0000169078

# EPCOR Water Arizona Inc.

New Rate Application

# WS-01303A-16-0145

Part 2 of 7

BARCODE 0000169078

To Review Part 3 Please see

BARCODE 0000169080

Consolidated Districts

A Schedule
AZ Wastewater

**Arizona Wastewater**
Test Year Ended December 31, 2015
Computation of Increase in Gross Revenue Requirement

Exhibit
Schedule A-1
Page 1
Witness: Hubbard

| Line No. | | Original Cost Rate Base [A] | | RCND [B] | | Fair Value Rate Base [C] | |
|---|---|---|---|---|---|---|---|
| 1 | Original Cost Rate Base | $ 94,125,812 | (a) | $ 126,870,671 | (a) | $ 110,498,241 | Average [A] + [B] |
| 2 | | | | | | | |
| 3 | Adjusted Operating Income | $ 3,710,351 | | $ 3,710,351 | | $ 3,710,351 | (b) |
| 4 | | | | | | | |
| 5 | Current Rate of Return | 3.94% | | 2.92% | | 3.36% | Line [3] / Line [1] |
| 6 | | | | | | | |
| 7 | Required Operating Income | $ 6,872,073 | | $ 6,872,073 | | $ 6,872,073 | Line [1] * Line [11] |
| 8 | | | | | | | |
| 9 | Weighted Average Cost of Capital | 7.07% | | 7.07% | | 7.07% | (d) |
| 10 | Fair Value Adjustment | 0.23% | | -1.65% | | -0.85% | |
| 11 | Required Rate of Return | 7.30% | | 5.42% | | 6.22% | Sum Line [9-10] |
| 12 | | | | | | | |
| 13 | Operating Income Deficiency | $ 3,161,722 | | $ 3,161,722 | | $ 3,161,721 | Line [7] - Line [3] |
| 14 | | | | | | | |
| 15 | Gross Revenue Conversion Factor | 1.63 | | 1.63 | | 1.63 | (c) |
| 16 | | | | | | | |
| 17 | Increase in Gross Revenue Requirement | $ 5,153,606 | | $ 5,153,606 | | $ 5,153,606 | Line [13] * Line [15] |
| 18 | | | | | | | |
| 19 | | | | | | | |

| | Customer Classification | Present Rates (e) [A] | Annualized Rates Rates (e) [B] | Proposed Rates (e) [C] | Dollar Increase (e) [D] = [C] - [B] | Percent Increase [E] = [D] / [B] |
|---|---|---|---|---|---|---|
| 23 | Residential | $ 27,040,951 | $ 27,659,276 | $ 32,074,161 | $ 4,414,884 | 15.96% |
| 24 | Commercial | 710,992 | 714,309 | 1,340,423 | 626,114 | 87.65% |
| 25 | Commercial Large | 1,438,001 | 1,440,447 | 1,550,806 | 110,359 | 7.66% |
| 26 | Bulk | 864,819 | 857,537 | 864,022 | 6,485 | 0.76% |
| 27 | OPA | 9,106 | 12,251 | 6,399 | (5,852) | -47.77% |
| 28 | Effluent | 48,715 | 48,715 | 48,715 | - | 0.00% |
| 29 | Other | (2,946) | | | | |
| 30 | Total Water Revenues | $ 30,112,585 | $ 30,732,536 | $ 35,884,526 | $ 5,151,990 | 16.76% |
| 31 | | | | | | |
| 32 | Other Revenues | $ 25,631 | $ 25,631 | $ 25,631 | $ - | 0.00% |
| 33 | | | | | | |
| 34 | Total Revenues | $ 30,135,270 | $ 30,758,167 | $ 35,910,157 | $ 5,151,990 | 16.75% |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | Check From C2 | $ 30,135,270 | $ 30,758,167 | $ 35,911,773 | | |
| 38 | | $ (0) | $ (0) | $ 1,616 | Line [37] - Line [34] | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | Supporting Schedules | | | | | |
| 44 | (a) B-1 | | | | | |
| 45 | (b) C-1 | | | | | |
| 46 | (c) C-3 | | | | | |
| 47 | (d) D-1 | | | | | |
| 48 | (e) H-1 | | | | | |
| 49 | | | | | | |
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B Schedule
AZ Wastewater

**Arizona Wastewater**
Test Year Ended December 31, 2015
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Mahler

| Line No. | | | Original Cost Rate Base (a) [A] | RCND Rate Base (b) [B] | |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | Gross Utility Plant in Service | | $ 248,350,789 | $ 450,449,286 | |
| 3 | | | | | |
| 4 | Less: | | | | |
| 5 | | | | | |
| 6 | Accumulated Depreciation | | 97,442,114 | 249,782,289 | |
| 7 | | | | | |
| 8 | Net Utility Plant in Service | | $ 150,908,675 | $ 200,666,997 | Line [2] - Line [6] |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Less: | | | | |
| 12 | | | | | |
| 13 | Advances in Aid of | | $ 34,728,554 | $ 44,485,703 | |
| 14 | Construction | | | | |
| 15 | Contribution in Aid of Construction - | | 30,319,789 | 38,581,991 | |
| 16 | Net of Amortization | | | | |
| 17 | | | | | |
| 18 | Customer Meter Deposits | | - | - | |
| 19 | Deferred Income Taxes & Credits | | 6,925,664 | 9,722,627 | |
| 20 | Investment Tax Credits | | - | - | |
| 21 | Regulatory Liabilities | | 1,434 | 1,434 | |
| 22 | | | | | |
| 23 | Plus: | | | | |
| 24 | Deferred Debits | | 15,963,717 | 19,766,568 | |
| 25 | Working Capital Allowance | (c) | (771,139) | (771,139) | |
| 26 | Utility Plant Acquisition Adjustment | | - | - | |
| 27 | | | | | |
| 28 | Total Rate Base | | $ 94,125,812 | $ 126,870,671 | Line [8]-Sum Lines [13-21]+Sum Lines [24-26] |
| 29 | | | | | |
| 30 | | | | | |
| 31 | Fair Value Rate Base | | | $ 110,498,241 | Average Line [28] |
| 32 | Fair Value Increment | | | $ 16,372,429 | [B] Line [31] - [A] Line [28] |
| 33 | Fair Value Ratio | | | 1.3479 | [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 | | | | | |
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**Arizona Wastewater**
Test Year Ended December 31, 2015
Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 1
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| Line No. | | [A] Actual End of Test Year (c) | Page 3 [B] ADJ SMM-RB1 Test Year Plant and Accumulated Depreciation Balances | Page 4 [C] ADJ SMM-RB2 Remove Plant Acquisition Adjustment | Page 5 [D] ADJ SMM-RB3 AIAC Refunds Paid Post Test Year | Page 6 [E] ADJ SMM-RB4 Corporate Plant and Accumulated Depreciation Balances | Page 7 [F] ADJ SMM-RB5 Clear Regulatory Asset & Liability Balances | Page 8 [G] ADJ SMM-RB6 Northwest Valley Plant (7H) Allocation | Page 9 [H] ADJ SMM-RB7 Decision No 75268 Regulatory Treatment | Page 10 [I] ADJ SMM-RB8 Impute Gateway CIAC |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Gross Utility | | | | | | | | | |
| 2 | Plant in Service | $ 219,508,172 | $ (8,357,250) | $ - | $ - | $ 13,480 | $ - | $ 8,216,608 | $ - | $ - |
| 3 | | | | | | | | | | |
| 4 | Less: | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | Accumulated Depreciation | 96,810,651 | (3,267,454) | - | - | 23,754 | - | 2,893,619 | - | - |
| 7 | | | | | | | | | | |
| 8 | Net Utility Plant | | | | | | | | | |
| 9 | in Service | $ 122,697,521 | $ (5,089,796) | $ - | $ - | $ (10,274) | $ - | $ 5,322,989 | $ - | $ - |
| 10 | | | | | | | | | | |
| 11 | Less: | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | Advances in Aid of | $ 35,119,045 | $ - | $ - | $ (390,491) | $ - | $ - | $ - | $ - | $ - |
| 14 | Construction | | | | | | | | | |
| 15 | Contributions in Aid of | 30,568,779 | - | - | - | - | - | - | - | (235,205) |
| 16 | Construction - Net of Amortizations | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | Customer Meter Deposits | - | - | - | - | - | - | - | - | - |
| 19 | Deferred Income Taxes | 6,925,664 | - | - | - | - | - | - | - | - |
| 20 | Investment Tax Credits | - | - | - | - | - | - | - | - | - |
| 21 | Regulatory Liabilities | 6,383 | - | - | - | - | (6,383) | - | 1,434 | - |
| 22 | | | | | | | | | | |
| 23 | Plus: | | | | | | | | | |
| 24 | Deferred Debits | $ 17,199,318 | $ - | $ - | $ - | $ - | $ (17,199,318) | $ - | $ 377,396 | $ - |
| 25 | Working Capital Allowance (b) | (771,139) | - | - | - | - | - | - | - | - |
| 26 | Utility Plant Acquisition Adjustment | 6,518,096 | - | (6,518,096) | - | - | - | - | - | - |
| 27 | | | | | | | | | | |
| 28 | Total | $ 73,023,925 | $ (5,089,796) | $ (6,518,096) | $ 390,491 | $ (10,274) | $ (17,192,935) | $ 5,322,989 | $ 375,963 | $ 235,205 |
| 29 | | | | | | | | | | |
| 30 | Supporting Schedules: | | | | | | | | | |
| 31 | (a) B-3 | | | | | | | | | |
| 32 | (b) B-5 | | | | | | | | | |
| 33 | (c) E-1 | | | | | | | | | |
| 34 | | | | | | | | | | |
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**Arizona Wastewater**
Test Year Ended December 31, 2015
Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Mahler

| Line No. | | Page 11 [J] ADJ SMM-RB9 6U Plant and Accumulated Depreciation Balances | Page 12 [K] ADJ SMM-RB10 Post Test Year Plant Additions - One Year | Page 13 [L] ADJ SMM-RB11 2017 Post Test Year Plant Additions- 6 Months | Page 14 [M] ADJ SMM-RB12 Removal of CIAC for Plant not in Rate Base | Page 15 [N] ADJ SMM-RB13 Tolleson Facility Improvements | Page 16 [O] ADJ SMM-RB14 Glendale Agreement Replacement Costs | Page 17 [P] ADJ SMM-RB15 Reclassification of Vactor Trucks | [Q] Sum [B - P] Total Pro Forma Adjustments | [R] Sum [A] + [Q] Adjusted End of Test Year |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Gross Utility | | | | | | | | | |
| 2 | Plant in Service | $ 570,452 | $ 19,932,934 | $ 7,712,056 | $ - | $ - | $ - | $ 754,337 | $ 28,842,617 | $ 248,350,789 |
| 3 | | | | | | | | | | |
| 4 | Less: | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | Accumulated Depreciation | 296,109 | 437,093 | 159,287 | - | - | - | 89,056 | 631,464 | 97,442,114 |
| 7 | | | | | | | | | | |
| 8 | Net Utility Plant | | | | | | | | | |
| 9 | in Service | $ 274,343 | $ 19,495,841 | $ 7,552,769 | $ - | $ - | $ - | $ 665,281 | $ 28,211,153 | $ 150,908,675 |
| 10 | | | | | | | | | | |
| 11 | Less: | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | Advances in Aid of | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (390,491) | $ 34,728,554 |
| 14 | Construction | | | | | | | | - | - |
| 15 | Contributions in Aid of | - | - | - | (13,785) | - | - | - | (248,990) | 30,319,789 |
| 16 | Construction - Net of Amortizations | | | | | | | | - | - |
| 17 | | | | | | | | | - | - |
| 18 | Customer Meter Deposits | - | - | - | - | - | - | - | - | - |
| 19 | Deferred Income Taxes | - | - | - | - | - | - | - | - | 6,925,664 |
| 20 | Investment Tax Credits | - | - | - | - | - | - | - | - | - |
| 21 | Regulatory Liabilities | - | - | - | - | - | - | - | (4,949) | 1,434 |
| 22 | | | | | | | | | - | - |
| 23 | Plus: | | | | | | | | - | - |
| 24 | Deferred Debits | $ - | $ - | $ - | $ - | $ 14,805,241 | $ 781,080 | $ - | $ (1,235,601) | $ 15,963,717 |
| 25 | Working Capital Allowance (b) | - | - | - | - | - | - | - | - | (771,139) |
| 26 | Utility Plant Acquisition Adjustment | - | - | - | - | - | - | - | (6,518,096) | - |
| 27 | | | | | | | | | | |
| 28 | Total | $ 274,343 | $ 19,495,841 | $ 7,552,769 | $ 13,785 | $ 14,805,241 | $ 781,080 | $ 665,281 | $ 21,101,887 | $ 94,125,812 |
| 29 | | | | | | | | | | |
| 30 | Supporting Schedules: | | | | | | | | | |
| 31 | (a) B-3 | | | | | | | | | |
| 32 | (b) B-5 | | | | | | | | | |
| 33 | (c) E-1 | | | | | | | | | |
| 34 | | | | | | | | | | |
| 35 | \2015 Arizona Wastewater.xlsm | | | | | | | | | |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
**Consolidated EPCOR Wastewater**



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 216,074,717 | Line [59] - Lines [11]-[14] |
| Composite Depr Rate | 3.98% | |

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Agua Fria Reconciliation of Beginning Accumulated Depreciation
Schedule B-2 ADJ SMM RB-1
Page 3 a
Witness Mahler

PRIOR TEST YEAR 1

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | District 12/31/2008 Actual End of Test Year | Pro Forma Adjustments to Rate Case: Should Have Been Reflected Transfer from Anthe | Allocate to Corp Districts | All AF, 32% NWVTP | ɔt STAFF NW RB # 6 | Approved Dec. 73227 12/31/2008 Adjusted per Order | ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE: Allocate to Corp Districts | Accum Depr Errors | All AF, 32% NWVTP | \ccept STAFI RB # 6 | Adjusted Agua Fria 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Structures & Improvements Supply | 1,221 | - | | | | 1,221 | - | - | - | - | 1,221 |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | - | | | | - | - | - | - | - | - |
| 3 | 304600 | Struct & Imp Offices | - | - | | | | - | - | - | - | - | - |
| 4 | 304620 | Struct & Imp Leasehold | - | - | | | | - | - | - | - | - | - |
| 5 | 304800 | Struct & Imp Misc | - | - | | | | - | - | - | - | - | - |
| 6 | 307000 | Wells & Springs | - | - | | | | - | - | - | - | - | - |
| 7 | 340100 | Office Furniture & Equip | - | - | | | | - | - | - | - | - | - |
| 8 | 340200 | Comp & Periph Equip | 21,683 | - | | | | 21,683 | - | - | - | - | 21,683 |
| 9 | 340300 | Computer Software | - | - | | | | - | - | - | - | - | - |
| 10 | 340330 | Comp Software Other | - | - | | | | - | - | - | - | - | - |
| 11 | 340500 | Other Office Equipment | - | - | | | | - | - | - | - | - | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | - | | | | - | - | - | - | - | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | 47,037 | - | | | | 47,037 | - | - | - | - | 47,037 |
| 14 | 341400 | Trans Equip Other | 6,658 | - | | | | 6,658 | - | - | - | - | 6,658 |
| 15 | 343000 | Tools,Shop,Garage Equip | 3,611 | - | | | | 3,611 | - | - | - | - | 3,611 |
| 16 | 344000 | Laboratory Equipment | - | - | | | | - | - | - | - | - | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | - | | | | - | - | - | - | - | - |
| 18 | 346200 | Comm Equip Telephone | - | - | | | | - | - | - | - | - | - |
| 19 | 346300 | Comm Equip Other | - | - | | | | - | - | - | - | - | - |
| 20 | 347000 | Misc Equipment | - | - | | | | - | - | - | - | - | - |
| 21 | 351000 | WW Organization | - | - | | | | - | - | - | - | - | - |
| 22 | 352000 | WW Franchises | - | - | | | | - | - | - | - | - | - |
| 23 | 353200 | WW Land & Ld Rights Coll | - | - | | | | - | - | - | - | - | - |
| 24 | 353500 | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - |
| 25 | 354200 | WW Struct & Imp Coll | 33,737 | - | | | | 33,737 | - | - | - | - | 33,737 |
| 26 | 354300 | WW Struct & Imp SPP | - | - | | | | - | - | - | - | - | - |
| 27 | 354400 | WW Struct & Imp TDP | 113,166 | - | | | | 113,166 | - | - | - | - | 113,166 |
| 28 | 354500 | WW Struct & Imp Gen | 213,107 | - | | | | 213,107 | - | - | - | - | 213,107 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - |
| 30 | 355400 | WW Pwr Gen Equip TDP | - | - | | | | - | - | - | - | - | - |
| 31 | 355500 | WW Pwr Gen Equip RWTP | 30,791 | - | | | | 30,791 | - | - | - | - | 30,791 |
| 32 | 360000 | WW Collection Sewers Forced | 129,112 | - | | | | 129,112 | - | - | - | - | 129,112 |
| 33 | 361100 | WW Collecting Mains | 1,837,855 | (1,091,799) | | | | 746,056 | - | 1,091,799 | - | - | 1,837,855 |
| 34 | 362000 | WW Special Coll Struct | - | - | | | | - | - | - | - | - | - |
| 35 | 363000 | WW Services Sewer | 265,888 | (134,946) | | | | 130,942 | - | 134,946 | - | - | 265,888 |
| 36 | 364000 | WW Flow Measuring Devices | 12,005 | - | | | | 12,005 | - | - | - | - | 12,005 |
| 37 | 370000 | WW Receiving Wells | 72,328 | - | | | | 72,328 | - | - | - | - | 72,328 |
| 38 | 371100 | WW Pump Equip Elect | 248,324 | (69,998) | | | | 178,326 | - | 69,998 | - | - | 248,324 |
| 39 | 371200 | WW Pump Equip Oth Pwr | - | - | | | | - | - | - | - | - | - |
| 40 | 380000 | WW TD Equipment | 49,247 | - | | | | 49,247 | - | - | - | - | 49,247 |
| 41 | 380050 | WW TD Equip Grit Removal | 730,970 | (95,303) | | | | 635,667 | - | 95,303 | - | - | 730,970 |
| 42 | 380100 | WW TD Equip Sed Tanks/Acc | 342,392 | - | | | | 342,392 | - | - | - | - | 342,392 |
| 43 | 380200 | WW TD Equip Sldge/Effl Rmv | 684 | - | | | | 684 | - | - | - | - | 684 |
| 44 | 380250 | WW TD Equip Sldge Dig Tnk | 13,321 | - | | | | 13,321 | - | - | - | - | 13,321 |
| 45 | 380300 | WW TD Equip Sldge Dry/Filt | 14,541 | - | | | | 14,541 | - | - | - | - | 14,541 |
| 46 | 380350 | WW TD Equip Sec Trmt Filt | - | - | | | | - | - | - | - | - | - |
| 47 | 380400 | WW TD Equip Aux Effl Trmt | 16,245 | - | | | | 16,245 | - | - | - | - | 16,245 |
| 48 | 380500 | WW TD Equip Chem Trmt Plt | 1,213 | - | | | | 1,213 | - | - | - | - | 1,213 |
| 49 | 380600 | WW TD Equip Oth Disp | 1,676 | - | | | | 1,676 | - | - | - | - | 1,676 |
| 50 | 380625 | WW TD Equip Gen Trmt | - | - | | | | - | - | - | - | - | - |
| 51 | 380650 | WW TD Equip Influent Lift S | - | - | | | | - | - | - | - | - | - |
| 52 | 381000 | WW Plant Sewers | 147,966 | - | | | | 147,966 | - | - | - | - | 147,966 |
| 53 | 382000 | WW Outfall Sewer Lines | 11,507 | - | | | | 11,507 | - | - | - | - | 11,507 |
| 54 | 389100 | WW Oth Plt & Misc Equip Intang | 31,768 | - | | | | 31,768 | - | - | - | - | 31,768 |
| 55 | 390000 | WW Office Furniture & Equipmen | - | - | | | | - | - | - | - | - | - |
| 56 | 390200 | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - |
| 57 | 390300 | WW Computer Software | - | - | | | | - | - | - | - | - | - |
| 58 | 391000 | WW Trans Equipment | - | - | | | | - | - | - | - | - | - |
| 59 | 392000 | WW Stores Equipment | - | - | | | | - | - | - | - | - | - |
| 60 | 393000 | WW Tool Shop & Garage Equip | - | - | | | | - | - | - | - | - | - |
| 61 | 394000 | WW Laboratory Equipment | 747 | - | | | | 747 | - | - | - | - | 747 |
| 62 | 395000 | WW Power Operated Equip | 23,081 | - | | | | 23,081 | - | - | - | - | 23,081 |
| 63 | 396000 | WW Communication Equip | 526,821 | - | | | | 526,821 | - | - | - | - | 526,821 |
| 64 | 397000 | WW Misc Equipment | - | - | | | | - | - | - | - | - | - |
| 65 | 398000 | WW Other Tangible Plant | 138,964 | - | | | | 138,964 | - | - | - | - | 138,964 |
| 66 | Unclassified | Unclassified | 267 | - | | | | 267 | - | - | - | - | 267 |
| 67 | | Corporate allocation | - | - | 131,191 | | | 131,191 | (131,191) | - | - | - | - |
| 68 | | Staff RB ADJ#1 NWVRTF | - | - | | | | - | - | - | - | - | - |
| 69 | | Adjust AD for Over/Under | - | - | | | | - | - | - | - | - | - |
| 70 | | GL adjustments to tie to order | - | - | | | | - | - | - | - | - | - |
| 71 | | SLM #3, NWVTP AD | - | - | | 5,072,522 | | 5,072,522 | - | - | (5,072,522) | - | - |
| 72 | | SLM #16, NWVRTF 32% changed to 28% for SCW | - | - | | | (630,244) | (630,244) | - | - | - | 630,244 | - |
| 73 | | Duplicative Adjustment | - | 67,019 | | | | 67,019 | - | (67,019) | - | - | - |
| 74 | | TOTAL | 5,087,932 | (1,325,028) | 131,191 | 5,072,522 | (630,244) | 8,336,373 | (131,191) | 1,325,028 | (5,072,522) | 630,244 | 5,087,932 |
| | | Per Schb2 | 5,087,932 | | | | | 8,336,373 | | | | | 5,087,932 |
| | | Variance | (0) | | | | | - | | | | | (0) |

Agua Fria Reconciliation of Beginning Plant Balances
Schedule B-2 ADJ SMM RB-1
Page 3 b
Witness Mahler

Prior Test Year 1

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | 12/31/2008 Actual End of Test Year | Original Cost Rate Base Pro Forma Adjustments | | | | | Approved Dec. 73227 | ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE | | | | Adjusted Agua Fria |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | SLM-2 Allocate to Corp Districts | SLM-3 All AF, 32% NWVTP | SLM-11 RB ADJ # 1 NWVRTF | SLM-12 RB ADJ # 2 Verrado | SLM-17 Asset Transfer Anthem to AF | 12/31/2008 Adjusted per Order | SLM-2 Allocate to Corp Districts | SLM-3 All AF, 32% NWVTP | SLM-12 RB ADJ # 2 Verrado | SLM-11 RB ADJ # 1 NWVRTF | 12/31/2008 Per Rollforward |
| | | *Schb2 Column Ref* | [A] | [C] | [D] | [O] | [T] | [U] | [W] | [C] | [D] | [T] | [O] | |
| 1 | 304100 | Structures & Improvements Supply | 11,726 | - | - | - | - | - | 11,726 | - | - | - | - | 11,726 |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | 304600 | Struct & Imp Offices | (0) | - | - | - | - | - | (0) | - | - | - | - | (0) |
| 4 | 304620 | Struct & Imp Leasehold | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | 304800 | Struct & Imp Misc | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 307000 | Wells & Springs | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | 340100 | Office Furniture & Equip | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | 340200 | Comp & Periph Equip | 25,424 | - | - | - | - | - | 25,424 | - | - | - | - | 25,424 |
| 9 | 340300 | Computer Software | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | 340330 | Comp Software Other | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | 340500 | Other Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | 60,471 | - | - | - | - | - | 60,471 | - | - | - | - | 60,471 |
| 14 | 341400 | Trans Equip Other | 8,352 | - | - | - | - | - | 8,352 | - | - | - | - | 8,352 |
| 15 | 343000 | Tools,Shop,Garage Equip | 29,267 | - | - | - | - | - | 29,267 | - | - | - | - | 29,267 |
| 16 | 344000 | Laboratory Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 346200 | Comm Equip Telephone | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 346300 | Comm Equip Other | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | 347000 | Misc Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | 351000 | WW Organization | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | 352000 | WW Franchises | 218,285 | - | 417 | - | - | - | 218,702 | - | (417) | - | - | 218,285 |
| 23 | 353200 | WW Land & Ld Rights Coll | 16,810 | - | 144,900 | - | - | - | 161,710 | - | (144,900) | - | - | 16,810 |
| 24 | 353500 | WW Land & Ld Rights Gen | 143,036 | - | 6,639 | - | - | - | 149,675 | - | (6,639) | - | - | 143,036 |
| 25 | 354200 | WW Struct & Imp Coll | 619,777 | - | 880,759 | - | - | - | 1,500,536 | - | (880,759) | - | - | 619,777 |
| 26 | 354300 | WW Struct & Imp SPP | - | - | 309,844 | - | - | - | 309,844 | - | (309,844) | - | - | - |
| 27 | 354400 | WW Struct & Imp TDP | 6,048,379 | - | - | - | (547,937) | - | 5,500,442 | - | - | 547,937 | - | 6,048,379 |
| 28 | 354500 | WW Struct & Imp Gen | 2,847,712 | - | 511,449 | - | - | - | 3,359,161 | - | (511,449) | - | - | 2,847,712 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | - | 2,545 | - | - | - | 2,545 | - | (2,545) | - | - | - |
| 30 | 355400 | WW Pwr Gen Equip TDP | - | - 0 | - | - | - | - | - | - | - | - | - | - |
| 31 | 355500 | WW Pwr Gen Equip RWTP | 136,851 | - 0 | | - | - | - | 136,851 | - | - | - | - | 136,851 |
| 32 | 360000 | WW Collection Sewers Forced | 2,532,763 | - | - | - | - | - | 2,532,763 | - | - | - | - | 2,532,763 |
| 33 | 361100 | WW Collecting Mains | 34,193,289 | - | 35,134 | - | - | 211,006 | 34,439,428 | - | (35,134) | - | - | 34,404,294 |
| 34 | 362000 | WW Special Coll Struct | - | - | 165,708 | - | - | - | 165,708 | - | (165,708) | - | - | - |
| 35 | 363000 | WW Services Sewer | 4,723,239 | - | 8,285 | - | - | 74,086 | 4,805,610 | - | (8,285) | - | - | 4,797,325 |
| 36 | 364000 | WW Flow Measuring Devices | 73,548 | - | 1,760 | - | - | - | 75,307 | - | (1,760) | - | - | 73,548 |
| 37 | 370000 | WW Receiving Wells | 1,056,042 | - | - | - | - | - | 1,056,042 | - | - | - | - | 1,056,042 |
| 38 | 371100 | WW Pump Equip Elect | 1,205,437 | - | 129,472 | - | (158,136) | - | 1,176,773 | - | (129,472) | 158,136 | - | 1,205,437 |
| 39 | 371200 | WW Pump Equip Oth Pwr | - | - | 118 | - | - | - | 118 | - | (118) | - | - | - |
| 40 | 380000 | WW TD Equipment | 1,973,968 | - | 673,966 | - | (1,132,564) | - | 1,515,370 | - | (673,966) | 1,132,564 | - | 1,973,968 |
| 41 | 380050 | WW TD Equip Grit Removal | 5,256,438 | - | 352,780 | - | - | - | 5,609,218 | - | (352,780) | - | - | 5,256,438 |
| 42 | 380100 | WW TD Equip Sed Tanks/Acc | 1,797,750 | - | 1,717,913 | - | - | - | 3,515,663 | - | (1,717,913) | - | - | 1,797,750 |
| 43 | 380200 | WW TD Equip Sldge/Effl Rmv | 3,041 | - | 16,730 | - | - | - | 19,771 | - | (16,730) | - | - | 3,041 |
| 44 | 380250 | WW TD Equip Sldge Dig Tnk | 532,857 | - | 22,897 | - | - | - | 555,754 | - | (22,897) | - | - | 532,857 |
| 45 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | 1,929,814 | - | - | - | 1,929,814 | - | (1,929,814) | - | - | - |
| 46 | 380350 | WW TD Equip Sec Trmt Filt | 581,647 | - | 8,181 | - | - | - | 589,827 | - | (8,181) | - | - | 581,647 |
| 47 | 380400 | WW TD Equip Aux Effl Trmt | 649,801 | - | 410,850 | - | - | - | 1,060,650 | - | (410,850) | - | - | 649,801 |
| 48 | 380500 | WW TD Equip Chem Trmt Plt | 48,465 | - | 649 | - | - | - | 49,115 | - | (649) | - | - | 48,465 |
| 49 | 380600 | WW TD Equip Oth Disp | 24,274 | - | 332,677 | - | - | - | 356,950 | - | (332,677) | - | - | 24,274 |
| 50 | 380625 | WW TD Equip Gen Trmt | - | - | 253,425 | - | - | - | 253,425 | - | (253,425) | - | - | - |
| 51 | 380650 | WW TD Equip Influent Lift S | - | - | 23,045 | - | - | - | 23,045 | - | (23,045) | - | - | - |
| 52 | 381000 | WW Plant Sewers | 657,626 | - | 5,251 | - | - | - | 662,877 | - | (5,251) | - | - | 657,626 |
| 53 | 382000 | WW Outfall Sewer Lines | 169,131 | - | 37,568 | - | - | - | 206,699 | - | (37,568) | - | - | 169,131 |
| 54 | 389100 | WW Oth Plt & Misc Equip Intang | 155,318 | - | 6,197 | - | - | - | 161,514 | - | (6,197) | - | - | 155,318 |
| 55 | 390000 | WW Office Furniture & Equipmen | - | - | 53,781 | - | - | - | 53,781 | - | (53,781) | - | - | - |
| 56 | 390200 | WW Computers & Peripheral | - | - | 6,449 | - | - | - | 6,449 | - | (6,449) | - | - | - |
| 57 | 390300 | WW Computer Software | - | - | 20,152 | - | - | - | 20,152 | - | (20,152) | - | - | - |
| 58 | 391000 | WW Trans Equipment | - | - | 76,641 | - | - | - | 76,641 | - | (76,641) | - | - | - |
| 59 | 392000 | WW Stores Equipment | - | - | 3,606 | - | - | - | 3,606 | - | (3,606) | - | - | - |
| 60 | 393000 | WW Tool Shop & Garage Equip | - | - | 39,753 | - | - | - | 39,753 | - | (39,753) | - | - | - |
| 61 | 394000 | WW Laboratory Equipment | 3,033 | - | 31,584 | - | - | - | 34,617 | - | (31,584) | - | - | 3,033 |
| 62 | 395000 | WW Power Operated Equip | 157,993 | - | 4,145 | - | - | - | 162,138 | - | (4,145) | - | - | 157,993 |
| 63 | 396000 | WW Communication Equip | 1,448,050 | - | 71,104 | - | - | - | 1,519,154 | - | (71,104) | - | - | 1,448,050 |
| 64 | 397000 | WW Misc Equipment | - | - | 22,396 | - | - | - | 22,396 | - | (22,396) | - | - | - |
| 65 | 398000 | WW Other Tangible Plant | 129,306 | - | - | - | - | - | 129,306 | - | - | - | - | 129,306 |
| 66 | | Corporate allocation | - | 117,194 | - | - | - | - | 117,194 | (117,194) | - | - | - | - |
| 67 | | Staff RB ADJ#1 NWVRTF | - | - | - | (1,039,823) | - | - | (1,039,823) | - | - | - | 1,039,823 | - |
| 68 | | Adjust AD for Over/Under | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | | GL adjustments to tie to order | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | | SLM #3, NWVTP AD | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | | SLM #16, NWVRTF 32% changed to 28% for SCW | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | | G/L Discrepancy | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | | TOTAL | 67,539,107 | 117,194 | 8,318,584 | (1,039,823) | (1,838,637) | 285,092 | 73,381,517 | (117,194) | (8,318,584) | 1,838,637 | 1,039,823 | 67,824,198 |
| | | Per Schb2 | 67,539,107 | | | | | | 73,381,516 | | | | | 67,824,198 |
| | | Variance | - | | | | | | - | | | | | - |

