

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 61,592,603	\$ 120,149,717	
3	(0)	(0)	
4	\$ 61,592,603	\$ 120,149,717	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	23,377,357	59,917,414	
8			
9	\$ 38,215,246	\$ 60,232,303	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 1,709,978	\$ 2,695,153	
13			
14			
15	616,441	971,593	
16			
17			
18	800	1,261	
19	2,889,155	4,553,693	
20	-	-	
21	-	-	
22			
23	<u>Plus:</u>		
24	\$ 296,370	\$ 467,119	
25	(c) (30,352)	(30,352)	
26	0	0	
27			
28	\$ 33,264,889	\$ 52,447,371	Line [9] - Lines [13-21] + Line [24-26]
29			
30			
31		\$ 42,856,130	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 9,591,241	[B] Line [31] - [A] Line [28]
33		1.5767	[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 West Water.xlsm		

Sun City West Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit  
Schedule B-2  
Page 1  
Witness: Clor

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	Gross Utility Plant in Service	\$ 58,942,682	\$ (203,204)	\$ -	\$ 308,819	\$ 2,425,061	\$ (77,431)	\$ -
3	Construction Work in Progress	381,525	-	-	-	(381,525)	-	-
4	Subtotal Utility Plant	\$ 59,324,207	\$ (203,204)	\$ -	\$ 308,819	\$ 2,043,536	\$ (77,431)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	23,480,979	(247,579)	(3,078)	130,047	80,765	(7,118)	-
8								
9	Net Utility Plant in Service	\$ 35,843,228	\$ 44,375	\$ 3,078	\$ 178,772	\$ 1,962,771	\$ (70,313)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 1,722,313	\$ -	\$ -	\$ -	\$ -	\$ (12,335)	\$ -
13								
14								
15	Contribution in Aid of Construction - Net of Amortization	616,441	-	-	-	-	-	-
16								
17								
18	Customer Meter Deposits	800	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	2,844,711	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	933	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 703,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	(30,352)	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	1,569,453	-	-	-	-	-	(1,569,453)
27								
28	Total Rate Base	\$ 32,900,886	\$ 44,375	\$ 3,078	\$ 178,772	\$ 1,962,771	\$ (70,313)	\$ 12,335
29								

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

Sun City West Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit

Schedule B-2

Page 2

Witness: Clor

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Corporate Regulatory Asset Y2K &amp; 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	-	-	-	-	-	-	-	-	-
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6									
7	-	-	-	-	-	-	-	-	-
8									
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	-	-	-	-	-	-	-	-	-
16									
17									
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	(933)	-	-	-	-	-	-
22									
23									
24	\$ -	\$ -	(703,756)	\$ -	\$ 44,025	\$ -	\$ -	\$ -	\$ -
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27									
28	\$ -	\$ -	(702,823)	\$ -	\$ 44,025	\$ -	\$ -	\$ -	\$ -

Line  
No.

Supporting Schedules:

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

Sun City West Water

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit  
Schedule B-2  
Page 3  
Witness: Clor

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[X] Sum [B - W]	[Y] Sum [A] + [X]	
	<u>Sun City West - LT Effluent Regulatory Asset</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>	
1											
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ (116,191)	\$ 312,867	\$ -	\$ -	\$ -	\$ 2,649,921	\$ 61,592,603
3	Construction Work in Progress	-	-	-	-	-	-	-	-	(381,525)	(0)
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ (116,191)	\$ 312,867	\$ -	\$ -	\$ -	\$ 2,268,396	\$ 61,592,603
5											
6	Less:										
7	Accumulated Depreciation	-	-	-	(116,191)	59,532	-	-	-	(103,622)	23,377,357
8											
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ 253,335	\$ -	\$ -	\$ -	\$ 2,372,018	\$ 38,215,246
10											
11	Less:										
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,335)	\$ 1,709,978
13											
14											
15	Contribution in Aid of Construction -	-	-	-	-	-	-	-	-	-	616,441
16	Net of Amortization										
17											
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-	800
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	44,444	44,444	44,444	2,889,155
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(933)	(933)	-
22											
23	Plus:										
24	Deferred Debits	\$ 252,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (407,386)	\$ 296,370
25	Working Capital Allowance	-	-	-	-	-	-	-	-	-	(30,352)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-	(1,569,453)	0
27											
28	Total Rate Base	\$ 252,345	\$ -	\$ -	\$ -	\$ 253,335	\$ -	\$ -	\$ (44,444)	\$ 364,003	\$ 33,264,889

29  
30 Supporting Schedules:  
31 (a) B-3  
32 (b) B-5  
33 (c) E-1  
34  
35 \2016 Sun City West Water.xlsm

Line			
<u>No.</u>			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 58,234,726	(a)
5			
6	Plant Balance per General Ledger	\$ 58,437,930	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (203,204)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 23,050,860	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 23,298,439	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (247,579)</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 West Water.xlsm		

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	20,086	-	-	-	-	-	-	-	-	20,086	-	-	-	-	-
2	302000	0.00%	Franchises	1,346	-	-	-	-	-	-	-	-	1,346	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	11,651	-	-	-	-	-	-	-	-	11,651	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	44,957	-	-	-	-	-	-	-	-	44,957	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	341,241	66,777	-	-	12,247	204	-	-	-	286,508	11,375	-	408	-	-
9	304200	3.33%	Structures & Improvements Pump	424,797	43,046	-	-	-	-	-	-	-	381,750	14,160	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	7,641,362	1,415,560	-	-	-	-	(92,550)	-	-	6,225,801	254,712	-	-	-	(3,085)
11	304400	3.33%	Structures & Improvements Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Office	19,804	7,608	-	-	-	-	-	-	-	12,196	660	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Miscr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	4,893,189	1,174,709	-	-	508,348	8,472	-	-	-	4,218,355	163,106	-	16,945	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	180,366	42,776	-	-	100,000	2,500	-	-	-	235,090	9,018	-	5,000	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	6,131,051	4,362,694	-	-	689,485	28,729	-	-	-	2,429,114	510,921	-	57,457	-	-
26	311300	8.33%	Pumping Equipment Diesel	4,506	4,632	-	-	-	-	-	-	-	(127)	375	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	3,260	1,429	-	-	-	-	-	-	-	1,831	272	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	8,822	(547)	-	-	-	-	-	-	-	9,369	735	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	29,260	13,021	-	-	27,023	1,126	-	-	-	42,137	2,438	-	2,252	-	-
30	320100	5.00%	Water Treatment Equipment Non	6,419,054	4,134,749	-	-	-	-	-	-	-	2,284,305	320,953	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	51,812	31,468	-	-	-	-	-	-	-	20,344	5,181	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	759,274	330,534	-	-	-	-	-	-	-	428,740	16,873	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	458,683	(25,887)	180,702	1,807	248,360	2,484	(23,641)	-	-	730,446	9,174	3,614	4,967	-	(473)
38	331100	2.00%	TD Mains 4in & Less	11,797,251	4,086,148	-	-	-	-	-	-	-	7,711,104	235,945	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	1,321,621	1,075,674	5,258	53	-	-	-	-	-	245,947	26,432	105	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	1,646,702	494,667	-	-	-	-	-	-	-	1,152,035	32,934	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	169	(8,225)	-	-	-	-	-	-	-	8,394	3	-	-	-	-
43	333000	3.33%	Services	7,854,231	1,348,261	3,172	53	83,200	1,387	-	-	-	6,587,783	261,808	106	2,773	-	-
44	334100	8.33%	Meters	4,558,116	2,938,428	8,248	344	200,000	8,333	-	-	-	1,811,354	379,843	687	16,667	-	-
45	334200	3.33%	Meter Installations	159,862	49,594	-	-	-	-	-	-	-	110,268	5,329	-	-	-	-
46	334300	3.33%	Meter Vaults	3,549	695	-	-	-	-	-	-	-	2,854	118	-	-	-	-
47	335000	2.00%	Hydrants	2,689,228	792,069	2,833	28	47,000	470	-	-	-	1,943,689	53,785	57	940	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	179,479	-	-	-	-	-	-	-	-	179,479	11,965	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	18,519	34,372	-	-	-	-	-	-	-	(15,852)	1,235	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	28,297	(15,065)	-	-	-	-	-	-	-	43,362	5,659	-	-	-	-
55	340300	20.00%	Computer Software	13,489	19,514	-	-	-	-	-	-	-	(6,026)	2,698	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty T	6,546	278,490	-	-	-	-	-	-	308,704	58,224	(21,464)	935	-	44,101	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	(0)	11	-	-	-	-	-	-	-	(11)	(0)	-	-	-	-
61	343000	5.00%	Tools, Shop, Garage Equipment	19,372	17,439	-	-	19,467	487	-	-	-	20,914	969	-	973	-	-
62	344000	10.00%	Laboratory Equipment	3,632	3,044	-	-	-	-	-	-	-	587	363	-	-	-	-
63	345000	5.00%	Power Operated Equipment	223,817	127,332	-	-	-	-	-	-	-	96,485	11,191	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	165,055	204,912	-	-	76,400	3,820	-	-	-	32,723	16,505	-	7,640	-	-
65	346190	10.00%	Remote Control & Instrument	17,621	10,800	-	-	-	-	-	-	-	6,820	1,762	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	61,014	(9,871)	-	-	-	-	-	-	-	70,885	6,101	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	22,636	-	-	-	-	-	-	-	-	22,636	2,264	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	58,234,726	23,050,860	200,214	2,284	2,011,531	58,011	(116,191)	308,704	58,224	37,387,865	2,377,798	4,569	116,023	44,101	(3,558)

Depreciable Plant 58,156,686 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.09%



