

Line No.	Original Cost Rate Base (a)	RCND Rate Base (b)	
	[A]	[B]	
1			
2	\$ 6,949,061	\$ 12,513,570	
3	-	-	
4	\$ 6,949,061	\$ 12,513,570	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	2,577,840	6,088,685	
8			
9	\$ 4,371,221	\$ 6,424,885	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 685,189	\$ 1,007,101	
13			
14			
15	2,373,332	3,488,358	
16			
17			
18	-	-	
19	114,582	168,414	
20	-	-	
21	73,428	107,926	
22			
23	<u>Plus:</u>		
24	\$ 6,323	\$ 9,293	
25	(c) 11,303	11,303	
26	0	0	
27			
28	\$ 1,142,316	\$ 1,673,682	Line [9] - Lines [13-21] + Line [24-26]
29			
30			
31		\$ 1,407,999	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 265,683	[B] Line [31] - [A] Line [28]
33		1.4652	[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 Tubac Water.xlsm		

**Tubac Water**

Test Year Ended December 31, 2016  
Original Cost Rate Base Pro Forma Adjustments

Exhibit  
Schedule B-2  
Page 1  
Witness: Clor

	[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</u> <u>Test Year (c)</u>	<u>Test Year Plant and</u> <u>Accumulated</u> <u>Depreciation</u> <u>Balances</u>	<u>Corporate Plant</u> <u>and Accumulated</u> <u>Depreciation</u> <u>Balances</u>	<u>GU Plant and</u> <u>Accumulated</u> <u>Depreciation</u> <u>Balances</u>	<u>Test Year CWIP and</u> <u>Post Test Year Plant</u> <u>Additions</u>	<u>Remove</u> <u>Wastewater</u> <u>Vector Trucks</u>	<u>AIAC Refunds</u> <u>Paid Post Test</u> <u>Year</u>	<u>Remove Plant</u> <u>Acquisition</u> <u>Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 6,535,012	\$ -	\$ -	\$ 12,248	\$ 342,998	\$ (3,071)	\$ -
3	Construction Work in Progress	63,834	-	-	-	(63,834)	-	-
4	Subtotal Utility Plant	\$ 6,598,845	\$ -	\$ -	\$ 12,248	\$ 279,164	\$ (3,071)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	2,602,070	(44,381)	(122)	5,158	6,052	(282)	-
8								
9	Net Utility Plant in Service	\$ 3,996,775	\$ 44,381	\$ 122	\$ 7,090	\$ 273,112	\$ (2,789)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 685,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200)
13								
14								
15	Contribution in Aid of Construction -	2,373,332	-	-	-	-	-	-
16	Net of Amortization							
17								
18	Customer Meter Deposits	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	112,819	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	48,238	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 73,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	11,303	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	62,243	-	-	-	-	-	(62,243)
27								
28	Total Rate Base	\$ 924,195	\$ 44,381	\$ 122	\$ 7,090	\$ 273,112	\$ (2,789)	\$ 200
29								

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

	Page 11 [I] ADJ SMC-RB8	Page 12 [J] ADJ SMC-RB9	Page 13 [K] ADJ SMC-RB10	Page 14 [L] ADJ SMC-RB11	Page 15 [M] ADJ SMC-RB12	Page 16 [N] ADJ SMC-RB13	Page 17 [O] ADJ SMC-RB14	Page 18 [P] ADJ SMC-RB15	Page 19 [Q] ADJ SMC-RB16
	<u>Removal of CIAC not in Plant in Service</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Decision No. 75268 Adjustments</u>	<u>Corporate Regulatory Asset Y2K &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	Less:								
7	-	-	-	-	-	-	-	-	-
8									
9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	-	-	-	-	-	-	-	-	-
16	Contribution in Aid of Construction - Net of Amortization								
17									
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	(48,238)	73,428	-	-	-	-	-
22									
23	Plus:								
24	\$ -	\$ -	\$ (73,651)	\$ 1,677	\$ 4,646	\$ -	\$ -	\$ -	\$ -
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27									
28	\$ -	\$ -	\$ (25,413)	\$ (71,752)	\$ 4,646	\$ -	\$ -	\$ -	\$ -
29									

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

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[Z] Sum [B - Y]	[AA] Sum [A] + [Z]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>
1										
2	\$ -	\$ -	\$ -	\$ -	\$ 61,874	\$ -	\$ -	\$ -	\$ 414,049	\$ 6,949,061
3	-	-	-	-	-	-	-	-	(63,834)	-
4	\$ -	\$ -	\$ -	\$ -	\$ 61,874	\$ -	\$ -	\$ -	\$ 350,216	\$ 6,949,061
5										
6	Less:									
7	-	-	-	-	9,345	-	-	-	(24,230)	2,577,840
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 52,529	\$ -	\$ -	\$ -	\$ 374,446	\$ 4,371,221
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200)	\$ 685,189
13										
14										
15	-	-	-	-	-	-	-	-	-	-
16										2,373,332
17										
18	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	1,763	1,763	114,582
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	25,191	73,428
22										
23	Plus:									
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (67,328)	\$ 6,323
25	-	-	-	-	-	-	-	-	-	11,303
26	-	-	-	-	-	-	-	-	(62,243)	0
27										
28	\$ -	\$ -	\$ -	\$ -	\$ 52,529	\$ -	\$ -	\$ (1,763)	\$ 218,121	\$ 1,142,316

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

Line No.			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 6,514,993	(a)
5			
6	Plant Balance per General Ledger	\$ 6,514,993	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ -</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 2,550,449	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 2,594,830	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (44,381)</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.xls		
46	(b) Sch E-1a		
47			
48			
49			
50	\2016 Tubac Water.xlsm		

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	567	-	-	-	-	-	-	-	-	567	-	-	-	-	-
2	302000	0.00%	Franchises	2,030	-	-	-	-	-	-	-	-	2,030	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	61,190	-	-	-	-	-	-	-	-	61,190	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	422	-	-	-	-	-	-	-	-	422	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	2,755	-	-	-	-	-	-	-	-	2,755	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	27,666	12,503	-	-	-	-	-	-	-	15,163	922	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	22,918	10,354	-	-	-	-	-	-	-	12,563	764	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	302	44	-	-	-	-	-	-	-	258	10	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	156	121	-	-	-	-	-	-	-	35	5	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	40,020	1,239	-	-	-	-	-	-	-	38,782	1,334	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	40,218	(331)	-	-	-	-	-	-	-	40,549	1,341	-	-	-	-
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	243,333	173,043	-	-	31,500	525	-	-	-	101,264	8,111	-	1,050	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	61,068	8,067	-	-	-	-	-	-	-	53,001	3,053	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	285,454	248,612	-	-	-	-	-	-	-	36,842	23,788	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	879	696	-	-	-	-	-	-	-	182	73	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	405,865	188,223	-	-	-	-	-	-	-	217,642	33,822	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	1,699,024	722,143	-	-	-	-	-	-	-	976,881	84,951	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	212,655	70,042	-	-	-	-	-	-	-	142,612	4,726	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	25,000	250	-	-	-	24,750	-	-	500	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	329,836	75,857	45,165	452	156,901	1,569	-	-	-	409,311	6,597	903	3,138	-	-
38	331100	2.00%	TD Mains 4in & Less	908,028	466,208	-	-	-	-	-	-	-	441,820	18,161	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	963,772	157,461	-	-	-	-	-	-	-	806,311	19,275	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	49,424	10,899	-	-	-	-	-	-	-	38,525	988	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	17	-	-	-	-	-	-	-	(17)	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	684,322	225,237	10,483	175	16,000	267	-	-	-	474,818	22,811	349	533	-	-
44	334100	8.33%	Meters	214,015	95,718	1,007	42	3,600	150	-	-	-	121,747	17,835	84	300	-	-
45	334200	3.33%	Meter Installations	22,040	5,080	-	-	-	-	-	-	-	16,959	735	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	141,776	28,306	202	2	5,000	50	-	-	-	118,420	2,836	4	100	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	41,559	5,868	-	-	-	-	-	-	-	35,691	2,771	-	-	-	-
54	340200	20.00%	Computer & Periph Equipment	1,336	1,803	-	-	-	-	-	-	-	(467)	267	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	24,277	32,186	-	-	-	-	-	61,709	9,293	44,508	3,468	-	-	-	8,816
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	0	-	-	-	-	-	-	-	(0)	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	25,398	8,349	5,481	137	3,500	88	-	-	-	20,461	1,270	274	175	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	1,932	2,038	-	-	30,700	1,535	-	-	-	29,058	193	-	3,070	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	659	666	-	-	-	-	-	-	-	(7)	66	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	6,514,993	2,550,449	62,337	807	272,201	4,433	-	61,709	9,293	4,284,728	260,172	1,615	8,866	8,816	-

Depreciable Plant 6,447,929 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.03%

