

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

Exhibit
 Schedule B-1
 Page 1
 Witness: Clor

Line <u>No.</u>	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 108,604,102	\$ 218,774,533	
3	-	-	
4	\$ 108,604,102	\$ 218,774,533	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	32,275,072	115,982,345	
8			
9	\$ 76,329,031	\$ 102,792,188	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 9,722,192	\$ 13,092,861	
13			
14			
15	17,947,295	24,169,595	
16			
17			
18	13,700	18,450	
19	4,578,769	6,166,222	
20	-	-	
21	2,191,382	2,951,130	
22			
23	<u>Plus:</u>		
24	\$ 1,185,391	\$ 1,596,364	
25	(c) 499,524	499,524	
26	0	0	
27			
28	\$ 43,560,607	\$ 58,489,818	Line [9] - Lines [13-21] + Line [24-26]
29			
30			
31		\$ 51,025,213	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 7,464,606	[B] Line [31] - [A] Line [28]
33		1.3427	[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 Sun City 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	\$ 97,524,119	\$ (850,362)	\$ -	\$ 489,420	\$ 11,042,968	\$ (122,714)	\$ -	\$ -
3	4,323,746	-	-	-	(4,323,387)	-	-	-
4	\$ 101,847,865	\$ (850,362)	\$ -	\$ 489,420	\$ 6,719,581	\$ (122,714)	\$ -	\$ -
5								
6	Less:							
7	33,848,221	\$ (2,067,570)	\$ (4,878)	\$ 206,100	\$ 236,879	\$ (11,281)	\$ -	\$ -
8								
9	\$ 67,999,644	\$ 1,217,208	\$ 4,878	\$ 283,320	\$ 6,482,702	\$ (111,433)	\$ -	\$ -
10								
11	Less:							
12	\$ 9,749,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,023)	\$ -
13								
14								
15	20,186,569	-	-	-	-	-	-	-
16	Contribution in Aid of Construction - Net of Amortization							
17								
18	13,700	-	-	-	-	-	-	-
19	4,508,334	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-
21	2,080,136	-	-	-	-	-	-	-
22								
23	Plus:							
24	\$ 1,743,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	499,524	-	-	-	-	-	-	-
26	2,487,289	-	-	-	-	-	-	(2,487,289)
27								
28	\$ 36,191,692	\$ 1,217,208	\$ 4,878	\$ 283,320	\$ 6,482,702	\$ (111,433)	\$ 27,023	\$ (2,487,289)

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

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Decision No. 75268 Adjustments</u>	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	(358)	-	-	-	-	-	-	-	-
4	\$ (358)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	-	-	-	-	-	-	-	-	-
8									
9	\$ (358)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	(2,239,273)	-	-	-	-	-	-	-	-
16									
17									
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	(2,080,136)	2,191,382	-	-	-	-	-
22									
23	Plus:								
24	\$ -	\$ -	\$ (1,743,188)	\$ 951,201	\$ 91,578	\$ -	\$ -	\$ -	\$ -
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27									
28	\$ 2,238,915	\$ -	\$ 336,948	\$ (1,240,181)	\$ 91,578	\$ -	\$ -	\$ -	\$ -

30 Supporting Schedules:

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

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z] Sum [B - Y]	[AA] Sum [A] + [Z]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Sun City Fire Flow Regulatory Asset</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	\$ -	\$ -	\$ -	\$ (42,990)	\$ 563,661	\$ -	\$ -	\$ -	\$ 11,079,984	\$ 108,604,102
3	-	-	-	-	-	-	-	-	(4,323,746)	-
4	\$ -	\$ -	\$ -	\$ (42,990)	\$ 563,661	\$ -	\$ -	\$ -	\$ 6,756,238	\$ 108,604,102
5										
6	Less:									
7	-	-	-	(42,990)	110,591	-	-	-	(1,573,149)	32,275,072
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 453,070	\$ -	\$ -	\$ -	\$ 8,329,387	\$ 76,329,031
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,023)	\$ 9,722,192
13										
14										
15	-	-	-	-	-	-	-	-	(2,239,273)	17,947,295
16										
17										
18	-	-	-	-	-	-	-	-	-	13,700
19	-	-	-	-	-	-	-	70,436	70,436	4,578,769
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	111,245	2,191,382
22										
23	Plus:									
24	\$ -	\$ -	\$ 142,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (557,797)	\$ 1,185,391
25	-	-	-	-	-	-	-	-	-	499,524
26	-	-	-	-	-	-	-	-	(2,487,289)	0
27										
28	\$ -	\$ -	\$ 142,612	\$ -	\$ 453,070	\$ -	\$ -	\$ (70,436)	\$ 7,368,915	\$ 43,560,607

30 Supporting Schedules:

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

Witness: Clor

Line			
No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 95,873,820	(a)
5			
6	Plant Balance per General Ledger	\$ 96,724,182	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (850,362)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 31,491,358	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 33,558,928	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (2,067,570)</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 Sun City Water.xlsm		

Sun City Water

G/L		Eff 9/1/2015 Dec 75268				
LINE	ACCT.		9/1/2015	9/1/2015	Beginning Plant	Beginning Plant
			Annual	Monthly	Bal	A/D
NO.	NO.	DESCRIPTION		Depr Rate		
1	301000	Organization	0.0000%	0.0000%	471	-
2	302000	Franchises	0.0000%	0.0000%	0	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	180,023	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	8,456	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	10,493	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	2,125	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	3,976,128	515,526
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	1,110,216	256,219
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	126,814	37,923
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	34,162	6,676
12	304500	Structures & Improvements General	2.5000%	0.2083%	374,292	68,930
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	47,528	36,673
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	1,383,151	520,460
17	305000	Collect & Impounding	1.6670%	0.1389%	314	139
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	5,733,002	1,684,935
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	1.6670%	0.1389%	501,518	56,753
22	310000	Power Production Equipment	3.3330%	0.2778%	1,202,285	214,924
23	310100	Power Production Equipment	3.3330%	0.2778%	(0)	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	4,473	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	11,804,590	5,259,555
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	213,446	68,059
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	16,219	1,919
28	311500	Pumping Equipment Other	4.0000%	0.3333%	210,006	106,288
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	35,035	3,540
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	778,984	371,231
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	3,543,225	745,411
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	7,083	-
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%	979,479	32,940
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	13,234,919	5,408,278
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	4,114,399	355,650
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	4,644,707	291,225
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	76,118	39,673
42	332000	Fire Mains	1.4290%	0.1191%	1	0
43	333000	Services	2.5000%	0.2083%	6,417,380	3,743,992
44	334100	Meters	8.3330%	0.6944%	5,175,638	1,854,656
45	334200	Meter Installations	2.5000%	0.2083%	660,093	-
46	334300	Meter Vaults	2.5000%	0.2083%	952	62
47	335000	Hydrants	2.0000%	0.1667%	2,837,270	1,134,554
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	(0)	-
50	339200	Other P/E-Supply	3.3330%	0.2778%	-	-
51	339500	Other P/E-TD	3.3330%	0.2778%	523	345
52	339600	Other P/E-CPS	3.3330%	0.2778%	174,117	(92)
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	779,241	234,635
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	223,286	-
55	340300	Computer Software	20.0000%	1.6667%	52,508	48,688
56	340301	Computer Software	20.0000%	1.6667%	-	-
57	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-
58	340325	Computer Software Customized	20.0000%	1.6667%	16,913	8,284
59	340330	Computer Software Other	20.0000%	1.6667%	-	-
60	340500	Other Office Equipment	6.6670%	0.5556%	3,854	-
61	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	976,241	976,241
62	341200	Transportation Equip Heavy Duty Trucks	14.2860%	1.1905%	54,958	54,958
63	341400	Transportation Equipment Other	16.6670%	1.3889%	89,236	22,931
64	342000	Stores Equipment	4.0000%	0.3333%	20,134	13,981
65	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	376,006	119,200
66	344000	Laboratory Equipment	4.0000%	0.3333%	107,428	-
67	345000	Power Operated Equipment	5.0000%	0.4167%	151,899	114,136
68	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	218,768	218,768
69	346190	Remote Control & Instrument	10.0000%	0.8333%	262,400	120,678
70	346200	Communication Equipment Telephone	10.0000%	0.8333%	1,126	724
71	346300	Communication Equipment Other	10.0000%	0.8333%	174,797	85,981
72	347000	Miscellaneous Equipment	6.2500%	0.5208%	9,150	1,942
73	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
74						
75		TOTAL	346.9610%	28.9134%	73,137,578	24,837,591

