	-	-	(18,136)	1,066,827	151,818	-	151,818

2013

EPCOR WATER USA

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

2014

EPCOR WATER USA

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

2015

EPCOR WATER USA

<u>LINE NO.</u>	<u>G/L ACCT. NO.</u>	<u>DESCRIPTION</u>	<u>Monthly Depr Rate</u>	<u>Annual Depr Rate</u>	<u>ADD</u>	<u>RET</u>	<u>ADJ</u>	<u>2015 Plant BALANCE</u>	<u>Depr Exp</u>	<u>Accum ADJ</u>	<u>Accum Depr</u>
1	340200	Computer & Periphel Equipment	0.8333%	10%	281,239	-	-	1,047,165	82,768	1,021	313,567
2	340300	Computer Software	2.0833%	25%	770,905	-	-	1,068,406	127,524	432,180	782,829
		TOTAL			1,052,145	-	-	2,115,571	210,292	433,201	1,096,396

EPCOR WATER USA

2016

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

- 0

Line No.	<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	2.6016%	Paradise Valley Water
5		6U Factor	2.3694%	Line [3] * Line [4]
7	Post Test Year Plant Additions for District	\$	1,896,083 (a)	\$ 1,896,083
8	Test Year CWIP To Capitalize		523,840 (a)	523,840
9	Post Test Year CWIP To Capitalize		44,836 (a)	44,836
10				\$ 2,464,759 Sum Lines (7-9)
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000 (a)	\$ 3,772 Line [12] * GMC Factor
13	CWIP Completed By December 31, 2017		180,799 (a)	4,704 Line [13] * GMC Factor
14				\$ 8,476 Sum Lines (12-13)
16	6U Post Test Year Plant Additions Allocated	(a) \$	1,650,000	\$ 39,095 Line [16] * 6U Factor
17	CWIP Completed By December 31, 2017	(a)	872,703	\$ 20,678 Line [17] * 6U Factor
19	Total Post Test Year Plant Additions			\$ 2,533,007 Sum Lines [10 - 17]
21	Increase / (Decrease) to Plant in Service			\$ 2,533,007 Line [19]
24		[A]		
25		Depreciation Expense per ADJ SLM-IS19		Half- Year Convention
27	Post Test Year Plant Additions for District - Accum Dep	\$	65,676	50% [A][27] * 50% \$ 32,838
28	Additional Test Year Plant Additions for District - Accum Dep		30,917	50% [A][28] * 50% 15,458
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		691	50% [A][29] * 50% 346
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		452	50% [A][30] * 50% 226
31	6U Post Test Year Plant Additions Allocated - Accum Dep		7,819	50% [A][31] * 50% 3,909
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		4,136	50% [A][32] * 50% 2,068
33		\$	105,555	Sum Lines [27] thru [32]
35	Total Accumulated Depreciation - Post Test Year Plant Additions			\$ 54,845 Sum Lines [27 - 32]
37	Increase / (Decrease) To Accumulated Depreciation			\$ 54,845 Line [35]
40	CWIP Not Complete by December 31, 2017			\$ 21,024 (a)
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831 (a)	\$ 1,713 Line[41] * GMC Factor
42	CWIP Placed Into Service			\$ 573,380 Line [8] + [9] + [13]
44	Increase / (Decrease) To CWIP			\$ (596,116) Sum Lines [40 - 42]
47	<u>Workpapers and Supporting Documents:</u>			
48	(a) 2017 Post Test Year Plant Additions.xlsx			
49				
50	\2016 Paradise Valley Water.xlsm			

EPCOR Water Arizona	[A]	[B]	[I]
Test Year Completed CWIP and	91.07%		2.60%
Post Test Year Additions	6U	7A	7P

Line No	Description	Workbook Tab Ref	USA	Arizona	Paradise Valley Water
1	Test Year CWIP Completed	TY	872,703	180,799	523,840
2	Post Test Year CWIP Completed	PTYP	-	-	44,836
3	Developer Do Not Include CWIP	DNI	-	-	36,612
4	Do Not Include CWIP	DNI	2,408	65,831	21,024
5	Total CWIP		875,111	246,630	626,312
6	Per A-F		875,111	246,630	626,312
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	1,896,083
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	991,856
11	Total		1,650,000	921,892	2,887,938
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	523,840
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	1,940,918
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	2,464,759
16	7A	[B][15] * [District]%			8,476
17	6U	[A][15] * [District]% * 91.07%			59,772
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			2,533,007
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(589,700)
23	7A	[5][B] * [District]%			(6,416)
24	Total (SMC RB-4)	[22] + [23]			(596,116)
25					
26	Accumulated Depreciation (SMC RB-4)				(54,845)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				1,882,046

Line
 No.
 1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43
 44
 45
 46
 47
 48
 49
 50

Remove Wastewater Vector Trucks

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

4- Factor	GMC	2.6016%
-----------	-----	---------

	Plant		A/D		Net Plant
Vector Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)
District Allocation	\$ (24,773)	\$	(2,277)		Line [10] * GMC Factor

Increase / (Decrease) to Plant in Service \$ (24,773)

Increase / (Decrease) To Accumulated Depreciation \$ (2,277)

Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (22,496)

Workpapers and Supporting Documents:
 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx
 \2016 Paradise Valley Water.xlsm

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

Arizona Corporate (7A)

7A

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

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

Line
No.
 1 AIAC Refunds Paid Post Test Year
 2
 3
 4

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.

13

Business Unit	7P
---------------	----

		<u>As of Direct</u>
15 2017 AIAC Refunds Forecasted	(a) \$	(16,192)
17 2018 AIAC Refunds Forecasted	(a)	(16,192)
19 Total	Line [15] + Line [17] \$	<u>(32,383)</u>
21 Increase / (Decrease) to AIAC	Line [19] \$	<u>(32,383)</u>

43 Workpapers and Supporting Documents:
 44 (a) 2016 AIAC Summary by District.xlsx

50 \2016 Paradise Valley Water.xlsm

Line
 No.