## Agua Fria Stand Alone

Added when no rate existed.

| | | Non Depreciable Plant | Eff 7/1/04 Dec 67093 | | Eff 6/1/08 Dec 70372 | | Eff 1/1/11 Dec 72047 | |
|---|---|---|---|---|---|---|---|---|
| LINE NO. | G/L ACCT. NO. | DESCRIPTION | 7/1/04 Monthly Depr Rate | 7/1/04 Annual | 6/1/08 Monthly Depr Rate | 6/1/08 Annual | 1/1/11 Monthly Depr Rate | 1/1/11 Annual |
| 1 | 304100 | Struct & Imp SS | 0.2083% | 2.5000% | 0.2083% | 2.5000% | 0.2083% | 2.5000% |
| 2 | 340200 | Comp & Periph Equip | 0.0000% | 0.0000% | 1.3242% | 15.8900% | 0.8333% | 10.0000% |
| 3 | 341200 | Trans Equip Hvy Duty Trks | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 1.2500% | 15.0000% |
| 4 | 341400 | Trans Equip Other | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 1.3892% | 16.6700% |
| 5 | 343000 | Tools, Shop and Garage | 0.3350% | 4.0200% | 0.3725% | 4.4700% | 0.3725% | 4.4700% |
| 6 | 351000 | WW Organization | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 352000 | WW Franchises | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | 353200 | WW Land & Ld Rights Coll | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9 | 353500 | WW Land & Ld Rights Gen | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 10 | 354200 | WW Struct & Imp Coll | 0.1392% | 1.6700% | 0.1392% | 1.6700% | 0.1392% | 1.6700% |
| 11 | 354300 | WW Struct & Imp SPP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.1392% | 1.6700% |
| 12 | 354400 | WW Struct & Imp TDP | 0.0000% | 0.0000% | 0.1392% | 1.6700% | 0.1392% | 1.6700% |
| 13 | 354500 | WW Struct & Imp Gen | 0.1400% | 1.6800% | 0.1400% | 1.6800% | 0.1392% | 1.6700% |
| 14 | 355200 | WW Pwr Gen Equip Coll | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 15 | 355300 | WW Pwr Gen Equip SPP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 16 | 355400 | WW Pwr Gen Equip TDP | 0.0000% | 0.0000% | 0.4167% | 5.0000% | 0.3683% | 4.4200% |
| 17 | 355500 | WW Pwr Gen Equip RWTP | 0.0000% | 0.0000% | 0.4167% | 5.0000% | 0.3683% | 4.4200% |
| 18 | 360000 | WW Collection Sewers Forced | 0.1725% | 2.0700% | 0.1725% | 2.0700% | 0.1725% | 2.0700% |
| 19 | 361100 | WW Collecting Mains | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 20 | 362000 | WW Special Coll Struct | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.1700% | 2.0400% |
| 21 | 363000 | WW Services Sewer | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 22 | 364000 | WW Flow Measuring Devices | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.8333% | 10.0000% |
| 23 | 370000 | WW Receiving Wells | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.2775% | 3.3300% |
| 24 | 371100 | WW Pump Equip Elect | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.4517% | 5.4200% |
| 25 | 371200 | WW Pump Equip Oth Pwr | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.4517% | 5.4200% |
| 26 | 380000 | WW TD Equipment | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 27 | 380050 | WW TD Equip Grit Removal | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 35 | 380600 | WW TD Equip Oth Disp | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.4167% | 5.0000% |
| 36 | 380625 | WW TD Equip Gen Trmt | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.4167% | 5.0000% |
| 37 | 380650 | WW TD Equip Influent Lift S | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.4167% | 5.0000% |
| 38 | 381000 | WW Plant Sewers | 0.0000% | 0.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 39 | 382000 | WW Outfall Sewer Lines | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 0.4150% | 4.9800% | 0.4150% | 4.9800% | 0.4150% | 4.9800% |
| 41 | 389600 | WW Other P/E - CPS - 7E | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 42 | 390000 | WW Office Furniture & Equip | 0.3792% | 4.5500% | 0.3825% | 4.5900% | 0.3825% | 4.5900% |
| 43 | 390200 | WW Computers & Peripheral | 0.3792% | 4.5500% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 44 | 390300 | WW Computer Software | 0.0000% | 0.0000% | 2.0833% | 25.0000% | 2.0833% | 25.0000% |
| 45 | 391000 | WW Trans Equipment | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 1.6667% | 20.0000% |
| 46 | 392000 | WW Stores Equipment | 0.3267% | 3.9200% | 0.3258% | 3.9100% | 0.3300% | 3.9600% |
| 47 | 393000 | WW Tool Shop & Garage Equip | 0.3450% | 4.1400% | 0.3725% | 4.4700% | 0.3725% | 4.4700% |
| 48 | 394000 | WW Laboratory Equipment | 0.3092% | 3.7100% | 0.3092% | 3.7100% | 0.3092% | 3.7100% |
| 49 | 395000 | WW Power Operated Equip | 0.4283% | 5.1400% | 0.4183% | 5.0200% | 0.4183% | 5.0200% |
| 50 | 396000 | WW Communication Equip | 0.8567% | 10.2800% | 0.8583% | 10.3000% | 0.8583% | 10.3000% |
| 51 | 397000 | WW Misc Equipment | 0.4150% | 4.9800% | 0.0000% | 0.0000% | 0.4250% | 5.1000% |
| 52 | 398000 | WW Other Tangible Plant | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.8583% | 10.3000% |
| | Not Classified | Not Classified | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| | | TOTAL | 20.2125% | | 24.2742% | | 21.9958% | 263.9500% |

Agua Fria Plant & Accum Depr Rollforward Since Last Test Year
Schedule B-2 ADJ SMM RB-1
Page 3 d
Witness Mahler

## Agua Fria Stand Alone

Dec. 73227

2009

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | WS-01303A-09-0343 Dec. 73227 2008 AZ Accum Depr Bal | 2008 AZ Rev Plant Bal | ADD | RET | ADJ | 2009 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | 1,221 | 11,726 | - | - | - | 11,726 | 293 | - | 1,514 |
| 2 | 340200 | Comp & Periph Equip | 21,683 | 25,424 | - | - | (5,953) | 19,471 | 3,094 | (595) | 24,182 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | 47,037 | 60,471 | - | - | - | 60,471 | 15,118 | - | 62,154 |
| 4 | 341400 | Trans Equip Other | 6,658 | 8,352 | - | - | - | 8,352 | 2,088 | - | 8,746 |
| 5 | 343000 | Tools, Shop and Garage | 3,611 | 29,267 | - | - | - | 29,267 | 1,308 | - | 4,919 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | 218,285 | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | 16,810 | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | 143,036 | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 33,737 | 619,777 | - | - | - | 619,777 | 10,350 | - | 44,087 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | 113,166 | 6,048,379 | - | - | (1,381,994) | 4,666,386 | 97,412 | 17,066 | 227,644 |
| 13 | 354500 | WW Struct & Imp Gen | 213,107 | 2,847,712 | - | - | - | 2,847,712 | 47,842 | - | 260,949 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | | | | | | | |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | 11,750 | (6,014) | 152,912 | 158,648 | 7,507 | 39,399 | 40,892 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | 30,791 | 136,851 | - | - | (136,851) | - | - | (30,791) | - |
| 18 | 360000 | WW Collection Sewers Forced | 129,112 | 2,532,763 | - | - | - | 2,532,763 | 52,428 | - | 181,540 |
| 19 | 361100 | WW Collecting Mains | 1,837,855 | 34,404,294 | 259,348 | - | (1,608,832) | 33,054,811 | 674,249 | (38,444) | 2,473,660 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | - | - | - | - | - | - |
| 21 | 363000 | WW Services Sewer | 265,888 | 4,797,325 | 1,656 | - | 138,744 | 4,937,725 | 99,340 | 1,560 | 366,788 |
| 22 | 364000 | WW Flow Measuring Devices | 12,005 | 73,548 | - | - | - | 73,548 | 3,986 | - | 15,991 |
| 23 | 370000 | WW Receiving Wells | 72,328 | 1,056,042 | - | - | - | 1,056,042 | 57,237 | - | 129,565 |
| 24 | 371100 | WW Pump Equip Elect | 248,324 | 1,205,437 | 17,992 | (7,428) | - | 1,216,001 | 65,551 | - | 306,447 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 49,247 | 1,973,968 | 2,880 | - | 1,416,725 | 3,393,573 | 110,612 | 64,933 | 224,793 |
| 27 | 380050 | WW TD Equip Grit Removal | 730,970 | 5,256,438 | - | - | - | 5,256,438 | 262,822 | - | 993,792 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 342,392 | 1,797,750 | - | - | - | 1,797,750 | 89,888 | - | 432,280 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | 684 | 3,041 | - | - | 178 | 3,219 | 157 | 191 | 1,033 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | 13,321 | 532,857 | - | - | - | 532,857 | 26,643 | - | 39,964 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | 14,541 | 581,647 | - | - | - | 581,647 | 29,082 | - | 43,624 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | 16,245 | 649,801 | - | - | - | 649,801 | 32,490 | - | 48,735 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 1,213 | 48,465 | - | - | - | 48,465 | 2,423 | - | 3,636 |
| 35 | 380600 | WW TD Equip Oth Disp | 1,676 | 24,274 | - | - | - | 24,274 | 2,039 | - | 3,715 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | 147,966 | 657,626 | - | - | 38,489 | 696,115 | 34,004 | 41,363 | 223,333 |
| 39 | 382000 | WW Outfall Sewer Lines | 11,507 | 169,131 | - | - | 869 | 170,000 | 8,482 | 934 | 20,923 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 31,768 | 155,318 | - | - | - | 155,318 | 7,735 | - | 39,502 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | 7,341 | 7,341 | 1,835 | 153 | 1,988 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | 747 | 3,033 | - | - | - | 3,033 | 113 | - | 860 |
| 49 | 395000 | WW Power Operated Equip | 23,081 | 157,993 | - | - | - | 157,993 | 7,931 | - | 31,012 |
| 50 | 396000 | WW Communication Equip | 526,821 | 1,448,050 | 3,035 | - | 41,665 | 1,492,751 | 151,566 | 49,114 | 727,501 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | 138,964 | 129,306 | - | - | (129,306) | - | - | (138,964) | - |
| | Not Classified | Not Classified | 267 | - | - | - | - | - | - | - | 267 |
| | | TOTAL | 5,087,932 | 67,824,198 | 296,662 | (13,443) | (1,466,013) | 66,641,404 | 1,905,627 | 5,919 | 6,986,036 |
| | | | 5,087,932 | 67,824,198 | | | | | | | |

## Agua Fria Stand Alone

2010

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2010 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | 11,726 | 293 | - | 1,807 |
| 2 | 340200 | Comp & Periph Equip | - | (1,683) | - | 17,788 | 2,871 | - | 25,370 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | 60,471 | 15,118 | - | 77,272 |
| 4 | 341400 | Trans Equip Other | - | - | - | 8,352 | 2,088 | - | 10,834 |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | 29,267 | 1,308 | - | 6,227 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | (2,653) | - | 617,124 | 10,343 | - | 51,776 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | 4,666,386 | 77,929 | - | 305,573 |
| 13 | 354500 | WW Struct & Imp Gen | 7,462 | - | - | 2,855,174 | 47,904 | - | 308,852 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | | | | | |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 158,648 | 7,932 | - | 48,824 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,532,763 | 52,428 | - | 233,968 |
| 19 | 361100 | WW Collecting Mains | (557,486) | - | - | 32,497,325 | 673,466 | - | 3,147,125 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | - | - | - | - |
| 21 | 363000 | WW Services Sewer | - | - | (145,550) | 4,792,174 | 100,482 | - | 467,270 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 73,548 | 3,986 | - | 19,978 |
| 23 | 370000 | WW Receiving Wells | 6,144 | (4,440) | - | 1,057,746 | 57,319 | - | 182,444 |
| 24 | 371100 | WW Pump Equip Elect | 23,844 | (18,122) | 1,559 | 1,223,282 | 65,955 | - | 354,281 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | 3,393,573 | 169,679 | - | 394,472 |
| 27 | 380050 | WW TD Equip Grit Removal | 1,987 | (1,524) | - | 5,256,900 | 262,856 | - | 1,255,124 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,797,750 | 89,888 | - | 522,167 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 3,219 | 161 | - | 1,194 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 532,857 | 26,643 | - | 66,607 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | 581,647 | 29,082 | - | 72,706 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 649,801 | 32,490 | - | 81,225 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 48,465 | 2,423 | - | 6,059 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 24,274 | 2,039 | - | 5,754 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | - | - | - | 696,115 | 34,806 | - | 258,139 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 170,000 | 8,500 | - | 29,423 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 155,318 | 7,735 | - | 47,237 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 7,341 | 1,835 | - | 3,824 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | 3,033 | 113 | - | 973 |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 157,993 | 7,931 | - | 38,943 |
| 50 | 396000 | WW Communication Equip | - | - | - | 1,492,751 | 153,753 | - | 881,255 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | Not Classified | Not Classified | - | - | - | - | - | - | 267 |
| | | TOTAL | (518,048) | (28,422) | (143,992) | 65,950,943 | 1,949,356 | - | 8,906,970 |

# Agua Fria Stand Alone

2011

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2011 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | 11,726 | 293 | - | 2,100 |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 17,788 | 1,779 | - | 27,149 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | 60,471 | 9,071 | - | 86,343 |
| 4 | 341400 | Trans Equip Other | - | - | - | 8,352 | 1,392 | - | 12,226 |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | 29,267 | 1,308 | - | 7,536 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 48,644 | - | - | 665,767 | 10,577 | - | 62,353 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | (602,148) | 4,064,238 | 67,873 | (20,112) | 353,334 |
| 13 | 354500 | WW Struct & Imp Gen | 17,800 | - | - | 2,872,974 | 47,780 | - | 356,633 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | | | | | |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 158,648 | 7,012 | - | 55,836 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | 602,148 | 602,148 | 26,615 | 60,215 | 86,830 |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,532,763 | 52,428 | - | 286,396 |
| 19 | 361100 | WW Collecting Mains | 999,026 | - | (593,552) | 32,902,799 | 669,059 | - | 3,816,184 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | - | - | - | - |
| 21 | 363000 | WW Services Sewer | 2,405 | - | (195,036) | 4,599,543 | 94,162 | - | 561,433 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 73,548 | 7,355 | - | 27,332 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,057,746 | 35,223 | - | 217,667 |
| 24 | 371100 | WW Pump Equip Elect | 25,476 | (9,818) | - | 1,238,939 | 66,538 | - | 411,000 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 13,954 | - | 2,102 | 3,409,629 | 170,139 | - | 564,610 |
| 27 | 380050 | WW TD Equip Grit Removal | - | (143,355) | - | 5,113,545 | 259,845 | - | 1,371,613 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,797,750 | 89,888 | - | 612,055 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 3,219 | 161 | - | 1,355 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 532,857 | 26,643 | - | 93,250 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | 581,647 | 29,082 | - | 101,788 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 649,801 | 32,490 | - | 113,715 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 48,465 | 2,423 | - | 8,482 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 24,274 | 1,214 | - | 6,967 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | - | - | - | 696,115 | 34,806 | - | 292,944 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 170,000 | 8,500 | - | 37,923 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 155,318 | 7,735 | - | 54,972 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 7,341 | 1,835 | - | 5,659 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | 4,025 | (1,517) | (625) | 4,917 | 159 | - | (385) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 157,993 | 7,931 | - | 46,875 |
| 50 | 396000 | WW Communication Equip | 111,876 | (4,460) | (0) | 1,600,167 | 157,707 | - | 1,034,502 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | Not Classified | Not Classified | - | - | - | - | - | - | 267 |
| | | TOTAL | 1,223,206 | (159,150) | (787,111) | 66,227,887 | 1,929,022 | 40,103 | 10,716,944 |

## Agua Fria Stand Alone

2012

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2012 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | 11,726 | 293 | - | 2,393 |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 17,788 | 1,779 | - | 28,928 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | 60,471 | 9,071 | - | 95,413 |
| 4 | 341400 | Trans Equip Other | - | - | - | 8,352 | 1,392 | - | 13,619 |
| 5 | 343000 | Tools, Shop and Garage | 8,993 | - | 696 | 38,956 | 1,477 | - | 9,013 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 665,767 | 11,118 | - | 73,472 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | 167,876 | - | - | 4,232,114 | 69,086 | - | 422,420 |
| 13 | 354500 | WW Struct & Imp Gen | - | (6,102) | - | 2,866,872 | 47,877 | - | 398,407 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | | | | | |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | (7,969) | - | 150,679 | 6,836 | - | 54,704 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | 602,148 | 26,615 | - | 113,445 |
| 18 | 360000 | WW Collection Sewers Forced | - | (524) | - | 2,532,240 | 52,422 | - | 338,295 |
| 19 | 361100 | WW Collecting Mains | 790,640 | - | - | 33,693,439 | 677,818 | - | 4,494,002 |
| 20 | 362000 | WW Special Coll Struct | 57,782 | - | - | 57,782 | 393 | - | 393 |
| 21 | 363000 | WW Services Sewer | 15,313 | (694) | 595 | 4,614,758 | 94,140 | - | 654,878 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 73,548 | 7,355 | - | 34,687 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,057,746 | 35,223 | - | 252,890 |
| 24 | 371100 | WW Pump Equip Elect | - | (27,205) | - | 1,211,734 | 66,642 | - | 450,438 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 11,157 | - | - | 3,420,786 | 170,903 | - | 735,513 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 5,113,545 | 255,677 | - | 1,627,290 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,797,750 | 89,888 | - | 701,942 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | (846) | - | 2,373 | 119 | - | 627 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 532,857 | 26,643 | - | 119,893 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | 581,647 | 29,082 | - | 130,871 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 649,801 | 32,490 | - | 146,205 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 48,465 | 2,423 | - | 10,906 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 24,274 | 1,214 | - | 8,181 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | - | - | - | 696,115 | 34,806 | - | 327,750 |
| 39 | 382000 | WW Outfall Sewer Lines | - | (15,713) | - | 154,287 | 8,304 | - | 30,514 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 4,547 | - | - | 159,865 | 7,810 | - | 62,782 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 7,341 | 1,835 | - | 7,494 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | 4,917 | 182 | - | (203) |
| 49 | 395000 | WW Power Operated Equip | - | (27,023) | - | 130,969 | 6,801 | - | 26,652 |
| 50 | 396000 | WW Communication Equip | - | (3,138) | - | 1,597,029 | 164,548 | - | 1,195,911 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | Not Classified | Not Classified | - | - | - | - | - | - | 267 |
| | | TOTAL | 1,056,307 | (89,214) | 1,291 | 67,196,271 | 1,942,262 | - | 12,569,992 |

# Agua Fria Stand Alone

2013

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | 11,726 | 293 | - | 2,687 |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 17,788 | 1,779 | - | 30,707 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | 60,471 | 9,071 | - | 104,484 |
| 4 | 341400 | Trans Equip Other | - | - | - | 8,352 | 1,392 | - | 15,011 |
| 5 | 343000 | Tools, Shop and Garage | 4,944 | - | - | 43,900 | 1,861 | - | 10,874 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 665,767 | 11,118 | - | 84,590 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | 3,441 | - | - | 4,235,555 | 70,724 | - | 493,144 |
| 13 | 354500 | WW Struct & Imp Gen | 2,561 | - | - | 2,869,433 | 47,902 | - | 446,309 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | | | | | |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 150,679 | 6,660 | - | 61,364 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | 602,148 | 26,615 | - | 140,060 |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,532,240 | 52,417 | - | 390,712 |
| 19 | 361100 | WW Collecting Mains | 432,706 | - | (737) | 34,125,407 | 693,692 | - | 5,187,694 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 57,782 | 1,179 | - | 1,572 |
| 21 | 363000 | WW Services Sewer | 127,789 | (595) | - | 4,741,951 | 96,007 | - | 750,290 |
| 22 | 364000 | WW Flow Measuring Devices | 1,551 | - | - | 75,099 | 7,406 | - | 42,094 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,057,746 | 35,223 | - | 288,113 |
| 24 | 371100 | WW Pump Equip Elect | 42,869 | - | - | 1,254,603 | 66,442 | - | 516,880 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | 3,420,786 | 171,039 | - | 906,552 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 5,113,545 | 255,677 | - | 1,882,968 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,797,750 | 89,888 | - | 791,830 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 2,373 | 119 | - | 745 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 532,857 | 26,643 | - | 146,536 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | 581,647 | 29,082 | - | 159,953 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 649,801 | 32,490 | - | 178,695 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 48,465 | 2,423 | - | 13,329 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 24,274 | 1,214 | - | 9,395 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | - | - | - | 696,115 | 34,806 | - | 362,556 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 154,287 | 7,714 | - | 38,228 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 159,865 | 7,961 | - | 70,744 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 7,341 | 1,835 | - | 9,330 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | 4,917 | 182 | - | (20) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 130,969 | 6,575 | - | 33,227 |
| 50 | 396000 | WW Communication Equip | - | - | - | 1,597,029 | 164,494 | - | 1,360,405 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | Not Classified | Not Classified | - | - | - | - | - | - | 267 |
| | | TOTAL | 615,860 | (595) | (737) | 67,810,798 | 1,961,924 | - | 14,531,321 |

## Agua Fria Stand Alone

2014

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | 11,726 | 293 | - | 2,980 |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 17,788 | 1,779 | - | 32,486 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | 60,471 | 9,071 | - | 113,554 |
| 4 | 341400 | Trans Equip Other | 10,756 | - | (2,419) | 16,690 | 1,508 | - | 16,519 |
| 5 | 343000 | Tools, Shop and Garage | - | (696) | - | 43,204 | 1,957 | - | 12,136 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 20,672 | - | - | 686,440 | 11,371 | - | 95,961 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | 1,371 | - | - | 4,236,926 | 70,755 | - | 563,899 |
| 13 | 354500 | WW Struct & Imp Gen | 18,654 | - | - | 2,888,087 | 47,986 | - | 494,295 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 150,679 | 6,660 | - | 68,024 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | 602,148 | 26,615 | - | 166,675 |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,532,240 | 52,417 | - | 443,129 |
| 19 | 361100 | WW Collecting Mains | 2,438,256 | (1,063) | 153 | 36,562,753 | 722,851 | - | 5,909,482 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 57,782 | 1,179 | - | 2,750 |
| 21 | 363000 | WW Services Sewer | 642,879 | (13,411) | - | 5,371,420 | 106,453 | - | 843,332 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 75,099 | 7,510 | - | 49,604 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,057,746 | 35,223 | - | 323,336 |
| 24 | 371100 | WW Pump Equip Elect | 24,425 | - | - | 1,279,028 | 68,110 | - | 584,990 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 26,410 | (3,014) | - | 3,444,182 | 171,484 | - | 1,075,022 |
| 27 | 380050 | WW TD Equip Grit Removal | - | (3,416) | - | 5,110,129 | 255,563 | - | 2,135,115 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | (1,148) | - | 1,796,602 | 89,859 | - | 880,540 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 2,373 | 119 | - | 864 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | 3,002 | - | - | 535,858 | 26,705 | - | 173,241 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | 581,647 | 29,082 | - | 189,035 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 649,801 | 32,490 | - | 211,185 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 14,467 | - | - | 62,933 | 2,966 | - | 16,295 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | (7,736) | 16,538 | 1,085 | - | 10,479 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | 1,346 | - | - | 697,460 | 34,845 | - | 397,401 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 154,287 | 7,714 | - | 45,942 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 326 | - | - | 160,191 | 7,963 | - | 78,706 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 7,341 | 1,835 | - | 11,165 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | 13,306 | (4,917) | - | 13,306 | 332 | - | (4,605) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 130,969 | 6,575 | - | 39,801 |
| 50 | 396000 | WW Communication Equip | 18,203 | - | - | 1,615,232 | 165,259 | - | 1,525,664 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | Not Classified | Not Classified | - | - | - | - | - | - | 267 |
| | | TOTAL | 3,234,075 | (27,664) | (10,002) | 71,007,207 | 2,005,614 | - | 16,509,271 |

