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BEFORE THE ARIZONA CORPORATION COMMISSION

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ORIGINAL

8 IN THE MATTER OF THE APPLICATION OF
 9 EPCOR WATER ARIZONA INC., AN
 10 ARIZONA CORPORATION, FOR A
 11 DETERMINATION OF THE CURRENT FAIR
 12 VALUE OF ITS UTILITY PLANT AND
 13 PROPERTY AND FOR INCREASES IN ITS
 RATES AND CHARGES FOR UTILITY
 SERVICE BY ITS MOHAVE WATER
 DISTRICT, PARADISE VALLEY WATER
 DISTRICT, SUN CITY WATER DISTRICT,
 TUBAC WATER DISTRICT, AND MOHAVE
 WASTEWATER DISTRICT.

Docket No. WS-01303A-14-0010

Arizona Corporation Commission
DOCKETED

AUG 28 2014

DOCKETED BY	
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14

15 **RUCO'S REPLY TO THE COMPANY'S RESPONSE TO RUCO'S MOTION TO**
 16 **CONTINUE ALL PROCEDURAL DEADLINES, CONTINUE HEARING, AND FOR**
 17 **TOLLING OF THE RATE CASE TIME-CLOCK**

18 The RESIDENTIAL UTILITY CONSUMER OFFICE ("RUCO") hereby replies to the
 19 Company's Response to RUCO's Motion to Continue all Procedural Deadlines, Continue
 20 Hearing, and for Tolling of the Rate Case Time-Clock.

21 The Company's approach is to posture this as a substantive dispute which can be
 22 addressed in the testimony filed. From RUCO's standpoint, it is not substantive, it is about
 23 discovery and supporting information – a Company, upon its filing, should be able to provide a
 24 party such basic information as its plant additions, depreciations schedules, retirements, etc.
 This information is rudimentary and necessary for any party to do its regulatory analysis. A

1 Company should file its Application with this basic information. Moreover, a party should not
2 have to be subject to a Company's attempt to catch up through up-dates, corrections,
3 omissions, modifications, and supplemental discovery on this basic information that should
4 have been either a part of the Application or submitted accurately and completely when
5 originally requested. RUCO is not interested in the Company's lost income as a result of the
6 delay that the Company caused. Nor is RUCO interested in the Company's excuses for the
7 delays such as its uncooperative predecessor. The simple reality is the Company's delays in
8 providing accurate basic information which would allow RUCO the opportunity to begin its
9 analysis has left RUCO in a position where it can no longer do its analysis within the time frame
10 set out in the procedural schedule through no fault of its own. For the following reasons, in
11 addition to the reasons set forth in RUCO's initial Motion, RUCO requests the 120 day
12 extension.

13 **I. RUCO'S RESPONSES TO EPCOR WATER ARIZONA INC ("EPCOR OR COMPANY")**
14 **REPLIES/COMMENTS**

15 **A.** In reply to the Company's response on Page 1, lines 20 through 23 that states
16 "Since the application was found sufficient on April 4, 2014, it has received and responded to
17 almost 500 data requests from and Staff and RUCO. Responding to 500 data requests
18 requires considerable effort locating, reviewing and compiling tens of thousands of pages of
19 documents, and preparing numerous schedules and worksheets."

20 It should be noted that many of RUCO's data requests were follow up questions due to
21 previous data request responses that were in error, incomplete, and objected to by the
22 Company while other Company responses stated that the information requested was too hard
23 to obtain or that RUCO could find the information themselves.
24

1 **B.** Company states on Page 2, lines 7 through 15 “the Company’s efforts in this
2 docket have run parallel to the burden with the Commission’s Order (Decision No. 74589 issued
3 July 30, 2014).” It goes on to say that “the Company believes it has acted reasonably and that
4 the extensive delay in setting new rates requested by RUCO – as long as four months – is not
5 warranted.”

6 RUCO is requesting the extensive delay on the basis that the Company has failed to
7 provide the basic information identified in RUCO’s motion – it has provided updated schedules
8 which RUCO is in the process of reviewing. RUCO initially requested plant schedules
9 identifying all plant additions and deletions since the last rate case(s) on April 15, 2014, and did
10 not receive adequate workable files until June 30, 2014. Since that date the Company has
11 updated the schedules filed on several occasions, and has filed as recently as August 25, 2014,
12 revised plant schedules for all five districts and Corporate. RUCO still has not been able to
13 confirm that the Company’s Utility Plant in Service and related Accumulation Depreciation, for
14 all systems, are correct. The most important aspects of a rate case are the determination that
15 rate base is stated correctly and that test year expenses are reasonable. RUCO cannot
16 determine if either are correct at this time based on the information provided to RUCO by the
17 Company. RUCO needs the extra time it is requesting to review what the Company has most
18 recently provided and then to finish its analysis assuming what it now has is sufficient to do its
19 analysis.

20 **C.** Company Response at page 4, “The response to RUCO 1.52 was a major
21 undertaking.”

22 Plant additions and retirements is standard and basic information that is necessary to do
23 a regulatory analysis. Each party that does such an analysis needs this information and all
24 companies should maintain it. Some companies file the data with its initial filing but at a

1 minimum, companies will provide the information when requested. This is a standard data
2 request by RUCO in all rates cases we participate in. RUCO originally requested the plant
3 schedules over four months ago and continues to receive completely revised schedules as
4 recently as August 25, 2014.

5 **D.** Company Response at page 4, "The Company does not agree that the
6 information provided in response to RUCO 1.52 had to be complete before RUCO could begin
7 its analysis."

8 Nowhere in RUCO's filings has RUCO stated that it needs all the information to begin its
9 analysis. RUCO has invested one analyst full time to this case since the initial data request
10 was issued and another two individuals approximately one-fourth time. When the Company
11 submits partial information and continually revises this initial data, it takes a significant amount
12 of time to determine if the revised schedules are correct. RUCO estimates that over 900 hours
13 has been spent on this case and due to the continuous updating and revisions made to plant
14 schedules, and the follow up data requests that RUCO has had to submit to the Company, a
15 significant amount of that time has been unproductive. Obviously, RUCO has spent a
16 tremendous amount of time on this rate case filing otherwise the 500 data requests as
17 previously referenced would not have been submitted to the Company.