Tubac Water											Witness: Clor
Beginning Balance Plant											Adjustment SMC-RB1
Previous Case Tie-Out											Page 4b
Prior Decision											
Approved Dec. 75268											
ADJUSTMENTS BACKED OUT TO ISOLATE BUSINESS UNIT BALANCE											Stand Alone Tubac
											2013 - 2016
											2013 - 2016
											2013 - 2016
											Stand Alone TUBAC
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2013 Decision Plant Balance Test Year	Post Test Year Plant	Allocate to Corp. Districts	Corporate Alloc Post TY Plant	6/30/2013 Actual End of Test Year	Additions Plant	Retirements Plant	Transfers/Adjustments Plant	12/21/2016 Per Rollforward
1	301000	Organization	567				567	-	-	-	567
2	302000	Franchises	2,030				2,030	-	-	-	2,030
3	303200	Land & Land Rights Supply	61,190				61,190	-	-	(0)	61,190
4	303300	Land & Land Rights Pumping	50				50	-	-	-	50
5	303400	Land & Land Rights Treatment	50				50	-	-	-	50
6	303500	Land & Land Rights T&D	422				422	-	-	-	422
7	303600	Land & Land Rights General	2,755				2,755	-	-	-	2,755
8	304100	Structures & Improvements Supply	25,292				25,292	2,374	-	0	27,666
9	304200	Structures & Improvements Pumping	14,608				14,608	10,895	(2,586)	0	22,918
10	304300	Structures & Improvements Treatment	302				302	-	-	-	302
11	304400	Structures & Improvements Trans & Dis	156				156	-	-	-	156
12	304500	Structures & Improvements General	-				-	-	-	-	-
13	304600	Structures & Improvements Offices	498				498	42,585	-	(3,062)	40,020
14	304620	Structures & Improvements Leasehold	-				-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,	44,598				44,598	-	(4,312)	(69)	40,218
16	304800	Structures & Improvements Miscellaneo	-				-	-	-	-	-
17	305000	Collect & Impounding	-				-	-	-	-	-
18	306000	Lake, River & Other Intakes	-				-	-	-	-	-
19	307000	Wells & Springs	236,074				236,074	5,635	-	1,624	243,333
20	308000	Infiltration Galleries	-				-	-	-	-	-
21	309000	Supply Mains	-				-	-	-	-	-
22	310000	Power Production Equipment	20,225				20,225	40,843	-	-	61,068
23	310100	Power Production Equipment	-				-	-	-	-	-
24	311000	Pumping Equipment Steam	-				-	-	-	-	-
25	311200	Pumping Equipment Electric	284,424				284,424	16,138	(3,790)	(11,318)	285,454
26	311300	Pumping Equipment Diesel	879				879	-	-	(0)	879
27	311400	Pumping Equipment Hydraulic	-				-	-	-	-	-
28	311500	Pumping Equipment Other	403,824				403,824	7,714	(5,672)	(0)	405,865
29	311530	Pumping Equipment Water Treatment	-				-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	1,696,187				1,696,187	5,973	(3,112)	(24)	1,699,024
31	320200	Water Treatment Equipment Filter Medit	-				-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	210,840				210,840	1,814	-	-	212,655
33	330100	Elevated Tank & Standpipes	-				-	-	-	-	-
34	330200	Ground Level Tanks	-				-	-	-	-	-
35	330300	Below Ground Tanks	-				-	-	-	-	-
36	330400	Clearwell	-				-	-	-	-	-
37	331001	TD Mains Not Classified by Size	378,964				378,964	10,532	-	(59,660)	329,836
38	331100	TD Mains 4in & Less	886,119				886,119	14,741	(1,017)	8,184	908,028
39	331200	TD Mains 6in to 8in	907,886				907,886	37,347	(726)	19,265	963,772
40	331300	TD Mains 10in to 16in	37,161				37,161	-	-	12,264	49,424
41	331400	TD Mains 18in & Grtr	-				-	928	-	(928)	-
42	332000	Fire Mains	-				-	-	-	-	-
43	333000	Services	596,132				596,132	95,128	-	(6,937)	684,322
44	334100	Meters	165,866				165,866	59,805	(11,898)	242	214,015
45	334200	Meter Installations	22,040				22,040	-	-	-	22,040
46	334300	Meter Vaults	-				-	-	-	-	-
47	335000	Hydrants	135,653				135,653	6,122	-	(0)	141,776
48	339100	Other P/E-Intangible	-				-	-	-	-	-
49	339200	Other P/E-Supply	-				-	-	-	-	-
50	339500	Other P/E-TD	-				-	-	-	-	-
51	339600	Other P/E-CPS	-				-	-	-	-	-
52	340100	Office Furniture & Equipment	5,453				5,453	8,811	-	27,296	41,559
53	340200	Computer & Periphial Equipment	1,336				1,336	-	-	0	1,336
54	340300	Computer Software	-				-	-	-	-	-
55	340500	Other Office Equipment	-				-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	17,166				17,166	9,530	-	(2,419)	24,277
57	341200	Transportation Equip Heavy Duty Trucks	-				-	-	-	-	-
58	341400	Transportation Equipment Other	-				-	-	-	-	-
59	342000	Stores Equipment	0				0	-	-	(0)	-
60	343000	Tools,Shop,Garage Equipment	22,179				22,179	7,224	-	(4,005)	25,398
61	344000	Laboratory Equipment	-				-	-	-	-	-
62	345000	Power Operated Equipment	-				-	-	-	-	-
63	346100	Communication Equipment Non-Teleph	1,932				1,932	-	-	(0)	1,932
64	346190	Remote Control & Instrument	-				-	-	-	-	-
65	346200	Communication Equipment Telephone	-				-	-	-	-	-
66	346300	Communication Equipment Other	659				659	-	-	0	659
67	347000	Miscellaneous Equipment	-				-	-	-	-	-
68	348000	Other Tangible Plant	-				-	-	-	-	-
69			-				-	-	-	-	-
70			-				-	-	-	-	-
71		District Post Test Year Plant	20,114	(20,114)			-	-	-	-	-
72		Corporate Allocated Plant in Svc	12,137		(12,137)		-	-	-	-	-
73		Corp Allocated Post TY Plant	2,636			(2,636)	-	-	-	-	-
74			-				-	-	-	-	-
75			-				-	-	-	-	-
76			-				-	-	-	-	-
77			-				-	-	-	-	-
78			-				-	-	-	-	-
79		TOTAL	6,218,404	(20,114)	(12,137)	(2,636)	6,183,518	384,138	(33,112)	(19,550)	6,514,993
		Per Schb2 - 75268	6,218,404				6,183,518				6,514,993
		Variance	-				-				-

Tubac Water										Witness: Clor		
Beginning Balance Accumulated Depreciation										Adjustment SMC-RB1		
Previous Case Tie-Out										Page 4c		
		Prior Decision			ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE			Stand Alone Tubac	June 2013 - 2016	June 2013 - 2016	June 2013 - 2016	Stand Alone TUBAC
		Approved Dec. 75268										
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/2013 Adjusted per Order	Reverse Rate Case Adj 1 Plant	Reverse Rate Case Adj 2 Plant	Reverse Rate Case Adj 3 Plant	6/30/2013 Per Rollforward	Depr Expense Accum Depr.	Retirements Accum Depr.	Transfers/Adjustments Accum Depr.	12/21/2016 Per Rollforward	
1	301000	Organization	-	-	-	-	-	-	-	-	-	
2	302000	Franchises	-	-	-	-	-	-	-	-	-	
3	303200	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	
4	303300	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	
5	303400	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	
6	303500	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	
7	303600	Land & Land Rights General	-	-	-	-	-	-	-	-	-	
8	304100	Structures & Improvements Supply	10,361	-	-	-	10,361	2,142	-	-	12,503	
9	304200	Structures & Improvements Pumping	11,543	-	-	-	11,543	1,397	(2,586)	-	10,354	
10	304300	Structures & Improvements Treatment	21	-	-	-	21	23	-	-	44	
11	304400	Structures & Improvements Trans & Dist	109	-	-	-	109	12	-	-	121	
12	304500	Structures & Improvements General	-	-	-	-	-	-	-	-	-	
13	304600	Structures & Improvements Offices	211	-	-	-	211	1,059	-	(32)	1,239	
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-	-	
15	304700	Structures & Improvements Store,Shop,C	2,640	-	-	-	2,640	1,341	(4,312)	-	(331)	
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-	-	
17	305000	Collect & Impounding	-	-	-	-	-	-	-	-	-	
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	
19	307000	Wells & Springs	148,925	-	-	-	148,925	24,118	-	-	173,043	
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-	-	
21	309000	Supply Mains	-	-	-	-	-	-	-	-	-	
22	310000	Power Production Equipment	2,629	-	-	-	2,629	5,438	-	-	8,067	
23	310100	Power Production Equipment	-	-	-	-	-	-	-	-	-	
24	311000	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	
25	311200	Pumping Equipment Electric	211,148	-	-	-	211,148	41,342	(3,790)	(89)	248,612	
26	311300	Pumping Equipment Diesel	569	-	-	-	569	128	-	-	696	
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	
28	311500	Pumping Equipment Other	135,138	-	-	-	135,138	58,757	(5,672)	-	188,223	
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	-	-	-	
30	320100	Water Treatment Equipment Non-Media	352,127	-	-	-	352,127	373,128	(3,112)	-	722,143	
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-	-	-	-	-	
32	330000	Distribution Reservoirs & Standpipes	58,259	-	-	-	58,259	11,783	-	-	70,042	
33	330100	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	
34	330200	Ground Level Tanks	-	-	-	-	-	-	-	-	-	
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-	-	
36	330400	Clearwell	-	-	-	-	-	-	-	-	-	
37	331001	TD Mains Not Classified by Size	62,187	-	-	-	62,187	22,393	-	(8,723)	75,857	
38	331100	TD Mains 4in & Less	410,163	-	-	-	410,163	55,718	(1,017)	1,343	466,208	
39	331200	TD Mains 6in to 8in	96,001	-	-	-	96,001	58,130	(726)	4,056	157,461	
40	331300	TD Mains 10in to 16in	3,971	-	-	-	3,971	3,603	-	3,324	10,899	
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	17	-	-	17	
42	332000	Fire Mains	-	-	-	-	-	-	-	-	-	
43	333000	Services	169,846	-	-	-	169,846	55,391	-	-	225,237	
44	334100	Meters	58,775	-	-	-	58,775	48,841	(11,898)	-	95,718	
45	334200	Meter Installations	3,190	-	-	-	3,190	1,890	-	-	5,080	
46	334300	Meter Vaults	-	-	-	-	-	-	-	-	-	
47	335000	Hydrants	18,797	-	-	-	18,797	9,509	-	-	28,306	
48	339100	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	
49	339200	Other P/E-Supply	-	-	-	-	-	-	-	-	-	
50	339500	Other P/E-TD	-	-	-	-	-	-	-	-	-	
51	339600	Other P/E-CPS	-	-	-	-	-	-	-	-	-	
52	340100	Office Furniture & Equipment	2,546	-	-	-	2,546	3,321	-	-	5,868	
53	340200	Computer & Periphel Equipment	1,335	-	-	-	1,335	468	-	-	1,803	
54	340300	Computer Software	-	-	-	-	-	-	-	-	-	
55	340500	Other Office Equipment	-	-	-	-	-	-	-	-	-	
56	341100	Transportation Equip Light Duty Trucks	17,166	-	-	-	17,166	14,782	-	237	32,186	
57	341200	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-	-	
58	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	
59	342000	Stores Equipment	-	-	-	-	-	0	-	-	0	
60	343000	Tools,Shop,Garage Equipment	5,510	-	-	-	5,510	2,839	-	0	8,349	
61	344000	Laboratory Equipment	-	-	-	-	-	-	-	-	-	
62	345000	Power Operated Equipment	-	-	-	-	-	-	-	-	-	
63	346100	Communication Equipment Non-Telepho	1,570	-	-	-	1,570	468	-	-	2,038	
64	346190	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	
65	346200	Communication Equipment Telephone	-	-	-	-	-	-	-	-	-	
66	346300	Communication Equipment Other	508	-	-	-	508	158	-	-	666	
67	347000	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	
68	348000	Other Tangible Plant	-	-	-	-	-	-	-	-	-	
69		Post Test Year Plant	1,138	(1,138)	-	-	-	-	-	-	-	
70		Allocated Corp Plant	4,523	-	(4,523)	-	-	-	-	-	-	
71		Post Test Year Corp Plant	247	-	-	(247)	-	-	-	-	-	
72			-	-	-	-	-	-	-	-	-	
73			-	-	-	-	-	-	-	-	-	
74			-	-	-	-	-	-	-	-	-	
75			-	-	-	-	-	-	-	-	-	
76			-	-	-	-	-	-	-	-	-	
77			-	-	-	-	-	-	-	-	-	
78			-	-	-	-	-	-	-	-	-	
79		TOTAL	1,791,156	(1,138)	(4,523)	(247)	1,785,248	798,197	(33,112)	117	2,550,449	
		Per Schb2	1,791,157				1,785,248	798,197	(33,112)	117	2,550,449	
		Variance	(1)				-	-	-	-	-	



