

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 5,770,255	\$ 8,763,029	
3	-	-	
4	\$ 5,770,255	\$ 8,763,029	Line [2] + Line [3]
5			
6	<u>Less:</u>		
7	2,866,628	4,530,567	
8			
9	\$ 2,903,627	\$ 4,232,462	Line [4] - Line [7]
10			
11	<u>Less:</u>		
12	\$ 64,721	\$ 94,341	
13			
14			
15	392,076	571,509	
16			
17			
18	-	-	
19	282,135	411,252	
20	-	-	
21	-	-	
22			
23	<u>Plus:</u>		
24	\$ (0)	\$ (0)	
25	(c) 1,503	1,503	
26	193,796	282,486	
27			
28	\$ 2,359,994	\$ 3,439,349	Line [9] - Lines [12-21] + Line [24-26]
29			
30			
31		\$ 2,899,672	(Sum[A] Line [28] + [B] Line [28])/2
32		\$ 539,678	[B] Line [31] - [A] Line [28]
33		1.4574	[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 Willow Valley Water.xlsm		

Line No.	[A]	Page 4 [B] ADJ SMC-RB1	Page 5 [C] ADJ SMC-RB2	Page 6 [D] ADJ SMC-RB3	Page 7 [E] ADJ SMC-RB4	Page 8 [F] ADJ SMC-RB5	Page 9 [G] ADJ SMC-RB6	Page 10 [H] ADJ SMC-RB7
	<u>Actual End of Test Year (c)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>GU Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>AIAC Refunds Paid Post Test Year</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	\$ 5,399,339	\$ (52,367)	\$ -	\$ 30,157	\$ 297,541	\$ (7,561)	\$ -	\$ -
3	6,131	-	-	-	(6,131)	-	-	-
4	\$ 5,405,470	\$ (52,367)	\$ -	\$ 30,157	\$ 291,410	\$ (7,561)	\$ -	\$ -
5								
6	Less:							
7	Accumulated Depreciation	2,772,712	63,375	(301)	12,699	6,058	(695)	-
8								
9	Net Utility Plant in Service	\$ 2,632,758	\$ (115,742)	\$ 301	\$ 17,458	\$ 285,352	\$ (6,866)	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 64,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13								
14								
15	Contribution in Aid of Construction -	392,076	-	-	-	-	-	-
16	Net of Amortization							
17								
18	Customer Meter Deposits	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	277,794	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-
21	Regulatory Liabilities	1,039	-	-	-	-	-	-
22								
23	Plus:							
24	Deferred Debits	\$ 46,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	1,503	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	153,262	-	-	-	-	-	(153,262)
27								
28	Total Rate Base	\$ 2,098,821	\$ (115,742)	\$ 301	\$ 17,458	\$ 285,352	\$ (6,866)	\$ (153,262)

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



**Willow Valley Water**

Test Year Ended December 31, 2016

Original Cost Rate Base Pro Forma Adjustments

Exhibit  
Schedule B-2  
Page 3  
Witness: Clor

	Page 20 [R] ADJ SMC-RB17	Page 21 [S] ADJ SMC-RB18	Page 22 [T] ADJ SMC-RB19	Page 23 [U] ADJ SMC-RB20	Page 24 [V] ADJ SMC-RB21	Page 25 [W] ADJ SMC-RB22	Page 26 [X] ADJ x-RB23	Page 27 [Y] ADJ SMC-RB24	[X] Sum [B - W]	[Y] Sum [A] + [X]
	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Retirements on Test Year Plant</u>	<u>Capital Lease Vehicles</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>ADIT Allocation</u>	<u>Total Pro Forma Adjustments</u>	<u>Adjusted End of Test Year</u>
Line No.										
1										
2	\$ -	\$ -	\$ -	\$ (2,363)	\$ 105,509	\$ -	\$ -	\$ -	\$ 370,916	\$ 5,770,255
3	-	-	-	-	-	-	-	-	(6,131)	-
4	\$ -	\$ -	\$ -	\$ (2,363)	\$ 105,509	\$ -	\$ -	\$ -	\$ 364,785	\$ 5,770,255
5										
6	Less:									
7	-	-	-	(2,363)	15,143	-	-	-	93,916	2,866,628
8										
9	\$ -	\$ -	\$ -	\$ -	\$ 90,366	\$ -	\$ -	\$ -	\$ 270,869	\$ 2,903,627
10										
11	Less:									
12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,721
13										
14										
15	-	-	-	-	-	-	-	-	-	-
16	Contribution in Aid of Construction - Net of Amortization									
17										
18	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	4,340	4,340	282,135
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	(1,039)	-
22										
23	Plus:									
24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,929)	\$ (0)
25	-	-	-	-	-	-	-	-	-	1,503
26	-	-	-	-	-	-	-	-	40,534	193,796
27										
28	\$ -	\$ -	\$ -	\$ -	\$ 90,366	\$ -	\$ -	\$ (4,340)	\$ 261,173	\$ 2,359,994

30 Supporting Schedules:

31 (a) B-3

32 (b) B-5

33 (c) E-1

34

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Line			
<u>No.</u>			
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>		
2			
3			
4	Plant Balance per Rollforward	\$ 5,297,682	(a)
5			
6	Plant Balance per General Ledger	\$ 5,350,049	(b)
7			
8	Increase / (Decrease) To Plant in Service	<u>\$ (52,367)</u>	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	\$ 2,818,262	(a)
20			
21	Accumulated Depreciation per General Ledger	\$ 2,754,887	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	<u>\$ 63,375</u>	Line [19] - Line [21]
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	<u>Workpapers and Supporting Documents:</u>		
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sch E-1a		
47			
48			
49			
50	\2016 Willow Valley Water.xlsm		

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Depr Expense	Depr Expense	Depr Expense	Retirements	
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	463,653	173,789	-	-	-	-	-	-	-	289,864	15,455	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	4,634	26	-	-	-	-	-	-	-	4,609	154	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	1,661,237	467,875	-	-	44,000	733	(1,114)	-	-	1,236,628	55,375	-	1,467	-	-	(37)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	5,441	698	-	-	-	-	-	-	-	4,743	109	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	10,751	5,005	-	-	-	-	-	-	-	5,746	538	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	576,528	621,133	-	-	-	-	-	-	-	(44,606)	48,044	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	-	-	4,907	204	-	-	-	-	-	-	-	409	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	7,779	849	-	-	-	-	-	-	-	6,930	648	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	305,771	194,637	-	-	-	-	-	-	-	111,134	15,289	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	278,207	283,249	-	-	-	-	-	-	-	(5,042)	27,821	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	244,409	147,967	-	-	-	-	-	-	-	96,442	5,431	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	21,491	269	-	-	-	-	-	-	-	21,222	430	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	810,496	314,546	2,143	21	194,800	1,948	-	-	-	688,802	16,210	43	3,896	-	-	-
38	331100	2.00%	TD Mains 4in & Less	5,082	67	-	-	-	-	-	-	-	5,014	102	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	113,677	72,261	-	-	-	-	(309)	-	-	41,416	3,789	-	-	-	-	(10)
44	334100	8.33%	Meters	561,562	395,660	9,347	389	6,000	250	(940)	-	-	171,652	46,797	779	500	-	-	(78)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	51,038	20,472	-	-	-	-	-	-	-	30,566	1,021	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	1,024	621	-	-	-	-	-	-	-	403	68	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	8,561	463	-	-	-	-	-	-	-	8,098	571	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	16,230	13,139	-	-	-	-	-	-	-	3,091	1,082	-	-	-	-	-
54	340200	20.00%	Computer & Periphral Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	24,862	30,852	-	-	-	-	-	-	105,102	15,015	84,098	3,552	-	-	15,015	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	39,610	20,291	6,013	150	4,500	113	-	-	-	23,707	1,980	301	225	-	-	-
62	344000	10.00%	Laboratory Equipment	11,795	8,498	-	-	-	-	-	-	-	3,297	1,179	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	41,249	25,275	-	-	-	-	-	-	-	15,974	2,062	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	6,831	9,724	-	-	5,000	250	-	-	-	1,858	683	-	500	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	1,411	12	-	-	-	-	-	-	-	1,399	141	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	10,443	9,232	-	-	-	-	-	-	-	1,210	1,044	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	13,910	1,650	-	-	-	-	-	-	-	12,260	1,391	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	5,297,682	2,818,262	22,410	766	254,300	3,294	(2,363)	105,102	15,015	2,820,513	250,966	1,531	6,588	15,015	-	(126)

Depreciable Plant 5,297,682 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.74%

Willow Valley Water										Witness: Clor	
Beginning Balance Plant										Adjustment SMC-RB1	
Previous Case Tie-Out										Page 4b	
		<b>Prior Decision 2</b>		<b>Prior Decision 1</b>		<b>BACKED OUT TO ISOLATE</b>	<b>Stand Alone Willow Valley</b>	2012-2016	2012-2016	2012-2016	<b>Stand Alone Willow Valley</b>
		<b>Approved Dec. 71878</b>		<b>Approved Dec. 74364</b>							
<b>LINE NO.</b>	<b>G/L ACCT. NO.</b>	<b>DESCRIPTION</b>	12/31/2011 Decision Plant Balance Test Year	12/31/2011 Adjusted per Order	Corporate Plant	12/31/2011 Per Rollforward	Additions Plant	Retirements Plant	Transfers/Adjustments Plant	12/31/2016 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	18,100	18,293	-	18,293	-	-	(18,293)	-	
8	304100	Structures & Improvements Supply	197,952	464,273	-	464,273	13,590	(7,680)	(6,529)	463,653	
9	304200	Structures & Improvements Pumping	-	-	-	-	-	-	-	-	
10	304300	Structures & Improvements Treatment	-	-	-	-	-	-	-	-	
11	304400	Structures & Improvements Trans & Dis	-	-	-	-	4,634	-	-	4,634	
12	304500	Structures & Improvements General	-	-	-	-	-	-	-	-	
13	304600	Structures & Improvements Offices	-	-	-	-	-	-	-	-	
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-	
15	304700	Structures & Improvements Store,Shop,	-	-	-	-	-	-	-	-	
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-	
17	305000	Collect & Impounding	-	-	-	-	-	-	-	-	
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	
19	307000	Wells & Springs	1,622,446	1,623,786	-	1,623,786	53,066	(18,367)	2,751	1,661,237	
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-	
21	309000	Supply Mains	2,118	5,441	-	5,441	-	-	(0)	5,441	
22	310000	Power Production Equipment	10,751	10,751	-	10,751	-	-	-	10,751	
23	310100	Power Production Equipment	-	-	-	-	2,628	-	(2,628)	-	
24	311000	Pumping Equipment Steam	492,405	537,335	-	537,335	51,844	(8,091)	(4,560)	576,528	
25	311200	Pumping Equipment Electric	-	-	-	-	-	-	-	-	
26	311300	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	
28	311500	Pumping Equipment Other	-	-	-	-	5,959	-	1,820	7,779	
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	-	-	
30	320100	Water Treatment Equipment Non-Media	260,843	572,862	-	572,862	6,132	(3,547)	(269,677)	305,771	
31	320200	Water Treatment Equipment Filter Media	2,367	-	-	-	15,588	(7,058)	269,677	278,207	
32	330000	Distribution Reservoirs & Standpipes	-	-	-	-	-	-	-	-	
33	330100	Elevated Tank & Standpipes	265,882	265,899	-	265,899	-	-	(21,490)	244,409	
34	330200	Ground Level Tanks	-	-	-	-	-	-	21,491	21,491	
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-	
36	330400	Clearwell	-	-	-	-	-	-	-	-	
37	331001	TD Mains Not Classified by Size	620,830	670,561	-	670,561	166,629	(32,047)	5,353	810,496	
38	331100	TD Mains 4in & Less	-	-	-	-	37	-	5,045	5,082	
39	331200	TD Mains 6in to 8in	-	-	-	-	-	-	-	-	
40	331300	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	
42	332000	Fire Mains	-	-	-	-	-	-	-	-	
43	333000	Services	95,359	96,681	-	96,681	17,786	(85)	(705)	113,677	
44	334100	Meters	220,733	533,416	-	533,416	34,548	(13,226)	6,824	561,562	
45	334200	Meter Installations	-	-	-	-	-	-	-	-	
46	334300	Meter Vaults	-	-	-	-	-	-	-	-	
47	335000	Hydrants	37,179	47,803	-	47,803	1,116	-	2,119	51,038	
48	336000	Backflow Prevention Devices	1,024	1,024	-	1,024	-	-	(0)	1,024	
49	339100	Other P/E-Intangible	19,311	20,318	-	20,318	-	(11,045)	(9,272)	8,561	
50	339200	Other P/E-Supply	-	-	-	-	1,200	-	7,361	8,561	
51	339500	Other P/E-TD	-	-	-	-	-	-	-	-	
52	340100	Office Furniture & Equipment	22,526	22,646	-	22,646	3,996	(8,718)	(1,695)	16,230	
53	340200	Computer & Periphial Equipment	-	-	-	-	-	-	-	-	
54	340300	Computer Software	-	-	-	-	-	-	-	-	
55	340500	Other Office Equipment	-	-	-	-	-	-	-	-	
56	341100	Transportation Equip Light Duty Trucks	20,846	21,526	-	21,526	-	(18,272)	21,608	24,862	
57	341200	Transportation Equip Heavy Duty Truck	-	-	-	-	-	-	-	-	
58	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-	
59	342000	Stores Equipment	-	-	-	-	-	-	-	-	
60	343000	Tools,Shop,Garage Equipment	42,909	43,388	-	43,388	1,775	(5,553)	(0)	39,610	
61	344000	Laboratory Equipment	9,508	9,508	-	9,508	2,287	-	-	11,795	
62	345000	Power Operated Equipment	38,925	38,925	-	38,925	18,703	(8,226)	(8,152)	41,249	
63	346100	Communication Equipment Non-Teleph	2,654	13,877	-	13,877	8,313	(3,666)	(11,692)	6,831	
64	346190	Remote Control & Instrument	-	-	-	-	-	-	-	-	
65	346200	Communication Equipment Telephone	-	-	-	-	-	-	-	-	
66	346300	Communication Equipment Other	-	-	-	-	1,411	-	-	1,411	
67	347000	Miscellaneous Equipment	8,273	10,223	-	10,223	219	-	-	10,443	
68	348000	Other Tangible Plant	3,937	3,937	-	3,937	1,447	(3,167)	11,692	13,910	
69			-	-	-	-	-	-	-	-	
70		Post Test Year	-	-	-	-	-	-	-	-	
71		Corporate Plant	-	-	-	-	-	-	-	-	
72		Remove Double Booked Advances	-	-	-	-	-	-	-	-	
73	390000	Office Furniture & Equipment	-	625	(625)	-	-	-	-	-	
74			-	-	-	-	-	-	-	-	
75			-	-	-	-	-	-	-	-	
76			-	-	-	-	-	-	-	-	
77			-	-	-	-	-	-	-	-	
78			-	-	-	-	-	-	-	-	
79		TOTAL	4,016,880	5,033,100	(625)	5,032,475	412,910	(148,747)	1,044	5,297,682	
		Per Schb2	4,016,880	5,033,102		5,032,475				5,297,682	
		Variance	-	(2)		-				-	