## Agua Fria Stand Alone

2015

Non Depreciable Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | 11,726 | 293 | - | 3,273 |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 17,788 | 1,779 | - | 34,265 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | 60,471 | 9,071 | - | 122,625 |
| 4 | 341400 | Trans Equip Other | - | - | - | 16,690 | 2,782 | - | 19,301 |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | 43,204 | 1,931 | - | 14,067 |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 218,285 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 16,810 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | 143,036 | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 337,250 | (3,607) | (42) | 1,020,040 | 16,840 | (0) | 109,193 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | 648,009 | - | (7,962) | 4,876,973 | 71,646 | (358) | 635,187 |
| 13 | 354500 | WW Struct & Imp Gen | 16,738 | (7,501) | (2,561) | 2,894,763 | 48,244 | (82) | 534,955 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | 17,962 | - | 53 | 168,695 | 7,323 | 1 | 75,347 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | 602,148 | 26,615 | - | 193,290 |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,532,240 | 52,417 | - | 495,547 |
| 19 | 361100 | WW Collecting Mains | 564,785 | - | (1,287,849) | 35,839,689 | 755,212 | (359,738) | 6,304,957 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 57,782 | 1,179 | - | 3,929 |
| 21 | 363000 | WW Services Sewer | 278,987 | - | (40) | 5,650,367 | 115,267 | (1) | 958,599 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | 111 | 75,210 | 7,516 | 19 | 57,138 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,057,746 | 35,223 | - | 358,559 |
| 24 | 371100 | WW Pump Equip Elect | 28,782 | (41,515) | (3,447) | 1,262,849 | 69,223 | (342) | 612,356 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 32,851 | - | (877) | 3,476,156 | 173,686 | (133) | 1,248,575 |
| 27 | 380050 | WW TD Equip Grit Removal | 377,774 | - | - | 5,487,904 | 257,081 | - | 2,392,196 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,796,602 | 89,830 | - | 970,370 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | 12,765 | - | 30 | 15,168 | 651 | 0 | 1,516 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 535,858 | 26,793 | - | 200,034 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | 581,647 | 29,082 | - | 218,118 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 649,801 | 32,490 | - | 243,675 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 62,933 | 3,147 | - | 19,441 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 16,538 | 827 | - | 11,306 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | - | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | - | - | - | - |
| 38 | 381000 | WW Plant Sewers | - | - | - | 697,460 | 34,873 | - | 432,274 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 154,287 | 7,714 | - | 53,657 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 10,826 | - | - | 171,017 | 8,453 | - | 87,160 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | - | - | - | - |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 7,341 | 1,835 | - | 13,000 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | - | - | - | - |
| 48 | 394000 | WW Laboratory Equipment | - | (3,711) | 7 | 9,601 | 391 | 0 | (7,925) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 130,969 | 6,575 | - | 46,376 |
| 50 | 396000 | WW Communication Equip | 38,632 | (9,136) | - | 1,644,727 | 166,772 | - | 1,683,300 |
| 51 | 397000 | WW Misc Equipment | - | - | - | - | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | Not Classified | Not Classified | - | - | - | - | - | - | 267 |
| | | TOTAL | 2,365,361 | (65,470) | (1,302,576) | 72,004,522 | 2,062,761 | (360,634) | 18,145,928 |
| | | | | | | - | | | - |

Anthem Wastewater Accumulated Depreciation Prior Decision
Schedule B-2 ADJ SMM - RB1
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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Prior Decision 3: Approved Dec. 67093 12/31/2001 Decision Plant Balance Test Year | Prior Decision 1: Test Year Adjustments Corporate Accum Depr | DISTCO & TREATCO Accum Depr Adj That Could Have been Reflec | Test Year Adjustments Agua Fria WW Decon Could Have Been Reflec Accum Depr | Approved Dec. 73227 12/31/2008 Per Rollforward | ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE: Reverse Corporate Accum Depr | Reverse Error Accum Depr | Reverse Error Accum Depr | Stand Alone Anthem 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Structures & Improvements Supply | - | | - | - | - | | - | - | - |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | | - | - | - | | - | - | - |
| 3 | 304600 | Struct & Imp Offices | - | | - | - | - | | - | - | - |
| 4 | 304620 | Struct & Imp Leasehold | - | | - | - | - | | - | - | - |
| 5 | 304800 | Struct & Imp Misc | - | | - | - | - | | - | - | - |
| 6 | 307000 | Wells & Springs | - | | - | - | - | | - | - | - |
| 7 | 340100 | Office Furniture & Equip | - | | - | - | - | | - | - | - |
| 8 | 340200 | Comp & Periph Equip | - | | - | - | - | | - | - | - |
| 9 | 340300 | Computer Software | - | | - | - | - | | - | - | - |
| 10 | 340330 | Comp Software Other | - | | - | - | - | | - | - | - |
| 11 | 340500 | Other Office Equipment | - | | - | - | - | | - | - | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | | - | - | - | | - | - | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | - | | - | - | - | | - | - | - |
| 14 | 341400 | Trans Equip Other | - | | - | - | - | | - | - | - |
| 15 | 343000 | Tools,Shop,Garage Equip | - | | - | - | - | | - | - | - |
| 16 | 344000 | Laboratory Equipment | - | | - | - | - | | - | - | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | | - | - | - | | - | - | - |
| 18 | 346200 | Comm Equip Telephone | - | | - | - | - | | - | - | - |
| 19 | 346300 | Comm Equip Other | - | | - | - | - | | - | - | - |
| 20 | 347000 | Misc Equipment | - | | - | - | - | | - | - | - |
| 21 | 351000 | WW Organization | - | | - | - | - | | - | - | - |
| 22 | 352000 | WW Franchises | - | | - | - | - | | - | - | - |
| 23 | 353200 | WW Land & Ld Rights Coll | - | | - | - | - | | - | - | - |
| 24 | 353500 | WW Land & Ld Rights Gen | - | | - | - | - | | - | - | - |
| 25 | 354200 | WW Struct & Imp Coll | - | | - | - | - | | - | - | - |
| 26 | 354300 | WW Struct & Imp SPP | - | | (331) | - | 79,313 | | 331 | - | 79,644 |
| 27 | 354400 | WW Struct & Imp TDP | - | | - | - | - | | - | - | - |
| 28 | 354500 | WW Struct & Imp Gen | 23,278 | | (50,661) | - | 5,933 | | 50,661 | - | 56,594 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | | - | - | 798,234 | | - | - | 798,234 |
| 30 | 355400 | WW Pwr Gen Equip TDP | - | | - | - | - | | - | - | - |
| 31 | 355500 | WW Pwr Gen Equip RWTP | - | | - | - | - | | - | - | - |
| 32 | 360000 | WW Collection Sewers Forced | - | | - | - | - | | - | - | - |
| 33 | 361100 | WW Collecting Mains | 183,552 | | 196 | - | 89,044 | | (196) | - | 88,848 |
| 34 | 362000 | WW Special Coll Struct | 20,140 | | 580,605 | 1,091,799 | 3,143,777 | | (580,605) | (1,091,799) | 1,471,373 |
| 35 | 363000 | WW Services Sewer | 30,266 | | - | - | 110,292 | | - | - | 110,292 |
| 36 | 364000 | WW Flow Measuring Devices | - | | - | 134,946 | 407,286 | | - | (134,946) | 272,340 |
| 37 | 370000 | WW Receiving Wells | - | | 7,967 | - | 75,601 | | (7,967) | - | 67,634 |
| 38 | 371100 | WW Pump Equip Elect | - | | - | - | 9,060 | | - | - | 9,060 |
| 39 | 371200 | WW Pump Equip Oth Pwr | - | | - | 69,998 | 269,981 | | - | (69,998) | 199,983 |
| 40 | 380000 | WW TD Equipment | 7,048 | | - | - | 892 | | - | - | 892 |
| 41 | 380050 | WW TD Equip Grit Removal | 152 | | (35,335) | - | 177,735 | | 35,335 | - | 213,071 |
| 42 | 380100 | WW TD Equip Sed Tanks/Acc | 51,189 | | - | 95,303 | 1,549,589 | | - | (95,303) | 1,454,285 |
| 43 | 380200 | WW TD Equip Sldge/Effl Rmv | - | | - | - | 765,891 | | - | - | 765,891 |
| 44 | 380250 | WW TD Equip Sldge Dig Tnk | - | | - | - | - | | - | - | - |
| 45 | 380300 | WW TD Equip Sldge Dry/Filt | 459,359 | | - | - | 598,046 | | - | - | 598,046 |
| 46 | 380350 | WW TD Equip Sec Trmt Filt | - | | (364) | - | 4,083,663 | | 364 | - | 4,084,027 |
| 47 | 380400 | WW TD Equip Aux Effl Trmt | - | | - | - | - | | - | - | - |
| 48 | 380500 | WW TD Equip Chem Trmt Plt | 5,901 | | - | - | 511 | | - | - | 511 |
| 49 | 380600 | WW TD Equip Oth Disp | 1,211 | | - | - | 355,678 | | - | - | 355,678 |
| 50 | 380625 | WW TD Equip Gen Trmt | - | | - | - | 409,805 | | - | - | 409,805 |
| 51 | 380650 | WW TD Equip Influent Lift S | - | | - | - | 2,873 | | - | - | 2,873 |
| 52 | 381000 | WW Plant Sewers | - | | - | - | 1,837 | | - | - | 1,837 |
| 53 | 382000 | WW Outfall Sewer Lines | - | | - | - | - | | - | - | - |
| 54 | 389100 | WW Oth Plt & Misc Equip Intang | - | | - | - | 63,023 | | - | - | 63,023 |
| 55 | 390000 | WW Office Furniture & Equipmen | 3,224 | | (140,926) | - | 148,539 | | 140,926 | - | 289,465 |
| 56 | 390200 | WW Computers & Peripheral | - | | - | - | 13,186 | | - | - | 13,186 |
| 57 | 390300 | WW Computer Software | - | | - | - | - | | - | - | - |
| 58 | 391000 | WW Trans Equipment | - | | - | - | - | | - | - | - |
| 59 | 392000 | WW Stores Equipment | - | | - | - | - | | - | - | - |
| 60 | 393000 | WW Tool Shop & Garage Equip | - | | - | - | - | | - | - | - |
| 61 | 394000 | WW Laboratory Equipment | 2,767 | | - | - | 1,851 | | - | - | 1,851 |
| 62 | 395000 | WW Power Operated Equip | - | | - | - | 13,006 | | - | - | 13,006 |
| 63 | 396000 | WW Communication Equip | - | | - | - | 226,589 | | - | - | 226,589 |
| 64 | 397000 | WW Misc Equipment | - | | 6,237 | - | 299,884 | | (6,237) | - | 293,647 |
| 65 | 398000 | WW Other Tangible Plant | - | | - | - | - | | - | - | - |
| 66 | | Corporate allocation | - | 227,293 | (250,667) | - | (138,964) | | 250,667 | - | 111,703 |
| 67 | | LJG-4 NWVRTF | | | - | - | 227,293 | (227,293) | - | - | - |
| 68 | | Adjust AD for Over/Under | | | - | - | - | | - | - | - |
| 69 | | Duplicate Adjustment | | | - | - | - | | - | - | - |
| 70 | | Formula error on SLM-1 | | | - | 67,019 | 67,019 | | - | (67,019) | - |
| | | | | | - | 14,283 | 14,283 | | - | (14,283) | - |
| 71 | | NARUC with No Depr Rate | | | - | | - | | | | - |
| 72 | | G/L Discrepancy | | | - | | - | | - | | - |
| 73 | | TOTAL | 788,107 | 227,293 | 116,720 | 1,473,349 | 13,870,749 | (227,293) | (116,720) | (1,473,349) | 12,053,387 |
| | | | | | (116,720) | | | | | | |
| | | Per Schb2/SLM-1 | 788,107 | | | | 13,870,749 | | | | 12,053,387 |
| | | Variance | - | | | | (0) | | | | - |
| | 1 | 2 | 3 | 29 | | 30 | 31 | 33 | | 34 | 35 |

Anthem Wastewater Accumulated Depreciation Prior Decision
Schedule B-2 ADJ SMM - RB1
Page 3b
Witness: Mahler

**Prior Decision 1**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Stand Alone Anthem 12/31/2008 Per Rollforward | Test Year Adjustments Corporate Plant | Test Year Adjustments Transfer to Agua Fria | Test Year Adjustments Post Test Year Plant | Approved Dec. 73227 12/31/2008 Per Rollforward | ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE Reverse Corporate Plant | Reverse Post Test year Plant | Stand Alone Anthem 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|---|
| | Schb2 Column Ref | | | | | | | | | |
| 1 | 304100 | Structures & Improvements Supply | - | | | | - | | | - |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | | | | - | | | - |
| 3 | 304600 | Struct & Imp Offices | - | | | | - | | | - |
| 4 | 304620 | Struct & Imp Leasehold | - | | | | - | | | - |
| 5 | 304800 | Struct & Imp Misc | - | | | | - | | | - |
| 6 | 307000 | Wells & Springs | - | | | | - | | | - |
| 7 | 340100 | Office Furniture & Equip | - | | | | - | | | - |
| 8 | 340200 | Comp & Periph Equip | - | | | | - | | | - |
| 9 | 340300 | Computer Software | - | | | | - | | | - |
| 10 | 340330 | Comp Software Other | - | | | | - | | | - |
| 11 | 340500 | Other Office Equipment | - | | | | - | | | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | | | | - | | | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | - | | | | - | | | - |
| 14 | 341400 | Trans Equip Other | - | | | | - | | | - |
| 15 | 343000 | Tools,Shop,Garage Equip | - | | | | - | | | - |
| 16 | 344000 | Laboratory Equipment | - | | | | - | | | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | | | | - | | | - |
| 18 | 346200 | Comm Equip Telephone | - | | | | - | | | - |
| 19 | 346300 | Comm Equip Other | - | | | | - | | | - |
| 20 | 347000 | Misc Equipment | - | | | | - | | | - |
| 21 | 351000 | WW Organization | - | | | | - | | | - |
| 22 | 352000 | WW Franchises | 276,772 | | | | 276,772 | | | 276,772 |
| 23 | 353200 | WW Land & Ld Rights Coll | 336,560 | | | | 336,560 | | | 336,560 |
| 24 | 353500 | WW Land & Ld Rights Gen | - | | | | - | | | - |
| 25 | 354200 | WW Struct & Imp Coll | 1,428,107 | | | | 1,428,107 | | | 1,428,107 |
| 26 | 354300 | WW Struct & Imp SPP | - | | | | - | | | - |
| 27 | 354400 | WW Struct & Imp TDP | 558,656 | | | | 558,656 | | | 558,656 |
| 28 | 354500 | WW Struct & Imp Gen | 7,774,562 | | | | 7,774,562 | | | 7,774,562 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | | | | - | | | - |
| 30 | 355400 | WW Pwr Gen Equip TDP | - | | | | - | | | - |
| 31 | 355500 | WW Pwr Gen Equip RWTP | - | | | | - | | | - |
| 32 | 360000 | WW Collection Sewers Forced | 196,491 | | | | 196,491 | | | 196,491 |
| 33 | 361100 | WW Collecting Mains | 12,447,984 | | (211,006) | | 12,236,978 | | | 12,236,978 |
| 34 | 362000 | WW Special Coll Struct | 181,571 | | | | 181,571 | | | 181,571 |
| 35 | 363000 | WW Services Sewer | 1,472,732 | | (74,086) | | 1,398,646 | | | 1,398,646 |
| 36 | 364000 | WW Flow Measuring Devices | 416,950 | | | | 416,950 | | | 416,950 |
| 37 | 370000 | WW Receiving Wells | 2,006,012 | | | | 2,006,012 | | | 2,006,012 |
| 38 | 371100 | WW Pump Equip Elect | 1,118,305 | | | | 1,118,305 | | | 1,118,305 |
| 39 | 371200 | WW Pump Equip Oth Pwr | 6,216 | | | | 6,216 | | | 6,216 |
| 40 | 380000 | WW TD Equipment | 865,332 | | | | 865,332 | | | 865,332 |
| 41 | 380050 | WW TD Equip Grit Removal | 4,830,531 | | | | 4,830,531 | | | 4,830,531 |
| 42 | 380100 | WW TD Equip Sed Tanks/Acc | 2,068,199 | | | | 2,068,199 | | | 2,068,199 |
| 43 | 380200 | WW TD Equip Sldge/Effl Rmv | - | | | | - | | | - |
| 44 | 380250 | WW TD Equip Sldge Dig Tnk | 2,040,073 | | | | 2,040,073 | | | 2,040,073 |
| 45 | 380300 | WW TD Equip Sldge Dry/Filt | 11,266,414 | | | | 11,266,414 | | | 11,266,414 |
| 46 | 380350 | WW TD Equip Sec Trmt Filt | - | | | | - | | | - |
| 47 | 380400 | WW TD Equip Aux Effl Trmt | 122,598 | | | | 122,598 | | | 122,598 |
| 48 | 380500 | WW TD Equip Chem Trmt Plt | 1,064,750 | | | | 1,064,750 | | | 1,064,750 |
| 49 | 380600 | WW TD Equip Oth Disp | 821,524 | | | | 821,524 | | | 821,524 |
| 50 | 380625 | WW TD Equip Gen Trmt | 143,294 | | | | 143,294 | | | 143,294 |
| 51 | 380650 | WW TD Equip Influent Lift S | 18,743 | | | | 18,743 | | | 18,743 |
| 52 | 381000 | WW Plant Sewers | - | | | | - | | | - |
| 53 | 382000 | WW Outfall Sewer Lines | 555,499 | | | | 555,499 | | | 555,499 |
| 54 | 389100 | WW Oth Plt & Misc Equip Intang | 868,706 | | | | 868,706 | | | 868,706 |
| 55 | 390000 | WW Office Furniture & Equipmen | 31,682 | | | | 31,682 | | | 31,682 |
| 56 | 390200 | WW Computers & Peripheral | - | | | | - | | | - |
| 57 | 390300 | WW Computer Software | - | | | | - | | | - |
| 58 | 391000 | WW Trans Equipment | - | | | | - | | | - |
| 59 | 392000 | WW Stores Equipment | - | | | | - | | | - |
| 60 | 393000 | WW Tool Shop & Garage Equip | 16,453 | | | | 16,453 | | | 16,453 |
| 61 | 394000 | WW Laboratory Equipment | 45,016 | | | | 45,016 | | | 45,016 |
| 62 | 395000 | WW Power Operated Equip | 870,927 | | | | 870,927 | | | 870,927 |
| 63 | 396000 | WW Communication Equip | 686,793 | | | | 686,793 | | | 686,793 |
| 64 | 397000 | WW Misc Equipment | - | | | | - | | | - |
| 65 | 398000 | WW Other Tangible Plant | 39,780 | | | | 39,780 | | | 39,780 |
| 66 | | Corporate Plant | - | 203,044 | | - | 203,044 | (203,044) | | - |
| 67 | | LJG-4 NWVRTF | - | | | | - | | | - |
| 68 | | Adjust AD for Over/Under | - | | | | - | | | - |
| 69 | | GL adjustments to tie to order | - | | | | - | | | - |
| 70 | | Post Test Year Plant | - | | | 606,023 | 606,023 | | (606,023) | - |
| 71 | | | - | | | | - | | | - |
| 72 | | G/L Discrepancy | - | | | | - | | | - |
| 73 | | TOTAL | 54,577,232 | 203,044 | (285,092) | 606,023 | 55,101,208 | (203,044) | (606,023) | 54,292,140 |
| | | Per Schb2 | 54,577,234 | | | | 55,101,209 | | | 54,292,140 |
| | | Variance | (2) | | | | (2) | | | - |

# Anthem

Added Rate where no rate existed

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | 7/1/2004 Annual | 7/1/2004 Monthly Depr Rate | 6/1/2008 Annual | 6/1/2008 Monthly Depr Rate | 1/1/2011 Annual | 1/1/2011 Monthly Depr Rate |
|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | 2.5000% | 0.2083% | 2.5000% | 0.2083% | 2.5000% | 0.2083% |
| 2 | 340200 | Comp & Periph Equip | 0.0000% | 0.0000% | 15.8900% | 1.3242% | 10.0000% | 0.8333% |
| 3 | 341200 | Trans Equip Hvy Duty Trks | 25.0000% | 2.0833% | 25.0000% | 2.0833% | 15.0000% | 1.2500% |
| 4 | 341400 | Trans Equip Other | 25.0000% | 2.0833% | 25.0000% | 2.0833% | 16.6700% | 1.3892% |
| 5 | 343000 | Tools, Shop and Garage | 4.0200% | 0.3350% | 4.4700% | 0.3725% | 4.4700% | 0.3725% |
| 6 | 351000 | WW Organization | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 352000 | WW Franchises | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | 353200 | WW Land & Ld Rights Coll | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9 | 353500 | WW Land & Ld Rights Gen | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 10 | 354200 | WW Struct & Imp Coll | 1.6700% | 0.1392% | 1.6700% | 0.1392% | 1.6700% | 0.1392% |
| 11 | 354300 | WW Struct & Imp SPP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 1.6700% | 0.1392% |
| 12 | 354400 | WW Struct & Imp TDP | 0.0000% | 0.0000% | 1.6700% | 0.1392% | 1.6700% | 0.1392% |
| 13 | 354500 | WW Struct & Imp Gen | 1.6800% | 0.1400% | 1.6800% | 0.1400% | 1.6700% | 0.1392% |
| 14 | 355200 | WW Pwr Gen Equip Coll | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 15 | 355300 | WW Pwr Gen Equip SPP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 16 | 355400 | WW Pwr Gen Equip TDP | 0.0000% | 0.0000% | 5.0000% | 0.4167% | 4.4200% | 0.3683% |
| 17 | 355500 | WW Pwr Gen Equip RWTP | 0.0000% | 0.0000% | 5.0000% | 0.4167% | 4.4200% | 0.3683% |
| 18 | 360000 | WW Collection Sewers Forced | 2.0700% | 0.1725% | 2.0700% | 0.1725% | 2.0700% | 0.1725% |
| 19 | 361100 | WW Collecting Mains | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% |
| 20 | 362000 | WW Special Coll Struct | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 2.0400% | 0.1700% |
| 21 | 363000 | WW Services Sewer | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% |
| 22 | 364000 | WW Flow Measuring Devices | 5.4200% | 0.4517% | 5.4200% | 0.4517% | 10.0000% | 0.8333% |
| 23 | 370000 | WW Receiving Wells | 5.4200% | 0.4517% | 5.4200% | 0.4517% | 3.3300% | 0.2775% |
| 24 | 371100 | WW Pump Equip Elect | 5.4200% | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.4517% |
| 25 | 371200 | WW Pump Equip Oth Pwr | 5.4200% | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.4517% |
| 26 | 380000 | WW TD Equipment | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 27 | 380050 | WW TD Equip Grit Removal | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 35 | 380600 | WW TD Equip Oth Disp | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 5.0000% | 0.4167% |
| 36 | 380625 | WW TD Equip Gen Trmt | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 5.0000% | 0.4167% |
| 37 | 380650 | WW TD Equip Influent Lift S | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 5.0000% | 0.4167% |
| 38 | 381000 | WW Plant Sewers | 0.0000% | 0.0000% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 39 | 382000 | WW Outfall Sewer Lines | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 4.9800% | 0.4150% | 4.9800% | 0.4150% | 4.9800% | 0.4150% |
| 41 | 389600 | WW Other P/E - CPS - 7E | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 42 | 390000 | WW Office Furniture & Equip | 4.5500% | 0.3792% | 4.5900% | 0.3825% | 4.5900% | 0.3825% |
| 43 | 390200 | WW Computers & Peripheral | 4.5500% | 0.3792% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 44 | 390300 | WW Computer Software | 0.0000% | 0.0000% | 25.0000% | 2.0833% | 25.0000% | 2.0833% |
| 45 | 391000 | WW Trans Equipment | 25.0000% | 2.0833% | 25.0000% | 2.0833% | 20.0000% | 1.6667% |
| 46 | 392000 | WW Stores Equipment | 3.9200% | 0.3267% | 3.9100% | 0.3258% | 3.9600% | 0.3300% |
| 47 | 393000 | WW Tool Shop & Garage Equip | 4.1400% | 0.3450% | 4.4700% | 0.3725% | 4.4700% | 0.3725% |
| 48 | 394000 | WW Laboratory Equipment | 3.7100% | 0.3092% | 3.7100% | 0.3092% | 3.7100% | 0.3092% |
| 49 | 395000 | WW Power Operated Equip | 5.1400% | 0.4283% | 5.0200% | 0.4183% | 5.0200% | 0.4183% |
| 50 | 396000 | WW Communication Equip | 10.2800% | 0.8567% | 10.3000% | 0.8583% | 10.3000% | 0.8583% |
| 51 | 397000 | WW Misc Equipment | 4.9800% | 0.4150% | 0.0000% | 0.0000% | 5.1000% | 0.4250% |
| 52 | 398000 | WW Other Tangible Plant | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.3000% | 0.8583% |
| | Unclassified | Unclassified | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 44 | | TOTAL | | 20.21% | | 24.27% | | 21.9958% |

**Anthem** Dec. 73227 2009

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | WS-01303A-09-0343 Dec. 73227 Accum Depr Bal | Rev Plant Bal | ADD | RET | ADJ | 2009 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | 276,772 | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | 336,560 | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 79,644 | 1,428,107 | - | - | - | 1,428,107 | 23,849 | - | 103,493 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | 56,594 | 71,656 | 18,626 | - | 1,141,263 | 1,231,545 | 16,012 | - | 72,606 |
| 13 | 354500 | WW Struct & Imp Gen | 798,234 | 7,774,562 | - | (2,376) | - | 7,772,186 | 130,606 | - | 926,464 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | 487,000 | - | - | (487,000) | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | 88,848 | 196,491 | 3,152 | - | - | 199,643 | 4,102 | - | 92,951 |
| 19 | 361100 | WW Collecting Mains | 1,471,373 | 12,236,978 | 35,297 | - | 155,715 | 12,427,991 | 252,612 | (1,560) | 1,722,425 |
| 20 | 362000 | WW Special Coll Struct | 110,292 | 181,571 | - | - | - | 181,571 | 15,252 | - | 125,544 |
| 21 | 363000 | WW Services Sewer | 272,340 | 1,398,646 | - | - | 4,777 | 1,403,423 | 28,630 | 1,560 | 302,530 |
| 22 | 364000 | WW Flow Measuring Devices | 67,634 | 416,950 | - | - | - | 416,950 | 22,599 | - | 90,233 |
| 23 | 370000 | WW Receiving Wells | 9,060 | 2,006,012 | 545,627 | - | (1,483,296) | 1,068,343 | 91,355 | (38,737) | 61,678 |
| 24 | 371100 | WW Pump Equip Elect | 199,983 | 1,118,305 | 47,725 | - | 84,341 | 1,250,371 | 65,351 | - | 265,334 |
| 25 | 371200 | WW Pump Equip Oth Pwr | 892 | 6,216 | - | - | - | 6,216 | 337 | - | 1,228 |
| 26 | 380000 | WW TD Equipment | 213,071 | 865,332 | 150 | (112) | 941,145 | 1,806,516 | 70,720 | - | 283,679 |
| 27 | 380050 | WW TD Equip Grit Removal | 1,454,285 | 4,830,531 | 8,369 | (119,218) | - | 4,719,682 | 239,158 | - | 1,574,225 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 765,891 | 2,068,199 | - | - | - | 2,068,199 | 103,410 | - | 869,301 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | 598,046 | 2,040,073 | 3,205 | - | - | 2,043,279 | 102,059 | - | 700,105 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | 4,084,027 | 11,266,414 | - | (69,182) | - | 11,197,232 | 561,866 | - | 4,576,710 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | 38,691 | - | (38,691) | - | 797 | (797) | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | 511 | 122,598 | - | - | (122,598) | - | 2,554 | (3,065) | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 355,678 | 1,064,750 | - | - | - | 1,064,750 | 53,237 | - | 408,916 |
| 35 | 380600 | WW TD Equip Oth Disp | 409,805 | 821,524 | - | - | - | 821,524 | 69,008 | - | 478,813 |
| 36 | 380625 | WW TD Equip Gen Trmt | 2,873 | 143,294 | (22,288) | - | 55 | 121,061 | 10,176 | - | 13,049 |
| 37 | 380650 | WW TD Equip Influent Lift S | 1,837 | 18,743 | - | - | - | 18,743 | 1,574 | - | 3,411 |
| 38 | 381000 | WW Plant Sewers | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | 63,023 | 555,499 | - | - | - | 555,499 | 27,775 | - | 90,798 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 289,465 | 868,706 | - | - | - | 868,706 | 43,262 | - | 332,726 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | 13,186 | 31,682 | - | - | - | 31,682 | 1,454 | - | 14,640 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | 3,506 | 3,506 | 714 | - | 714 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | 1,851 | 16,453 | - | - | - | 16,453 | 735 | - | 2,587 |
| 48 | 394000 | WW Laboratory Equipment | 13,006 | 45,016 | - | - | - | 45,016 | 1,670 | - | 14,676 |
| 49 | 395000 | WW Power Operated Equip | 226,589 | 870,927 | - | - | - | 870,927 | 43,721 | - | 270,310 |
| 50 | 396000 | WW Communication Equip | 293,647 | 686,793 | - | - | (2,706) | 684,087 | 70,507 | - | 364,154 |
| 51 | 397000 | WW Misc Equipment | - | - | 0 | - | 1,761 | 1,761 | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | 111,703 | 39,780 | 3,467 | - | (43,247) | (0) | - | (111,703) | - |
| | Unclassified | Unclassified | - | - | - | - | - | - | - | - | - |
| 44 | | TOTAL | 12,053,387 | 54,292,140 | 682,023 | (190,888) | 155,024 | 54,938,299 | 2,055,103 | (154,302) | 13,763,300 |
| | | | 12,053,387 | 54,292,142 | | | | | | | |
| | | | (0) | (2) | | | | | | | |