**Tubac Water**

DEC 75268

		Eff 9/1/2015 Dec 75268				
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015	6/30/2013	
			Annual	Monthly Depr Rate	Plant BALANCE	Accum Depr
1	301000	Organization	0.0000%	0.0000%	567	-
2	302000	Franchises	0.0000%	0.0000%	2,030	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	61,190	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	50	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	50	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	422	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	2,755	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	25,292	10,361
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	14,608	11,543
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	302	21
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	156	109
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	498	211
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	44,598	2,640
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	236,074	148,925
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-
22	310000	Power Production Equipment	3.3330%	0.2778%	20,225	2,629
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	284,424	211,148
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	879	569
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	403,824	135,138
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	1,696,187	352,127
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	210,840	58,259
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	378,964	62,187
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	886,119	410,163
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	907,886	96,001
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	37,161	3,971
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-
42	332000	Fire Mains	1.4290%	0.1191%	-	-
43	333000	Services	2.5000%	0.2083%	596,132	169,846
44	334100	Meters	8.3330%	0.6944%	165,866	58,775
45	334200	Meter Installations	2.5000%	0.2083%	22,040	3,190
46	334300	Meter Vaults	2.5000%	0.2083%	-	-
47	335000	Hydrants	2.0000%	0.1667%	135,653	18,797
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	-	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	5,453	2,546
53	340200	Computer & Periph Equipment	10.0000%	0.8333%	1,336	1,335
54	340300	Computer Software	20.0000%	1.6667%	-	-
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	17,166	17,166
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-
59	342000	Stores Equipment	4.0000%	0.3333%	0	-
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	22,179	5,510
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	1,932	1,570
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	659	508
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-
68	348000	Other Tangible Plant	-	0.0000%	-	-
69						
70		TOTAL	264.4630%	22.0386%	6,183,518	1,785,248

2nd half 2013

**Tubac Water**

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015				2013	Depr	Accum	Accum
			Annual	Monthly	ADD	RET	ADJ	Plant BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	567	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	2,030	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	61,190	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	50	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	50	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	422	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,755	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	25,292	279	-	10,641
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	14,608	161	-	11,704
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	302	3	-	25
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	156	2	-	111
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	498	6	-	217
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	44,598	-	-	2,640
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	5,635	-	-	241,709	3,650	-	152,575
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	20,225	429	-	3,058
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	-	(2,876)	-	281,549	5,979	-	214,252
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	879	19	-	587
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	403,824	8,561	-	143,699
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	2,539	-	-	1,698,726	59,965	-	412,092
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	210,840	1,708	-	59,967
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	-	-	(53,160)	325,804	3,209	(8,723)	56,672
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	-	-	8,184	894,303	8,809	1,343	420,315
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	-	-	24,718	932,604	9,186	4,056	109,243
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	20,258	57,419	672	3,324	7,967
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	-	-	-	-
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	28,354	-	-	624,486	7,496	-	177,342
44	334100	Meters	8.3330%	0.6944%	9,379	-	-	175,245	5,766	-	64,541
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	22,040	267	-	3,457
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	440	-	-	136,093	1,341	-	20,138
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	5,453	89	-	2,636
53	340200	Computer & Periphel Equipment	10.0000%	0.8333%	-	-	-	1,336	67	-	1,402
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	17,166	1,717	-	18,883
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	0	0	-	0
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	22,179	398	-	5,908
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,932	49	-	1,619
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	659	16	-	524
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant		0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	264.4630%	22.0386%	46,347	(2,876)	0	6,226,990	119,842	(0)	1,902,214

2014

Tubac Water

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015				2014	Depr	Accum	Accum
			Annual	Monthly	ADD	RET	ADJ	Plant BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	567	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	2,030	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	61,190	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	50	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	50	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	422	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,755	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	-	25,292	559	-	11,200
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	-	14,608	323	-	12,027
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	302	7	-	31
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	156	3	-	114
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	-	-	-	498	11	-	228
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	44,598	-	-	2,640
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	241,709	7,445	-	160,020
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	20,225	858	-	3,915
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	-	(914)	-	280,634	11,934	-	225,272
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	879	37	-	625
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	-	403,824	17,122	-	160,821
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	-	1,698,726	119,930	-	532,022
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	1,814	-	-	212,655	3,418	-	63,385
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	-	-	(6,500)	319,304	6,333	-	63,005
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	12,987	(1,017)	-	906,273	17,703	-	437,002
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	12,390	(635)	(5,453)	938,906	18,342	-	126,950
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	(7,995)	49,424	1,219	-	9,186
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	928	-	-	928	-	-	-
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	13,076	-	(6,938)	630,625	15,229	-	192,571
44	334100	Meters	8.3330%	0.6944%	13,928	(4,435)	-	184,738	11,958	-	72,063
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	22,040	533	-	3,990
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	-	-	-	136,093	2,681	-	22,819
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	-	5,453	179	-	2,815
53	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	1,336	134	-	1,536
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	-	17,166	3,433	-	22,316
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	0	0	-	0
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	-	22,179	796	-	6,704
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,932	97	-	1,716
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	659	32	-	557
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant		0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	264.4630%	22.0386%	55,124	(7,001)	(26,885)	6,248,227	240,317	-	2,135,530

2015

Tubac Water

			Eff 9/1/2015 Dec 75268								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015 Annual	9/1/2015 Monthly Depr Rate	ADD	RET	ADJ	2015 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	301000	Organization	0.0000%	0.0000%	-	-	-	567	-	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-	-	2,030	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	61,190	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	50	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	50	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	422	-	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,755	-	-	-
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	2,374	-	-	27,666	612	-	11,812
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	10,895	(2,586)	-	22,917	455	-	9,896
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	302	6	-	38
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	156	3	-	117
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	37,590	-	-	38,088	90	(32)	286
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	(4,312)	(69)	40,218	335	-	(1,337)
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	-	241,709	6,977	-	166,997
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	-	-	-	-
22	310000	Power Production Equipment	3.3330%	0.2778%	40,843	-	-	61,068	2,116	-	6,031
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	16,138	-	(4,746)	292,026	11,892	(89)	237,076
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	-	879	37	-	661
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	4.0000%	0.3333%	7,714	(5,672)	-	405,865	16,840	-	171,988
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	3,434	(3,112)	(24)	1,699,024	108,282	-	637,192
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	212,655	3,387	-	66,772
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	2,537	-	-	321,841	6,337	-	69,342
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	1,754	-	-	908,028	16,231	-	453,232
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	24,226	-	-	963,133	16,832	-	143,782
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	-	49,424	1,006	-	10,193
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	-	928	4	-	4
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-
43	333000	Services	2.5000%	0.2083%	41,637	-	-	672,262	15,709	-	208,281
44	334100	Meters	8.3330%	0.6944%	21,481	(7,463)	-	198,756	14,036	-	78,637
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	22,040	539	-	4,529
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	0.1667%	753	-	-	136,846	2,696	-	25,515
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-
51	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	8,811	-	27,295	41,559	1,183	-	3,998
53	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	-	1,336	134	-	1,669
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	9,530	-	(2,419)	24,277	4,777	237	27,330
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	-	0	0	-	0
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	-	-	(4,005)	18,174	749	0	7,454
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	-	1,932	129	-	1,845
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	-	659	44	-	600
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-
68	348000	Other Tangible Plant	0.0000%	0.0000%	-	-	-	-	-	-	-
69											
70		TOTAL	264.4630%	22.0386%	229,718	(23,144)	16,032	6,470,832	231,439	117	2,343,941