18 **E.** RUCO takes issue with the Company's comments on page 6, lines 2 through 5
19 that the Company was unaware depreciation rates were necessary prior to the last rate case.
20 There is and always will be a lag between the test-year used by a Company and when rates go
21 into effect. For example, in several of the districts, the Company used a December 31, 2007
22 test year and new rates were approved in December 2009. This gap has to be accounted for
23 under the old depreciation rates resulting in RUCO's needing the prior depreciation rates, which
24 the Company should have provided in their initial filing.

1 F. RUCO also takes issue with the Company's response starting on page 6, line 18
2 and ending on page 7, line 2 indicating that RUCO should have plenty of time to review those
3 roll forwards that were submitted on August 25, 2014.

4 RUCO would have had plenty of time to review the roll forwards had they been
5 submitted with the Company's initial filing or if complete responses were provided in RUCO's
6 initial data request on April 15, 2014. The Company, not RUCO is asking for the increase and
7 part of its burden is to support the required schedules when filing a rate case. At this point there
8 have been so many iterations and revisions, errors and supplemental responses that not only
9 effect the plant schedules but other schedules in the rate case filing, it is necessary for the
10 Company to file new rate case schedules to keep everything straight. Once the schedules have
11 been filed, RUCO will need 30 days to review the new schedules. If the schedules are
12 workable, RUCO will then need an additional 90 days to perform its analysis.

13 G. Company's response page 7, line 13 through 15 the Company indicates that it
14 does not agree that its allocation factors for the corporate plant are in error and that RUCO's
15 grievances are not actually discovery complaints.

16 On this point the Company may have a point. However, the Company has already
17 admitted to RUCO that the allocation factors for the post-test year plant are incorrect. In
18 addition, the allocation factors shown on Schedules E-5 and C-2 for the Tubac Water System
19 are different between the two schedules. RUCO has no clue as to which allocation factors are
20 correct at this very late stage of the discovery process. (See Attachment 1).

21 H. Company's response page 7, line 17 through line 20, the Company states that the
22 Company seeks further depreciation expense in its requested rates. The Company has
23 admitted in RUCO Data Request 8.03 (See Attachment 2), that Corporate Plant dating back to
24 the early 2000's has not been utilized and should have been removed from the books.

1 I. Company's response page 8, lines 6 through 8 discussing abnormal accumulated
2 depreciation balances.

3 The Company proves RUCO's point. RUCO needs additional time to investigate these
4 abnormal accumulated depreciation balances, and these items would have been resolved a
5 long time ago, albeit for the Company creating their plant schedules post filing.

6 J. Company's response page 8, beginning on line 19 through page 10, line 10, the
7 Company begins its discussion on RUCO Data Requests 4.06 and 9.01. The Company states
8 that it has complied with these requests. RUCO does not believe that this is an accurate
9 statement as the Company has indicated on page 10, line 8, the Company believes that to
10 comply completely with this request is burdensome and unnecessary.

11 Again, the Company misses the point had it responded to data request 4.06 in its
12 entirety, this issue would have been resolved a long time ago.

13
14 **II. DETAILS OF PROBLEMS NOTED IN EPCOR'S FILINGS**

15 **A. Plant Schedules**

16 The Company provided RUCO with its first useable set of plant schedules on June 30,
17 2014, or two and one-half months post Data Request 1.52 that originally requested the plant
18 information. Then, approximately one and one-half months later, the Company submitted a
19 new "Revised Set" of plant schedules for the Mohave Water District on August 20, 2014, or in
20 excess of four months post RUCO Data Request 1.52 that were significantly different than the
21 schedules provided over one and one-half months earlier. On August 22, 2014, the Company
22 submitted another set of plant schedules for Tubac Water but then again on August 25, 2014,
23 the Company submitted to RUCO another revised set of plant schedules for all five systems
24 including the assets labeled as Corporate Plant. In reviewing the latest plant filings on August

1 25, 2014, and comparing the plant account numbers and account descriptions many have
2 changed since the previous filings, additional accounts have been added, all of which creates a
3 significant amount of additional work to make the appropriate corrections. (See Attachment 3)

4 Since RUCO just received its latest revisions to all systems on August 25, 2014, RUCO
5 is now diligently reviewing the inputs into RUCO's schedules that were received from the
6 Company. The first system under review, the Mohave Water Revised Plant Schedules was
7 received on August 20, 2014, and August 25, 2014. RUCO is not in agreement with those
8 plant schedules thus far. RUCO has sent two separate emails to Ms. Hubbard on August 25
9 and 26 and is currently waiting for a response. Once RUCO and the Company have agreement
10 on the Mohave Water System and RUCO completes its review of the remaining systems and
11 based on the history of repeated errors in its filings, RUCO anticipates several additional rounds
12 of discovery depending on the responses received from the Company. RUCO also has
13 concerns regarding specific items of plant that may require physical on-site inspection that the
14 Company is requesting a return on.

15 **B. Depreciation Rates / Additions / Retirement / Adjustments**

16 The Company's depreciation rates used in its calculations were often not as approved in
17 prior decision(s). The additions to plant have had different balances between submissions and
18 retirements and adjustments have gone through "massive" changes from the schedules as
19 referenced on page 4 of the Company's latest filing.

20 Some depreciation rates were in error and have been corrected by working with the
21 Company. The plant and accumulated depreciation starting points were very difficult to agree
22 upon as the Company implied those were easily obtainable back in its April filing, which is also
23 not an accurate statement in RUCO's view.

24

1 The Company initially provided only data from Feb. 1, 2012 through the end of test year
2 which led to additional data requests and delayed our review.

3 The second supplement response provided on June 30, 2014, by the Company was next
4 to useless once RUCO was able to thoroughly review the details. The depreciation rates were
5 changed two to three times in a one year period, which cannot be done outside of a rate case.

6 There were no formulas in many of the cells in the schedules so errors were not easily
7 identified.

8 Mohave Water still contains errors in depreciation expense that RUCO has advised the
9 Company about on August 25, 2014.

10 The Corporate plant has errors in it that were still included in the August filing. For
11 example, Laboratory Plant has been depreciated at a 4 percent monthly depreciation rate when
12 in reality it is an annual rate.

13 Finally, at the time of preparing this filing RUCO does not believe that any of the five
14 systems and corporate plant have correct Accumulated Depreciation balances.