Sun City West Water												Witness: Clor		
Beginning Balance Accumulated Depreciation												Adjustment SMC-RB1		
Previous Case Tie-Out												Page 4c		
		Prior Decision 2		Prior Decision 1		ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE				Stand Alone Sun City West	2008-2016	2008-2016	2008-2016	Stand Alone Sun City West
		Approved Dec. 67093		Approved Dec. 71410										
LINE NO.	GL ACCT. NO.	DESCRIPTION	12/31/2001 Decision Plant Balance Test Year	12/31/2007 Adjusted per Order	Corporate Plant	Reverse Post Test Year Plan Rate	Reverse Case Adj 1 Plant	Reverse Case Adj 2 Plant	12/31/2007 Per Rollforward	Depr Expense Accum Depr	Retirements Accum Depr	Transfers/Adjustments Accum Depr	12/31/2016 Actual End of Test Year	
Schb2 Column Ref														
1	301000	Organization	-	-	-	-	-	-	-	-	-	-	-	
2	302000	Franchises	-	-	-	-	-	-	-	-	-	-	-	
3	303200	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	
4	303300	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	
5	303400	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	
6	303500	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	
7	303600	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	
8	304100	Structures & Improvements Supply	95,522	319,123	-	-	-	-	319,123	102,396	(19,860)	(334,882)	66,777	
9	304200	Structures & Improvements Pumping	68,203	84,614	-	-	-	-	84,614	38,446	(82,840)	2,826	43,046	
10	304300	Structures & Improvements Treatment	6,172	10,162	-	-	-	-	10,162	1,098,878	(28,376)	334,897	1,415,560	
11	304400	Structures & Improvements Trans & Dist	-	-	-	-	-	-	-	-	-	-	-	
12	304500	Structures & Improvements General	-	-	-	-	-	-	-	-	-	-	-	
13	304600	Structures & Improvements Offices	5,910	7,652	-	-	-	-	7,652	6,915	(6,959)	-	7,608	
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-	-	-	-	
15	304700	Structures & Improvements Store,Shop	-	-	-	-	-	-	-	-	-	-	-	
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
17	305000	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	
19	307000	Wells & Springs	297,363	559,352	-	-	-	-	559,352	615,357	-	-	1,174,709	
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	
21	309000	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	
22	310000	Power Production Equipment	-	-	-	-	-	-	-	48,993	(2,083)	(4,135)	42,776	
23	310100	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	
24	311000	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	
25	311200	Pumping Equipment Electric	2,024,249	2,600,885	-	-	2,375	-	2,603,260	2,247,438	(488,516)	511	4,362,694	
26	311300	Pumping Equipment Diesel	1,436	2,631	-	-	-	-	2,631	2,001	-	-	4,632	
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	1,429	-	-	1,429	
28	311500	Pumping Equipment Other	515	2,221	-	-	-	-	2,221	1,399	(4,167)	-	(547)	
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	-	13,021	-	-	13,021	
30	320100	Water Treatment Equipment Non-Media	(9,194)	287,886	-	-	-	-	287,886	3,853,381	(6,983)	465	4,134,749	
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-	-	-	31,468	-	-	31,468	
32	330000	Distribution Reservoirs & Standpipes	152,125	293,832	-	(76,672)	-	-	217,160	114,163	(789)	-	330,534	
33	330100	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	
34	330200	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	
36	330400	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	
37	331001	TD Mains Not Classified by Size	-	26,156	-	-	-	-	26,156	22,832	(46,515)	(28,359)	(25,887)	
38	331100	TD Mains 4in & Less	2,542,010	2,542,026	-	-	-	-	2,542,026	1,621,585	(77,411)	(52)	4,086,148	
39	331200	TD Mains 6in to 8in	-	931,574	-	-	-	-	931,574	145,454	(2,086)	733	1,075,674	
40	331300	TD Mains 10in to 16in	-	256,611	-	-	-	-	256,611	209,845	-	28,211	494,667	
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	
42	332000	Fire Mains	21	(8,248)	-	-	-	-	(8,248)	23	-	-	(8,225)	
43	333000	Services	(353,605)	(143,219)	-	-	-	-	(143,219)	1,700,592	(208,827)	(286)	1,348,261	
44	334100	Meters	334,383	1,398,129	-	-	-	-	1,398,129	1,753,907	(213,772)	165	2,938,428	
45	334200	Meter Installations	-	14,907	-	-	-	-	14,907	34,687	-	-	49,594	
46	334300	Meter Vaults	-	-	-	-	-	-	-	695	-	-	695	
47	335000	Hydrants	444,930	453,113	-	-	-	-	453,113	367,690	(28,683)	(61)	792,069	
48	336000	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	
49	339100	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	
50	339200	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	
51	339500	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	
52	339600	Other P/E-CIPS	-	-	-	-	-	-	-	-	-	-	-	
53	340100	Office Furniture & Equipment	28,409	28,808	-	-	-	-	28,808	7,831	(2,268)	-	34,372	
54	340200	Computer & Periphial Equipment	-	(32,430)	-	-	-	-	(32,430)	27,183	(9,818)	-	(15,065)	
55	340300	Computer Software	-	-	-	-	-	-	-	19,514	-	-	19,514	
56	340500	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
57	341100	Transportation Equip Light Duty Trucks	208,364	476,226	-	-	-	-	476,226	27,441	(225,177)	-	278,490	
58	341200	Transportation Equip Heavy Duty Trucks	-	26,722	-	-	-	-	26,722	-	(21,027)	(5,695)	-	
59	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	
60	342000	Stores Equipment	377	150	-	-	-	-	150	4	(142)	-	11	
61	343000	Tools,Shop,Garage Equipment	5,557	10,295	-	-	-	-	10,295	7,144	-	-	17,439	
62	344000	Laboratory Equipment	1,403	2,095	-	-	-	-	2,095	950	-	-	3,044	
63	345000	Power Operated Equipment	10,886	27,766	-	-	-	-	27,766	99,566	-	-	127,332	
64	346100	Communication Equipment Non-Telephd	31,413	66,875	-	-	-	-	66,875	152,887	(14,850)	-	204,912	
65	346190	Remote Control & Instrument	-	-	-	-	-	-	-	13,048	(2,248)	-	10,800	
66	346200	Communication Equipment Telephone	-	-	-	-	-	-	-	-	-	-	-	
67	346300	Communication Equipment Other	15,903	(13,652)	-	-	-	-	(13,652)	3,801	-	(20)	(9,871)	
68	347000	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	
69	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	
70		Post Test Year Plant	-	-	-	-	-	-	-	-	-	-	-	
71		Plant Retirements	-	-	-	-	-	-	-	-	-	-	-	
72		Corporate Plant	290,100	356,589	(356,589)	-	-	-	-	-	-	-	-	
73			-	-	-	-	-	-	-	-	-	-	-	
74			-	-	-	-	-	-	-	-	-	-	-	
75			-	-	-	-	-	-	-	-	-	-	-	
76			-	-	-	-	-	-	-	-	-	-	-	
77			-	-	-	-	-	-	-	-	-	-	-	
78			-	-	-	-	-	-	-	-	-	-	-	
79			-	-	-	-	-	-	-	-	-	-	-	
80		TOTAL	6,202,454	10,588,850	(356,589)	(76,672)	2,375	-	10,157,964	14,391,965	(1,493,398)	(5,671)	23,050,860	
		Per Schb2	6,202,454	10,588,785					10,157,964				23,050,860	
		Variance	-	65					-				-	



**Sun City West Water**

*Italics = Added  
Rate where no rate  
existed*

**2007**

		Eff 12/1/09 Dec 71410				
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly		
NO.	NO.	DESCRIPTION		Depr Rate	Accum Depr Bal	
					Rev Plant Bal	
1	301000	Organization	0.0000%	0.0000%	-	20,086
2	302000	Franchises	0.0000%	0.0000%	-	1,346
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	11,651
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	44,957
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	319,123	7,620,981
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	84,614	224,821
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	10,162	90,867
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	7,652	16,827
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	559,352	2,587,202
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	36,044
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	2,603,260	5,105,925
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	2,631	4,506
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-
28	311500	Pumping Equipment Other	5.0100%	0.4175%	2,221	140,435
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	29,261
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	287,886	6,287,267
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	59,337
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	217,160	760,063
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	26,156	1,307,168
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	2,542,026	11,748,467
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	931,574	409,389
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	256,611	252,700
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-
42	332000	Fire Mains	1.5300%	0.1275%	(8,248)	169
43	333000	Services	2.4800%	0.2067%	(143,219)	7,342,743
44	334100	Meters	6.6700%	0.5558%	1,398,129	1,756,083
45	334200	Meter Installations	2.5100%	0.2092%	14,907	147,290
46	334300	Meter Vaults	2.5100%	0.2092%	-	-
47	335000	Hydrants	2.0000%	0.1667%	453,113	1,835,679
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	28,808	20,787
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	(32,430)	41,437
55	340300	Computer Software	25.0000%	2.0833%	-	-
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	476,226	225,177
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	26,722	21,027
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	150	142
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	10,295	19,641
62	344000	Laboratory Equipment	3.7100%	0.3092%	2,095	1,606
63	345000	Power Operated Equipment	5.0200%	0.4183%	27,766	161,885
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	66,875	163,135
65	346190	Remote Control & Instrument	10.3000%	0.8583%	-	-
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	(13,652)	1,339
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-
70						
71		TOTAL	258.8000%	21.57%	10,157,964	48,497,442
					10,157,964	48,497,439
					-	-

2008

Sun City West Water

*Italics = Added*  
*Rate where no rate*  
*existed*

		Eff 12/1/09 Dec 71410		2008							
LINE	G/L ACCT.	12/1/09 Annual	12/1/09 Monthly	Plant			Depr	Accum	Accum		
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr	
1	301000	Organization	0.0000%				20,086	-	-	-	
2	302000	Franchises	0.0000%				1,346	-	-	-	
3	303200	Land & Land Rights Supply	0.0000%				11,651	-	-	-	
4	303300	Land & Land Rights Pumping	0.0000%				44,957	-	-	-	
5	303400	Land & Land Rights Treatment	0.0000%				-	-	-	-	
6	303500	Land & Land Rights T&D	0.0000%				-	-	-	-	
7	303600	Land & Land Rights General	0.0000%				-	-	-	-	
8	304100	Structures & Improvements Supply	2.5000%	(4,880)		(7,298,278)	317,824	38,355	(334,901)	22,577	
9	304200	Structures & Improvements Pumping	1.6700%				224,821	3,755	-	88,369	
10	304300	Structures & Improvements Treatment	1.6700%	55,660		7,269,758	7,416,285	103,383	334,901	448,447	
11	304400	Structures & Improvements Trans & Dist	2.0000%				-	-	-	-	
12	304500	Structures & Improvements General	4.6300%				-	-	-	-	
13	304600	Structures & Improvements Offices	4.6300%				16,827	357	-	8,008	
14	304620	Structures & Improvements Leasehold	14.2800%				-	-	-	-	
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%				-	-	-	-	
16	304800	Structures & Improvements Miscellaneous	0.0000%				-	-	-	-	
17	305000	Collect & Impounding	0.0000%				-	-	-	-	
18	306000	Lake, River & Other Intakes	0.0000%				-	-	-	-	
19	307000	Wells & Springs	2.5200%				2,587,202	65,197	-	624,549	
20	308000	Infiltration Galleries	0.0000%				-	-	-	-	
21	309000	Supply Mains	0.0000%				-	-	-	-	
22	310000	Power Production Equipment	4.4200%	43			36,087	-	-	-	
23	310100	Power Production Equipment	4.4200%				-	-	-	-	
24	311000	Pumping Equipment Steam	4.4200%				-	-	-	-	
25	311200	Pumping Equipment Electric	4.4200%	310,359	(132,416)	47,887	5,331,755	234,928	-	2,705,771	
26	311300	Pumping Equipment Diesel	5.0000%				4,506	199	-	2,830	
27	311400	Pumping Equipment Hydraulic	5.0000%	3,260			3,260	125	-	125	
28	311500	Pumping Equipment Other	5.0100%	(147,864)			(7,429)	754	-	2,975	
29	311530	Pumping Equipment Water Treatment	5.0100%	(1)			29,260	1,293	-	1,293	
30	320100	Water Treatment Equipment Non-Media	7.0600%	28,647		(1,604)	6,314,310	251,821	-	539,708	
31	320200	Water Treatment Equipment Filter Media	7.0600%	(7,525)			51,812	2,204	-	2,204	
32	330000	Distribution Reservoirs & Standpipes	1.6700%				760,063	12,693	-	229,853	
33	330100	Elevated Tank & Standpipes	0.0000%				-	-	-	-	
34	330200	Ground Level Tanks	0.0000%				-	-	-	-	
35	330300	Below Ground Tanks	0.0000%				-	-	-	-	
36	330400	Clearwell	0.0000%				-	-	-	-	
37	331001	TD Mains Not Classified by Size	1.5300%	(4,723)		(1,246,680)	55,765	4,034	(28,211)	1,978	
38	331100	TD Mains 4in & Less	1.5300%	12,007	(1,496)	(3)	11,758,976	179,793	-	2,720,324	
39	331200	TD Mains 6in to 8in	1.5300%	559,837			969,226	11,337	-	942,911	
40	331300	TD Mains 10in to 16in	1.5300%	19,733		1,246,680	1,519,113	19,980	28,211	304,803	
41	331400	TD Mains 18in & Grtr	1.5300%				-	-	-	-	
42	332000	Fire Mains	1.5300%				169	3	-	(8,246)	
43	333000	Services	2.4800%	74,868	(15,437)	(19,069)	7,383,105	182,913	-	24,258	
44	334100	Meters	6.6700%	53,290	(17,099)		1,792,275	44,542	-	1,425,571	
45	334200	Meter Installations	2.5100%				147,290	3,697	-	18,604	
46	334300	Meter Vaults	2.5100%				-	-	-	-	
47	335000	Hydrants	2.0000%	86,620			1,922,300	37,509	-	490,622	
48	336000	Backflow Prevention Devices	0.0000%				-	-	-	-	
49	339100	Other P/E-Intangible	0.0000%				-	-	-	-	
50	339200	Other P/E-Supply	0.0000%				-	-	-	-	
51	339500	Other P/E-TD	0.0000%				-	-	-	-	
52	339600	Other P/E-CPS	0.0000%				-	-	-	-	
53	340100	Office Furniture & Equipment	4.5900%		(551)		20,236	946	-	29,203	
54	340200	Computer & Periph Equipment	10.0000%	(6,527)			34,910	1,752	-	(30,677)	
55	340300	Computer Software	25.0000%				-	-	-	-	
56	340500	Other Office Equipment	0.0000%				-	-	-	-	
57	341100	Transportation Equip Light Duty Trucks	20.0000%		(182,178)		42,999	10,750	-	304,798	
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%		(21,027)		-	-	(5,695)	-	
59	341400	Transportation Equipment Other	15.0000%				-	-	-	-	
60	342000	Stores Equipment	3.9100%		(142)		(0)	4	-	11	
61	343000	Tools,Shop,Garage Equipment	4.0200%	(269)			19,372	785	-	11,080	
62	344000	Laboratory Equipment	3.7100%				1,606	60	-	2,154	
63	345000	Power Operated Equipment	5.0200%	61,932			223,817	9,681	-	37,447	
64	346100	Communication Equipment Non-Telephone	10.3000%	16,770	(14,850)		165,055	16,882	-	68,907	
65	346190	Remote Control & Instrument	10.3000%	21,249			21,249	-	-	-	
66	346200	Communication Equipment Telephone	0.0000%				-	-	-	-	
67	346300	Communication Equipment Other	4.9300%				1,339	66	-	(13,586)	
68	347000	Miscellaneous Equipment	0.0000%				-	-	-	-	
69	348000	Other Tangible Plant	0.0000%				-	-	-	-	
70											
71		TOTAL	258.8000%	21.57%	1,132,488	(385,196)	(1,309)	49,243,426	1,239,799	(5,695)	11,006,873