# Anthem

**2010**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2010 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 1,428,107 | 23,849 | - | 127,343 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | 1,967 | 1,233,512 | 20,594 | - | 93,200 |
| 13 | 354500 | WW Struct & Imp Gen | 9,990 | - | - | 7,782,176 | 130,655 | - | 1,057,119 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 199,643 | 4,133 | - | 97,083 |
| 19 | 361100 | WW Collecting Mains | 1,043 | - | (19,944) | 12,409,090 | 253,505 | - | 1,975,929 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 181,571 | 15,252 | - | 140,796 |
| 21 | 363000 | WW Services Sewer | - | - | 2,967 | 1,406,390 | 28,636 | - | 331,167 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 416,950 | 22,599 | - | 112,831 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,068,343 | 57,904 | - | 119,582 |
| 24 | 371100 | WW Pump Equip Elect | 7,578 | - | - | 1,257,949 | 67,884 | - | 333,218 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 6,216 | 337 | - | 1,565 |
| 26 | 380000 | WW TD Equipment | 31,435 | (2,369) | (189) | 1,835,393 | 91,028 | - | 372,338 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 4,719,682 | 235,984 | - | 1,810,209 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 1,555 | (7,840) | - | 2,061,914 | 103,342 | - | 964,804 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 2,043,279 | 102,164 | - | 802,269 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | (12,787) | - | 11,184,445 | 559,751 | - | 5,123,674 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 1,064,750 | 53,237 | - | 462,153 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 821,524 | 69,008 | - | 547,821 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 121,061 | 10,169 | - | 23,219 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 18,743 | 1,574 | - | 4,986 |
| 38 | 381000 | WW Plant Sewers | 1,482 | - | - | 1,482 | 6 | - | 6 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 555,499 | 27,775 | - | 118,573 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 868,706 | 43,262 | - | 375,988 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 31,682 | 1,454 | - | 16,095 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 3,506 | 876 | - | 1,590 |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | - |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | 2,173 | - | - | 18,627 | 752 | - | 3,338 |
| 48 | 394000 | WW Laboratory Equipment | 3,870 | (1,180) | 1,650 | 49,355 | 1,719 | - | 15,215 |
| 49 | 395000 | WW Power Operated Equip | 3,248 | - | - | 874,175 | 43,748 | - | 314,057 |
| 50 | 396000 | WW Communication Equip | - | - | - | 684,087 | 70,461 | - | 434,615 |
| 51 | 397000 | WW Misc Equipment | 6,186 | - | - | 7,947 | - | - | - |
| 52 | 398000 | WW Other Tangible Plant | 4,632 | - | - | 4,632 | - | - | - |
| | Unclassified | Unclassified | - | - | - | - | - | - | - |
| 44 | | TOTAL | 73,192 | (24,176) | (13,549) | 54,973,765 | 2,041,660 | - | 15,780,784 |

# Anthem

**2011**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2011 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 5,181 | - | (3,600) | 1,429,687 | 23,857 | - | 151,199 |
| 11 | 354300 | WW Struct & Imp SPP | 7,477 | - | - | 7,477 | 62 | - | 62 |
| 12 | 354400 | WW Struct & Imp TDP | - | - | 5,708 | 1,239,220 | 20,631 | - | 113,832 |
| 13 | 354500 | WW Struct & Imp Gen | - | - | 1,393 | 7,783,569 | 129,970 | - | 1,187,090 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | 14,770 | - | (3,702) | 11,068 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | 4,418 | - | 78 | 4,497 | 113 | - | 113 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | (211) | - | 199,432 | 4,131 | - | 101,004 |
| 19 | 361100 | WW Collecting Mains | 64,851 | - | - | 12,473,941 | 253,609 | - | 2,229,539 |
| 20 | 362000 | WW Special Coll Struct | - | (900) | - | 180,671 | 3,686 | - | 143,581 |
| 21 | 363000 | WW Services Sewer | (3,399) | (1,041) | 20 | 1,401,970 | 28,641 | - | 358,767 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 416,950 | 41,695 | - | 154,526 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,068,343 | 35,576 | - | 155,158 |
| 24 | 371100 | WW Pump Equip Elect | 171,523 | (14,167) | 20,358 | 1,435,663 | 71,514 | 119 | 390,684 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | (2,906) | - | 3,310 | 245 | - | (1,095) |
| 26 | 380000 | WW TD Equipment | 59,360 | (51,249) | 1,431 | 1,844,934 | 92,250 | - | 413,339 |
| 27 | 380050 | WW TD Equip Grit Removal | 14,681 | - | 8,450 | 4,742,813 | 236,080 | - | 2,046,290 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | 15 | 2,061,929 | 103,096 | - | 1,067,900 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | 4,616 | - | (388) | 4,228 | 144 | - | 144 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | (1,796) | - | 2,041,483 | 102,074 | - | 902,548 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | (26,257) | - | 11,158,188 | 558,307 | - | 5,655,724 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | (4,413) | - | 1,060,337 | 53,090 | - | 510,831 |
| 35 | 380600 | WW TD Equip Oth Disp | - | (999) | - | 820,525 | 41,060 | - | 587,881 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | (2,942) | - | 118,119 | 5,943 | - | 26,219 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 18,743 | 937 | - | 5,923 |
| 38 | 381000 | WW Plant Sewers | - | - | 14 | 1,496 | 75 | - | 81 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 555,499 | 27,775 | - | 146,348 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 868,706 | 43,262 | - | 419,249 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 31,682 | 1,454 | - | 17,549 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 3,506 | 876 | - | 2,467 |
| 45 | 391000 | WW Trans Equipment | - | - | 1,424 | 1,424 | 95 | - | 95 |
| 46 | 392000 | WW Stores Equipment | 58,089 | - | (6,604) | 51,485 | 1,403 | - | 1,403 |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | (465) | 18,162 | 817 | - | 4,155 |
| 48 | 394000 | WW Laboratory Equipment | 11,221 | - | 459 | 61,035 | 2,160 | - | 17,375 |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 874,175 | 43,884 | - | 357,941 |
| 50 | 396000 | WW Communication Equip | 3,649 | - | (280) | 687,456 | 70,724 | - | 505,339 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 7,947 | 405 | - | 405 |
| 52 | 398000 | WW Other Tangible Plant | - | - | (4,632) | (0) | 119 | (119) | 0 |
| | Unclassified | Unclassified | - | - | - | - | - | - | - |
| 44 | | TOTAL | 416,438 | (106,881) | 19,678 | 55,303,000 | 1,999,760 | - | 17,673,664 |

# Anthem

**2012**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2012 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | (4,096) | (1,581) | 1,424,010 | 23,809 | - | 170,912 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | 7,477 | 125 | - | 187 |
| 12 | 354400 | WW Struct & Imp TDP | 5,832 | - | - | 1,245,052 | 20,776 | - | 134,608 |
| 13 | 354500 | WW Struct & Imp Gen | 147,341 | (2,482) | - | 7,928,427 | 131,027 | - | 1,315,634 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 11,068 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 4,497 | 199 | - | 311 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 199,432 | 4,128 | - | 105,132 |
| 19 | 361100 | WW Collecting Mains | 252,733 | - | 234,146 | 12,960,820 | 263,620 | - | 2,493,159 |
| 20 | 362000 | WW Special Coll Struct | 61,547 | (15,069) | - | 227,148 | 4,719 | - | 133,230 |
| 21 | 363000 | WW Services Sewer | 78,237 | - | 3,161 | 1,483,368 | 30,128 | - | 388,895 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 416,950 | 41,695 | - | 196,221 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,068,343 | 35,576 | - | 190,734 |
| 24 | 371100 | WW Pump Equip Elect | 16,649 | (19,925) | - | 1,432,386 | 78,148 | - | 448,907 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 3,310 | 179 | - | (916) |
| 26 | 380000 | WW TD Equipment | 13,036 | (28,550) | - | 1,829,420 | 91,829 | - | 476,618 |
| 27 | 380050 | WW TD Equip Grit Removal | 14,321 | (251,152) | 987 | 4,506,969 | 234,679 | - | 2,029,816 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | (20,749) | - | 2,041,180 | 102,924 | - | 1,150,075 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 4,228 | 211 | - | 356 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 2,041,483 | 102,074 | - | 1,004,622 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | (68,749) | - | 11,089,439 | 554,860 | - | 6,141,836 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 1,060,337 | 53,017 | - | 563,848 |
| 35 | 380600 | WW TD Equip Oth Disp | - | (22,563) | - | 797,963 | 39,898 | - | 605,217 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 118,119 | 5,906 | - | 32,125 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 18,743 | 937 | - | 6,860 |
| 38 | 381000 | WW Plant Sewers | - | - | - | 1,496 | 75 | - | 156 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 555,499 | 27,775 | - | 174,123 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 868,706 | 43,262 | - | 462,511 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 31,682 | 1,454 | - | 19,003 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 3,506 | 876 | - | 3,343 |
| 45 | 391000 | WW Trans Equipment | - | - | - | 1,424 | 285 | - | 380 |
| 46 | 392000 | WW Stores Equipment | - | - | - | 51,485 | 2,039 | - | 3,442 |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 18,162 | 812 | - | 4,967 |
| 48 | 394000 | WW Laboratory Equipment | - | (7,044) | - | 53,991 | 2,130 | - | 12,460 |
| 49 | 395000 | WW Power Operated Equip | - | (2,570) | - | 871,605 | 43,755 | - | 399,125 |
| 50 | 396000 | WW Communication Equip | - | - | - | 687,456 | 70,808 | - | 576,147 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 7,947 | 405 | - | 811 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | (0) | 0 | - | 0 |
| | Unclassified | Unclassified | - | - | - | - | - | - | - |
| 44 | | TOTAL | 589,695 | (442,948) | 236,714 | 55,686,461 | 2,014,138 | - | 19,244,853 |

# Anthem

**2013**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 1,424,010 | 23,781 | - | 194,693 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | 7,477 | 125 | - | 312 |
| 12 | 354400 | WW Struct & Imp TDP | 23,565 | - | - | 1,268,617 | 20,951 | - | 155,559 |
| 13 | 354500 | WW Struct & Imp Gen | 21,339 | (7,201) | - | 7,942,566 | 132,505 | - | 1,440,939 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 11,068 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 4,497 | 199 | - | 510 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | (4,682) | - | 194,750 | 4,047 | - | 104,498 |
| 19 | 361100 | WW Collecting Mains | 40,097 | (3,335) | - | 12,997,583 | 264,660 | - | 2,754,485 |
| 20 | 362000 | WW Special Coll Struct | - | (7,815) | - | 219,333 | 4,554 | - | 129,970 |
| 21 | 363000 | WW Services Sewer | 5,617 | - | - | 1,488,985 | 30,348 | - | 419,243 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 416,950 | 41,695 | - | 237,916 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,068,343 | 35,576 | - | 226,310 |
| 24 | 371100 | WW Pump Equip Elect | 73,508 | (3,447) | - | 1,502,448 | 78,498 | - | 523,958 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 3,310 | 179 | - | (737) |
| 26 | 380000 | WW TD Equipment | 152,817 | (1,513) | - | 1,980,724 | 93,872 | - | 568,977 |
| 27 | 380050 | WW TD Equip Grit Removal | - | (9,311) | - | 4,497,658 | 225,266 | - | 2,245,772 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 2,041,180 | 102,059 | - | 1,252,134 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 4,228 | 211 | - | 567 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 2,041,483 | 102,074 | - | 1,106,696 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | 12,790 | (31,256) | - | 11,070,973 | 554,551 | - | 6,665,131 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 1,060,337 | 53,017 | - | 616,864 |
| 35 | 380600 | WW TD Equip Oth Disp | - | (28,980) | - | 768,982 | 38,449 | - | 614,685 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 118,119 | 5,906 | - | 38,031 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 18,743 | 937 | - | 7,797 |
| 38 | 381000 | WW Plant Sewers | - | - | - | 1,496 | 75 | - | 231 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 555,499 | 27,775 | - | 201,898 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 868,706 | 43,262 | - | 505,773 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | - |
| 42 | 390000 | WW Office Furniture & Equip | 7,663 | - | - | 39,345 | 1,484 | - | 20,487 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 3,506 | 876 | - | 4,220 |
| 45 | 391000 | WW Trans Equipment | - | - | - | 1,424 | 285 | - | 664 |
| 46 | 392000 | WW Stores Equipment | - | - | - | 51,485 | 2,039 | - | 5,480 |
| 47 | 393000 | WW Tool Shop & Garage Equip | 9,333 | - | - | 27,495 | 1,048 | - | 6,015 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | 53,991 | 2,003 | - | 14,463 |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 871,605 | 43,755 | - | 442,880 |
| 50 | 396000 | WW Communication Equip | - | - | - | 687,456 | 70,808 | - | 646,955 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 7,947 | 405 | - | 1,216 |
| 52 | ~~396000~~ | WW Other Tangible Plant | - | - | - | (0) | 0 | - | 0 |
| | Unclassified | Unclassified | - | - | - | - | - | - | - |
| 44 | | TOTAL | 346,730 | (97,538) | - | 55,935,652 | 2,007,276 | - | 21,154,590 |
| | | | | | | - | | | - |

# Anthem

**2014**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 1,424,010 | 23,781 | - | 218,474 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | 7,477 | 125 | - | 437 |
| 12 | 354400 | WW Struct & Imp TDP | 45,798 | (31,605) | - | 1,282,809 | 21,269 | - | 145,223 |
| 13 | 354500 | WW Struct & Imp Gen | 10,309 | - | - | 7,952,875 | 132,727 | - | 1,573,666 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 11,068 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 4,497 | 199 | - | 709 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 194,750 | 4,031 | - | 108,529 |
| 19 | 361100 | WW Collecting Mains | 8,474 | - | - | 13,006,057 | 265,295 | - | 3,019,779 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 219,333 | 4,474 | - | 134,444 |
| 21 | 363000 | WW Services Sewer | 12,379 | - | (10) | 1,501,354 | 30,527 | - | 449,770 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 416,950 | 41,695 | - | 279,611 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,068,343 | 35,576 | - | 261,885 |
| 24 | 371100 | WW Pump Equip Elect | - | - | - | 1,502,448 | 81,433 | - | 605,390 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | (557) | - | 2,753 | 154 | - | (1,140) |
| 26 | 380000 | WW TD Equipment | 40,260 | - | - | 2,020,985 | 100,182 | - | 669,159 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 4,497,658 | 224,883 | - | 2,470,655 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 4,110 | - | - | 2,045,291 | 102,110 | - | 1,354,244 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | 4,228 | 211 | - | 778 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 2,041,483 | 102,074 | - | 1,208,770 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | 11,070,973 | 553,549 | - | 7,218,680 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 71,405 | (41,328) | - | 1,090,413 | 53,889 | - | 629,426 |
| 35 | 380600 | WW TD Equip Oth Disp | 96,621 | - | - | 865,604 | 39,657 | - | 654,342 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 118,119 | 5,906 | - | 43,937 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 18,743 | 937 | - | 8,734 |
| 38 | 381000 | WW Plant Sewers | - | - | - | 1,496 | 75 | - | 305 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 555,499 | 27,775 | - | 229,672 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 12,494 | (1,977) | - | 879,224 | 43,681 | - | 547,477 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 39,345 | 1,806 | - | 22,292 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 3,506 | 876 | - | 5,096 |
| 45 | 391000 | WW Trans Equipment | - | - | - | 1,424 | 285 | - | 949 |
| 46 | 392000 | WW Stores Equipment | - | - | - | 51,485 | 2,039 | - | 7,519 |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 27,495 | 1,229 | - | 7,244 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | 53,991 | 2,003 | - | 16,466 |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 871,605 | 43,755 | - | 486,634 |
| 50 | 396000 | WW Communication Equip | - | - | - | 687,456 | 70,808 | - | 717,763 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 7,947 | 405 | - | 1,621 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | (0) | 0 | - | 0 |
| | Unclassified | Unclassified | - | - | - | - | - | - | - |
| 44 | | TOTAL | 301,851 | (75,468) | (10) | 56,162,026 | 2,019,423 | - | 23,098,545 |

# Anthem

**2015**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 276,772 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 336,560 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 1,424,010 | 23,781 | - | 242,255 |
| 11 | 354300 | WW Struct & Imp SPP | 3,579 | (3,471) | - | 7,585 | 130 | 6 | (2,898) |
| 12 | 354400 | WW Struct & Imp TDP | 22,693 | (48,051) | (1,166) | 1,256,286 | 21,179 | (27) | 118,325 |
| 13 | 354500 | WW Struct & Imp Gen | - | - | (5,052,793) | 2,900,082 | 126,642 | (1,023,234) | 677,074 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 11,068 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 4,497 | 199 | - | 908 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 194,750 | 4,031 | - | 112,561 |
| 19 | 361100 | WW Collecting Mains | 354,615 | - | 1,284,149 | 14,644,820 | 268,708 | 376,112 | 3,664,599 |
| 20 | 362000 | WW Special Coll Struct | 252,687 | (106,384) | (2,111) | 363,524 | 6,020 | 4,848 | 38,928 |
| 21 | 363000 | WW Services Sewer | 192,259 | (5,560) | (3,602) | 1,684,452 | 31,112 | 8,559 | 483,882 |
| 22 | 364000 | WW Flow Measuring Devices | 29,558 | (22,292) | (50,409) | 373,807 | 41,666 | (44,071) | 254,914 |
| 23 | 370000 | WW Receiving Wells | - | - | - | 1,068,343 | 35,576 | - | 297,461 |
| 24 | 371100 | WW Pump Equip Elect | 29,969 | - | (2,021) | 1,530,396 | 81,806 | (202) | 686,995 |
| 25 | 371200 | WW Pump Equip Oth Pwr | 9,971 | - | - | 12,723 | 300 | 18 | (822) |
| 26 | 380000 | WW TD Equipment | 19,789 | (5,734) | (14,197) | 2,020,843 | 100,962 | (1,170) | 763,217 |
| 27 | 380050 | WW TD Equip Grit Removal | 11,527 | (9,510) | (404) | 4,499,271 | 224,976 | (64) | 2,686,058 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 2,045,291 | 102,265 | - | 1,456,509 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | 3,593 | (3,158) | (54) | 4,609 | 238 | (0) | (2,142) |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | (378,633) | 1,662,849 | 100,497 | (231,739) | 1,077,527 |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | 6,594 | (7,528) | (2,443,136) | 8,626,904 | 543,254 | (1,463,160) | 6,291,246 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | 38,008 | - | - | 38,008 | 188 | - | 188 |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | 14,860 | (1,941) | (121,053) | 982,280 | 54,212 | (52,499) | 629,198 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 865,604 | 43,280 | - | 697,623 |
| 36 | 380625 | WW TD Equip Gen Trmt | 37,867 | (27,028) | - | 128,958 | 6,213 | 131 | 23,254 |
| 37 | 380650 | WW TD Equip Influent Lift S | 19,030 | (18,759) | (16) | 18,998 | 1,014 | 102 | (8,909) |
| 38 | 381000 | WW Plant Sewers | 40,703 | - | - | 42,199 | 244 | 5,427 | 5,977 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 555,499 | 27,775 | - | 257,447 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 123,928 | (50,961) | - | 952,191 | 44,889 | 1,409 | 542,815 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | 2,012 | - | 135 | 41,491 | 1,903 | 17 | 24,213 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | 3,506 | 876 | - | 5,973 |
| 45 | 391000 | WW Trans Equipment | 57,392 | - | - | 58,815 | 1,241 | 1,913 | 4,103 |
| 46 | 392000 | WW Stores Equipment | - | - | - | 51,485 | 2,039 | - | 9,558 |
| 47 | 393000 | WW Tool Shop & Garage Equip | 270 | - | - | 27,764 | 1,236 | 5 | 8,485 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | 53,991 | 2,003 | - | 18,469 |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 871,605 | 43,755 | - | 530,389 |
| 50 | 396000 | WW Communication Equip | - | - | (36,031) | 651,424 | 70,499 | (42,362) | 745,899 |
| 51 | 397000 | WW Misc Equipment | 7,913 | (1,747) | (2) | 14,110 | 505 | 34 | 412 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | (0) | 0 | - | 0 |
| | Unclassified | Unclassified | - | - | - | - | - | - | - |
| 44 | | TOTAL | 1,278,816 | (312,124) | (6,821,344) | 50,307,374 | 2,015,217 | (2,459,949) | 22,341,690 |
| | | | | | | - | | | - |

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB1

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Schedule I

**Summary of Plant and Accumulated Depreciation Balances**

## Anthem WW (7L)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

| | | | |
|---|---|---|---|
| | Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| Supporting Schedules: | Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | | |

Mohave Wastewater Beginning Balance Plant and Accum Depr Reconciliation
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**Prior Decision**

**PLANT**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | 6/30/13 Mohave WW Stand Alone | Corporate Plant | Post Test Year to plant | Approved Dec. 75268 6/30/13 Plant Per Decision | Isolate Business Unit Reverse Post Test Year | Reverse Corporate Plant | 6/30/13 Plant Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|
| | *Schb2 Column Ref* | | | | | | | | |
| 1 | 352000 | WW Franchises | 364 | | - | 364 | - | - | 364 |
| 2 | 346300 | Comm Equip Other | - | | - | - | - | - | - |
| 3 | 354200 | WW Struct & Imp Coll | 196,581 | | - | 196,581 | - | - | 196,581 |
| 4 | 354400 | WW Struct & Imp TDP | 1,047,352 | | | 1,047,352 | - | - | 1,047,352 |
| 5 | 355400 | WW Pwr Gen Equip TDP | 142,907 | | | 142,907 | - | - | 142,907 |
| 6 | 360000 | WW Collection Sewers Forced | 5,385 | | - | 5,385 | - | - | 5,385 |
| 7 | 361100 | WW Collecting Mains | 2,738,991 | | (17,121) | 2,721,870 | 17,121 | - | 2,738,991 |
| 8 | 362000 | WW Special Coll Struct | 138,063 | | - | 138,063 | - | - | 138,063 |
| 9 | 363000 | WW Services Sewer | 530,251 | | - | 530,251 | - | - | 530,251 |
| 10 | 364000 | WW Flow Measuring Devices | 218,748 | | - | 218,748 | - | - | 218,748 |
| 11 | 371100 | WW Pump Equip Elect | 82,445 | | - | 82,445 | - | - | 82,445 |
| 12 | 380000 | WW TD Equipment | 902,234 | | 111,518 | 1,013,752 | (111,518) | - | 902,234 |
| 13 | 380050 | WW TD Equip Grit Removal | 135,165 | | | 135,165 | - | - | 135,165 |
| 14 | 380100 | WW TD Equip Sed Tanks/Acc | 336,115 | | | 336,115 | - | - | 336,115 |
| 15 | 380300 | WW TD Equip Sldge Dry/Filt | 39,113 | | | 39,113 | - | - | 39,113 |
| 16 | 380500 | WW TD Equip Chem Trmt Plt | 232,909 | | | 232,909 | - | - | 232,909 |
| 17 | 380600 | WW TD Equip Oth Disp | 28,914 | | | 28,914 | - | - | 28,914 |
| 18 | 380625 | WW TD Equip Gen Trmt | 1,818,565 | | | 1,818,565 | - | - | 1,818,565 |
| 19 | 389600 | WW Other P/E-CPS | - | | 3,549 | 3,549 | (3,549) | - | - |
| 20 | 390200 | WW Computers & Peripheral | 10,496 | | | 10,496 | - | - | 10,496 |
| 21 | 390300 | WW Computer Software | - | | | - | - | - | - |
| 22 | 393000 | WW Tool Shop & Garage Equip | 73,127 | | (1,560) | 71,567 | 1,560 | - | 73,127 |
| 23 | 394000 | WW Laboratory Equipment | 14,336 | | | 14,336 | - | - | 14,336 |
| 24 | 395000 | WW Power Operated Equip | 16,703 | | | 16,703 | - | - | 16,703 |
| 25 | 396000 | WW Communication Equip | 26,322 | | | 26,322 | - | - | 26,322 |
| 26 | 397000 | WW Misc Equipment | | | | - | - | - | - |
| | | reconciling item | | | | | | | |
| | | | | 34,952 | | 34,952 | - | (34,952) | - |
| | | TOTAL | 8,735,088 | 34,952 | 96,386 | 8,866,426 | (96,386) | (34,952) | 8,735,088 |
| | | Per Exhibit E | | | | 8,866,427 | | | 8,735,088 |
| | | Difference | | | | (1) | | | - |

Mohave Wastewater Beginning Balance Plant and Accum Depr Reconciliation
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## Accumulated Depreciation

| 6/30/13 Mohave WW Stand Alone | Corporate Plant | Adjustments to Accum | Post Test Year to Accum | Regulatory Debits | Regulatory Credits | Approved Dec. 75268 6/30/13 Plant Per Decision | Isolate Business Unit Reverse Post Test Year | Reverse Corporate Plant | 6/30/13 Plant Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | | | - | - | - | - |
| - | - | - | - | | | - | - | - | - |
| 7,259 | - | - | - | | | 7,259 | - | - | 7,259 |
| 153,109 | - | - | - | | | 153,109 | - | - | 153,109 |
| (14,910) | - | 45,591 | - | | | 30,681 | - | - | 30,681 |
| (15,840) | - | - | - | 15,840 | | 0 | - | - | 0 |
| 401,817 | - | - | (122) | | | 401,695 | 122 | - | 401,817 |
| 18,829 | - | - | - | | | 18,829 | - | - | 18,829 |
| 59,874 | - | - | - | | | 59,874 | - | - | 59,874 |
| 52,164 | - | - | - | | | 52,164 | - | - | 52,164 |
| 51,888 | - | - | - | | | 51,888 | - | - | 51,888 |
| 38,233 | - | 1,177 | 2,788 | | | 42,198 | (2,788) | - | 39,410 |
| 29,400 | - | - | - | | | 29,400 | - | - | 29,400 |
| (371,356) | - | 695 | - | 370,661 | | 0 | - | - | 0 |
| 6,258 | - | - | - | | | 6,258 | - | - | 6,258 |
| 50,934 | - | - | - | | | 50,934 | - | - | 50,934 |
| (1,235) | - | - | - | 1,235 | | (0) | - | - | (0) |
| 168,530 | - | 269,905 | - | | | 438,435 | - | - | 438,435 |
| - | - | - | 59 | | | 59 | (59) | - | - |
| 1,961 | - | - | - | | | 1,961 | - | - | 1,961 |
| - | - | - | - | | | - | - | - | - |
| 23,405 | - | - | (31) | | | 23,374 | 31 | - | 23,405 |
| 994 | - | 642 | - | | | 1,636 | - | - | 1,636 |
| 3,916 | - | - | - | | | 3,916 | - | - | 3,916 |
| 22,930 | - | - | - | | | 22,930 | - | - | 22,930 |
| (9,824) | - | 10,152 | - | | (328) | (0) | - | - | (0) |
| 1,145 | | | | | (1,145) | - | | | |
| | 11,286 | - | - | | | 11,286 | - | (11,286) | - |
| 679,481 | 11,286 | 328,162 | 2,694 | 387,736 | (1,473) | 1,407,885 | (2,694) | (11,286) | 1,393,906 |
| | | | | | | 1,407,885 | | | 1,393,906 |
| | | | | | | 0 | | | - |

# Mohave Wastewater

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Dec No. 71410 Eff 12/1/2009 2013 Monthly Depr Rate | Dec No. 71410 Eff 12/1/2009 2013 Annual Depr Rate | Dec No. 75268 Eff 9/1/2015 9/1/15 Monthly Depr Rate | Dec No. 75268 Eff 9/1/2015 9/1/15 Annual Depr Rate |
|---|---|---|---|---|---|---|
| 1 | 352000 | WW Franchises | | | | |
| 2 | 346300 | Comm Equip Other | | | | |
| 3 | 354200 | WW Struct & Imp Coll | 0.2333% | 2.8000% | 0.2775% | 3.3300% |
| 4 | 354400 | WW Struct & Imp TDP | 0.2333% | 2.8000% | 0.1667% | 2.0000% |
| 5 | 355400 | WW Pwr Gen Equip TDP | 0.4167% | 5.0000% | 0.2775% | 3.3300% |
| 6 | 360000 | WW Collection Sewers Forced | 0.1667% | 2.0000% | 0.1192% | 1.4300% |
| 7 | 361100 | WW Collecting Mains | 0.1667% | 2.0000% | 0.1192% | 1.4300% |
| 8 | 362000 | WW Special Coll Struct | 0.1667% | 2.0000% | 0.2775% | 3.3300% |
| 9 | 363000 | WW Services Sewer | 0.1700% | 2.0400% | 0.1667% | 2.0000% |
| 10 | 364000 | WW Flow Measuring Devices | 0.8333% | 10.0000% | 0.5558% | 6.6700% |
| 11 | 371100 | WW Pump Equip Elect | 0.4517% | 5.4200% | 0.4167% | 5.0000% |
| 12 | 380000 | WW TD Equipment | 0.1275% | 1.5300% | 0.4167% | 5.0000% |
| 13 | 380050 | WW TD Equip Grit Removal | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 14 | 380100 | WW TD Equip Sed Tanks/Acc | 0.3000% | 3.6000% | 0.4167% | 5.0000% |
| 15 | 380300 | WW TD Equip Sldge Dry/Filt | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 16 | 380500 | WW TD Equip Chem Trmt Plt | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 17 | 380600 | WW TD Equip Oth Disp | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 18 | 380625 | WW TD Equip Gen Trmt | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 19 | 389600 | WW Other P/E-CPS | | | | |
| 20 | 390200 | WW Computers & Peripheral | 0.3367% | 4.0400% | 0.8333% | 10.0000% |
| 21 | 390300 | WW Computer Software | | | | |
| 22 | 393000 | WW Tool Shop & Garage Equip | 0.3725% | 4.4700% | 0.3333% | 4.0000% |
| 23 | 394000 | WW Laboratory Equipment | 0.3092% | 3.7100% | 0.3333% | 4.0000% |
| 24 | 395000 | WW Power Operated Equip | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 25 | 396000 | WW Communication Equip | 0.8583% | 10.3000% | 0.8333% | 10.0000% |
| 26 | 397000 | WW Misc Equipment | 0.4250% | 5.1000% | 0.5558% | 6.6700% |
| | | TOTAL | | | 8.5992% | |