1 Remove Plant Acquisition Adjustment

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

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
12			
13 1840 Property Plant and Equipment(IFRS)	\$ -	\$ (502,131)	\$ (502,131)
14			
15			
16			
17			
18			
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$ -</u>	<u>\$ (502,131)</u>	<u>\$ (502,131)</u>
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44 <u>Workpapers and Supporting Documents:</u>			
45 (a) Sch E-1a			
46 (b) Sch E-1b			
47			
48			
49			
50 \2016 Paradise Valley Water.xlsm			

Sum Lines [13-18]

Line			
<u>Item</u>			
1	<u>Removal of CIAC not in Plant in Service</u>		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base. This		
4	adjustment removes the contributed balance from CWIP, CIAC, and AIAC until such time as it is transferred to Plant in Service.		
5			
6			
7			
8			
9	Remove Developer Construction Deposits not yet started	(a) \$	(44,196)
10	Remove Developer CIAC not in CWIP	(b)	(37,571)
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10]	<u>\$ (81,767)</u>
16			
17			
18	Remove AIAC related to Plant not included in Rate Base	(b) \$	-
19			
20			
21	Increase / (Decrease) to CIAC - Net of Amortization	Line [18]	<u>\$ -</u>
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	(36,612)
25			
26	Increase / (Decrease) to CWIP	Line [24]	<u>\$ (36,612)</u>
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	<u>Workpapers and Supporting Documents:</u>		
46	(a) 2016 CIAC Summary by District.xlsx		
47	(b) 2017 Post Test Year Plant Additions.xlsx		
48			
49			
50	\\2016 Paradise Valley Water.xlsm		

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45 Workpapers and Supporting Documents:

46

47

48

49

50 \2016 Paradise Valley Water.xlsm

Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro forma		
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) \$	361,532
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9]	<u>\$ (361,532)</u>
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	211,767
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24]	<u>\$ (211,767)</u>
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sch E-1		
47			
48			
49			
50	\\2016 Paradise Valley Water.xlsm		

Line
 No.

Decision No. 75268 Adjustments

Decision Number 75268 dated September 8, 2015, adjustments were recommended and adopted by the Commission to reclassify accumulated depreciation balances that were in a debit position and also to reclassify excess depreciation that caused the net book value of the asset to be less than \$0 (also referred to as credit balances). These balances are amortized at 8% effective September 8, 2015. This adjustment records the impact of the reclassifications.

			[A]	[B]	[C]	[D]	[E] = [A] + [C]	[F] = [B] + [D]	
			Reg Asset	Reg Liability	Accumulated Amortization	Reg Liability Accumulated Amortization	Reg Asset Balance	Reg Liability Balance	
10	District	NARUC							
11	Paradise Valley	301000	\$ 477,283		\$ (50,910)		\$ 426,373	\$ -	
12	Paradise Valley	304100		(827,874)		88,307		(739,567)	
13	Paradise Valley	304200	70,795		(7,551)		63,244	-	
14	Paradise Valley	311300	62,413		(6,657)		55,756	-	
15	Paradise Valley	339600	573,501		(61,173)		512,328	-	
16	Paradise Valley	304500	704		(75)		629	-	
17	Paradise Valley	304700	17,912		(1,911)		16,001	-	
18	Paradise Valley	304800	133,751	(8,633)	(14,267)	921	119,484	(7,712)	
19	Paradise Valley	340200		(55,618)		5,933		(49,685)	
20	Paradise Valley	340300		(143,937)		15,353		(128,584)	
21	Paradise Valley	340330	9,129	(6,528)	(974)	696	8,155	(5,832)	
22	Paradise Valley	340500	14,473		(1,544)		12,929	-	
23	Paradise Valley	341100		(20,414)		2,177		(18,237)	
24	Paradise Valley	341300		(13)		1		(12)	
25	Paradise Valley	345000	43,446		(4,634)		38,812	-	
26	Paradise Valley	346100		(2,145)	-	229	-	(1,916)	
27									
28		Total	Sum Lines [11-26]	\$ 1,403,407	\$ (1,065,162)	\$ (149,697)	\$ 113,617	\$ 1,253,710	\$ (951,545)

34 Increase / (Decrease) To Deferred Debits

Line [28] Column [E] \$ 1,253,710

36 Increase / (Decrease) To Regulatory Liabilities

Line [28] Column [F] \$ 951,545

Workpapers and Supporting Documents:

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

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Workpapers and Supporting Documents:

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45 Workpapers and Supporting Documents:

46

47

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45 Workpapers and Supporting Documents:

46

47

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45 Workpapers and Supporting Documents:

46

47

48

49

50 \2016 Paradise Valley Water.xlsm

Line

Item

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

Line

Item

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

Line
 Item

1 Paradise Valley Acquisition Costs- Mummy Mountain Business Unit 7P

2
 3 These are costs associated with the Company's acquisition of the Mummy Mountain Water Company. The deferred costs related to legal, engineering and expert witnesses used in connection with
 4 this acquisition.
 5
 6 Decision Number 61307 dated December 1998 granted the Company approval to recover these costs over 25 years. Monthly amortization is \$438.
 7

8
 9
 10

11	12/31/2016	[A]	[B]	[C]	[D]	[E] = [A]*[D]/12	[F]	[G]	[H] = [E] * ([F] -[G])
12		<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Rate</u>	<u>Monthly Amortization</u>	<u>Months in Period</u>	<u>Months Left</u>	<u>Accumulated Amortization</u>
13					4.00%	\$ 438	300	85	\$ 94,170
14	Mummy Mountain	\$ 131,400	2/1/1999	1/31/2024					

15
 16
 17
 18
 19

20		[H]	[I]	[J] = [H]-[I]	[K]	[L]
21		<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Net Reg Asset Balance</u>	<u>Reg Asset</u>	<u>Reg Liability</u>
22	Mummy Mountain	\$ 131,400	\$ 94,170	\$ 37,230	\$ 37,230	\$ -

23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35

36	Increase in Regulatory Assets / Deferred Debits	Col [K] Line [23]	\$ 37,230
37	Increase in Regulatory Liabilities		\$ -