Willow Valley Water										
Beginning Balance Accumulated Depreciation										
Previous Case Tie-Out										
		<b>Prior Decision 2</b>	<b>Prior Decision 1</b>							
		<b>Approved Dec. 67093</b>	<b>Approved Dec. 74364</b>		<b>S BACKED OUT TO</b>	<b>Stand Alone Willow Valley</b>	2012-2016	2012-2016	2012-2016	<b>Stand Alone Willow Valley</b>
<b>LINE NO.</b>	<b>G/L ACCT. NO.</b>	<b>DESCRIPTION</b>	12/31/2008 Decision Plant Balance Test Year	12/31/2011 Adjusted per Order	Corporate Plant	12/31/2011 Per Rollforward	Additions Accum Depr	Retirements Accum Depr	Transfers/Adjustments Accum Depr	6/30/2010 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	89,157	112,413	-	112,413	69,056	(7,680)	-	173,789
9	304200	Structures & Improvements Pumping	-	-	-	-	-	-	-	-
10	304300	Structures & Improvements Treatment	-	-	-	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dist	-	-	-	-	26	-	-	26
12	304500	Structures & Improvements General	-	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	-	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	-	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Of	-	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-	-	-	-	-	-
17	305000	Collect & Impounding	-	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-	-	-	-	-	-
19	307000	Wells & Springs	72,747	234,794	-	234,794	251,317	(18,367)	131	467,875
20	308000	Infiltration Galleries	-	-	-	-	-	-	-	-
21	309000	Supply Mains	28	191	-	191	507	-	-	698
22	310000	Power Production Equipment	928	2,538	-	2,538	2,467	-	-	5,005
23	310100	Power Production Equipment	-	-	-	-	131	-	(131)	-
24	311000	Pumping Equipment Steam	279,266	382,144	-	382,144	247,080	(8,091)	-	621,133
25	311200	Pumping Equipment Electric	-	-	-	-	-	-	-	-
26	311300	Pumping Equipment Diesel	-	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	-	-	-	-	355	-	494	849
29	311530	Pumping Equipment Water Treatment	-	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	125,236	154,114	-	154,114	180,085	(3,547)	(136,015)	194,637
31	320200	Water Treatment Equipment Filter Media	-	27,047	-	27,047	127,245	(7,058)	136,015	283,249
32	330000	Distribution Reservoirs & Standpipes	-	-	-	-	-	-	-	-
33	330100	Elevated Tank & Standpipes	102,501	119,258	-	119,258	28,709	-	-	147,967
34	330200	Ground Level Tanks	-	-	-	-	269	-	-	269
35	330300	Below Ground Tanks	-	-	-	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	259,670	294,644	-	294,644	51,949	(32,047)	-	314,546
38	331100	TD Mains 4in & Less	-	-	-	-	67	-	-	67
39	331200	TD Mains 6in to 8in	-	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	-	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-
42	332000	Fire Mains	-	-	-	-	-	-	-	-
43	333000	Services	47,203	56,947	-	56,947	15,399	(85)	-	72,261
44	334100	Meters	170,200	237,210	-	237,210	167,460	(13,226)	4,216	395,660
45	334200	Meter Installations	-	-	-	-	-	-	-	-
46	334300	Meter Vaults	-	-	-	-	-	-	-	-
47	335000	Hydrants	12,248	14,673	-	14,673	5,799	-	-	20,472
48	336000	Backflow Prevention Devices	-	205	-	205	416	-	-	621
49	339100	Other P/E-Intangible	6,707	10,301	-	10,301	2,214	(11,045)	(1,469)	463
50	339200	Other P/E-Supply	-	-	-	-	463	-	-	463
51	339500	Other P/E-TD	-	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	14,124	17,342	-	17,342	4,514	(8,718)	-	13,139
53	340200	Computer & Periphial Equipment	-	-	-	-	-	-	-	-
54	340300	Computer Software	-	-	-	-	-	-	-	-
55	340500	Other Office Equipment	-	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	12,614	21,667	-	21,667	27,457	(18,272)	-	30,852
57	341200	Transportation Equip Heavy Duty Trucks	-	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	-	-	-	-	-	-	-	-
59	342000	Stores Equipment	-	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	10,833	16,866	-	16,866	8,978	(5,553)	-	20,291
61	344000	Laboratory Equipment	1,251	4,056	-	4,056	4,442	-	-	8,498
62	345000	Power Operated Equipment	16,816	23,300	-	23,300	10,201	(8,226)	-	25,275
63	346100	Communication Equipment Non-Telepho	2,062	4,477	-	4,477	8,913	(3,666)	-	9,724
64	346190	Remote Control & Instrument	-	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	-	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	-	-	-	-	12	-	-	12
67	347000	Miscellaneous Equipment	1,655	4,431	-	4,431	4,802	-	-	9,232
68	348000	Other Tangible Plant	2,799	3,795	-	3,795	1,021	(3,167)	-	1,650
69		Post Test Year Plant	-	-	-	-	-	-	-	-
70		Plant Retirements	-	-	-	-	-	-	-	-
71		Corporate Plant	-	-	-	-	-	-	-	-
72	390000	Office Furniture & Equipment	-	142	(142)	-	-	-	-	-
73			-	-	-	-	-	-	-	-
74			-	-	-	-	-	-	-	-
75			-	-	-	-	-	-	-	-
76			-	-	-	-	-	-	-	-
77			-	-	-	-	-	-	-	-
78			-	-	-	-	-	-	-	-
79		<b>TOTAL</b>	<b>1,228,047</b>	<b>1,742,556</b>	<b>(142)</b>	<b>1,742,414</b>	<b>1,221,355</b>	<b>(148,747)</b>	<b>3,241</b>	<b>2,818,262</b>
		Per Schb2	1,228,047	1,742,556		1,742,414				2,818,262
		Variance	-	(0)		-				-

Willow Valley Water

Fixed Rate where no r

2008

			Eff 3/1/2014 Dec 74364		Dec No. 71878	
LINE	G/L ACCT.		3/1/2014 Annual	3/1/2014 Monthly	Plant	Accum
NO.	NO.	DESCRIPTION		Depr Rate	BALANCE	Depr.
1	301000	Organization	0.0000%	0.0000%	-	-
2	302000	Franchises	0.0000%	0.0000%	-	-
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-
7	303600	Land & Land Rights General	0.0000%	0.0000%	18,100	-
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	197,952	89,157
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	-	-
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	-	-
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	-	-
12	304500	Structures & Improvements General	3.3300%	0.2775%	-	-
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	0.2775%	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-
19	307000	Wells & Springs	3.3300%	0.2775%	1,622,446	72,747
20	308000	Infiltration Galleries		0.0000%	-	-
21	309000	Supply Mains	2.0000%	0.1667%	2,118	28
22	310000	Power Production Equipment	5.0000%	0.4167%	10,751	928
23	310100	Power Production Equipment	5.0000%	0.4167%	-	-
24	311000	Pumping Equipment Steam	12.5000%	1.0417%	492,405	279,266
25	311200	Pumping Equipment Electric	12.5000%	1.0417%	-	-
26	311300	Pumping Equipment Diesel	12.5000%	1.0417%	-	-
27	311400	Pumping Equipment Hydraulic	12.5000%	1.0417%	-	-
28	311500	Pumping Equipment Other	12.5000%	1.0417%	-	-
29	311530	Pumping Equipment Water Treatment	12.5000%	1.0417%	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	260,843	125,236
31	320200	Water Treatment Equipment Filter Media	20.0000%	1.6667%	2,367	-
32	330000	Distribution Reservoirs & Standpipes	0.0000%	0.0000%	-	-
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	265,882	102,501
34	330200	Ground Level Tanks	5.0000%	0.4167%	-	-
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%	620,830	259,670
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	-	-
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-
42	332000	Fire Mains	0.0000%	0.0000%	-	-
43	333000	Services	3.3300%	0.2775%	95,359	47,203
44	334100	Meters	8.3300%	0.6942%	220,733	170,200
45	334200	Meter Installations	8.3300%	0.6942%	-	-
46	334300	Meter Vaults	8.3300%	0.6942%	-	-
47	335000	Hydrants	2.0000%	0.1667%	37,179	12,248
48	336000	Backflow Prevention Devices	6.6700%	0.5558%	1,024	-
49	339100	Other P/E-Intangible	6.7000%	0.5583%	19,311	6,707
50	339200	Other P/E-Supply	6.7000%	0.5583%	-	-
51	339500	Other P/E-TD	6.7000%	0.5583%	-	-
52	340100	Office Furniture & Equipment	6.6700%	0.5558%	22,526	14,124
53	340200	Computer & Periph Equipment	6.6700%	0.5558%	-	-
54	340300	Computer Software	6.6700%	0.5558%	-	-
55	340500	Other Office Equipment	6.6700%	0.5558%	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	20,846	12,614
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%	1.6667%	-	-
58	341400	Transportation Equipment Other	20.0000%	1.6667%	-	-
59	342000	Stores Equipment	0.0000%	0.0000%	-	-
60	343000	Tools,Shop,Garage Equipment	5.0000%	0.4167%	42,909	10,833
61	344000	Laboratory Equipment	10.0000%	0.8333%	9,508	1,251
62	345000	Power Operated Equipment	5.0000%	0.4167%	38,925	16,816
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	2,654	2,062
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%	-	-
67	347000	Miscellaneous Equipment	10.0000%	0.8333%	8,273	1,655
68	348000	Other Tangible Plant	10.0000%	0.8333%	3,937	2,799
69						
70		TOTAL	387.1200%	32.26%	4,016,880	1,228,047.00

2009

Willow Valley Water

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		Eff 3/1/2014 Dec 74364								
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2009 Plant			Depr.	Accum	Accum	
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%							
2	302000	Franchises	0.0000%							
3	303200	Land & Land Rights Supply	0.0000%							
4	303300	Land & Land Rights Pumping	0.0000%							
5	303400	Land & Land Rights Treatment	0.0000%							
6	303500	Land & Land Rights T&D	0.0000%							
7	303600	Land & Land Rights General	0.0000%				18,100			
8	304100	Structures & Improvements Supply	3.3300%	204			198,156	6,410		95,567
9	304200	Structures & Improvements Pumping	3.3300%							
10	304300	Structures & Improvements Treatment	3.3300%							
11	304400	Structures & Improvements Trans & Dist	3.3300%							
12	304500	Structures & Improvements General	3.3300%							
13	304600	Structures & Improvements Offices	3.3300%							
14	304620	Structures & Improvements Leasehold	3.3300%							
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%							
16	304800	Structures & Improvements Miscellaneous	3.3300%							
17	305000	Collect & Impounding	0.0000%							
18	306000	Lake, River & Other Intakes	2.5000%							
19	307000	Wells & Springs	3.3300%	45			1,622,491	54,007		126,754
20	308000	Infiltration Galleries	0.0000%							
21	309000	Supply Mains	2.0000%				2,118	44		73
22	310000	Power Production Equipment	5.0000%				10,751	538		1,466
23	310100	Power Production Equipment	5.0000%							
24	311000	Pumping Equipment Steam	12.5000%	41,544	(5,799)		528,150	43,707	5,799	322,973
25	311200	Pumping Equipment Electric	12.5000%							
26	311300	Pumping Equipment Diesel	12.5000%							
27	311400	Pumping Equipment Hydraulic	12.5000%							
28	311500	Pumping Equipment Other	12.5000%							
29	311530	Pumping Equipment Water Treatment	12.5000%							
30	320100	Water Treatment Equipment Non-Media	3.3300%	24,088			284,931	9,097		134,333
31	320200	Water Treatment Equipment Filter Media	20.0000%				2,367	79		79
32	330000	Distribution Reservoirs & Standpipes	0.0000%							
33	330100	Elevated Tank & Standpipes	2.2200%	461			266,343	5,578		108,079
34	330200	Ground Level Tanks	5.0000%							
35	330300	Below Ground Tanks	0.0000%							
36	330400	Clearwell	0.0000%							
37	331001	TD Mains Not Classified by Size	2.0000%	20,132			640,962	11,470		271,140
38	331100	TD Mains 4in & Less	2.0000%							
39	331200	TD Mains 6in to 8in	2.0000%							
40	331300	TD Mains 10in to 16in	2.0000%							
41	331400	TD Mains 18in & Grtr	2.0000%							
42	332000	Fire Mains	0.0000%							
43	333000	Services	3.3300%	1,322			96,681	3,152		50,355
44	334100	Meters	8.3300%	1,092			221,825	7,974		178,174
45	334200	Meter Installations	8.3300%							
46	334300	Meter Vaults	8.3300%							
47	335000	Hydrants	2.0000%	1,238			38,417	759		13,007
48	336000	Backflow Prevention Devices	6.6700%				1,024	68		68
49	339100	Other P/E-Intangible	6.7000%				19,311	1,287		7,995
50	339200	Other P/E-Supply	6.7000%							
51	339500	Other P/E-TD	6.7000%							
52	340100	Office Furniture & Equipment	6.6700%				22,526	1,151		15,275
53	340200	Computer & Periphial Equipment	6.6700%							
54	340300	Computer Software	6.6700%							
55	340500	Other Office Equipment	6.6700%							
56	341100	Transportation Equip Light Duty Trucks	20.0000%	680			21,526	7,599		20,213
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%							
58	341400	Transportation Equipment Other	20.0000%							
59	342000	Stores Equipment	0.0000%							
60	343000	Tools,Shop,Garage Equipment	5.0000%				42,909	2,013		12,846
61	344000	Laboratory Equipment	10.0000%				9,508	951		2,201
62	345000	Power Operated Equipment	5.0000%				38,925	1,640		18,456
63	346100	Communication Equipment Non-Telephone	10.0000%				9,240	450		2,512
64	346190	Remote Control & Instrument	10.0000%							
65	346200	Communication Equipment Telephone	10.0000%							
66	346300	Communication Equipment Other	10.0000%							
67	347000	Miscellaneous Equipment	10.0000%				8,273	827		2,482
68	348000	Other Tangible Plant	10.0000%				3,937	80		2,879
69										
70	TOTAL		387.1200%	32.26%	97,392	(5,799)	4,108,473	158,880	5,799	1,386,927

Willow Valley Water

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2010

		Eff 3/1/2014 Dec 74364								
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2010			Depr	Accum	Accum	
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	-	-	-	18,100	-	-	-
8	304100	Structures & Improvements Supply	3.3300%	-	-	-	198,156	6,262	-	101,829
9	304200	Structures & Improvements Pumping	3.3300%	-	-	-	-	-	-	-
10	304300	Structures & Improvements Treatment	3.3300%	-	-	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dist	3.3300%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	3.3300%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	3.3300%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	2.5000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	-	-	-	1,622,491	54,013	-	180,767
20	308000	Infiltration Galleries	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	-	-	-	2,118	44	-	116
22	310000	Power Production Equipment	5.0000%	-	-	-	10,751	537	-	2,003
23	310100	Power Production Equipment	5.0000%	-	-	-	-	-	-	-
24	311000	Pumping Equipment Steam	12.5000%	311	-	-	528,461	30,377	-	353,351
25	311200	Pumping Equipment Electric	12.5000%	-	-	-	-	-	-	-
26	311300	Pumping Equipment Diesel	12.5000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	12.5000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	12.5000%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	12.5000%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	14,481	-	-	299,412	9,738	-	144,071
31	320200	Water Treatment Equipment Filter Media	20.0000%	-	-	-	2,367	-	-	79
32	330000	Distribution Reservoirs & Standpipes	0.0000%	-	-	-	-	-	-	-
33	330100	Elevated Tank & Standpipes	2.2200%	-	-	-	266,343	5,786	-	113,865
34	330200	Ground Level Tanks	5.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	8,960	-	-	649,922	11,615	-	282,755
38	331100	TD Mains 4in & Less	2.0000%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	-	-	-	96,681	3,418	-	53,773
44	334100	Meters	8.3300%	309,135	-	-	530,960	26,273	-	204,447
45	334200	Meter Installations	8.3300%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	-	-	-	38,417	772	-	13,779
48	336000	Backflow Prevention Devices	6.6700%	-	-	-	1,024	68	-	137
49	338100	Other P/E-Intangible	6.7000%	-	-	-	19,311	1,190	-	9,185
50	339200	Other P/E-Supply	6.7000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	6.7000%	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	6.6700%	-	-	-	22,526	1,429	-	16,703
53	340200	Computer & Periphial Equipment	6.6700%	-	-	-	-	-	-	-
54	340300	Computer Software	6.6700%	-	-	-	-	-	-	-
55	340500	Other Office Equipment	6.6700%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	-	-	-	21,526	1,125	-	21,338
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	20.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	0.0000%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	5.0000%	-	-	-	42,909	2,007	-	14,853
61	344000	Laboratory Equipment	10.0000%	-	-	-	9,508	937	-	3,138
62	345000	Power Operated Equipment	5.0000%	-	-	-	38,925	3,221	-	21,677
63	346100	Communication Equipment Non-Telephone	10.0000%	200	-	-	9,440	835	-	3,347
64	346190	Remote Control & Instrument	10.0000%	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	-	-	-	-	-	-	-
67	347000	Miscellaneous Equipment	10.0000%	1,950	-	-	10,223	925	-	3,408
68	348000	Other Tangible Plant	10.0000%	-	-	-	3,937	450	-	3,328
69										
70	TOTAL		387.1200%	335,037	-	-	4,443,510	161,023	-	1,547,950