Sun City Water

2nd Half '2013

			Eff 9/1/2015 Dec 75268								
LINE	G/L ACCT.		9/1/2015 Annual	9/1/2015 Monthly	2013 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	(0)	471	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	(0)	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	(0)	180,023	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	0	8,456	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	10,493	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,125	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	(1)	3,976,127	49,702	-	565,228
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	1	1,110,216	9,270	-	265,489
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	0	126,815	1,059	-	38,982
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	0	34,162	342	-	7,017
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	0	374,292	7,467	-	76,397
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	(0)	47,528	1,100	-	37,774
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	-	(2,960)	-	1,380,190	11,545	-	529,045
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	(0)	314	4	-	143
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	19,360	5,752,362	72,480	-	1,757,415
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	0	501,518	5,015	-	61,768
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	0	1,202,285	26,570	-	241,494
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	0	0	0	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	4,473	99	-	99
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	172,869	-	(11,140)	11,966,320	261,579	-	5,521,134
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	(0)	213,446	5,336	-	73,395
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	(0)	16,219	358	-	2,277
28	311500	Pumping Equipment Other	4.0000%	0.3333%	8,691	-	(8,691)	210,006	5,256	-	111,545
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	35,035	878	-	4,417
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	6,795	-	(2,764)	783,015	27,473	-	398,704
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	(15)	3,543,211	29,586	-	774,997
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	(1)	7,083	-	-	-
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%	82,488	-	(0)	1,061,967	7,598	-	40,538
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	134,823	-	(3,980)	13,365,762	101,654	-	5,509,932
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	-	-	(41,117)	4,073,282	31,161	-	386,810
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	1	4,644,708	35,532	-	326,757
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	0	76,119	761	-	40,434
42	332000	Fire Mains	1.4290%	0.1191%	-	-	0	1	-	-	0
43	333000	Services	2.5000%	0.2083%	85,965	-	(20,211)	6,483,134	79,592	-	3,823,584
44	334100	Meters	8.3330%	0.6944%	557,675	-	(25,288)	5,708,025	180,328	-	2,034,984
45	334200	Meter Installations	2.5000%	0.2083%	-	-	0	660,094	8,284	-	8,284
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	0	952	12	-	74
47	335000	Hydrants	2.0000%	0.1667%	76,616	-	(1,465)	2,912,421	28,781	-	1,163,336
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	0	-	-	-	-
50	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	523	-	-	345
52	339600	Other P/E-CPS	3.3330%	0.2778%	11,761	-	(73,247)	112,632	-	-	(92)
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	0	779,242	17,884	-	252,519
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	(0)	223,286	11,164	-	11,164
55	340300	Computer Software	20.0000%	1.6667%	-	-	(0)	52,507	6,563	-	55,251
56	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
57	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
58	340325	Computer Software Customized	20.0000%	1.6667%	-	-	0	16,914	2,114	-	10,398
59	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
60	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	3,854	137	-	137
61	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(749,342)	0	226,899	22,690	-	249,589
62	341200	Transportation Equip Heavy Duty Trucks	14.2860%	1.1905%	-	(23,777)	-	31,181	2,339	-	33,519
63	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	89,236	7,438	-	30,369
64	342000	Stores Equipment	4.0000%	0.3333%	-	-	1	20,135	394	-	14,374
65	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	1	376,007	7,558	-	126,758
66	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	107,428	1,993	-	1,993
67	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	151,899	3,949	-	118,085
68	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	218,768	11,267	-	230,035
69	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	262,400	13,514	-	134,192
70	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	1	1,126	58	-	782
71	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	0	174,797	4,309	-	90,290
72	347000	Miscellaneous Equipment	6.2500%	0.5208%	54	-	(54)	9,150	282	-	2,225
73	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
74											
75		TOTAL	346.9610%	28.9134%	1,137,738	(776,080)	(168,604)	73,330,631	1,102,476	-	25,163,987

Sun City Water

2014

			Eff 9/1/2015 Dec 75268				2014				
LINE	G/L ACCT.		9/1/2015 Annual	9/1/2015 Monthly				Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	471	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	180,023	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	8,456	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	10,493	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,125	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	135,775	(77,881)	-	4,034,022	99,631	-	586,978
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	27,422	(25,786)	-	1,111,852	18,543	-	258,246
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	14,136	(3,854)	-	137,097	2,132	-	37,260
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	218,183	-	-	252,345	1,047	-	8,064
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	374,292	14,934	-	91,331
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	47,528	2,201	-	39,974
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	298,627	-	-	1,678,817	26,374	-	555,419
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	314	8	-	151
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	1,107,125	(7,880)	-	6,851,607	147,268	-	1,896,803
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	501,518	10,030	-	71,798
22	310000	Power Production Equipment	3.3330%	0.2778%	59,017	-	-	1,261,302	54,880	-	296,374
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	0	0	-	0
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	4,473	198	-	297
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	502,459	(24,397)	(480)	12,443,902	541,703	-	6,038,439
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	10,622	-	-	224,068	10,717	-	84,111
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	24,887	-	-	41,105	809	-	3,086
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	210,006	10,521	-	122,066
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	763,642	-	-	798,676	4,943	-	9,361
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	109,092	-	-	892,107	55,923	-	454,627
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	3,543,211	59,172	-	834,169
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	7,083	-	-	-
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%	273,173	(6,217)	-	1,328,923	18,984	-	53,305
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	277,272	(20,432)	(57,661)	13,564,941	206,997	-	5,696,497
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	60,836	(14,855)	-	4,119,263	62,933	-	434,889
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	105,414	-	-	4,750,122	72,139	-	398,896
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	76,119	1,522	-	41,957
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	1	-	-	0
43	333000	Services	2.5000%	0.2083%	259,030	-	(395)	6,741,770	163,962	-	3,987,546
44	334100	Meters	8.3330%	0.6944%	716,813	-	3,300	6,428,138	404,356	-	2,439,340
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	660,094	16,568	-	24,853
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	952	24	-	98
47	335000	Hydrants	2.0000%	0.1667%	57,263	(3,966)	(3,973)	2,961,744	58,864	-	1,218,233
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	523	-	-	345
52	339600	Other P/E-CPS	3.3330%	0.2778%	76,496	-	-	189,127	-	-	(92)
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	779,242	35,767	-	288,286
54	340200	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	223,286	22,329	-	33,493
55	340300	Computer Software	20.0000%	1.6667%	-	-	-	52,507	13,127	-	68,378
56	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
57	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
58	340325	Computer Software Customized	20.0000%	1.6667%	-	-	-	16,914	4,228	-	14,627
59	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
60	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	3,854	275	-	412
61	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	226,899	45,380	-	294,968
62	341200	Transportation Equip Heavy Duty Trucks	14.2860%	1.1905%	-	-	-	31,181	4,677	-	38,196
63	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	89,236	14,876	-	45,244
64	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	20,135	787	-	15,162
65	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	1,507	-	-	377,514	15,121	-	141,878
66	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	107,428	3,986	-	5,978
67	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	151,899	7,899	-	125,984
68	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	218,768	22,533	-	252,568
69	346190	Remote Control & Instrument	10.0000%	0.8333%	2,124	(1,234)	(38,063)	225,228	24,421	-	157,379
70	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	1,126	116	-	898
71	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	174,797	8,618	-	98,908
72	347000	Miscellaneous Equipment	6.2500%	0.5208%	778	-	-	9,929	599	-	2,823
73	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
74											
75		TOTAL	346.9610%	28.9134%	5,101,693	(186,503)	(97,272)	78,148,550	2,292,119	-	27,269,602