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

Line

Item

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

Line			
<u>Item</u>			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>Paradise Valley Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (40,495) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (40,495) Line [8] - Line [10]</u>	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (40,495) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (40,495) Line [16] - Line [18]</u>	
21			
22			
23			
24	<u>Corporate Plant</u>		
25	Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ - (a)	
26			
27	Retirements - Plant per General Ledger	0	
28			
29	Increase / (Decrease) To Plant in Service	<u>\$ - Line [25] - Line [27]</u>	
30			
31			
32			
33	Allocated Corporate Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)	
34			
35	Retirements - Acc/Dep per General Ledger	0	
36			
37	Increase / (Decrease) To Accumulated Depreciation	<u>\$ - Line [33] - Line [35]</u>	
38			
39			
40			
41	Increase / (Decrease) To Plant in Service	\$ (40,495) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (40,495) Line [20] + Line [37]	
43			
44	Impact on Rate Base	<u>\$ - Line [41] - Line [42]</u>	
45			
46			
47	<u>Workpapers and Supporting Documents:</u>		
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
49			
50	\\2016 Paradise Valley 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	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	1,831	-	-	-	-	-	-	-	-	1,831	-	-	-	-	-
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	8,324	30	-	-	-	-	-	-	-	8,294	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	171,584	173,183	-	-	-	-	-	-	-	(1,599)	5,719	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	966,138	58,904	-	-	-	-	-	-	-	907,233	32,205	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	21,091,566	3,860,045	-	-	-	-	-	-	-	17,231,521	703,052	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	45,098	5,473	-	-	-	-	-	-	-	39,625	1,503	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	61,737	4,525	-	-	-	-	-	-	-	57,212	2,058	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	46	-	-	-	-	-	-	-	(46)	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	0	0	-	-	-	-	-	-	-	0	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Storc	4,629	555	-	-	-	-	-	-	-	4,075	154	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	26,108	(2,734)	-	-	-	-	-	-	-	28,842	870	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	2,701,602	1,047,620	29,420	490	250,250	4,171	-	-	-	1,900,061	90,053	981	8,342	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	439,071	(11,647)	-	-	-	-	-	-	-	450,718	8,781	-	-	-	-
22	310000	5.00%	Power Production Equipment	233,358	41,249	-	-	-	-	-	-	-	192,109	11,668	-	-	-	-
23	310100	5.00%	Power Production Equipment	554,631	235,388	-	-	-	-	-	-	-	319,243	27,732	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	3,986,611	1,643,166	133,415	5,559	-	(28,515)	-	-	-	2,343,445	332,218	11,118	-	-	(2,376)
26	311300	8.33%	Pumping Equipment Diesel	53	14	-	-	-	-	-	-	-	39	4	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	363,753	27,855	-	-	-	-	-	-	-	335,898	30,313	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	10,728,229	10,691,545	-	-	363,997	9,100	-	-	-	391,582	536,411	-	18,200	-	-
31	320200	10.00%	Water Treatment Equipment Filte	638,381	305,381	-	-	-	-	-	-	-	333,000	63,838	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	2,433,064	729,942	-	-	-	-	-	-	-	1,703,122	54,068	-	-	-	-
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	4,473,103	321,052	55,911	559	754,000	7,540	(6,890)	-	-	4,898,511	89,462	1,118	15,080	-	(138)
38	331100	2.00%	TD Mains 4in & Less	892,029	(78,947)	-	-	-	-	-	-	-	970,976	17,841	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	7,415,999	3,546,889	92,877	929	13,865	139	-	-	-	3,882,837	148,320	1,858	277	-	-
40	331300	2.00%	TD Mains 10in to 16in	9,597,806	3,730,436	10,302	103	-	-	-	-	-	5,867,370	191,956	206	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	547,004	94,275	-	-	-	-	-	-	-	452,729	10,940	-	-	-	-
42	332000	2.00%	Fire Mains	-	0	-	-	-	-	-	-	-	(0)	-	-	-	-	-
43	333000	3.33%	Services	5,278,583	2,279,411	59,888	998	422,000	7,033	(366)	-	-	3,414,139	175,953	1,996	14,067	-	(12)
44	334100	8.33%	Meters	1,624,434	427,967	3,997	167	14,400	600	(952)	-	-	1,210,268	135,370	333	1,200	-	(79)
45	334200	3.33%	Meter Installations	176,035	33,737	-	-	-	-	-	-	-	142,298	5,868	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	1,637,668	613,136	19,124	191	25,000	250	(2,130)	-	-	1,049,282	32,753	382	500	-	(43)
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	210,877	2,761	-	-	38,406	1,280	-	-	-	245,241	14,058	-	2,560	-	-
53	340100	6.67%	Office Furniture & Equipment	62,835	21,908	-	-	-	-	-	-	-	40,928	4,189	-	-	-	-
54	340200	20.00%	Computer & Periphall Equipment	38,077	51,404	-	-	-	-	-	-	-	(13,327)	7,615	-	-	-	-
55	340300	20.00%	Computer Software	37,405	95,801	-	-	-	-	-	-	-	(58,396)	7,481	-	-	-	-
56	340500	6.67%	Other Office Equipment	321	78	-	-	-	-	-	-	-	243	21	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	93,612	44,690	-	-	-	-	-	-	-	184,113	13,373	-	-	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	40,748	2,911	-	-	-	-	234,482	99,291	-	-	-	33,497	-
59	341400	14.29%	Transportation Equipment Other	194,854	205,010	-	-	-	-	-	-	-	(10,156)	27,836	5,821	-	-	-
60	342000	4.00%	Stores Equipment	1,943	541	-	-	-	-	-	-	-	1,401	78	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	301,906	85,125	14,250	356	9,000	225	(1,643)	-	-	225,556	15,095	713	450	-	(82)
62	344000	10.00%	Laboratory Equipment	17,620	12,388	-	-	-	-	-	-	-	5,232	1,762	-	-	-	-
63	345000	5.00%	Power Operated Equipment	33,698	5,713	-	-	-	-	-	-	-	27,985	1,685	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	465,589	614,833	-	-	50,000	2,500	-	-	-	(101,744)	46,559	-	5,000	-	-
65	346190	10.00%	Remote Control & Instrument	613,928	76,625	-	-	-	-	-	-	-	537,303	61,393	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	225,920	74,593	-	-	-	-	-	-	-	151,327	22,592	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	63,909	3,195	-	-	-	-	-	-	6,391	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	78,397,014	31,069,965	523,840	15,458	1,940,918	32,838	(40,495)	234,482	99,291	49,370,320	2,932,849	30,917	65,676	33,497	(2,730)

Depreciable Plant 78,386,859 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.74%