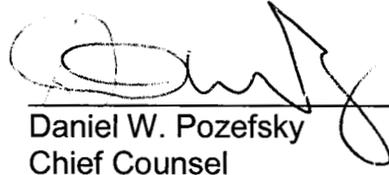
15 **C. General Statement**

16 As for the Company's argument that Agua Fria and Anthem Wastewater Districts are
17 burdening the Company to properly devote the time to respond appropriately to RUCO's
18 request, RUCO's 120 day extension request should come as a relief. The extra time would
19 relieve the pressure the Company is under. Moreover, the extra pressure makes it even more
20 unlikely that the Company will be able to update its schedules with the right information within
21 the current procedural guidelines. Nor can it realistically be done and provide RUCO the
22 opportunity to do its due diligence with only a 30 day extension.

23 Clearly the Company was not prepared to file a rate case for the systems included in this
24 rate case filing. RUCO should not be denied its opportunity to do its due diligence as the result

1 of the Company's actions. Nor should the Commission make the Company's delays RUCO's
2 problem by not allowing RUCO the opportunity to complete its analysis. The Commission
3 should grant RUCO's extension request and toll the time during the 120 day period.

4 RESPECTFULLY SUBMITTED this 28th day of August, 2014

5
6 
7 Daniel W. Pozefsky
8 Chief Counsel

9 AN ORIGINAL AND THIRTEEN COPIES
10 of the foregoing filed this 28th day
11 of August, 2014 with:

12 Docket Control
13 Arizona Corporation Commission
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15 Phoenix, Arizona 85007

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17 mailed this 28th day of August, 2014 to:

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13
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ATTACHMENT 1

NARUC Account

Row Labels	Sum of Jun 30, 2013		Sum of Expenditures from		Tubac Water	Mohave Water	Mohave WW	Paradise Valley	Sun City Water
	CWIP Final	Jun-13 to Jun-14	Jun-13 to Jun-14	Jun-13 to Jun-14					
AZ Corp	68197.86		803670.57						
304600	4665		9514		\$ 52	\$ 1,390	\$ 124	\$ 424	\$ 2,022
304620	-11320.3		20400		\$ 34	\$ 890	\$ 79	\$ 272	\$ 1,295
340200	18224.93		45874.05		\$ 237	\$ 6,282	\$ 561	\$ 1,918	\$ 9,143
340300	25688.29		198000		\$ 827	\$ 21,922	\$ 1,958	\$ 6,693	\$ 31,906
341400	0		295244.91		\$ 1,092	\$ 28,934	\$ 2,584	\$ 8,834	\$ 42,113
343000	12092.38		165887.61		\$ 658	\$ 17,442	\$ 1,558	\$ 5,325	\$ 25,387
346100			68750		\$ 254	\$ 6,738	\$ 602	\$ 2,057	\$ 9,806
346200	18847.56		0		\$ 70	\$ 1,847	\$ 165	\$ 564	\$ 2,688
Corp	578675.88								
340300	578675.88				\$ 1,975	\$ 52,330	\$ 4,674	\$ 15,976	\$ 76,164
Grand Total	646873.74		803670.57		\$ 5,200	\$ 137,773	\$ 12,305	\$ 42,062	\$ 200,525

AZ Corp 7A	0.37%	9.80%	0.88%	2.99%	14.26%
Corp 6U	0.34%	9.04%	0.81%	2.76%	13.16%

*Note: The original post test year corporate plant amounts on Schedule B-2 were calculated with allocation factors flipped between 7A and 6U. The factors displayed here are correct. This will be adjusted for in the Company's Rebuttal Schedules.

Original Amounts on Sched B-2, Page 2	\$ 5,117	\$ 135,554	\$ 12,106	\$ 41,385	\$ 197,295
Amounts to be Adjusted in Rebuttal	\$ 83	\$ 2,219	\$ 199	\$ 677	\$ 3,230

Line No.	Sub. Acct.	Description	Plant Balance at 6/30/2012	Plant Additions, Reclassifications or Retirements	Plant Balance at 6/30/2013
1	342000	Stores Equipment	-	-	-
2	343000	Tools,Shop,Garage Equipment	\$ 14,447	\$ 7,732	\$ 22,179
3	344000	Laboratory Equipment	-	-	-
4	345000	Power Operated Equipment	-	-	-
5	346100	Communication Equipment Non-Telephone	1,932	-	1,932
6	346190	Remote Control & Instrument	-	-	-
7	346200	Communication Equipment Telephone	-	-	-
8	346300	Communication Equipment Other	659	-	659
9	347000	Miscellaneous Equipment	-	-	-
10		Total Plant in Service	<u>\$ 6,287,928</u>	<u>\$ 131,679</u>	<u>\$ 6,419,607</u>
11					
12					
13					
14					
15		Corporate plant			
16	304500	Structures & Improvements General			\$ 97,479
17	304620	Structures & Improvements Leasehold			216,767
18	334100	Meters			11,746
19	339600	Other P/E-CPS			364,887
20	340100	Office Furniture & Equipment			1,256,048
21	340200	Computer & Periphel Equipment			817,946
22	340300	Computer Software			1,860,357
23	340300	Computer Software Other			46,763
24	344000	Laboratory Equipment			17,277
25	346100	Communication Equipment Non-Telephone			186,080
26	346190	Remote Control & Instrument			15,197
27	346200	Communication Equipment Telephone			53,365
28	346300	Communication Equipment Other			4,902
29	347000	Miscellaneous Equipment			140,569
30					<u>\$ 5,089,381</u>
31					
32		4 Factor % allocated to Tubac Water:			0.37%
33		Tubac Water Allocation			<u>\$ 18,827</u>
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45		Workpapers & Supporting Documents:		Recap Sechdules:	
46		\EUSA TB By BU_131101_Sch E.xlsx		A-4	
47		\#65 E - Test Year Plant in Service.xlsm		B-2	
48				E-1	
49					
50					
51		\2013 Tubac Water Sch. A-F.xls			

Line

No.