Sun City Water

2015

			Eff 9/1/2015 Dec 75268				2015				
LINE	G/L ACCT.		9/1/2015 Annual	9/1/2015 Monthly				Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	471	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	180,023	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	8,456	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	10,493	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,125	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	85,620	(6,571)	-	4,113,070	101,931	-	682,338
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	150,052	(18,351)	-	1,243,553	20,719	-	260,614
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	221,999	(55,537)	-	303,559	4,457	-	(13,820)
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	252,345	5,047	-	13,111
12	304500	Structures & Improvements General	2.5000%	0.2083%	7,544	(3,109)	-	378,728	13,162	-	101,385
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	47,853	-	-	95,380	2,146	-	42,120
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	14,180	-	-	1,692,997	32,819	-	588,238
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	314	7	-	158
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	4,453,632	-	(2,264,650)	9,040,589	176,739	-	2,073,542
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	501,518	9,474	-	81,272
22	310000	Power Production Equipment	3.3330%	0.2778%	4,960	(3,473)	-	1,262,789	51,201	-	344,103
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	0	0	-	0
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	4,473	191	-	488
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	168,901	(60,488)	38,018	12,590,332	536,544	-	6,514,495
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	224,068	10,457	-	94,568
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	41,105	1,759	-	4,845
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	(677)	209,329	9,797	-	131,863
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	798,676	37,325	-	46,686
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	142,336	-	(598)	1,033,845	65,908	-	520,535
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	3,543,211	57,613	-	891,781
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	7,083	36	-	36
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%	29,747	(6,240)	-	1,352,430	22,629	-	69,694
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	537,795	(24,561)	-	14,078,175	204,875	-	5,876,810
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	1,364,208	(8,246)	30,489	5,505,713	75,008	-	501,651
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	1,000,133	(2,259)	9,044	5,757,041	83,783	-	480,420
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	76,119	1,377	-	43,334
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	1	0	-	0
43	333000	Services	2.5000%	0.2083%	462,926	(16,135)	-	7,188,561	170,952	-	4,142,363
44	334100	Meters	8.3330%	0.6944%	632,109	-	-	7,060,247	492,090	-	2,931,430
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	660,094	16,546	-	41,399
46	334300	Meter Vaults	2.5000%	0.2083%	69,821	-	-	70,773	169	-	267
47	335000	Hydrants	2.0000%	0.1667%	350,035	(4,213)	-	3,307,565	62,241	-	1,276,261
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	523	6	-	351
52	339600	Other P/E-CPS	3.3330%	0.2778%	61,485	-	-	250,613	2,516	-	2,424
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	2,476	-	-	781,718	35,599	-	323,885
54	340200	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	223,286	22,329	-	55,821
55	340300	Computer Software	20.0000%	1.6667%	-	-	-	52,507	12,252	-	80,630
56	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
57	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
58	340325	Computer Software Customized	20.0000%	1.6667%	-	-	-	16,914	3,947	-	18,573
59	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
60	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	3,854	269	-	681
61	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	(3,825)	223,074	44,870	-	339,838
62	341200	Transportation Equip Heavy Duty Trucks	14.2860%	1.1905%	-	-	-	31,181	4,603	-	42,799
63	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	89,236	14,875	-	60,119
64	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	20,135	793	-	15,955
65	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	4,586	-	-	382,100	15,212	-	157,090
66	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	107,428	4,089	-	10,068
67	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	151,899	7,797	-	133,781
68	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	8,869	-	-	227,637	22,388	-	274,956
69	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	(727)	224,500	22,924	-	180,303
70	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	1,126	115	-	1,013
71	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	174,797	11,572	-	110,479
72	347000	Miscellaneous Equipment	6.2500%	0.5208%	5,830	-	(53)	15,706	794	-	3,617
73	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
74											
75		TOTAL	346.9610%	28.9134%	9,827,097	(209,183)	(2,192,980)	85,573,483	2,493,950	-	29,554,370

Sun City Water

2016

			Eff 9/1/2015 Dec 75268				2016				
LINE	G/L ACCT.		9/1/2015 Annual	9/1/2015 Monthly				Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	471	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	523	180,546	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	8,456	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	10,493	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,125	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	73,551	-	20,390	4,207,011	103,728	-	786,065
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	369,639	(208,383)	26,770	1,431,578	25,944	-	78,175
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	303,559	6,071	-	(7,749)
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	252,345	5,047	-	18,158
12	304500	Structures & Improvements General	2.5000%	0.2083%	3,691	-	-	382,419	9,522	-	110,907
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	95,380	2,385	-	44,505
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	2.5000%	0.2083%	194,961	-	115,407	2,003,366	46,049	-	634,287
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	314	5	-	163
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	1,243,850	(408,807)	(657,750)	9,217,882	227,948	-	1,892,683
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	(70)	501,448	8,360	-	89,632
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	1,262,789	42,089	-	386,192
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	0	0	-	0
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	4,473	179	-	667
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	374,488	(26,699)	535,731	13,473,853	518,412	-	7,006,208
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	224,068	8,963	-	103,531
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	41,105	1,644	-	6,489
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	209,329	8,373	-	140,236
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	798,676	31,947	-	78,633
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	1,033,845	51,692	-	572,227
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	3,543,211	54,495	-	946,276
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	7,083	109	-	145
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%	321,058	(15,766)	20,205	1,677,928	29,383	-	83,311
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	389,129	(29,344)	(331,153)	14,106,807	198,987	-	6,046,453
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	3,362,568	(2,046)	-	8,866,235	86,618	-	586,223
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	839,441	-	161,144	6,757,626	84,840	-	565,261
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	76,119	1,088	-	44,422
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	1	0	-	0
43	333000	Services	2.5000%	0.2083%	1,533,656	(84,467)	-	8,637,749	188,930	-	4,246,826
44	334100	Meters	8.3330%	0.6944%	897,007	-	-	7,957,254	625,102	-	3,556,531
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	660,094	16,502	-	57,901
46	334300	Meter Vaults	2.5000%	0.2083%	2,243	-	-	73,016	1,802	-	2,069
47	335000	Hydrants	2.0000%	0.1667%	722,526	(12,277)	-	4,017,814	68,169	-	1,332,153
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	3.3330%	0.2778%	-	-	(523)	-	16	(367)	-
52	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	250,613	8,353	-	10,777
53	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	781,718	35,177	-	359,063
54	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	-	223,286	22,329	-	78,150
55	340300	Computer Software	20.0000%	1.6667%	-	-	40,462	92,969	11,176	22,067	113,872
56	340301	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
57	340311	Computer Software Mainframe	20.0000%	1.6667%	-	-	-	-	-	-	-
58	340325	Computer Software Customized	20.0000%	1.6667%	23,548	-	(40,462)	-	3,493	(22,067)	-
59	340330	Computer Software Other	20.0000%	1.6667%	-	-	-	-	-	-	-
60	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	3,854	257	-	938
61	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	68,659	-	-	291,733	46,512	-	386,349
62	341200	Transportation Equip Heavy Duty Trucks	14.2860%	1.1905%	-	-	-	31,181	4,454	-	47,254
63	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	89,236	14,873	-	74,992
64	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	20,135	805	-	16,760
65	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	1,827	-	-	383,927	15,321	-	172,411
66	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	107,428	4,297	-	14,365
67	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	151,899	7,595	-	141,376
68	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	227,637	22,764	-	297,720
69	346190	Remote Control & Instrument	10.0000%	0.8333%	563,332	-	212,276	1,000,108	54,767	-	235,070
70	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	1,126	113	-	1,125
71	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	174,797	17,480	-	127,959
72	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	15,706	982	-	4,599
73	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
74											
75		TOTAL	346.9610%	28.9134%	10,985,176	(787,789)	102,950	95,873,820	2,725,144	(367)	31,491,358

Line No.			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4-Factor	General Metered Customers	12.8871%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292 (a)
10			
11	Allocated Balance		\$ 799,937 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 799,937 (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		\$ 284,415 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 289,292 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (4,878)</u> Line [24] - Line [26]
29			
30			
31			
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33			
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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 Sun City Water.xlsm		

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		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				Docket WS-01303A-16-0145			
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Accum Depr Per Rollforward	Depr Exp 2014-2015 Accum Depr	Retirements 2014-2015 Accum Depr	Adjustments 2014-2015 Accum Depr	Ending Balance 12/31/2015 Accum Depr	Depr Exp 2016 Accum Depr	Retirements 2016 Accum Depr	Adjustments 2016 Accum Depr	Ending Balance 12/31/2016 Accum Depr
		<i>Schb2 Column Ref</i>									
1	304500	Structures & Improvements General	15,141	10,177	(3,217)	276	22,377	5,026	(29,508)	-	(2,105)
2	304620	Structures & Improvements Leasehold	526	732	(882)	160	536	934	-	-	1,470
3	334100	Meters	2,612	2,029	-	-	4,641	981	-	-	5,622
4	339600	Other P/E-CPS	42,022	30,219	-	-	72,241	12,151	-	-	84,392
5	340100	Office Furniture & Equipment	426,689	142,317	-	-	569,006	57,550	-	-	626,556
6	340200	Computer & Periphel Equipment	351,425	255,123	(498)	18,781	624,832	141,191	-	-	766,022
7	340300	Computer Software	137,782	19,048	(763)	27,081	183,147	41,984	-	2,187	227,318
8	340330	Computer Software Other	(2,166)	3,185	-	-	1,019	1,168	-	(2,187)	-
9	341100	Transportation Equip Light Duty Trucks		-	-	-	-	-	-	20,283	20,283
10	341200	Transportation Equip Heavy Duty Trucks		-	-	-	-	-	-	9,265	9,265
11	341400	Transportation Equipment Other		-	-	-	-	-	-	3,367	3,367
12	344000	Laboratory Equipment	1,332	1,728	-	-	3,060	691	-	-	3,751
13	346100	Communication Equipment Non-Telepho	169,619	46,520	-	-	216,139	18,608	-	-	234,747
14	346190	Remote Control & Instrument	(2,945)	23,384	-	-	20,439	7,593	(46,089)	-	(18,056)
15	346200	Communication Equipment Telephone	13,248	14,250	-	320	27,818	6,894	-	-	34,712
16	346300	Communication Equipment Other	3,306	4,199	-	1,316	8,821	15,857	-	-	24,679
17	347000	Miscellaneous Equipment	(15,430)	106,477	(3,081)	28,646	116,612	101,259	-	(120,454)	97,416
18	391000	WW Trans Equipment		-	-	-	-	-	-	87,539	87,539
	Salvage Pro	Salvage Proceeds	75,946								
		TOTAL	1,219,108	659,386	(8,442)	76,581	1,870,687	411,888	(75,597)	-	2,206,978
			1,219,108				-				-