Line

Item

1	<u>Capital Lease Vehicles</u>						
2	EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.						
3	First, the life of the lease must be 75% or greater of the asset's useful life.						
4	Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.						
5	Third, the lessee must gain ownership at the end of the lease period.						
6	Finally, the present value of lease payments must be greater than 90% of the asset's market value.						
7	EPCOR's fleet meets all four criteria. This adjustment places vehicle Gross Plant balances and Accumulated Depreciation in the appropriate asset category.						
8							
9							
	<u>Paradise Valley</u>						
10	<u>Water</u>						
11	Capital Lease Balance				\$	234,482	(a)
12							
13	Capital Lease Balance per General Ledger				\$	-	
14							
15	Increase / (Decrease) To Plant in Service				\$	<u>234,482</u>	Line [11] - Line [13]
16							
17							
18	Capital Lease Accumulated Depreciation Balance				\$	99,291	(a)
19							
20	Capital Lease Accumulated Depreciation per General Ledger				\$	-	
21							
22	Increase / (Decrease) To Accumulated Depreciation				\$	<u>99,291</u>	Line [18] - Line [20]
23							
24							
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>	<u>2.6016%</u>			
26	Corporate Capital Lease Plant Balance				\$	51,197	(a)
27	Allocated Capital Lease Plant Balance per General Ledger				\$	1,332	Line [25] * Line [26]
28							
29	Allocated Capital Lease Plant Balance per General Ledger					0	
30							
31	Increase / (Decrease) To Plant in Service				\$	<u>1,332</u>	Line [27] - Line [29]
32							
33	Corporate Capital Lease Accumulated Depreciation Balance				\$	16,091	(a)
34	Allocated Capital Lease Accumulated Depreciation Balance				\$	419	Line [25] * Line [33]
35							
36	Allocated Capital Lease Accumulated Depreciation per General Ledger					0	
37							
38	Increase / (Decrease) To Accumulated Depreciation				\$	<u>419</u>	Line [34] - Line [36]
39							
40							
41	Increase / (Decrease) To Plant in Service				\$	235,814	Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation				\$	<u>99,710</u>	Line [22] + Line [38]
43	Impact on Rate Base				\$	<u>136,104</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 Paradise Valley Water.xlsm						

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Plant	PTYP	Lease	Retirements
1	301000	0.00%	Organization	1,831	-	-	-	-	-	-	-	-	1,831	-	-	-	-	-
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	8,324	30	-	-	-	-	-	-	-	8,294	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	171,584	173,183	-	-	-	-	-	-	-	(1,599)	5,719	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	966,138	58,904	-	-	-	-	-	-	-	907,233	32,205	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	21,091,566	3,860,045	-	-	-	-	-	-	-	17,231,521	703,052	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	45,098	5,473	-	-	-	-	-	-	-	39,625	1,503	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	61,737	4,525	-	-	-	-	-	-	-	57,212	2,058	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	46	-	-	-	-	-	-	-	(46)	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	0	0	-	-	-	-	-	-	-	0	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	4,629	555	-	-	-	-	-	-	-	4,075	154	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	26,108	(2,734)	-	-	-	-	-	-	-	28,842	870	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	2,701,602	1,047,620	29,420	490	250,250	4,171	-	-	-	1,900,061	90,053	981	8,342	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	439,071	(11,647)	-	-	-	-	-	-	-	450,718	8,781	-	-	-	-
22	310000	5.00%	Power Production Equipment	233,358	41,249	-	-	-	-	-	-	-	192,109	11,668	-	-	-	-
23	310100	5.00%	Power Production Equipment	554,631	235,388	-	-	-	-	-	-	-	319,243	27,732	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	3,986,611	1,643,166	133,415	5,559	-	-	(28,515)	-	-	2,343,445	332,218	11,118	-	-	(2,376)
26	311300	8.33%	Pumping Equipment Diesel	53	14	-	-	-	-	-	-	-	39	4	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	363,753	27,855	-	-	-	-	-	-	-	335,898	30,313	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	10,728,229	10,691,545	-	-	363,997	9,100	-	-	-	391,582	536,411	-	18,200	-	-
31	320200	10.00%	Water Treatment Equipment Filte	638,381	305,381	-	-	-	-	-	-	-	333,000	63,838	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	2,433,064	729,942	-	-	-	-	-	-	-	1,703,122	54,068	-	-	-	-
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	4,473,103	321,052	55,911	559	754,000	7,540	(6,890)	-	-	4,898,511	89,462	1,118	15,080	-	(138)
38	331100	2.00%	TD Mains 4in & Less	892,029	(78,947)	-	-	-	-	-	-	-	970,976	17,841	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	7,415,999	3,546,889	92,877	929	13,865	139	-	-	-	3,882,837	148,320	1,858	277	-	-
40	331300	2.00%	TD Mains 10in to 16in	9,597,806	3,730,436	10,302	103	-	-	-	-	-	5,867,370	191,956	206	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	547,004	94,275	-	-	-	-	-	-	-	452,729	10,940	-	-	-	-
42	332000	2.00%	Fire Mains	-	0	-	-	-	-	-	-	-	(0)	-	-	-	-	-
43	333000	3.33%	Services	5,278,583	2,279,411	59,888	998	422,000	7,033	(366)	-	-	3,414,139	175,953	1,996	14,067	-	(12)
44	334100	8.33%	Meters	1,624,434	427,967	3,997	167	14,400	600	(952)	-	-	1,210,268	135,370	333	1,200	-	(79)
45	334200	3.33%	Meter Installations	176,035	33,737	-	-	-	-	-	-	-	142,298	5,868	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	1,637,668	613,136	19,124	191	25,000	250	(2,130)	-	-	1,049,282	32,753	382	500	-	(43)
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	210,877	2,761	-	-	38,406	1,280	-	-	-	245,241	14,058	-	2,560	-	-
53	340100	6.67%	Office Furniture & Equipment	62,835	21,908	-	-	-	-	-	-	-	40,928	4,189	-	-	-	-
54	340200	20.00%	Computer & Periphall Equipment	38,077	51,404	-	-	-	-	-	-	-	(13,327)	7,615	-	-	-	-
55	340300	20.00%	Computer Software	37,405	95,801	-	-	-	-	-	-	-	(58,396)	7,481	-	-	-	-
56	340500	6.67%	Other Office Equipment	321	78	-	-	-	-	-	-	-	243	21	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	93,612	44,690	-	-	-	-	-	-	-	184,113	13,373	-	-	-	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	40,748	2,911	-	-	-	-	234,482	99,291	-	-	-	33,497	-
59	341400	14.29%	Transportation Equipment Other	194,854	205,010	-	-	-	-	-	-	-	-	(10,156)	27,836	5,821	-	-
60	342000	4.00%	Stores Equipment	1,943	541	-	-	-	-	-	-	-	1,401	78	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	301,906	85,125	14,250	356	9,000	225	(1,643)	-	-	225,556	15,095	713	450	-	(82)
62	344000	10.00%	Laboratory Equipment	17,620	12,388	-	-	-	-	-	-	-	5,232	1,762	-	-	-	-
63	345000	5.00%	Power Operated Equipment	33,698	5,713	-	-	-	-	-	-	-	27,985	1,685	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	465,589	614,833	-	-	50,000	2,500	-	-	-	(101,744)	46,559	-	5,000	-	-
65	346190	10.00%	Remote Control & Instrument	613,928	76,625	-	-	-	-	-	-	-	537,303	61,393	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	225,920	74,593	-	-	-	-	-	-	-	151,327	22,592	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	63,909	3,195	-	-	-	-	-	-	6,391	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	78,397,014	31,069,965	523,840	15,458	1,940,918	32,838	(40,495)	234,482	99,291	49,370,320	2,932,849	30,917	65,676	33,497	(2,730)