1 Depreciation & Amortization Expense		Annual	Monthly	Plant	Annual
2		Depr.	Depr.	Balance at	Depreciation
3 NARUC		Rate	Rate	6/30/2013	Expense
4 Account	Description	Rate	Rate	6/30/2013	Expense
5 <u>Allocated Corporate Plant</u>					
6	304500 Structures & Improvements General	2.50%	0.21%	\$ 97,479	\$ 2,437
7	304620 Structures & Improvements Leasehold	2.50%	0.21%	216,767	5,419
8	334100 Meters	8.33%	0.69%	11,746	979
9	339600 Other P/E-CPS	3.33%	0.28%	364,887	12,163
10	340100 Office Furniture & Equipment	4.50%	0.38%	1,256,048	56,522
11	340200 Computer & Periphel Equipment	10.00%	0.83%	817,946	81,795
12	340300 Computer Software	20.00%	1.67%	1,860,357	372,071
13	340300 Computer Software Other	20.00%	1.67%	46,763	9,353
14	344000 Laboratory Equipment	4.00%	0.33%	17,277	691
15	346100 Communication Equipment Non-Telephone	10.00%	0.83%	186,080	18,608
16	346190 Remote Control & Instrument	10.00%	0.83%	15,197	1,520
17	346200 Communication Equipment Telephone	10.00%	0.83%	53,365	5,337
18	346300 Communication Equipment Other	10.00%	0.83%	4,902	490
19	347000 Miscellaneous Equipment	6.25%	0.52%	140,569	8,786
20				<u>\$ 5,089,381</u>	<u>\$ 576,171</u>
21					
22			4 Factor % allocated to Tubac Water:	0.79%	\$ 4,564
23					
24					
25	Calculated Annual Depreciation Expense		\$ 219,194		
26					
27	Depreciation on Allocated Corporate Plant		\$ 4,564		
28					
29	Depreciation on Post Test Year Additions		4,168		
30					
31	Amortization of Gross CIAC		(37,134)		
32					
33	Amortization of 24-Month Deferral (Rate Base Adjustment SLH-2)		965		
34					
35	Amortization of regulatory asset		51,140		
36					
37	Total adjusted depreciation and amortization expense		\$ 242,898		
38					
39	Test Year Depreciation and Amortization Amount		220,059		
40					
41	Increase / (Decrease) in Depreciation and Amortization Expense		\$ 22,838.94		
42					
43					
44					
45	Workpapers & Schedules				
46	\Test Year Adjustments 12-19.xlsx				
47	\Guastella Depreciation Rates_all districts.xlsx				
48					
49					
50	\2013 Tubac Water Sch. A-F.xls				