Corporate Arizona

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

Salvage Proceeds 75,946

Accum Total 1,219,108

Corporate Arizona

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

Salvage Proceeds

Accum Total

Corporate Arizona

			Dec 73145		Dec No. 75268							2014		
			Eff 7/1/2012		Eff 9/1/2015									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2014							
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr	
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	51,981	-	-	-	191,649	4,033	-	20,568
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	-	-	-	7,692	192	-	(60)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	-	11,777	786	-	3,790
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	-	364,887	12,078	-	60,139
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	-	-	-	-	1,265,101	56,930	-	512,045
6	340200	Computer & 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	2013	9/1/15	9/1/15	2015						
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	-	(3,217)	4,424	192,857	4,749	276	22,377
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	10,625	-	-	18,317	436	160	536
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	851	-	4,641
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,102	-	72,241
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,823	-	-	1,267,925	56,961	-	569,006
6	340200	Computer & Periphial Equipment	0.8333%	10.0000%	0.8333%	10.0000%	558,966	-	7,015	1,404,587	129,559	18,781	624,832
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	89,216	-	80,492	193,904	11,738	27,081	183,147
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	1,019
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	3,060
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	216,139
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	122,024	12,202	-	20,439
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	15,577	-	-	68,942	6,245	320	27,818
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	149,509	-	-	154,411	3,464	1,316	8,821
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	842,930	-	(88,439)	1,292,262	61,566	28,646	116,612
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-
TOTAL							1,669,646	(3,217)	3,492	5,301,619	320,445	76,581	1,870,687

Salvage Proceeds

Accum Total

Corporate (7A) Plant And Accumulated Depreciation Balances
 Schedule B-2 ADJ SMM-RB2
 Page 5h

Corporate Arizona

2016

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

Salvage Proceeds

Accum Total

Line
 No.

6U Plant and Accumulated Depreciation Balances

4- Factor	General Metered Customers	91.0728%	Arizona Total
4- Factor	General Metered Customers	12.8871%	Sun City Water
	6U Factor	11.7366%	Line [3] * Line [4]

9	6U Plant Balance per Rollforward	\$	4,170,026	(a)	
11	Allocated Balance	\$	489,420		Line [5] * Line [9]
13	6U Plant Balance per General Ledger Allocated	\$	-		
15	Increase / (Decrease) To Plant in Service	\$	<u>489,420</u>		Line [11] - Line [13]
20	6U Accumulated Depreciation Balance per Rollforward	\$	1,756,047	(a)	
22	Allocated Balance	\$	206,100		Line [5] * Line [20]
24	6U Accumulated Depreciation Balance per General Ledger Allocated	\$	-		
26	Increase / (Decrease) To Accumulated Depreciation	\$	<u>206,100</u>		Line [22] - Line [24]

Workpapers and Supporting Documents:

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

\2016 Sun City 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
1	304500	3.33%	Structures & Improvements General	-	-	-	-	-	-	-	-	-	-	-	-	-
2	304620	3.33%	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-
3	334100	8.33%	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	340100	6.67%	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
6	340200	20.00%	Computer & Periphel Equipment	2,457,015	509,650	183,568	18,357	1,350,000	135,000	-	3,327,576	491,403	36,714	270,000	-	-
7	340300	20.00%	Computer Software	1,713,011	1,246,397	689,135	68,914	300,000	30,000	-	1,356,836	342,602	137,827	60,000	-	-
8	340330	20.00%	Computer Software Other	-	-	-	-	-	-	-	-	-	-	-	-	-
9	341100	14.29%	Transportation Equip Light Duty Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-
10	341200	14.29%	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-
11	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-
12	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
13	346100	10.00%	Communication Equipment Non-Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
14	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-
15	346200	10.00%	Communication Equipment Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
16	346300	10.00%	Communication Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-
17	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
18	391000	20.00%	WW Trans Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
19																
20																
21			TOTAL	4,170,026	1,756,047	872,703	87,270	1,650,000	165,000	-	4,684,412	834,005	174,541	330,000	-	-

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

EPCOR WATER USA

2011

2012

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

2013

EPCOR WATER USA

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

2014

EPCOR WATER USA

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

2015

EPCOR WATER USA

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

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EPCOR WATER USA

2016

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

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Witness: Clor

Line No.	Test Year CWIP and Post Test Year Plant Additions						
3	4- Factor	General Metered Customers	91.0728%	Arizona Total			
4	4- Factor	General Metered Customers	12.8871%	Sun City Water			
5		6U Factor	11.7366%	Line [3] * Line [4]			
7	Post Test Year Plant Additions for District	\$	6,453,439 (a)		\$	6,453,439	
8	Test Year CWIP To Capitalize		1,700,057 (a)			1,700,057	
9	Post Test Year CWIP To Capitalize		2,551,406 (a)			2,551,406	
10					\$	10,704,902	Sum Lines (7-9)
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000 (a)	12.8871% Line [4]	\$	18,686	Line [12] * GMC Factor
13	CWIP Completed By December 31, 2017		180,799 (a)	12.8871% Line [4]		23,300	Line [13] * GMC Factor
14					\$	41,986	Sum Lines (12-13)
16	6U Post Test Year Plant Additions Allocated	(a)	1,650,000	11.7366% Line [5]	\$	193,654	Line [16] * 6U Factor
17	CWIP Completed By December 31, 2017	(a)	872,703	11.7366% Line [5]	\$	102,426	Line [17] * 6U Factor
19	Total Post Test Year Plant Additions				\$	11,042,968	Sum Lines [10 - 17]
21	Increase / (Decrease) to Plant in Service				\$	11,042,968	Line [19]
23							
24							
25							
26							
27	Post Test Year Plant Additions for District - Accum Dep	\$	368,251	50%	[A][27] * 50%	\$	184,126
28	Additional Test Year Plant Additions for District - Accum Dep		40,628	50%	[A][28] * 50%		20,314
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		3,424	50%	[A][29] * 50%		1,712
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		2,239	50%	[A][30] * 50%		1,120
31	6U Post Test Year Plant Additions Allocated - Accum Dep		38,731	50%	[A][31] * 50%		19,365
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		20,485	50%	[A][32] * 50%		10,243
33		\$	453,273	Sum Lines [27] thru [32]			
35	Total Accumulated Depreciation - Post Test Year Plant Additions				\$	236,879	Sum Lines [27 - 32]
37	Increase / (Decrease) To Accumulated Depreciation				\$	236,879	Line [35]
40	CWIP Not Complete by December 31, 2017				\$	40,141 (a)	
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831 (a)	12.8871% Line [4]	\$	8,484	Line[41] * GMC Factor
42	CWIP Placed Into Service				\$	4,274,763	Line [8] + [9] + [13]
44	Increase / (Decrease) To CWIP				\$	(4,323,387)	Sum Lines [40 - 42]
47	<u>Workpapers and Supporting Documents:</u>						
48	(a) 2017 Post Test Year Plant Additions.xlsx						
49							
50	\\2016 Sun City Water.xlsm						

EPCOR Water Arizona	[A]	[B]	[J]
Test Year Completed CWIP and	91.07%		12.89%
Post Test Year Additions	6U	7A	7B

Line No	Description	Workbook Tab Ref	USA	Arizona	Sun City Water
1	Test Year CWIP Completed	TY	872,703	180,799	1,700,057
2	Post Test Year CWIP Completed	PTYP	-	-	2,551,406
3	Developer Do Not Include CWIP	DNI	-	-	358
4	Do Not Include CWIP	DNI	2,408	65,831	40,141
5	Total CWIP		875,111	246,630	4,291,962
6	Per A-F		875,111	246,630	4,291,962
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	6,453,439
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	1,710,152
11	Total		1,650,000	921,892	8,163,591
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	1,700,057
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	9,004,846
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	10,704,902
16	7A	[B][15] * [District]%			41,986
17	6U	[A][15] * [District]% * 91.07%			296,080
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			11,042,968
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(4,291,604)
23	7A	[5][B] * [District]%			(31,783)
24	Total (SMC RB-4)	[22] + [23]			(4,323,387)
25					
26	Accumulated Depreciation (SMC RB-4)				(236,879)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				6,482,702