**Dec No. 75268** **2013**

| Accum Depr Bal | Rev Plant Bal | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|
| - | 364 | - | - | - | 364 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 7,259 | 196,581 | - | - | - | 196,581 | 2,752 | - | 10,011 |
| 153,109 | 1,047,352 | 7,687 | - | - | 1,055,039 | 14,681 | - | 167,789 |
| 30,681 | 142,907 | - | - | - | 142,907 | 3,573 | - | 34,254 |
| 0 | 5,385 | - | - | - | 5,385 | 54 | - | 54 |
| 401,817 | 2,738,991 | 1,538 | 1,747 | 297,226 | 3,039,501 | 30,434 | 73 | 434,070 |
| 18,829 | 138,063 | - | - | - | 138,063 | 1,381 | - | 20,209 |
| 59,874 | 530,251 | - | - | (9,929) | 520,323 | 5,309 | (99) | 65,083 |
| 52,164 | 218,748 | 254 | - | - | 219,002 | 10,940 | - | 63,104 |
| 51,888 | 82,445 | 46,118 | - | - | 128,563 | 2,443 | - | 54,331 |
| 39,410 | 902,234 | - | - | (15,942) | 886,292 | 6,780 | - | 46,190 |
| 29,400 | 135,165 | - | - | - | 135,165 | 3,379 | - | 32,779 |
| 0 | 336,115 | - | - | (5,676) | 330,439 | 5,948 | - | 5,948 |
| 6,258 | 39,113 | - | - | (196) | 38,917 | 973 | - | 7,231 |
| 50,934 | 232,909 | 1,686 | - | (9,027) | 225,568 | 5,625 | - | 56,559 |
| (0) | 28,914 | - | - | 11,554 | 40,468 | 1,012 | - | 1,012 |
| 438,435 | 1,818,565 | 98,478 | - | 15,325 | 1,932,369 | 48,032 | - | 486,467 |
| - | - | - | - | - | - | - | - | - |
| 1,961 | 10,496 | - | - | - | 10,496 | 212 | - | 2,174 |
| - | - | - | - | - | - | - | - | - |
| 23,405 | 73,127 | - | - | (1,560) | 71,567 | 1,600 | - | 25,005 |
| 1,636 | 14,336 | - | - | - | 14,336 | 266 | - | 1,902 |
| 3,916 | 16,703 | - | - | - | 16,703 | 418 | - | 4,333 |
| 22,930 | 26,322 | - | - | - | 26,322 | 1,356 | - | 24,286 |
| (0) | - | 3,549 | - | - | 3,549 | 91 | 151 | 241 |
| 1,393,906 | 8,735,088 | 159,309 | 1,747 | 281,774 | 9,177,918 | 147,254 | 125 | 1,543,031 |
| | | | | | - | | | - |

**2014**

| ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|
| - | - | - | 364 | - | - | - |
| - | - | - | - | - | - | - |
| 279,534 | - | - | 476,115 | 10,722 | - | 20,733 |
| - | - | - | 1,055,039 | 29,541 | - | 197,331 |
| - | - | - | 142,907 | 7,145 | - | 41,399 |
| - | - | - | 5,385 | 108 | - | 162 |
| 180,059 | - | - | 3,219,560 | 63,191 | - | 497,261 |
| 65,997 | - | - | 204,059 | 3,641 | - | 23,851 |
| 132,433 | - | - | 652,756 | 12,416 | - | 77,499 |
| - | - | - | 219,002 | 21,900 | - | 85,004 |
| 301,332 | - | - | 429,896 | 16,358 | - | 70,689 |
| 1,943 | - | - | 888,235 | 13,565 | - | 59,755 |
| - | - | - | 135,165 | 6,758 | - | 39,537 |
| - | - | - | 330,439 | 11,896 | - | 17,844 |
| 3,600 | - | - | 42,517 | 1,991 | - | 9,222 |
| - | - | - | 225,568 | 11,278 | - | 67,837 |
| - | - | - | 40,468 | 2,023 | - | 3,035 |
| - | - | - | 1,932,369 | 96,618 | - | 583,085 |
| - | - | - | - | - | - | - |
| - | - | - | 10,496 | 424 | - | 2,598 |
| - | - | - | - | - | - | - |
| - | - | - | 71,567 | 3,199 | - | 28,204 |
| - | - | - | 14,336 | 532 | - | 2,434 |
| - | - | - | 16,703 | 835 | - | 5,168 |
| - | - | - | 26,322 | 2,711 | - | 26,997 |
| - | - | - | 3,549 | 181 | - | 422 |
| 964,897 | - | - | 10,142,816 | 317,035 | - | 1,860,066 |
| | | | - | | | - |

**2015**

| ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|
| - | - | - | 364 | - | - | - |
| - | - | - | - | - | - | - |
| 234,265 | - | - | 710,380 | 14,822 | - | 35,555 |
| 1,827 | - | - | 1,056,866 | 26,734 | - | 224,064 |
| - | - | - | 142,907 | 6,350 | - | 47,749 |
| 42,962 | - | - | 48,346 | 149 | - | 310 |
| 51,553 | (406) | 108 | 3,270,815 | 58,805 | 153 | 555,812 |
| 18,582 | - | - | 222,641 | 5,037 | - | 28,888 |
| 10,845 | (5,325) | - | 658,276 | 13,303 | - | 85,477 |
| - | - | 1,821 | 220,823 | 19,525 | 531 | 105,060 |
| 178,259 | (29,069) | (170,158) | 408,927 | 21,815 | (14,593) | 48,842 |
| 8,465 | (1,856) | (19,901) | 874,942 | 23,484 | (2,730) | 78,653 |
| - | - | - | 135,165 | 6,758 | - | 46,296 |
| - | - | - | 330,439 | 13,438 | - | 31,282 |
| - | - | - | 42,517 | 2,126 | - | 11,348 |
| - | - | (29) | 225,539 | 11,278 | (2) | 79,112 |
| - | - | - | 40,468 | 2,023 | - | 5,058 |
| 1,823 | (1,768) | (37,615) | 1,894,808 | 95,662 | (3,834) | 673,144 |
| - | - | - | - | - | - | - |
| - | - | - | 10,496 | 633 | - | 3,230 |
| - | - | - | - | - | - | - |
| - | - | - | 71,567 | 3,087 | - | 31,291 |
| - | - | - | 14,336 | 546 | - | 2,979 |
| 11,478 | - | 15 | 28,196 | 1,314 | 0 | 6,482 |
| 1,348 | - | - | 27,670 | 2,707 | - | 29,705 |
| 2,231 | - | - | 5,780 | 297 | 468 | 1,186 |
| 563,638 | (38,425) | (225,760) | 10,442,269 | 329,892 | (20,009) | 2,131,524 |
| | | | | | | - |

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB1

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

## Mohave WW (7N)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | - | | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Sun City Reconciliation of Beginning Accumulated Depreciation
Schedule B-2 ADJ SMM RB-1
Page 3 a
Witness Mahler

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Stand Alone Sun City 12/31/2008 Per Rollforward | Prior Decision 1: Test Year Adjustments Corporate Accum Depr | Prior Decision 1: Test Year Adjustments 99th ave interceptor Accum Depr | Approved Dec. 73227 12/31/2008 Per Rollforward | ADJUSTMENTS BACKED OUT TO ISSOLATE Reverse 2009 Portion of Glendal Interceptor | ADJUSTMENTS BACKED OUT TO ISSOLATE Reverse Corporate Accum Depr | Stand Alone Sun City 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Structures & Improvements Supply | - | | | - | | | - |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | | | - | | | - |
| 3 | 304600 | Struct & Imp Offices | - | | | - | | | - |
| 4 | 304620 | Struct & Imp Leasehold | - | | | - | | | - |
| 5 | 304800 | Struct & Imp Misc | - | | | - | | | - |
| 6 | 307000 | Wells & Springs | - | | | - | | | - |
| 7 | 340100 | Office Furniture & Equip | - | | | - | | | - |
| 8 | 340200 | Comp & Periph Equip | - | | | - | | | - |
| 9 | 340300 | Computer Software | - | | | - | | | - |
| 10 | 340330 | Comp Software Other | - | | | - | | | - |
| 11 | 340500 | Other Office Equipment | - | | | - | | | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | | | - | | | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | - | | | - | | | - |
| 14 | 341400 | Trans Equip Other | - | | | - | | | - |
| 15 | 343000 | Tools,Shop,Garage Equip | - | | | - | | | - |
| 16 | 344000 | Laboratory Equipment | - | | | - | | | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | | | - | | | - |
| 18 | 346200 | Comm Equip Telephone | - | | | - | | | - |
| 19 | 346300 | Comm Equip Other | - | | | - | | | - |
| 20 | 347000 | Misc Equipment | - | | | - | | | - |
| 21 | 351000 | WW Organization | - | | | - | | | - |
| 22 | 352000 | WW Franchises | - | | | - | | | - |
| 23 | 353200 | WW Land & Ld Rights Coll | - | | | - | | | - |
| 24 | 353500 | WW Land & Ld Rights Gen | - | | | - | | | - |
| 25 | 354200 | WW Struct & Imp Coll | 29,833 | | | 29,833 | | | 29,833 |
| 26 | 354300 | WW Struct & Imp SPP | - | | | - | | | - |
| 27 | 354400 | WW Struct & Imp TDP | - | | | - | | | - |
| 28 | 354500 | WW Struct & Imp Gen | 65,226 | | | 65,226 | | | 65,226 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | | | - | | | - |
| 30 | 355400 | WW Pwr Gen Equip TDP | - | | | - | | | - |
| 31 | 355500 | WW Pwr Gen Equip RWTP | - | | | - | | | - |
| 32 | 360000 | WW Collection Sewers Forced | 332,990 | | | 332,990 | | | 332,990 |
| 33 | 361100 | WW Collecting Mains | 7,280,970 | | 9,793 | 7,290,763 | (4,954) | | 7,285,809 |
| 34 | 362000 | WW Special Coll Struct | 1,136,460 | | | 1,136,460 | | | 1,136,460 |
| 35 | 363000 | WW Services Sewer | 1,466,697 | | | 1,466,697 | | | 1,466,697 |
| 36 | 364000 | WW Flow Measuring Devices | 1,107 | | | 1,107 | | | 1,107 |
| 37 | 370000 | WW Receiving Wells | - | | | - | | | - |
| 38 | 371100 | WW Pump Equip Elect | 47,600 | | | 47,600 | | | 47,600 |
| 39 | 371200 | WW Pump Equip Oth Pwr | - | | | - | | | - |
| 40 | 380000 | WW TD Equipment | - | | | - | | | - |
| 41 | 380050 | WW TD Equip Grit Removal | 128 | | | 128 | | | 128 |
| 42 | 380100 | WW TD Equip Sed Tanks/Acc | 428 | | | 428 | | | 428 |
| 43 | 380200 | WW TD Equip Sldge/Effl Rmv | - | | | - | | | - |
| 44 | 380250 | WW TD Equip Sldge Dig Tnk | - | | | - | | | - |
| 45 | 380300 | WW TD Equip Sldge Dry/Filt | - | | | - | | | - |
| 46 | 380350 | WW TD Equip Sec Trmt Filt | - | | | - | | | - |
| 47 | 380400 | WW TD Equip Aux Effl Trmt | - | | | - | | | - |
| 48 | 380500 | WW TD Equip Chem Trmt Plt | - | | | - | | | - |
| 49 | 380600 | WW TD Equip Oth Disp | 625 | | | 625 | | | 625 |
| 50 | 380625 | WW TD Equip Gen Trmt | (10,734) | | | (10,734) | | | (10,734) |
| 51 | 380650 | WW TD Equip Influent Lift S | (8,803) | | | (8,803) | | | (8,803) |
| 52 | 381000 | WW Plant Sewers | - | | | - | | | - |
| 53 | 382000 | WW Outfall Sewer Lines | 102 | | | 102 | | | 102 |
| 54 | 389100 | WW Oth Plt & Misc Equip Intang | 3,682 | | | 3,682 | | | 3,682 |
| 55 | 390000 | WW Office Furniture & Equipmen | 17,431 | | | 17,431 | | | 17,431 |
| 56 | 390200 | WW Computers & Peripheral | - | | | - | | | - |
| 57 | 390300 | WW Computer Software | - | | | - | | | - |
| 58 | 391000 | WW Trans Equipment | 4,070 | | | 4,070 | | | 4,070 |
| 59 | 392000 | WW Stores Equipment | - | | | - | | | - |
| 60 | 393000 | WW Tool Shop & Garage Equip | 14,712 | | | 14,712 | | | 14,712 |
| 61 | 394000 | WW Laboratory Equipment | - | | | - | | | - |
| 62 | 395000 | WW Power Operated Equip | - | | | - | | | - |
| 63 | 396000 | WW Communication Equip | 6,179 | | | 6,179 | | | 6,179 |
| 64 | 397000 | WW Misc Equipment | 345 | | | 345 | | | 345 |
| 65 | 398000 | WW Other Tangible Plant | 493 | | | 493 | | | 493 |
| 66 | | Corporate allocation | - | 623,049 | | 623,049 | | (623,049) | - |
| 67 | Youngtown | Youngtown | (57,148) | | | (57,148) | | | (57,148) |
| 68 | | Incorrect Corp Plant Accum from Previo | - | (193,675) | | (193,675) | | 193,675 | - |
| 69 | | Duplicate Adjustment | - | | | - | | | - |
| 70 | | Formula error on SLM-1 | - | | | - | | | - |
| 71 | | | - | | | - | | | - |
| 72 | | G/L Discrepancy | - | | | - | | | - |
| 73 | | TOTAL | 10,332,395 | 429,374 | 9,793 | 10,771,562 | (4,954) | (429,374) | 10,337,234 |
| | | Per Schb2/SLM-1 | | | | 10,771,561 | | | 10,337,234 |
| | | Variance | | | | 0 | | | - |

Sun City Reconciliation of Beginning Plant
Schedule B-2 ADJ SMM RB-1
Page 3 b
Witness Mahler

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Stand Alone Sun City 12/31/2008 Per Rollforward | Test Year Adjustments Corporate Plant | Prior Decision 1 Test Year Adjustments 99th ave Interceptor to Agua Fria | Test Year Adjustments Planning Study Plant | Approved Dec. 72047 12/31/2008 Per Rollforward | ADJUSTMENTS BACKED OUT TO ISSOLATE Reverse 2009 Portion of Glendal Interceptor | ADJUSTMENTS BACKED OUT TO ISSOLATE Reverse Corporate Plant | Stand Alone Sun City 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Schb2 Column Ref* | | | | | | | | | |
| 1 | 304100 | Structures & Improvements Supply | - | | | | - | | | - |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | | | | - | | | - |
| 3 | 304600 | Struct & Imp Offices | - | | | | - | | | - |
| 4 | 304620 | Struct & Imp Leasehold | - | | | | - | | | - |
| 5 | 304800 | Struct & Imp Misc | - | | | | - | | | - |
| 6 | 307000 | Wells & Springs | - | | | | - | | | - |
| 7 | 340100 | Office Furniture & Equip | - | | | | - | | | - |
| 8 | 340200 | Comp & Periph Equip | - | | | | - | | | - |
| 9 | 340300 | Computer Software | - | | | | - | | | - |
| 10 | 340330 | Comp Software Other | - | | | | - | | | - |
| 11 | 340500 | Other Office Equipment | - | | | | - | | | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | | | | - | | | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | - | | | | - | | | - |
| 14 | 341400 | Trans Equip Other | - | | | | - | | | - |
| 15 | 343000 | Tools,Shop,Garage Equip | - | | | | - | | | - |
| 16 | 344000 | Laboratory Equipment | - | | | | - | | | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | | | | - | | | - |
| 18 | 346200 | Comm Equip Telephone | - | | | | - | | | - |
| 19 | 346300 | Comm Equip Other | - | | | | - | | | - |
| 20 | 347000 | Misc Equipment | - | | | | - | | | - |
| 21 | 351000 | WW Organization | 122,373 | | | | 122,373 | | | 122,373 |
| 22 | 352000 | WW Franchises | 6,132 | | | | 6,132 | | | 6,132 |
| 23 | 353200 | WW Land & Ld Rights Coll | 6,565 | | | | 6,565 | | | 6,565 |
| 24 | 353500 | WW Land & Ld Rights Gen | - | | | | - | | | - |
| 25 | 354200 | WW Struct & Imp Coll | 187,017 | | | | 187,017 | | | 187,017 |
| 26 | 354300 | WW Struct & Imp SPP | - | | | | - | | | - |
| 27 | 354400 | WW Struct & Imp TDP | - | | | | - | | | - |
| 28 | 354500 | WW Struct & Imp Gen | 465,769 | | | | 465,769 | | | 465,769 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | | | | - | | | - |
| 30 | 355400 | WW Pwr Gen Equip TDP | 49,003 | | | | 49,003 | | | 49,003 |
| 31 | 355500 | WW Pwr Gen Equip RWTP | - | | | | - | | | - |
| 32 | 360000 | WW Collection Sewers Forced | 2,397,611 | | | | 2,397,611 | | | 2,397,611 |
| 33 | 361100 | WW Collecting Mains | 16,050,732 | | 917,906 | | 16,968,638 | (488,056) | | 16,480,582 |
| 34 | 362000 | WW Special Coll Struct | 1,219,748 | | | | 1,219,748 | | | 1,219,748 |
| 35 | 363000 | WW Services Sewer | 2,680,127 | | | | 2,680,127 | | | 2,680,127 |
| 36 | 364000 | WW Flow Measuring Devices | 33,470 | | | | 33,470 | | | 33,470 |
| 37 | 370000 | WW Receiving Wells | - | | | | - | | | - |
| 38 | 371100 | WW Pump Equip Elect | 495,398 | | | | 495,398 | | | 495,398 |
| 39 | 371200 | WW Pump Equip Oth Pwr | - | | | | - | | | - |
| 40 | 380000 | WW TD Equipment | - | | | | - | | | - |
| 41 | 380050 | WW TD Equip Grit Removal | 453 | | | | 453 | | | 453 |
| 42 | 380100 | WW TD Equip Sed Tanks/Acc | 2,575 | | | | 2,575 | | | 2,575 |
| 43 | 380200 | WW TD Equip Sldge/Effl Rmv | - | | | | - | | | - |
| 44 | 380250 | WW TD Equip Sldge Dig Tnk | - | | | | - | | | - |
| 45 | 380300 | WW TD Equip Sldge Dry/Filt | - | | | | - | | | - |
| 46 | 380350 | WW TD Equip Sec Trmt Filt | - | | | | - | | | - |
| 47 | 380400 | WW TD Equip Aux Effl Trmt | - | | | | - | | | - |
| 48 | 380500 | WW TD Equip Chem Trmt Plt | - | | | | - | | | - |
| 49 | 380600 | WW TD Equip Oth Disp | 1,503 | | | | 1,503 | | | 1,503 |
| 50 | 380625 | WW TD Equip Gen Trmt | 115,202 | | | | 115,202 | | | 115,202 |
| 51 | 380650 | WW TD Equip Influent Lift S | 178 | | | | 178 | | | 178 |
| 52 | 381000 | WW Plant Sewers | - | | | | - | | | - |
| 53 | 382000 | WW Outfall Sewer Lines | 291 | | | | 291 | | | 291 |
| 54 | 389100 | WW Oth Plt & Misc Equip Intang | 22,736 | | | (12,242) | 10,494 | | | 10,494 |
| 55 | 390000 | WW Office Furniture & Equipmen | 54,203 | | | | 54,203 | | | 54,203 |
| 56 | 390200 | WW Computers & Peripheral | - | | | | - | | | - |
| 57 | 390300 | WW Computer Software | - | | | | - | | | - |
| 58 | 391000 | WW Trans Equipment | 2,312 | | | | 2,312 | | | 2,312 |
| 59 | 392000 | WW Stores Equipment | - | | | | - | | | - |
| 60 | 393000 | WW Tool Shop & Garage Equip | 59,656 | | | | 59,656 | | | 59,656 |
| 61 | 394000 | WW Laboratory Equipment | - | | | | - | | | - |
| 62 | 395000 | WW Power Operated Equip | - | | | | - | | | - |
| 63 | 396000 | WW Communication Equip | 23,222 | | | | 23,222 | | | 23,222 |
| 64 | 397000 | WW Misc Equipment | 13,207 | | | | 13,207 | | | 13,207 |
| 65 | 398000 | WW Other Tangible Plant | - | | | | - | | | - |
| 66 | | Corporate Plant | - | 556,578 | | | 556,578 | - | (556,578) | - |
| 67 | Youngtown | Youngtown | (96,727) | | | | (96,727) | | | (96,727) |
| 68 | | Adjust AD for Over/Under | - | | | | - | | | - |
| 69 | | Staff Adjustments | - | | | | - | | | - |
| 70 | | Post Test Year Plant | - | | | | - | | | - |
| 71 | | | - | | | | - | | | - |
| 72 | | G/L Discrepancy | - | | | | - | | | - |
| 73 | | TOTAL | 23,912,759 | 556,578 | 917,906 | (12,242) | 25,375,001 | (488,056) | (556,578) | 24,330,367 |
| | | Per Schb2 | 23,912,759 | | | | 25,375,001 | | | 24,330,367 |
| | | Variance | - | | | | (0) | | | (0) |

## Sun City

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Effective July 1, 2004 Dec 67893 July 1, 2004 Monthly Depr Rate | July 1, 2004 Annual | Effective April 1, 2008 Dec 76209 April 1, 2008 Monthly Depr Rate | April 1, 2008 Annual | Eff January 1, 2011 Dec 72947 January 1, 2011 Monthly Depr Rate | January 1, 2011 Annual |
|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | | | | | | |
| 2 | 340200 | Comp & Periph Equip | | | | | | |
| 3 | 341200 | Trans Equip Hvy Duty Trks | | | | | | |
| 4 | 341400 | Trans Equip Other | | | | | | |
| 5 | 343000 | Tools, Shop and Garage | | | | | | |
| 6 | 351000 | WW Organization | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 352000 | WW Franchises | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | 353200 | WW Land & Ld Rights Coll | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9 | 353500 | WW Land & Ld Rights Gen | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 10 | 354200 | WW Struct & Imp Coll | 0.1667% | 2.0000% | 0.2083% | 2.5000% | 0.2083% | 2.5000% |
| 11 | 354300 | WW Struct & Imp SPP | | | | | 0.0000% | 0.0000% |
| 12 | 354400 | WW Struct & Imp TDP | 0.2083% | 2.5000% | | | 0.0000% | 0.0000% |
| 13 | 354500 | WW Struct & Imp Gen | 0.1400% | 1.6800% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 14 | 355200 | WW Pwr Gen Equip Coll | | | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | 0.2775% | 3.3300% | 0.2775% | 3.3300% |
| 16 | 355400 | WW Pwr Gen Equip TDP | | | 0.2775% | 3.3300% | 0.2775% | 3.3300% |
| 17 | 355500 | WW Pwr Gen Equip RWTP | | | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 18 | 360000 | WW Collection Sewers Forced | 0.1725% | 2.0700% | 0.1725% | 2.0700% | 0.1725% | 2.0700% |
| 19 | 361100 | WW Collecting Mains | 0.1700% | 2.0400% | 0.1692% | 2.0300% | 0.1692% | 2.0300% |
| 20 | 362000 | WW Special Coll Struct | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 8.4000% |
| 21 | 363000 | WW Services Sewer | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 22 | 364000 | WW Flow Measuring Devices | | | 0.4167% | 5.0000% | 0.8333% | 10.0000% |
| 23 | 370000 | WW Receiving Wells | | | | | 0.0000% | 0.0000% |
| 24 | 371100 | WW Pump Equip Elect | | | 0.4517% | 5.4200% | 0.4517% | 5.4200% |
| 25 | 371200 | WW Pump Equip Oth Pwr | | | | | 0.0000% | 0.0000% |
| 26 | 380000 | WW TD Equipment | 0.2100% | 2.5200% | 0.0000% | 0.0000% | 0.1667% | 2.0000% |
| 27 | 380050 | WW TD Equip Grit Removal | 0.2100% | 2.5200% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 0.2100% | 2.5200% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | | | | | 0.0000% | 0.0000% |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | | | | | 0.0000% | 0.0000% |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | | | | | 0.0000% | 0.0000% |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | | | | | 0.0000% | 0.0000% |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | | | | | 0.0000% | 0.0000% |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | | | | | 0.0000% | 0.0000% |
| 35 | 380600 | WW TD Equip Oth Disp | 0.2100% | 2.5200% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 36 | 380625 | WW TD Equip Gen Trmt | 0.1667% | 2.0000% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 37 | 380650 | WW TD Equip Influent Lift S | 0.1667% | 2.0000% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 38 | 381000 | WW Plant Sewers | | | 0.0000% | 0.0000% | 0.4167% | 5.0000% |
| 39 | 382000 | WW Outfall Sewer Lines | 0.1667% | 2.0000% | 0.1667% | 2.0000% | 0.1667% | 2.0000% |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 0.4150% | 4.9800% | 0.4150% | 4.9800% | 0.4150% | 4.9800% |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | 0.4150% | 4.9800% |
| 42 | 390000 | WW Office Furniture & Equip | 0.3792% | 4.5500% | 0.3825% | 4.5900% | 0.3825% | 4.5900% |
| 43 | 390200 | WW Computers & Peripheral | 0.3792% | 4.5500% | | | 0.0000% | 0.0000% |
| 44 | 390300 | WW Computer Software | | | | | 0.0000% | 0.0000% |
| 45 | 391000 | WW Trans Equipment | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 1.6667% | 20.0000% |
| 46 | 392000 | WW Stores Equipment | 0.3267% | 3.9200% | | | 0.0000% | 0.0000% |
| 47 | 393000 | WW Tool Shop & Garage Equip | 0.3450% | 4.1400% | 0.3725% | 4.4700% | 0.3725% | 4.4700% |
| 48 | 394000 | WW Laboratory Equipment | 0.3092% | 3.7100% | | | 0.0000% | 0.0000% |
| 49 | 395000 | WW Power Operated Equip | 0.4283% | 5.1400% | | | 0.0000% | 0.0000% |
| 50 | 396000 | WW Communication Equip | 0.8567% | 10.2800% | 0.8567% | 10.2800% | 0.8567% | 10.2800% |
| 51 | 397000 | WW Misc Equipment | 0.4150% | 4.9800% | 0.4250% | 5.1000% | 0.4250% | 5.1000% |
| 52 | 398000 | WW Other Tangible Plant | | | 0.0000% | 0.0000% | 0.4250% | 5.1000% |
| 53 | Youngtown | Youngtown | 0.2550% | 3.0600% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 54 | | TOTAL | 9.260% | 111.120% | 8.545% | 102.540% | 9.968% | 119.620% |