ATTACHMENT 2

BU	Member A Group Assk	Group Description	Asset Category	Asset Description	Date Place in Ser	Cost Basis at 6-30-13	AD	Net	TM
7A	72000	52874 Computer & Periphal Equipment	340200-1-1	Desktop Computer	1-Oct-11	1,429.36		279.05	1,150.31
7A	72001	52874 Computer & Periphal Equipment	340200-1-1	Desktop Computer	1-Oct-11	1,429.36		279.05	1,150.31
7A	72004	52874 Computer & Periphal Equipment	340200-1-1	Desktop Computer	1-Oct-11	1,429.36		279.05	1,150.31
7A	72005	52874 Computer & Periphal Equipment	340200-1-1	Desktop Computer	1-Oct-11	1,429.36		279.05	1,150.31
7A	72008	52874 Computer & Periphal Equipment	340200-1-1	Desktop Computer	1-Oct-11	1,429.36		279.05	1,150.31
7A	72009	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72012	52874 Computer & Periphal Equipment	340200-1-1	Desktop Computer	1-Oct-11	1,429.36		279.05	1,150.31
7A	72014	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72016	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72018	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72021	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72022	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72025	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72026	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72030	52874 Computer & Periphal Equipment	340200-1-1	Monitor/Display	1-Oct-11	242.20		47.32	194.88
7A	72113	52868 Laboratory Equipment	344000-1-1	Analytical Balance	15-Sep-03	17,276.85	1,986.82	15,290.03	
7A	72478	52801 Remote Control & Instrument	346190-1-1	Data Logger	1-Apr-09	15,196.56	6,209.16	8,987.40	
7A	72504	52847 Communication Equipment Telephone	346200-1-1	Telephone System	1-Dec-07	6,126.57	1,085.29	5,041.28	
7A	72649	52880 Miscellaneous Equipment	347000-1-1	Leak Detection Equipment	1-Apr-10	26,050.95	3,771.07	22,279.88	
7A	72848	52877 Communication Equipment Non-Telephone	346100-1-1	Miscellaneous	18-Jul-02	186,079.51	171,258.17	14,821.34	
7A	72982	52847 Communication Equipment Telephone	346200-1-1	Telephone System	1-Dec-08	14,345.63	2,407.56	11,938.07	
7A	72986	52847 Communication Equipment Telephone	346200-1-1	Telephone System	1-Jan-06	403.86	75.39	328.47	
7A	73080	52872 Communication Equipment Other	346300-1-1	Networking Equipment	5-Apr-02	4,902.10	3,208.69	1,693.41	
7A	73109	52880 Miscellaneous Equipment	347000-1-1	Power Supply Equipment	1-Dec-09	154.48	27.87	252.22	
7A	73240	52847 Communication Equipment Telephone	346200-1-1	Miscellaneous	1-May-94	32,489.14	9,697.79	22,791.35	
7A	73265	52880 Miscellaneous Equipment	347000-1-1	Server	1-Dec-08	8,866.67	1,915.96	6,950.71	
7A	77230	52865 Office Furniture & Equipment	340100-1-1	Non-utilized	1-Dec-11	15,317.56	1,339.32	13,978.24	
7A	77232	52874 Computer & Periphal Equipment	340200-1-1	Non-utilized	1-Dec-11	3,087.72	602.85	2,484.87	
7A	77233	52874 Computer & Periphal Equipment	340200-1-1	Non-utilized	1-Dec-11	30,956.28	6,044.09	24,912.19	
7A	77242	52874 Computer & Periphal Equipment	340200-1-1	Non-utilized	1-Jan-12	23,385.01	3,402.44	19,982.57	
7A	77244	52874 Computer & Periphal Equipment	340200-1-1	Non-utilized	1-Dec-11	20,749.39	4,052.04	16,697.35	
7A	77294	52871 Structures & Improvements Leasehold	304620-1-1	Composite Building	18-Jul-02	197,754.85	220,807.93	(23,053.08)	①
7A	77422	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	13-Jun-02	1,418.03	4,965.60	(3,547.57)	①
7A	77427	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	16-Nov-04	6,474.59	19,432.77	(12,958.18)	①
7A	77430	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-05	4,060.71	11,171.85	(7,111.14)	①
7A	77432	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-05	422,189.19	1,161,529.65	(739,340.46)	①
7A	77434	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-05	134,731.20	370,673.36	(235,942.16)	①
7A	77437	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-06	0.01	0.03	(0.02)	①
7A	77440	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-05	260.01	715.34	(455.33)	①
7A	77442	52797 Computer Software	340300-340300-1	Electronically Delivered Software	1-Jun-09	6,629.25	11,604.29	(4,975.04)	①
7A	77443	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-06	145.84	364.75	(218.91)	①
7A	77444	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Jan-02	1,199,445.82	4,200,172.08	(3,000,726.26)	①
7A	77445	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	8-Nov-06	4,258.89	10,651.58	(6,392.69)	①
7A	77447	52797 Computer Software	340300-340300-1	Commercial Off-the-Shelf Software	1-Dec-08	18,811.86	37,636.00	(18,824.14)	①
7A	77448	52797 Computer Software	340300-340300-1	Custom Software	1-Dec-07	5,192.76	18,183.80	(12,991.04)	①
7A	77459	52843 Computer Software Other	340300-340330-1	Commercial Off-the-Shelf Software	1-Jan-05	12,611.52	28,157.63	(15,546.11)	①
7A	77465	52797 Computer Software	340300-340300-1	Custom Software	1-May-11	25,769.79	26,259.31	(5,489.52)	①
7A	77466	52843 Computer Software Other	340300-340330-1	Commercial Off-the-Shelf Software	1-Jan-05	30,569.57	54,030.94	(23,461.37)	①
7A	77471	52843 Computer Software Other	340300-340330-1	Custom Software	1-Dec-07	9,951.25	20,601.74	(10,650.49)	①
7A	78671	52880 Miscellaneous Equipment	347000-1-1	Central Division Tools & Equipment	1-Jul-12	68,737.50	3,580.10	65,157.40	
7A	78672	52797 Computer Software	340300-340300-1	AZ Corp - SCADA Computer	1-Jul-12	8,792.50	2,198.13	6,594.38	
7A	78673	52797 Computer Software	340300-340300-1	AZ IT Software	1-Jun-12	5,049.66	1,262.42	3,787.25	
7A	78674	52874 Computer & Periphal Equipment	340200-1-1	AZ Central - Computer Equip	1-May-12	22,873.50	1,906.10	20,967.40	
7A	78675	52874 Computer & Periphal Equipment	340200-1-1	AZ Central - Computer Equip	1-Jun-12	3,651.76	304.30	3,347.46	
7A	78676	52871 Structures & Improvements Leasehold	304620-1-1	AZ Corp - Phx Office Improvements	1-Mar-12	18,614.89	20,784.90	(2,170.01)	①
7A	78677	52871 Structures & Improvements Leasehold	304620-1-1	AZ Corp - Phx Office Improvements	1-Apr-12	397.38	443.70	(46.32)	①
7A	84233	52865 Office Furniture & Equipment	340100-1-1	Central Division-Offices & Ops Center	1-Sep-12	5,767.00	173.07	5,593.93	
7A	84234	52797 Computer Software	340300-340300-1	AZ Corp - SCADA Computer	1-Aug-12	464.64	116.16	348.48	
7A	84235	52880 Miscellaneous Equipment	347000-1-1	Central Division Tools & Equipment	1-Aug-12	25,685.96	1,070.24	24,615.72	
7A	84236	52880 Miscellaneous Equipment	347000-1-1	Central Division Tools & Equipment	1-Sep-12	775.84	32.32	743.52	
7A	84238	52874 Computer & Periphal Equipment	340200-1-1	AZ Central - Computer Equip	1-Oct-12	13,123.59	875.52	12,248.07	
7A	126607	52865 Office Furniture & Equipment	340100-1-1	Central Division-Offices & Ops Center	1-Jan-13	5,305.13	119.34	5,185.79	
7A	127649	52865 Office Furniture & Equipment	340100-1-1	Central Division-Offices & Ops Center	1-Feb-13	19,293.00	361.75	18,931.25	
7A	132592	52880 Miscellaneous Equipment	347000-1-1	Tools & Equip - Central Shared	1-May-13	1,896.25	19.75	1,876.50	
7A	133639	52862 Structures & Improvements General	304500-1-1	Office & Ops Center - Central Shared	1-May-13	8,707.13	18.14	8,688.99	
7A	133640	52880 Miscellaneous Equipment	347000-1-1	Tools & Equip - Central Shared	1-May-13	9,000.00	46.88	8,953.12	
						5,067,941.58	7,250,186.69	(2,186,895.96)	
Gross Total Corporate plant									
less: Over amortized Computer Software						Σ①	2,100,929.01	6,220,099.19	(4,119,170.19)
Adjusted Total Corporate plant							2,967,012.58	1,030,087.50	1,932,274.22

TM

① Software that was obtained upon Epcor's acquisition of American Water that was already fully depreciated as of the acquisition date and/or was not utilized subsequent to acquisition was not disposed of and removed from the books. The above marked items will be removed from corporate capital base and the revised total cost, accumulated amortization, and Net Book value for the corporate business unit as of 6/30/2013 is shown above.

ATTACHMENT 3

MOHAVE WASTEWATER DISTRICT

As Filed to RUCO on June 30, 2014

As Filed to RUCO on August 25, 2014

<u>Acct. No.</u>	<u>Description</u>
301000	Organization
352000	WW Franchises
354200	WW Structures & Improvements Collection
354400	WW Structures & Improvements Treatment
355400	WW Power Generation Equipment Treatment
360000	WW Collection Sewers - Forced
361100	WW Collecting Mains
362000	WW Special Collecting Structures
363000	WW Services to Customer
364000	WW Flow Measuring Devices
371100	WW Pumping Equipment Electric
380000	WW Treatment and Disposal Equipment
380050	WW TD Equipment Grit Removal
380100	WW TD Equipment Sed Tanks/Acc
380300	WW TD Equipment Sludge Dry/Filt
380500	WW TD Equipment Chemical Treatment Plant
380600	WW TD Equipment Other Disp
380625	WW TD Equipment Gen Treatment
390200	WW Computers & Peripherals
393000	WW Tool Shop & Garage Equipment
394000	WW Laboratory Equipment
395000	WW Power Operating Equipment
396000	WW Communication Equipment
397000	WW Miscellaneous Equipment
398000	Other Plant