Sun City West Water

*Italics = Added  
Rate where no rate  
existed*

2009

			Eff 12/1/09 Dec 71410								
LINE	G/L ACCT.	DESCRIPTION	12/1/09 Annual	12/1/09 Monthly	2009			Depr	Accum	Accum	
NO.	NO.			Depr Rate	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	317,824	7,946	-	30,522
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	224,821	3,755	-	92,123
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	7,416,285	123,852	-	572,299
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	16,827	779	-	8,787
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Ggs	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	2,587,202	65,197	-	689,747
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	36,087	1,595	-	1,595
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	182,438	(73,706)	(2,072)	5,438,415	238,164	-	2,870,229
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	3,055
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	288
28	311500	Pumping Equipment Other	5.0100%	0.4175%	-	-	-	(7,429)	(372)	-	2,603
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	2,759
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	(277)	(2,756)	-	6,311,277	445,576	-	982,528
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	5,862
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	760,063	12,693	-	242,546
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	-	55,765	853	-	2,832
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	2,332	-	-	11,761,308	179,928	-	2,900,252
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	22,288	-	-	991,514	15,100	-	958,011
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	5,821	-	-	1,524,934	23,323	-	328,126
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,243)
43	333000	Services	2.4800%	0.2067%	118,393	(24,581)	-	7,476,917	184,433	-	184,110
44	334100	Meters	6.6700%	0.5558%	234,682	(47,334)	-	1,979,622	126,378	-	1,504,615
45	334200	Meter Installations	2.5100%	0.2092%	1,102	-	-	148,392	3,722	-	22,326
46	334300	Meter Vaults	2.5100%	0.2092%	3,213	-	-	3,213	72	-	72
47	335000	Hydrants	2.0000%	0.1667%	59,042	(647)	-	1,980,695	39,456	-	529,431
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	(799)	-	19,437	907	-	29,312
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	34,910	3,491	-	(27,186)
55	340300	Computer Software	25.0000%	2.0833%	4,885	-	-	4,885	1,119	-	1,119
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(18,640)	-	24,359	5,182	-	291,340
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	908	-	11,987
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	1,606	60	-	2,214
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	48,683
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	85,907
65	346190	Remote Control & Instrument	10.3000%	0.8583%	(4,099)	-	-	17,150	1,807	-	1,807
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	1,339	66	-	(13,520)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	21,105	-	-	21,105	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	650,923	(168,463)	(2,072)	49,723,814	1,519,743	-	12,358,152

2010

Sun City West Water

*Italics = Added  
Rate where no rate  
existed*

			Eff 12/1/09 Dec 71410								
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly	2010			Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	317,824	7,946	-	38,468
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	6,023	-	-	230,844	3,838	-	95,961
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	7,416,285	123,852	-	696,151
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	16,827	779	-	9,567
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	122,347	-	-	2,709,549	65,859	-	755,606
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	50,702	-	-	86,789	2,421	-	4,016
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	52,161	(90,748)	(102)	5,399,726	241,124	-	3,020,605
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	3,281
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	451
28	311500	Pumping Equipment Other	5.0100%	0.4175%	-	-	-	(7,429)	(372)	-	2,230
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	4,225
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	35,405	(244)	-	6,346,438	446,602	-	1,428,885
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	9,520
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	760,063	12,693	-	255,240
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	-	55,765	853	-	3,685
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	6,957	(52)	-	11,768,213	180,020	-	3,080,219
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	75,642	-	-	1,067,156	15,419	-	973,430
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	(5,260)	-	-	1,519,674	23,295	-	351,421
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,240)
43	333000	Services	2.4800%	0.2067%	70,882	(1,168)	-	7,546,631	186,307	-	369,250
44	334100	Meters	6.6700%	0.5558%	407,021	(41,924)	-	2,344,719	145,423	-	1,608,114
45	334200	Meter Installations	2.5100%	0.2092%	-	-	-	148,392	3,725	-	26,050
46	334300	Meter Vaults	2.5100%	0.2092%	336	-	-	3,549	89	-	161
47	335000	Hydrants	2.0000%	0.1667%	(366)	-	-	1,980,329	39,624	-	569,055
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	-	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	(464)	-	18,973	874	-	29,722
54	340200	Computer & Periphal Equipment	10.0000%	0.8333%	-	-	-	34,910	3,491	-	(23,695)
55	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,885	1,221	-	2,341
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(24,346)	-	13	3,788	-	270,783
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	12,766
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	1,606	60	-	2,274
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	59,918
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	102,908
65	346190	Remote Control & Instrument	10.3000%	0.8583%	-	(2,248)	-	14,902	1,651	-	1,210
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	1,339	66	-	(13,454)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	1,531	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	823,381	(161,194)	(102)	50,385,899	1,545,176	-	13,742,135

**Sun City West Water**

*Italics = Added  
Rate where no rate  
existed*

2011

			Eff 12/1/09 Dec 71410								
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly	2011 Plant			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	317,824	7,946	-	46,413
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	230,844	3,855	-	99,816
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	7,416,285	123,852	-	820,003
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	16,827	779	-	10,346
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	2,709,549	68,281	-	823,887
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	49,987	-	-	136,776	5,516	-	9,533
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	105,424	(28,554)	-	5,476,596	240,627	-	3,232,678
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	3,506
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	614
28	311500	Pumping Equipment Other	5.0100%	0.4175%	11,417	-	-	3,988	(146)	-	2,084
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	5,691
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	31,318	-	(3,715)	6,374,041	449,524	-	1,878,410
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	13,178
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	(789)	-	759,274	12,684	-	267,135
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	-	55,765	853	-	4,538
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	0	(148)	-	11,768,065	180,053	-	3,260,124
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	1,530	-	-	1,068,686	16,351	-	989,782
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	(86)	-	-	1,519,588	23,257	-	374,677
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,238)
43	333000	Services	2.4800%	0.2067%	85,125	(7,664)	-	7,624,092	188,111	-	549,696
44	334100	Meters	6.6700%	0.5558%	375,662	(78,041)	-	2,642,340	169,661	-	1,699,733
45	334200	Meter Installations	2.5100%	0.2092%	-	-	-	148,392	3,725	-	29,775
46	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	3,549	89	-	250
47	335000	Hydrants	2.0000%	0.1667%	13,058	(4,849)	-	1,988,538	39,772	-	603,978
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	154,992	-	-	154,992	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	(454)	-	18,519	854	-	30,122
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	549	35,459	3,518	-	(20,177)
55	340300	Computer Software	25.0000%	2.0833%	-	-	-	4,885	1,257	-	3,598
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	13	3	-	270,785
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	13,545
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	2,026	3,632	97	-	2,371
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	71,154
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	119,909
65	346190	Remote Control & Instrument	10.3000%	0.8583%	80	-	-	14,982	1,580	-	2,790
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	1,339	66	-	(13,388)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	828,507	(120,499)	(1,140)	51,092,767	1,576,694	-	15,198,330

2012

Sun City West Water

*Italics = Added  
Rate where no rate  
existed*

			Eff 12/1/09 Dec 71410								
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly	2012			Plant	Depr	Accum	Accum
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	317,824	7,946	-	54,359
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	230,844	3,855	-	103,672
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	7,416,285	123,852	-	943,855
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	16,827	779	-	11,125
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	2,709,549	68,281	-	892,167
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	136,776	6,046	-	15,578
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	427,988	(1,117)	-	5,903,467	246,828	-	3,478,389
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	3,731
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	777
28	311500	Pumping Equipment Other	5.0100%	0.4175%	-	-	-	3,988	200	-	2,284
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	7,157
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	-	(2,887)	-	6,371,154	449,803	-	2,325,326
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	16,836
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	759,274	12,680	-	279,815
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	-	-	-	55,765	853	-	5,391
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	44,774	(754)	-	11,812,084	180,264	-	3,439,634
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	294	-	-	1,068,980	16,355	-	1,006,137
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	294	-	-	1,519,882	23,254	-	397,932
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,235)
43	333000	Services	2.4800%	0.2067%	33,601	-	-	7,657,693	188,906	-	738,602
44	334100	Meters	6.6700%	0.5558%	469,040	(510)	-	3,110,870	191,186	-	1,890,409
45	334200	Meter Installations	2.5100%	0.2092%	9,338	-	-	157,731	3,782	-	33,557
46	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	3,549	89	-	339
47	335000	Hydrants	2.0000%	0.1667%	15,975	-	-	2,004,513	39,842	-	643,820
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	154,992	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	-	-	18,519	850	-	30,972
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	35,459	3,546	-	(16,631)
55	340300	Computer Software	25.0000%	2.0833%	9,338	-	-	14,223	1,999	-	5,598
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	10,371	-	-	10,385	694	-	271,479
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	14,324
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	3,632	135	-	2,505
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	82,389
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	136,909
65	346190	Remote Control & Instrument	10.3000%	0.8583%	-	-	-	14,982	1,543	-	4,333
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	1,339	66	-	(13,322)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	1,021,013	(5,268)	-	52,108,513	1,608,163	-	16,801,226



2013

Sun City West Water

*Italics = Added  
Rate where no rate  
existed*

			Eff 12/1/09 Dec 71410				2013				
LINE	G/L ACCT.	DESCRIPTION	12/1/09 Annual	12/1/09 Monthly	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
NO.	NO.			Depr Rate							
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	317,824	7,946	-	62,305
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	-	-	-	230,844	3,855	-	107,527
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	11,852	-	-	7,428,137	123,967	3	1,067,824
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	16,827	779	-	11,904
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	2,709,549	68,281	-	960,448
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	85,499	-	-	222,275	6,850	(4,135)	18,294
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	32,882	(84,178)	-	5,852,171	260,761	350	3,655,321
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	3,956
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	940
28	311500	Pumping Equipment Other	5.0100%	0.4175%	-	-	-	3,988	200	-	2,484
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	8,623
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	46,632	(1,096)	-	6,416,690	450,735	465	2,775,430
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	20,494
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	759,274	12,680	-	292,495
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	174,658	-	-	230,423	2,162	(148)	7,404
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	17,484	(60,962)	-	11,768,607	180,722	(62)	3,559,331
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	-	-	-	1,068,980	16,355	-	1,022,492
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	-	-	-	1,519,882	23,254	-	421,186
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,233)
43	333000	Services	2.4800%	0.2067%	163,988	(91,390)	-	7,730,290	190,613	(286)	837,539
44	334100	Meters	6.6700%	0.5558%	630,217	(28,050)	-	3,713,036	224,678	165	2,087,202
45	334200	Meter Installations	2.5100%	0.2092%	2,131	-	-	159,862	3,999	-	37,556
46	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	3,549	89	-	428
47	335000	Hydrants	2.0000%	0.1667%	28,635	(5,616)	-	2,027,532	40,448	(51)	678,601
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	6,929	-	-	161,921	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	-	-	18,519	850	-	31,822
54	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	(9,818)	-	25,641	3,382	-	(23,067)
55	340300	Computer Software	25.0000%	2.0833%	-	-	-	14,223	3,556	-	9,153
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(14)	-	10,371	2,076	-	273,542
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	15,103
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	3,632	135	-	2,640
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	93,625
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	153,910
65	346190	Remote Control & Instrument	10.3000%	0.8583%	-	-	-	14,982	1,543	-	5,876
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	1,339	66	-	(13,256)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	1,200,907	(281,125)	-	53,028,294	1,664,511	(3,699)	18,180,912