Willow Valley Water

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2011

		Eff 3/1/2014 Dec 74364									
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2011 Plant			Depr	Accum	Accum		
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr	
1	301000	Organization	0.0000%	-	-	-	-	-	-	-	
2	302000	Franchises	0.0000%	-	-	-	-	-	-	-	
3	303200	Land & Land Rights Supply	0.0000%	-	-	-	-	-	-	-	
4	303300	Land & Land Rights Pumping	0.0000%	-	-	-	-	-	-	-	
5	303400	Land & Land Rights Treatment	0.0000%	-	-	-	-	-	-	-	
6	303500	Land & Land Rights T&D	0.0000%	-	-	-	-	-	-	-	
7	303600	Land & Land Rights General	0.0000%	193	-	-	18,293	-	-	-	
8	304100	Structures & Improvements Supply	3.3300%	266,117	-	-	464,273	10,584	-	112,413	
9	304200	Structures & Improvements Pumping	3.3300%	-	-	-	-	-	-	-	
10	304300	Structures & Improvements Treatment	3.3300%	-	-	-	-	-	-	-	
11	304400	Structures & Improvements Trans & Dist	3.3300%	-	-	-	-	-	-	-	
12	304500	Structures & Improvements General	3.3300%	-	-	-	-	-	-	-	
13	304600	Structures & Improvements Offices	3.3300%	-	-	-	-	-	-	-	
14	304620	Structures & Improvements Leasehold	3.3300%	-	-	-	-	-	-	-	
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	-	-	-	-	-	-	-	
16	304800	Structures & Improvements Miscellaneous	3.3300%	-	-	-	-	-	-	-	
17	305000	Collect & Impounding	0.0000%	-	-	-	-	-	-	-	
18	306000	Lake, River & Other Intakes	2.5000%	-	-	-	-	-	-	-	
19	307000	Wells & Springs	3.3300%	1,295	-	-	1,623,786	54,027	-	234,794	
20	308000	Infiltration Galleries	0.0000%	-	-	-	-	-	-	-	
21	309000	Supply Mains	2.0000%	3,323	-	-	5,441	75	-	191	
22	310000	Power Production Equipment	5.0000%	-	-	-	10,751	535	-	2,538	
23	310100	Power Production Equipment	5.0000%	-	-	-	-	-	-	-	
24	311000	Pumping Equipment Steam	12.5000%	11,909	(3,035)	-	537,335	30,300	1,529	382,144	
25	311200	Pumping Equipment Electric	12.5000%	-	-	-	-	-	-	-	
26	311300	Pumping Equipment Diesel	12.5000%	-	-	-	-	-	-	-	
27	311400	Pumping Equipment Hydraulic	12.5000%	-	-	-	-	-	-	-	
28	311500	Pumping Equipment Other	12.5000%	-	-	-	-	-	-	-	
29	311530	Pumping Equipment Water Treatment	12.5000%	-	-	-	-	-	-	-	
30	320100	Water Treatment Equipment Non-Media	3.3300%	273,450	-	-	572,862	10,043	-	154,114	
31	320200	Water Treatment Equipment Filter Media	20.0000%	-	(2,367)	-	-	26,968	2,367	27,047	
32	330000	Distribution Reservoirs & Standpipes	0.0000%	-	-	-	-	-	-	-	
33	330100	Elevated Tank & Standpipes	2.2200%	232	-	(676)	265,899	6,069	(676)	119,258	
34	330200	Ground Level Tanks	5.0000%	-	-	-	-	-	-	-	
35	330300	Below Ground Tanks	0.0000%	-	-	-	-	-	-	-	
36	330400	Clearwell	0.0000%	-	-	-	-	-	-	-	
37	331001	TD Mains Not Classified by Size	2.0000%	20,639	-	-	670,561	11,889	-	294,644	
38	331100	TD Mains 4in & Less	2.0000%	-	-	-	-	-	-	-	
39	331200	TD Mains 6in to 8in	2.0000%	-	-	-	-	-	-	-	
40	331300	TD Mains 10in to 16in	2.0000%	-	-	-	-	-	-	-	
41	331400	TD Mains 18in & Grtr	2.0000%	-	-	-	-	-	-	-	
42	332000	Fire Mains	0.0000%	-	-	-	-	-	-	-	
43	333000	Services	3.3300%	-	-	-	96,681	3,174	-	56,947	
44	334100	Meters	8.3300%	2,456	-	-	533,416	32,763	-	237,210	
45	334200	Meter Installations	8.3300%	-	-	-	-	-	-	-	
46	334300	Meter Vaults	8.3300%	-	-	-	-	-	-	-	
47	335000	Hydrants	2.0000%	9,386	-	-	47,803	894	-	14,673	
48	336000	Backflow Prevention Devices	6.6700%	-	-	-	1,024	68	-	205	
49	339100	Other P/E-Intangible	6.7000%	1,007	-	-	20,318	1,116	-	10,301	
50	339200	Other P/E-Supply	6.7000%	-	-	-	-	-	-	-	
51	339500	Other P/E-TD	6.7000%	-	-	-	-	-	-	-	
52	340100	Office Furniture & Equipment	6.6700%	120	-	-	22,646	639	-	17,342	
53	340200	Computer & Periphial Equipment	6.6700%	-	-	-	-	-	-	-	
54	340300	Computer Software	6.6700%	-	-	-	-	-	-	-	
55	340500	Other Office Equipment	6.6700%	-	-	-	-	-	-	-	
56	341100	Transportation Equip Light Duty Trucks	20.0000%	-	-	-	21,526	329	-	21,667	
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%	-	-	-	-	-	-	-	
58	341400	Transportation Equipment Other	20.0000%	-	-	-	-	-	-	-	
59	342000	Stores Equipment	0.0000%	-	-	-	-	-	-	-	
60	343000	Tools,Shop,Garage Equipment	5.0000%	479	-	-	43,388	2,014	-	16,866	
61	344000	Laboratory Equipment	10.0000%	-	-	-	9,508	918	-	4,056	
62	345000	Power Operated Equipment	5.0000%	-	-	-	38,925	1,623	-	23,300	
63	346100	Communication Equipment Non-Telephone	10.0000%	4,437	-	-	13,877	1,130	-	4,477	
64	346190	Remote Control & Instrument	10.0000%	-	-	-	-	-	-	-	
65	346200	Communication Equipment Telephone	10.0000%	-	-	-	-	-	-	-	
66	346300	Communication Equipment Other	10.0000%	-	-	-	-	-	-	-	
67	347000	Miscellaneous Equipment	10.0000%	-	-	-	10,223	1,023	-	4,431	
68	348000	Other Tangible Plant	10.0000%	-	-	-	3,937	467	-	3,795	
69											
70	TOTAL		387.1200%	32.26%	595,043	(5,402)	(676)	5,032,475	196,646	3,220	1,742,414

Willow Valley Water

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2012

		Eff 3/1/2014 Dec 74364								
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2012			Depr.	Accum	Accum	
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%				-			-
2	302000	Franchises	0.0000%				-			-
3	303200	Land & Land Rights Supply	0.0000%				-			-
4	303300	Land & Land Rights Pumping	0.0000%				-			-
5	303400	Land & Land Rights Treatment	0.0000%				-			-
6	303500	Land & Land Rights T&D	0.0000%				-			-
7	303600	Land & Land Rights General	0.0000%				18,293			-
8	304100	Structures & Improvements Supply	3.3300%	13,590	(7,680)		470,182	14,031		118,764
9	304200	Structures & Improvements Pumping	3.3300%				-			-
10	304300	Structures & Improvements Treatment	3.3300%				-			-
11	304400	Structures & Improvements Trans & Dist	3.3300%				-			-
12	304500	Structures & Improvements General	3.3300%				-			-
13	304600	Structures & Improvements Offices	3.3300%				-			-
14	304620	Structures & Improvements Leasehold	3.3300%				-			-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%				-			-
16	304800	Structures & Improvements Miscellaneous	3.3300%				-			-
17	305000	Collect & Impounding	0.0000%				-			-
18	306000	Lake, River & Other Intakes	2.5000%				-			-
19	307000	Wells & Springs	3.3300%	26,462			1,650,249	52,597		287,391
20	308000	Infiltration Galleries	0.0000%				-			-
21	309000	Supply Mains	2.0000%				5,441	108		300
22	310000	Power Production Equipment	5.0000%				10,751	518		3,056
23	310100	Power Production Equipment	5.0000%				-			-
24	311000	Pumping Equipment Steam	12.5000%	19,731	(3,800)		553,265	46,594		424,938
25	311200	Pumping Equipment Electric	12.5000%				-			-
26	311300	Pumping Equipment Diesel	12.5000%				-			-
27	311400	Pumping Equipment Hydraulic	12.5000%				-			-
28	311500	Pumping Equipment Other	12.5000%				-			-
29	311530	Pumping Equipment Water Treatment	12.5000%				-			-
30	320100	Water Treatment Equipment Non-Media	3.3300%	4,118	(1,742)	(269,677)	305,561	48,886	(136,015)	65,242
31	320200	Water Treatment Equipment Filter Media	20.0000%	13,590	(7,058)	269,677	276,209	17,223	136,015	173,228
32	330000	Distribution Reservoirs & Standpipes	0.0000%				-			-
33	330100	Elevated Tank & Standpipes	2.2200%				265,899	6,789		126,047
34	330200	Ground Level Tanks	5.0000%				-			-
35	330300	Below Ground Tanks	0.0000%				-			-
36	330400	Clearwell	0.0000%				-			-
37	331001	TD Mains Not Classified by Size	2.0000%	33,524	(30,671)		673,415	6,936		270,909
38	331100	TD Mains 4in & Less	2.0000%				-			-
39	331200	TD Mains 6in to 8in	2.0000%				-			-
40	331300	TD Mains 10in to 16in	2.0000%				-			-
41	331400	TD Mains 18in & Grtr	2.0000%				-			-
42	332000	Fire Mains	0.0000%				-			-
43	333000	Services	3.3300%				96,681	3,222		60,169
44	334100	Meters	8.3300%	6,583	(9,741)		530,259	29,605		257,075
45	334200	Meter Installations	8.3300%				-			-
46	334300	Meter Vaults	8.3300%				-			-
47	335000	Hydrants	2.0000%				47,803	1,613		16,286
48	336000	Backflow Prevention Devices	6.6700%				1,024	117		322
49	338100	Other P/E-Intangible	6.7000%		(11,045)		9,272	531		(214)
50	339200	Other P/E-Supply	6.7000%				-			-
51	339500	Other P/E-TD	6.7000%				-			-
52	340100	Office Furniture & Equipment	6.6700%				15,624	876		9,500
53	340200	Computer & Periphel Equipment	6.6700%				-			-
54	340300	Computer Software	6.6700%				-			-
55	340500	Other Office Equipment	6.6700%				-			-
56	341100	Transportation Equip Light Duty Trucks	20.0000%				21,526	9,885		31,552
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%				-			-
58	341400	Transportation Equipment Other	20.0000%				-			-
59	342000	Stores Equipment	0.0000%				-			-
60	343000	Tools,Shop,Garage Equipment	5.0000%				37,835	1,981		13,294
61	344000	Laboratory Equipment	10.0000%				9,508	894		4,950
62	345000	Power Operated Equipment	5.0000%	18,703	(8,226)		49,401	2,080		17,154
63	346100	Communication Equipment Non-Telephone	10.0000%	8,313	(2,432)		19,758	1,975		4,020
64	346190	Remote Control & Instrument	10.0000%				-			-
65	346200	Communication Equipment Telephone	10.0000%				-			-
66	346300	Communication Equipment Other	10.0000%				-			-
67	347000	Miscellaneous Equipment	10.0000%	219			10,443	1,008		5,439
68	348000	Other Tangible Plant	10.0000%		(3,167)		771	93		722
69							-			-
70	TOTAL		387.1200%	146,528	(99,833)	-	5,079,170	247,562	-	1,890,143

Willow Valley Water

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2013

		Eff 3/1/2014 Dec 74364								
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2013			Plant	Depr.	Accum	Accum
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%				-			-
2	302000	Franchises	0.0000%				-			-
3	303200	Land & Land Rights Supply	0.0000%				-			-
4	303300	Land & Land Rights Pumping	0.0000%				-			-
5	303400	Land & Land Rights Treatment	0.0000%				-			-
6	303500	Land & Land Rights T&D	0.0000%				-			-
7	303600	Land & Land Rights General	0.0000%				-	18,293		-
8	304100	Structures & Improvements Supply	3.3300%				470,182	14,031		132,795
9	304200	Structures & Improvements Pumping	3.3300%				-			-
10	304300	Structures & Improvements Treatment	3.3300%				-			-
11	304400	Structures & Improvements Trans & Dist	3.3300%				-			-
12	304500	Structures & Improvements General	3.3300%				-			-
13	304600	Structures & Improvements Offices	3.3300%				-			-
14	304620	Structures & Improvements Leasehold	3.3300%				-			-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%				-			-
16	304800	Structures & Improvements Miscellaneous	3.3300%				-			-
17	305000	Collect & Impounding	0.0000%				-			-
18	306000	Lake, River & Other Intakes	2.5000%				-			-
19	307000	Wells & Springs	3.3300%	2,024			1,652,272	52,597		339,989
20	308000	Infiltration Galleries	0.0000%				-			-
21	309000	Supply Mains	2.0000%				-	5,441	108	408
22	310000	Power Production Equipment	5.0000%				10,751	518		3,574
23	310100	Power Production Equipment	5.0000%				-			-
24	311000	Pumping Equipment Steam	12.5000%	18,375			571,640	46,594		471,532
25	311200	Pumping Equipment Electric	12.5000%				-			-
26	311300	Pumping Equipment Diesel	12.5000%				-			-
27	311400	Pumping Equipment Hydraulic	12.5000%				-			-
28	311500	Pumping Equipment Other	12.5000%				-			-
29	311530	Pumping Equipment Water Treatment	12.5000%				-			-
30	320100	Water Treatment Equipment Non-Media	3.3300%				305,561	48,886		114,128
31	320200	Water Treatment Equipment Filter Media	20.0000%				276,209	17,223		190,451
32	330000	Distribution Reservoirs & Standpipes	0.0000%				-			-
33	330100	Elevated Tank & Standpipes	2.2200%				265,899	6,789		132,836
34	330200	Ground Level Tanks	5.0000%				-			-
35	330300	Below Ground Tanks	0.0000%				-			-
36	330400	Clearwell	0.0000%				-			-
37	331001	TD Mains Not Classified by Size	2.0000%	46,398			719,813	6,936		277,845
38	331100	TD Mains 4in & Less	2.0000%				-			-
39	331200	TD Mains 6in to 8in	2.0000%				-			-
40	331300	TD Mains 10in to 16in	2.0000%				-			-
41	331400	TD Mains 18in & Grtr	2.0000%				-			-
42	332000	Fire Mains	0.0000%				-			-
43	333000	Services	3.3300%				96,681	3,222		63,392
44	334100	Meters	8.3300%	2,814			533,073	29,605		286,680
45	334200	Meter Installations	8.3300%				-			-
46	334300	Meter Vaults	8.3300%				-			-
47	335000	Hydrants	2.0000%				-			-
48	336000	Backflow Prevention Devices	6.6700%				48,919	1,613		17,899
49	338100	Other P/E-Intangible	6.7000%				1,024	117		438
50	339200	Other P/E-Supply	6.7000%				9,272	531		317
51	339500	Other P/E-TD	6.7000%				-			-
52	340100	Office Furniture & Equipment	6.6700%				-			-
53	340200	Computer & Periphel Equipment	6.6700%				15,624	876		10,376
54	340300	Computer Software	6.6700%				-			-
55	340500	Other Office Equipment	6.6700%				-			-
56	341100	Transportation Equip Light Duty Trucks	20.0000%				21,526	9,885		41,436
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%				-			-
58	341400	Transportation Equipment Other	20.0000%				-			-
59	342000	Stores Equipment	0.0000%				-			-
60	343000	Tools,Shop,Garage Equipment	5.0000%				37,835	1,981		15,275
61	344000	Laboratory Equipment	10.0000%				9,508	894		5,844
62	345000	Power Operated Equipment	5.0000%				49,401	2,080		19,233
63	346100	Communication Equipment Non-Telephone	10.0000%				19,758	1,975		5,995
64	346190	Remote Control & Instrument	10.0000%				-			-
65	346200	Communication Equipment Telephone	10.0000%				-			-
66	346300	Communication Equipment Other	10.0000%				-			-
67	347000	Miscellaneous Equipment	10.0000%				10,443	1,008		6,447
68	348000	Other Tangible Plant	10.0000%	1,447			2,218	93		816
69										
70	TOTAL		387.1200%	32.26%	72,174	-	5,151,345	247,562	-	2,137,706