Depreciable Plant 78,386,859 Line [72] - Lines [1]-[7]
 Composite Depr Rate 3.74%

Line

Item

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

Line

Item

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

Line
 Item

1 ADIT Allocation

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

4- Factor	General Metered Customers	2.6016%
-----------	---------------------------	---------

11
 12 Deferred Income Tax per GL Allocated \$ 910,137 (a)

15	7A Deferred Income Tax Balance - Arizona Corporate	\$ 34,983,418 (b)	
16	6P Deferred Income Tax Balance - Chaparral	<u>546,563 (b)</u>	
18	Total Deferred Income Tax Balance - EPCOR	\$ 35,529,981	Line [15] + Line [16]
19	Allocation Factor	<u>2.6016%</u>	
20	ADIT allocated to Paradise Valley Water	\$ 924,357	Line [18] * Line [19]
22	Increase/ (Decrease) to ADIT	<u>\$ 14,220</u>	Line [20] - Line [12]

45 Workpapers and Supporting Documents:

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

Line No.	B-2 Column [Y]	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 81,360,860	\$ 69,868,895	\$ 7,955	\$ 1,364	\$ -	\$ (218)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 81,360,860	\$ 69,868,895	\$ 7,955	\$ 1,364	\$ -	\$ (218)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	31,280,771	46,073,130	5,901	(4,847)	-	(427)	-
8								
9	Net Utility Plant in Service	\$ 50,080,089	\$ 23,795,765	\$ 2,054	\$ 6,211	\$ -	\$ 209	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 1,557,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,713
13								
14								
15	Contribution in Aid of Construction -	8,333,345						3,958,910
16	Net of Amortization							
17								
18	Customer Meter Deposits	15,300						
19	Deferred Income Taxes & Credits	924,357						
20	Investment Tax Credits	-						
21	Regulatory Liabilities	951,545						
22								
23	Plus:							
24	Deferred Debits	\$ 1,290,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	10,331	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	0	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 39,599,747	\$ 23,795,765	\$ 2,054	\$ 6,211	\$ -	\$ 209	\$ (4,698,623)

32 Supporting Schedules Recap Schedules:
 33 B-4 B-1
 34
 35 \2016 Paradise Valley Water.xlsm

	Page 11 [I] ADJ SMC-RCN8	Page 12 [J] ADJ SMC-RCN9	Page 13 [K] ADJ SMC-RCN10	Page 14 [L] ADJ SMC-RCN11	Page 15 [M] ADJ SMC-RCN12	Page 16 [N] ADJ SMC-RCN13	Page 17 [O] ADJ SMC-RCN14	Page 18 [P] ADJ SMC-RCN15	Page 19 [Q] ADJ SMC-RCN16
	<u>Accumulated Deferred Income Taxes</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Decision No. 75268 Adjustments</u>	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
Line No.									
1									
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credit	439,133	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	452,049	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ -	595,598	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ (439,133)	\$ -	\$ -	\$ 143,549	\$ -	\$ -	\$ -	\$ -

32 Supporting Schedules
 33 B-4

	Page 20 [R] ADJ SMC-RCN17	Page 21 [S] ADJ SMC-RCN18	Page 22 [T] ADJ SMC-RCN19	Page 23 [U] ADJ SMC-RCN20	Page 24 [V] ADJ SMC-RCN21	Page 25 [W] ADJ SMC-RCN22	Page 26 [X] ADJ SMC-RCN23	[Y] Sum [B - X]	[Z] Sum [A] + [Y]	
	<u>Paradise Valley</u>									
	<u>Intentionally Left</u> <u>Blank</u>	<u>Acquisition Costs-</u> <u>Mummy</u> <u>Mountain</u>	<u>Intentionally Left</u> <u>Blank</u>	<u>Retirements on</u> <u>Test Year Plant</u>	<u>Capital Lease</u> <u>Vehicles</u>	<u>Intentionally Left</u> <u>Blank</u>	<u>Customer Meter</u> <u>Deposits</u>	<u>Total Adjustment</u> <u>Amount</u>	<u>Adjusted at End</u> <u>of Test Year</u>	
Line No.										
1										
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ (59,917)	\$ 3,137	\$ -	\$ -	\$ 69,821,216	\$ 151,182,076
3	Construction Work in Progress	-	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ (59,917)	\$ 3,137	\$ -	\$ -	\$ 69,821,216	\$ 151,182,076
5										
6	Less:									
7	Accumulated Depreciation	-	-	-	(45,714)	1,701	-	-	46,029,744	77,310,515
8										
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ (14,202)	\$ 1,435	\$ -	\$ -	\$ 23,791,473	\$ 73,871,562
10										
11	Less:									
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,713	\$ 2,296,778
13										
14										
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	3,958,910	12,292,255
16	Net of Amortization									
17										
18	Customer Meter Deposits	-	-	-	-	-	7,269	7,269	22,569	
19	Deferred Income Taxes & Credit	-	-	-	-	-	-	439,133	1,363,490	
20	Investment Tax Credits	-	-	-	-	-	-	-	-	
21	Regulatory Liabilities	-	-	-	-	-	-	452,049	1,403,594	
22										
23	Plus:									
24	Deferred Debits	\$ -	\$ 17,687	\$ -	\$ -	\$ -	\$ -	\$ 613,285	\$ 1,904,225	
25	Working Capital Allowance	-	-	-	-	-	-	-	10,331	
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	0	
27										
28	Total Rate Base	\$ -	\$ 17,687	\$ -	\$ (14,202)	\$ 1,435	\$ -	\$ (7,269)	\$ 18,807,685	\$ 58,407,432

32 Supporting Schedules

33 B-4

34

35 \2016 Paradise Valley Water.xls

Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>				
2					
3	Total RCN Value	(a) \$ 148,265,909	\$ 77,143,095	\$ 71,122,814	
4					
5	Paradise Valley Water % Allocation	100.0000%			
6					
7	Paradise Valley Water Allocation	\$ 148,265,909	\$ 77,143,095	\$ 71,122,814	Line [3] * Line [5]
8					
9					
10	Original Cost Plant	(b) \$ 78,397,014	\$ 31,069,965	\$ 47,327,049	
11					
12	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 69,868,895	\$ 46,073,130	\$ 23,795,765	Line [7] - Line [10]
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 69,868,895			Line [12]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ 46,073,130		Line [12]
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	Supporting Schedules				
47	(a) B-4, page 3				
48	(b) Rate Base Adjustment SMC-RB1				
49					
50	\2016 Paradise Valley Water.xlsm				