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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	12.8871%
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	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
Vector Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)
District Allocation	\$ (122,714)	\$	(11,281)		Line [10] * GMC Factor

Increase / (Decrease) to Plant in Service \$ (122,714)

Increase / (Decrease) To Accumulated Depreciation \$ (11,281)

Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (111,433)

Workpapers and Supporting Documents:

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

\2016 Sun City 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		Annual Depr Expense	Annual Depr Expense	Plant	Truck	Plant	PITY
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				6,155	981	-	-	-	-	-
4	339600	6.67%	Other P/E-CPS	364,887	84,392			-	-	-	-				280,495	24,326	-	-	-	-	-
5	340100	6.67%	Office Furniture & Equipment	1,284,366	626,556			-	-	-	-				657,810	85,624	-	-	-	-	-
6	340200	20.00%	Computer & Periph Equipment	1,477,567	766,022			-	-	102,500	10,250				803,795	295,513	-	-	20,500	-	-
7	340300	20.00%	Computer Software	220,520	227,318			-	-	-	-				(6,799)	44,104	-	-	-	-	-
8	340330	20.00%	Computer Software Other	-	-			-	-	-	-				-	-	-	-	-	-	-
9	341100	14.29%	Transportation Equip Light Duty	244,306	20,283			-	-	-	-		51,197	16,091	259,130	34,901	-	-	-	7,314	-
10	341200	14.29%	Transportation Equip Heavy Duty	167,951	9,265			-	-	-	-		-	-	158,686	23,993	-	-	-	-	-
11	341400	14.29%	Transportation Equipment Other	26,903	3,367			-	-	42,500	3,036		-	-	63,000	3,843	-	-	6,071	-	-
12	344000	10.00%	Laboratory Equipment	17,277	3,751			-	-	-	-				13,526	1,728	-	-	-	-	-
13	345000	5.00%	Power Operated Equipment																		
13	346100	10.00%	Communication Equipment Non-	186,080	234,747			170,233	8,512	-	-				113,054	18,608	-	17,023	-	-	-
14	346190	10.00%	Remote Control & Instrument	75,935	(18,056)			-	-	-	-				93,991	7,593	-	-	-	-	-
15	346200	10.00%	Communication Equipment Tele	68,942	34,712			-	-	-	-				34,230	6,894	-	-	-	-	-
16	346300	10.00%	Communication Equipment Othe	183,229	24,679			-	-	-	-				158,550	18,323	-	-	-	-	-
17	347000	10.00%	Miscellaneous Equipment	669,890	97,416			-	-	-	-				572,474	66,989	-	-	-	-	-
18	391000	20.00%	WW Trans Equipment	952,226	87,539	(952,226)	(87,539)	-	-	-	-				-	190,445	(190,445)	-	-	-	-
19																					
20																					
21		212.86%	TOTAL	6,207,292	2,206,978	(952,226)	(87,539)	180,799	8,688	145,000	13,286	-	51,197	16,091	3,474,558	832,381	(190,445)	17,375	26,571	7,314	-

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

Line
 No.

1 AIAC Refunds Paid Post Test Year

2
 3
 4

In an effort to reduce the effects of regulatory lag and the need for more frequent rate cases, the Company is adjusting Advances in Aid of Construction (AIAC) for known and measurable refunds to be paid in the period post test year (12/31/16) and prior to expected implementation of rates from this current case. As EPCOR Water Arizona (EWAZ) has frequently experienced 30+ months duration from test year to decision, the Company has excluded AIAC refunds to be made in 2017, 2018. Refunds for 2017 are calculated based on refunds issued in 2016 and consider term left on each contract. For 2018 estimated refunds this same method is used.

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13 Business Unit 7B

As of Direct

15	2017 AIAC Refunds Forecasted	(a) \$	(13,512)
16			
17	2018 AIAC Refunds Forecasted	(a)	(13,512)
18			
19	Total	Line [15] + Line [17]	\$ (27,023)
20			
21	Increase / (Decrease) to AIAC	Line [19]	\$ (27,023)

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43 Workpapers and Supporting Documents:

44 (a) 2016 AIAC Summary by District.xlsx

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Line
 No.

Remove Plant Acquisition Adjustment

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

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
1840 Property Plant and Equipment(IFRS)	\$ -	\$ (2,487,289)	\$ (2,487,289)
Increase / (Decrease) To Utility Plant Acquisition Adjustment	\$ -	\$ (2,487,289)	\$ (2,487,289)

Sum Lines [13-18]

44 Workpapers and Supporting Documents:
 45 (a) Sch E-1a
 46 (b) Sch E-1b

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Line			
Item			
1	Removal of CIAC not in Plant in Service		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base. This adjustment removes the contributed balance from CWIP, CIAC, and AIAC until such time as it is transferred to Plant in Service.		
4			
5			
6			
7			
8			
9	Remove Developer Construction Deposits not yet started	(a) \$	(2,231,658)
10	Remove Developer CIAC not in CWIP	(b)	(7,615)
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10]	<u>\$ (2,239,273)</u>
16			
17			
18	Remove AIAC related to Plant not included in Rate Base	(b) \$	-
19			
20			
21	Increase / (Decrease) to AIAC - Net of Amortization	Line [18]	<u>\$ -</u>
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	(358)
25			
26	Increase / (Decrease) to CWIP	Line [24]	<u>\$ (358)</u>
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) 2016 CIAC Summary by District.xlsx		
47	(b) 2017 Post Test Year Plant Additions.xlsx		
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45 Workpapers and Supporting Documents:

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Line No.			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro forma adjustments. The Regulatory Assets are included in the Deferred Debit line item.		
4			
5			
6			
7	Regulatory Asset Balance at End of Test Year	\$	-
8			
9	Regulatory Asset Balance per General Ledger	(a) \$	1,743,188
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9] \$	<u>(1,743,188)</u>
12			
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21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	2,080,136
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24] \$	<u>(2,080,136)</u>
27			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sch E-1		
47			
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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	Accumulated			
			Reg Asset	Reg Liability	Amortization	Amortization	Reg Asset	Reg Liability	
			Balance	Balance			Balance	Balance	
11	Sun City Water	303200	\$ 60		\$ (6)	\$ -	\$ 54	\$ -	
12	Sun City Water	303300		(3,646)		389		(3,257)	
13	Sun City Water	303500		(210)		22		(188)	
14	Sun City Water	332000		(11)		1		(10)	
15	Sun City Water	334200	137,217		(14,636)		122,581	-	
16	Sun City Water	339600	62,895		(6,709)		56,186	-	
17	Sun City Water	303600		(98)	-	10		(88)	
18	Sun City Water	340200	833,278		(88,883)		744,395	-	
19	Sun City Water	340300		(10,701)	-	1,141		(9,560)	
20	Sun City Water	340500	3,387		(361)		3,026	-	
21	Sun City Water	341100		(2,044,836)		218,116		(1,826,720)	
22	Sun City Water	341200		(9,398)		1,002		(8,396)	
23	Sun City Water	344000	5,932		(633)		5,299	-	
24	Sun City Water	346100		(234,308)		24,993		(209,315)	
25	Sun City Water	399001	22,008	(149,497)	(2,348)	15,946	19,660	(133,551)	
26	Sun City Water	399000		(334)		36		(298)	
28		Total	Sum Lines [11-26]	\$ 1,064,777	\$ (2,453,039)	\$ (113,576)	\$ 261,657	\$ 951,201	\$ (2,191,382)

34	Increase / (Decrease) To Deferred Debits	Line [28] Column [E]	<u>\$ 951,201</u>
36	Increase / (Decrease) To Regulatory Liabilities	Line [28] Column [F]	<u>\$ 2,191,382</u>

45 Workpapers and Supporting Documents:
 46 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx
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 49
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Line
 No.

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

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

	[A]	[B]	[C]	[D]	[E] = [A]/[D]	[F]	[G] = [F] * [E]
<u>7A</u>	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Months</u>	<u>Monthly Amortization</u>	<u>Months Elapsed</u>	<u>Accumulated Amortization</u>
14 Y2K	\$ 978,870	7/1/2004	7/1/2036	385	\$ 2,545	150	\$ 381,750
15 Depreciation Study	\$ 75,418	7/1/2004	7/1/2036	385	\$ 196	150	\$ 29,400

	[H]	[I]	[J] = [H]-[I]	[K]	[K] * [J]
<u>7A</u>	<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Net Asset Balance</u>	<u>Citizen's Districts Factor</u>	<u>District Allocation</u>
					<u>Reg Asset</u> <u>Reg Liability</u>
21 Y2K	\$ 978,870	\$ 381,750	\$ 597,120	14.2393%	\$ 85,026 -
22 Depreciation Study	\$ 75,418	\$ 29,400	\$ 46,018	14.2393%	\$ 6,553 -

Sum Lines [21 - 22] \$ 91,578 \$ -

Increase in Regulatory Assets / Deferred Debits Line [35] \$ 91,578

Increase in Regulatory Liabilities \$ - Line [35]

Workpapers and Supporting Documents:

Regulatory Assets and Liabilities.xlsx

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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Line
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Sun City Fire Flow Regulatory Asset	Business Unit	7B
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Decision Number 70351 dated May 16, 2008 authorized recovery of a fire flow study for Sun City Water District. The Order approved an amortization rate of 3.06% per year, or \$5,915 per year, starting June 1, 2008. As of December 31, 2006, the balance of the study was \$193,382. Sun City Water district completed a fire flow study analyzing the need for fire flow capital improvements in the Sun City Water District.