2016

Tubac Water

			Eff 9/1/2015 Dec 75268									
LINE NO.	G/L ACCT. NO.	DESCRIPTION	9/1/2015	9/1/2015	2016							
			Annual	Monthly	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr	
				Depr Rate								
1	301000	Organization	0.0000%	0.0000%	-	-	-	567	-	-	-	
2	302000	Franchises	0.0000%	0.0000%	-	-	-	2,030	-	-	-	
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	(0)	61,190	-	-	-	
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	50	-	-	-	
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	50	-	-	-	
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	422	-	-	-	
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	-	2,755	-	-	-	
8	304100	Structures & Improvements Supply	2.5000%	0.2083%	-	-	0	27,666	692	-	12,503	
9	304200	Structures & Improvements Pumping	2.0000%	0.1667%	-	-	0	22,918	458	-	10,354	
10	304300	Structures & Improvements Treatment	2.0000%	0.1667%	-	-	-	302	6	-	44	
11	304400	Structures & Improvements Trans & Dist	2.0000%	0.1667%	-	-	-	156	3	-	121	
12	304500	Structures & Improvements General	2.5000%	0.2083%	-	-	-	-	-	-	-	
13	304600	Structures & Improvements Offices	2.5000%	0.2083%	4,995	-	(3,062)	40,020	953	-	1,239	
14	304620	Structures & Improvements Leasehold	0.0000%	0.0000%	-	-	-	-	-	-	-	
15	304700	Structures & Improvements Store,Shop,Gge	2.5000%	0.2083%	-	-	-	40,218	1,005	-	(331)	
16	304800	Structures & Improvements Miscellaneous	0.0000%	0.0000%	-	-	-	-	-	-	-	
17	305000	Collect & Impounding	1.6670%	0.1389%	-	-	-	-	-	-	-	
18	306000	Lake, River & Other Intakes	0.0000%	0.0000%	-	-	-	-	-	-	-	
19	307000	Wells & Springs	2.5000%	0.2083%	-	-	1,624	243,333	6,046	-	173,043	
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-	
21	309000	Supply Mains	1.6670%	0.1389%	-	-	-	-	-	-	-	
22	310000	Power Production Equipment	3.3330%	0.2778%	-	-	-	61,068	2,035	-	8,067	
23	310100	Power Production Equipment	3.3330%	0.2778%	-	-	-	-	-	-	-	
24	311000	Pumping Equipment Steam	4.0000%	0.3333%	-	-	-	-	-	-	-	
25	311200	Pumping Equipment Electric	4.0000%	0.3333%	-	-	(6,572)	285,454	11,536	-	248,612	
26	311300	Pumping Equipment Diesel	4.0000%	0.3333%	-	-	(0)	879	35	-	696	
27	311400	Pumping Equipment Hydraulic	4.0000%	0.3333%	-	-	-	-	-	-	-	
28	311500	Pumping Equipment Other	4.0000%	0.3333%	-	-	(0)	405,865	16,235	-	188,223	
29	311530	Pumping Equipment Water Treatment	4.0000%	0.3333%	-	-	-	-	-	-	-	
30	320100	Water Treatment Equipment Non-Media	5.0000%	0.4167%	-	-	(0)	1,699,024	84,951	-	722,143	
31	320200	Water Treatment Equipment Filter Media	10.0000%	0.8333%	-	-	-	-	-	-	-	
32	330000	Distribution Reservoirs & Standpipes	1.5380%	0.1282%	-	-	-	212,655	3,271	-	70,042	
33	330100	Elevated Tank & Standpipes	1.5380%	0.1282%	-	-	-	-	-	-	-	
34	330200	Ground Level Tanks	1.5380%	0.1282%	-	-	-	-	-	-	-	
35	330300	Below Ground Tanks	0.0000%	0.0000%	-	-	-	-	-	-	-	
36	330400	Clearwell	0.0000%	0.0000%	-	-	-	-	-	-	-	
37	331001	TD Mains Not Classified by Size	2.0000%	0.1667%	7,995	-	-	329,836	6,515	-	75,857	
38	331100	TD Mains 4in & Less	1.4290%	0.1191%	-	-	-	908,028	12,976	-	466,208	
39	331200	TD Mains 6in to 8in	1.4290%	0.1191%	730	(91)	-	963,772	13,770	-	157,461	
40	331300	TD Mains 10in to 16in	1.4290%	0.1191%	-	-	-	49,424	706	-	10,899	
41	331400	TD Mains 18in & Grtr	1.4290%	0.1191%	-	-	(928)	-	12	-	17	
42	332000	Fire Mains	1.4290%	0.1191%	-	-	-	-	-	-	-	
43	333000	Services	2.5000%	0.2083%	12,060	-	0	684,322	16,957	-	225,237	
44	334100	Meters	8.3330%	0.6944%	15,017	-	242	214,015	17,081	-	95,718	
45	334200	Meter Installations	2.5000%	0.2083%	-	-	-	22,040	551	-	5,080	
46	334300	Meter Vaults	2.5000%	0.2083%	-	-	-	-	-	-	-	
47	335000	Hydrants	2.0000%	0.1667%	4,930	-	(0)	141,776	2,791	-	28,306	
48	339100	Other P/E-Intangible	0.0000%	0.0000%	-	-	-	-	-	-	-	
49	339200	Other P/E-Supply	3.3330%	0.2778%	-	-	-	-	-	-	-	
50	339500	Other P/E-TD	3.3330%	0.2778%	-	-	-	-	-	-	-	
51	339600	Other P/E-CPS	3.3330%	0.2778%	-	-	-	-	-	-	-	
52	340100	Office Furniture & Equipment	4.5000%	0.3750%	-	-	0	41,559	1,870	-	5,868	
53	340200	Computer & Periph Equipment	10.0000%	0.8333%	-	-	0	1,336	134	-	1,803	
54	340300	Computer Software	20.0000%	1.6667%	-	-	-	-	-	-	-	
55	340500	Other Office Equipment	6.6670%	0.5556%	-	-	-	-	-	-	-	
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	-	(0)	24,277	4,855	-	32,186	
57	341200	Transportation Equip Heavy Duty Trucks	14.2880%	1.1907%	-	-	-	-	-	-	-	
58	341400	Transportation Equipment Other	16.6670%	1.3889%	-	-	-	-	-	-	-	
59	342000	Stores Equipment	4.0000%	0.3333%	-	-	(0)	-	0	-	0	
60	343000	Tools,Shop,Garage Equipment	4.0000%	0.3333%	7,224	-	(0)	25,398	896	-	8,349	
61	344000	Laboratory Equipment	4.0000%	0.3333%	-	-	-	-	-	-	-	
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	-	-	-	-	-	
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	-	(0)	1,932	193	-	2,038	
64	346190	Remote Control & Instrument	10.0000%	0.8333%	-	-	-	-	-	-	-	
65	346200	Communication Equipment Telephone	10.0000%	0.8333%	-	-	-	-	-	-	-	
66	346300	Communication Equipment Other	10.0000%	0.8333%	-	-	0	659	66	-	666	
67	347000	Miscellaneous Equipment	6.2500%	0.5208%	-	-	-	-	-	-	-	
68	348000	Other Tangible Plant		0.0000%	-	-	-	-	-	-	-	
69												
70		TOTAL	264.4630%	22.0386%	52,950	(91)	(8,698)	6,514,993	206,600	-	2,550,449	

Line			
<u>No.</u>			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4- Factor	General Metered Customers	0.3225%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292 (a)
10			
11	Allocated Balance		\$ 20,018 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 20,018 (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		\$ 7,117 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 7,239 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (122)</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.xls		
45	(b) Sch E-1b		
46	4-Factor		
47			
48			
49			
50	\2016 Tubac Water.xlsm		

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

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal PTYP	Removal PTYP	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plant	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Plant	Truck	Plant	PTYP	Lease
1	304500	3.33%	Structures & Improvements Gen	214,247	(2,105)			10,566	176	-	-				226,742	7,142	-	352	-	-	-	
2	304620	3.33%	Structures & Improvements Leas	41,191	1,470			-	-	-	-				39,720	1,373	-	-	-	-	-	
3	334100	8.33%	Meters	11,777	5,622			-	-	-	-				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				Depr Exp			
				2014-2015	2014-2015	2014-2015	12/31/2015	2016	2016	2016	12/31/2016
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Accum Depr Per Rollforward	Accum Depr	Accum Depr	Accum Depr	Accum Depr	Accum Depr	Accum Depr	Accum Depr	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 & Periph Equipment	351,425	255,123	(498)	18,781	624,832	141,191	-	-	766,022
7	340300	Computer Software	137,782	19,048	(763)	27,081	183,147	41,984	-	2,187	227,318
8	340330	Computer Software Other	(2,166)	3,185	-	-	1,019	1,168	-	(2,187)	-
9	341100	Transportation Equip Light Duty Trucks		-	-	-	-	-	-	20,283	20,283
10	341200	Transportation Equip Heavy Duty Trucks		-	-	-	-	-	-	9,265	9,265
11	341400	Transportation Equipment Other		-	-	-	-	-	-	3,367	3,367
12	344000	Laboratory Equipment	1,332	1,728	-	-	3,060	691	-	-	3,751
13	346100	Communication Equipment Non-Telepho	169,619	46,520	-	-	216,139	18,608	-	-	234,747
14	346190	Remote Control & Instrument	(2,945)	23,384	-	-	20,439	7,593	(46,089)	-	(18,056)
15	346200	Communication Equipment Telephone	13,248	14,250	-	320	27,818	6,894	-	-	34,712
16	346300	Communication Equipment Other	3,306	4,199	-	1,316	8,821	15,857	-	-	24,679
17	347000	Miscellaneous Equipment	(15,430)	106,477	(3,081)	28,646	116,612	101,259	-	(120,454)	97,416
18	391000	WW Trans Equipment		-	-	-	-	-	-	87,539	87,539
	Salvage Pro	Salvage Proceeds	75,946								
		TOTAL	1,219,108	659,386	(8,442)	76,581	1,870,687	411,888	(75,597)	-	2,206,978
			1,219,108				-				-

**Corporate Arizona**

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

Salvage Proceeds

75,946

Accum Total

1,219,108

Corporate Arizona

2013

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

Salvage Proceeds

Accum Total

**Corporate Arizona**

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

Salvage Proceeds

Accum Total

**Corporate Arizona**

**2015**

			Dec 73145		Dec No. 75268								
			Eff 7/1/2012		Eff 9/1/2015								
LINE NO.	G/L ACCT. NO.	DESCRIPTION	2013	2013	9/1/15	9/1/15	2015						
			Monthly	Annual	Monthly	Annual	ADD	RET	ADJ	Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	0.2083%	2.5000%	0.2083%	2.5000%	-	(3,217)	4,424	192,857	4,749	276	22,377
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	10,625	-	-	18,317	436	160	536
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	-	-	-	11,777	851	-	4,641
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	12,102	-	72,241
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,823	-	-	1,267,925	56,961	-	569,006
6	340200	Computer & Periphial Equipment	0.8333%	10.0000%	0.8333%	10.0000%	558,966	-	7,015	1,404,587	129,559	18,781	624,832
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	89,216	-	80,492	193,904	11,738	27,081	183,147
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	1,274	-	1,019
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	691	-	3,060
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	18,608	-	216,139
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	122,024	12,202	-	20,439
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	15,577	-	-	68,942	6,245	320	27,818
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	149,509	-	-	154,411	3,464	1,316	8,821
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	842,930	-	(88,439)	1,292,262	61,566	28,646	116,612
17	391000	WW Trans Equipment			1.6667%	20.0000%	-	-	-	-	-	-	-
<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 & Periphial 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
<b>TOTAL</b>							<b>956,824</b>	<b>(75,597)</b>	<b>24,446</b>	<b>6,207,292</b>	<b>411,888</b>	<b>-</b>	<b>2,206,978</b>

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	0.3225%	Tubac Water
5		6U Factor	0.2937%	Line [3] * Line [4]

6

7

8

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

10

11 Allocated Balance \$ 12,248 Line [5] \* Line [9]

12

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

14

15 Increase / (Decrease) To Plant in Service \$ 12,248 Line [11] - Line [13]

16

17

18

19

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

21

22 Allocated Balance \$ 5,158 Line [5] \* Line [20]

23

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

25

26 Increase / (Decrease) To Accumulated Depreciation \$ 5,158 Line [22] - Line [24]

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44 Workpapers and Supporting Documents:

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

46

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48

49

50 \2016 Tubac Water.xlsm

Docket # WS-01303A-17-XXXX

Schedule B-2 ADJ SMC - RB3

Summary of Plant and Accumulated Depreciation Balances

Pg 6 a

USA Corporate (6U)

Witness: Mahler

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

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



**EPCOR WATER USA**

**2011**

**2012**

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

2013

**EPCOR WATER USA**

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

2014

**EPCOR WATER USA**

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

2015

**EPCOR WATER USA**

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

**EPCOR WATER USA**

**2016**

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

- 0

Line No.								
1	<u>Test Year CWIP and Post Test Year Plant Additions</u>							
2								
3	4- Factor	General Metered Customers	91.0728%	Arizona Total				
4	4- Factor	General Metered Customers	0.3225%	Tubac Water				
5		6U Factor	0.2937%	Line [3] * Line [4]				
6								
7	Post Test Year Plant Additions for District	\$	271,500 (a)		\$	271,500		
8	Test Year CWIP To Capitalize		62,337 (a)			62,337		
9	Post Test Year CWIP To Capitalize		701 (a)			701		
10							\$	334,538 Sum Lines (7-9)
11								
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000 (a)	0.3225% Line [4]	\$	468		Line [12] * GMC Factor
13	CWIP Completed By December 31, 2017		180,799 (a)	0.3225% Line [4]		583		Line [13] * GMC Factor
14							\$	1,051 Sum Lines (12-13)
15								
16	6U Post Test Year Plant Additions Allocated		(a) 1,650,000	0.2937% Line [5]	\$	4,846		Line [16] * 6U Factor
17	CWIP Completed By December 31, 2017		(a) 872,703	0.2937% Line [5]	\$	2,563		Line [17] * 6U Factor
18								
19	Total Post Test Year Plant Additions				\$	342,998		Sum Lines [10 - 17]
20								
21	Increase / (Decrease) to Plant in Service				\$	342,998		Line [19]
22								
23								
24								
25								
26								
27	Post Test Year Plant Additions for District - Accum Dep	\$	8,866					[A][27] * 50% \$ 4,433
28	Additional Test Year Plant Additions for District - Accum Dep		1,615					[A][28] * 50% 807
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		86					[A][29] * 50% 43
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		56					[A][30] * 50% 28
31	6U Post Test Year Plant Additions Allocated - Accum Dep		969					[A][31] * 50% 485
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		513					[A][32] * 50% 256
33		\$	11,592	Sum Lines [27] thru [32]				
34								
35	Total Accumulated Depreciation - Post Test Year Plant Additions				\$	6,052		Sum Lines [27 - 32]
36								
37	Increase / (Decrease) To Accumulated Depreciation				\$	6,052		Line [35]
38								
39								
40	CWIP Not Complete by December 31, 2017				\$	- (a)		
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831 (a)	0.3225% Line [4]	\$	212		Line[41] * GMC Factor
42	CWIP Placed Into Service				\$	63,621		Line [8] + [9] + [13]
43								
44	Increase / (Decrease) To CWIP				\$	(63,834)		Sum Lines [40 - 42]
45								
46								
47	<u>Workpapers and Supporting Documents:</u>							
48	(a) 2017 Post Test Year Plant Additions.xls							
49								
50	\2016 Tubac Water.xlsm							