Willow Valley Water

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2014

		Eff 3/1/2014 Dec 74364								
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2014			2014	Depr.	Accum	Accum
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	-	-	-	18,293	-	-	-
8	304100	Structures & Improvements Supply	3.3300%	-	-	-	470,182	15,043	-	147,839
9	304200	Structures & Improvements Pumping	3.3300%	-	-	-	-	-	-	-
10	304300	Structures & Improvements Treatment	3.3300%	-	-	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dist	3.3300%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	3.3300%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	3.3300%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	2.5000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	-	-	-	1,652,272	54,325	-	394,314
20	308000	Infiltration Galleries	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	-	-	-	5,441	109	-	517
22	310000	Power Production Equipment	5.0000%	-	-	-	10,751	535	-	4,109
23	310100	Power Production Equipment	5.0000%	2,628	-	-	-	2,628	-	-
24	311000	Pumping Equipment Steam	12.5000%	-	-	-	571,640	32,408	-	503,940
25	311200	Pumping Equipment Electric	12.5000%	-	-	-	-	-	-	-
26	311300	Pumping Equipment Diesel	12.5000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	12.5000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	12.5000%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	12.5000%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	-	-	-	305,561	65,352	-	179,480
31	320200	Water Treatment Equipment Filter Media	20.0000%	-	-	-	276,209	62	-	190,513
32	330000	Distribution Reservoirs & Standpipes	0.0000%	-	-	-	-	-	-	-
33	330100	Elevated Tank & Standpipes	2.2200%	-	-	-	265,899	5,412	-	138,248
34	330200	Ground Level Tanks	5.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	-	-	-	719,813	13,094	-	290,939
38	331100	TD Mains 4in & Less	2.0000%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	3,043	-	-	99,724	3,119	-	66,511
44	334100	Meters	8.3300%	-	-	-	533,073	32,238	-	318,918
45	334200	Meter Installations	8.3300%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	-	-	-	48,919	932	-	18,831
48	336000	Backflow Prevention Devices	6.6700%	-	-	-	1,024	68	-	507
49	338100	Other P/E-Intangible	6.7000%	-	-	-	9,272	531	3,241	4,089
50	339200	Other P/E-Supply	6.7000%	-	-	-	-	-	-	-
51	339500	Other P/E-TD	6.7000%	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	6.6700%	-	-	-	15,624	1,076	-	11,452
53	340200	Computer & Periphel Equipment	6.6700%	-	-	-	-	-	-	-
54	340300	Computer Software	6.6700%	-	-	-	-	-	-	-
55	340500	Other Office Equipment	6.6700%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	-	-	-	21,526	68	-	41,504
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	20.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	0.0000%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	5.0000%	-	-	-	37,835	1,848	-	17,123
61	344000	Laboratory Equipment	10.0000%	-	-	-	9,508	918	-	6,761
62	345000	Power Operated Equipment	5.0000%	-	-	-	49,401	2,197	-	21,430
63	346100	Communication Equipment Non-Telephone	10.0000%	-	-	-	19,758	1,973	-	7,968
64	346190	Remote Control & Instrument	10.0000%	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	-	-	-	-	-	-	-
67	347000	Miscellaneous Equipment	10.0000%	-	-	-	10,443	1,045	-	7,492
68	348000	Other Tangible Plant	10.0000%	-	-	-	2,218	172	-	988
69										
70	TOTAL		387.1200%	32.26%	5,671	-	5,157,016	232,526	3,241	2,373,473

Willow Valley Water

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2015

		Eff 3/1/2014 Dec 74364								
LINE	G/L ACCT.	3/1/2014 Annual	3/1/2014 Monthly	2015			2015	Depr.	Accum	Accum
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr
1	301000	Organization	0.0000%	-	-	-	-	-	-	-
2	302000	Franchises	0.0000%	-	-	-	-	-	-	-
3	303200	Land & Land Rights Supply	0.0000%	-	-	-	-	-	-	-
4	303300	Land & Land Rights Pumping	0.0000%	-	-	-	-	-	-	-
5	303400	Land & Land Rights Treatment	0.0000%	-	-	-	-	-	-	-
6	303500	Land & Land Rights T&D	0.0000%	-	-	-	-	-	-	-
7	303600	Land & Land Rights General	0.0000%	-	-	-	18,293	-	-	-
8	304100	Structures & Improvements Supply	3.3300%	-	-	-	470,182	15,657	-	163,496
9	304200	Structures & Improvements Pumping	3.3300%	-	-	-	-	-	-	-
10	304300	Structures & Improvements Treatment	3.3300%	-	-	-	-	-	-	-
11	304400	Structures & Improvements Trans & Dist	3.3300%	-	-	-	-	-	-	-
12	304500	Structures & Improvements General	3.3300%	-	-	-	-	-	-	-
13	304600	Structures & Improvements Offices	3.3300%	-	-	-	-	-	-	-
14	304620	Structures & Improvements Leasehold	3.3300%	-	-	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	-	-	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	3.3300%	-	-	-	-	-	-	-
17	305000	Collect & Impounding	0.0000%	-	-	-	-	-	-	-
18	306000	Lake, River & Other Intakes	2.5000%	-	-	-	-	-	-	-
19	307000	Wells & Springs	3.3300%	-	-	-	1,652,272	55,021	-	449,335
20	308000	Infiltration Galleries	0.0000%	-	-	-	-	-	-	-
21	309000	Supply Mains	2.0000%	-	-	-	5,441	109	-	626
22	310000	Power Production Equipment	5.0000%	-	-	-	10,751	538	-	4,647
23	310100	Power Production Equipment	5.0000%	-	-	-	2,628	131	-	131
24	311000	Pumping Equipment Steam	12.5000%	13,739	-	-	585,379	73,172	-	577,112
25	311200	Pumping Equipment Electric	12.5000%	-	-	-	-	-	-	-
26	311300	Pumping Equipment Diesel	12.5000%	-	-	-	-	-	-	-
27	311400	Pumping Equipment Hydraulic	12.5000%	-	-	-	-	-	-	-
28	311500	Pumping Equipment Other	12.5000%	-	-	-	-	-	-	-
29	311530	Pumping Equipment Water Treatment	12.5000%	-	-	-	-	-	-	-
30	320100	Water Treatment Equipment Non-Media	3.3300%	-	-	-	305,561	10,175	-	189,656
31	320200	Water Treatment Equipment Filter Media	20.0000%	1,998	-	-	278,207	55,641	-	246,155
32	330000	Distribution Reservoirs & Standpipes	0.0000%	-	-	-	-	-	-	-
33	330100	Elevated Tank & Standpipes	2.2200%	-	-	-	265,899	5,903	-	144,151
34	330200	Ground Level Tanks	5.0000%	-	-	-	-	-	-	-
35	330300	Below Ground Tanks	0.0000%	-	-	-	-	-	-	-
36	330400	Clearwell	0.0000%	-	-	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	2.0000%	9,455	-	-	729,268	14,585	-	305,525
38	331100	TD Mains 4in & Less	2.0000%	-	-	-	-	-	-	-
39	331200	TD Mains 6in to 8in	2.0000%	-	-	-	-	-	-	-
40	331300	TD Mains 10in to 16in	2.0000%	-	-	-	-	-	-	-
41	331400	TD Mains 18in & Grtr	2.0000%	-	-	-	-	-	-	-
42	332000	Fire Mains	0.0000%	-	-	-	-	-	-	-
43	333000	Services	3.3300%	2,425	-	-	102,149	3,402	-	69,913
44	334100	Meters	8.3300%	8,964	-	-	542,037	45,152	-	364,069
45	334200	Meter Installations	8.3300%	-	-	-	-	-	-	-
46	334300	Meter Vaults	8.3300%	-	-	-	-	-	-	-
47	335000	Hydrants	2.0000%	-	-	-	48,919	978	-	19,809
48	336000	Backflow Prevention Devices	6.6700%	-	-	-	1,024	68	-	575
49	338100	Other P/E-Intangible	6.7000%	-	-	-	9,272	621	-	4,710
50	339200	Other P/E-Supply	6.7000%	1,200	-	-	1,200	80	-	80
51	339500	Other P/E-TD	6.7000%	-	-	-	-	-	-	-
52	340100	Office Furniture & Equipment	6.6700%	-	-	-	15,624	1,042	-	12,494
53	340200	Computer & Periphel Equipment	6.6700%	-	-	-	-	-	-	-
54	340300	Computer Software	6.6700%	-	-	-	-	-	-	-
55	340500	Other Office Equipment	6.6700%	-	-	-	-	-	-	-
56	341100	Transportation Equip Light Duty Trucks	20.0000%	-	-	-	21,526	4,305	-	45,809
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%	-	-	-	-	-	-	-
58	341400	Transportation Equipment Other	20.0000%	-	-	-	-	-	-	-
59	342000	Stores Equipment	0.0000%	-	-	-	-	-	-	-
60	343000	Tools,Shop,Garage Equipment	5.0000%	-	-	-	37,835	1,892	-	19,015
61	344000	Laboratory Equipment	10.0000%	-	-	-	9,508	951	-	7,712
62	345000	Power Operated Equipment	5.0000%	-	-	-	49,401	2,470	-	23,900
63	346100	Communication Equipment Non-Telephone	10.0000%	-	-	-	19,758	1,976	-	9,943
64	346190	Remote Control & Instrument	10.0000%	-	-	-	-	-	-	-
65	346200	Communication Equipment Telephone	10.0000%	-	-	-	-	-	-	-
66	346300	Communication Equipment Other	10.0000%	-	-	-	-	-	-	-
67	347000	Miscellaneous Equipment	10.0000%	-	-	-	10,443	1,044	-	8,536
68	348000	Other Tangible Plant	10.0000%	-	-	-	2,218	222	-	1,210
69										
70	TOTAL		387.1200%	32.26%	37,781	-	5,194,797	295,136	-	2,668,609

Willow Valley Water

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2016

Other Information

			Eff 3/1/2014 Dec 74364		2016						Other Information					
LINE	G/L ACCT.		3/1/2014 Annual	3/1/2014 Monthly	Plant			Depr	Accum	Accum	Useful life in years	Percent of total Plant	Wiegthed Average useful Life			
NO.	NO.	DESCRIPTION	Depr Rate	ADD	RET	ADJ	BALANCE	Exp	ADJ	Depr						
1	301000	Organization	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-		
2	302000	Franchises	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-		
3	303200	Land & Land Rights Supply	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-		
4	303300	Land & Land Rights Pumping	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-		
5	303400	Land & Land Rights Treatment	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-		
6	303500	Land & Land Rights T&D	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-		
7	303600	Land & Land Rights General	0.0000%	0.0000%	-	-	(18,293)	-	-	-	-	-	-	-		
8	304100	Structures & Improvements Supply	3.3300%	0.2775%	-	-	(6,529)	463,653	10,293	-	-	173,789	30.03	8.8%	2.63	
9	304200	Structures & Improvements Pumping	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
10	304300	Structures & Improvements Treatment	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
11	304400	Structures & Improvements Trans & Dist	3.3300%	0.2775%	4,634	-	-	4,634	26	-	-	26	30.03	0.1%	0.03	
12	304500	Structures & Improvements General	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
13	304600	Structures & Improvements Offices	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
14	304620	Structures & Improvements Leasehold	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
15	304700	Structures & Improvements Store,Shop,Gge	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
16	304800	Structures & Improvements Miscellaneous	3.3300%	0.2775%	-	-	-	-	-	-	-	-	-	-	-	
17	305000	Collect & Impounding	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-	-	
18	306000	Lake, River & Other Intakes	2.5000%	0.2083%	-	-	-	-	-	-	-	-	-	-	-	
19	307000	Wells & Springs	3.3300%	0.2775%	24,581	(18,367)	2,751	1,661,237	36,776	131	-	467,875	30.03	31.4%	9.42	
20	308000	Infiltration Galleries	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-	-	
21	309000	Supply Mains	2.0000%	0.1667%	-	-	(0)	5,441	73	-	-	698	50.00	0.1%	0.05	
22	310000	Power Production Equipment	5.0000%	0.4167%	-	-	-	10,751	358	-	-	5,005	20.00	0.2%	0.04	
23	310100	Power Production Equipment	5.0000%	0.4167%	-	-	(2,628)	-	-	(131)	-	-	-	-	-	
24	311000	Pumping Equipment Steam	12.5000%	1.0417%	-	(4,291)	(4,560)	576,528	48,312	-	-	621,133	8.00	10.9%	0.87	
25	311200	Pumping Equipment Electric	12.5000%	1.0417%	-	-	-	-	-	-	-	-	-	-	-	
26	311300	Pumping Equipment Diesel	12.5000%	1.0417%	-	-	-	-	-	-	-	-	-	-	-	
27	311400	Pumping Equipment Hydraulic	12.5000%	1.0417%	-	-	-	-	-	-	-	-	-	-	-	
28	311500	Pumping Equipment Other	12.5000%	1.0417%	5,959	-	1,820	7,779	355	494	-	849	8.00	0.1%	0.01	
29	311530	Pumping Equipment Water Treatment	12.5000%	1.0417%	-	-	-	-	-	-	-	-	-	-	-	
30	320100	Water Treatment Equipment Non-Media	3.3300%	0.2775%	2,014	(1,804)	-	305,771	6,786	-	-	194,637	30.03	5.8%	1.73	
31	320200	Water Treatment Equipment Filter Media	20.0000%	1.6667%	-	-	-	278,207	37,094	-	-	283,249	5.00	5.3%	0.26	
32	330000	Distribution Reservoirs & Standpipes	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-	-	
33	330100	Elevated Tank & Standpipes	2.2200%	0.1850%	-	-	(21,490)	244,409	3,816	-	-	147,967	45.05	4.6%	2.08	
34	330200	Ground Level Tanks	5.0000%	0.4167%	-	-	21,491	21,491	269	-	-	269	20.00	0.4%	0.08	
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%	77,251	(1,376)	5,353	810,496	10,397	-	-	314,546	50.00	15.3%	7.65	
38	331100	TD Mains 4in & Less	2.0000%	0.1667%	37	-	5,045	5,082	67	-	-	67	50.00	0.1%	0.05	
39	331200	TD Mains 6in to 8in	2.0000%	0.1667%	-	-	-	-	-	-	-	-	-	-	-	
40	331300	TD Mains 10in to 16in	2.0000%	0.1667%	-	-	-	-	-	-	-	-	-	-	-	
41	331400	TD Mains 18in & Grtr	2.0000%	0.1667%	-	-	-	-	-	-	-	-	-	-	-	
42	332000	Fire Mains	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-	-	
43	333000	Services	3.3300%	0.2775%	12,318	(85)	(705)	113,677	2,434	-	-	72,261	30.03	2.1%	0.64	
44	334100	Meters	8.3300%	0.6942%	16,187	(3,486)	6,824	561,562	30,861	4,216	-	395,660	12.00	10.6%	1.27	
45	334200	Meter Installations	8.3300%	0.6942%	-	-	-	-	-	-	-	-	-	-	-	
46	334300	Meter Vaults	8.3300%	0.6942%	-	-	-	-	-	-	-	-	-	-	-	
47	335000	Hydrants	2.0000%	0.1667%	-	-	2,119	51,038	663	-	-	20,472	50.00	1.0%	0.48	
48	336000	Backflow Prevention Devices	6.6700%	0.5558%	-	-	(0)	1,024	46	-	-	621	14.99	0.0%	0.00	
49	339100	Other P/E-Intangible	6.7000%	0.5583%	-	-	(9,272)	-	-	(4,710)	-	-	14.9253731	-	-	-
50	339200	Other P/E-Supply	6.7000%	0.5583%	-	-	7,361	8,561	382	-	-	463	14.93	0.2%	0.02	
51	339500	Other P/E-TD	6.7000%	0.5583%	-	-	-	-	-	-	-	-	-	-	-	
52	340100	Office Furniture & Equipment	6.6700%	0.5558%	2,301	-	(1,695)	16,230	645	-	-	13,139	14.99	0.3%	0.05	
53	340200	Computer & Periphal Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-	-	-	-	-	
54	340300	Computer Software	6.6700%	0.5558%	-	-	-	-	-	-	-	-	-	-	-	
55	340500	Other Office Equipment	6.6700%	0.5558%	-	-	-	-	-	-	-	-	-	-	-	
56	341100	Transportation Equip Light Duty Trucks	20.0000%	1.6667%	-	(18,272)	21,608	24,862	3,315	-	-	30,852	5.00	0.5%	0.02	
57	341200	Transportation Equip Heavy Duty Trucks	20.0000%	1.6667%	-	-	-	-	-	-	-	-	-	-	-	
58	341400	Transportation Equipment Other	20.0000%	1.6667%	-	-	-	-	-	-	-	-	-	-	-	
59	342000	Stores Equipment	0.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-	-	
60	343000	Tools,Shop,Garage Equipment	5.0000%	0.4167%	1,775	-	(0)	39,810	1,276	-	-	20,291	20.00	0.7%	0.15	
61	344000	Laboratory Equipment	10.0000%	0.8333%	2,287	-	-	11,795	786	-	-	8,498	10.00	0.2%	0.02	
62	345000	Power Operated Equipment	5.0000%	0.4167%	-	-	(8,152)	41,249	1,375	-	-	25,275	20.00	0.8%	0.16	
63	346100	Communication Equipment Non-Telephone	10.0000%	0.8333%	-	(1,234)	(11,692)	6,831	1,015	-	-	9,724	10.00	0.1%	0.01	
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%	1,411	-	-	1,411	12	-	-	12	10.00	0.0%	0.00	
67	347000	Miscellaneous Equipment	10.0000%	0.8333%	-	-	-	10,443	696	-	-	9,232	10.00	0.2%	0.02	
68	348000	Other Tangible Plant	10.0000%	0.8333%	-	-	11,692	13,910	440	-	-	1,650	10.00	0.3%	0.03	
69																
70		TOTAL	387.1200%	32.26%	150,755	(48,914)	1,044	5,297,682	198,567	-	-	2,818,262	100%		27.78	