12	12/31/2016	[A]	[B]	[C]	[D]	[E] = [A]/[D]/12	[F]	[G]	[H] = [E] * ([F] - [G])
13		<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>
14									
15	Sun City Fire Flow	\$ 193,382	6/1/2008	3/31/2041	3.06%	\$ 493	394	291	\$ 50,770
16									
17									
18									
19									
20		[H]	[I]	[J] = [H] - [I]					
21		<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Net Reg Asset Balance</u>				<u>Reg Asset</u>	<u>Reg Liability</u>
22									
23	Sun City Fire Flow	\$ 193,382	\$ 50,770	\$ 142,612				\$ 142,612	\$ -
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36		Increase in Regulatory Assets / Deferred Debits						Line [23] \$ 142,612	
37									
38		Increase in Regulatory Liabilities						\$ -	Line [23]
39									
40									
41									
42									
43									
44									
45		<u>Workpapers and Supporting Documents:</u>							
46		Regulatory Assets & Liabilities 2016.xlsx							
47									
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Line			
Item			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>Sun City Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (42,990) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (42,990)</u> Line [8] - Line [10]	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (42,990) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (42,990)</u> Line [16] - Line [18]	
21			
22			
23			
24	<u>Corporate Plant</u>		
25	Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ - (a)	
26			
27	Retirements - Plant per General Ledger	0	
28			
29	Increase / (Decrease) To Plant in Service	<u>\$ -</u> Line [25] - Line [27]	
30			
31			
32			
33	Allocated Corporate Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)	
34			
35	Retirements - Acc/Dep per General Ledger	0	
36			
37	Increase / (Decrease) To Accumulated Depreciation	<u>\$ -</u> Line [33] - Line [35]	
38			
39			
40			
41	Increase / (Decrease) To Plant in Service	\$ (42,990) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (42,990) Line [20] + Line [37]	
43			
44	Impact on Rate Base	<u>\$ -</u> Line [41] - Line [42]	
45			
46			
47	<u>Workpapers and Supporting Documents:</u>		
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
49			
50	\\2016 Sun City Water.xlsm		

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					
10	<u>Sun City Water</u>				
11	Capital Lease Balance			\$	557,063 (a)
12					
13	Capital Lease Balance per General Ledger			\$	-
14					
15	Increase / (Decrease) To Plant in Service			\$	<u>557,063</u> Line [11] - Line [13]
16					
17					
18	Capital Lease Accumulated Depreciation Balance			\$	108,517 (a)
19					
20	Capital Lease Accumulated Depreciation per General Ledger			\$	-
21					
22	Increase / (Decrease) To Accumulated Depreciation			\$	<u>108,517</u> Line [18] - Line [20]
23					
24					
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>	<u>12.8871%</u>	
26	Corporate Capital Lease Plant Balance			\$	51,197 (a)
27	Allocated Capital Lease Plant Balance			\$	6,598 Line [25] * Line [26]
28					
29	Allocated Capital Lease Plant Balance per General Ledger				-
30					
31	Increase / (Decrease) To Plant in Service			\$	<u>6,598</u> Line [27] - Line [29]
32					
33	Corporate Capital Lease Accumulated Depreciation Balance			\$	16,091 (a)
34	Allocated Capital Lease Accumulated Depreciation Balance			\$	2,074 Line [25] * Line [33]
35					
36	Allocated Capital Lease Accumulated Depreciation per General Ledger				-
37					
38	Increase / (Decrease) To Accumulated Depreciation			\$	<u>2,074</u> Line [34] - Line [36]
39					
40					
41	Increase / (Decrease) To Plant in Service			\$	563,661 Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation			\$	<u>110,591</u> Line [22] + Line [38]
43	Impact on Rate Base			\$	<u>453,070</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				
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45 Workpapers and Supporting Documents:

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Line
 Item

1 ADIT Allocation

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

4- Factor	General Metered Customers	12.8871%
-----------	---------------------------	----------

12 Deferred Income Tax per GL Allocated \$ 4,508,334 (a)

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

18 Total Deferred Income Tax Balance - EPCOR \$ 35,529,981 Line [15] + Line [16]

19 Allocation Factor 12.8871%

20 ADIT allocated to Sun City Water \$ 4,578,769 Line [18] * Line [19]

23 Increase/ (Decrease) to ADIT \$ 70,436 Line [20] - Line [12]

45 Workpapers and Supporting Documents:

46 (a) Schedule B2

47 (b) TB16 tab

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	<u>B-2 Column [Y]</u>	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 108,604,102	\$ 110,400,388	\$ 39,407	\$ 6,757	\$ -	\$ (1,082)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 108,604,102	\$ 110,400,388	\$ 39,407	\$ 6,757	\$ -	\$ (1,082)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	32,275,072	83,954,852	29,231	(24,009)	-	(2,116)	-
8								
9	Net Utility Plant in Service	\$ 76,329,031	\$ 26,445,536	\$ 10,175	\$ 30,767	\$ -	\$ 1,034	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 9,722,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,370,669
13								
14								
15	Contribution in Aid of Construction -	17,947,295					-	6,222,300
16	Net of Amortization							
17								
18	Customer Meter Deposits	13,700					-	-
19	Deferred Income Taxes & Credits	4,578,769					-	-
20	Investment Tax Credits	-					-	-
21	Regulatory Liabilities	2,191,382					-	-
22								
23	Plus:							
24	Deferred Debits	\$ 1,185,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	499,524	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	0	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 43,560,607	\$ 26,445,536	\$ 10,175	\$ 30,767	\$ -	\$ 1,034	\$ (9,592,969)

Recap Schedules:
 B-1

	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:	1,587,452	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	759,749	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ -	329,780	\$ 31,750	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ (1,587,452)	\$ -	\$ -	\$ (429,969)	\$ 31,750	\$ -	\$ -	\$ -

Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 206,274,208	\$ 115,446,210	\$ 90,827,998	
4				
5	Sun City Water % Allocation	100.0000%		
6				
7	Sun City Water Allocation	\$ 206,274,208	\$ 115,446,210	\$ 90,827,998 Line [3] * Line [5]
8				
9				
10	Original Cost Plant	(b) \$ 95,873,820	\$ 31,491,358	\$ 64,382,462
11				
12	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 110,400,388	\$ 83,954,852	\$ 26,445,536 Line [7] - Line [10]
13				
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15				
16				
17				
18	Increase/(Decrease) to Plant in Service	\$ 110,400,388		Line [12]
19				
20				
21	Increase/(Decrease) to Accum Dep		\$ 83,954,852	Line [12]
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46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
50	\2016 Sun City Water.xlsm			

Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCND	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4				
5	(a) 12.8871%			
6				
7	\$ 839,344	\$ 313,646	\$ 525,698	Line [3] * Line [5]
8				
9				
10	(b) \$ 799,937	\$ 284,415	\$ 515,523	
11				
12	\$ 39,407	\$ 29,231	\$ 10,175	Line [7] - Line [10]
13				
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17				
18	\$ 39,407			Line [12]
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21		\$ 29,231		Line [12]
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47	Supporting Schedules			
48	(a) B-4, page 4			
49	(b) Rate Base Adjustment SMC-RB2			
50	\2016 Sun City 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	Sun City Water GMC % Allocation	<u>12.8871%</u>	11.7366%		
7					
8	Sun City Water Allocation	\$ 496,177	\$ 182,091	\$ 314,086	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 489,420	\$ 206,100	\$ 283,319	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 6,757	\$ (24,009)	\$ 30,767	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 6,757			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (24,009)		Line [13]
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46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\2016 Sun City 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	Plant in Service	(a) \$ 11,042,968	\$ 11,042,968	\$ -	
6					
7					
8	Accumulated Depreciation	(a) \$ 236,879	\$ 236,879	\$ -	
9					
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18	Increase/(Decrease) to Plant in Service			<u>\$ -</u>	Col C, Line [5]
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20					
21	Increase/(Decrease) to Accum Dep			<u>\$ -</u>	Col C, Line [8]
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46	Supporting Schedules				
47	(a) Rate Base Adjustment SMC-RB4				
48					
49					
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Line No.	4- Factor	General Metered Customers	12.8871%
1	<u>Remove Wastewater Vector Trucks</u>		
2			
3			
4		[A] <u>Original Cost</u>	[B] <u>RCN</u>
5	Plant in Service	(a) \$ (122,714)	\$ (123,796) Col [E] Line [33]
6			
7			
8	Accumulated Depreciation	(a) \$ (11,281)	\$ (13,397) Col [F] Line [33]
9			
10			
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ (1,082)	\$ (2,116) [B] - [A]
12			
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17			
18	Increase/(Decrease) to Plant in Service	\$ (1,082)	Line [11]
19			
20			
21	Increase/(Decrease) to Accum Dep		\$ (2,116) 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	Sun City Water	\$ (122,714)	\$ (11,281)
34			
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46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB5		
49			
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Line			
<u>No.</u>			
1	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>		
2	Adjusted at End of Test Year (a)		
3			
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>		
5	Net Direct RCN Depreciable Plant in Service	(b) \$	102,792,188
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	76,329,031
8			
9	Ratio (factor)		1.3467 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	9,722,192
12			
13	Factor		1.3467 Line [9]
14			
15	RCN AIAC	\$	<u>13,092,861</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		9,722,192 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u><u>3,370,669</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) \$	102,792,188
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	76,329,031
30			
31	Ratio (factor)		1.3467 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	17,947,295
34			
35	Factor		1.3467 Line [31]
36			
37	RCN CIAC	\$	<u>24,169,595</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		17,947,295 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u><u>6,222,300</u></u> Line [37] - Line [39]
42			
43			
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45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 Sun City Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1	<u>Remove Plant Acquisition Adjustment</u>		
2			
3			
4			
5	(a) \$ -	\$ -	\$ -
6			
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17			
18	Increase/(Decrease) to Utility Plant Acquisition		<u>\$ -</u> Col C, Line [5]
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
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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) \$	65,529,732
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	48,659,543
8			
9	Ratio (factor)		1.3467 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	4,578,769
12			
13	Factor		1.3467 Line [9]
14			
15	RCN ADIT	\$	<u>6,166,222</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	4,578,769 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>1,587,452</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
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Line No.		[A] <u>Original Cost</u>	[B] <u>RCN</u>	
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4				
5	Regulatory Assets	(a) \$ -	\$ -	
6				
7				
8	Regulatory Liabilities	(a) \$ -	\$ -	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
12				
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17				
18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
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21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
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47	Supporting Schedules			
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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) \$	102,792,188
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	76,329,031
8			
9	Ratio (factor)		1.3467 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	951,201 RB11
12			
13	Factor		1.3467 Line [9]
14			
15	RCN Deferred Debit	\$	<u>1,280,981</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	951,201 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>329,780</u></u> Line [15] - Line [17]
20			
21			
22	Net Direct RCN Depreciable Plant in Service	\$	102,792,188 Line [5]
23			
24	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	76,329,031 Line [7]
25			
26	Ratio (factor)		1.3467 Line [22] / Line [24]
27			
28	Adjusted Original Cost Regulatory Liability	(a) \$	2,191,382
29			
30	Factor		1.3467 Line [26]
31			
32	RCN Deferred Debit	\$	<u>2,951,130</u> Line [28] * Line [30]
33			
34	Adjusted Original Cost Regulatory Liability	\$	2,191,382 Line [28]
35			
36	Increase / (Decrease) to Regulatory Liability	\$	<u><u>759,749</u></u> Line [32] - Line [34]
37			
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB11		
49	(b) Sch B3		
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Line			
<u>No.</u>			
1	<u>Corporate Regulatory Asset Y2K & Depreciation Study</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	102,792,188
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	76,329,031
8			
9	Ratio (factor)		1.3467 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	91,578 RB12
12			
13	Factor		1.3467 Line [9]
14			
15	RCN Deferred Debit	\$	<u>123,328</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	91,578 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>31,750</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB12		
49	(b) Sch B3		
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47	Supporting Schedules
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Line			
<u>No.</u>			
1	<u>Sun City Fire Flow Regulatory Asset</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	102,792,188
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	76,329,031
8			
9	Ratio (factor)		1.3467 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	142,612 Link to RB 19
12			
13	Factor		1.3467 Line [9]
14			
15	RCN Deferred Debit	\$	192,055 Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	142,612 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u>49,443</u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB19		
49	(b) Sch B3		
50	\2016 Sun City Water.xlsm		

Line				
<u>No.</u>				
1	<u>Capital Lease Vehicles</u>			
2				
3		[A]	[B]	
4		<u>Original Cost</u>	<u>RCN</u>	
5	Direct Capital Leases	(a), (c) \$ 557,063	\$ 568,258	
6				
7				
8	Accumulated Depreciation	(a) \$ 108,517	\$ 123,762	
9				
10				
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 11,195	\$ 15,245	[B] - [A]
12				
13		[A]	[B]	
14		<u>Original Cost</u>	<u>RCN</u>	
15	Corporate (7A) Capital Leases	\$ 6,598	\$ 6,666	
16				
17				
18	Accumulated Depreciation	\$ 2,074	\$ 2,096	
19				
20				
21	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 68	\$ 22	[B] - [A]
22				
23				
24				
25	4- Factor	General Metered Customers	12.8871%	
26				
27				
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37				
38	Increase/(Decrease) to Plant in Service	<u>\$ 11,263</u>		Col [A] Line [11] + Col [A] Line [21]
39				
40				
41	Increase/(Decrease) to Accum Dep	<u>\$ 15,267</u>		Col [B] Line [11] + Col [B] Line [21]
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB21			
48	(b) Sch B3			
49	(c) Leasedunits.xls			
50	\2016 Sun City Water.xlsm			

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47	Supporting Schedules
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Line			
<u>No.</u>			
1	Customer Meter Deposits		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	102,792,188
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	76,329,031
8			
9	Ratio (factor)		1.3467 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	13,700
12			
13	Factor		1.3467 Line [9]
14			
15	RCN Meter Deposits	\$	<u>18,450</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	13,700 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	<u><u>4,750</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Sch B3		
49			
50	\2016 Sun City Water.xlsm		

Sun City Water

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 1 of 3

Witness: Clor

7B	Business Unit
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Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1			<u>Direct Assets</u>			
2	7B	301000	Organization	\$ 554	\$ -	\$ 554
3	7B	302000	Franchises	-	-	-
4	7B	303200	Land & Land Rights Supply	279,245	-	279,245
5	7B	303300	Land & Land Rights Pumping	12,103	-	12,103
6	7B	303400	Land & Land Rights Treatment	-	-	-
7	7B	303500	Land & Land Rights T&D	18,976	-	18,976
8	7B	303600	Land & Land Rights General	3,843	-	3,843
9	7B	304100	Structures & Improvements Supply	6,435,944	2,761,218	3,674,725
10	7B	304200	Structures & Improvements Pumping	2,693,310	1,053,153	1,640,157
11	7B	304300	Structures & Improvements Treatment	368,715	48,734	319,981
12	7B	304400	Structures & Improvements Trans & Dist	290,893	30,286	260,607
13	7B	304500	Structures & Improvements General	404,869	118,647	286,222
14	7B	304600	Structures & Improvements Offices	99,998	24,443	75,555
15	7B	304620	Structures & Improvements Leasehold	-	-	-
16	7B	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	7B	304800	Structures & Improvements Miscellaneous	2,446,751	951,236	1,495,515
18	7B	305000	Collect & Impounding	514	264	250
19	7B	306000	Lake, River & Other Intakes	-	-	-
20	7B	307000	Wells & Springs	12,592,266	4,578,143	8,014,123
21	7B	308000	Infiltration Galleries	-	-	-
22	7B	309000	Supply Mains	678,217	108,204	570,013
23	7B	310000	Power Production Equipment	1,336,025	421,347	914,678
24	7B	310100	Power Production Equipment	-	-	-
25	7B	311000	Pumping Equipment Steam	6,399	1,592	4,807
26	7B	311200	Pumping Equipment Electric	33,677,038	24,398,091	9,278,947
27	7B	311300	Pumping Equipment Diesel	364,004	177,373	186,631
28	7B	311400	Pumping Equipment Hydraulic	55,122	13,629	41,493
29	7B	311500	Pumping Equipment Other	424,355	310,608	113,747
30	7B	311530	Pumping Equipment Water Treatment	953,357	122,991	830,365
31	7B	320100	Water Treatment Equipment Non-Media	1,934,460	1,350,654	583,806
32	7B	320200	Water Treatment Equipment Filter Media	-	-	-
33	7B	330000	Distribution Reservoirs & Standpipes	10,612,328	5,835,943	4,776,386
34	7B	330100	Elevated Tank & Standpipes	-	-	-
35	7B	330200	Ground Level Tanks	10,208	209	9,999
36	7B	330300	Below Ground Tanks	-	-	-
37	7B	330400	Clearwell	-	-	-
38	7B	331001	TD Mains Not Classified by Size	2,055,132	310,889	1,744,243
39	7B	331100	TD Mains 4in & Less	60,258,064	37,241,576	23,016,487
40	7B	331200	TD Mains 6in to 8in	9,220,290	726,528	8,493,761
41	7B	331300	TD Mains 10in to 16in	6,889,421	695,508	6,193,914
42	7B	331400	TD Mains 18in & Grtr	77,474	12,514	64,960