Line No.	[A] <u>RCN</u>	[B] <u>RCN A/D</u>	[C] = [A] - [B] <u>RCND</u>	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$	6,513,076	\$ 2,433,804	\$ 4,079,271
4				
5	(a)	2.6016%		
6				
7	\$	169,446	\$ 63,318	\$ 106,127
8				Line [3] * Line [5]
9				
10	(b) \$	161,490	\$ 57,417	\$ 104,073
11				
12	\$	7,955	\$ 5,901	\$ 2,054
13				Line [7] - Line [10]
14				
15				
16				
17				
18	\$	7,955		
19				Line [12]
20				
21		\$	5,901	
22				Line [12]
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Supporting Schedules			
48	(a) B-4, page 4			
49	(b) Rate Base Adjustment SMC-RB2			
50	\2016 Paradise Valley Water.xlsm			

Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>6U Plant and Accumulated Depreciation Balances</u>				
2					
3	Total RCN Value	(a) \$ 4,227,601	\$ 1,551,478	\$ 2,676,122	
4					
5	Arizona Total GMC % Allocation	91.0728%			
6	Paradise Valley Water GMC % Allocation	<u>2.6016%</u>	2.3694%		
7					
8	Paradise Valley Water Allocation	\$ 100,168	\$ 36,760	\$ 63,407	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 98,804	\$ 41,607	\$ 57,196	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 1,364	\$ (4,847)	\$ 6,211	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 1,364			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (4,847)		Line [13]
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\2016 Paradise Valley Water.xlsm				

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1	<u>Test Year CWIP and Post Test Year Plant Additions</u>		
2			
3			
4			
5	(a) \$ 2,533,007	\$ 2,533,007	\$ -
6			
7			
8	(a) \$ <u>54,845</u>	\$ <u>54,845</u>	\$ <u>-</u>
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Plant in Service		<u>\$ -</u> Col C, Line [5]
19			
20			
21	Increase/(Decrease) to Accum Dep		<u>\$ -</u> Col C, Line [8]
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) Rate Base Adjustment SMC-RB4		
48			
49			
50	\2016 Paradise Valley Water.xlsm		

Line	4- Factor	General Metered Customers	2.6016%
No.			
1	<u>Remove Wastewater Vector Trucks</u>		
2			
3			
4		[A] <u>Original Cost</u>	[B] <u>RCN</u>
5	Plant in Service	Col [C] Line [33] \$ (24,773)	\$ (24,992) Col [E] Line [33]
6			
7			
8	Accumulated Depreciation	Col [D] Line [33] \$ (2,277)	\$ (2,705) Col [F] Line [33]
9			
10			
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ (218)	\$ (427) [B] - [A]
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Plant in Service	\$ (218)	Line [11]
19			
20			
21	Increase/(Decrease) to Accum Dep		\$ (427) Line [11]
22			
23			
24			
25			
26	<u>Asset Numbers</u>	[C] <u>Original Cost</u>	[D] <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	Paradise Valley Water	\$ (24,773)	\$ (2,277)
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB5		
49			
50	\2016 Paradise Valley 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) \$	73,871,562
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	50,080,089
8			
9	Ratio (factor)		1.4751 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	1,557,065
12			
13	Factor		1.4751 Line [9]
14			
15	RCN AIAC	\$	<u>2,296,778</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		1,557,065 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u><u>739,713</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) \$	73,871,562
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	50,080,089
30			
31	Ratio (factor)		1.4751 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	8,333,345
34			
35	Factor		1.4751 Line [31]
36			
37	RCN CIAC	\$	<u>12,292,255</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		8,333,345 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u><u>3,958,910</u></u> Line [37] - Line [39]
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\\2016 Paradise Valley Water.xlsxm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
2			
3			
4			
5	(a) \$	- \$	- \$
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Utility Plant Acquisition		<u>\$ -</u> Col C, Line [5]
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 Paradise Valley 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) \$	59,282,528
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	40,189,678
8			
9	Ratio (factor)		1.4751 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	924,357
12			
13	Factor		1.4751 Line [9]
14			
15	RCN ADIT	\$	<u>1,363,490</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	924,357 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>439,133</u></u> Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
50	\2016 Paradise Valley Water.xlsm		

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

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

Line			
<u>No.</u>			
1	<u>Decision No. 75268 Adjustments</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	73,871,562
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	50,080,089
8			
9	Ratio (factor)		1.4751 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	1,253,710 RB11
12			
13	Factor		1.4751 Line [9]
14			
15	RCN Deferred Debit	\$	<u>1,849,309</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	1,253,710 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>595,598</u></u> Line [15] - Line [17]
20			
21			
22	Net Direct RCN Depreciable Plant in Service	\$	73,871,562 Line [5]
23			
24	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	50,080,089 Line [7]
25			
26	Ratio (factor)		1.4751 Line [22] / Line [24]
27			
28	Adjusted Original Cost Regulatory Liability	(a) \$	951,545
29			
30	Factor		1.4751 Line [26]
31			
32	RCN Deferred Debit	\$	<u>1,403,594</u> Line [28] * Line [30]
33			
34	Adjusted Original Cost Regulatory Liability	\$	951,545 Line [28]
35			
36	Increase / (Decrease) to Regulatory Liability	\$	<u><u>452,049</u></u> Line [32] - Line [34]
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB11		
49	(b) Sch B3		
50	\2016 Paradise Valley Water.xlsm		

Line			
<u>No.</u>			
1	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	73,871,562
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	50,080,089
8			
9	Ratio (factor)		1.4751 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	- RB12
12			
13	Factor		1.4751 Line [9]
14			
15	RCN Deferred Debit	\$	- Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	- Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	- Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB12		
49	(b) Sch B3		
50	\2016 Paradise Valley Water.xlsm		

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line			
<u>No.</u>			
1	<u>Paradise Valley Acquisition Costs- Mummy Mountain</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	73,871,562
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	50,080,089
8			
9	Ratio (factor)		1.4751 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	37,230 RB18
12			
13	Factor		1.4751 Line [9]
14			
15	RCN Deferred Debit	\$	<u>54,917</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	37,230 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>17,687</u></u> Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB18		
49	(b) Sch B3		
50	\2016 Paradise Valley Water.xlsm		