Line			
<u>No.</u>			
1	<u>Corporate Plant and Accumulated Depreciation Balances</u>		
2			
3	4- Factor	General Metered Customers	0.7941%
4			
5			
6			
7			
8			
9	Corporate Plant Balance per Rollforward		\$ 6,207,292 (a)
10			
11	Allocated Balance		\$ 49,291 Line [3] * Line [9]
12			
13	Corporate Plant Balance per General Ledger Allocated		\$ 49,291 (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		\$ 17,525 Line [3] * Line [22]
25			
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated		\$ 17,826 (b)
27			
28	Increase / (Decrease) To Accumulated Depreciation		<u>\$ (301)</u> Line [24] - Line [26]
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	<u>Workpapers and Supporting Documents:</u>		
44	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
45	(b) Sch E-1b		
46	4-Factor		
47			
48			
49			
50	\\2016 Willow Valley Water.xlsm		

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

Arizona Corporate (7A)

7A

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

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



Prior Decision				Docket WS-01303A-16-0145											
				Depr Exp				Retirements				Adjustments		Ending Balance	
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Accum Depr Per Rollforward	2014-2015 Accum Depr	2014-2015 Accum Depr	2014-2015 Accum Depr	12/31/2015 Accum Depr	2016 Accum Depr	2016 Accum Depr	2016 Accum Depr	12/31/2016 Accum Depr	2016 Accum Depr	2016 Accum Depr	2016 Accum Depr	12/31/2016 Accum Depr
<i>Schb2 Column Ref</i>															
1	304500	Structures & Improvements General	15,141	10,177	(3,217)	276	22,377	5,026	(29,508)	-	(2,105)				
2	304620	Structures & Improvements Leasehold	526	732	(882)	160	536	934	-	-	1,470				
3	334100	Meters	2,612	2,029	-	-	4,641	981	-	-	5,622				
4	339600	Other P/E-CPS	42,022	30,219	-	-	72,241	12,151	-	-	84,392				
5	340100	Office Furniture & Equipment	426,689	142,317	-	-	569,006	57,550	-	-	626,556				
6	340200	Computer & 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												
		<b>TOTAL</b>	<b>1,219,108</b>	<b>659,386</b>	<b>(8,442)</b>	<b>76,581</b>	<b>1,870,687</b>	<b>411,888</b>	<b>(75,597)</b>	<b>-</b>	<b>2,206,978</b>				
			1,219,108				-				-				-

**Corporate Arizona**

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

Salvage Proceeds

75,946

Accum Total

1,219,108

Corporate Arizona

2013

			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	2013						
			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%	42,190	-	-	139,669	1,394	-	16,535
2	304620	Structures & Improvements Leasehold	0.2083%	2.5000%	0.2083%	2.5000%	-	(882)	-	7,692	104	-	(253)
3	334100	Meters	0.5558%	6.6700%	0.6942%	8.3300%	31	-	-	11,777	392	-	3,004
4	339600	Other P/E-CPS	0.2758%	3.3100%	0.2775%	3.3300%	-	-	-	364,887	6,039	-	48,061
5	340100	Office Furniture & Equipment	0.3750%	4.5000%	0.3750%	4.5000%	2,068	-	-	1,265,101	28,426	-	455,116
6	340200	Computer & Periphial Equipment	0.8333%	10.0000%	0.8333%	10.0000%	11,861	(498)	-	838,607	41,704	-	392,631
7	340300	Computer Software	1.6667%	20.0000%	1.6667%	20.0000%	9,890	(763)	-	24,197	2,471	-	139,489
8	340330	Computer Software Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	6,370	637	-	(1,529)
9	341100	Transportation Equip Light Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
10	341200	Transportation Equip Heavy Duty Trucks	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
11	341400	Transportation Equipment Other	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	0.3333%	4.0000%	0.3333%	4.0000%	-	-	-	17,277	346	-	1,678
13	346100	Communication Equipment Non-Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	186,080	9,304	-	178,923
14	346190	Remote Control & Instrument	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	15,197	760	-	(2,185)
15	346200	Communication Equipment Telephone	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	53,365	2,668	-	15,916
16	346300	Communication Equipment Other	0.8333%	10.0000%	0.8333%	10.0000%	-	-	-	4,902	245	-	3,551
16	347000	Miscellaneous Equipment	0.5208%	6.2500%	0.5208%	6.2500%	15,623	(3,081)	-	418,240	13,073	-	(5,439)
17	391000	WW Trans Equipment	1.6667%	20.0000%	1.6667%	20.0000%	-	-	-	-	-	-	-
TOTAL							81,663	(5,225)	-	3,353,359	107,562	-	1,245,499

Salvage Proceeds

Accum Total

Corporate Arizona

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

Salvage Proceeds

Accum Total

**Corporate Arizona**

**2015**

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

Salvage Proceeds

Accum Total

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

**Corporate Arizona**

**2016**

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

Salvage Proceeds

Accum Total

Line  
No.

1 6U Plant and Accumulated Depreciation Balances

2				
3	4- Factor	General Metered Customers	91.0728%	Arizona Total
4	4- Factor	General Metered Customers	0.7941%	Willow Valley Water
5		6U Factor	0.7232%	Line [3] * Line [4]
6				

9	6U Plant Balance per Rollforward	\$	4,170,026	(a)	
11	Allocated Balance	\$	30,157		Line [5] * Line [9]
13	6U Plant Balance per General Ledger Allocated	\$	-		
15	Increase / (Decrease) To Plant in Service	\$	<u>30,157</u>		Line [11] - Line [13]
20	6U Accumulated Depreciation Balance per Rollforward	\$	1,756,047	(a)	
22	Allocated Balance	\$	12,699		Line [5] * Line [20]
24	6U Accumulated Depreciation Balance per General Ledger Allocated	\$	-		
26	Increase / (Decrease) To Accumulated Depreciation	\$	<u>12,699</u>		Line [22] - Line [24]

44 Workpapers and Supporting Documents:

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

50 \2016 Willow Valley Water.xlsm

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

Witness: Mahler

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	NBV	PLANT	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan		12/31/2016	Plant	PTYP	Lease	Retirements
				Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense	Annual Depr Expense
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:  
 \Post Test Year Plant 2016.xlsx  
 \UPIS 6U Corporate Arizona 12.31.15.xlsm

Depreciable Plant 4,170,026 Line [16]  
 Composite Depr Rate 20.00%

**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

0

**EPCOR WATER USA**

**2016**

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

-

0

Line						
<u>No.</u>						
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	0.7941%	Willow Valley Water		
5		6U Factor	0.7232%	Line [3] * Line [4]		
6						
7	Post Test Year Plant Additions for District	\$	254,300 (a)		\$	254,300
8	Test Year CWIP To Capitalize		22,410 (a)			22,410
9	Post Test Year CWIP To Capitalize		- (a)			-
10					\$	276,710
11						Sum Lines (7-9)
12	Corporate Post Test Year Plant Additions Allocated	\$	145,000 (a)	0.7941% Line [4]	\$	1,151
13	CWIP Completed By December 31, 2017		180,799 (a)	0.7941% Line [4]		1,436
14					\$	2,587
15						Sum Lines (12-13)
16	6U Post Test Year Plant Additions Allocated		(a) 1,650,000	0.7232% Line [5]	\$	11,933
17	CWIP Completed By December 31, 2017		(a) 872,703	0.7232% Line [5]	\$	6,311
18						Line [16] * 6U Factor
19	Total Post Test Year Plant Additions				\$	297,541
20						Sum Lines [10 - 17]
21	Increase / (Decrease) to Plant in Service				\$	297,541
22						Line [19]
23			[A]			
24			Depreciation			
25			Expense per			
26			ADJ SLM-IS19		Half- Year Convention	
27	Post Test Year Plant Additions for District - Accum Dep	\$	6,588	50%	[A][27] * 50%	\$ 3,294
28	Additional Test Year Plant Additions for District - Accum Dep		1,531	50%	[A][28] * 50%	\$ 766
29	Corporate Post Test Year Plant Additions Allocated - Accum Dep		211	50%	[A][29] * 50%	\$ 106
30	Additional Corporate Test Year Plant Additions Allocated - Accum Dep		138	50%	[A][30] * 50%	\$ 69
31	6U Post Test Year Plant Additions Allocated - Accum Dep		2,387	50%	[A][31] * 50%	\$ 1,193
32	Additional 6U Test Year Plant Additions Allocated - Accum Dep		1,262	50%	[A][32] * 50%	\$ 631
33		\$	10,855	Sum Lines [27] thru [32]		
34						
35	Total Accumulated Depreciation - Post Test Year Plant Additions				\$	6,058
36						Sum Lines [27 - 32]
37	Increase / (Decrease) To Accumulated Depreciation				\$	6,058
38						Line [35]
39						
40	CWIP Not Complete by December 31, 2017				\$	(18,238) (a)
41	Arizona CWIP Not Complete by December 31, 2017	\$	65,831 (a)	0.7941% Line [4]	\$	523
42	CWIP Placed Into Service				\$	23,846
43						Line [8] + [9] + [12]
44	Increase / (Decrease) To CWIP				\$	(6,131)
45						Sum Lines [39 - 43]
46						
47	<u>Workpapers and Supporting Documents:</u>					
48	(a) 2017 Post Test Year Plant Additions.xlsx					
49						
50	\2016 Willow Valley Water.xlsm					

EPCOR Water Arizona	[A]	[B]	[M]
Test Year Completed CWIP and	91.07%		0.79%
Post Test Year Additions	6U	7A	7R

Line No	Description	Workbook Tab Ref	USA	Arizona	Willow Valley Water
1	Test Year CWIP Completed	TY	872,703	180,799	22,410
2	Post Test Year CWIP Completed	PTYP	-	-	-
3	Developer Do Not Include CWIP	DNI	-	-	-
4	Do Not Include CWIP	DNI	2,408	65,831	(18,238)
5	Total CWIP		875,111	246,630	4,172
6	Per A-F		875,111	246,630	4,172
7	Difference		-	-	-
8					
9	2017 Capital Budget Placed in Service During 2017	PTYP	1,650,000	145,000	254,300
10	2017 Capital Budget Placed in Service After 2017	DNI	-	776,892	-
11	Total		1,650,000	921,892	254,300
12					
13	Total Test Year Capitalizations	[1]	872,703	180,799	22,410
14	Total Post Test Year Capitalizations	[2] + [9]	1,650,000	145,000	254,300
15	Total Additions to Plant	[13] + [14]	2,522,703	325,799	276,710
16	7A	[B][15] * [District]%			2,587
17	6U	[A][15] * [District]% * 91.07%			18,244
18	Total with 7A and 6U (SMC RB-4)	Sum Lines [15] - [17]			297,541
19					
20					
21	CWIP NOT IN SERVICE				
22	CWIP	Lines [5] - [3]			(4,172)
23	7A	[5][B] * [District]%			(1,958)
24	Total ( SMC RB-4)	[22] + [23]			(6,131)
25					
26	Accumulated Depreciation (SMC RB-4)				(6,058)
27					
28	Total with 7A and 6U (SMC RB-4 NET)				285,352

Line  
No.

1 Remove Wastewater Vector Trucks

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

6  
 7 **4- Factor GMC 0.7941%**

	<u>Plant</u>		<u>A/D</u>		<u>Net Plant</u>
10 Vector Trucks in 7A (a)	\$ (952,226)	\$	(87,539)	\$	(864,688)
12 District Allocation	\$ (7,561)	\$	(695)		Line [10] * GMC Factor

31 Increase / (Decrease) to Plant in Service \$ (7,561)

33 Increase / (Decrease) To Accumulated Depreciation \$ (695)

36 Increase / (Decrease) to Rate Base Line [31] - Line [33] \$ (6,866)

46 Workpapers and Supporting Documents:

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

48

49

50 \2016 Willow Valley Water.xlsm

Arizona Corporate (7A)

7A

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	Vactor Truck	Vactor Truck	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Vactor	Add'l	12 Months	Capital	Test Year
				Test Year End PLANT	Test Year End ACCUM DEPR	Removal 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

5 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  
 6 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  
 7 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  
 8 on refunds issued in 2016 and consider term left on each contract. For 2018 estimated refunds this same method is used.  
 9  
 10  
 11

12

13 

Business Unit	7R
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As of Direct

14  
 15 2017 AIAC Refunds Forecasted

(a) \$ -

16

17 2018 AIAC Refunds Forecasted

(a) -

18

19 Total

Line [15] + Line [17] \$ -

20

21 Increase / (Decrease) to AIAC

Line [19] \$ -

22

23

24

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43 Workpapers and Supporting Documents:

44 (a) 2016 AIAC Summary by District.xlsx

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50 \2016 Willow Valley Water.xlsm

Line

No.  
 1 Remove Plant Acquisition Adjustment  
 2

3 The Company has removed Plant Acquisition Adjustments from Rate Base. The corresponding General Ledger numbers are below.  
 4  
 5  
 6

	[A]	[B]	[C] = [A] + [B]
<u>GL Account Number</u>	<u>District Direct (a)</u>	<u>Corporate (b)</u>	<u>Total</u>
13 1840 Property Plant and Equipment(IFRS)	\$ -	\$ (153,262)	\$ (153,262)
19 Increase / (Decrease) To Utility Plant Acquisition Adjustment	<u>\$ -</u>	<u>\$ (153,262)</u>	<u>\$ (153,262)</u>

Sum Lines [13-18]

44 Workpapers and Supporting Documents:

45 (a) Sch E-1a

46 (b) Sch E-1b

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49

50 \2016 Willow Valley Water.xlsm

Line			
<u>Item</u>			
1	Removal of CIAC not in Plant in Service		
2			
3	At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate		
4	Base. This adjustment removes the contributed balance from CWIP, CIAC, and AIAC until such time as it is transferred to Plant in Service.		
5			
6			
7			
8			
9	Remove Developer Construction Deposits not yet started	(a) \$	-
10	Remove Developer CIAC not in CWIP	(b)	-
11			
12			
13			
14			
15	Increase / (Decrease) to CIAC - Net of Amortization	Line[9]+Line[10]	\$ -
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]	\$ -
22			
23			
24	Associated CWIP to AIAC and CIAC Above	(b) \$	-
25			
26	Increase / (Decrease) to CWIP	Line [24]	\$ -
27			
28			
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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			
50	\\2016 Willow Valley Water.xlsm		

Line  
 No.