EPCOR Water Arizona	[A]	[B]	[L]
Test Year Completed CWIP and	91.07%		0.32%
Post Test Year Additions	6U	7A	7T

Line No	Description	Workbook Tab Ref	USA	Arizona	Tubac Water
1	Test Year CWIP Completed	TY	872,703	180,799	62,337
2	Post Test Year CWIP Completed	PTYP	-	-	701
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	-
5	Total CWIP		875,111	246,630	63,038
6	Per A-F		875,111	246,630	63,038
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	271,500
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	-
11	Total		1,650,000	921,892	271,500
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	62,337
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	272,201
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	334,538
16	7A	[B][15] * [District]%			1,051
17	6U	[A][15] * [District]% * 91.07%			7,409
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			342,998
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(63,038)
23	7A	[5][B] * [District]%			(795)
24	Total ( SMC RB-4)	[22] + [23]			(63,834)
25					
26	Accumulated Depreciation (SMC RB-4)				(6,052)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				273,112

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

	4- Factor	GMC	0.3225%
	<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	\$ (3,071)	\$ (282)	Line [10] * GMC Factor

31 Increase / (Decrease) to Plant in Service	<u>\$ (3,071)</u>
33 Increase / (Decrease) To Accumulated Depreciation	<u>\$ (282)</u>

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (2,789)

46 Workpapers and Supporting Documents:  
 47 (a) Summary of Plant Balances and Accum Depr by NARUC.xls  
 48  
 49  
 50 \2016 Tubac Water.xlsm



Arizona Corporate (7A)

7A

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

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

Line  
 No.

1 AIAC Refunds Paid Post Test Year

2  
 3  
 4

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

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 10  
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Business Unit	7T
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As of Direct

15 2017 AIAC Refunds Forecasted

(a) \$ (100)

16

17 2018 AIAC Refunds Forecasted

(a) (100)

18

19 Total

Line [15] + Line [17] \$ (200)

20

21 Increase / (Decrease) to AIAC

Line [19] \$ (200)

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43 Workpapers and Supporting Documents:

44 (a) 2016 AIAC Summary by District.xlsx

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Line  
 No.

Remove Plant Acquisition Adjustment

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

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
1840 Property Plant and Equipment(IFRS)	\$ -	\$ (62,243)	\$ (62,243)
Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$ -</u>	<u>\$ (62,243)</u>	<u>\$ (62,243)</u>

Sum Lines [13-18]

Workpapers and Supporting Documents:

- (a) Sch E-1a
- (b) Sch E-1b

\2016 Tubac Water.xlsm

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

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Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro		
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) \$	73,651
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9]	<u>\$ (73,651)</u>
12			
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21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	48,238
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24]	<u>\$ (48,238)</u>
27			
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45	<u>Workpapers and Supporting Documents:</u>		
46	(a) Sch E-1		
47			
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Line

No.

1 Decision No. 75268 Adjustments

2

3

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

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	[A]	[B]	[C]	[D]	[E]	[F]	
			Reg Asset Accumulated	Reg Liability Accumulated	Reg Asset Balance	Reg Liability Balance	
	<u>Reg Asset</u>	<u>Reg Liability</u>	<u>Amortization</u>	<u>Amortization</u>			
Tubac Water 320200 Water Treatment Equipment - Media	\$ -	\$ (35,609)	\$ -	\$ 3,798	\$ -	\$ (31,811)	
Tubac Water 303500 Land and Land Rights - T&D	117		(12)	-	105	-	
Tubac Water 340200 Computers and Software		(3,769)	-	402	-	(3,367)	
Tubac Water 341100 Transportation Equip Light Duty Trucks		(42,412)	-	4,524	-	(37,888)	
Tubac Water 342000 Stores Equipment	1,760		(188)	-	1,572	-	
Tubac Water 399000 Reconciliation to PIS Balance		(406)	-	43	-	(363)	
<b>Total</b>	<b>Sum Lines [11-16]</b>	<b>\$ 1,877</b>	<b>\$ (82,196)</b>	<b>\$ (200)</b>	<b>\$ 8,768</b>	<b>\$ 1,677</b>	<b>\$ (73,428)</b>

Increase / (Decrease) To Deferred Debits

Line [28] Column [E] \$ 1,677

Increase / (Decrease) To Regulatory Liabilities

Line [28] Column [F] \$ 73,428

Workpapers and Supporting Documents:

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

\2016 Tubac Water.xlsm

Line  
 No.

1	Corporate Regulatory Asset Y2K & Depreciation Study	Business Unit	7T
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2  
 3 Decision Number 67093 dated July 2004, the Arizona Corporation Commission allowed recovery of costs incurred to modify certain computer systems to be  
 4 compliant with the four-digit year field over 32 years. The unamortized balance of \$978,780 was scheduled to be amortized at \$2,545 per month over the  
 5 period July 2004 through July 2036.  
 6  
 7 Decision Number 67093 authorized the Company to amortize the costs of a 2002 Depreciation Study in accordance with FASB 71 . The cost of the study,  
 8 \$75,417.64, was to be amortized at 3.12% per year (\$196 per month) over a period of July 2004 through July 2036.  
 9

	[A]	[B]	[C]	[D]	[E] = [A]/[D] Monthly	[F] Months	[G] = [F] * [E] Accumulated
<u>7A</u>	<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]	[K]	[K] * [J] District Allocation
<u>7A</u>	<u>Reg Asset</u>	<u>Amortization</u>	<u>Balance</u>	<u>Citizen's Districts</u> <u>Factor</u>	<u>Reg Asset</u> <u>Reg Liability</u>
21 Y2K	\$ 978,870	\$ 381,750	\$ 597,120	0.7224%	\$ 4,313      -
22 Depreciation Study	\$ 75,418	\$ 29,400	\$ 46,018	0.7224%	\$ 332      -

Line [21 + 22]      \$ 4,646      \$ -

Increase in Regulatory Assets / Deferred Debits      \$ 4,646      Line [35]

Increase in Regulatory Liabilities      \$ -      Line [35]

Workpapers and Supporting Documents:

48 Regulatory Assets and Liabilities.xlsx

50 \2016 Tubac Water.xlsm



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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

46 Regulatory Assets & Liabilities 2016.xlsx

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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>Tubac Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ - (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ -</u>	Line [8] - Line [10]
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ - (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ -</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	\$ -	Line [12] + Line [29]
42	Increase / (Decrease) To Accumulated Depreciation	\$ -	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.xls		
49			
50	\2016 Tubac Water.xlsm		



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LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	567	-	-	-	-	-	-	-	-	567	-	-	-	-	-
2	302000	0.00%	Franchises	2,030	-	-	-	-	-	-	-	-	2,030	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	61,190	-	-	-	-	-	-	-	-	61,190	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	422	-	-	-	-	-	-	-	-	422	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	2,755	-	-	-	-	-	-	-	-	2,755	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	27,666	12,503	-	-	-	-	-	-	-	15,163	922	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	22,918	10,354	-	-	-	-	-	-	-	12,563	764	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	302	44	-	-	-	-	-	-	-	258	10	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	156	121	-	-	-	-	-	-	-	35	5	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	40,020	1,239	-	-	-	-	-	-	-	38,782	1,334	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Storc	40,218	(331)	-	-	-	-	-	-	-	40,549	1,341	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	243,333	173,043	-	-	31,500	525	-	-	-	101,264	8,111	-	1,050	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	61,068	8,067	-	-	-	-	-	-	-	53,001	3,053	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	285,454	248,612	-	-	-	-	-	-	-	36,842	23,788	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	879	696	-	-	-	-	-	-	-	182	73	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	405,865	188,223	-	-	-	-	-	-	-	217,642	33,822	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	1,699,024	722,143	-	-	-	-	-	-	-	976,881	84,951	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	212,655	70,042	-	-	-	-	-	-	-	142,612	4,726	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	25,000	250	-	-	-	24,750	-	-	500	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	329,836	75,857	45,165	452	156,901	1,569	-	-	-	409,311	6,597	903	3,138	-	-
38	331100	2.00%	TD Mains 4in & Less	908,028	466,208	-	-	-	-	-	-	-	441,820	18,161	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	963,772	157,461	-	-	-	-	-	-	-	806,311	19,275	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	49,424	10,899	-	-	-	-	-	-	-	38,525	988	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	17	-	-	-	-	-	-	-	(17)	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	684,322	225,237	10,483	175	16,000	267	-	-	-	474,818	22,811	349	533	-	-
44	334100	8.33%	Meters	214,015	95,718	1,007	42	3,600	150	-	-	-	121,747	17,835	84	300	-	-
45	334200	3.33%	Meter Installations	22,040	5,080	-	-	-	-	-	-	-	16,959	735	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	141,776	28,306	202	2	5,000	50	-	-	-	118,420	2,836	4	100	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	41,559	5,868	-	-	-	-	-	-	-	35,691	2,771	-	-	-	-
54	340200	20.00%	Computer & Periphral Equipment	1,336	1,803	-	-	-	-	-	-	-	(467)	267	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	24,277	32,186	-	-	-	-	-	61,709	9,293	44,508	3,468	-	-	8,816	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	0	-	-	-	-	-	-	-	(0)	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	25,398	8,349	5,481	137	3,500	88	-	-	-	20,461	1,270	274	175	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	1,932	2,038	-	-	30,700	1,535	-	-	-	29,058	193	-	3,070	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	659	666	-	-	-	-	-	-	-	(7)	66	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	6,514,993	2,550,449	62,337	807	272,201	4,433		61,709	9,293	4,284,728	260,172	1,615	8,866	8,816	-

Depreciable Plant 6,447,929 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.03%