<u>Acct. No.</u>	<u>Description</u>
304510	Struct & Imp AG Cap Lease
340100	Office Furniture & Equip
340200	Comp & Periph Equip
340300	Computer Software
346100	Comm Equip Non-Telephone
346200	Comm Equip Telephone
352000	WW Franchises
346300	Comm Equip Other
354200	WW Struct & Imp Coll
354400	WW Struct & Imp TDP
355400	WW Pwr Gen Equip TDP
360000	WW Collection Sewers Forced
361100	WW Collecting Mains
362000	WW Special Coll Struct
363000	WW Services Sewer
364000	WW Flow Measuring Devices
371100	WW Pump Equip Elect
380000	WW TD Equipment
380050	WW TD Equip Grit Removal
380100	WW TD Equip Sed Tanks/Acc
380300	WW TD Equip Sludge Dry/Filt
380500	WW TD Equip Chem Trmt Plt
380600	WW TD Equip Oth Disp
380625	WW TD Equip Gen Trmt
389600	WW Other P/E-CPS
390200	WW Computers & Peripheral
390300	WW Computer Software
393000	WW Tool Shop & Garage Equip
394000	WW Laboratory Equipment
395000	WW Power Operated Equip
396000	WW Communication Equip
397000	WW Misc Equipment
	Reconciling item from 08-0227

PARADISE VALLEY WATER DISTRICT

As Filed to RUCO on June 30, 2014

As Filed to RUCO on August 25, 2014

<u>Acct. No.</u>	<u>Description</u>
301000	Organization
302000	Franchises
303200	Land & Ld Rights SS
303300	Land & Ld Rights P
303500	Land & Ld Rights TD
303600	Land & Land Rights AG
304100	Struct & Imp SS
304200	Struct & Imp P
304300	Struct & Imp WT
304400	Struct & Imp TD
304500	Struct & Imp AG
304600	Struct & Imp Offices
304620	Struct & Imp Leasehold
304700	Struct & Imp Store,Shop,Gar
304800	
307000	Wells & Springs
309000	Supply Mains
310000	Power Generation Equip
310100	Power Generation Equip Other
311200	Pump Equip Electric
311300	Pump Equip Diesel
311500	Pump Equip Other
311530	
320100	WT Equip Non-Media
320200	WT Equip Filter Media
330000	Dist Reservoirs & Standpipe
330100	Elevated Tanks & Standpipes
331001	TD Mains Not Classified by
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
332000	
334100	Meters
334200	Meter Installations
334300	Meter Vaults
335000	Hydrants
339200	Other P/E SS
339250	Other P/E SS
339600	Other P/E CPS
340100	Office Furniture & Equip
340200	Comp & Periph Equip
340300	Computer Software
340330	Comp Software Other
340500	Other Office Equipment
341100	Trans Equip Lt Duty Trks
341200	Trans Equip Hvy Duty Trks
341300	Transportation Equipment - Other
341400	Trans Equip Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equip
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Comm Equip Non-Telephone
346190	Remote Control & Instrument
346200	Comm Equip Telephone
346300	Comm Equip Other

<u>Acct. No.</u>	<u>Description</u>
103000	Property Held for Future Use
301000	Organization
303500	Land & Land Rights T&D
304100	Structures & Improvements Supply
304200	Structures & Improvements Pumping
304300	Structures & Improvements Treatment
304400	Structures & Improvements Trans & Dist
304500	Structures & Improvements General
304600	Structures & Improvements Offices
304620	Structures & Improvements Leasehold
304700	Structures & Improvements Store,Shop,Gge
304800	Structures & Improvements Miscellaneous
307000	Wells & Springs
309000	Supply Mains
310000	Power Production Equipment
310100	Power Generation Equip Other
311200	Pumping Equipment Electric
311300	Pumping Equipment Diesel
311530	Pumping Equipment Water Treatment
320100	Water Treatment Equipment Non-Media
320200	Water Treatment Equipment Filter Media
330000	Distribution Reservoirs & Standpipes
331001	TD Mains Not Classified by Size
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
332000	Fire Mains
333000	Services
334100	Meters
334200	Meter Installations
335000	Hydrants
339600	Other P/E-CPS
340100	Office Furniture & Equipment
340200	Computer & Periph Equipment
340300	Computer Software
340330	Computer Software Other
340500	Other Office Equipment
341100	Transportation Equip Light Duty Truks
341300	Transportation Equipment Autos
341400	Transportation Equipment Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equipment
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Communication Equipment Non-Telephone
346190	Remote Control & Instrument
346300	Communication Equipment Other

SUN CITY WATER DISTRICT

As Filed to RUCO on June 30, 2014

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Ld Rights SS
303300	Land & Ld Rights P
303400	Land & Ld Rights wt
303500	Land & Ld Rights TD
303600	Land & Land Rights AG
304100	Struct & Imp SS
304200	Struct & Imp P
304300	Struct & Imp WT
304400	Struct & Imp TD
304500	Struct & Imp AG
304600	Struct & Imp Offices
304620	Struct & Imp Leashold
304700	Struct & Imp Store,Shop,Gar
304800	Struct. & Imp. Misc
305000	Collect & Impounding
306000	Lake, River & Other Intakes
307000	Wells & Springs
308000	Infiltration Galleries & Tunne
309000	Supply Mains
310000	Power Generation Equip
310100	Other Power Production
311100	Other Pwer Production
311200	Pump Equip Electric
311300	Pump Equip Diesel
311400	Pump Equip Hydraulic
311500	Pump Equip Other
320100	WT Equip Non-Media
320200	WT Equip Filter Media
330000	Dist Reservoirs & Standpipe
330100	Elevated Tanks & Standpipes
330200	Ground Level Facilities
331001	TD Mains Not Classified by
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
332000	Fire Mains
333000	Services
334100	Meters
334200	Meter Installations
334300	Meter Vaults
335000	Hydrants
339200	Other P/E SS
339250	Other P/E SS
339500	Other P/E TD
339600	Other P/E CPS
340100	Office Furniture & Equip
340200	Comp & Periph Equip
340300	Computer Software
340310	Computer Software
340325	Computer Software Customized
340330	Comp Software Other
340500	Other Office Equipment
341100	Trans Equip Lt Duty Trks
341200	Trans Equip Hvy Duty Trks
341300	Transportation Equipment - Other
341400	Trans Equip Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equip
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Comm Equip Non-Telephone
346190	Remote Control & Instrument
346200	Comm Equip Telephone
346300	Comm Equip Other
347000	Miscellaneous Equipment