1 Water System Acquisitions

Decision Number 75484 approved the transfer of Willow Valley Water Co, Inc.'s assets to EPCOR Water Arizona Inc. Page 16 line 5 states that ".... Any acquisition premium or similar adjustment should be based on EPCOR's ability to demonstrate that clear, quantifiable and substantial net benefits have been realized by Willow Valley rate papers... which would not have been realized had the transaction not occurred." On Page 16 Line 21, the Commission further states that "...**it is reasonable and appropriate to defer consideration for recovery of the Acquisition Premium through the proposed AAM until Willow Valley's next rate case.**"

EPCOR believes it has met the burden of demonstration of quantifiable and substantial benefits, and is therefore requesting recovery of the acquisition premium paid of the Willow Valley Assets. The Premium may be recovered in one of two ways. Either through inclusion of a regulatory asset in rate base, and amortization of that asset, or through a surcharge mechanism, demonstrated below. Please see the Direct Testimony of Jeff Stuck and Sarah Clor for discussion of Willow Valley benefits.

4	Willow Valley Rate Base as of 5/9/2016	\$	2,069,801	(b)	
5	Acquisition Premium		202,971	(b)	
6	Property Taxes Refunded to Previous owner at Closing		(11,181)	(b)	
7	Misc Closing Costs		2,007	(b)	
8	Total Closing Price	\$	2,263,597		Sum [4] - [7]
10	Difference Between Price Paid and Rate Base (Premium)	\$	193,796		Line [8] - Line [4]
12	Regulatory Asset Balance at End of Test Year				Line [10] \$ 193,796
14	Increase / (Decrease) To Deferred Debits				Line [12] - Line [13] \$ 193,796

The 'AAM' mentioned above is an Acquisition Adjustment Mechanism proposed by EPCOR in the Docket that lead to Decision Number 75484. There are four variables to the calculation of the AAM. The first variable is the additional capital that EWAZ identified as potential projects to invest in the five-year period subsequent to purchase of the system. That amount is estimated to be \$1,047,662. The second variable is the premium on the investment of \$1,047,662. EPCOR is seeking a 20% premium to be applied to these investments. The third variable is the rate of return. The First three variables produce a projected revenue requirement at the end of the five year investment period of \$26,995. The fourth and final variable is the length of time EPCOR would be allowed to place the charge on customer bills. EPCOR believes a 15 year period is appropriate. This would generate sufficient revenues so that the company would realize operating income sufficient to recover the \$193,796 premium paid (line 19 above). The funds (minus amounts collected to cover tax liabilities) would be credited to a regulatory balancing account, and reported to the Commission on an annual basis. The Surcharge would stop immediately upon recovery of the \$193,796 premium. The surcharge will be calculated annually for five years until investments through 2020 have been reviewed and recognized.

In lieu of an acquisition premium included in rate base, EPCOR would seek approval to implement a first year surcharge of \$0.52 immediately, and at the end of a 5 year period, a surcharge of \$1.22 per equivalent 5/8' customer

Line	Variable Component of Mechanism	Year 5		Years 1 to 2 (this Case)	
		Calculation of Income Requirement Line [38]	Acquisition Incentive (20%)	Calculation of Income Requirement Lines [33] + [34]	Acquisition Incentive (20%)
21	1 Capital Invested	\$ 1,047,662	\$ 209,532	\$ 448,296	\$ 89,659
23	2 ROR (Sch A1)		7.58%		7.58%
25	3 Income Authorized Per Year (Line[1]*Line[2])		\$ 15,885		\$ 6,797
27	4 Conversion Factor for Taxes (Sch A1)		1.65		1.65
29	5 Revenue Required from customers per year (Line[3]*Line[4])		\$ 26,209		\$ 11,215

			Meter Size	No. of Customers	Multiplier	No. of Equivalent Meters
30	Capital Invested	2016 \$ 150,755 (d)				
31	Capital Invested	2017 297,541 Sch A-4	Willow Valley Residential 5/8" & 5/8"+	1,486	1.00	1,486
32	Capital Budget	2018 256,186 Sch A-4	Willow Valley Residential 3/4"	8	1.50	12
33	Capital Budget	2019 223,109 Sch A-4	Willow Valley Residential 1"	3	2.50	8
34	Capital Budget	2020 120,071 (c)	Willow Valley Commercial 5/8" X 3/4"	8	1.00	8
35	Total Capital Invested	\$ 1,047,662	Willow Valley Commercial 1"	5	2.50	13
			Willow Valley Commercial 1 1/2"	1	5.00	5
			Willow Valley Commercial 2"	2	8.00	16
			Willow Valley Commercial 4"	2	25.00	50
			Willow Valley Commercial 6"	2	50.00	100
			Willow Valley Private Fire 6"	1	80.00	80
			Willow Valley Irrigation - Potable 2"	1	8.00	8
				1,519		1,785

	Year 5 and thereafter	Current Year
45	Number of Equivalent Meters	1,785
46	Charge per Customer per Year	\$ 6.28
47	Charge per 5/8" Customer per month	\$ 0.52

48 (c) 2017-2012 Capital Budget.xlsm  
 49 (d) UPIS Willow Valley Rollforward  
 50 \2016 Willow Valley Water.xlsm

Line			
<u>No.</u>			
1	<u>Clear Regulatory Assets and Liabilities</u>		
2			
3	This entry is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. All recoverable amounts have been added back in individual pro forma adjustments. The Regulatory Assets are included in the Deferred Debit line item.		
4			
5			
6			
7	Regulatory Asset Balance at End of Test Year	\$	-
8			
9	Regulatory Asset Balance per General Ledger	(a) \$	46,929
10			
11	Increase / (Decrease) To Deferred Debits	Line [7] - Line [9] \$	<u>(46,929)</u>
12			
13			
14			
15			
16			
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19			
20			
21			
22	Regulatory Liability Balance at End of Test Year	\$	-
23			
24	Regulatory Liability Balance per General Ledger	(a) \$	1,039
25			
26	Increase / (Decrease) To Regulatory Liabilities	Line [22] - Line [24] \$	<u>(1,039)</u>
27			
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45	<u>Workpapers and Supporting Documents:</u>		
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45 Workpapers and Supporting Documents:

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Line			
<u>Item</u>			
1	<u>Retirements on Test Year Plant</u>		
2			
3	The Company has adjusted the test year for all retirement recorded through March 31, 2017. The adjustment will be updated in rebuttal testimony for known retirements.		
4			
5			
6			
7	<u>Willow Valley Water</u>		
8	Retirements on Test Year Plant - Impact on Plant in Service	\$ (2,363) (a)	
9			
10	Retirements - Plant per General Ledger	0	
11			
12	Increase / (Decrease) To Plant in Service	<u>\$ (2,363)</u> Line [8] - Line [10]	
13			
14			
15			
16	Retirements on Test Year Plant - Impact on Accumulated Depreciation	\$ (2,363) (a)	
17			
18	Retirements - Acc/Dep per General Ledger	0	
19			
20	Increase / (Decrease) To Accumulated Depreciation	<u>\$ (2,363)</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	\$ (2,363) Line [12] + Line [29]	
42	Increase / (Decrease) To Accumulated Depreciation	\$ (2,363) Line [20] + Line [37]	
43			
44	Impact on Rate Base	<u>\$ -</u> Line [41] - Line [42]	
45			
46			
47	<u>Workpapers and Supporting Documents:</u>		
48	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
49			
50	\\2016 Willow Valley Water.xlsm		

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	Add'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Depr Expense	Depr Expense	Depr Expense	Depr Expense	
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	463,653	173,789	-	-	-	-	-	-	-	289,864	15,455	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	4,634	26	-	-	-	-	-	-	-	4,609	154	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Stor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	1,661,237	467,875	-	-	44,000	733	(1,114)	-	-	1,236,628	55,375	-	1,467	-	-	(37)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	5,441	698	-	-	-	-	-	-	-	4,743	109	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	10,751	5,005	-	-	-	-	-	-	-	5,746	538	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	576,528	621,133	-	-	-	-	-	-	-	(44,606)	48,044	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	-	-	4,907	204	-	-	-	-	-	-	-	409	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	7,779	849	-	-	-	-	-	-	-	6,930	648	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	305,771	194,637	-	-	-	-	-	-	-	111,134	15,289	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	278,207	283,249	-	-	-	-	-	-	-	(5,042)	27,821	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	244,409	147,967	-	-	-	-	-	-	-	96,442	5,431	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	21,491	269	-	-	-	-	-	-	-	21,222	430	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	810,496	314,546	2,143	21	194,800	1,948	-	-	-	688,802	16,210	43	3,896	-	-	-
38	331100	2.00%	TD Mains 4in & Less	5,082	67	-	-	-	-	-	-	-	5,014	102	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	113,677	72,261	-	-	-	-	(309)	-	-	41,416	3,789	-	-	-	-	(10)
44	334100	8.33%	Meters	561,562	395,660	9,347	389	6,000	250	(940)	-	-	171,652	46,797	779	500	-	-	(78)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	51,038	20,472	-	-	-	-	-	-	-	30,566	1,021	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	1,024	621	-	-	-	-	-	-	-	403	68	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	8,561	463	-	-	-	-	-	-	-	8,098	571	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	16,230	13,139	-	-	-	-	-	-	-	3,091	1,082	-	-	-	-	-
54	340200	20.00%	Computer & Periphall Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	24,862	30,852	-	-	-	-	-	-	105,102	15,015	84,098	3,552	-	-	-	15,015
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	39,610	20,291	6,013	150	4,500	113	-	-	-	23,707	1,980	301	225	-	-	-
62	344000	10.00%	Laboratory Equipment	11,795	8,498	-	-	-	-	-	-	-	3,297	1,179	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	41,249	25,275	-	-	-	-	-	-	-	15,974	2,062	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	6,831	9,724	-	-	5,000	250	-	-	-	1,858	683	-	500	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	1,411	12	-	-	-	-	-	-	-	1,399	141	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	10,443	9,232	-	-	-	-	-	-	-	1,210	1,044	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	13,910	1,650	-	-	-	-	-	-	-	12,260	1,391	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	5,297,682	2,818,262	22,410	766	254,300	3,294	(2,363)	105,102	15,015	2,820,513	250,966	1,531	6,588	15,015	-	(126)

Depreciable Plant 5,297,682 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.74%

Line  
Item

1 Capital Lease Vehicles

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.

9 Willow Valley Water

10	Capital Lease Balance			\$	105,102	(a)
11						
12	Capital Lease Balance per General Ledger			\$	-	
13						
14						
15	Increase / (Decrease) To Plant in Service			\$	<u>105,102</u>	Line [11] - Line [13]
16						
17						
18	Capital Lease Accumulated Depreciation Balance			\$	15,015	(a)
19						
20	Capital Lease Accumulated Depreciation per General Ledger			\$	-	
21						
22	Increase / (Decrease) To Accumulated Depreciation			\$	<u>15,015</u>	Line [18] - Line [20]
23						
24						
25	<u>7A Corporate Allocation</u>	<u>4- Factor</u>	<u>General Metered Customers</u>		<u>0.7941%</u>	
26	Corporate Capital Lease Plant Balance			\$	51,197	
27	Allocated Capital Lease Plant Balance			\$	407	Line [25] * Line [26]
28						
29	Allocated Capital Lease Plant Balance per General Ledger				0	
30						
31	Increase / (Decrease) To Plant in Service			\$	<u>407</u>	Line [27] - Line [29]
32						
33	Corporate Capital Lease Accumulated Depreciation Balance			\$	16,091	
34	Allocated Capital Lease Accumulated Depreciation Balance.			\$	128	Line [25] * Line [33]
35						
36	Allocated Capital Lease Accumulated Depreciation per General Ledger				0	
37						
38	Increase / (Decrease) To Accumulated Depreciation			\$	<u>128</u>	Line [34] - Line [36]
39						
40						
41	Increase / (Decrease) To Plant in Service			\$	105,509	Line [15] + Line [31]
42	Increase / (Decrease) To Accumulated Depreciation			\$	15,143	Line [22] + Line [38]
43	Impact on Rate Base			\$	<u>90,366</u>	Line [41] - Line [42]
44						
45						