**Sun City** **Dec. 73227** **2009**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | WS-01303A-09-0343 Dec. 73227 Accum Depr Bal | Rev Plant Bal | ADD | RET | ADJ | 2009 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | 122,373 | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | 6,132 | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | 6,565 | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 29,833 | 187,017 | - | - | - | 187,017 | 4,675 | - | 34,509 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & imp Gen | 65,226 | 465,769 | - | - | - | 465,769 | 9,315 | - | 74,542 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | 10,101 | - | - | 10,101 | 255 | - | 255 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | 49,003 | - | - | - | 49,003 | 1,632 | - | 1,632 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | 332,990 | 2,397,611 | - | - | - | 2,397,611 | 49,631 | - | 382,621 |
| 19 | 361100 | WW Collecting Mains | 7,285,809 | 16,480,582 | 507,063 | - | (638) | 16,987,007 | 344,622 | - | 7,630,430 |
| 20 | 362000 | WW Special Coll Struct | 1,138,460 | 1,219,748 | - | - | - | 1,219,748 | 102,459 | - | 1,238,919 |
| 21 | 363000 | WW Services Sewer | 1,466,697 | 2,680,127 | 12,401 | (1,459) | (1,250) | 2,689,819 | 54,726 | - | 1,519,964 |
| 22 | 364000 | WW Flow Measuring Devices | 1,107 | 33,470 | - | - | - | 33,470 | 1,674 | - | 2,781 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 47,600 | 495,398 | - | - | - | 495,398 | 26,851 | - | 74,451 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | - | - | - | - | - | - |
| 27 | 380050 | WW TD Equip Grit Removal | 128 | 453 | - | - | - | 453 | 9 | - | 137 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 428 | 2,575 | - | - | - | 2,575 | 52 | - | 479 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | 625 | 1,503 | - | - | - | 1,503 | 30 | - | 655 |
| 36 | 380625 | WW TD Equip Gen Trmt | (10,734) | 115,202 | - | - | - | 115,202 | 2,304 | - | (8,430) |
| 37 | 380650 | WW TD Equip Influent Lift S | (8,803) | 178 | - | - | - | 178 | 4 | - | (8,799) |
| 38 | 381000 | WW Plant Sewers | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | 102 | 291 | - | - | - | 291 | 6 | - | 108 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 3,682 | 10,494 | - | - | - | 10,494 | 523 | - | 4,205 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | 17,431 | 54,203 | - | - | - | 54,203 | 2,488 | - | 19,919 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | 4,070 | 2,312 | - | - | - | 2,312 | 578 | - | 4,648 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | 14,712 | 59,656 | (1,013) | - | - | 58,644 | 2,621 | - | 17,333 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | 6,179 | 23,222 | - | - | - | 23,222 | 2,387 | - | 8,566 |
| 51 | 397000 | WW Misc Equipment | 345 | 13,207 | - | (4,886) | - | 8,321 | 528 | - | (4,013) |
| 52 | 398000 | WW Other Tangible Plant | 493 | - | - | - | - | - | - | - | 493 |
| 53 | Youngtown | Youngtown | (57,148) | (96,727) | - | - | 96,727 | - | - | 57,148 | 0 |
| 54 | | TOTAL | 10,337,234 | 24,330,367 | 528,552 | (6,345) | 94,840 | 24,947,413 | 607,368 | 57,148 | 10,995,405 |
| | | | 10,337,234 | 24,330,367 | | | | - | | | - |
| | | | 0 | (0) | | | | | | | |

## Sun City

**2010**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2010 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 187,017 | 4,675 | - | 39,184 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | (1,508) | - | 464,261 | 9,310 | - | 82,344 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 10,101 | 336 | - | 592 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 49,003 | 1,632 | - | 3,264 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,397,611 | 49,631 | - | 432,251 |
| 19 | 361100 | WW Collecting Mains | 1,414 | - | 22,601 | 17,011,023 | 344,894 | - | 7,975,324 |
| 20 | 362000 | WW Special Coll Struct | - | (1,601) | - | 1,218,147 | 102,324 | - | 1,339,642 |
| 21 | 363000 | WW Services Sewer | (1,372) | - | (2,438) | 2,686,009 | 54,809 | - | 1,574,772 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 33,470 | 1,674 | - | 4,454 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | - | - | - | 495,398 | 26,851 | - | 101,302 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | - | - | - | - |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 453 | 9 | - | 146 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 2,575 | 52 | - | 531 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,503 | 30 | - | 685 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 115,202 | 2,304 | - | (6,126) |
| 37 | 380650 | WW TD Equip Influent Lift S | 4,703 | - | - | 4,881 | 27 | - | (8,772) |
| 38 | 381000 | WW Plant Sewers | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 291 | 6 | - | 114 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 10,494 | 523 | - | 4,728 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 54,203 | 2,488 | - | 22,407 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | 2,312 | 578 | - | 5,226 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 58,644 | 2,621 | - | 19,955 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | - | - | - | 23,222 | 2,387 | - | 10,953 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 8,321 | 424 | - | (3,589) |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | 493 |
| 53 | Youngtown | Youngtown | - | - | - | - | - | - | 0 |
| 54 | | TOTAL | 4,745 | (3,110) | 20,163 | 24,969,212 | 607,584 | - | 11,599,879 |
| | | | | | | - | | | - |

## Sun City

2011

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2011 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 187,017 | 4,675 | - | 43,859 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | - | - | 464,261 | 9,285 | - | 91,629 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 10,101 | 336 | - | 928 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 49,003 | 1,632 | - | 4,895 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,397,611 | 49,631 | - | 481,882 |
| 19 | 361100 | WW Collecting Mains | 6,325 | (15,725) | (104) | 17,001,519 | 345,231 | - | 8,304,830 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 1,218,147 | 102,324 | - | 1,441,966 |
| 21 | 363000 | WW Services Sewer | 10,067 | - | 1,445 | 2,697,521 | 54,953 | - | 1,629,725 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 33,470 | 3,347 | - | 7,801 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 39,670 | (2,751) | - | 532,317 | 27,364 | - | 125,914 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 8,031 | - | - | 8,031 | 45 | - | 45 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 453 | 9 | - | 155 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 2,575 | 52 | - | 582 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,503 | 30 | - | 715 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 115,202 | 2,304 | - | (3,822) |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 4,881 | 98 | - | (8,674) |
| 38 | 381000 | WW Plant Sewers | 6,316 | - | (2,171) | 4,145 | 147 | - | 147 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 291 | 6 | - | 120 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 10,494 | 523 | - | 5,250 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 54,203 | 2,488 | - | 24,894 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | 2,312 | 462 | - | 5,688 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 58,644 | 2,621 | - | 22,576 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | - | - | - | 23,222 | 2,387 | - | 13,341 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 8,321 | 424 | - | (3,164) |
| 52 | 398000 | WW Other Tangible Plant | 3,487 | - | - | 3,487 | 165 | - | 659 |
| 53 | Youngtown | Youngtown | - | - | - | - | - | - | 0 |
| 54 | | TOTAL | 73,896 | (18,476) | (831) | 25,023,800 | 610,539 | - | 12,191,942 |

## Sun City

**2012**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2012 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 187,017 | 4,675 | - | 48,535 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | - | - | 464,261 | 9,285 | - | 100,914 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 10,101 | 336 | - | 1,264 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 49,003 | 1,632 | - | 6,527 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,397,611 | 49,631 | - | 531,513 |
| 19 | 361100 | WW Collecting Mains | 20,691 | - | (2,857) | 17,019,352 | 345,263 | - | 8,650,093 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 1,218,147 | 102,324 | - | 1,544,291 |
| 21 | 363000 | WW Services Sewer | 20,315 | (118) | 1,186 | 2,718,904 | 55,286 | - | 1,684,893 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 33,470 | 3,347 | - | 11,149 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 684 | - | - | 533,000 | 28,886 | - | 154,799 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | 8,031 | 161 | - | 205 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 453 | 9 | - | 164 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 2,575 | 52 | - | 634 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,503 | 30 | - | 745 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | (85) | - | 115,117 | 2,302 | - | (1,604) |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 4,881 | 98 | - | (8,577) |
| 38 | 381000 | WW Plant Sewers | - | - | - | 4,145 | 207 | - | 354 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 291 | 6 | - | 126 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 10,494 | 523 | - | 5,773 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 54,203 | 2,488 | - | 27,382 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | 2,312 | 462 | - | 6,151 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 58,644 | 2,621 | - | 25,198 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | - | - | - | 23,222 | 2,387 | - | 15,728 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 8,321 | 424 | - | (2,740) |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | 3,487 | 178 | - | 836 |
| 53 | Youngtown | Youngtown | - | - | - | - | - | - | 0 |
| 54 | | TOTAL | 41,689 | (203) | (1,671) | 25,063,616 | 612,614 | - | 12,804,353 |
| | | | | | | - | | | - |

## Sun City

**2013**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 187,017 | 4,675 | - | 53,210 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | (2,827) | - | 461,434 | 9,257 | - | 107,344 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | 47,234 | - | - | 57,335 | 1,123 | - | 2,387 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 49,003 | 1,632 | - | 8,159 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | 32,453 | - | - | 2,430,064 | 49,976 | - | 581,489 |
| 19 | 361100 | WW Collecting Mains | 49,256 | (801) | (18,528) | 17,049,279 | 345,595 | - | 8,994,887 |
| 20 | 362000 | WW Special Coll Struct | 6,393 | (127) | - | 1,224,413 | 102,677 | - | 1,646,840 |
| 21 | 363000 | WW Services Sewer | 53,639 | (6,574) | - | 2,765,968 | 56,185 | - | 1,734,505 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 33,470 | 3,347 | - | 14,496 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 22,798 | (684) | - | 555,115 | 29,706 | - | 183,822 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | 8,031 | 161 | - | 366 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 453 | 9 | - | 173 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | (833) | - | 1,742 | 45 | - | (154) |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,503 | 30 | - | 775 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | (1,402) | - | 113,715 | 2,291 | - | (716) |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 4,881 | 98 | - | (8,479) |
| 38 | 381000 | WW Plant Sewers | - | - | - | 4,145 | 207 | - | 562 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 291 | 6 | - | 131 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 10,494 | 523 | - | 6,296 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 54,203 | 2,488 | - | 29,870 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | 2,312 | 462 | - | 6,613 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 58,644 | 2,621 | - | 27,819 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | - | - | - | 23,222 | 2,387 | - | 18,115 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 8,321 | 424 | - | (2,316) |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | 3,487 | 178 | - | 1,014 |
| 53 | Youngtown | Youngtown | - | - | - | - | - | - | 0 |
| 54 | | TOTAL | 211,773 | (13,248) | (18,528) | 25,243,614 | 616,103 | - | 13,407,208 |
| | | | | | | - | | | - |

## Sun City

2014

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 187,017 | 4,675 | - | 57,886 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | 48,656 | (16,514) | - | 493,577 | 9,442 | - | 100,273 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 57,335 | 1,909 | - | 4,296 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 49,003 | 1,632 | - | 9,791 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 2,430,064 | 50,302 | - | 631,791 |
| 19 | 361100 | WW Collecting Mains | 39,454 | - | (3,990) | 17,084,743 | 346,348 | - | 9,341,235 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 1,224,413 | 102,851 | - | 1,749,691 |
| 21 | 363000 | WW Services Sewer | 25,832 | (5,046) | - | 2,786,755 | 56,641 | - | 1,786,100 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 33,470 | 3,347 | - | 17,843 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 11,622 | (582) | - | 566,155 | 30,406 | - | 213,647 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | - | - | - | 8,031 | 161 | - | 527 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 453 | 9 | - | 182 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,742 | 35 | - | (119) |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,503 | 30 | - | 805 |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 113,715 | 2,274 | - | 1,559 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 4,881 | 98 | - | (8,382) |
| 38 | 381000 | WW Plant Sewers | - | - | - | 4,145 | 207 | - | 769 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 291 | 6 | - | 137 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 10,494 | 523 | - | 6,818 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | | | |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 54,203 | 2,488 | - | 32,358 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | 2,312 | 462 | - | 7,075 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 58,644 | 2,621 | - | 30,440 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | - | - | - | 23,222 | 2,387 | - | 20,502 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 8,321 | 424 | - | (1,891) |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | 3,487 | 178 | - | 1,192 |
| 53 | Youngtown | Youngtown | - | - | - | - | - | - | 0 |
| 54 | | TOTAL | 125,565 | (22,141) | (3,990) | 25,343,048 | 619,457 | - | 14,004,524 |
| | | | | | | - | | | - |

## Sun City

**2015**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | - | - | - |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 122,373 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 6,132 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | 6,565 | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 187,017 | 4,675 | - | 62,561 |
| 11 | 354300 | WW Struct & Imp SPP | - | - | - | - | - | - | - |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | 51,102 | - | 1,521 | 546,200 | 10,044 | 218 | 110,535 |
| 14 | 355200 | WW Pwr Gen Equip Coll | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | 59,732 | (10,101) | (18,269) | 88,697 | 1,858 | (834) | (4,781) |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | 49,003 | 1,632 | - | 11,423 |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | (2,188) | 2,427,876 | 50,276 | (91) | 681,976 |
| 19 | 361100 | WW Collecting Mains | 34,074 | (1,250) | - | 17,117,567 | 347,078 | - | 9,687,062 |
| 20 | 362000 | WW Special Coll Struct | - | - | (431) | 1,223,982 | 102,830 | (79) | 1,852,441 |
| 21 | 363000 | WW Services Sewer | 975,956 | (5,580) | - | 3,757,131 | 59,072 | - | 1,839,592 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | 33,470 | 3,347 | - | 21,190 |
| 23 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 173,478 | - | (78,333) | 661,300 | 31,262 | 3,013 | 247,921 |
| 25 | 371200 | WW Pump Equip Oth Pwr | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment | 1,589 | - | - | 9,620 | 182 | 185 | 894 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 453 | 9 | - | 191 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 1,742 | 35 | - | (85) |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | - |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | - | - | - | - |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | - | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | - | - | - | - |
| 34 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | - | - | - | - |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,503 | 30 | - | 835 |
| 36 | 380625 | WW TD Equip Gen Trmt | 124,443 | - | (124,443) | 113,715 | 2,274 | 830 | 4,663 |
| 37 | 380650 | WW TD Equip Influent Lift S | 278,676 | - | - | 283,558 | 562 | 1,393 | (6,426) |
| 38 | 381000 | WW Plant Sewers | - | - | - | 4,145 | 207 | - | 976 |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 291 | 6 | - | 143 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 300,751 | - | - | 311,246 | 1,771 | - | 8,589 |
| 41 | 389600 | WW Other P/E - CPS - 7E | 45,670 | - | - | 45,670 | 1,162 | 2,470 | 3,632 |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | 54,203 | 2,488 | - | 34,846 |
| 43 | 390200 | WW Computers & Peripheral | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | 2,312 | 462 | - | 7,538 |
| 46 | 392000 | WW Stores Equipment | - | - | - | - | - | - | - |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 58,644 | 2,621 | - | 33,062 |
| 48 | 394000 | WW Laboratory Equipment | - | - | - | - | - | - | - |
| 49 | 395000 | WW Power Operated Equip | - | - | - | - | - | - | - |
| 50 | 396000 | WW Communication Equip | - | - | - | 23,222 | 2,387 | - | 22,889 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 8,321 | 424 | - | (1,467) |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | 3,487 | 178 | - | 1,370 |
| 53 | Youngtown | Youngtown | - | - | - | - | - | - | 0 |
| 54 | | TOTAL | 2,045,471 | (16,931) | (222,142) | 27,149,446 | 626,874 | 7,105 | 14,621,572 |
| | | | | | | - | | | - |

**Summary of Plant and Accumulated Depreciation Balances**

## Sun City Wastewater (7C)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | - | - | - | - | 262 | 30 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | 668 | 100 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 148 | 10 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | (0) | | | | |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 27,014,376 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx - A-F Schedule

27,149,446 Diff

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Prior Decision 3: Stand Alone Sun City West 12/31/2008 Per Rollforward | Prior Decision 1: Test Year Adjustments Corporate Plant | Test Year Adjustments Other Plant | Test Year Adjustments NWWTP Plant | Approved Dec. 72047 12/31/2008 Per Rollforward | ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE: Reverse Corporate Plant | Other Plant | Reverse NWWTP Plant | Stand Alone Sun City West 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Structures & Improvements Supply | - | | | | - | | | - | - |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | | | | - | | | - | - |
| 3 | 304600 | Struct & Imp Offices | - | | | | - | | | - | - |
| 4 | 304620 | Struct & Imp Leasehold | - | | | | - | | | - | - |
| 5 | 304800 | Struct & Imp Misc | - | | | | - | | | - | - |
| 6 | 307000 | Wells & Springs | - | | | | - | | | - | - |
| 7 | 340100 | Office Furniture & Equip | - | | | | - | | | - | - |
| 8 | 340200 | Comp & Periph Equip | - | | | | - | | | - | - |
| 9 | 340300 | Computer Software | - | | | | - | | | - | - |
| 10 | 340330 | Comp Software Other | - | | | | - | | | - | - |
| 11 | 340500 | Other Office Equipment | - | | | | - | | | - | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | | | | - | | | - | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | - | | | | - | | | - | - |
| 14 | 341400 | Trans Equip Other | - | | | | - | | | - | - |
| 15 | 343000 | Tools,Shop,Garage Equip | - | | | | - | | | - | - |
| 16 | 344000 | Laboratory Equipment | - | | | | - | | | - | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | | | | - | | | - | - |
| 18 | 346200 | Comm Equip Telephone | - | | | | - | | | - | - |
| 19 | 346300 | Comm Equip Other | - | | | | - | | | - | - |
| 20 | 347000 | Misc Equipment | - | | | | - | | | - | - |
| 21 | 351000 | WW Organization | - | | | | - | | | - | - |
| 22 | 352000 | WW Franchises | - | | | | - | | | - | - |
| 23 | 353200 | WW Land & Ld Rights Coll | (89,506) | | | | (89,506) | | | - | (89,506) |
| 24 | 353500 | WW Land & Ld Rights Gen | - | | | | - | | | - | - |
| 25 | 354200 | WW Struct & Imp Coll | 74,642 | | | | 74,642 | | | - | 74,642 |
| 26 | 354300 | WW Struct & Imp SPP | (315,762) | | | | (315,762) | | | - | (315,762) |
| 27 | 354400 | WW Struct & Imp TDP | - | | | | - | | | - | - |
| 28 | 354500 | WW Struct & Imp Gen | 38,367 | | | | 38,367 | | | - | 38,367 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | | | | - | | | - | - |
| 30 | 355300 | WW Pwr Gen Equip SPP | - | | | | - | | | | - |
| 31 | 355400 | WW Pwr Gen Equip TDP | - | | | | - | | | - | - |
| 32 | 355500 | WW Pwr Gen Equip RWTP | - | | | | - | | | - | - |
| 33 | 360000 | WW Collection Sewers Forced | 329,575 | | | | 329,575 | | | - | 329,575 |
| 34 | 361100 | WW Collecting Mains | 5,794,581 | | | | 5,794,581 | | | - | 5,794,581 |
| 35 | 362000 | WW Special Coll Struct | 1,604,512 | | | | 1,604,512 | | | - | 1,604,512 |
| 36 | 363000 | WW Services Sewer | 1,153,783 | | | | 1,153,783 | | | - | 1,153,783 |
| 37 | 364000 | WW Flow Measuring Devices | - | | | | - | | | - | - |
| 38 | 370000 | WW Receiving Wells | - | | | | - | | | - | - |
| 39 | 371100 | WW Pump Equip Elect | 1,522 | | | | 1,522 | | | - | 1,522 |
| 40 | 371200 | WW Pump Equip Oth Pwr | - | | | | - | | | - | - |
| 41 | 380000 | WW TD Equipment | 24,368 | | | | 24,368 | | | - | 24,368 |
| 42 | 380050 | WW TD Equip Grit Removal | 31,226 | | | | 31,226 | | | - | 31,226 |
| 43 | 380100 | WW TD Equip Sed Tanks/Acc | (600,279) | | | | (600,279) | | | - | (600,279) |
| 44 | 380200 | WW TD Equip Sldge/Effl Rmv | 3,124 | | | | 3,124 | | | - | 3,124 |
| 45 | 380250 | WW TD Equip Sldge Dig Tnk | 1,338 | | | | 1,338 | | | - | 1,338 |
| 46 | 380300 | WW TD Equip Sldge Dry/Filt | 179,428 | | | | 179,428 | | | - | 179,428 |
| 47 | 380350 | WW TD Equip Sec Trmt Filt | - | | | | - | | | - | - |
| 48 | 380400 | WW TD Equip Aux Effl Trmt | 8,290 | | | | 8,290 | | | - | 8,290 |
| 49 | 380500 | WW TD Equip Chem Trmt Plt | (242,973) | | | | (242,973) | | | - | (242,973) |
| 50 | 380600 | WW TD Equip Oth Disp | (95,158) | | | | (95,158) | | | - | (95,158) |
| 51 | 380625 | WW TD Equip Gen Trmt | 57,569 | | | | 57,569 | | | - | 57,569 |
| 52 | 380650 | WW TD Equip Influent Lift S | 2,312 | | | | 2,312 | | | - | 2,312 |
| 53 | 381000 | WW Plant Sewers | - | | | | - | | | - | - |
| 54 | 382000 | WW Outfall Sewer Lines | 979 | | | | 979 | | | - | 979 |
| 55 | 389100 | WW Oth Plt & Misc Equip Intang | 135 | | | | 135 | | | - | 135 |
| 56 | 390000 | WW Office Furniture & Equipmen | 744 | | | | 744 | | | - | 744 |
| 57 | 390200 | WW Computers & Peripheral | - | | | | - | | | - | - |
| 58 | 390300 | WW Computer Software | - | | | | - | | | - | - |
| 59 | 391000 | WW Trans Equipment | 4,972 | | | | 4,972 | | | - | 4,972 |
| 60 | 392000 | WW Stores Equipment | 38 | | | | 38 | | | - | 38 |
| 61 | 393000 | WW Tool Shop & Garage Equip | 419 | | | | 419 | | | - | 419 |
| 62 | 394000 | WW Laboratory Equipment | 178 | | | | 178 | | | - | 178 |
| 63 | 395000 | WW Power Operated Equip | (358) | | | | (358) | | | - | (358) |
| 64 | 396000 | WW Communication Equip | 11,194 | | | | 11,194 | | | - | 11,194 |
| 65 | 397000 | WW Misc Equipment | 771 | | | | 771 | | | - | 771 |
| 66 | 398000 | WW Other Tangible Plant | - | | | | - | | | - | - |
| 67 | | Corporate allocation | - | 424,576 | | | 424,576 | (424,576) | | - | - |
| 68 | | NWWRTF | - | | | 11,409,353 | 11,409,353 | | | (11,409,353) | - |
| 69 | | Salvage | - | | | | - | | | | - |
| 70 | | Duplicate Adjustment | - | | | | - | | | | - |
| 71 | | G/L Difference Allowed to Remain | - | | | | - | | | | - |
| 72 | | | - | | | | - | | | | - |
| 73 | | G/L Discrepancy | - | | | | - | | | | - |
| 74 | | TOTAL | 7,980,032 | 424,576 | - | 11,409,353 | 19,813,961 | (424,576) | | (11,409,353) | 7,980,032 |
| | | Per Schb2/SLM-1 | 7,980,032 | | | | 19,813,983 | | | | 7,980,032 |
| | | Variance | - | | | | (23) | | | | - |

**Prior Decision 1**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Stand Alone Sun City West 12/31/2008 Per Rollforward | Test Year Adjustments Corporate Plant | Test Year Adjustments Comprehensive Study Costs Plant | Test Year Adjustments NWVTP Plant | Approved Dec. 72047 12/31/2008 Per Rollforward | ADJUSTMENTS BACKED OUT TO ISSOLATE BUSINESS UNIT BALANCE Reverse Corporate Plant | Reverse NWVTP Plant | Stand Alone Sun City West 12/31/2008 Per Rollforward |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Structures & Improvements Supply | - | | | - | - | | - | - |
| 2 | 304510 | Struct & Imp AG Cap Lease | - | | | - | - | | - | - |
| 3 | 304600 | Struct & Imp Offices | - | | | - | - | | - | - |
| 4 | 304620 | Struct & Imp Leasehold | - | | | - | - | | - | - |
| 5 | 304800 | Struct & Imp Misc | - | | | - | - | | - | - |
| 6 | 307000 | Wells & Springs | - | | | - | - | | - | - |
| 7 | 340100 | Office Furniture & Equip | - | | | - | - | | - | - |
| 8 | 340200 | Comp & Periph Equip | - | | | - | - | | - | - |
| 9 | 340300 | Computer Software | - | | | - | - | | - | - |
| 10 | 340330 | Comp Software Other | - | | | - | - | | - | - |
| 11 | 340500 | Other Office Equipment | - | | | - | - | | - | - |
| 12 | 341100 | Trans Equip Lt Duty Trucks | - | | | - | - | | - | - |
| 13 | 341200 | Trans Equip Hvy Duty Trks | - | | | - | - | | - | - |
| 14 | 341400 | Trans Equip Other | - | | | - | - | | - | - |
| 15 | 343000 | Tools,Shop,Garage Equip | - | | | - | - | | - | - |
| 16 | 344000 | Laboratory Equipment | - | | | - | - | | - | - |
| 17 | 346100 | Comm Equip Non-Telephone | - | | | - | - | | - | - |
| 18 | 346200 | Comm Equip Telephone | - | | | - | - | | - | - |
| 19 | 346300 | Comm Equip Other | - | | | - | - | | - | - |
| 20 | 347000 | Misc Equipment | - | | | - | - | | - | - |
| 21 | 351000 | WW Organization | 4,078 | | | - | 4,078 | | - | 4,078 |
| 22 | 352000 | WW Franchises | 68 | | | 939 | 1,007 | | (939) | 68 |
| 23 | 353200 | WW Land & Ld Rights Coll | (0) | | | 326,026 | 326,025 | | (326,026) | (0) |
| 24 | 353500 | WW Land & Ld Rights Gen | - | | | 14,938 | 14,938 | | (14,938) | - |
| 25 | 354200 | WW Struct & Imp Coll | 130,873 | | | 1,981,709 | 2,112,582 | | (1,981,709) | 130,873 |
| 26 | 354300 | WW Struct & Imp SPP | (0) | | | 697,148 | 697,148 | | (697,148) | (0) |
| 27 | 354400 | WW Struct & Imp TDP | - | | | - | - | | - | - |
| 28 | 354500 | WW Struct & Imp Gen | 48,870 | | | 1,150,761 | 1,199,631 | | (1,150,761) | 48,870 |
| 29 | 355200 | WW Pwr Gen Equip Coll | - | | | 5,725 | 5,725 | | (5,725) | - |
| 30 | 355300 | WW Pwr Gen Equip SPP | 25,840 | | | - | 25,840 | | - | 25,840 |
| 31 | 355400 | WW Pwr Gen Equip TDP | - | | | - | - | | - | - |
| 32 | 355500 | WW Pwr Gen Equip RWTP | - | | | - | - | | - | - |
| 33 | 360000 | WW Collection Sewers Forced | 752,939 | | 12,242 | - | 765,181 | | - | 765,181 |
| 34 | 361100 | WW Collecting Mains | 13,101,343 | | | 79,052 | 13,180,395 | | (79,052) | 13,101,343 |
| 35 | 362000 | WW Special Coll Struct | 963,908 | | | 372,845 | 1,336,752 | | (372,845) | 963,908 |
| 36 | 363000 | WW Services Sewer | 2,641,009 | | | 18,642 | 2,659,651 | | (18,642) | 2,641,009 |
| 37 | 364000 | WW Flow Measuring Devices | - | | | 3,959 | 3,959 | | (3,959) | - |
| 38 | 370000 | WW Receiving Wells | - | | | - | - | | - | - |
| 39 | 371100 | WW Pump Equip Elect | 27,605 | | | 291,311 | 318,916 | | (291,311) | 27,605 |
| 40 | 371200 | WW Pump Equip Oth Pwr | - | | | 267 | 267 | | (267) | - |
| 41 | 380000 | WW TD Equipment | 0 | | | 1,516,424 | 1,516,424 | | (1,516,424) | 0 |
| 42 | 380050 | WW TD Equip Grit Removal | 0 | | | 793,756 | 793,756 | | (793,756) | 0 |
| 43 | 380100 | WW TD Equip Sed Tanks/Acc | 7,615 | | | 3,865,304 | 3,872,919 | | (3,865,304) | 7,615 |
| 44 | 380200 | WW TD Equip Sldge/Effl Rmv | 0 | | | 37,642 | 37,643 | | (37,642) | 0 |
| 45 | 380250 | WW TD Equip Sldge Dig Tnk | (0) | | | 51,518 | 51,518 | | (51,518) | (0) |
| 46 | 380300 | WW TD Equip Sldge Dry/Filt | 0 | | | 4,342,083 | 4,342,083 | | (4,342,083) | 0 |
| 47 | 380350 | WW TD Equip Sec Trmt Filt | - | | | 18,407 | 18,407 | | (18,407) | - |
| 48 | 380400 | WW TD Equip Aux Effl Trmt | - | | | 924,411 | 924,411 | | (924,411) | - |
| 49 | 380500 | WW TD Equip Chem Trmt Plt | 0 | | | 1,460 | 1,460 | | (1,460) | 0 |
| 50 | 380600 | WW TD Equip Oth Disp | 5,634 | | | 748,523 | 754,156 | | (748,523) | 5,634 |
| 51 | 380625 | WW TD Equip Gen Trmt | 110,053 | | | 570,206 | 680,259 | | (570,206) | 110,053 |
| 52 | 380650 | WW TD Equip Influent Lift S | 19,530 | | | 51,852 | 71,382 | | (51,852) | 19,530 |
| 53 | 381000 | WW Plant Sewers | - | | | 11,815 | 11,815 | | (11,815) | - |
| 54 | 382000 | WW Outfall Sewer Lines | (0) | | | 84,528 | 84,528 | | (84,528) | (0) |
| 55 | 389100 | WW Oth Plt & Misc Equip Intang | (0) | | | 13,943 | 13,942 | | (13,943) | (0) |
| 56 | 390000 | WW Office Furniture & Equipmen | (0) | | | 121,007 | 121,006 | | (121,007) | (0) |
| 57 | 390200 | WW Computers & Peripheral | - | | | 14,510 | 14,510 | | (14,510) | - |
| 58 | 390300 | WW Computer Software | - | | | 45,342 | 45,342 | | (45,342) | - |
| 59 | 391000 | WW Trans Equipment | - | | | 172,443 | 172,443 | | (172,443) | - |
| 60 | 392000 | WW Stores Equipment | - | | | 8,114 | 8,114 | | (8,114) | - |
| 61 | 393000 | WW Tool Shop & Garage Equip | (0) | | | 89,445 | 89,445 | | (89,445) | (0) |
| 62 | 394000 | WW Laboratory Equipment | - | | | 71,064 | 71,064 | | (71,064) | - |
| 63 | 395000 | WW Power Operated Equip | 777 | | | 9,327 | 10,104 | | (9,327) | 777 |
| 64 | 396000 | WW Communication Equip | 12,621 | | | 159,983 | 172,603 | | (159,983) | 12,621 |
| 65 | 397000 | WW Misc Equipment | 22,663 | | | 50,390 | 73,054 | | (50,390) | 22,663 |
| 66 | 398000 | WW Other Tangible Plant | - | | | - | - | | - | - |
| 67 | | Corporate Plant | - | 379,279 | | - | 379,279 | (379,279) | - | - |
| 68 | | 304200 Account | - | | | - | - | | | - |
| 69 | | Adjust AD for Over/Under | - | | | - | - | | | - |
| 70 | | GL adjustments to tie to order | - | | | - | - | | | - |
| 71 | | Other Adj | - | | | - | - | | | - |
| 72 | | | - | | | - | - | | | - |
| 73 | | G/L Discrepancy | - | | | - | - | | | - |
| 74 | | TOTAL | 17,875,426 | 379,279 | 12,242 | 18,716,817 | 36,983,764 | (379,279) | (18,716,817) | 17,887,668 |
| | | Per Schb2 | 17,875,426 | | | | 36,983,761 | | | 17,887,667 |
| | | Variance | (0) | | | | 3 | | | 1 |