As Filed to RUCO on August 25, 2014

Acct. No.	Description
103000	Property Held for Future Use
301000	Organization
303200	Land & Land Rights Supply
303300	Land & Land Rights Pumping
303500	Land & Land Rights T&D
303600	Land & Land Rights General
304100	Structures & Improvements Supply
304200	Structures & Improvements Pumping
304300	Structures & Improvements Treatment
304400	Structures & Improvements Trans & Dist
304500	Structures & Improvements General
304600	Structures & Improvements Offices
304800	Structures & Improvements Miscellaneous
305000	Collect & Impounding
307000	Wells & Springs
309000	Supply Mains
310000	Power Production Equipment
311000	Pumping Equipment Steam
311100	Other Pwer Production
311200	Pumping Equipment Electric
311300	Pumping Equipment Diesel
311400	Pumping Equipment Hydraulic
311500	Pumping Equipment Other
311530	Pumping Equipment Water Treatment
320100	Water Treatment Equipment Non-Media
320200	Solution Chemical Feeders
330000	Distribution Reservoirs & Standpipes
330200	Ground Level Tanks
331001	TD Mains Not Classified by Size
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
332000	Fire Mains
333000	Services
334100	Meters
334200	Meter Installations
334300	Meter Vaults
335000	Hydrants
336000	Backflow Preventors
339100	Other P/E-Intangible
339500	Other P/E-TD
339600	Other P/E-CPS
340100	Office Furniture & Equipment
340200	Computer & Periph Equipment
340300	Computer Software
340310	Computer Software Mainframe
340325	Computer Software Customized
340500	Other Office Equipment
341100	Transportation Equip Light Duty Truks
341200	Transportation Equip Heavy Duty Truks
341400	Transportation Equipment Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equipment
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Communication Equipment Non-Telephone
346190	Remote Control & Instrument
346200	Communication Equipment Telephone
346300	Communication Equipment Other
347000	Miscellaneous Equipment
	LESS: Youngtown

NOTE: LESS Youngtown did not exist in the June 30th response as filed to RUCO

MOHAVE WATER DISTRICT

As Filed to RUCO on June 30, 2014

As Filed to RUCO on August 20, 2014

As Filed to RUCO on August 25, 2014

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Ld Rights SS
303300	Land & Ld Rights P
303500	Land & Ld Rights TD
303600	Land & Land Rights AG
304100	Struct & Imp SS
304200	Struct & Imp P
304300	Struct & Imp WT
304400	Struct & Imp TD
304500	Struct & Imp AG
304600	Struct & Imp Offices
304620	Struct & Imp Leashold
304700	Struct & Imp Store,Shop,Gar
305000	Collect & Impounding
306000	Lake, River & Other Intakes
307000	Wells & Springs
308000	Infiltration Galleries & Tunne
309000	Supply Mains
310000	Power Generation Equip
310100	Power Generation Equip Other
311200	Pump Equip Electric
311300	Pump Equip Diesel
311500	Pump Equip Other
320100	WT Equip Non-Media
320200	WT Equip Filter Media
330000	Dist Reservoirs & Standpipe
330100	Elevated Tanks & Standpipes
331001	TD Mains Not Classified by
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
334100	Meters
334200	Meter Installations
334300	Meter Vaults
335000	Hydrants
339200	Other P/E SS
339250	Other P/E SS
339600	Other P/E CPS
340100	Office Furniture & Equip
340200	Comp & Periph Equip
340300	Computer Software
340330	Comp Software Other
341100	Trans Equip Lt Duty Trks
341200	Trans Equip Hvy Duty Trks
341300	Transportation Equipment - Other
341400	Trans Equip Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equip
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Comm Equip Non-Telephone
346190	Remote Control & Instrument
346200	Comm Equip Telephone
346300	Comm Equip Other
347000	Miscellaneous Equipment

Asset Transfer
 Depreciation Adjustment
 Removal Salvage

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Land Rights Supply
303300	Land & Land Rights Pumping
303500	Land & Land Rights T&D
303600	Land & Land Rights General
304100	Structures & Improvements Supply
304200	Structures & Improvements Pumping
304300	Structures & Improvements Treatment
304400	Structures & Improvements Trans & Dist
304500	Structures & Improvements General
304600	Structures & Improvements Offices
304700	Structures & Improvements Store,Shop,Gge
305000	Collect & Impounding
307000	Wells & Springs
309000	Supply Mains
310000	Power Production Equipment
311000	Pumping Equipment Steam
311200	Pumping Equipment Electric
311500	Pumping Equipment Other
320100	Water Treatment Equipment Non-Media
330000	Distribution Reservoirs & Standpipes
330100	Elevated Tank & Standpipes
331001	TD Mains Not Classified by Size
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
334100	Meters
334200	Meter Installations
335000	Hydrants
339200	Other P/E-Supply
339600	Other P/E-CPS
340100	Office Furniture & Equipment
340200	Computer & Periph Equipment
340300	Computer Software
341100	Transportation Equip Light Duty Truks
341200	Transportation Equip Heavy Duty Truks
341400	Transportation Equipment Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equipment
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Communication Equipment Non-Telephone
346190	Remote Control & Instrument
346200	Communication Equipment Telephone
346300	Communication Equipment Other

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Land Rights Supply
303300	Land & Land Rights Pumping
303500	Land & Land Rights T&D
303600	Land & Land Rights General
304100	Structures & Improvements Supply
304200	Structures & Improvements Pumping
304300	Structures & Improvements Treatment
304400	Structures & Improvements Trans & Dist
304500	Structures & Improvements General
304600	Structures & Improvements Offices
304700	Structures & Improvements Store,Shop,Gge
305000	Collect & Impounding
307000	Wells & Springs
309000	Supply Mains
310000	Power Production Equipment
311000	Pumping Equipment Steam
311200	Pumping Equipment Electric
311500	Pumping Equipment Other
320100	Water Treatment Equipment Non-Media
330000	Distribution Reservoirs & Standpipes
330100	Elevated Tank & Standpipes
331001	TD Mains Not Classified by Size
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
334100	Meters
334200	Meter Installations
335000	Hydrants
339200	Other P/E-Supply
339600	Other P/E-CPS
340100	Office Furniture & Equipment
340200	Computer & Periph Equipment
340300	Computer Software
341100	Transportation Equip Light Duty Truks
341200	Transportation Equip Heavy Duty Truks
341400	Transportation Equipment Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equipment
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Communication Equipment Non-Telephone
346190	Remote Control & Instrument
346200	Communication Equipment Telephone
346300	Communication Equipment Other