Sun City West Water

*Italics = Added*  
*Rate where no rate*  
*existed*

2014

			Eff 12/1/09 Dec 71410				2014				
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly			Plant	Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	317,824	7,946	-	70,250
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	21,246	(8,918)	-	243,172	3,878	-	102,487
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	21,973	(16,547)	-	7,433,564	124,057	-	1,175,335
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	9,936	(6,959)	-	19,804	829	-	5,774
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	-	-	-	2,709,549	68,281	-	1,028,728
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	3,188	(2,083)	-	223,381	9,829	-	26,039
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	11,606	(7,602)	-	5,856,175	258,681	-	3,906,400
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	4,182
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	1,103
28	311500	Pumping Equipment Other	5.0100%	0.4175%	-	-	-	3,988	200	-	2,684
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	10,089
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	-	-	-	6,416,690	453,018	-	3,228,448
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	24,152
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	759,274	12,680	-	305,174
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	39,823	-	(19,406)	250,839	3,628	-	11,032
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	16,999	(12,380)	(4,884)	11,768,342	180,184	10	3,727,145
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	-	-	-	1,068,980	16,355	733	1,039,580
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	-	-	-	1,519,882	23,254	-	444,440
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,230)
43	333000	Services	2.4800%	0.2067%	70,318	(22,519)	(10,707)	7,767,383	192,336	-	1,007,357
44	334100	Meters	6.6700%	0.5558%	424,617	-	3,300	4,140,954	260,851	-	2,348,053
45	334200	Meter Installations	2.5100%	0.2092%	-	-	-	159,862	4,013	-	41,569
46	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	3,549	89	-	517
47	335000	Hydrants	2.0000%	0.1667%	25,083	(5,225)	(3,055)	2,044,335	40,730	-	714,107
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	161,921	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	-	-	18,519	850	-	32,672
54	340200	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	25,641	2,564	-	(20,503)
55	340300	Computer Software	25.0000%	2.0833%	-	-	-	14,223	3,556	-	12,709
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	10,371	2,074	-	275,616
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	15,881
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	3,632	135	-	2,775
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	104,861
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	170,911
65	346190	Remote Control & Instrument	10.3000%	0.8583%	-	-	-	14,982	1,543	-	7,420
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	-	1,339	66	-	(13,190)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	644,789	(82,232)	(34,752)	53,556,098	1,706,156	743	19,805,578



2015

Sun City West Water

*Italics = Added  
 Rate where no rate  
 existed*

			Eff 12/1/09 Dec 71410				2015				
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly			Plant	Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	23,768	(13,372)	(175)	328,045	8,029	20	64,927
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	192,672	(58,091)	3,936	381,689	5,201	(1,744)	47,853
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	218,581	(11,829)	1,046	7,641,362	124,452	(8)	1,287,950
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	19,804	917	-	6,691
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	6,597	-	-	2,716,146	68,391	-	1,097,120
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	(43,014)	180,366	8,764	-	34,804
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	43,849	(14,955)	41,461	5,926,529	260,484	162	4,152,090
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	4,407
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	1,266
28	311500	Pumping Equipment Other	5.0100%	0.4175%	9,001	(4,167)	-	8,822	494	-	(989)
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	11,555
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	-	-	2,364	6,419,054	453,116	-	3,681,564
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	27,810
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	759,274	12,680	-	317,854
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	105,933	(34,347)	-	322,425	4,242	-	(19,073)
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	18,927	-	-	11,787,269	180,197	-	3,907,342
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	248,080	-	10	1,317,071	18,022	-	1,057,603
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	126,821	-	-	1,646,702	25,033	-	469,473
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,228)
43	333000	Services	2.4800%	0.2067%	71,894	(27,890)	-	7,811,387	193,010	-	1,172,477
44	334100	Meters	6.6700%	0.5558%	401,433	-	-	4,542,387	287,919	-	2,635,972
45	334200	Meter Installations	2.5100%	0.2092%	-	-	-	159,862	4,013	-	45,581
46	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	3,549	89	-	606
47	335000	Hydrants	2.0000%	0.1667%	121,144	(9,089)	(1,544)	2,154,845	41,868	-	746,886
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	17,558	-	-	179,479	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	-	-	18,519	850	-	33,522
54	340200	Computer & Periphial Equipment	10.0000%	0.8333%	2,656	-	-	28,297	2,608	-	(17,894)
55	340300	Computer Software	25.0000%	2.0833%	-	-	(734)	13,489	3,433	-	16,142
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	(3,825)	6,546	1,564	-	277,181
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	16,660
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	3,632	135	-	2,910
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	116,096
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	187,911
65	346190	Remote Control & Instrument	10.3000%	0.8583%	2,639	-	-	17,621	1,566	-	8,985
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	60,647	-	-	61,985	315	(20)	(12,895)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	1,672,199	(173,740)	(476)	55,054,081	1,741,923	(1,590)	21,372,171

2016

Sun City West Water

*Italics = Added  
Rate where no rate  
existed*

			Eff 12/1/09 Dec 71410				2016				
LINE	G/L ACCT.		12/1/09 Annual	12/1/09 Monthly			Plant	Depr	Accum	Accum	
NO.	NO.	DESCRIPTION		Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	20,086	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	1,346	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	11,651	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	44,957	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	-	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	19,684	(6,488)	-	341,241	8,338	-	66,777
9	304200	Structures & Improvements Pumping	1.6700%	0.1392%	58,939	(15,831)	-	424,797	6,454	4,570	43,046
10	304300	Structures & Improvements Treatment	1.6700%	0.1392%	-	-	-	7,641,362	127,611	-	1,415,560
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	4.6300%	0.3858%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	4.6300%	0.3858%	-	-	-	19,804	917	-	7,608
14	304620	Structures & Improvements Leasehold	14.2800%	1.1900%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	14.2800%	1.1900%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5200%	0.2100%	2,176,315	-	728	4,893,189	77,589	-	1,174,709
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	0.0000%	0.0000%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	4.4200%	0.3683%	-	-	-	180,366	7,972	-	42,776
23	310100	Power Production Equipment	4.4200%	0.3683%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.4200%	0.3683%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.4200%	0.3683%	259,760	(55,239)	-	6,131,051	265,842	-	4,362,694
26	311300	Pumping Equipment Diesel	5.0000%	0.4167%	-	-	-	4,506	225	-	4,632
27	311400	Pumping Equipment Hydraulic	5.0000%	0.4167%	-	-	-	3,260	163	-	1,429
28	311500	Pumping Equipment Other	5.0100%	0.4175%	-	-	-	8,822	442	-	(547)
29	311530	Pumping Equipment Water Treatment	5.0100%	0.4175%	-	-	-	29,260	1,466	-	13,021
30	320100	Water Treatment Equipment Non-Media	7.0600%	0.5883%	-	-	-	6,419,054	453,185	-	4,134,749
31	320200	Water Treatment Equipment Filter Media	7.0600%	0.5883%	-	-	-	51,812	3,658	-	31,468
32	330000	Distribution Reservoirs & Standpipes	1.6700%	0.1392%	-	-	-	759,274	12,680	-	330,534
33	330100	Elevated Tank & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1.5300%	0.1275%	148,426	(12,168)	-	458,683	5,354	-	(25,887)
38	331100	TD Mains 4in & Less	1.5300%	0.1275%	11,602	(1,619)	-	11,797,251	180,425	-	4,086,148
39	331200	TD Mains 6in to 8in	1.5300%	0.1275%	6,636	(2,086)	-	1,321,621	20,157	-	1,075,674
40	331300	TD Mains 10in to 16in	1.5300%	0.1275%	-	-	-	1,646,702	25,195	-	494,667
41	331400	TD Mains 18in & Grtr	1.5300%	0.1275%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.5300%	0.1275%	-	-	-	169	3	-	(8,225)
43	333000	Services	2.4800%	0.2067%	61,023	(18,178)	-	7,854,231	193,963	-	1,348,261
44	334100	Meters	6.6700%	0.5558%	16,543	(814)	-	4,558,116	303,270	-	2,938,428
45	334200	Meter Installations	2.5100%	0.2092%	-	-	-	159,862	4,013	-	49,594
46	334300	Meter Vaults	2.5100%	0.2092%	-	-	-	3,549	89	-	695
47	335000	Hydrants	2.0000%	0.1667%	537,640	(3,257)	-	2,689,228	48,441	-	792,069
48	336000	Backflow Prevention Devices	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
50	339200	Other P/E-Supply	0.0000%	0.0000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	0.0000%	0.0000%	-	-	-	-	-	-	-
52	339600	Other P/E-CPS	0.0000%	0.0000%	-	-	-	179,479	-	-	-
53	340100	Office Furniture & Equipment	4.5900%	0.3825%	-	-	-	18,519	850	-	34,372
54	340200	Computer & Periphial Equipment	10.0000%	0.8333%	-	-	-	28,297	2,830	-	(15,065)
55	340300	Computer Software	25.0000%	2.0833%	-	-	-	13,489	3,372	-	19,514
56	340500	Other Office Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-
57	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	6,546	1,309	-	278,490
58	341200	Transportation Equip Heavy Duty Trucks	15.0000%	1.2500%	-	-	-	-	-	-	-
59	341400	Transportation Equipment Other	15.0000%	1.2500%	-	-	-	-	-	-	-
60	342000	Stores Equipment	3.9100%	0.3258%	-	-	-	(0)	(0)	-	11
61	343000	Tools,Shop,Garage Equipment	4.0200%	0.3350%	-	-	-	19,372	779	-	17,439
62	344000	Laboratory Equipment	3.7100%	0.3092%	-	-	-	3,632	135	-	3,044
63	345000	Power Operated Equipment	5.0200%	0.4183%	-	-	-	223,817	11,236	-	127,332
64	346100	Communication Equipment Non-Telephone	10.3000%	0.8583%	-	-	-	165,055	17,001	-	204,912
65	346190	Remote Control & Instrument	10.3000%	0.8583%	-	-	-	17,621	1,815	-	10,800
66	346200	Communication Equipment Telephone	0.0000%	0.0000%	-	-	-	-	-	-	-
67	346300	Communication Equipment Other	4.9300%	0.4108%	-	-	(971)	61,014	3,024	-	(9,871)
68	347000	Miscellaneous Equipment	0.0000%	0.0000%	-	-	-	22,636	-	-	-
69	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
70											
71		TOTAL	258.8000%	21.57%	3,296,569	(115,681)	(243)	58,234,726	1,789,799	4,570	23,050,860

Line			
<u>No.</u>			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4- Factor	General Metered Customers	8.1316%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292 (a)
10			
11	Allocated Balance		\$ 504,752 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 504,752 (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		\$ 179,463 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 182,540 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (3,078)</u> Line [24] - Line [26]
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	<u>Workpapers and Supporting Documents:</u>		
44	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
45	(b) Sch E-1b		
46	4-Factor		
47			
48			
49			
50	\2016 Sun City West Water.xlsm		

Arizona Corporate (7A)

7A

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

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



Prior Decision				Docket WS-01303A-16-0145											
				Depr Exp				Retirements				Adjustments		Ending Balance	
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Accum Depr Per Rollforward	2014-2015 Accum Depr	2014-2015 Accum Depr	2014-2015 Accum Depr	12/31/2015 Accum Depr	2016 Accum Depr	2016 Accum Depr	2016 Accum Depr	12/31/2016 Accum Depr	2016 Accum Depr	2016 Accum Depr	2016 Accum Depr	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												
		<b>TOTAL</b>	<b>1,219,108</b>	<b>659,386</b>	<b>(8,442)</b>	<b>76,581</b>	<b>1,870,687</b>	<b>411,888</b>	<b>(75,597)</b>	<b>-</b>	<b>2,206,978</b>				
			1,219,108				-				-				-

**Corporate Arizona**

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

Salvage Proceeds

75,946

Accum Total

1,219,108

Corporate Arizona

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

Salvage Proceeds

Accum Total



Corporate Arizona

			Dec 73145		Dec No. 75268		2014						
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013 Monthly Depr Rate	2013 Annual	9/1/15 Monthly	9/1/15 Annual	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	51,981	-	-	191,649	4,033	-	20,568
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	-	-	7,692	192	-	(60)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	786	-	3,790
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,078	-	60,139
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	-	-	-	1,265,101	56,930	-	512,045
6	340200	Computer & Periphial Equipment	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	838,607	83,861	-	476,492
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	24,197	4,839	-	144,329
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	(255)
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	2,369
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	197,531
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	106,827	-	-	122,024	10,422	-	8,237
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	53,365	5,337	-	21,253
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	4,902	490	-	4,041
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	119,532	-	-	537,772	31,838	-	26,400
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-
TOTAL							278,339	-	-	3,631,698	231,378	-	1,476,877

Salvage Proceeds

Accum Total

**Corporate Arizona**

**2015**

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

Salvage Proceeds

Accum Total

**Corporate Arizona**

**2016**

			Dec 73145		Dec No. 75268								
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2016						
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	50,898	(29,508)	-	214,247	5,026	-	(2,105)
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	21,643	-	1,230	41,191	934	-	1,470
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	981	-	5,622
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,151	-	84,392
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	16,441	-	-	1,284,366	57,550	-	626,556
6	340200	Computer & 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.