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line				
<u>No.</u>				
1	<u>Retirements on Test Year Plant</u>			
2				
3		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
4	Retirements	(a) \$ (40,495)	\$ (100,412)	Col [G] Line [40]
5				
6				
7	Accumulated Depreciation	(a) \$ (40,495)	\$ (86,210)	Col [H] Line [40]
8				
9				
10	Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ (59,917)</u>	<u>\$ (45,714)</u>	[B] - [A]
11				
12				
13				
14				
15				
16				
17	Increase/(Decrease) to Plant in Service	<u>\$ (59,917)</u>		Line [10]
18				
19				
20	Increase/(Decrease) to Accum Dep		<u>\$ (45,714)</u>	Line [10]
21				
22				

	[C]	[D]	[E]	[F] = [D] / [C]	[G]	[H]
Asset	Original	Retirement		Retirement		
<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	55497 \$	102,174	\$ 28,515	\$ 28,515	27.91%	\$ 74,832 \$ 74,832
27	59663	3,294,764	6,071	6,071	0.18%	10,969 293
28	59663	3,294,764	34	34	0.00%	62 2
29	63708	479	181	181	37.85%	998 998
30	63730	377	184	184	48.88%	485 485
31	68749	3,609	2,130	2,130	59.02%	8,348 6,304
32	72172	2,234	1,643	1,643	73.54%	1,977 1,367
33	75769	546	43	43	7.87%	76 56
34	76467	483	172	172	35.61%	295 229
35	76487	501	166	166	33.03%	284 221
36	76554	951	742	742	77.95%	890 227
37	76590	27	26	26	94.23%	50 50
38	76771	625	588	588	94.07%	1,145 1,145
39						
40	Paradise Valley Water	\$ 40,495	\$ 40,495		\$ 100,412	\$ 86,210
41						Sum Lines [26-38]

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

Line				
<u>No.</u>				
1	<u>Capital Lease Vehicles</u>			
2				
3				
4		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
5	Direct Capital Leases	(a), (c) \$ 234,482	\$ 237,605	
6				
7				
8	Accumulated Depreciation	(a) \$ 99,291	\$ 100,988	
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 3,123	\$ 1,697	[B] - [A]
12				
13				
14		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
15	Corporate (7A) Capital Leases	\$ 1,332	\$ 1,346	
16				
17				
18	Accumulated Depreciation	\$ 419	\$ 423	
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 14	\$ 4	[B] - [A]
22				
23				
24				
25	4- Factor	General Metered Customers	2.6016%	
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38	Increase/(Decrease) to Plant in Service	\$ 3,137		Line [11] + [21]
39				
40				
41	Increase/(Decrease) to Accum Dep		\$ 1,701	Line [11] + [21]
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB21			
48	(b) Sch B3			
49	(c) Leasedunits.xls			
50	\2016 Paradise Valley Water.xlsm			

Line

No.

1 Intentionally Left Blank

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47 Supporting Schedules

48

49

50 \2016 Paradise Valley Water.xlsm

Line			
<u>No.</u>			
1	Customer Meter Deposits		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	73,871,562
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	50,080,089
8			
9	Ratio (factor)		1.4751 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	15,300
12			
13	Factor		1.4751 Line [9]
14			
15	RCN Meter Deposits	\$	<u>22,569</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	15,300 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	<u><u>7,269</u></u> Line [15] - Line [17]
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47	Supporting Schedules		
48			
49			
50	\\2016 Paradise Valley Water.xlsm		