TUBAC WATER DISTRICT

As Filed to RUCO on June 30, 2014

As Filed to RUCO on August 22, 2014

As Filed to RUCO on August 25, 2014

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Ld Rights SS
303300	Land & Ld Rights P
303400	Land & Ld Rights wt
303500	Land & Ld Rights TD
303600	Land & Land Rights AG
304100	Struct & Imp SS
304200	Struct & Imp P
304300	Struct & Imp WT
304400	Struct & Imp TD
304500	Struct & Imp AG
304600	Struct & Imp Offices
304620	Struct & Imp Leashold
304700	Struct & Imp Store,Shop,Gar
305000	Collect & Impounding
306000	Lake, River & Other Intakes
307000	Wells & Springs
308000	Infiltration Galleries & Tunne
309000	Supply Mains
310000	Power Generation Equip
311100	Other Pwer Production
311200	Pump Equip Electric
311300	Pump Equip Diesel
311500	Pump Equip Other
320100	WT Equip Non-Media
320200	WT Equip Filter Media
330000	Dist Reservoirs & Standpipe
330100	Elevated Tanks & Standpipes
331001	TD Mains Not Classified by
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
334100	Meters
334200	Meter Installations
334300	Meter Vaults
335000	Hydrants
339200	Other P/E SS
339250	Other P/E SS
339600	Other P/E CPS
340100	Office Furniture & Equip
340200	Comp & Periph Equip
340300	Computer Software
340330	Comp Software Other
341100	Trans Equip Lt Duty Trks
341200	Trans Equip Hvy Duty Trks
341300	Transportation Equipment - Other
341400	Trans Equip Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equip
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Comm Equip Non-Telephone
346190	Remote Control & Instrument
346200	Comm Equip Telephone
346300	Comm Equip Other
347000	Miscellaneous Equipment

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Land Rights Supply
303300	Land & Land Rights Pumping
303400	Land & Land Rights WT
303500	Land & Land Rights T&D
303600	Land & Land Rights General
304100	Structures & Improvements Supply
304200	Structures & Improvements Pumping
304300	Structures & Improvements Treatment
304400	Structures & Improvements Trans & Dist
304500	Structures & Improvements General
304600	Structures & Improvements Offices
304700	Structures & Improvements Store,Shop,Gge
305000	Collect & Impounding
307000	Wells & Springs
309000	Supply Mains
310000	Power Production Equipment
311100	Other Power Production
311200	Pumping Equipment Electric
311300	Pumping Equipment Diesel
311500	Pumping Equipment Other
320100	Water Treatment Equipment Non-Media
330000	Distribution Reservoirs & Standpipes
330100	Elevated Tank & Standpipes
331001	TD Mains Not Classified by Size
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
334100	Meters
334200	Meter Installations
335000	Hydrants
339200	Other P/E-Supply
339600	Other P/E-CPS
340100	Office Furniture & Equipment
340200	Computer & Periph Equipment
340300	Computer Software
341100	Transportation Equip Light Duty Truks
341200	Transportation Equip Heavy Duty Truks
341400	Transportation Equipment Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equipment
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Communication Equipment Non-Telephone
346190	Remote Control & Instrument
304620	Struct & Imp Leashold
306000	Lake, River & Other Intakes
308000	Infiltration Galleries & Tunne
320200	WT Equip Filter Media
334300	Meter Vaults
346200	Communication Equipment Telephone
339250	Other P/E SS
340330	Comp Software Other
341300	Transportation Equipment - Other
347000	Miscellaneous Equipment
346300	Communication Equipment Other

Acct. No.	Description
301000	Organization
302000	Franchises
303200	Land & Land Rights Supply
303300	Land & Land Rights Pumping
303400	Land & Land Rights WT
303500	Land & Land Rights T&D
303600	Land & Land Rights General
304100	Structures & Improvements Supply
304200	Structures & Improvements Pumping
304300	Structures & Improvements Treatment
304400	Structures & Improvements Trans & Dist
304500	Structures & Improvements General
304600	Structures & Improvements Offices
304700	Structures & Improvements Store,Shop,Gge
305000	Collect & Impounding
307000	Wells & Springs
309000	Supply Mains
310000	Power Production Equipment
311100	Other Power Production
311200	Pumping Equipment Electric
311300	Pumping Equipment Diesel
311500	Pumping Equipment Other
320100	Water Treatment Equipment Non-Media
330000	Distribution Reservoirs & Standpipes
330100	Elevated Tank & Standpipes
331001	TD Mains Not Classified by Size
331100	TD Mains 4in & Less
331200	TD Mains 6in to 8in
331300	TD Mains 10in to 16in
331400	TD Mains 18in & Grtr
333000	Services
334100	Meters
334200	Meter Installations
335000	Hydrants
339200	Other P/E-Supply
339600	Other P/E-CPS
340100	Office Furniture & Equipment
340200	Computer & Periph Equipment
340300	Computer Software
341100	Transportation Equip Light Duty Truks
341200	Transportation Equip Heavy Duty Truks
341400	Transportation Equipment Other
342000	Stores Equipment
343000	Tools,Shop,Garage Equipment
344000	Laboratory Equipment
345000	Power Operated Equipment
346100	Communication Equipment Non-Telephone
346190	Remote Control & Instrument
304620	Struct & Imp Leashold
306000	Lake, River & Other Intakes
308000	Infiltration Galleries & Tunne
320200	WT Equip Filter Media
334300	Meter Vaults
346200	Communication Equipment Telephone
339250	Other P/E SS
340330	Comp Software Other
341300	Transportation Equipment - Other
347000	Miscellaneous Equipment
346300	Communication Equipment Other

Asset Transfer
 Depreciation Adjustment
 Removal Salvage

NOTE: Even though number of accounts didn't change, the chronological listing order CHANGED significantly.