46 Workpapers and Supporting Documents:

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

48

49

50 \2016 Willow Valley Water.xlsm

LINE NO.	G/L ACCT. NO.	Annual Depr Rate	DESCRIPTION	12/31/2016	12/31/2016	2016	Acc Depr	2017	Acc Depr	Retirements	Capital Leases	Capital Leases	NBV	PLANT	AdDt'l	12 Months	Capital	Test Year	
				Test Year End PLANT	Test Year End ACCUM DEPR	Add'l Cap TY	Add'l Cap TY	12 Months PTYP	12 Months PTYP	on Test Year Plan	Test Year End PLANT	Test Year End ACCUM DEPR		Depr Expense	Plant	PTYP	Lease	Retirements	
1	301000	0.00%	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302000	0.00%	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303200	0.00%	Land & Land Rights Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303300	0.00%	Land & Land Rights Pumping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	303400	0.00%	Land & Land Rights Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303500	0.00%	Land & Land Rights T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	303600	0.00%	Land & Land Rights General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	304100	3.33%	Structures & Improvements Supp	463,653	173,789	-	-	-	-	-	-	-	289,864	15,455	-	-	-	-	-
9	304200	3.33%	Structures & Improvements Pumj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	304300	3.33%	Structures & Improvements Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	304400	3.33%	Structures & Improvements Tran	4,634	26	-	-	-	-	-	-	-	4,609	154	-	-	-	-	-
12	304500	3.33%	Structures & Improvements Gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	304600	3.33%	Structures & Improvements Offic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	304620	3.33%	Structures & Improvements Leas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	304700	3.33%	Structures & Improvements Storc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	304800	3.33%	Structures & Improvements Misci	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	305000	2.50%	Collect & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	306000	2.50%	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	307000	3.33%	Wells & Springs	1,661,237	467,875	-	-	44,000	733	(1,114)	-	1,236,628	55,375	-	-	1,467	-	-	(37)
20	308000	6.67%	Infiltration Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	309000	2.00%	Supply Mains	5,441	698	-	-	-	-	-	-	4,743	109	-	-	-	-	-	-
22	310000	5.00%	Power Production Equipment	10,751	5,005	-	-	-	-	-	-	5,746	538	-	-	-	-	-	-
23	310100	5.00%	Power Production Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	311000	8.33%	Pumping Equipment Steam	576,528	621,133	-	-	-	-	-	-	(44,606)	48,044	-	-	-	-	-	-
25	311200	8.33%	Pumping Equipment Electric	-	-	4,907	204	-	-	-	-	-	-	-	409	-	-	-	-
26	311300	8.33%	Pumping Equipment Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	311400	8.33%	Pumping Equipment Hydraulic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	311500	8.33%	Pumping Equipment Other	7,779	849	-	-	-	-	-	-	6,930	648	-	-	-	-	-	-
29	311530	8.33%	Pumping Equipment Water Treat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	320100	5.00%	Water Treatment Equipment Non	305,771	194,637	-	-	-	-	-	-	111,134	15,289	-	-	-	-	-	-
31	320200	10.00%	Water Treatment Equipment Filte	278,207	283,249	-	-	-	-	-	-	(5,042)	27,821	-	-	-	-	-	-
32	330000	2.22%	Distribution Reservoirs & Standpi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	330100	2.22%	Elevated Tank & Standpipes	244,409	147,967	-	-	-	-	-	-	96,442	5,431	-	-	-	-	-	-
34	330200	2.00%	Ground Level Tanks	21,491	269	-	-	-	-	-	-	21,222	430	-	-	-	-	-	-
35	330300	2.00%	Below Ground Tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	330400	2.00%	Cleanwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	331001	2.00%	TD Mains Not Classified by Size	810,496	314,546	2,143	21	194,800	1,948	-	-	688,802	16,210	43	3,896	-	-	-	-
38	331100	2.00%	TD Mains 4in & Less	5,082	67	-	-	-	-	-	-	5,014	102	-	-	-	-	-	-
39	331200	2.00%	TD Mains 6in to 8in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	331300	2.00%	TD Mains 10in to 16in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	331400	2.00%	TD Mains 18in & Grtr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	332000	2.00%	Fire Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	333000	3.33%	Services	113,677	72,261	-	-	-	-	(309)	-	41,416	3,789	-	-	-	-	-	(10)
44	334100	8.33%	Meters	561,562	395,660	9,347	389	6,000	250	(940)	-	171,652	46,797	779	500	-	-	-	(78)
45	334200	3.33%	Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	334300	3.33%	Meter Vaults	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	335000	2.00%	Hydrants	51,038	20,472	-	-	-	-	-	-	30,566	1,021	-	-	-	-	-	-
48	336000	6.67%	Backflow Prevention Devices	1,024	621	-	-	-	-	-	-	403	68	-	-	-	-	-	-
49	339100	6.67%	Other P/E-Intangible	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	339200	6.67%	Other P/E-Supply	8,561	463	-	-	-	-	-	-	8,098	571	-	-	-	-	-	-
51	339500	6.67%	Other P/E-TD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	339600	6.67%	Other P/E-CPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	340100	6.67%	Office Furniture & Equipment	16,230	13,139	-	-	-	-	-	-	3,091	1,082	-	-	-	-	-	-
54	340200	20.00%	Computer & Periphel Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	340300	20.00%	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	340500	6.67%	Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	341100	14.29%	Transportation Equip Light Duty 1	24,862	30,852	-	-	-	-	-	-	105,102	15,015	84,098	3,552	-	-	15,015	-
58	341200	14.29%	Transportation Equip Heavy Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	341400	14.29%	Transportation Equipment Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	342000	4.00%	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	343000	5.00%	Tools,Shop,Garage Equipment	39,610	20,291	6,013	150	4,500	113	-	-	23,707	1,980	301	225	-	-	-	-
62	344000	10.00%	Laboratory Equipment	11,795	8,498	-	-	-	-	-	-	3,297	1,179	-	-	-	-	-	-
63	345000	5.00%	Power Operated Equipment	41,249	25,275	-	-	-	-	-	-	15,974	2,062	-	-	-	-	-	-
64	346100	10.00%	Communication Equipment Non-	6,831	9,724	-	-	5,000	250	-	-	1,858	683	-	-	500	-	-	-
65	346190	10.00%	Remote Control & Instrument	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	346200	10.00%	Communication Equipment Telep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	346300	10.00%	Communication Equipment Other	1,411	12	-	-	-	-	-	-	1,399	141	-	-	-	-	-	-
68	347000	10.00%	Miscellaneous Equipment	10,443	9,232	-	-	-	-	-	-	1,210	1,044	-	-	-	-	-	-
69	348000	10.00%	Other Tangible Plant	13,910	1,650	-	-	-	-	-	-	12,260	1,391	-	-	-	-	-	-
70																			
71																			
72		378.30%	TOTAL	5,297,682	2,818,262	22,410	766	254,300	3,294	(2,363)	105,102	15,015	2,820,513	250,966	1,531	6,588	15,015	(126)	

Depreciable Plant 5,297,682 Line [72] - Lines [1]-[7]  
 Composite Depr Rate 4.74%

Line

Item

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45 Workpapers and Supporting Documents:

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45 Workpapers and Supporting Documents:

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Line  
Item

1 ADIT Allocation

2

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

8

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4- Factor	General Metered Customers	0.7941%
-----------	---------------------------	---------

10

11

12 Deferred Income Tax per GL Allocated \$ 277,794 (a)

13

14

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

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

17

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

19 Allocation Factor 0.7941%

20 ADIT allocated to Willow Valley Water \$ 282,135 Line [18] \* Line [19]

21

22

23 Increase/ (Decrease) to ADIT \$ 4,340 Line [20] - Line [12]

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45 Workpapers and Supporting Documents:

46 (a) Schedule B2

47 (b) TB16 tab

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	<u>B-2 Column [Y]</u>	Page 4	Page 5	Page 6	Page 7	Page 8	Page 9	Page 10
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
		ADJ SMC-RCN1	ADJ SMC-RCN2	ADJ SMC-RCN3	ADJ SMC-RCN4	ADJ SMC-RCN5	ADJ SMC-RCN6	ADJ SMC-RCN7
	<u>Adjusted at End of Test Year (a)</u>	<u>Test Year Plant and Accumulated Depreciation Balances</u>	<u>Corporate Plant and Accumulated Depreciation Balances</u>	<u>6U Plant and Accumulated Depreciation Balances</u>	<u>Test Year CWIP and Post Test Year Plant Additions</u>	<u>Remove Wastewater Vector Trucks</u>	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>Remove Plant Acquisition Adjustment</u>
1								
2	Gross Utility Plant in Service	\$ 5,770,255	\$ 2,992,486	\$ 2,428	\$ 416	\$ -	\$ (67)	\$ -
3	Construction Work in Progress	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ 5,770,255	\$ 2,992,486	\$ 2,428	\$ 416	\$ -	\$ (67)	\$ -
5								
6	Less:							
7	Accumulated Depreciation	2,866,628	1,661,306	1,801	(1,479)	-	(130)	-
8								
9	Net Utility Plant in Service	\$ 2,903,627	\$ 1,331,180	\$ 627	\$ 1,896	\$ -	\$ 64	\$ -
10								
11	Less:							
12	Advances in Aid of Construction	\$ 64,721	\$ -	\$ -	\$ -	\$ -	\$ 29,619	\$ -
13								
14								
15	Contribution in Aid of Construction -	392,076						
16	Net of Amortization						179,432	-
17								
18	Customer Meter Deposits	-						
19	Deferred Income Taxes & Credits	282,135						
20	Investment Tax Credits	-						
21	Regulatory Liabilities	-						
22								
23	Plus:							
24	Deferred Debits	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	1,503	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	193,796	-	-	-	-	-	-
27								
28	Total Rate Base	\$ 2,359,994	\$ 1,331,180	\$ 627	\$ 1,896	\$ -	\$ 64	\$ (209,052)

Recap Schedules:  
 B-1



Line No.	Page 20	Page 21	Page 22	Page 23	Page 24	Page 25	Page 26			
	[R] ADJ SMC-RCN17	[S] ADJ SMC-RCN18	[T] ADJ SMC-RCN19	[U] ADJ SMC-RCN20	[V] ADJ SMC-RCN21	[W] ADJ SMC-RCN22	[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>	
1										
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ (3,154)	\$ 665	\$ -	\$ -	\$ 2,992,774	\$ 8,763,029
3	Construction Work in Progress	-	-	-	-	-	-	-	-	-
4	Subtotal Utility Plant	\$ -	\$ -	\$ -	\$ (3,154)	\$ 665	\$ -	\$ -	\$ 2,992,774	\$ 8,763,029
5										
6	Less:									
7	Accumulated Depreciation	-	-	-	2,346	96	-	-	1,663,939	4,530,567
8										
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ (5,500)	\$ 569	\$ -	\$ -	\$ 1,328,835	\$ 4,232,462
10										
11	Less:									
12	Advances in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,619	\$ 94,341
13										
14										
15	Contribution in Aid of Constructi	-	-	-	-	-	-	-	179,432	571,509
16	Net of Amortization									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes & Credits	-	-	-	-	-	-	-	129,118	411,252
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	-	-
22										
23	Plus:									
24	Deferred Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
25	Working Capital Allowance	-	-	-	-	-	-	-	-	1,503
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	-	-	88,690	282,486
27										
28	Total Rate Base	\$ -	\$ -	\$ -	\$ (5,500)	\$ 569	\$ -	\$ -	\$ 1,079,355	\$ 3,439,349

Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCNLD	
1	<u>Test Year Plant and Accumulated Depreciation Balances</u>				
2					
3	Total RCN Value	(a) \$ 8,290,167	\$ 4,479,568	\$ 3,810,599	
4					
5	Willow Valley Water % Allocation	100.0000%			
6					
7	Willow Valley Water Allocation	\$ 8,290,167	\$ 4,479,568	\$ 3,810,599	Line [3] * Line [5]
8					
9					
10	Original Cost Plant	(b) \$ 5,297,682	\$ 2,818,262	\$ 2,479,420	
11					
12	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 2,992,486	\$ 1,661,306	\$ 1,331,180	Line [7] - Line [10]
13					
14					
15					
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17					
18	Increase/(Decrease) to Plant in Service	\$ 2,992,486			Line [12]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ 1,661,306		Line [12]
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46	Supporting Schedules				
47	(a) B-4, page 3				
48	(b) Rate Base Adjustment SMC-RB1				
49					
50	\\2016 Willow Valley Water.xlsm				

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	Willow Valley Water GMC % Allocation	(a) 0.7941%			
6					
7	Willow Valley Water Allocation	\$ 51,719	\$ 19,326	\$ 32,392	Line [3] * Line [5]
8					
9					
10	Original Cost Plant	(b) \$ 49,291	\$ 17,525	\$ 31,765	
11					
12	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 2,428	\$ 1,801	\$ 627	Line [7] - Line [10]
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 2,428			Line [12]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ 1,801		Line [12]
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46					
47	Supporting Schedules				
48	(a) B-4, page 4				
49	(b) Rate Base Adjustment SMC-RB2				
50	\2016 Willow Valley Water.xlsm				

Line No.		[A] RCN	[B] RCN A/D	[C] = [A] - [B] RCNLD	
1	<u>6U Plant and Accumulated Depreciation Balances</u>				
2					
3	Total RCN Value	(a) \$ 4,227,601	\$ 1,551,478	\$ 2,676,122	
4					
5	Arizona Tota GMC % Allocation	91.0728%			
6	Willow Valley Water GMC % Allocation	<u>0.7941%</u>	0.7232%		
7					
8	Willow Valley Water Allocation	\$ 30,573	\$ 11,220	\$ 19,353	Line [3] * Line [6]
9					
10					
11	Original Cost Plant	(b) \$ 30,157	\$ 12,699	\$ 17,458	
12					
13	Increase/(Decrease) to Plant in Service and Accum Dep	\$ 416	\$ (1,479)	\$ 1,896	Line [8] - Line [11]
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service	\$ 416			Line [13]
19					
20					
21	Increase/(Decrease) to Accum Dep		\$ (1,479)		Line [13]
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46	Supporting Schedules				
47	(a) B-4, page 4				
48	(b) Rate Base Adjustment SMC-RB3				
49					
50	\\2016 Willow Valley Water.xlsm				

Line No.		[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
1	<u>Test Year CWIP and Post Test Year Plant Additions</u>			
2				
3				
4				
5	Plant in Service	(a) \$ 297,541	\$ 297,541	\$ -
6				
7				
8	Accumulated Depreciation	(a) \$ 6,058	\$ 6,058	\$ -
9				
10				
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17				
18	Increase/(Decrease) to Plant in Service			<u>\$ -</u> Col C, Line [5]
19				
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21	Increase/(Decrease) to Accum Dep			<u>\$ -</u> Col C, Line [8]
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46	Supporting Schedules			
47	(a) Rate Base Adjustment SMC-RB4			
48				
49				
50	\2016 Willow Valley Water.xlsm			

Line No.	4- Factor	General Metered Customers	0.7941%		
1	<u>Remove Wastewater Vector Trucks</u>				
2					
3			[A]	[B]	
4			<u>Original Cost</u>	<u>RCN</u>	
5	Plant in Service	Col [C] Line [33]	\$ (7,561)	\$ (7,628) Col [E] Line [33]	
6					
7					
8	Accumulated Depreciation	Col [D] Line [33]	\$ (695)	\$ (826) Col [F] Line [33]	
9					
10					
11	Increase/(Decrease) to Plant in Service and Accum Dep		<u>\$ (67)</u>	<u>\$ (130)</u> [B] - [A]	
12					
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14					
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17					
18	Increase/(Decrease) to Plant in Service		<u>\$ (67)</u>	Line [11]	
19					
20					
21	Increase/(Decrease) to Accum Dep			<u>\$ (130)</u> Line [11]	
22					
23					
24		[C]	[D]	[E]	[F]
25			Original Cost		
26	<u>Asset Numbers</u>	<u>Original Cost</u>	<u>A/D</u>	<u>RCN</u>	<u>RCN A/D</u>
27	168518	\$ 235,275	\$ 39,150	\$ 239,789	\$ 54,959
28	218374	179,111	22,353	180,988	22,612
29	290061	411,323	21,423	412,856	21,592
30	290064	126,517	4,613	126,989	4,797
31		\$ 952,226	\$ 87,539	\$ 960,621	\$ 103,960
32					Sum Lines [27-30]
33	Willow Valley Water	\$ (7,561)	\$ (695)	\$ (7,628)	\$ (826) Line [31] * 4-Factor
34					
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47	Supporting Schedules				
48	(a) Rate Base Adjustment SMC-RB5				
49					
50	\2016 Willow Valley Water.xlsm				

Line			
<u>No.</u>			
1	<u>Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>		
2	Adjusted at End of Test Year (a)		
3			
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>		
5	Net Direct RCN Depreciable Plant in Service	(b) \$	4,232,462
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	2,903,627
8			
9	Ratio (factor)		1.4576 Line [5] / Line [7]
10			
11	Adjusted Original Cost AIAC	(a) \$	64,721
12			
13	Factor		1.4576 Line [9]
14			
15	RCN AIAC	\$	94,341 Line [11] * Line [13]
16			
17	Original Cost AIAC		64,721 Line [11]
18			
19	Increase / (Decrease) to AIAC	\$	29,619 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) \$	4,232,462
28			
29	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	2,903,627
30			
31	Ratio (factor)		1.4576 Line [27] / Line [29]
32			
33	Adjusted Original Cost CIAC	(a) \$	392,076
34			
35	Factor		1.4576 Line [31]
36			
37	RCN CIAC	\$	571,509 Line [33] * Line [35]
38			
39	Original Cost CIAC		392,076 Line [33]
40			
41	Increase / (Decrease) to CIAC	\$	179,432 Line [37] - Line [39]
42			
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45			
46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
49			
50	\2016 Willow Valley Water.xlsm		

Line No.	[A] <u>Original Cost</u>	[B] <u>RCN</u>	[C] = [A] - [B]
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5	(a) \$	-	\$
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18	Increase/(Decrease) to Utility Plant Acquisition		<u>\$ -</u> Col C, Line [5]
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46	Supporting Schedules		
47	(a) B-2		
48	(b) B-3		
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50	\2016 Willow Valley Water.xlsm		

Line			
<u>No.</u>			
1	<u>Accumulated Deferred Income Taxes</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	RCN Rate Base Before ADIT and Other Items	(b) \$	3,566,612
6			
7	Original Cost Rate Base Before ADIT and Other Items	(b) \$	2,446,829
8			
9	Ratio (factor)		1.4576 Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	(a) \$	282,135
12			
13	Factor		1.4576 Line [9]
14			
15	RCN ADIT	\$	<u>411,252</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Net ADIT	\$	282,135 Line [11]
18			
19	Increase / (Decrease) to Deferred Income Taxes	\$	<u><u>129,118</u></u> Line [15] - Line [17]
20			
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47	Supporting Schedules		
48	(a) B-2		
49	(b) B-3		
50	\\2016 Willow Valley Water.xlsm		