1 6U Plant and Accumulated Depreciation Balances

2

3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	8.1316%	Sun City West Water
5		6U Factor	7.4057%	Line [3] * Line [4]

6

7

8

9 6U Plant Balance per Rollforward \$ 4,170,026 (a)

10

11 Allocated Balance \$ 308,819 Line [5] \* Line [9]

12

13 6U Plant Balance per General Ledger Allocated \$ -

14

15 Increase / (Decrease) To Plant in Service \$ 308,819 Line [11] - Line [13]

16

17

18

19

20 6U Accumulated Depreciation Balance per Rollforward \$ 1,756,047 (a)

21

22 Allocated Balance \$ 130,047 Line [5] \* Line [20]

23

24 6U Accumulated Depreciation Balance per General Ledger Allocated \$ -

25

26 Increase / (Decrease) To Accumulated Depreciation \$ 130,047 Line [22] - Line [24]

27

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44 Workpapers and Supporting Documents:

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

46

47

48

49

50 \2016 Sun City West Water.xlsm

Docket # WS-01303A-17-XXXX

Schedule B-2 ADJ SMC - RB3

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

Pg 6 a

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 & Periphel Equipment	0.8333%	10%	-	-	-	765,926	76,593	-	153,185
2	340300	Computer Software	2.0833%	25%	-	-	-	300,901	75,225	-	150,451
		TOTAL			-	-	-	1,066,827	151,818	-	303,636

2014

**EPCOR WATER USA**

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



2015

**EPCOR WATER USA**

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

0

**EPCOR WATER USA**

**2016**

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

- 0

Line No.	<u>Test Year CWIP and Post Test Year Plant Additions</u>			
3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	8.1316%	Sun City West Water
5		6U Factor	7.4057%	Line [3] * Line [4]
7	Post Test Year Plant Additions for District	\$ 1,850,297	(a)	\$ 1,850,297
8	Test Year CWIP To Capitalize	200,214.3	(a)	200,214
9	Post Test Year CWIP To Capitalize	161,233.6	(a)	<u>161,234</u>
10				\$ 2,211,745 Sum Lines (7-9)
12	Corporate Post Test Year Plant Additions Allocated	\$ 145,000	(a)	\$ 11,791
13	CWIP Completed By December 31, 2017	180,799	(a)	<u>14,702</u>
14				\$ 26,493 Sum Lines (12-13)
16	6U Post Test Year Plant Additions Allocated	(a) 1,650,000	7.4057% Line [5]	\$ 122,194
17	CWIP Completed By December 31, 2017	(a) 872,703	7.4057% Line [5]	\$ 64,630
19	Total Post Test Year Plant Additions			<u>\$ 2,425,061</u> Sum Lines [10 - 17]
21	Increase / (Decrease) to Plant in Service			<u>\$ 2,425,061</u> Line [19]
23		[A]		
25		Depreciation Expense per ADJ SLM-IS19		Half- Year Convention
27	Post Test Year Plant Additions for District - Accum Dep	\$ 116,023		50% [A][27] * 50% \$ 58,011
28	Additional Test Year Plant Additions for District - Accum Dep	\$ 4,569		50% [A][28] * 50% \$ 2,284
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep	\$ 2,161		50% [A][29] * 50% \$ 1,080
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep	\$ 1,413		50% [A][30] * 50% \$ 706
31	6U Post Test Year Plant Additions Allocated - Accum Dep	\$ 24,439		50% [A][31] * 50% \$ 12,219
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep	\$ 12,926		50% [A][32] * 50% \$ 6,463
33		<u>\$ 148,604</u>	Sum Lines [27] thru [32]	
35	Total Accumulated Depreciation - Post Test Year Plant Additions			<u>\$ 80,765</u> Sum Lines [27 - 32]
37	Increase / (Decrease) To Accumulated Depreciation			<u>\$ 80,765</u> Line [35]
41	Arizona CWIP Not Complete by December 31, 2017	\$ 65,831	(a)	\$ 5,353
42	CWIP Placed Into Service			\$ 376,150
44	Increase / (Decrease) To CWIP			<u>\$ (381,525)</u> Sum Lines [39 - 43]
46	Increase / (Decrease) To Accumulated Depreciation			<u>\$ (381,525)</u> 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 West Water.xlsm			

EPCOR Water Arizona	[A]	[B]	[K]
Test Year Completed CWIP and	91.07%		8.13%
Post Test Year Additions	6U	7A	7D

Line No	Description	Workbook Tab Ref	USA	Arizona	Sun City West Water
1	Test Year CWIP Completed	TY	872,703	180,799	200,214
2	Post Test Year CWIP Completed	PTYP	-	-	161,234
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	22
5	Total CWIP		875,111	246,630	361,470
6	Per A-F		875,111	246,630	361,470
7	Difference		-	-	(0)
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	1,850,297
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	30,000
11	Total		1,650,000	921,892	1,880,297
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	200,214
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	2,011,531
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	2,211,745
16	7A	[B][15] * [District]%			26,493
17	6U	[A][15] * [District]% * 91.07%			186,823
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			<b>2,425,061</b>
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(361,470)
23	7A	[5][B] * [District]%			(20,055)
24	Total ( SMC RB-4)	[22] + [23]			<b>(381,525)</b>
25					
26	Accumulated Depreciation (SMC RB-4)				<b>(80,765)</b>
27					
28	Total with 7A and 6U (SMC RB-4 NET)				1,962,771

Line

No.

1 Remove Wastewater Vactor Trucks

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

6  
 7 4- Factor GMC 8.1316%

	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
10 Vactor Trucks in 7A (a)	\$ (952,226)		\$ (87,539)		\$ (864,688)
12 District Allocation	\$ (77,431)		\$ (7,118)		Line [10] * GMC Factor

31 Increase / (Decrease) to Plant in Service \$ (77,431)

33 Increase / (Decrease) To Accumulated Depreciation \$ (7,118)

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (70,313)

46 Workpapers and Supporting Documents:

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

50 \2016 Sun City West 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	Annual Depr Expense	Annual Depr Expense	Lease	Retirements	
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-	
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-	
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				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%

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.

12  
 13 

Business Unit	7D
---------------	----

As of Direct

15 2017 AIAC Refunds Forecasted	(a)	\$	(6,167)
16			
17 2018 AIAC Refunds Forecasted	(a)		(6,167)
18			
19 Total		Line [15] + Line [17]	\$ (12,335)
20			
21 Increase / (Decrease) to AIAC		Line [19]	<u>\$ (12,335)</u>

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 43 Workpapers and Supporting Documents:  
 44 (a) 2016 AIAC Summary by District.xlsx  
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 49  
 50 \2016 Sun City West Water.xlsm

Line

No.  
 1 Remove Plant Acquisition Adjustment  
 2

3 The Company has removed Plant Acquisition Adjustments from Rate Base. The corresponding General Ledger numbers are below.  
 4  
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	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
13                   1840 Property Plant and Equipment(IFRS)	\$           -	\$   (1,569,453)	\$   (1,569,453)
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$           -</u>	<u>\$   (1,569,453)</u>	<u>\$   (1,569,453)</u>

Sum Lines [13-18]

44 Workpapers and Supporting Documents:  
 45 (a) Sch E-1a  
 46 (b) Sch E-1b  
 47  
 48  
 49  
 50 \2016 Sun City West Water.xlsm



Line

Item

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

Line

No.

1 Intentionally Left Blank

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45 Workpapers and Supporting Documents:

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Line

No.

1 Clear Regulatory Assets and Liabilities

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  
 4 forma adjustments. The Regulatory Assets are included in the Deferred Debit line item.  
 5

6

7 Regulatory Asset Balance at End of Test Year \$ -

8

9 Regulatory Asset Balance per General Ledger (a) \$ 703,756

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11 Increase / (Decrease) To Deferred Debits Line [7] - Line [9] \$ (703,756)

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22 Regulatory Liability Balance at End of Test Year \$ -

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24 Regulatory Liability Balance per General Ledger (a) \$ 933

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26 Increase / (Decrease) To Regulatory Liabilities Line [22] - Line [24] \$ (933)

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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Line

No.  
 1 Corporate Regulatory Asset Y2K & Depreciation Study Business Unit 7D  
 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 period  
 5 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] Monthly Amortization	[F] Months Elapsed	[G] = [F] * [E] Accumulated Amortization
13 ZA	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Months</u>	<u>Amortization</u>	<u>Elapsed</u>	<u>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] Net Reg Asset	[K] Citizen's Districts Factor	[K] * [J] District Allocation
20 ZA	<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Balance</u>	<u>Factor</u>	<u>Reg Asset</u> <u>Reg Liability</u>
21 Y2K	\$ 978,870	\$ 381,750	\$ 597,120	6.8454%	\$ 40,875      -
22 Depreciation Study	\$ 75,418	\$ 29,400	\$ 46,018	6.8454%	\$ 3,150      -

Sum Lines [21 - 22] \$ 44,025 \$ -

38 Increase in Regulatory Assets / Deferred Debits

Line [35] \$ 44,025

40 Increase in Regulatory Liabilities

\$ - Line [35]

46 Workpapers and Supporting Documents:

47 Regulatory Assets and Liabilities.xlsx

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45 Workpapers and Supporting Documents:

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Line

Item

1 Sun City West - LT Effluent Regulatory Asset

2

3 Decision Number 67093 dated June 30, 2004, the Arizona Corporation Commission allowed the Company to establish a regulatory asset with respect to the existing effluent storage  
 4 credits that were acquired in connection with the acquisition of the underground storage facility pursuant to the terms of the Third Agreement to the Agreement Re: Sun City West.  
 5 The Commission allowed recovery over 32 years with monthly amortization of \$1,076.