Line

Item

1	<u>Capital Lease Vehicles</u>					
2	EPCOR's leased vehicles are capital leases. To qualify as a capital lease, a lease contract must satisfy any of four criteria.					
3	First, the life of the lease must be 75% or greater of the asset's useful life.					
4	Second, the lease must contain a bargain purchase option for a price less than the market value of an asset.					
5	Third, the lessee must gain ownership at the end of the lease period.					
6	Finally, the present value of lease payments must be greater than 90% of the asset's market value.					
7	EPCOR's fleet meets all four criteria. This adjustment places vehicle Gross Plant balances and Accumulated Depreciation in the appropriate asset category.					
8						
9						
10	<u>Tubac Water</u>					
11	Capital Lease Balance				\$	61,709 (a)
12						
13	Capital Lease Balance per General Ledger				\$	-
14						
15	Increase / (Decrease) To Plant in Service				\$	<u>61,709</u> Line [11] - Line [13]
16						
17						
18	Capital Lease Accumulated Depreciation Balance per Rollforward				\$	9,293 (a)
19						
20	Capital Lease Accumulated Depreciation per General Ledger				\$	-
21						
22	Increase / (Decrease) To Accumulated Depreciation				\$	<u>9,293</u> Line [18] - Line [20]
23						
24						
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>	<u>0.3225%</u>		
26	Corporate Capital Lease Plant Balance			\$	51,197	(a)
27	Allocated Capital Lease Plant Balance				\$	165 Line [25] * Line [26]
28						
29	Allocated Capital Lease Plant Balance per General Ledger					0
30						
31	Increase / (Decrease) To Plant in Service				\$	<u>165</u> Line [27] - Line [29]
32						
33	Corporate Capital Lease Accumulated Depreciation Balance			\$	16,091	(a)
34	Allocated Capital Lease Accumulated Depreciation Balance				\$	52 Line [25] * Line [33]
35						
36	Allocated Capital Lease Accumulated Depreciation per General Ledger					0
37						
38	Increase / (Decrease) To Accumulated Depreciation				\$	<u>52</u> Line [34] - Line [36]
39						
40						
41	Increase / (Decrease) To Plant in Service				\$	61,874 Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation				\$	9,345 Line [22] + Line [38]
43	Impact on Rate Base				\$	<u>52,529</u> Line [41] - Line [42]
44						
45						
46	<u>Workpapers and Supporting Documents:</u>					
47	(a) Summary of Plant Balances and Accum Depr by NARUC.xls					
48						
49						
50	\2016 Tubac Water.xlsm					

7T

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
1	301000	0.00%	Organization	567	-	-	-	-	-	-	-	-	567	-	-	-	-	-
2	302000	0.00%	Franchises	2,030	-	-	-	-	-	-	-	-	2,030	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	61,190	-	-	-	-	-	-	-	-	61,190	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	422	-	-	-	-	-	-	-	-	422	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	2,755	-	-	-	-	-	-	-	-	2,755	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	27,666	12,503	-	-	-	-	-	-	-	15,163	922	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	22,918	10,354	-	-	-	-	-	-	-	12,563	764	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	302	44	-	-	-	-	-	-	-	258	10	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	156	121	-	-	-	-	-	-	-	35	5	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	40,020	1,239	-	-	-	-	-	-	-	38,782	1,334	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Storc	40,218	(331)	-	-	-	-	-	-	-	40,549	1,341	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	243,333	173,043	-	-	31,500	525	-	-	-	101,264	8,111	-	1,050	-	-
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	61,068	8,067	-	-	-	-	-	-	-	53,001	3,053	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	285,454	248,612	-	-	-	-	-	-	-	36,842	23,788	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	879	696	-	-	-	-	-	-	-	182	73	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	405,865	188,223	-	-	-	-	-	-	-	217,642	33,822	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	1,699,024	722,143	-	-	-	-	-	-	-	976,881	84,951	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	212,655	70,042	-	-	-	-	-	-	-	142,612	4,726	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	-	-	-	-	25,000	250	-	-	-	24,750	-	-	500	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	329,836	75,857	45,165	452	156,901	1,569	-	-	-	409,311	6,597	903	3,138	-	-
38	331100	2.00%	TD Mains 4in & Less	908,028	466,208	-	-	-	-	-	-	-	441,820	18,161	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	963,772	157,461	-	-	-	-	-	-	-	806,311	19,275	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	49,424	10,899	-	-	-	-	-	-	-	38,525	988	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	17	-	-	-	-	-	-	-	(17)	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	684,322	225,237	10,483	175	16,000	267	-	-	-	474,818	22,811	349	533	-	-
44	334100	8.33%	Meters	214,015	95,718	1,007	42	3,600	150	-	-	-	121,747	17,835	84	300	-	-
45	334200	3.33%	Meter Installations	22,040	5,080	-	-	-	-	-	-	-	16,959	735	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	141,776	28,306	202	2	5,000	50	-	-	-	118,420	2,836	4	100	-	-
48	336000	6.67%	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	41,559	5,868	-	-	-	-	-	-	-	35,691	2,771	-	-	-	-
54	340200	20.00%	Computer & Periphral Equipment	1,336	1,803	-	-	-	-	-	-	-	(467)	267	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	24,277	32,186	-	-	-	-	-	61,709	9,293	44,508	3,468	-	-	-	8,816
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	0	-	-	-	-	-	-	-	(0)	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	25,398	8,349	5,481	137	3,500	88	-	-	-	20,461	1,270	274	175	-	-
62	344000	10.00%	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	1,932	2,038	-	-	30,700	1,535	-	-	-	29,058	193	-	3,070	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	659	666	-	-	-	-	-	-	-	(7)	66	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70																		
71																		
72		378.30%	TOTAL	6,514,993	2,550,449	62,337	807	272,201	4,433	-	61,709	9,293	4,284,728	260,172	1,615	8,866	8,816	-

Depreciable Plant 6,447,929 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.03%

Line

Item

1 Intentionally Left Blank

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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

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

9  
 10  
 11

4- Factor	General Metered Customers	0.3225%
-----------	---------------------------	---------

12 Deferred Income Tax per GL Allocated \$ 112,819 (a)

13  
 14  
 15  
 16

7A Deferred Income Tax Balance - Arizona Corporate \$ 34,983,418 (b)  
 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 0.3225%

20 ADIT allocated to Tubac Water \$ 114,582 Line [18] \* Line [19]

21  
 22  
 23 Increase/ (Decrease) to ADIT \$ 1,763 Line [20] - Line [12]

24  
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45 Workpapers and Supporting Documents:

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

48  
 49  
 50 \2016 Tubac Water.xlsm

	<u>B-2 Column [Y]</u>	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 6,949,061	\$ 5,563,124	\$ 986	\$ 169	\$ -	\$ (27)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 6,949,061	\$ 5,563,124	\$ 986	\$ 169	\$ -	\$ (27)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	2,577,840	3,510,720	731	(601)	-	(53)	-
8								
9	Net Utility Plant in Service	\$ 4,371,221	\$ 2,052,405	\$ 255	\$ 770	\$ -	\$ 26	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 685,189	\$ -	\$ -	\$ -	\$ -	\$ 321,912	\$ -
13								
14								
15	Contribution in Aid of Construction -	2,373,332						
16	Net of Amortization						1,115,026	-
17								
18	Customer Meter Deposits	-						
19	Deferred Income Taxes & Credits	114,582						
20	Investment Tax Credits	-						
21	Regulatory Liabilities	73,428						
22								
23	Plus:							
24	Deferred Debits	\$ 6,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	11,303	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	0	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 1,142,316	\$ 2,052,405	\$ 255	\$ 770	\$ -	\$ 26	\$ (1,436,938)
29								
30								
31								
32	Supporting Schedules	Recap Schedules:						
33	B-4	B-1						
34								
35	\\2016 Tubac Water.xlsm							

	Page 11 [I] ADJ SMC-RCN8	Page 12 [J] ADJ SMC-RCN9	Page 13 [K] ADJ SMC-RCN10	Page 14 [L] ADJ SMC-RCN11	Page 15 [M] ADJ SMC-RCN12	Page 16 [N] ADJ SMC-RCN13	Page 17 [O] ADJ SMC-RCN14	Page 18 [P] ADJ SMC-RCN15	Page 19 [Q] ADJ SMC-RCN16
	<u>Accumulated Deferred Income Taxes</u>	<u>Intentionally Left Blank</u>	<u>Clear Regulatory Assets and Liabilities</u>	<u>Decision No. 75268 Adjustments</u>	<u>Corporate Regulatory Asset Y2K &amp; Depreciation Study</u>	<u>Intentionally Left Blank</u>	<u>ACRM Regulatory Assets - Havasu</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>
1									
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5									
6	Less:								
7	Accumulated Depreciation	-	-	-	-	-	-	-	-
8									
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10									
11	Less:								
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13									
14									
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	-
16	Net of Amortization								
17									
18	Customer Meter Deposits	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	53,832	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	34,498	-	-	-	-
22									
23	Plus:								
24	Deferred Debits	\$ -	\$ -	\$ -	788	2,183	\$ -	\$ -	\$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	-
27									
28	Total Rate Base	\$ (53,832)	\$ -	\$ -	\$ (33,710)	\$ 2,183	\$ -	\$ -	\$ -



	Page 20 [R] ADJ SMC-RCN17	Page 21 [S] ADJ SMC-RCN18	Page 22 [T] ADJ SMC-RCN19	Page 23 [U] ADJ SMC-RCN20	Page 24 [V] ADJ SMC-RCN21	Page 25 [W] ADJ SMC-RCN22	Page 26 [X] ADJ SMC-RCN23	[Y] Sum [B - X]	[Z] Sum [A] + [Y]	
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Customer Meter Deposits</u>	<u>Total Adjustment Amount</u>	<u>Adjusted at End of Test Year</u>	
Line No.										
1										
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ -	\$ -	\$ 5,564,509	\$ 12,513,570
3	Construction Work in Progress	-	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ -	\$ -	\$ 5,564,509	\$ 12,513,570
5										
6	Less:									
7	Accumulated Depreciation	-	-	-	-	48	-	-	3,510,845	6,088,685
8										
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ 209	\$ -	\$ -	\$ 2,053,664	\$ 6,424,885
10										
11	Less:									
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,912	\$ 1,007,101
13										
14										
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	1,115,026	3,488,358
16	Net of Amortization									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	53,832	168,414
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	34,498	107,926
22										
23	Plus:									
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,970	\$ 9,293
25	Working Capital Allowance	-	-	-	-	-	-	-	-	11,303
26	Utility Plant Acquisition Adjustme	-	-	-	-	-	-	-	-	0
27										
28	Total Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 209	\$ -	\$ -	\$ 531,366	\$ 1,673,682

**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN1

Exhibit  
Schedule B-3  
Page 4  
Witness: Clor

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) \$ 12,078,117	\$ 6,061,169	\$ 6,016,948	
4				
5	Tubac Water % Allocation 100.0000%			
6				
7	\$ 12,078,117	\$ 6,061,169	\$ 6,016,948	Line [3] * Line [5]
8				
9				
10	(b) \$ 6,514,993	\$ 2,550,449	\$ 3,964,544	
11				
12	\$ 5,563,124	\$ 3,510,720	\$ 2,052,405	Line [7] - Line [10]
13				
14				
15				
16				
17				
18	\$ 5,563,124			Line [12]
19				
20				
21		\$ 3,510,720		Line [12]
22				
23				
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45				
46	Supporting Schedules			
47	(a) B-4, page 3			
48	(b) Rate Base Adjustment SMC-RB1			
49				
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**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN2