(continued)

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	7B	332000	Fire Mains	\$ 1	\$ 0	\$ 1
3	7B	333000	Services	21,450,106	15,604,982	5,845,124
4	7B	334100	Meters	13,087,213	7,936,976	5,150,237
5	7B	334200	Meter Installations	953,161	246,591	706,569
6	7B	334300	Meter Vaults	73,955	2,108	71,848
7	7B	335000	Hydrants	12,259,289	7,898,627	4,360,661
8	7B	336000	Backflow Prevention Devices	-	-	-
9	7B	339100	Other P/E-Intangible	-	-	-
10	7B	339200	Other P/E-Supply	-	-	-
11	7B	339500	Other P/E-TD	-	-	-
12	7B	339600	Other P/E-CPS	259,397	11,536	247,862
13	7B	340100	Office Furniture & Equipment	917,747	695,988	221,759
14	7B	340200	Computer & Periphial Equipment	253,375	204,599	48,776
15	7B	340300	Computer Software	97,153	74,792	22,361
16	7B	340500	Other Office Equipment	4,212	2,436	1,776
17	7B	341100	Transportation Equip Light Duty Trucks	322,638	255,431	67,208
18	7B	341200	Transportation Equip Heavy Duty Trucks	32,158	24,632	7,527
19	7B	341400	Transportation Equipment Other	92,130	79,480	12,650
20	7B	342000	Stores Equipment	24,255	19,637	4,619
21	7B	343000	Tools,Shop,Garage Equipment	443,997	287,354	156,644
22	7B	344000	Laboratory Equipment	114,564	38,009	76,555
23	7B	345000	Power Operated Equipment	180,801	148,080	32,722
24	7B	346100	Communication Equipment Non-Telephone	277,759	270,197	7,562
25	7B	346190	Remote Control & Instrument	1,009,407	194,544	814,863
26	7B	346200	Communication Equipment Telephone	1,194	1,031	163
27	7B	346300	Communication Equipment Other	203,675	150,933	52,742
28	7B	347000	Miscellaneous Equipment	16,143	4,467	11,676
29	7B	348000	Other Tangible Plant	-	-	-
30						
31						
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37						
38						
39			Total Direct Assets	<u>\$ 206,274,208</u>	<u>\$ 115,446,210</u>	<u>\$ 90,827,998</u>
40						
41						
42						
43	7B	Total	Check from RCN Water	\$ 206,274,208	\$ 115,446,210	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Sun City Water.xlsm			

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]	
1		<u>Corporate Plant</u>					
2	7A	304500	Structures & Improvements General	\$ 218,303	\$ 19,801	\$ 198,502	
3	7A	304620	Structures & Improvements Leasehold	41,502	1,912	39,590	
4	7A	334100	Meters	12,317	6,018	6,299	
5	7A	339600	Other P/E-CPS	382,392	88,636	293,756	
6	7A	340100	Office Furniture & Equipment	1,441,517	745,650	695,867	
7	7A	340200	Computer & Peripheral Equipment	1,537,977	790,637	747,340	
8	7A	340300	Computer Software	222,469	92,370	130,099	
9	7A	341100	Transportation Equip Light Duty Trucks	245,731	65,326	180,405	
10	7A	341200	Transportation Equip Heavy Duty Trucks	168,299	29,713	138,586	
11	7A	341400	Transportation Equipment Other	27,134	10,869	16,266	
12	7A	344000	Laboratory Equipment	20,054	10,672	9,382	
13	7A	346100	Communication Equipment Non-Telephone	216,186	216,186	-	
14	7A	346190	Remote Control & Instrument	77,470	29,314	48,156	
15	7A	346200	Communication Equipment Telephone	77,913	61,831	16,082	
16	7A	346300	Communication Equipment Other	185,014	27,180	157,834	
17	7A	347000	Miscellaneous Equipment	679,960	133,731	546,229	
18	7A	391000	WW Trans Equipment	958,838	103,960	854,878	
19							
20			Total	<u>\$ 6,513,076</u>	<u>\$ 2,433,804</u>	<u>\$ 4,079,271</u>	Sum Lines [2-18]
21							
22		Sun City Water	GMC Allocation	12.8871%	12.8871%		
23							
24		Sun City Water	Allocation of 7A Arizona Corporate Plant	<u>\$ 839,344</u>	<u>\$ 313,646</u>	<u>\$ 525,698</u>	Line [20] * Line [22]
25							
26							
27							
28		<u>6U Plant</u>					
29	6U	340200	Computer & Peripheral Equip	\$ 2,488,808	\$ 515,323	\$ 1,973,485	
30	6U	340300	Computer Software	1,738,792	1,036,155	702,637	
31			Total 6U Plant	<u>\$ 4,227,601</u>	<u>\$ 1,551,478</u>	<u>\$ 2,676,122</u>	Sum Lines [29-30]
32							
33		Arizona Total	GMC Allocation	91.0728%	91.0728%		
34							
35			6U USA Plant allocated to Arizona	\$ 3,850,196	\$ 1,412,975	2,437,221	Line [31] * Line [33]
36							
37		Sun City Water	GMC Allocation	12.8871%	12.8871%		
38							
39			Sun City Water Allocation of 6U Plant	<u>\$ 496,177</u>	<u>\$ 182,091</u>	<u>\$ 314,086</u>	Line [35] * Line [37]
40							
41							
42			Direct	\$ 206,274,208	\$ 115,446,210	\$ 90,827,998	Pg 2, Line [39]
43			7A Arizona Plant Allocated	839,344	313,646	525,698	Pg 3, Line [24]
44			6U USA Plant Allocated	496,177	182,091	314,086	Pg 3, Line [39]
45			Total	<u>\$ 207,609,729</u>	<u>\$ 115,941,946</u>	<u>\$ 91,667,782</u>	Sum Lines [42-44]
46							
47							
48							
49		<u>Supporting Schedules</u>			<u>Recap Schedules</u>		
50		RCN Study Work Papers			B-3		
51		4-Factor					
52							
53		\2016 Sun City Water.xlsm					

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(173,337)
3	Required Bank Balances ¹		-
4	Material and Supplies Inventories ¹		569,363
5	Prepayments ¹		103,498
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>499,524</u>
8			
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10			

11 ¹ Calculated using thirteen-month averages.

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

Line No.	Description [A]	Test Year Adjusted Results (a) [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	<u>Operating Expenses</u>						
2	Labor	\$ 2,288,729	40.146	30.633	9.513	0.026	\$ 59,654
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	31,690	40.146	54.941	(14.794)	(0.041)	(1,284)
6	Waste Disposal & Other Utilities	1,414	40.146	31.063	9.083	0.025	35
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	516,519	40.146	30.420	9.726	0.027	13,764
9	Outside Services	285,610	40.146	34.355	5.791	0.016	4,532
10	Group Insurance & 401k	776,406	40.146	(10.716)	50.862	0.139	108,192
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	123,417	40.146	72.688	(32.542)	(0.089)	(11,003)
13	Customer Accounting	777,043	40.146	49.828	(9.682)	(0.027)	(20,611)
14	Rents	62,628	40.146	13.376	26.770	0.073	4,593
15	General Office Expense	200,197	40.146	39.271	0.876	0.002	480
16	Miscellaneous	39,682	40.146	27.800	12.347	0.034	1,342
17	Maintenance Expense	659,337	40.146	46.886	(6.740)	(0.018)	(12,175)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 652,921	40.146	213.250	(173.104)	(0.474)	\$ (309,652)
22	General Taxes - Payroll	-					
23	General Taxes - Other	184,039	40.146	(131.381)	171.527	0.470	86,487
24	Income Tax	1,425,591	40.146	41.750	(1.604)	(0.004)	(6,263)
25							
26	Interest Expense	\$ 971,402	40.146	74.500	(34.354)	(0.094)	\$ (91,428)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 8,996,626</u>				Sum Lines [2-26]	<u>\$ (173,337)</u>

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