7P	Business Unit
----	---------------

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	Direct Assets					
2	7P	301000	Organization	\$ 2,162	\$ -	\$ 2,162
3	7P	302000	Franchises	-	-	-
4	7P	303200	Land & Land Rights Supply	-	-	-
5	7P	303300	Land & Land Rights Pumping	-	-	-
6	7P	303400	Land & Land Rights Treatment	-	-	-
7	7P	303500	Land & Land Rights T&D	10,347	-	10,347
8	7P	303600	Land & Land Rights General	-	-	-
9	7P	304100	Structures & Improvements Supply	192,192	30,760	161,432
10	7P	304200	Structures & Improvements Pumping	1,044,228	104,844	939,384
11	7P	304300	Structures & Improvements Treatment	30,538,040	6,782,201	23,755,840
12	7P	304400	Structures & Improvements Trans & Dist	61,188	8,983	52,206
13	7P	304500	Structures & Improvements General	64,463	12,977	51,486
14	7P	304600	Structures & Improvements Offices	-	-	-
15	7P	304620	Structures & Improvements Leasehold	-	-	-
16	7P	304700	Structures & Improvements Store,Shop,Gge	5,325	3,449	1,876
17	7P	304800	Structures & Improvements Miscellaneous	26,445	2,384	24,062
18	7P	305000	Collect & Impounding	-	-	-
19	7P	306000	Lake, River & Other Intakes	-	-	-
20	7P	307000	Wells & Springs	5,412,951	3,401,510	2,011,440
21	7P	308000	Infiltration Galleries	-	-	-
22	7P	309000	Supply Mains	498,119	43,894	454,225
23	7P	310000	Power Production Equipment	238,733	43,130	195,603
24	7P	310100	Power Production Equipment	620,650	184,362	436,289
25	7P	311000	Pumping Equipment Steam	-	-	-
26	7P	311200	Pumping Equipment Electric	7,775,093	5,512,291	2,262,803
27	7P	311300	Pumping Equipment Diesel	113	94	19
28	7P	311400	Pumping Equipment Hydraulic	-	-	-
29	7P	311500	Pumping Equipment Other	-	-	-
30	7P	311530	Pumping Equipment Water Treatment	502,981	25,731	477,250
31	7P	320100	Water Treatment Equipment Non-Media	20,999,749	18,628,390	2,371,359
32	7P	320200	Water Treatment Equipment Filter Media	825,252	434,842	390,410
33	7P	330000	Distribution Reservoirs & Standpipes	7,194,399	4,121,563	3,072,835
34	7P	330100	Elevated Tank & Standpipes	-	-	-
35	7P	330200	Ground Level Tanks	-	-	-
36	7P	330300	Below Ground Tanks	-	-	-
37	7P	330400	Clearwell	-	-	-
38	7P	331001	TD Mains Not Classified by Size	7,399,233	194,256	7,204,977
39	7P	331100	TD Mains 4in & Less	957,753	100,420	857,333
40	7P	331200	TD Mains 6in to 8in	24,408,727	18,499,192	5,909,535
41	7P	331300	TD Mains 10in to 16in	22,811,147	10,769,983	12,041,163
42	7P	331400	TD Mains 18in & Grtr	815,296	125,308	689,988
43						
44	(continued)					
45						
46						
47	Workpapers and Supporting Documents					
48	RCN Study Work Papers					
49						
50	\2016 Paradise Valley 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	7P	332000	Fire Mains	\$ -	\$ -	\$ -
3	7P	333000	Services	7,362,889.2	4,017,469.3	3,345,419.9
4	7P	334100	Meters	1,742,639.2	610,138.3	1,132,500.9
5	7P	334200	Meter Installations	285,278.2	66,854.3	218,423.9
6	7P	334300	Meter Vaults	-	-	-
7	7P	335000	Hydrants	4,010,582.8	2,221,970.3	1,788,612.5
8	7P	336000	Backflow Prevention Devices	-	-	-
9	7P	339100	Other P/E-Intangible	-	-	-
10	7P	339200	Other P/E-Supply	-	-	-
11	7P	339500	Other P/E-TD	-	-	-
12	7P	339600	Other P/E-CPS	219,025.3	9,672.1	209,353.3
13	7P	340100	Office Furniture & Equipment	70,491.7	38,742.5	31,749.3
14	7P	340200	Computer & Periphel Equipment	43,588.5	40,558.4	3,030.1
15	7P	340300	Computer Software	40,167.3	40,167.3	-
16	7P	340500	Other Office Equipment	389.0	389.0	-
17	7P	341100	Transportation Equip Light Duty Trucks	94,150.8	27,375.7	66,775.1
18	7P	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	7P	341400	Transportation Equipment Other	206,646.0	188,295.8	18,350.3
20	7P	342000	Stores Equipment	2,123.4	113.3	2,010.1
21	7P	343000	Tools,Shop,Garage Equipment	324,572.3	109,330.9	215,241.4
22	7P	344000	Laboratory Equipment	19,716.3	12,395.9	7,320.4
23	7P	345000	Power Operated Equipment	39,199.1	28,336.5	10,862.7
24	7P	346100	Communication Equipment Non-Telephone	541,756.7	541,756.7	-
25	7P	346190	Remote Control & Instrument	622,073.6	83,000.0	539,073.7
26	7P	346200	Communication Equipment Telephone	-	-	-
27	7P	346300	Communication Equipment Other	236,031.2	75,966.0	160,065.2
28	7P	347000	Miscellaneous Equipment	-	-	-
29	7P	348000	Other Tangible Plant	-	-	-
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			Total Direct Assets	<u>\$ 148,265,909</u>	<u>\$ 77,143,095</u>	<u>\$ 71,122,814</u>
40						
41						
42						
43	7P	Total	Check from RCN Water	\$ 148,265,909	\$ 77,143,095	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Paradise Valley 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	Paradise Valley Water	GMC Allocation		2.6016%	2.6016%		
23							
24			Paradise Valley Water Allocation of 7A Arizona Corporate Plant	\$ 169,446	\$ 63,318	\$ 106,127	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	Paradise Valley Water	GMC Allocation		2.6016%	2.6016%		
38							
39			Paradise Valley Water Allocation of 6U Plant	\$ 100,168	\$ 36,760	\$ 63,407	Line [35] * Line [37]
40							
41							
42			Direct	\$ 148,265,909	\$ 77,143,095	\$ 71,122,814	Pg 2, Line [39]
43			7A Arizona Plant Allocated	169,446	63,318	106,127	Pg 3, Line [24]
44			6U USA Plant Allocated	100,168	36,760	63,407	Pg 3, Line [39]
45			Total	\$ 148,535,522	\$ 77,243,174	\$ 71,292,349	Sum Lines [42-44]
46							
47	Supporting Schedules				Recap Schedules		
48	RCN Study Work Papers				B-3		
49	4-Factor						
50	\2016 Paradise Valley Water.xlsm						

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(152,612)
3	Required Bank Balances ¹		-
4	Material and Supplies Inventories ¹		138,115
5	Prepayments ¹		24,827
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>10,331</u>
8			
9			
10			

11 ¹ Calculated using thirteen-month averages.

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

43	Supporting Schedules:	Recap Schedules:
44	(a) B-6	B-1
45		
46	Workpapers & Supporting Documents	
47	\ AZ 13mo TY Balance 12.31.2016.xlsx	
48		
49		
50	\ 2016 Paradise Valley Water.xlsm	

Line No.	Description [A]	Test Year Adjusted Results (a) [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	<u>Operating Expenses</u>						
2	Labor	\$ 1,095,552	40.146	30.633	9.513	0.026	\$ 28,555
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	45,731	40.146	54.941	(14.794)	(0.041)	(1,854)
6	Waste Disposal & Other Utilities	5,087	40.146	31.063	9.083	0.025	127
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	233,283	40.146	30.420	9.726	0.027	6,216
9	Outside Services	163,651	40.146	34.355	5.791	0.016	2,597
10	Group Insurance & 401k	360,755	40.146	(10.716)	50.862	0.139	50,271
11	Regulatory Expense	-	-	-	-	-	-
12	Insurance Other Than Group	78,838	40.146	72.688	(32.542)	(0.089)	(7,029)
13	Customer Accounting	186,202	40.146	49.828	(9.682)	(0.027)	(4,939)
14	Rents	29,568	40.146	13.376	26.770	0.073	2,169
15	General Office Expense	117,741	40.146	39.271	0.876	0.002	282
16	Miscellaneous	43,105	40.146	27.800	12.347	0.034	1,458
17	Maintenance Expense	335,492	40.146	46.886	(6.740)	(0.018)	(6,195)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 374,179	40.146	213.250	(173.104)	(0.474)	\$ (177,457)
22	General Taxes - Payroll	-	-	-	-	-	-
23	General Taxes - Other	89,496	40.146	(131.381)	171.527	0.470	42,057
24	Income Tax	1,310,192	40.146	41.750	(1.604)	(0.004)	(5,756)
25							
26	Interest Expense	\$ 883,074	40.146	74.500	(34.354)	(0.094)	\$ (83,114)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 5,351,946</u>				Sum Lines [2-26]	<u>\$ (152,612)</u>
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42	Supporting Schedules:			Recap Schedules:			
43	(a) C-1			B-5			
44							
45	Workpapers & Supporting Documents						
46	\ Lead-Lag Expense.xlsx						
47	\ Billing Cycles.xlsx						
48							
49	\2016 Paradise Valley Water.xlsm						
50							