Exhibit  
Schedule B-3  
Page 5  
Witness: Clor

Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCNLD	
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>				
2					
3	Total RCN Value	(a) \$ 6,513,076	\$ 2,433,804	\$ 4,079,271	
4					
5	Tubac Water GMC % Allocation	(a) 0.3225%			
6					
7	Tubac Water Allocation	\$ 21,004	\$ 7,849	\$ 13,155	Line [3] * Line [5]
8					
9					
10	Original Cost Plant	(b) \$ 20,018	\$ 7,117	\$ 12,901	
11					
12	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 986	\$ 731	\$ 255	Line [7] - Line [10]
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 986			Line [12]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ 731		Line [12]
22					
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46					
47	Supporting Schedules				
48	(a) B-4, page 4				
49	(b) Rate Base Adjustment SMC-RB2				
50	\2016 Tubac Water.xlsm				

**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN3

Exhibit  
Schedule B-3  
Page 6  
Witness: Clor

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	Tubac Water GMC % Allocation	<u>0.3225%</u>	0.2937%		
7					
8	Tubac Water Allocation	\$ 12,417	\$ 4,557	\$ 7,860	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 12,248	\$ 5,158	\$ 7,090	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 169	\$ (601)	\$ 770	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 169			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (601)		Line [13]
22					
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44					
45					
46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\2016 Tubac Water.xlsm				

Line No.		[A]		[B]		[C] = [A] - [B]
		<u>Original Cost</u>		<u>RCN</u>		
1	<u>Test Year CWIP and Post Test Year Plant Additions</u>					
2						
3						
4						
5	Plant in Service	(a) \$ 342,998	\$	342,998	\$	-
6						
7						
8	Accumulated Depreciation	(a) \$ 6,052	\$	6,052	\$	-
9						
10						
11						
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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						
23						
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46	Supporting Schedules					
47	(a) Rate Base Adjustment SMC-RB4					
48						
49						
50	\2016 Tubac Water.xlsm					

Line No.	4- Factor	General Metered Customers	0.3225%
1	<u>Remove Wastewater Factor Trucks</u>		
2			
3			
4		[A]	[B]
5		<u>Original Cost</u>	<u>RCN</u>
5	Plant in Service	Col [C] Line [33] \$ (3,071)	\$ (3,098) Col [E] Line [33]
6			
7			
8	Accumulated Depreciation	Col [D] Line [33] \$ (282)	\$ (335) Col [F] Line [33]
9			
10			
11	Increase/(Decrease) to Plant in Service and Accum Dep	\$ (27)	\$ (53) [B] - [A]
12			
13			
14			
15			
16			
17			
18	Increase/(Decrease) to Plant in Service	\$ (27)	Line [11]
19			
20			
21	Increase/(Decrease) to Accum Dep		\$ (53) Line [11]
22			
23			
24		[C]	[D]
25		Original Cost	
26	<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>
27	168518	\$ 235,275	\$ 39,150
28	218374	179,111	22,353
29	290061	411,323	21,423
30	290064	126,517	4,613
31		\$ 952,226	\$ 87,539
32			
33	Tubac Water	\$ (3,071)	\$ (282)
34			
35			
36			
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44			
45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB5		
49			
50	\2016 Tubac Water.xlsm		

**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN6

Exhibit  
Schedule B-3  
Page 9  
Witness: Clor

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) \$	6,424,885
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	4,371,221
8			
9	Ratio (factor)		1.4698 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	685,189
12			
13	Factor		1.4698 Line [9]
14			
15	RCN AIAC	\$	<u>1,007,101</u> Line [11] * Line [13]
16			
17	Original Cost AIAC		685,189 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	<u><u>321,912</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) \$	6,424,885
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	4,371,221
30			
31	Ratio (factor)		1.4698 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	2,373,332
34			
35	Factor		1.4698 Line [31]
36			
37	RCN CIAC	\$	<u>3,488,358</u> Line [33] * Line [35]
38			
39	Original Cost CIAC		2,373,332 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	<u><u>1,115,026</u></u> Line [37] - Line [39]
42			
43			
44			
45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\\2016 Tubac Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1			
2			
3			
4			
5	(a) \$ -	\$ -	\$ -
6			
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16			
17			
18			<u>\$ -</u> Col C, Line [5]
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
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**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN8

Exhibit

Schedule B-3

Page 11

Witness: Clor

Line

No.

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) \$	1,929,426
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	1,312,700
8			
9	Ratio (factor)		1.4698 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	114,582
12			
13	Factor		1.4698 Line [9]
14			
15	RCN ADIT	\$	<u>168,414</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	114,582 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u>53,832</u> Line [15] - Line [17]
20			
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
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47	Supporting Schedules
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Line No.		[A] <u>Original Cost</u>	[B] <u>RCN</u>	
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4				
5	Regulatory Assets	(a) \$ -	\$ -	
6				
7				
8	Regulatory Liabilities	(a) \$ -	\$ -	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
12				
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18	Increase/(Decrease) to Regulatory Assets	<u>\$ -</u>		Line [11]
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21	Increase/(Decrease) to Regulatory Liabilities		<u>\$ -</u>	Line [11]
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47	Supporting Schedules			
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**Tubac Water**

Test Year Ended December 31, 2016  
 Rate Base Adjustment SMC-RCN11

Exhibit  
 Schedule B-3  
 Page 14  
 Witness: Clor

Line			
<u>No.</u>			
1	<u>Decision No. 75268 Adjustments</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	6,424,885
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	4,371,221
8			
9	Ratio (factor)		1.4698 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	1,677 RB11
12			
13	Factor		1.4698 Line [9]
14			
15	RCN Deferred Debit	\$	<u>2,465</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	1,677 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>788</u></u> Line [15] - Line [17]
20			
21			
22	Net Direct RCN Depreciable Plant in Service	\$	6,424,885 Line [5]
23			
24	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	4,371,221 Line [7]
25			
26	Ratio (factor)		1.4698 Line [22] / Line [24]
27			
28	Adjusted Original Cost Regulatory Liability	(a) \$	73,428 RB11
29			
30	Factor		1.4698 Line [26]
31			
32	RCN Deferred Debit	\$	<u>107,926</u> Line [28] * Line [30]
33			
34	Adjusted Original Cost Regulatory Liability	\$	73,428 Line [28]
35			
36	Increase / (Decrease) to Regulatory Liability	\$	<u><u>34,498</u></u> Line [32] - Line [34]
37			
38			
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45			
46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB11		
49	(b) Sch B3		
50	\2016 Tubac Water.xlsm		

**Tubac Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN12

Exhibit  
Schedule B-3  
Page 15  
Witness: Clor

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) \$	6,424,885
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	4,371,221
8			
9	Ratio (factor)		1.4698 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	4,646 RB 12
12			
13	Factor		1.4698 Line [9]
14			
15	RCN Deferred Debit	\$	<u>6,828</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	4,646 Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	<u><u>2,183</u></u> Line [15] - Line [17]
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46			
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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**Tubac Water**

Test Year Ended December 31, 2016  
Rate Base Adjustment SMC-RCN14

Exhibit  
Schedule B-3  
Page 17  
Witness: Clor

Line			
<u>No.</u>			
1	<u>ACRM Regulatory Assets - Havasu</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	6,424,885
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	4,371,221
8			
9	Ratio (factor)		1.4698 Line [5] / Line [7]
10			
11	Adjusted Original Cost Deferred Debits	(a) \$	- Link to RB 14
12			
13	Factor		1.4698 Line [9]
14			
15	RCN Deferred Debit	\$	- Line [11] * Line [13]
16			
17	Adjusted Original Cost Deferred Debit	\$	- Line [11]
18			
19	Increase / (Decrease) to Deferred Debit	\$	- Line [15] - Line [17]
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46			
47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB14		
49	(b) Sch B3		
50	\2016 Tubac Water.xlsm		

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47	Supporting Schedules
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47	Supporting Schedules
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**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN17

Exhibit

Schedule B-3

Page 20

Witness: Clor

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47	Supporting Schedules
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**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN19

Exhibit

Schedule B-3

Page 22

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47 Supporting Schedules

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Line								
<u>No.</u>								
1	<u>Retirements on Test Year Plant</u>							
2								
3			[A]		[B]			
			<u>Original Cost</u>		<u>RCN</u>			
4	Retirements	(a)	\$ -	\$	-	Line [38]		
5								
6								
7	Accumulated Depreciation	(a)	\$ -	\$	-	Line [38]		
8								
9								
10	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$ -</u>	<u>\$</u>	<u>-</u>	[B] - [A]		
11								
12								
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14								
15								
16								
17	Increase/(Decrease) to Plant in Service		<u>\$ -</u>			Line [10]		
18								
19								
20	Increase/(Decrease) to Accum Dep			<u>\$</u>	<u>-</u>	Line [10]		
21								
22								
23								
24	Asset		[D]	[E]	[F] = [D]/[C]			
25	<u>Numbers</u>	[C]	<u>Retirement</u>	<u>Cost</u>	<u>A/D</u>	<u>Retirement</u>	<u>RCN (b)</u>	<u>RCN A/D (b)</u>
26	na	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	
27								
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38	Tubac Water	\$ -	\$ -	\$ -		\$ -	\$ -	Sum Lines [26-32]
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46								
47	Supporting Schedules							
48	(a) Rate Base Adjustment SMC-RB20							
49	(b) UPIS Tubac Water.xlsx							
50	\2016 Tubac 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), (c) \$ 61,709	\$	61,965	
Accumulated Depreciation	(a) \$ 9,293	\$	<u>9,340</u>	
Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 255</u>	\$	<u>47</u>	[B] - [A]

	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
Corporate (7A) Capital Leases	\$ 165	\$	167	
Accumulated Depreciation	\$ 52	\$	<u>52</u>	
Increase/(Decrease) to Plant in Service and Accum Dep	<u>\$ 2</u>	\$	<u>1</u>	[B] - [A]

4- Factor	General Metered Customers	0.3225%
-----------	---------------------------	---------

Increase/(Decrease) to Plant in Service	<u>\$ 257</u>	Line [11] + [21]
Increase/(Decrease) to Accum Dep	<u>\$ 48</u>	Line [11] + [21]

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

**Tubac Water**

Test Year Ended December 31, 2016

Rate Base Adjustment SMC-RCN22

Exhibit

Schedule B-3

Page 25

Witness: Clor

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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) \$	6,424,885
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$	4,371,221
8			
9	Ratio (factor)		1.4698 Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$	-
12			
13	Factor		1.4698 Line [9]
14			
15	RCN Meter Deposits	\$	- Line [11] * Line [13]
16			
17	Adjusted Original Cost Meter Deposits	\$	- Line [11]
18			
19	Increase / (Decrease) to Meter Deposits	\$	- Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Sch B3		
49			
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**Tubac Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 1 of 3