## Sun City West

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Effective July 1, 2004 Dec 67093 July 1, 2004 Monthly Depr Rate | July 1, 2004 Annual | Effective April 1, 2008 Dec 70209 4/1/2008 Monthly Depr Rate | 4/1/2008 Annual | Eff January 1, 2011 Dec 72047 2011 Monthly Depr Rate | 2011 Annual |
|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | | | | | | |
| 2 | 340200 | Comp & Periph Equip | | | | | 0.8333% | 10.0000% |
| 3 | 341200 | Trans Equip Hvy Duty Trks | | | | | | |
| 4 | 341400 | Trans Equip Other | | | | | | |
| 5 | 343000 | Tools, Shop and Garage | | | | | | |
| 6 | 351000 | WW Organization | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 352000 | WW Franchises | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | 353200 | WW Land & Ld Rights Coll | 0.0000% | 0.0000% | | | 0.0000% | 0.0000% |
| 9 | 353500 | WW Land & Ld Rights Gen | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 10 | 354200 | WW Struct & Imp Coll | 0.1392% | 1.6700% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 11 | 354300 | WW Struct & Imp SPP (NWVRTF) | 0.1392% | 1.6700% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 12 | 354400 | WW Struct & Imp TDP | 0.4167% | 5.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 13 | 354500 | WW Struct & Imp Gen | 0.1400% | 1.6800% | 0.1392% | 1.6700% | 0.1392% | 1.6700% |
| 14 | 355200 | WW Pwr Gen Equip Coll (NWVRTF) | | | 0.2775% | 3.3300% | 0.2775% | 3.3300% |
| 15 | 355300 | WW Pwr Gen Equip SPP | | | | | 0.2775% | 3.3300% |
| 16 | 355400 | WW Pwr Gen Equip TDP | | | | | | |
| 17 | 355500 | WW Pwr Gen Equip RWTP | | | | | | |
| 18 | 360000 | WW Collection Sewers Forced | 0.1725% | 2.0700% | 0.1725% | 2.0700% | 0.1725% | 2.0700% |
| 19 | 361100 | WW Collecting Mains | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 20 | 362000 | WW Special Coll Struct | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 8.4000% |
| 21 | 363000 | WW Services Sewer | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 22 | 364000 | WW Flow Measuring Devices | | | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 23 | 370000 | WW Receiving Wells (NWVRTF) | | | | | 0.2775% | 3.3300% |
| 24 | 371100 | WW Pump Equip Elect | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.8333% | 10.0000% |
| 25 | 371200 | WW Pump Equip Oth Pwr (NWVRTF) | | | | | | |
| 26 | 380000 | WW TD Equipment (NWVRTF) | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 27 | 380050 | WW TD Equip Grit Removal | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv (NWVRTF) | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk (NWVRTF) | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt (NWVRTF) | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 32 | 380350 | WW TD Equip Sec Trmt Filt (NWVRTF) | 0.4167% | 5.0000% | 0.0000% | 0.0000% | 0.4167% | 5.0000% |
| 33 | 380400 | WW TD Equip Aux Effl Trmt (NWVRTF) | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.0000% | 0.0000% |
| 34 | 380500 | WW TD Equip Chem Trmt Plt (NWVRTF) | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 35 | 380600 | WW TD Equip Oth Disp | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 36 | 380625 | WW TD Equip Gen Trmt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 37 | 380650 | WW TD Equip Influent Lift S | 0.7000% | 8.4000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 38 | 381000 | WW Plant Sewers (NWVRTF) | | | | | 0.4167% | 5.0000% |
| 39 | 382000 | WW Outfall Sewer Lines | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 0.4150% | 4.9800% | 0.0000% | 0.0000% | 0.4150% | 4.9800% |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | | | 0.4150% | 4.9800% |
| 42 | 390000 | WW Office Furniture & Equip | 0.3792% | 4.5500% | 0.3825% | 4.5900% | 0.3825% | 4.5900% |
| 43 | 390200 | WW Computers & Peripheral (NWVRTF) | 0.3792% | 4.5500% | 0.3792% | 4.5500% | 0.0000% | 0.0000% |
| 44 | 390300 | WW Computer Software (NWVRTF) | | | | | | |
| 45 | 391000 | WW Trans Equipment | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 1.6667% | 20.0000% |
| 46 | 392000 | WW Stores Equipment (NWVRTF) | 0.3267% | 3.9200% | 0.3258% | 3.9100% | 0.3258% | 3.9100% |
| 47 | 393000 | WW Tool Shop & Garage Equip | 0.3450% | 4.1400% | 0.3725% | 4.4700% | 0.3725% | 4.4700% |
| 48 | 394000 | WW Laboratory Equipment (NWVRTF) | 0.3092% | 3.7100% | 0.3092% | 3.7100% | 0.8333% | 10.0000% |
| 49 | 395000 | WW Power Operated Equip | 0.4283% | 5.1400% | 0.4183% | 5.0200% | 0.4183% | 5.0200% |
| 50 | 396000 | WW Communication Equip | 0.8567% | 10.2800% | 0.8583% | 10.3000% | 0.8583% | 10.3000% |
| 51 | 397000 | WW Misc Equipment | 0.4150% | 4.9800% | 0.4250% | 5.1000% | 0.4250% | 5.1000% |
| 52 | 398000 | WW Other Tangible Plant | | | | | | |
| 53 | Unclassified | Unclassified | | | | | | |
| | | TOTAL | 14.137% | 169.640% | 13.468% | 161.620% | 16.213% | 194.560% |

## Sun City West

Dec. 72047

2009

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | WS-01303A-09-0343 Dec. 72047 Accum Depr Bal | Rev Plant Bal | ADD | RET | ADJ | 2009 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | - | 5,953 | 5,953 | - | 595 | 595 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | 4,078 | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | 68 | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | (89,506) | (0) | - | - | - | (0) | - | 89,506 | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 74,642 | 130,873 | - | - | 13,734 | 144,607 | 6,887 | - | 81,529 |
| 11 | 354300 | WW Struct & Imp SPP (NWVRTF) | (315,762) | (0) | - | - | - | (0) | (0) | 315,762 | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | 38,367 | 48,870 | 5,621 | - | 31,151 | 85,642 | 1,084 | - | 39,452 |
| 14 | 355200 | WW Pwr Gen Equip Coll (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | 25,840 | 20,251 | - | 2,788 | 48,879 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | 329,575 | 765,181 | - | - | (3,387) | 761,794 | 15,775 | - | 345,350 |
| 19 | 361100 | WW Collecting Mains | 5,794,581 | 13,101,343 | - | - | 602,679 | 13,704,022 | 279,562 | 36,884 | 6,111,027 |
| 20 | 362000 | WW Special Coll Struct | 1,604,512 | 963,908 | - | (13,474) | 5,789 | 956,222 | 80,376 | - | 1,671,414 |
| 21 | 363000 | WW Services Sewer | 1,153,783 | 2,641,009 | 281 | - | 17,166 | 2,658,456 | 54,056 | - | 1,207,839 |
| 22 | 364000 | WW Flow Measuring Devices | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | WW Receiving Wells (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 1,522 | 27,605 | - | - | - | 27,605 | 1,496 | - | 3,018 |
| 25 | 371200 | WW Pump Equip Oth Pwr (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment (NWVRTF) | 24,368 | 0 | - | - | - | 0 | 0 | (24,368) | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | 31,226 | 0 | - | - | - | 0 | 0 | (31,226) | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | (600,279) | 7,615 | - | - | - | 7,615 | 381 | 600,247 | 349 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv (NWVRTF) | 3,124 | 0 | - | - | - | 0 | 0 | (3,124) | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk (NWVRTF) | 1,338 | (0) | - | - | - | (0) | (0) | (1,338) | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt (NWVRTF) | 179,428 | 0 | - | - | - | 0 | 0 | (179,428) | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt (NWVRTF) | 8,290 | - | - | - | - | - | - | (8,290) | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt (NWVRTF) | (242,973) | 0 | - | - | - | 0 | 0 | 242,973 | - |
| 35 | 380600 | WW TD Equip Oth Disp | (95,158) | 5,634 | - | (5,634) | - | 0 | - | 100,581 | (211) |
| 36 | 380625 | WW TD Equip Gen Trmt | 57,569 | 110,053 | - | - | - | 110,053 | 5,503 | - | 63,072 |
| 37 | 380650 | WW TD Equip Influent Lift S | 2,312 | 19,530 | - | - | - | 19,530 | 976 | - | 3,289 |
| 38 | 381000 | WW Plant Sewers (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | 979 | (0) | - | - | 113,141 | 113,140 | 2,829 | (979) | 2,829 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | 135 | (0) | - | - | - | (0) | - | (135) | 0 |
| 41 | 389600 | WW Other P/E - CPS - 7E | | | 4,274 | - | (34) | 4,239 | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | 744 | (0) | - | - | - | (0) | (0) | (744) | (0) |
| 43 | 390200 | WW Computers & Peripheral (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | WW Computer Software (NWVRTF) | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | 4,972 | - | - | - | - | - | - | (4,972) | (0) |
| 46 | 392000 | WW Stores Equipment (NWVRTF) | 38 | - | - | - | - | - | - | (38) | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | 419 | (0) | - | - | - | (0) | (0) | (419) | (0) |
| 48 | 394000 | WW Laboratory Equipment (NWVRTF) | 178 | - | - | - | - | - | - | (178) | (0) |
| 49 | 395000 | WW Power Operated Equip | (358) | 777 | - | - | - | 777 | 39 | - | (319) |
| 50 | 396000 | WW Communication Equip | 11,194 | 12,621 | - | - | - | 12,621 | 1,300 | - | 12,494 |
| 51 | 397000 | WW Misc Equipment | 771 | 22,663 | - | - | - | 22,663 | 1,156 | - | 1,927 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - | - | - |
| | | TOTAL | 7,980,032 | 17,887,667 | 30,427 | (19,108) | 788,979 | 18,687,964 | 451,420 | 1,131,308 | 9,543,652 |
| | | | 7,980,055 | 17,887,668 | | | | - | | | - |

## Sun City West

**2010**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2010 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 5,953 | - | - | 595 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | (0) | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 144,607 | 7,230 | - | 88,759 |
| 11 | 354300 | WW Struct & Imp SPP **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | 129 | - | - | 85,771 | 1,432 | - | 40,884 |
| 14 | **355200** | WW Pwr Gen Equip Coll **(NWVRTF)** | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | 14,786 | - | - | 63,665 | - | - | - |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | (1,706) | - | 760,088 | 15,757 | - | 359,401 |
| 19 | 361100 | WW Collecting Mains | 207,071 | (2,656) | 13,329 | 13,921,767 | 281,047 | - | 6,389,418 |
| 20 | 362000 | WW Special Coll Struct | - | (1,418) | - | 954,804 | 80,204 | - | 1,750,200 |
| 21 | 363000 | WW Services Sewer | 17,134 | - | (4,289) | 2,671,301 | 54,355 | - | 1,262,194 |
| 22 | **364000** | WW Flow Measuring Devices | - | - | - | - | - | - | - |
| 23 | **370000** | WW Receiving Wells **(NWVRTF)** | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | - | - | - | 27,605 | 1,496 | - | 4,514 |
| 25 | 371200 | WW Pump Equip Oth Pwr **(NWVRTF)** | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 0 | 0 | - | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | (1,223) | - | 6,392 | 376 | - | (499) |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt **(NWVRTF)** | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt **(NWVRTF)** | - | - | - | - | - | - | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 0 | - | - | (211) |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 110,053 | 5,503 | - | 68,575 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 19,530 | 976 | - | 4,265 |
| 38 | 381000 | WW Plant Sewers **(NWVRTF)** | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 113,140 | 5,657 | - | 8,486 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | (0) | - | - | 0 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | 4,239 | - | - | - |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | (0) | (0) | - | (0) |
| 43 | **390200** | WW Computers & Peripheral **(NWVRTF)** | - | - | - | - | - | - | - |
| 44 | **390300** | WW Computer Software **(NWVRTF)** | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | (0) |
| 46 | **392000** | WW Stores Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | (0) | (0) | - | (0) |
| 48 | 394000 | WW Laboratory Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 777 | 39 | - | (280) |
| 50 | 396000 | WW Communication Equip | - | - | - | 12,621 | 1,300 | - | 13,794 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 22,663 | 1,156 | - | 3,082 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - |
| | | TOTAL | 239,121 | (7,002) | 9,040 | 18,929,123 | 456,529 | - | 9,993,179 |
| | | | | | | - | | | - |

## Sun City West

**2011**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2011 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 5,953 | 595 | - | 1,191 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | (0) | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 144,607 | 7,230 | - | 95,989 |
| 11 | 354300 | WW Struct & Imp SPP **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | - | - | 85,771 | 1,432 | - | 42,316 |
| 14 | **355200** | WW Pwr Gen Equip Coll **(NWVRTF)** | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,665 | 2,120 | - | 2,120 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 760,088 | 15,734 | - | 375,135 |
| 19 | 361100 | WW Collecting Mains | 6,930 | (1,914) | (2,640) | 13,924,143 | 284,054 | - | 6,671,557 |
| 20 | 362000 | WW Special Coll Struct | - | (926) | - | 953,878 | 80,145 | - | 1,829,419 |
| 21 | 363000 | WW Services Sewer | 7,111 | (2,072) | 935 | 2,677,275 | 54,622 | - | 1,314,744 |
| 22 | **364000** | WW Flow Measuring Devices | - | - | - | - | - | - | - |
| 23 | **370000** | WW Receiving Wells **(NWVRTF)** | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 17,158 | - | (4,981) | 39,782 | 3,715 | - | 8,230 |
| 25 | 371200 | WW Pump Equip Oth Pwr **(NWVRTF)** | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 0 | 0 | - | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 6,392 | 320 | - | (179) |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt **(NWVRTF)** | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt **(NWVRTF)** | - | - | - | - | - | - | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 0 | - | - | (211) |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 110,053 | 5,503 | - | 74,077 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | (6,789) | - | 12,741 | 750 | - | (1,773) |
| 38 | 381000 | WW Plant Sewers **(NWVRTF)** | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 113,140 | 5,657 | - | 14,143 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | (0) | (0) | - | (0) |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | 4,239 | 211 | - | 211 |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | (0) | (0) | - | (0) |
| 43 | **390200** | WW Computers & Peripheral **(NWVRTF)** | - | - | - | - | - | - | - |
| 44 | **390300** | WW Computer Software **(NWVRTF)** | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | (0) |
| 46 | **392000** | WW Stores Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | (0) | (0) | - | (0) |
| 48 | 394000 | WW Laboratory Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 777 | 39 | - | (241) |
| 50 | 396000 | WW Communication Equip | - | - | - | 12,621 | 1,300 | - | 15,094 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 22,663 | 1,156 | - | 4,238 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - |
| | | TOTAL | 31,199 | (11,702) | (6,686) | 18,941,933 | 464,583 | - | 10,446,060 |
| | | | | | | - | | | - |

## Sun City West

**2012**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2012 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 5,953 | 595 | - | 1,786 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | (0) | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 144,607 | 7,230 | - | 103,220 |
| 11 | 354300 | WW Struct & Imp SPP **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | - | - | 85,771 | 1,432 | - | 43,749 |
| 14 | **355200** | WW Pwr Gen Equip Coll **(NWVRTF)** | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,665 | 2,120 | - | 4,240 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | 33,666 | - | - | 793,754 | 16,242 | - | 391,377 |
| 19 | 361100 | WW Collecting Mains | 60,938 | - | (330) | 13,984,750 | 284,634 | - | 6,956,192 |
| 20 | 362000 | WW Special Coll Struct | - | (6,891) | - | 946,987 | 79,915 | - | 1,902,444 |
| 21 | 363000 | WW Services Sewer | 848 | - | 330 | 2,678,453 | 54,639 | - | 1,369,383 |
| 22 | **364000** | WW Flow Measuring Devices | - | - | - | - | - | - | - |
| 23 | **370000** | WW Receiving Wells **(NWVRTF)** | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | - | - | - | 39,782 | 3,978 | - | 12,208 |
| 25 | 371200 | WW Pump Equip Oth Pwr **(NWVRTF)** | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 0 | 0 | - | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 6,392 | 320 | - | 141 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt **(NWVRTF)** | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt **(NWVRTF)** | - | - | - | - | - | - | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 0 | - | - | (211) |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 110,053 | 5,503 | - | 79,580 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 12,741 | 637 | - | (1,136) |
| 38 | 381000 | WW Plant Sewers **(NWVRTF)** | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 113,140 | 5,657 | - | 19,800 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | (0) | (0) | - | (0) |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | 4,239 | 211 | - | 422 |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | (0) | (0) | - | (0) |
| 43 | **390200** | WW Computers & Peripheral **(NWVRTF)** | - | - | - | - | - | - | - |
| 44 | **390300** | WW Computer Software **(NWVRTF)** | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | (0) |
| 46 | **392000** | WW Stores Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | (0) | (0) | - | (0) |
| 48 | 394000 | WW Laboratory Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 777 | 39 | - | (202) |
| 50 | 396000 | WW Communication Equip | - | - | - | 12,621 | 1,300 | - | 16,394 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 22,663 | 1,156 | - | 5,394 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - |
| | | TOTAL | 95,452 | (6,891) | - | 19,030,495 | 465,609 | - | 10,904,778 |
| | | | | | | - | | | - |

## Sun City West

**2013**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 5,953 | 595 | - | 2,381 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | (0) | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 144,607 | 7,230 | - | 110,450 |
| 11 | 354300 | WW Struct & Imp SPP **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | - | - | - | 85,771 | 1,432 | - | 45,181 |
| 14 | **355200** | WW Pwr Gen Equip Coll **(NWVRTF)** | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,665 | 2,120 | - | 6,360 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | - | 793,754 | 16,431 | - | 407,808 |
| 19 | 361100 | WW Collecting Mains | 8,527 | - | - | 13,993,277 | 285,408 | - | 7,241,599 |
| 20 | 362000 | WW Special Coll Struct | 343,873 | - | - | 1,290,861 | 84,361 | - | 1,986,805 |
| 21 | 363000 | WW Services Sewer | 67,078 | (537) | (50,273) | 2,694,722 | 54,929 | - | 1,423,776 |
| 22 | **364000** | WW Flow Measuring Devices | - | - | - | - | - | - | - |
| 23 | **370000** | WW Receiving Wells **(NWVRTF)** | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | - | - | - | 39,782 | 3,978 | - | 16,186 |
| 25 | 371200 | WW Pump Equip Oth Pwr **(NWVRTF)** | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 0 | 0 | - | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 6,392 | 320 | - | 460 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt **(NWVRTF)** | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt **(NWVRTF)** | - | - | - | - | - | - | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 0 | - | - | (211) |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | - | 110,053 | 5,503 | - | 85,083 |
| 37 | 380650 | WW TD Equip Influent Lift S | 495,788 | - | - | 508,529 | 4,769 | - | 3,632 |
| 38 | 381000 | WW Plant Sewers **(NWVRTF)** | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 113,140 | 5,657 | - | 25,457 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | (0) | (0) | - | (0) |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | 4,239 | 211 | - | 633 |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | (0) | (0) | - | (0) |
| 43 | **390200** | WW Computers & Peripheral **(NWVRTF)** | - | - | - | - | - | - | - |
| 44 | **390300** | WW Computer Software **(NWVRTF)** | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | (0) |
| 46 | **392000** | WW Stores Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | (0) | (0) | - | (0) |
| 48 | 394000 | WW Laboratory Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 777 | 39 | - | (163) |
| 50 | 396000 | WW Communication Equip | - | - | - | 12,621 | 1,300 | - | 17,693 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 22,663 | 1,156 | - | 6,550 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - |
| | | TOTAL | 915,266 | (537) | (50,273) | 19,894,952 | 475,439 | - | 11,379,681 |
| | | | | | | - | | | - |

## Sun City West

**2014**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 5,953 | 595 | - | 2,977 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | (0) | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | - | - | - | 144,607 | 7,230 | - | 117,680 |
| 11 | 354300 | WW Struct & Imp SPP **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | 7,309 | (2,073) | - | 91,007 | 1,457 | - | 44,565 |
| 14 | **355200** | WW Pwr Gen Equip Coll **(NWVRTF)** | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,665 | 2,120 | - | 8,480 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | 146,475 | - | 3,387 | 943,616 | 17,211 | - | 425,018 |
| 19 | 361100 | WW Collecting Mains | 94 | - | (3,387) | 13,989,985 | 285,457 | - | 7,527,057 |
| 20 | 362000 | WW Special Coll Struct | - | - | - | 1,290,861 | 108,432 | - | 2,095,237 |
| 21 | 363000 | WW Services Sewer | 7,231 | - | - | 2,701,953 | 55,100 | - | 1,478,875 |
| 22 | **364000** | WW Flow Measuring Devices | - | - | - | - | - | - | - |
| 23 | **370000** | WW Receiving Wells **(NWVRTF)** | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | - | - | - | 39,782 | 3,978 | - | 20,164 |
| 25 | 371200 | WW Pump Equip Oth Pwr **(NWVRTF)** | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 0 | 0 | - | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 6,392 | 320 | - | 780 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt **(NWVRTF)** | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt **(NWVRTF)** | - | - | - | - | - | - | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 35 | 380600 | WW TD Equip Oth Disp | - | - | - | 0 | - | - | (211) |
| 36 | 380625 | WW TD Equip Gen Trmt | 75,521 | - | - | 185,574 | 5,817 | - | 90,900 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - | 508,529 | 25,426 | - | 29,059 |
| 38 | 381000 | WW Plant Sewers **(NWVRTF)** | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 113,140 | 5,657 | - | 31,114 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | (0) | (0) | - | (0) |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - | 4,239 | 211 | - | 845 |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | (0) | (0) | - | (0) |
| 43 | **390200** | WW Computers & Peripheral **(NWVRTF)** | - | - | - | - | - | - | - |
| 44 | **390300** | WW Computer Software **(NWVRTF)** | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | (0) |
| 46 | **392000** | WW Stores Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | (0) | (0) | - | (0) |
| 48 | 394000 | WW Laboratory Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 777 | 39 | - | (124) |
| 50 | 396000 | WW Communication Equip | - | - | - | 12,621 | 1,300 | - | 18,993 |
| 51 | 397000 | WW Misc Equipment | - | - | - | 22,663 | 1,156 | - | 7,706 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - |
| | | TOTAL | 236,630 | (2,073) | - | 20,129,509 | 521,507 | - | 11,899,115 |
| | | | | | | - | | | - |

## Sun City West

**2015**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - | - |
| 2 | 340200 | Comp & Periph Equip | - | - | - | 5,953 | 595 | - | 3,572 |
| 3 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 4 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 5 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 6 | 351000 | WW Organization | - | - | - | 4,078 | - | - | - |
| 7 | 352000 | WW Franchises | - | - | - | 68 | - | - | - |
| 8 | 353200 | WW Land & Ld Rights Coll | - | - | - | (0) | - | - | - |
| 9 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - | - |
| 10 | 354200 | WW Struct & Imp Coll | 72,001 | - | - | 216,609 | 7,530 | - | 125,211 |
| 11 | 354300 | WW Struct & Imp SPP **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 12 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 13 | 354500 | WW Struct & Imp Gen | 30,266 | - | - | 121,273 | 1,562 | - | 46,127 |
| 14 | **355200** | WW Pwr Gen Equip Coll **(NWVRTF)** | - | - | - | - | - | - | - |
| 15 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,665 | 2,120 | - | 10,600 |
| 16 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 17 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 18 | 360000 | WW Collection Sewers Forced | - | - | (55,800) | 887,815 | 19,121 | 1 | 444,141 |
| 19 | 361100 | WW Collecting Mains | 255,923 | - | - | 14,245,908 | 285,834 | - | 7,812,890 |
| 20 | 362000 | WW Special Coll Struct | - | - | 86 | 1,290,947 | 108,439 | 8 | 2,203,685 |
| 21 | 363000 | WW Services Sewer | 405,533 | (4,534) | - | 3,102,952 | 55,817 | - | 1,530,159 |
| 22 | **364000** | WW Flow Measuring Devices | - | - | - | - | - | - | - |
| 23 | **370000** | WW Receiving Wells **(NWVRTF)** | - | - | - | - | - | - | - |
| 24 | 371100 | WW Pump Equip Elect | 117,874 | (85,366) | 78,188 | 150,478 | 9,913 | 6 | (55,282) |
| 25 | 371200 | WW Pump Equip Oth Pwr **(NWVRTF)** | - | - | - | - | - | - | - |
| 26 | 380000 | WW TD Equipment **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 27 | 380050 | WW TD Equip Grit Removal | - | - | - | 0 | 0 | - | 0 |
| 28 | 380100 | WW TD Equip Sed Tanks/Acc | 8,854 | - | 52 | 15,298 | 579 | 74 | 1,433 |
| 29 | 380200 | WW TD Equip Sldge/Effl Rmv **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 30 | 380250 | WW TD Equip Sldge Dig Tnk **(NWVRTF)** | - | - | - | (0) | (0) | - | (0) |
| 31 | 380300 | WW TD Equip Sldge Dry/Filt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 32 | 380350 | WW TD Equip Sec Trmt Filt **(NWVRTF)** | - | - | - | - | - | - | - |
| 33 | 380400 | WW TD Equip Aux Effl Trmt **(NWVRTF)** | - | - | - | - | - | - | 0 |
| 34 | 380500 | WW TD Equip Chem Trmt Plt **(NWVRTF)** | - | - | - | 0 | 0 | - | 0 |
| 35 | 380600 | WW TD Equip Oth Disp | 15,290 | - | - | 15,290 | 64 | - | (147) |
| 36 | 380625 | WW TD Equip Gen Trmt | - | - | 124,443 | 310,016 | 9,797 | - | 100,697 |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | 132 | 508,660 | 25,432 | 8 | 54,499 |
| 38 | 381000 | WW Plant Sewers **(NWVRTF)** | - | - | - | - | - | - | - |
| 39 | 382000 | WW Outfall Sewer Lines | - | - | - | 113,140 | 5,657 | - | 36,771 |
| 40 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | (0) | (0) | - | (0) |
| 41 | 389600 | WW Other P/E - CPS - 7E | 60,217 | - | - | 64,457 | 1,909 | 1,538 | 4,292 |
| 42 | 390000 | WW Office Furniture & Equip | - | - | - | (0) | (0) | - | (0) |
| 43 | **390200** | WW Computers & Peripheral **(NWVRTF)** | - | - | - | - | - | - | - |
| 44 | **390300** | WW Computer Software **(NWVRTF)** | - | - | - | - | - | - | - |
| 45 | 391000 | WW Trans Equipment | - | - | - | - | - | - | (0) |
| 46 | **392000** | WW Stores Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 47 | 393000 | WW Tool Shop & Garage Equip | - | - | - | (0) | (0) | - | (0) |
| 48 | 394000 | WW Laboratory Equipment **(NWVRTF)** | - | - | - | - | - | - | (0) |
| 49 | 395000 | WW Power Operated Equip | - | - | - | 777 | 39 | - | (85) |
| 50 | 396000 | WW Communication Equip | - | - | - | 12,621 | 1,300 | - | 20,293 |
| 51 | 397000 | WW Misc Equipment | 1,866 | - | (8) | 24,521 | 1,251 | (0) | 8,956 |
| 52 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| 53 | Unclassified | Unclassified | - | - | - | - | - | - | - |
| | | TOTAL | 967,824 | (89,899) | 147,093 | 21,154,526 | 536,960 | 1,636 | 12,347,811 |
| | | | | | | - | | | (0) |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
## Sun City West Wastewater (7E)

Schedule B-2 ADJ SMM - RB1
Page 3 k

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | - | - | - | - | | | | |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | 5,277,583 | | 2,267,459 | | | | | | |
| | | | | (21,141,905) | | | | | | | | | | | | |
| | | | Depreciable Plant | 21,150,380 | Line [54] - Lines [6]-[9] | | | | | | | | | | | |
| | | | Composite Depr Rate | 2.33% | | | | | | | | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City West Wastewater.xlsx - A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB1

Exhibit
Schedule B-2
Page 3
Witness: Mahler

Line No.