6

7 These credits allow the Company to continue groundwater withdrawals.

8

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12

13 12/31/2016	[A]	[B]	[C]	[D]	[E] = ([D]*[A])/12	[F]	[G]	[H] = [E] * ([F] - [G])
14	<u>Reg Asset</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Rate</u>	<u>Monthly Amortization</u>	<u>Month in Period</u>	<u>Months Left</u>	<u>Accumulated Amortization</u>
15 Sun City West - LT Effluent	\$ 413,745	7/1/2004	7/31/2036	3.12%	\$ 1,076	385	235	\$ 161,400

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22	[I]	[J]	[K] = [I] - [J]				
23	<u>Reg Asset</u>	<u>Accumulated Amortization</u>	<u>Net Reg Asset Balance</u>	<u>Reg Asset</u>	<u>Reg Liab</u>		
24 Sun City West - LT Effluent	\$ 413,745	\$ 161,400	\$ 252,345	\$ 252,345	\$ -		

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Increase in Regulatory Assets / Deferred Debits

Line [24] \$ 252,345

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Increase in Regulatory Liabilities

\$ - Line [24]

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45 Workpapers and Supporting Documents:

46 Regulatory Assets and Liabilities.xlsx

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45 Workpapers and Supporting Documents:

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Line			
<u>Item</u>			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>Sun City West Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (116,191) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (116,191)</u>	Line [8] - Line [10]
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (116,191) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (116,191)</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	\$ (116,191)	Line [12] + Line [29]
42	Increase / (Decrease) To Accumulated Depreciation	\$ (116,191)	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 West Water.xlsm		

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	20,086	-	-	-	-	-	-	-	-	20,086	-	-	-	-	-
2	302000	0.00%	Franchises	1,346	-	-	-	-	-	-	-	-	1,346	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	11,651	-	-	-	-	-	-	-	-	11,651	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	44,957	-	-	-	-	-	-	-	-	44,957	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	341,241	66,777	-	-	12,247	204	-	-	-	286,508	11,375	-	408	-	-
9	304200	3.33%	Structures & Improvements Pump	424,797	43,046	-	-	-	-	-	-	-	381,750	14,160	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	7,641,362	1,415,560	-	-	-	-	(92,550)	-	-	6,225,801	254,712	-	-	-	(3,085)
11	304400	3.33%	Structures & Improvements Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Office	19,804	7,608	-	-	-	-	-	-	-	12,196	660	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Store	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Miscr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	4,893,189	1,174,709	-	-	508,348	8,472	-	-	-	4,218,355	163,106	-	16,945	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	180,366	42,776	-	-	100,000	2,500	-	-	-	235,090	9,018	-	5,000	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	6,131,051	4,362,694	-	-	689,485	28,729	-	-	-	2,429,114	510,921	-	57,457	-	-
26	311300	8.33%	Pumping Equipment Diesel	4,506	4,632	-	-	-	-	-	-	-	(127)	375	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	3,260	1,429	-	-	-	-	-	-	-	1,831	272	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	8,822	(547)	-	-	-	-	-	-	-	9,369	735	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	29,260	13,021	-	-	27,023	1,126	-	-	-	42,137	2,438	-	2,252	-	-
30	320100	5.00%	Water Treatment Equipment Non	6,419,054	4,134,749	-	-	-	-	-	-	-	2,284,305	320,953	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	51,812	31,468	-	-	-	-	-	-	-	20,344	5,181	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	759,274	330,534	-	-	-	-	-	-	-	428,740	16,873	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Clearwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	458,683	(25,887)	180,702	1,807	248,360	2,484	(23,641)	-	-	730,446	9,174	3,614	4,967	-	(473)
38	331100	2.00%	TD Mains 4in & Less	11,797,251	4,086,148	-	-	-	-	-	-	-	7,711,104	235,945	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	1,321,621	1,075,674	5,258	53	-	-	-	-	-	245,947	26,432	105	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	1,646,702	494,667	-	-	-	-	-	-	-	1,152,035	32,934	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	169	(8,225)	-	-	-	-	-	-	-	8,394	3	-	-	-	-
43	333000	3.33%	Services	7,854,231	1,348,261	3,172	53	83,200	1,387	-	-	-	6,587,783	261,808	106	2,773	-	-
44	334100	8.33%	Meters	4,558,116	2,938,428	8,248	344	200,000	8,333	-	-	-	1,811,354	379,843	687	16,667	-	-
45	334200	3.33%	Meter Installations	159,862	49,594	-	-	-	-	-	-	-	110,268	5,329	-	-	-	-
46	334300	3.33%	Meter Vaults	3,549	695	-	-	-	-	-	-	-	2,854	118	-	-	-	-
47	335000	2.00%	Hydrants	2,689,228	792,069	2,833	28	47,000	470	-	-	-	1,943,689	53,785	57	940	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	179,479	-	-	-	-	-	-	-	-	179,479	11,965	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	18,519	34,372	-	-	-	-	-	-	-	(15,852)	1,235	-	-	-	-
54	340200	20.00%	Computer & Periphial Equipment	28,297	(15,065)	-	-	-	-	-	-	-	43,362	5,659	-	-	-	-
55	340300	20.00%	Computer Software	13,489	19,514	-	-	-	-	-	-	-	(6,026)	2,698	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty T	6,546	278,490	-	-	-	-	-	-	308,704	58,224	(21,464)	935	-	44,101	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	(0)	11	-	-	-	-	-	-	-	(11)	(0)	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	19,372	17,439	-	-	19,467	487	-	-	-	20,914	969	-	973	-	-
62	344000	10.00%	Laboratory Equipment	3,632	3,044	-	-	-	-	-	-	-	587	363	-	-	-	-
63	345000	5.00%	Power Operated Equipment	223,817	127,332	-	-	-	-	-	-	-	96,485	11,191	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	165,055	204,912	-	-	76,400	3,820	-	-	-	32,723	16,505	-	7,640	-	-
65	346190	10.00%	Remote Control & Instrument	17,621	10,800	-	-	-	-	-	-	-	6,820	1,762	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	61,014	(9,871)	-	-	-	-	-	-	-	70,885	6,101	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	22,636	-	-	-	-	-	-	-	-	22,636	2,264	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	58,234,726	23,050,860	200,214	2,284	2,011,531	58,011	(116,191)	308,704	58,224	37,387,865	2,377,798	4,569	116,023	44,101	(3,558)

Depreciable Plant 58,156,686 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.09%

Line

Item

Capital Lease Vehicles

EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.  
 First, the life of the lease must be 75% or greater of the asset's useful life.  
 Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.  
 Third, the lessee must gain ownership at the end of the lease period.  
 Finally, the present value of lease payments must be greater than 90% of the asset's market value.  
 EPCOR's fleet meets all four criteria. This adjustment places vehicle Gross Plant balances and Accumulated Depreciation in the appropriate asset category.

Sun City West

Water

11	Capital Lease Balance			\$	308,704	(a)	
13	Capital Lease Balance per General Ledger			\$	-		
15	Increase / (Decrease) To Plant in Service			\$	<u>308,704</u>		Line [11] - Line [13]
18	Capital Lease Accumulated Depreciation Balance			\$	58,224	(a)	
20	Capital Lease Accumulated Depreciation per General Ledger			\$	-		
22	Increase / (Decrease) To Accumulated Depreciation			\$	<u>58,224</u>		Line [18] - Line [20]
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>				<u>8.1316%</u>
26	Corporate Capital Lease Plant Balance			\$	51,197	(a)	
27	Allocated Capital Lease Plant Balance			\$	4,163		Line [25] * Line [26]
29	Allocated Capital Lease Plant Balance per General Ledger				0		
31	Increase / (Decrease) To Plant in Service			\$	<u>4,163</u>		Line [27] - Line [29]
33	Corporate Capital Lease Accumulated Depreciation Balance			\$	16,091	(a)	
34	Allocated Capital Lease Accumulated Depreciation Balance			\$	1,308		Line [25] * Line [33]
36	Allocated Capital Lease Accumulated Depreciation per General Ledger				0		
38	Increase / (Decrease) To Accumulated Depreciation			\$	<u>1,308</u>		Line [34] - Line [36]
41	Increase / (Decrease) To Plant in Service			\$	312,867		Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation			\$	59,532		Line [22] + Line [38]
43	Impact on Rate Base			\$	<u>253,335</u>		Line [41] - Line [42]

Workpapers and Supporting Documents:

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

\2016 Sun City West Water.xlsm

Docket # WS-01303A-17-XXXX  
 Summary of Plant and Accumulated Depreciation Balances  
 Sun City West Water

LINE NO.	GL ACCT. NO.	ANNUAL DEPR RATE	DESCRIPTION	2016		2017		2018		2019		2020		2021		2022		2023		2024		Test Year Annual Depr Expense
				PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	PLANT	ADD'D CAP	
1	301000	0.00%	Organization																			20,086
2	302000	0.00%	Franchises																			1,346
3	303200	0.00%	Land & Land Rights Supply																			11,651
4	303300	0.00%	Land & Land Rights Pumping																			44,957
5	303400	0.00%	Land & Land Rights Treatment																			
6	303500	0.00%	Land & Land Rights T&D																			
7	303600	0.00%	Land & Land Rights General																			
8	304100	3.33%	Structures & Improvements Supp	341,241	66,777		12,247															286,508
9	304200	3.33%	Structures & Improvements Pumi	424,797	43,046																	381,750
10	304300	3.33%	Structures & Improvements Treat	7,841,362	1,415,560																	6,225,801
11	304400	3.33%	Structures & Improvements Train																			
12	304500	3.33%	Structures & Improvements Gate																			
13	304600	3.33%	Structures & Improvements Office	19,804	7,608																	660
14	304620	3.33%	Structures & Improvements Leas																			
15	304700	3.33%	Structures & Improvements Store																			
16	304800	3.33%	Structures & Improvements Misc																			
17	305000	2.50%	Collect & Impounding																			
18	306000	2.50%	Lake, River & Other Intakes																			
19	307000	3.33%	Wells & Springs	4,893,189	1,174,709	508,348	8,472															4,218,355
20	308000	6.67%	Infiltration Galleries																			
21	309000	2.00%	Supply Mains																			
22	310000	5.00%	Power Production Equipment	180,366	42,776	100,000	2,500															235,090
23	310100	5.00%	Power Production Equipment																			
24	311000	8.33%	Pumping Equipment Steam																			
25	311200	8.33%	Pumping Equipment Electric	6,131,051	4,362,694	689,485	28,729															2,429,114
26	311300	8.33%	Pumping Equipment Diesel	4,506	4,632																	375
27	311400	8.33%	Pumping Equipment Hydraulic	3,260	4,506																	1,831
28	311500	8.33%	Pumping Equipment Other	8,822	(547)																	9,369
29	311600	8.33%	Pumping Equipment Water Treat	29,260	13,021	27,023	1,126															42,137
30	320100	5.00%	Water Treatment Equipment Non	6,419,054	4,134,749																	2,284,305
31	320200	10.00%	Water Treatment Equipment File	51,812	31,468																	20,344
32	330000	2.22%	Distribution Reservoirs & Standpi	759,274	330,534																	428,740
33	330100	2.22%	Elevated Tank & Standpipes																			
34	330200	2.00%	Ground Level Tanks																			
35	330300	2.00%	Below Ground Tanks																			
36	330400	2.00%	Clearwell																			
37	331001	2.00%	TD Mains Non Classified by Size	458,683	(25,887)	1,807	2,484															730,446
38	331100	2.00%	TD Mains 4in & Less	11,797,251	4,066,148																	7,711,104
39	331200	2.00%	TD Mains 6in to 8in	1,321,621	1,075,674	53																245,947
40	331300	2.00%	TD Mains 10in to 16in	1,646,702	484,667																	32,934
41	331400	2.00%	TD Mains 18in & Grtr																			
42	332000	2.00%	Fire Mains	169	(6,225)																	8,394
43	333000	3.33%	Services	7,854,231	1,348,261	83,200	1,387															6,587,763
44	334100	8.33%	Meters	4,558,116	2,938,428	344	8,333															1,811,354
45	334200	3.33%	Meter Installations	159,862	49,594																	379,843
46	334300	3.33%	Meter Vaults	8,549	685																	5,329
47	335000	2.00%	Hydrants	2,689,228	792,069	2,833	470															1,943,669
48	336000	6.67%	Backflow Prevention Devices																			
49	339100	6.67%	Other P/E-Intangible																			
50	339200	6.67%	Other P/E-Supply																			
51	339500	6.67%	Other P/E-TD																			
52	339600	6.67%	Other P/E-CPS	179,479																		179,479
53	340100	6.67%	Office Furniture & Equipment	18,519	34,372																	11,965
54	340200	20.00%	Computer & Periphal Equipment	28,297	(15,065)																	(15,852)
55	340300	20.00%	Computer Software	13,469	19,514																	43,362
56	340500	6.67%	Other Office Equipment																			2,698
57	341100	14.29%	Transportation Equip Light Duty 1	6,546	278,490																	935
58	341200	14.29%	Transportation Equip Heavy Duty																			44,101
59	341400	14.29%	Transportation Equipment Other																			
60	342000	4.00%	Stores Equipment	(0)	11																	(0)
61	343000	5.00%	Tools Shop Garage Equipment	18,372	17,439	19,467	487															973
62	344000	10.00%	Laboratory Equipment	3,632	3,044																	969
63	345000	5.00%	Power Operated Equipment	223,817	127,332																	587
64	346100	10.00%	Communication Equipment Non-	165,055	204,912	76,400	3,820															363
65	346190	10.00%	Remote Control & Instrument	17,621	10,800																	11,191
66	346200	10.00%	Communication Equipment Telef																			32,723
67	346300	10.00%	Communication Equipment Other	61,014	(9,871)																	16,505
68	347000	10.00%	Miscellaneous Equipment	22,636																		7,640
69	348000	10.00%	Other Tangible Plant																			1,762
70																						
71																						
72			TOTAL	58,234,726	23,050,860	2,002,214	2,284	2,011,531	58,011	(116,191)	308,704	58,224	37,387,865	44,101	116,023	4,569	2,377,798					(3,085)