Witness: Clor

7T	Business Unit
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Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets</u>					
2	7T	301000	Organization	\$ 1,203	\$ -	\$ 1,203
3	7T	302000	Franchises	3,498	-	3,498
4	7T	303200	Land & Land Rights Supply	68,602	-	68,602
5	7T	303300	Land & Land Rights Pumping	80	-	80
6	7T	303400	Land & Land Rights Treatment	80	-	80
7	7T	303500	Land & Land Rights T&D	614	-	614
8	7T	303600	Land & Land Rights General	3,433	-	3,433
9	7T	304100	Structures & Improvements Supply	60,734	34,180	26,553
10	7T	304200	Structures & Improvements Pumping	101,901	88,741	13,160
11	7T	304300	Structures & Improvements Treatment	379	58	321
12	7T	304400	Structures & Improvements Trans & Dist	1,327	1,327	-
13	7T	304500	Structures & Improvements General	-	-	-
14	7T	304600	Structures & Improvements Offices	40,298	1,158	39,140
15	7T	304620	Structures & Improvements Leasehold	-	-	-
16	7T	304700	Structures & Improvements Store,Shop,Gge	41,992	1,401	40,591
17	7T	304800	Structures & Improvements Miscellaneous	-	-	-
18	7T	305000	Collect & Impounding	-	-	-
19	7T	306000	Lake, River & Other Intakes	-	-	-
20	7T	307000	Wells & Springs	441,169	349,616	91,554
21	7T	308000	Infiltration Galleries	-	-	-
22	7T	309000	Supply Mains	-	-	-
23	7T	310000	Power Production Equipment	62,636	9,184	53,452
24	7T	310100	Power Production Equipment	-	-	-
25	7T	311000	Pumping Equipment Steam	-	-	-
26	7T	311200	Pumping Equipment Electric	704,733	596,897	107,835
27	7T	311300	Pumping Equipment Diesel	1,763	1,413	350
28	7T	311400	Pumping Equipment Hydraulic	-	-	-
29	7T	311500	Pumping Equipment Other	682,383	350,852	331,532
30	7T	311530	Pumping Equipment Water Treatment	-	-	-
31	7T	320100	Water Treatment Equipment Non-Media	2,292,708	1,148,852	1,143,856
32	7T	320200	Water Treatment Equipment Filter Media	-	-	-
33	7T	330000	Distribution Reservoirs & Standpipes	572,379	224,900	347,479
34	7T	330100	Elevated Tank & Standpipes	-	-	-
35	7T	330200	Ground Level Tanks	-	-	-
36	7T	330300	Below Ground Tanks	-	-	-
37	7T	330400	Clearwell	-	-	-
38	7T	331001	TD Mains Not Classified by Size	621,990	159,157	462,832
39	7T	331100	TD Mains 4in & Less	3,041,501	1,988,949	1,052,552
40	7T	331200	TD Mains 6in to 8in	1,376,796	179,901	1,196,895
41	7T	331300	TD Mains 10in to 16in	61,033	8,431	52,601
42	7T	331400	TD Mains 18in & Grtr	-	-	-

(continued)

47 Workpapers and Supporting Documents

48 RCN Study Work Papers

49

50 \2016 Tubac Water.xlsm

**Tubac Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 2 of 3

Witness: Clor

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCN D [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	7T	332000	Fire Mains	\$ -	\$ -	\$ -
3	7T	333000	Services	1,177,807	552,722	625,085
4	7T	334100	Meters	343,865	241,598	102,266
5	7T	334200	Meter Installations	32,194	5,451	26,743
6	7T	334300	Meter Vaults	-	-	-
7	7T	335000	Hydrants	237,461	67,158	170,303
8	7T	336000	Backflow Prevention Devices	-	-	-
9	7T	339100	Other P/E-Intangible	-	-	-
10	7T	339200	Other P/E-Supply	-	-	-
11	7T	339500	Other P/E-TD	-	-	-
12	7T	339600	Other P/E-CPS	-	-	-
13	7T	340100	Office Furniture & Equipment	43,259	10,762	32,497
14	7T	340200	Computer & Periphial Equipment	1,600	1,600	-
15	7T	340300	Computer Software	-	-	-
16	7T	340500	Other Office Equipment	-	-	-
17	7T	341100	Transportation Equip Light Duty Trucks	27,731	23,431	4,300
18	7T	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	7T	341400	Transportation Equipment Other	-	-	-
20	7T	342000	Stores Equipment	-	-	-
21	7T	343000	Tools,Shop,Garage Equipment	27,820	10,742	17,078
22	7T	344000	Laboratory Equipment	-	-	-
23	7T	345000	Power Operated Equipment	-	-	-
24	7T	346100	Communication Equipment Non-Telephone	2,356	2,356	-
25	7T	346190	Remote Control & Instrument	-	-	-
26	7T	346200	Communication Equipment Telephone	-	-	-
27	7T	346300	Communication Equipment Other	793	331	462
28	7T	347000	Miscellaneous Equipment	-	-	-
29	7T	348000	Other Tangible Plant	-	-	-
30						
31						
32						
33						
34						
35						
36						
37						
38						
39			Total Direct Assets	\$ 12,078,117	\$ 6,061,169	\$ 6,016,948
40						
41						
42						
43	7T	Total	Check from RCN Water	\$ 12,078,117	\$ 6,061,169	
44			Diff	\$ -	\$ -	
45						
46						
47						
48			Workpapers and Supporting Documents			
49			RCN Study Work Papers			
50			\2016 Tubac Water.xlsm			

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

**Tubac Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit

Schedule B-4

Page 3 of 3

Witness: Clor

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCND [C] = [A] - [B]	
1		<u>Corporate Plant</u>					
2	7A	304500	Structures & Improvements General	218,303	\$ 19,801	\$ 198,502	
3	7A	304620	Structures & Improvements Leasehold	41,502	1,912	39,590	
4	7A	334100	Meters	12,317	6,018	6,299	
5	7A	339600	Other P/E-CPS	382,392	88,636	293,756	
6	7A	340100	Office Furniture & Equipment	1,441,517	745,650	695,867	
7	7A	340200	Computer & Peripheral Equipment	1,537,977	790,637	747,340	
8	7A	340300	Computer Software	222,469	92,370	130,099	
9	7A	341100	Transportation Equip Light Duty Trucks	245,731	65,326	180,405	
10	7A	341200	Transportation Equip Heavy Duty Trucks	168,299	29,713	138,586	
11	7A	341400	Transportation Equipment Other	27,134	10,869	16,266	
12	7A	344000	Laboratory Equipment	20,054	10,672	9,382	
13	7A	346100	Communication Equipment Non-Telephone	216,186	216,186	-	
14	7A	346190	Remote Control & Instrument	77,470	29,314	48,156	
15	7A	346200	Communication Equipment Telephone	77,913	61,831	16,082	
16	7A	346300	Communication Equipment Other	185,014	27,180	157,834	
17	7A	347000	Miscellaneous Equipment	679,960	133,731	546,229	
18	7A	391000	WW Trans Equipment	958,838	103,960	854,878	
19							
20			Total	<u>\$ 6,513,076</u>	<u>\$ 2,433,804</u>	<u>\$ 4,079,271</u>	Sum Lines [2-18]
21							
22		Tubac Water	GMC Allocation	0.3225%	0.3225%		
23							
24			Tubac Water Allocation of 7A Arizona Corporate Plant	<u>\$ 21,004</u>	<u>\$ 7,849</u>	<u>\$ 13,155</u>	Line [20] * Line [22]
25							
26							
27			<u>6U Plant</u>				
28	6U	340200	Computer & Peripheral Equip	\$ 2,488,808	\$ 515,323	\$ 1,973,485	
29	6U	340300	Computer Software	1,738,792	1,036,155	702,637	
30			Total 6U Plant	<u>\$ 4,227,601</u>	<u>\$ 1,551,478</u>	<u>\$ 2,676,122</u>	Sum Lines [29-30]
31							
32		Arizona Total	GMC Allocation	91.0728%	91.0728%		
33							
34			6U USA Plant allocated to Arizona	\$ 3,850,196	\$ 1,412,975	2,437,221	Line [31] * Line [33]
35							
36		Tubac Water	GMC Allocation	0.3225%	0.3225%		
37							
38			Tubac Water Allocation of 6U Plant	<u>\$ 12,417</u>	<u>\$ 4,557</u>	<u>\$ 7,860</u>	Line [35] * Line [37]
39							
40							
41			Direct	\$ 12,078,117	\$ 6,061,169	\$ 6,016,948	Pg 2, Line [39]
42			7A Arizona Plant Allocated	21,004	7,849	13,155	Pg 3, Line [24]
43			6U USA Plant Allocated	12,417	4,557	7,860	Pg 3, Line [39]
44			Total	<u>\$ 12,111,538</u>	<u>\$ 6,073,575</u>	<u>\$ 6,037,964</u>	Sum Lines [42-44]
45							
46		<u>Supporting Schedules</u>			<u>Recap Schedules</u>		
47		RCN Study Work Papers			B-3		
48		4-Factor					
49							
50		\2016 Tubac Water.xlsm					

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(5,107)
3	Required Bank Balances <sup>1</sup>		-
4	Material and Supplies Inventories <sup>1</sup>		(18)
5	Prepayments <sup>1</sup>		16,428
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>11,303</u>
8			
9			
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11 <sup>1</sup> Calculated using thirteen-month averages.

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43	Supporting Schedules:	Recap Schedules:
44	(a) B-6	B-1
45		
46	Workpapers & Supporting Documents	
47	\ AZ 13mo TY Balance 12.31.2016.xlsx	
48		
49		
50	\ 2016 Tubac 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	\$ 122,077	40.146	30.633	9.513	0.026	\$ 3,182
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	27,815	40.146	54.941	(14.794)	(0.041)	(1,127)
6	Waste Disposal & Other Utilities	1,495	40.146	31.063	9.083	0.025	37
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	25,932	40.146	30.420	9.726	0.027	691
9	Outside Services	26,910	40.146	34.355	5.791	0.016	427
10	Group Insurance & 401k	60,816	40.146	(10.716)	50.862	0.139	8,475
11	Regulatory Expense	-					
12	Insurance Other Than Group	9,682	40.146	72.688	(32.542)	(0.089)	(863)
13	Customer Accounting	23,427	40.146	49.828	(9.682)	(0.027)	(621)
14	Rents	8,677	40.146	13.376	26.770	0.073	636
15	General Office Expense	24,039	40.146	39.271	0.876	0.002	58
16	Miscellaneous	2,170	40.146	27.800	12.347	0.034	73
17	Maintenance Expense	23,056	40.146	46.886	(6.740)	(0.018)	(426)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 41,982	40.146	213.250	(173.104)	(0.474)	\$ (19,910)
22	General Taxes - Payroll	-					
23	General Taxes - Other	11,644	40.146	(131.381)	171.527	0.470	5,472
24	Income Tax	33,076	40.146	41.750	(1.604)	(0.004)	(145)
25							
26	Interest Expense	\$ 11,309	40.146	74.500	(34.354)	(0.094)	\$ (1,064)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 454,109</u>				Sum Lines [2-26]	<u>\$ (5,107)</u>

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