Line			
<u>No.</u>			
1	<u>Water System Acquisitions</u>		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(b) \$	4,232,462
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(b) \$	2,903,627
8			
9	Ratio (factor)		1.4576 Line [5] / Line [7]
10			
11	Adjusted Original Cost Water System Acquisition	(a) \$	193,796 RB 9
12			
13	Factor		1.4576 Line [9]
14			
15	RCN Water System Acquisition	\$	<u>282,486</u> Line [11] * Line [13]
16			
17	Adjusted Original Cost Water System Acquisition	\$	193,796 Line [11]
18			
19	Increase / (Decrease) to Utility Plant Acquisition Adjustment	\$	<u><u>88,690</u></u> Line [15] - Line [17]
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47	Supporting Schedules		
48	(a) Rate Base Adjustment SMC-RB9		
49	(b) Sch B3		
50	\2016 Willow Valley Water.xlsm		

Line				
<u>No.</u>				
1	<u>Clear Regulatory Assets and Liabilities</u>			
2				
3				
4		[A]	[B]	
		<u>Original Cost</u>	<u>RCN</u>	
5	Regulatory Assets	(a) \$ -	\$ -	
6				
7				
8	Regulatory Liabilities	(a) \$ -	\$ -	
9				
10				
11	Increase/(Decrease) to Rate Base	<u>\$ -</u>	<u>\$ -</u>	[B] - [A]
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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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1	<u>Retirements on Test Year Plant</u>								
2									
3				[A]		[B]			
4	Retirements			<u>Original Cost</u>		<u>RCN</u>			
5				(a) \$ (2,363)	\$	(5,518)	Col [G] Line [38]		
6									
7	Accumulated Depreciation			(a) \$ (2,363)	\$	(17)	Col [H] Line [38]		
8									
9									
10	Increase/(Decrease) to Plant in Service and Accum Dep			<u>\$ (3,154)</u>	\$	<u>2,346</u>	[B] - [A]		
11									
12									
13									
14									
15									
16									
17	Increase/(Decrease) to Plant in Service			<u>\$ (3,154)</u>			Line [10]		
18									
19									
20	Increase/(Decrease) to Accum Dep					<u>\$ 2,346</u>	Line [10]		
21									
22									
23		[C]		[D]	[E]	[F] = [D]/[C]	[G]	[H]	
24	Asset	Original		Retirement		Retirement			
25	<u>Numbers</u>	<u>Cost</u>		<u>Cost</u>	<u>A/D</u>	<u>Percentage</u>	<u>RCN (b)</u>	<u>RCN A/D (b)</u>	
26	312211	\$ 5,438		\$ 147	\$ 147	2.71%	\$ 376	\$ 1	
27	312216	414		162	162	39.05%	1,137	13	
28	312392	8,390		764	764	9.10%	1,912	2	
29	312410	225		59	59	26.11%	114	1	
30	312568	309,135		118	118	0.04%	63	-	
31	312589	17,280		1,114	1,114	6.45%	1,915	1	
32									
33									
34									
35									
36									
37									
38	Willow Valley Water			\$ 2,363	\$ 2,363		\$ 5,518	\$ 17	
39								Sum Lines [26-31]	
40									
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45									
46									
47	Supporting Schedules								
48	(a) Rate Base Adjustment SMC-RB20								
49	(b) UPIS Willow Valley Water.xlsx								
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Line  
No.

1 Capital Lease Vehicles

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 3

	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
4 Direct Capital Leases	(a) \$ 105,102	\$	105,763	(b)
5				
6				
7				
8 Accumulated Depreciation	(a) \$ 15,015	\$	15,109	(b)
9				
10				
11 Increase/(Decrease) to Plant in Service and Accum Dep	\$ 661	\$	94	[B] - [A]

12  
 13

	[A]		[B]	
	<u>Original Cost</u>		<u>RCN</u>	
14 Corporate (7A) Capital Leases	(a) \$ 407	\$	411	(b)
15				
16				
17				
18 Accumulated Depreciation	(a) \$ 128	\$	129	(b)
19				
20				
21 Increase/(Decrease) to Plant in Service and Accum Dep	\$ 4	\$	1	[B] - [A]

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 23  
 24

25 4- Factor	General Metered Customers	0.7941%
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38 Increase/(Decrease) to Plant in Service	<u>\$ 665</u>	Col [A] Line [11] + Col [A] Line [21]
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39  
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41 Increase/(Decrease) to Accum Dep	<u>\$ 96</u>	Col [B] Line [11] + Col [B] Line [21]
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 43  
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- 46 Supporting Schedules  
 47 (a) Rate Base Adjustment SMC-RB21  
 48 (b) Sch B3  
 49 (c) Leasedunits.xls  
 50 \2016 Willow Valley Water.xlsm

Line	
<u>No.</u>	
1	<u>Intentionally Left Blank</u>
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47	Supporting Schedules
48	
49	
50	\2016 Willow Valley Water.xlsm

Line			
<u>No.</u>			
1	Customer Meter Deposits		
2	Adjusted at End of Test Year (a)		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	(a) \$ 4,232,462	
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	(a) \$ 2,903,627	
8			
9	Ratio (factor)	1.4576	Line [5] / Line [7]
10			
11	Adjusted Original Cost Meter Deposits	(a) \$ -	
12			
13	Factor	1.4576	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]
20			
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45			
46			
47	Supporting Schedules		
48	(a) Sch B3		
49			
50	\2016 Willow Valley Water.xlsm		

**Willow Valley Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Exhibit  
Schedule B-4  
Page 1 of 3  
Witness: Clor

7R	Business Unit
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Line No.	Business Unit		Description	RCN		
	Unit	Account		RCN Value [A]	A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets</u>					
2	7R	301000	Organization	\$ -	\$ -	\$ -
3	7R	302000	Franchises	-	-	-
4	7R	303200	Land & Land Rights Supply	-	-	-
5	7R	303300	Land & Land Rights Pumping	-	-	-
6	7R	303400	Land & Land Rights Treatment	-	-	-
7	7R	303500	Land & Land Rights T&D	-	-	-
8	7R	303600	Land & Land Rights General	-	-	-
9	7R	304100	Structures & Improvements Supply	620,076	208,318	411,757
10	7R	304200	Structures & Improvements Pumping	-	-	-
11	7R	304300	Structures & Improvements Treatment	-	-	-
12	7R	304400	Structures & Improvements Trans & Dist	4,634	39	4,595
13	7R	304500	Structures & Improvements General	-	-	-
14	7R	304600	Structures & Improvements Offices	-	-	-
15	7R	304620	Structures & Improvements Leasehold	-	-	-
16	7R	304700	Structures & Improvements Store,Shop,Gge	-	-	-
17	7R	304800	Structures & Improvements Miscellaneous	-	-	-
18	7R	305000	Collect & Impounding	-	-	-
19	7R	306000	Lake, River & Other Intakes	-	-	-
20	7R	307000	Wells & Springs	1,897,529	555,234	1,342,294
21	7R	308000	Infiltration Galleries	-	-	-
22	7R	309000	Supply Mains	7,116	974	6,142
23	7R	310000	Power Production Equipment	11,822	5,711	6,110
24	7R	310100	Power Production Equipment	-	-	-
25	7R	311000	Pumping Equipment Steam	1,004,885	956,311	48,574
26	7R	311200	Pumping Equipment Electric	-	-	-
27	7R	311300	Pumping Equipment Diesel	-	-	-
28	7R	311400	Pumping Equipment Hydraulic	-	-	-
29	7R	311500	Pumping Equipment Other	7,779	318	7,461
30	7R	311530	Pumping Equipment Water Treatment	-	-	-
31	7R	320100	Water Treatment Equipment Non-Media	566,023	257,477	308,546
32	7R	320200	Water Treatment Equipment Filter Media	343,783	340,771	3,012
33	7R	330000	Distribution Reservoirs & Standpipes	-	-	-
34	7R	330100	Elevated Tank & Standpipes	895,117	411,125	483,992
35	7R	330200	Ground Level Tanks	63,478	54,879	8,599
36	7R	330300	Below Ground Tanks	-	-	-
37	7R	330400	Clearwell	-	-	-
38	7R	331001	TD Mains Not Classified by Size	1,497,496	729,973	767,522
39	7R	331100	TD Mains 4in & Less	5,082	25	5,056
40	7R	331200	TD Mains 6in to 8in	-	-	-
41	7R	331300	TD Mains 10in to 16in	-	-	-
42	7R	331400	TD Mains 18in & Grtr	-	-	-
43						
44						
45			(continued)			
46						
47			Workpapers and Supporting Documents			
48			RCN Study Work Papers			
49						
50			\2016 Willow Valley Water.xlsm			

**Willow Valley 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		Description	RCN		
	Unit	Account		RCN Value [A]	A/D [B]	RCND [C] = [A] - [B]
1	<u>Direct Assets (continued)</u>					
2	7R	332000	Fire Mains	\$ -	\$ -	\$ -
3	7R	333000	Services	215,341	155,932	59,409
4	7R	334100	Meters	864,965	652,297	212,668
5	7R	334200	Meter Installations	-	-	-
6	7R	334300	Meter Vaults	-	-	-
7	7R	335000	Hydrants	92,448	28,486	63,963
8	7R	336000	Backflow Prevention Devices	1,126	729	396
9	7R	339100	Other P/E-Intangible	-	-	-
10	7R	339200	Other P/E-Supply	9,266	5,245	4,021
11	7R	339500	Other P/E-TD	-	-	-
12	7R	339600	Other P/E-CPS	-	-	-
13	7R	340100	Office Furniture & Equipment	18,076	12,379	5,698
14	7R	340200	Computer & Periphel Equipment	-	-	-
15	7R	340300	Computer Software	-	-	-
16	7R	340500	Other Office Equipment	-	-	-
17	7R	341100	Transportation Equip Light Duty Trucks	27,727	27,727	-
18	7R	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	7R	341400	Transportation Equipment Other	-	-	-
20	7R	342000	Stores Equipment	-	-	-
21	7R	343000	Tools,Shop,Garage Equipment	43,921	22,801	21,121
22	7R	344000	Laboratory Equipment	12,660	9,549	3,111
23	7R	345000	Power Operated Equipment	45,367	23,517	21,850
24	7R	346100	Communication Equipment Non-Telephone	7,225	5,268	1,957
25	7R	346190	Remote Control & Instrument	-	-	-
26	7R	346200	Communication Equipment Telephone	-	-	-
27	7R	346300	Communication Equipment Other	1,411	12	1,399
28	7R	347000	Miscellaneous Equipment	11,392	10,377	1,014
29	7R	348000	Other Tangible Plant	14,424	4,094	10,330
30						
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35						
36						
37						
38						
39			Total Direct Assets	<u>\$ 8,290,167</u>	<u>\$ 4,479,568</u>	<u>\$ 3,810,599</u>
40						
41						
42						
43	7R	Total	Check from RCN Water	\$ 8,290,167	\$ 4,479,568	
44			Diff	\$ -	\$ -	
45						
46						
47			Workpapers and Supporting Documents			
48						
49			RCN Study Work Papers			
50			\2016 Willow Valley Water.xlsm			

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

**Willow Valley Water**

Test Year Ended December 31, 2016

RCN Detail of Plant Accounts

Line No.	Business		Description	RCN			
	Unit	Account		RCN Value [A]	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	Willow Valley Water		GMC Allocation	0.7941%	0.7941%		
23							
24		Willow Valley Water	Allocation of 7A Arizona Corporate Plant	<u>\$ 51,719</u>	<u>\$ 19,326</u>	<u>\$ 32,392</u>	Line [20] * Line [22]
25							
26							
27							
28			<u>6U Plant</u>				
29	6U	340200	Computer & Peripheral Equip	\$ 2,488,808	\$ 515,323	\$ 1,973,485	
30	6U	340300	Computer Software	1,738,792	1,036,155	702,637	
31			Total 6U Plant	<u>\$ 4,227,601</u>	<u>\$ 1,551,478</u>	<u>\$ 2,676,122</u>	Sum Lines [29-30]
32							
33	Arizona Total		GMC Allocation	91.0728%	91.0728%		
34							
35			6U USA Plant allocated to Arizona	\$ 3,850,196	\$ 1,412,975	\$ 2,437,221	Line [31] * Line [33]
36							
37	Willow Valley Water		GMC Allocation	0.7941%	0.7941%		
38							
39		Willow Valley Water	Allocation of 6U Plant	<u>\$ 30,573</u>	<u>\$ 11,220</u>	<u>\$ 19,353</u>	Line [35] * Line [37]
40							
41							
42			Direct	\$ 8,290,167	\$ 4,479,568	\$ 3,810,599	Pg 2, Line [39]
43			7A Arizona Plant Allocated	51,719	19,326	32,392	Pg 3, Line [24]
44			6U USA Plant Allocated	30,573	11,220	19,353	Pg 3, Line [39]
45			Total	<u>\$ 8,372,460</u>	<u>\$ 4,510,114</u>	<u>\$ 3,862,345</u>	Sum Lines [42-44]
46			<u>Supporting Schedules</u>				
47	RCN Study Work Papers		<u>Recap Schedules</u>				
48	4-Factor		B-3				
49							
50			\\2016 Willow Valley Water.xlsm				

Line			
<u>No.</u>			
1			
2	Cash Working Capital Requirement	(a) \$	(4,905)
3	Required Bank Balances <sup>1</sup>		-
4	Material and Supplies Inventories <sup>1</sup>		211
5	Prepayments <sup>1</sup>		6,197
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>1,503</u>
8			
9			
10			

11 <sup>1</sup> Calculated using thirteen-month averages.

- |    |                                      |                  |
|----|--------------------------------------|------------------|
| 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 Willow Valley Water.xlsm      |                  |

Line No.	Description [A]	Test Year Adjusted Results (a) [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	<u>Operating Expenses</u>						
2	Labor	\$ 175,396	40.146	30.633	9.513	0.026	\$ 4,572
3	Purchased Water	-	40.146	-	40.146	0.110	-
4	Fuel & Power	-	40.146	48.669	(8.523)	(0.023)	-
5	Chemicals	30,351	40.146	54.941	(14.794)	(0.041)	(1,230)
6	Waste Disposal & Other Utilities	950	40.146	31.063	9.083	0.025	24
7	Intercompany Support	-	40.146	30.417	9.730	0.027	-
8	Corporate Allocations	47,370	40.146	30.420	9.726	0.027	1,262
9	Outside Services	47,845	40.146	34.355	5.791	0.016	759
10	Group Insurance & 401k	53,102	40.146	(10.716)	50.862	0.139	7,400
11	Regulatory Expense	-			-	-	-
12	Insurance Other Than Group	10,828	40.146	72.688	(32.542)	(0.089)	(965)
13	Customer Accounting	40,025	40.146	49.828	(9.682)	(0.027)	(1,062)
14	Rents	5,676	40.146	13.376	26.770	0.073	416
15	General Office Expense	23,846	40.146	39.271	0.876	0.002	57
16	Miscellaneous	25,775	40.146	27.800	12.347	0.034	872
17	Maintenance Expense	65,324	40.146	46.886	(6.740)	(0.018)	(1,206)
18							
19							
20	<u>Taxes</u>						
21	General Taxes - Property	\$ 41,956	40.146	213.250	(173.104)	(0.474)	\$ (19,898)
22	General Taxes - Payroll	-	-	-	-	-	-
23	General Taxes - Other	19,981	40.146	(131.381)	171.527	0.470	9,390
24	Income Tax	77,837	40.146	41.750	(1.604)	(0.004)	(342)
25							
26	Interest Expense	\$ 52,628	40.146	74.500	(34.354)	(0.094)	\$ (4,953)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	<u>\$ 718,889</u>				Sum Lines [2-26]	<u>\$ (4,905)</u>
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42	Supporting Schedules:			Recap Schedules:			
43	(a) C-1			B-5			
44							
45	Workpapers & Supporting Documents						
46	\ Lead-Lag Expense.xlsx						
47	\ Billing Cycles.xlsx						
48							
49	\2016 Willow Valley Water.xlsm						
50							