Depreciable Plant 58,156,686 Line [72] - Lines [1]:[7]

Composite Dep'r Rate 4.09%



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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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Line

Item

1 ADIT Allocation

2

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

8

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4- Factor	General Metered Customers	8.1316%
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10

11

12 Deferred Income Tax per GL Allocated \$ 2,844,711 (a)

13

14

15 7A Deferred Income Tax Balance - Arizona Corporate \$ 34,983,418 (b)

16 6P Deferred Income Tax Balance - Chaparral 546,563 (b)

17

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

19 Allocation Factor 8.1316%

20 ADIT allocated to Sun City West Water \$ 2,889,155 Line [18] \* Line [19]

21

22  
 23 Increase/ (Decrease) to ADIT \$ 44,444 Line [20] - Line [12]

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46 Workpapers and Supporting Documents:

47 (a) Schedule B2

48 (b) TB16 tab

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50 \2016 Sun City West Water.xlsm

Line No.	B-2 Column [Y]	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7	
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vactor 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	\$ 61,592,603	\$ 58,548,818	\$ 24,865	\$ 4,264	\$ -	\$ (683)	\$ -
3	Construction Work in Progress	(0)	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 61,592,603	\$ 58,548,818	\$ 24,865	\$ 4,264	\$ -	\$ (683)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	23,377,357	36,444,045	18,445	(15,150)	-	(1,335)	-
8								
9	Net Utility Plant in Service	\$ 38,215,246	\$ 22,104,773	\$ 6,421	\$ 19,413	\$ -	\$ 653	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 1,709,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 985,175
13								
14								
15	Contribution in Aid of Construction -	616,441						
16	Net of Amortization							355,152
17								
18	Customer Meter Deposits	800						
19	Deferred Income Taxes & Credits	2,889,155						
20	Investment Tax Credits	-						
21	Regulatory Liabilities	-						
22								
23	Plus:							
24	Deferred Debits	\$ 296,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	(30,352)	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	0	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 33,264,889	\$ 22,104,773	\$ 6,421	\$ 19,413	\$ -	\$ 653	\$ (1,340,327)
29								
30								
31								
32	Supporting Schedules	Recap Schedules:						
33	B-4	B-1						
34								
35	\\2016 Sun City West Water.xlsm							

Line No.	Page 11	Page 12	Page 13	Page 14	Page 15	Page 16	Page 17	Page 18	Page 19
	[I] ADJ SMC-RCN8	[J] ADJ SMC-RCN9	[K] ADJ SMC-RCN10	[L] ADJ SMC-RCN11	[M] ADJ SMC-RCN12	[N] ADJ SMC-RCN13	[O] ADJ SMC-RCN14	[P] ADJ SMC-RCN15	[Q] ADJ SMC-RCN16
	<u>Accumulated Deferred Income Taxes</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Intentionally Left Blank</u>	<u>Corporate Regulatory Asset Y2K &amp; Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Constructic	-	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	1,664,537	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	25,364	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustme	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ (1,664,537)	\$ -	\$ -	\$ -	25,364	\$ -	\$ -	\$ -



Line No.	[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCNLD	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$ 116,783,544	\$ 59,494,905	\$ 57,288,638	
4				
5	Sun City West Water % Allocation 100.0000%			
6				
7	\$ 116,783,544	\$ 59,494,905	\$ 57,288,638	Line [3] * Line [5]
8				
9				
10	(b) \$ 58,234,726	\$ 23,050,860	\$ 35,183,866	
11				
12	\$ 58,548,818	\$ 36,444,045	\$ 22,104,773	Line [7] - Line [10]
13				
14				
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17				
18	\$ 58,548,818			Line [12]
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21		\$ 36,444,045		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 West Water.xlsm			

Line No.	[A] <u>RCN</u>	[B] <u>RCN A/D</u>	[C] = [A] - [B] <u>RCNLD</u>	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>			
2				
3	(a) \$	6,513,076 \$	2,433,804 \$	4,079,271
4				
5	(a)	8.1316%		
6				
7		<u>\$ 529,617</u>	<u>\$ 197,907</u>	<u>\$ 331,710</u> Line [3] * Line [5]
8				
9				
10	(b) \$	504,752 \$	179,463 \$	325,289
11				
12		<u>\$ 24,865</u>	<u>\$ 18,445</u>	<u>\$ 6,421</u> Line [7] - Line [10]
13				
14				
15				
16				
17				
18		<u>\$ 24,865</u>		Line [12]
19				
20				
21			<u>\$ 18,445</u>	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 West Water.xlsm			



Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCNLD	
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 West Water GMC % Allocation	<u>8.1316%</u>	7.4057%		
7					
8	Sun City West Water Allocation	\$ 313,082	\$ 114,897	\$ 198,185	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 308,819	\$ 130,047	\$ 178,772	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 4,264	\$ (15,150)	\$ 19,413	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 4,264			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (15,150)		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 West 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) \$ 2,425,061	\$ 2,425,061	\$ -	
6					
7					
8	Accumulated Depreciation	(a) \$ 80,765	\$ 80,765	\$ -	
9					
10					
11					
12					
13					
14					
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16					
17					
18	Increase/(Decrease) to Plant in Service			<u>\$ -</u>	Col C, Line [5]
19					
20					
21	Increase/(Decrease) to Accum Dep			<u>\$ -</u>	Col C, Line [8]
22					
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46	Supporting Schedules				
47	(a) Rate Base Adjustment SMC-RB4				
48					
49					
50	\2016 Sun City West Water.xlsm				

4- Factor	General Metered Customers	8.1316%
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Line No.					
1	<u>Remove Wastewater Vactor Trucks</u>				
2					
3			[A]		[B]
4			<u>Original Cost</u>		<u>RCN</u>
5	Plant in Service	Col [C] Line [33]	\$ (77,431)	\$	(78,114) Col [E] Line [33]
6					
7					
8	Accumulated Depreciation	Col [D] Line [33]	\$ (7,118)	\$	(8,454) Col [F] Line [33]
9					
10					
11	Increase/(Decrease) to Plant in Service and Accum Dep		\$ (683)	\$	(1,335) [B] - [A]
12					
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service		\$ (683)		Line [11]
19					
20					
21	Increase/(Decrease) to Accum Dep			\$ (1,335)	Line [11]
22					
23					
24					
25		[C]	[D]	[E]	[F]
			<u>Original Cost</u>		
26	<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>	<u>RCN</u>	<u>RCN A/D</u>
27	168518	\$ 235,275	\$ 39,150	\$ 239,789	\$ 54,959
28	218374	179,111	22,353	180,988	22,612
29	290061	411,323	21,423	412,856	21,592
30	290064	126,517	4,613	126,989	4,797
31		\$ 952,226	\$ 87,539	\$ 960,621	\$ 103,960
32					Sum Lines [27-30]
33	Sun City West Water	\$ (77,431)	\$ (7,118)	\$ (78,114)	\$ (8,454) Line [31] * 4-Factor

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35					
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44					
45					
46					
47	Supporting Schedules				
48	(a) Rate Base Adjustment SMC-RB5				
49					
50	\\2016 Sun City West Water.xlsm				

Line			
<u>No.</u>			
1	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>		
2	Adjusted at End of Test Year (a)		
3			
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>		
5	Net Direct RCN Depreciable Plant in Service	(b) \$	60,232,303
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	38,215,246
8			
9	Ratio (factor)		1.5761 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	1,709,978
12			
13	Factor		1.5761 Line [9]
14			
15	RCN AIAC	\$	<u>2,695,153</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		1,709,978 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u><u>985,175</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) \$	60,232,303
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	38,215,246
30			
31	Ratio (factor)		1.5761 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	616,441
34			
35	Factor		1.5761 Line [31]
36			
37	RCN CIAC	\$	<u>971,593</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		616,441 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u><u>355,152</u></u> Line [37] - Line [39]
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 Sun City West Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
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4			
5	(a) \$	-	\$
6			
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16			
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		
49			
50	\2016 Sun City West Water.xlsm		

Line			
<u>No.</u>			
1	<u>Accumulated Deferred Income Taxes</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	RCN Rate Base Before ADIT and Other Items	(b) \$	56,565,557
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	35,888,826
8			
9	Ratio (factor)		1.5761 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	2,889,155
12			
13	Factor		1.5761 Line [9]
14			
15	RCN ADIT	\$	<u>4,553,693</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	2,889,155 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>1,664,537</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
50	\2016 Sun City West Water.xlsm		

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- 47 Supporting Schedules
- 48 (a) B-2
- 49 (b) B-3
- 50 \2016 Sun City West Water.xlsm

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

Line			
<u>No.</u>			
1	<u>Corporate Regulatory Asset Y2K &amp; Depreciation Study</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	60,232,303
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	38,215,246
8			
9	Ratio (factor)		1.5761 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	44,025 RB 12
12			
13	Factor		1.5761 Line [9]
14			
15	RCN Deferred Debit	\$	<u>69,390</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	44,025 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>25,364</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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50 \2016 Sun City West Water.xlsm

Line			
<u>No.</u>			
1	<u>Sun City West - LT Effluent Regulatory Asset</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	60,232,303
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	38,215,246
8			
9	Ratio (factor)		1.5761 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	252,345 Link to RB 17
12			
13	Factor		1.5761 Line [9]
14			
15	RCN Deferred Debit	\$	<u>397,729</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	252,345 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>145,384</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB1		
49	(b) Sch B3		
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47 Supporting Schedules  
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50 \2016 Sun City West Water.xlsm

Line No.								
1	<u>Retirements on Test Year Plant</u>							
2								
3			[A]			[B]		
			<u>Original Cost</u>			<u>RCN</u>		
4	Retirements	(a) \$	(116,191)	\$		(161,995)	Col [G] Line [38]	
5								
6								
7	Accumulated Depreciation	(a) \$	(116,191)	\$		(28,797)	Col [H] Line [38]	
8								
9								
10	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$</u>	<u>(45,804)</u>	<u>\$</u>	<u>87,394</u>	[B] - [A]	
11								
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16								
17	Increase/(Decrease) to Plant in Service		<u>\$</u>	<u>(45,804)</u>			Line [10]	
18								
19								
20	Increase/(Decrease) to Accum Dep					<u>\$</u>	<u>87,394</u>	Line [10]
21								
22								
23			[C]		[D]	[E]	[F] = [D] / [C]	[G]
24	Asset		Original		Retirement		Retirement	
25	Numbers		Cost		Cost	A/D	Percentage	[G]
26	54232	\$	1,325,008	\$	92,550	\$ 92,550	6.98%	\$ 136,143
27	126628	\$	24,514		23,641	23,641	96.44%	\$ 25,852
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38	Sun City West Water	\$	<u>116,191</u>	\$	<u>116,191</u>			\$ <u>161,995</u>
39								\$ <u>28,797</u>
40								Sum Lines [26-27]
41								
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47	Supporting Schedules							
48	(a) Rate Base Adjustment SMC-RB20							
49	(b) UPIS Sun City West Water.xlsx							
50	\2016 Sun City West Water.xlsm							

Line

No.

1 Capital Lease Vehicles

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	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
Direct Capital Leases	(a) \$ 308,704	\$	334,316	(b)
Accumulated Depreciation	(a) \$ 58,224	\$	64,868	(b)
Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 25,612</u>	<u>\$</u>	<u>6,644</u>	[B] - [A]

	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
Corporate (7A) Capital Leases	(a) \$ 4,163	\$	4,206	(b)
Accumulated Depreciation	(a) \$ 1,308	\$	1,322	(b)
Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 43</u>	<u>\$</u>	<u>14</u>	[B] - [A]

4- Factor	General Metered Customers	8.1316%
-----------	---------------------------	---------

Increase/(Decrease) to Plant in Service	<u>\$ 25,655</u>	Col [A] Line [11] + Col [A] Line [21]
Increase/(Decrease) to Accum Dep	<u>\$ 6,658</u>	Col [B] Line [11] + Col [B] Line [21]

46 Supporting Schedules  
 47 (a) Rate Base Adjustment SMC-RB21  
 48 (b) Sch B3  
 49 (c) Leasedunits.xls  
 50 \2016 Sun City West Water.xlsm

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- 47 Supporting Schedules
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Line			
<u>No.</u>			
1	<u>Customer Meter Deposits</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$	60,232,303
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	38,215,246
8			
9	Ratio (factor)		1.5761 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	800
12			
13	Factor		1.5761 Line [9]
14			
15	RCN Meter Deposits	\$	<u>1,261</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	800 Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	<u><u>461</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Sch B3		
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Sun City West Water

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 1 of 3

Witness: Clor

7D	Business Unit
----	---------------

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets</u>					
2	7D	301000	Organization	\$ 26,109	\$ -	\$ 26,109
3	7D	302000	Franchises	1,651	-	1,651
4	7D	303200	Land & Land Rights Supply	14,930	-	14,930
5	7D	303300	Land & Land Rights Pumping	58,085	-	58,085
6	7D	303400	Land & Land Rights Treatment	-	-	-
7	7D	303500	Land & Land Rights T&D	-	-	-
8	7D	303600	Land & Land Rights General	-	-	-
9	7D	304100	Structures & Improvements Supply	757,755	523,904	233,850
10	7D	304200	Structures & Improvements Pumping	703,939	244,975	458,964
11	7D	304300	Structures & Improvements Treatment	10,765,538	1,916,259	8,849,280
12	7D	304400	Structures & Improvements Trans & Dist	-	-	-
13	7D	304500	Structures & Improvements General	-	-	-
14	7D	304600	Structures & Improvements Offices	23,577	14,264	9,314
15	7D	304620	Structures & Improvements Leasehold	-	-	-
16	7D	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	7D	304800	Structures & Improvements Miscellaneous	-	-	-
18	7D	305000	Collect & Impounding	-	-	-
19	7D	306000	Lake, River & Other Intakes	-	-	-
20	7D	307000	Wells & Springs	6,437,107	2,178,013	4,259,095
21	7D	308000	Infiltration Galleries	-	-	-
22	7D	309000	Supply Mains	-	-	-
23	7D	310000	Power Production Equipment	188,209	46,477	141,732
24	7D	310100	Power Production Equipment	-	-	-
25	7D	311000	Pumping Equipment Steam	-	-	-
26	7D	311200	Pumping Equipment Electric	15,537,365	13,121,985	2,415,380
27	7D	311300	Pumping Equipment Diesel	11,178	10,935	243
28	7D	311400	Pumping Equipment Hydraulic	5,160	2,266	2,894
29	7D	311500	Pumping Equipment Other	13,500	6,644	6,857
30	7D	311530	Pumping Equipment Water Treatment	41,647	14,042	27,605
31	7D	320100	Water Treatment Equipment Non-Media	11,259,275	7,607,380	3,651,894
32	7D	320200	Water Treatment Equipment Filter Media	83,126	48,528	34,598
33	7D	330000	Distribution Reservoirs & Standpipes	2,700,815	1,312,756	1,388,059
34	7D	330100	Elevated Tank & Standpipes	-	-	-
35	7D	330200	Ground Level Tanks	-	-	-
36	7D	330300	Below Ground Tanks	-	-	-
37	7D	330400	Clearwell	-	-	-
38	7D	331001	TD Mains Not Classified by Size	486,678	18,473	468,205
39	7D	331100	TD Mains 4in & Less	34,249,352	16,316,466	17,932,886
40	7D	331200	TD Mains 6in to 8in	1,782,395	235,611	
41	7D	331300	TD Mains 10in to 16in	2,969,134	516,818	
42	7D	331400	TD Mains 18in & Grtr	-	-	

(continued)

- 47 Workpapers and Supporting Documents
- 48 RCN Study Work Papers
- 49
- 50 \2016 Sun City West 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	7D	332000	Fire Mains	\$ 492	\$ 241	\$ 251
3	7D	333000	Services	14,492,243	7,439,993	7,052,249
4	7D	334100	Meters	6,848,195	4,249,360	2,598,835
5	7D	334200	Meter Installations	233,521	62,402	171,119
6	7D	334300	Meter Vaults	3,835	760	3,075
7	7D	335000	Hydrants	6,249,861	3,147,472	3,102,390
8	7D	336000	Backflow Prevention Devices	-	-	-
9	7D	339100	Other P/E-Intangible	-	-	-
10	7D	339200	Other P/E-Supply	-	-	-
11	7D	339500	Other P/E-TD	-	-	-
12	7D	339600	Other P/E-CPS	185,316	-	185,316
13	7D	340100	Office Furniture & Equipment	23,984	23,167	817
14	7D	340200	Computer & Periphel Equipment	33,375	31,018	2,357
15	7D	340300	Computer Software	13,992	13,992	-
16	7D	340500	Other Office Equipment	-	-	-
17	7D	341100	Transportation Equip Light Duty Trucks	6,705	6,261	444
18	7D	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	7D	341400	Transportation Equipment Other	-	-	-
20	7D	342000	Stores Equipment	-	-	-
21	7D	343000	Tools,Shop,Garage Equipment	24,073	23,219	854
22	7D	344000	Laboratory Equipment	4,552	4,433	119
23	7D	345000	Power Operated Equipment	253,341	153,426	99,915
24	7D	346100	Communication Equipment Non-Telephone	189,311	186,592	2,719
25	7D	346190	Remote Control & Instrument	18,880	12,132	6,748
26	7D	346200	Communication Equipment Telephone	-	-	-
27	7D	346300	Communication Equipment Other	61,626	4,641	56,985
28	7D	347000	Miscellaneous Equipment	23,716	-	23,716
29	7D	348000	Other Tangible Plant	-	-	-

39 Total Direct Assets \$ 116,783,544 \$ 59,494,905 \$ 53,289,538 2

2011111103 [2-74] pg 2  
 + Sum Lines [2-29] pg

43 7D Total Check from RCN Water \$ 116,783,544 \$ 59,494,905  
 44 Diff \$ - \$ -

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]	
1		<u>Corporate Plant</u>					
2	7A	304500	Structures & Improvements General	218,303	\$ 19,801	\$ 198,502	
3	7A	304620	Structures & Improvements Leasehold	41,502	1,912	39,590	
4	7A	334100	Meters	12,317	6,018	6,299	
5	7A	339600	Other P/E-CPS	382,392	88,636	293,756	
6	7A	340100	Office Furniture & Equipment	1,441,517	745,650	695,867	
7	7A	340200	Computer & Peripheral Equipment	1,537,977	790,637	747,340	
8	7A	340300	Computer Software	222,469	92,370	130,099	
9	7A	341100	Transportation Equip Light Duty Trucks	245,731	65,326	180,405	
10	7A	341200	Transportation Equip Heavy Duty Trucks	168,299	29,713	138,586	
11	7A	341400	Transportation Equipment Other	27,134	10,869	16,266	
12	7A	344000	Laboratory Equipment	20,054	10,672	9,382	
13	7A	346100	Communication Equipment Non-Telephone	216,186	216,186	-	
14	7A	346190	Remote Control & Instrument	77,470	29,314	48,156	
15	7A	346200	Communication Equipment Telephone	77,913	61,831	16,082	
16	7A	346300	Communication Equipment Other	185,014	27,180	157,834	
17	7A	347000	Miscellaneous Equipment	679,960	133,731	546,229	
18	7A	391000	WW Trans Equipment	958,838	103,960	854,878	
19							
20			Total	\$ 6,513,076	\$ 2,433,804	\$ 4,079,271	Sum Lines [2-18]
21							
22	Sun City West Water		GMC Allocation	8.1316%	8.1316%		
23							
24			Sun City West Water Allocation of 7A Arizona Corporate Plant	\$ 529,617	\$ 197,907	\$ 331,710	Line [20] * Line [22]
25							
26							
27							
28			<u>6U Plant</u>				
29	6U	340200	Computer & Peripheral Equip	\$ 2,488,808	\$ 515,323	\$ 1,973,485	
30	6U	340300	Computer Software	1,738,792	1,036,155	702,637	
31			Total 6U Plant	\$ 4,227,601	\$ 1,551,478	\$ 2,676,122	Sum Lines [29-30]
32							
33	Arizona Total		GMC Allocation	91.0728%	91.0728%		
34							
35			6U USA Plant allocated to Arizona	\$ 3,850,196	\$ 1,412,975	2,437,221	Line [31] * Line [33]
36							
37	Sun City West Water		GMC Allocation	8.1316%	8.1316%		
38							
39			Sun City West Water Allocation of 6U Plant	\$ 313,082	\$ 114,897	\$ 198,185	Line [35] * Line [37]
40							
41							
42			Direct	\$ 116,783,544	\$ 59,494,905	\$ 53,289,538	Pg 2, Line [39]
43			7A Arizona Plant Allocated	529,617	197,907	331,710	Pg 3, Line [24]
44			6U USA Plant Allocated	313,082	114,897	198,185	Pg 3, Line [39]
45			Total	\$ 117,626,243	\$ 59,807,710	\$ 53,819,433	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 West Water.xlsm				



Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(185,888)
3	Required Bank Balances <sup>1</sup>		-
4	Material and Supplies Inventories <sup>1</sup>		7,696
5	Prepayments <sup>1</sup>		147,839
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>(30,352)</u>
8			
9			
10			
11	<sup>1</sup> Calculated using thirteen-month averages.		
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42			
43	Supporting Schedules:	Recap Schedules:	
44	(a) B-6	B-1	
45			
46	Workpapers & Supporting Documents		
47	\ AZ 13mo TY Balance 12.31.2016.xlsx		
48			
49			
50	\ 2016 Sun City West 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	\$ 899,936	40.146	30.633	9.513	0.026	\$ 23,456
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	126,804	40.146	54.941	(14.794)	(0.041)	(5,140)
6	Waste Disposal & Other Utilities	5,280	40.146	31.063	9.083	0.025	131
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	250,475	40.146	30.420	9.726	0.027	6,675
9	Outside Services	127,959	40.146	34.355	5.791	0.016	2,030
10	Group Insurance & 401k	280,672	40.146	(10.716)	50.862	0.139	39,111
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	67,512	40.146	72.688	(32.542)	(0.089)	(6,019)
13	Customer Accounting	473,518	40.146	49.828	(9.682)	(0.027)	(12,560)
14	Rents	30,370	40.146	13.376	26.770	0.073	2,227
15	General Office Expense	102,388	40.146	39.271	0.876	0.002	246
16	Miscellaneous	25,934	40.146	27.800	12.347	0.034	877
17	Maintenance Expense	330,877	40.146	46.886	(6.740)	(0.018)	(6,110)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 405,603	40.146	213.250	(173.104)	(0.474)	\$ (192,360)
22	General Taxes - Payroll	-	-		-	-	-
23	General Taxes - Other	77,150	40.146	(131.381)	171.527	0.470	36,256
24	Income Tax	1,113,316	40.146	41.750	(1.604)	(0.004)	(4,891)
25							
26	Interest Expense	741,807	40.146	74.500	(34.354)	(0.094)	\$ (69,818)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 5,059,601</u>				Sum Lines [2-26]	<u>\$ (185,888)</u>
32							
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41							
42	Supporting Schedules:			Recap Schedules:			
43	(a) C-1			B-5			
44							
45	Workpapers & Supporting Documents						
46	\ Lead-Lag Expense.xlsx						
47	\ Billing Cycles.xlsx						
48							
49	\2016 Sun City West Water.xlsm						
50							