1 Test Year Plant and Accumulated Depreciation Balances

| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|
| 4 Plant Balance per Rollforward | $ 72,004,522 | $ 50,307,374 | $ 10,442,269 | $ 27,149,446 | $ 21,154,526 | | $ 181,058,137 | Sum Line[4] |
| 6 Plant Balance per General Ledger | 73,278,847 | 57,191,479 | 10,445,614 | 27,153,086 | 21,346,361 | | 189,415,387 | Sum Line[6] |
| 8 Increase / (Decrease) To Plant in Service | $ (1,274,324) | $ (6,884,105) | $ (3,345) | $ (3,640) | $ (191,835) | Line[4] - Line[6] | $ (8,357,250) | Sum Line[8] |

| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|
| 24 Accumulated Depreciation Balance per Rollforward | $ 18,145,928 | $ 22,341,690 | $ 2,131,524 | $ 14,621,572 | $ 12,347,811 | | $ 69,588,526 | Sum Line[24] |
| 26 Accumulated Depreciation Balance per General Ledger | 18,472,003 | 25,161,615 | 2,250,271 | 14,619,859 | 12,352,231 | | 72,855,979 | Sum Line[26] |
| 28 Increase / (Decrease) To Accumulated Depreciation | $ (326,075) | $ (2,819,926) | $ (118,747) | $ 1,713 | $ (4,419) | Line[24] - Line[26] | $ (3,267,454) | Sum Line[28] |

45 Workpapers and Supporting Documents:

46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - RB2

Exhibit
Schedule B-2
Page 4
Witness: Mahler

Line No.

4 Remove Plant Acquisition Adjustment

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

| Line No. | GL Account Number | | District Direct | Corporate | NWVRTF Plant | Total | |
|---|---|---|---|---|---|---|---|
| 13 | 1840 Property Plant and Equipment(IFRS) | Total Arizona | $ - | $ 20,300,784 | $ - | $ 20,300,784 | Sum Line[13] |

| Line No. | Business Unit | 7G | 7L | 7N | 7C | 7E |
|---|---|---|---|---|---|---|
| 21 | 4-Factor General Metered Customers | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% |

| Line No. | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 25 | Allocated Balance | $ 858,026 | $ 1,047,827 | $ 185,407 | $ 2,642,253 | $ 1,784,584 | Line [13] * Line [21] | $ 6,518,096 | Sum Line[25] |
| 29 | Increase / (Decrease) To Utility Plant Acquisition Adjustment | $ (858,026) | $ (1,047,827) | $ (185,407) | $ (2,642,253) | $ (1,784,584) | Line [25] | $ (6,518,096) | Sum Line[29] |

45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
50 \2015 Arizona Wastewater.xlsm
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - RB3

Exhibit
Schedule B-2
Page 5
Witness: Mahler

Line No.

3 AIAC Refunds Paid Post Test Year

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 measurable refunds to be
6 paid in the period post test year (12/31/15) and prior to expected implementation of rates from this current case. As EPCOR Water Arizona (EWAZ) has frequently experienced 30+ months duration
7 from test year to decision, the Company has excluded AIAC refunds to be made in 2016, 2017. Refunds for 2016 are calculated based on refunds issued in 2015 and consider term left on each contract.
8 For terms less than a year, the YearFrac function (Excel) is used to determine the refund due. For 2017 estimated refunds, this same method is used.

| Line No. | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 15 | 2016 AIAC Refunds Forecasted | $ 58,927 | $ 180,918 | $ 1,718 | $ 506 | $ 2,396 | | **$ 244,466** | Sum Line[15] |
| 17 | 2017 AIAC Refunds Forecasted | 27,261 | 115,765 | 1,302 | - | 1,696 | | **146,025** | Sum Line[17] |
| 19 | Total | $ 86,189 | $ 296,683 | $ 3,020 | $ 506 | $ 4,092 | Line[15]+Line[17] | **$ 390,491** | Sum Line[19] |
| 21 | Increase/(Decrease) to AIAC | $ (86,189) | $ (296,683) | $ (3,020) | $ (506) | $ (4,092) | Line[19] | **$ (390,491)** | Sum Line[21] |

45 Workpapers and Supporting Documents:

46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\AIAC Provisional Refund for 2016 (Year End 2015).xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB4

Exhibit
Schedule B-2
Page 6
Witness: Mahler

Line No.

1 Corporate Plant and Accumulated Depreciation Balances

4 Test Year Plant and Accumulated Depreciation Balances

5 Corporate Plant Balance per Rollforward $ 5,301,619

| | Business Unit | 7G | 7L | 7N | 7C | 7E |
|---|---|---|---|---|---|---|
| 9 | 4-Factor General Metered Customers | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% |

| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 13 | Corporate Plant Balance per Rollforward Allocated | $ 224,076 | $ 273,644 | $ 48,420 | $ 690,033 | $ 466,050 | Line [5]*Line [9] | $ 1,702,223 | Sum Line [13] |
| 15 | Corporate Plant Balance per General Ledger Allocated | 222,302 | 271,477 | 48,036 | 684,569 | 462,359 | | $ 1,688,743 | Sum Line [15] |
| 17 | Increase / (Decrease) To Plant in Service | $ 1,774 | $ 2,167 | $ 383 | $ 5,464 | $ 3,691 | Line [13] - Line [15] | $ 13,480 | Sum Line [17] |

26 Corporate Accumulated Depreciation Balance Per Rollforward $ 1,946,633

| | Business Unit | 7G | 7L | 7N | 7C | 7E |
|---|---|---|---|---|---|---|
| 30 | 4-Factor General Metered Customers | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% |

| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 34 | Corporate Accum Depreciation Balance per Rollforward Allocated | $ 82,276 | $ 100,476 | $ 17,779 | $ 253,364 | $ 171,123 | Line[26]*Line[30] | $ 625,017 | Sum Line[34] |
| 36 | Corporate Accumulated Depreciation Balance per GL Allocated | 79,149 | 96,657 | 17,103 | 243,735 | 164,619 | | $ 601,263 | Sum Line[36] |
| 38 | Increase / (Decrease) To Accumulated Depreciation | $ 3,127 | $ 3,819 | $ 676 | $ 9,629 | $ 6,504 | Line[34] - Line[36] | $ 23,754 | Sum Line [38] |

45 Workpapers and Supporting Documents:

46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

## Prior Decision

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Approved Dec. 75268 6/30/13 Plant Per Rollforward | Approved Dec. 75268 6/30/13 Accum Depr Per Rollforward |
|---|---|---|---|---|
| | *Schb2 Column Ref* | | | |
| 1 | 304500 | Structures & Improvements General | 97,479 | 15,141 |
| 2 | 304620 | Structures & Improvements Leasehold | 8,574 | 526 |
| 3 | 334100 | Meters | 11,746 | 2,612 |
| 4 | 339600 | Other P/E-CPS | 364,887 | 42,022 |
| 5 | 340100 | Office Furniture & Equipment | 1,263,033 | 426,689 |
| 6 | 340200 | Computer & Periphal Equipment | 827,244 | 351,425 |
| 7 | 340300 | Computer Software | 15,070 | 137,782 |
| 8 | 340330 | Computer Software Other | 6,370 | (2,166) |
| 9 | 344000 | Laboratory Equipment | 17,277 | 1,332 |
| 10 | 346100 | Communication Equipment Non-Telepho | 186,080 | 169,619 |
| 11 | 346190 | Remote Control & Instrument | 15,197 | (2,945) |
| 12 | 346200 | Communication Equipment Telephone | 53,365 | 13,248 |
| 13 | 346300 | Communication Equipment Other | 4,902 | 3,306 |
| 14 | 347000 | Miscellaneous Equipment | 405,699 | (15,430) |
| | Salvage Pro | Salvage Proceeds | | 75,946 |
| | | TOTAL | 3,276,921 | 1,219,108 |
| | | | 3,276,921 | 1,219,108 |

# Corporate Arizona

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Dec 73145 Eff 7/1/2012 2013 Monthly Depr Rate | 2013 Annual | Dec No. 75268 Eff 9/1/2015 9/1/15 Monthly | 9/1/15 Annual |
|---|---|---|---|---|---|---|
| 1 | 304500 | Structures & Improvements General | 0.2083% | 2.5000% | 0.2083% | 2.5000% |
| 2 | 304620 | Structures & Improvements Leasehold | 0.2083% | 2.5000% | 0.2083% | 2.5000% |
| 3 | 334100 | Meters | 0.5558% | 6.6700% | 0.6942% | 8.3300% |
| 4 | 339600 | Other P/E-CPS | 0.2758% | 3.3100% | 0.2775% | 3.3300% |
| 5 | 340100 | Office Furniture & Equipment | 0.3750% | 4.5000% | 0.3750% | 4.5000% |
| 6 | 340200 | Computer & Periphal Equipment | 0.8333% | 10.0000% | 0.8333% | 10.0000% |
| 7 | 340300 | Computer Software | 1.6667% | 20.0000% | 1.6667% | 20.0000% |
| 8 | 340330 | Computer Software Other | 1.6667% | 20.0000% | 1.6667% | 20.0000% |
| 9 | 344000 | Laboratory Equipment | 0.3333% | 4.0000% | 0.3333% | 4.0000% |
| 10 | 346100 | Communication Equipment Non-Telephone | 0.8333% | 10.0000% | 0.8333% | 10.0000% |
| 11 | 346190 | Remote Control & Instrument | 0.8333% | 10.0000% | 0.8333% | 10.0000% |
| 12 | 346200 | Communication Equipment Telephone | 0.8333% | 10.0000% | 0.8333% | 10.0000% |
| 13 | 346300 | Communication Equipment Other | 0.8333% | 10.0000% | 0.8333% | 10.0000% |
| 14 | 347000 | Miscellaneous Equipment | 0.5208% | 6.2500% | 0.5208% | 6.2500% |
| | | TOTAL | | | 10.1175% | |

Salvage Proceeds

Accum Total

# Corporate Arizona

Dec. 75238

2013

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Accum Depr Bal | Rev Plant Bal | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | Structures & Improvements General | 16,141 | 97,479 | 42,190 | - | - | 139,669 | 1,394 | - | 16,535 |
| 2 | 304620 | Structures & Improvements Leasehold | 526 | 8,674 | - | (882) | - | 7,692 | 104 | - | (253) |
| 3 | 334100 | Meters | 2,612 | 11,746 | 31 | - | - | 11,777 | 392 | - | 3,004 |
| 4 | 339600 | Other P/E-CPS | 42,022 | 364,887 | - | - | - | 364,887 | 6,039 | - | 48,061 |
| 5 | 340100 | Office Furniture & Equipment | 426,689 | 1,263,033 | 2,068 | - | - | 1,265,101 | 28,426 | - | 455,116 |
| 6 | 340200 | Computer & Periphal Equipment | 351,425 | 827,244 | 11,861 | (498) | - | 838,607 | 41,704 | - | 392,631 |
| 7 | 340300 | Computer Software | 137,762 | 15,070 | 9,890 | (763) | - | 24,197 | 2,471 | - | 139,489 |
| 8 | 340330 | Computer Software Other | (2,166) | 6,370 | - | - | - | 6,370 | 637 | - | (1,529) |
| 9 | 344000 | Laboratory Equipment | 1,332 | 17,277 | - | - | - | 17,277 | 346 | - | 1,678 |
| 10 | 346100 | Communication Equipment Non-Telephone | 169,619 | 186,080 | - | - | - | 186,080 | 9,304 | - | 178,923 |
| 11 | 346190 | Remote Control & Instrument | (2,945) | 15,197 | - | - | - | 15,197 | 760 | - | (2,185) |
| 12 | 346200 | Communication Equipment Telephone | 13,248 | 53,365 | - | - | - | 53,365 | 2,668 | - | 15,916 |
| 13 | 346300 | Communication Equipment Other | 3,306 | 4,902 | - | - | - | 4,902 | 245 | - | 3,551 |
| 14 | 347000 | Miscellaneous Equipment | (15,430) | 405,699 | 15,623 | (3,081) | - | 418,240 | 13,073 | - | (5,439) |
| | | TOTAL | 1,143,162 | 3,276,921 | 81,663 | (5,225) | - | 3,353,359 | 107,562 | - | 1,245,499 |
| | | | | | | | | - | | | - |

Salvage Proceeds 75,946

Accum Total 1,219,108

# Corporate Arizona

2014

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | Structures & Improvements General | 51,981 | - | - | 191,649 | 4,033 | - | 20,568 |
| 2 | 304620 | Structures & Improvements Leasehold | - | - | - | 7,692 | 192 | - | (60) |
| 3 | 334100 | Meters | - | - | - | 11,777 | 786 | - | 3,790 |
| 4 | 339600 | Other P/E-CPS | - | - | - | 364,887 | 12,078 | - | 60,139 |
| 5 | 340100 | Office Furniture & Equipment | - | - | - | 1,265,101 | 56,930 | - | 512,045 |
| 6 | 340200 | Computer & Periphal Equipment | - | - | - | 838,607 | 83,861 | - | 476,492 |
| 7 | 340300 | Computer Software | - | - | - | 24,197 | 4,839 | - | 144,329 |
| 8 | 340330 | Computer Software Other | - | - | - | 6,370 | 1,274 | - | (255) |
| 9 | 344000 | Laboratory Equipment | - | - | - | 17,277 | 691 | - | 2,369 |
| 10 | 346100 | Communication Equipment Non-Telephone | - | - | - | 186,080 | 18,608 | - | 197,531 |
| 11 | 346190 | Remote Control & Instrument | 106,827 | - | - | 122,024 | 10,422 | - | 8,237 |
| 12 | 346200 | Communication Equipment Telephone | - | - | - | 53,365 | 5,337 | - | 21,253 |
| 13 | 346300 | Communication Equipment Other | - | - | - | 4,902 | 490 | - | 4,041 |
| 14 | 347000 | Miscellaneous Equipment | 119,532 | - | - | 537,772 | 31,838 | - | 26,400 |
| | | TOTAL | 278,339 | - | - | 3,631,698 | 231,378 | - | 1,476,877 |
| | | | | | | - | | | - |

Salvage Proceeds

Accum Total

## Corporate Arizona

2015

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | Structures & Improvements General | - | (3,217) | 4,424 | 192,857 | 4,749 | 276 | 22,377 |
| 2 | 304620 | Structures & Improvements Leasehold | 10,625 | - | - | 18,317 | 436 | 160 | 536 |
| 3 | 334100 | Meters | - | - | - | 11,777 | 851 | - | 4,641 |
| 4 | 339600 | Other P/E-CPS | - | - | - | 364,887 | 12,102 | - | 72,241 |
| 5 | 340100 | Office Furniture & Equipment | 2,823 | - | - | 1,267,925 | 56,961 | - | 569,006 |
| 6 | 340200 | Computer & Periphal Equipment | 558,966 | - | 7,015 | 1,404,587 | 129,559 | 18,781 | 624,832 |
| 7 | 340300 | Computer Software | 89,216 | - | 80,492 | 193,904 | 11,738 | 27,081 | 183,147 |
| 8 | 340330 | Computer Software Other | - | - | - | 6,370 | 1,274 | - | 1,019 |
| 9 | 344000 | Laboratory Equipment | - | - | - | 17,277 | 691 | - | 3,060 |
| 10 | 346100 | Communication Equipment Non-Telephone | - | - | - | 186,080 | 18,608 | - | 216,139 |
| 11 | 346190 | Remote Control & Instrument | - | - | - | 122,024 | 12,202 | - | 20,439 |
| 12 | 346200 | Communication Equipment Telephone | 15,577 | - | - | 68,942 | 6,245 | 320 | 27,818 |
| 13 | 346300 | Communication Equipment Other | 149,509 | - | - | 154,411 | 3,464 | 1,316 | 8,821 |
| 14 | 347000 | Miscellaneous Equipment | 842,930 | - | (88,439) | 1,292,262 | 61,566 | 28,646 | 116,612 |
| | | TOTAL | 1,669,646 | (3,217) | 3,492 | 5,301,619 | 320,445 | 76,581 | 1,870,687 |
| | | | | | | - | | | - |
| | | Salvage Proceeds | | | | | | | 75,946 |
| | | Accum Total | | | | | | | 1,946,633 |

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB4

Page 6 f

Witness: Mahler

**Summary of Plant and Accumulated Depreciation Balances**

## Arizona Corporate (7A)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements Gen | 192,857 | 22,377 | 270,000 | 3,375 | 384,195.65 | 4,802 | 816,498 | 4,821 | 6,750 | 9,605 |
| 2 | 304620 | 0.21% | Structures & Improvements Leas | 18,317 | 536 | | - | - | - | 17,782 | 458 | - | - |
| 3 | 334100 | 0.56% | Meters | 11,777 | 4,641 | | - | - | - | 7,136 | 786 | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | 364,887 | 72,241 | | - | - | - | 292,646 | 12,078 | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | 1,267,925 | 569,006 | | - | - | - | 698,918 | 57,057 | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,404,587 | 624,832 | | - | - | - | 779,755 | 140,459 | - | - |
| 7 | 340300 | 1.67% | Computer Software | 193,904 | 183,147 | 11,937 | 1,194 | 16,986 | 1,699 | 36,787 | 38,781 | 2,387 | 3,397 |
| 8 | 340330 | 1.67% | Computer Software Other | 6,370 | 1,019 | | - | - | - | 5,351 | 1,274 | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | 17,277 | 3,060 | | - | - | - | 14,217 | 691 | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non- | 186,080 | 216,139 | | - | - | - | (30,059) | 18,608 | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | 122,024 | 20,439 | | - | - | - | 101,584 | 12,202 | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telep | 68,942 | 27,818 | | - | - | - | 41,124 | 6,894 | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Othe | 154,411 | 8,821 | | - | - | - | 145,590 | 15,441 | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | 1,292,262 | 116,612 | 210,000 | 6,563 | 298,819 | 9,338 | 1,668,569 | 80,766 | 13,125 | 18,676 |
| 15 | | | Salvage Proceeds | - | 75,946 | | | | | (75,946) | | | |
| 16 | | | TOTAL | 5,301,619 | 1,946,633 | 491,937 | 11,131 | 700,000 | 15,839 | 4,519,952 | 390,316 | 22,262 | 31,678 |
| | | | | | | 491,937 | | 700,000 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 5,301,619 | Line [16] |
| Composite Depr Rate | 7.36% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Corporate Arizona.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,248 | 13.0159% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 13,023 | 7.6207% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,353 | 24.7878% | 2,538,068 | 24.1332% | 9,438,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,214 | 4.2206% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2339% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,757 | 1.0283% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,843,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,843,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,464 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,218,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB5

Exhibit
Schedule B-2
Page 7
Witness: Mahler

Line No.

1 Clear Regulatory Asset & Liability Balances

2

3 This entry it to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. Any necessary amounts will be added back in future adjustments. The Regulatory
4 Assets are included in the Deferred Debit line item.

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7

| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 Regulatory Asset Balance at End of Test Year | $ - | $ - | $ - | $ - | $ - | | $ - | Sum Line[10] |
| 11 | | | | | | | | |
| 12 Regulatory Asset Balance per General Ledger | 232,662 | 284,129 | 424,457 | 15,774,161 | 483,908 | | 17,199,318 | Sum Line[12] |
| 13 | | | | | | | | |
| 14 Increase / (Decrease) To Deferred Debits | $ (232,662) | $ (284,129) | $ (424,457) | $ (15,774,161) | $ (483,908) | Line[10]-Line[12] | $ (17,199,318) | Sum Line[14] |
| 15 | | | | | | | | |

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23

| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 Regulatory Liability Balance at End of Test Year | $ - | $ - | $ - | $ - | $ - | | $ - | Sum Line[26] |
| 27 | | | | | | | | |
| 28 Regulatory Liability Balance per General Ledger | 840 | 1,026 | 182 | 2,588 | 1,748 | | 6,383 | Sum Line[28] |
| 29 | | | | | | | | |
| 30 Increase / (Decrease) To Regulatory Liabilities | $ (840) | $ (1,026) | $ (182) | $ (2,588) | $ (1,748) | Line[26]-Line[28] | $ (6,383) | Sum Line[30] |
| 31 | | | | | | | | |

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39
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41
42
43
44

45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx — \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49
50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB6

Exhibit
Schedule B-2
Page 8
Witness: Mahler

Line No.

1 Northwest Valley Plant (7H) Allocation

3 Test Year Plant and Accumulated Depreciation Balances

| | | |
|---|---|---|
| 5 | NWVRTF Plant Balance Per Rollforward | $ 36,620,650 |
| 6 | NWVRTF Plant Balance per General Ledger | $ 28,404,042 |
| 7 | Increase / (Decrease) To Plant in Service | $ 8,216,608 |

| | Business Unit | 7G | 7L | 7N | 7C | 7E |
|---|---|---|---|---|---|---|
| 12 | North West Valley Plant Allocation | 19.2100% | 0.0000% | 0.0000% | 0.0000% | 80.7900% |

| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 16 | NWVRTF Plant Balance per Rollforward Allocated | $ 7,034,827 | $ - | $ - | $ - | $ 29,585,823 | Line [5] * Line [12] | $ 36,620,650 | Sum Line[16] |
| 18 | NWVRTF Plant Balance per General Ledger Allocated | 5,456,417 | - | - | - | 22,947,626 | Line [6] * Line [12] | 28,404,042 | Sum Line[18] |
| 20 | Increase / (Decrease) To Plant in Service | $ 1,578,410 | $ - | $ - | $ - | $ 6,638,197 | Line [16] - Line [18] | $ 8,216,608 | Sum Line[20] |

| | | |
|---|---|---|
| 27 | NWVRTF Accumulated Depreciation Balance per Rollforward | $ 26,247,027 |
| 28 | NWVRTF Accumulated Depreciation Balance per GL | $ 23,353,408 |
| 29 | Increase / (Decrease) To Accumulated Depreciation | $ 2,893,619 |

| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 34 | NWVRTF Accumulated Depreciation Balance per Rollforward Allocated | $ 5,042,054 | $ - | $ - | $ - | $ 21,204,973 | Line [27] * Line [12] | $ 26,247,027 | Sum Line[34] |
| 36 | NWVRTF Accumulated Depreciation Balance per GL Allocated | 4,486,190 | - | - | - | 18,867,218 | Line [28] * Line [12] | 23,353,408 | Sum Line[36] |
| 38 | Increase / (Decrease) To Accumulated Depreciation | $ 555,864 | $ - | $ - | $ - | $ 2,337,754 | Line [34] - Line [36] | $ 2,893,619 | Sum Line[38] |

45 Workpapers and Supporting Documents:

46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

Northwest Valley Regional Treatment Facility (NWVRTF/7H) Beginning Accum Depr

Schedule B-2 ADJ SMM-RB6 Page 8a

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Prior Test Year 2 Approved Dec. 70372 12/31/2005 Decision Plant Balanc Test Year | PRIOR TEST YEAR 1 2006-2008 Activity District - Specific 2006-2008 Depr Expense | 2006-2008 Retirements | 2006-2008 Transfers & Adj | 12/31/2008 Actual End of Test Year | Approved Dec. 72047 12/31/2008 Adjusted per Order |
|---|---|---|---|---|---|---|---|---|
| | *Schb2 Column Ref* | | | | | | | |
| 1 | 304100 | Struct & Imp SS | - | 1,079 | - | (6,904) | (5,825) | (5,825) |
| 2 | 304200 | Struct & Imp P | - | 183 | (577) | (83) | (477) | (477) |
| 3 | 307000 | Wells & Springs | - | 191 | - | (286) | (95) | (95) |
| 4 | 311200 | Pump Equip Electric | - | 6,989 | - | (17,840) | (10,851) | (10,851) |
| 5 | 340200 | Comp & Periph Equip | - | 172 | - | (929) | (757) | (757) |
| 6 | 340500 | Other Office Equipment | 191 | 568 | - | (839) | (80) | (80) |
| 7 | 304600 | Struct & Imp Offices | 389 | 644 | - | (2,691) | (1,658) | (1,658) |
| 8 | 304800 | Struct & Imp Misc | 1,552 | 2,114 | - | (4,278) | (611) | (611) |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | 294 | 905 | - | (1,454) | (255) | (255) |
| 13 | 346100 | Comm Equip Non-Telephone | - | 11,871 | - | (17,801) | (5,931) | (5,931) |
| 14 | 351000 | WW Organization | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | - | - | - |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | - | 179,903 | - | 2,135,347 | 2,315,250 | 2,315,250 |
| 19 | 354300 | WW Struct & Imp SPP | - | 65,582 | - | 2,908 | 68,490 | 68,490 |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | - | 49,450 | - | 163,592 | 213,041 | 213,041 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | 68 | - | 0 | 68 | 68 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | 7,194 | (4,152) | 18,379 | 21,421 | 21,421 |
| 28 | 362000 | WW Special Coll Struct | - | 92,640 | (379) | 328,434 | 420,695 | 420,695 |
| 29 | 363000 | WW Services Sewer | - | 1,030 | - | 207 | 1,237 | 1,237 |
| 30 | 364000 | WW Flow Measuring Devices | - | 537 | - | 425 | 963 | 963 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 32 | 10,435 | - | 22,267 | 32,734 | 32,734 |
| 33 | 371200 | WW Pump Equip Oth Pwr | - | 23 | - | 3 | 27 | 27 |
| 34 | 380000 | WW TD Equipment | - | 269,000 | (2,481) | 203,082 | 469,601 | 469,601 |
| 35 | 380050 | WW TD Equip Grit Removal | - | 110,246 | - | 824,821 | 935,067 | 935,067 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | - | 536,754 | (2,740) | 3,701,359 | 4,235,373 | 4,235,373 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | 5,179 | - | 1 | 5,180 | 5,180 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | 9,242 | - | 7,451 | 16,694 | 16,694 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | - | 608,356 | (70,524) | 3,055,459 | 3,593,291 | 3,593,291 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | 1,428 | - | 0 | 1,428 | 1,428 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | (998) | 125,546 | - | 763,357 | 887,905 | 887,905 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | - | 203 | - | 215,097 | 215,300 | 215,300 |
| 43 | 380600 | WW TD Equip Oth Disp | - | 103,961 | - | 841,183 | 945,144 | 945,144 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | 79,481 | (2,987) | 313,461 | 389,956 | 389,956 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | 10,262 | - | 44,206 | 54,468 | 54,468 |
| 46 | 381000 | WW Plant Sewers | - | 2,095 | - | 0 | 2,095 | 2,095 |
| 47 | 382000 | WW Outfall Sewer Lines | - | 12,218 | - | 94,485 | 106,703 | 106,703 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | 2,491 | - | 0 | 2,492 | 2,492 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | 15,886 | (10,930) | 36,873 | 41,830 | 41,830 |
| 51 | 390200 | WW Computers & Peripheral | - | 4,238 | - | 1,769 | 6,007 | 6,007 |
| 52 | 390300 | WW Computer Software | - | 1,312 | - | 28,938 | 30,250 | 30,250 |
| 53 | 391000 | WW Trans Equipment | - | 123,818 | (15,875) | 365,767 | 473,709 | 473,709 |
| 54 | 392000 | WW Stores Equipment | - | 883 | - | 1,959 | 2,842 | 2,842 |
| 55 | 393000 | WW Tool Shop & Garage Equip | 283 | 11,171 | (1,640) | 32,246 | 42,060 | 42,060 |
| 56 | 394000 | WW Laboratory Equipment | - | 6,139 | (2,403) | 26,013 | 29,749 | 29,749 |
| 57 | 395000 | WW Power Operated Equip | - | 1,320 | - | 4,907 | 6,227 | 6,227 |
| 58 | 396000 | WW Communication Equip | - | 59,722 | (160,826) | 266,218 | 165,114 | 165,114 |
| 59 | 397000 | WW Misc Equipment | - | 7,056 | (263) | 43,445 | 50,238 | 50,238 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - |
| 61 | | | | | | | - | - |
| | | TOTAL | 1,743 | 2,539,587 | (275,777) | 13,490,556 | 15,756,109 | 15,756,109 |
| | | Check | 1,743 | 2,539,587 | (275,777) | 13,490,556 | 15,756,109 | |
| | | Variance | - | - | - | - | | |

Northwest Valley Regional Treatment Facility (NWVRTF/7H) Beginning Plant
Schedule B-2 ADJ SMM-RB6 Page 8b
Witness: Mahler

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Prior Test Year 2 Approved Dec. 70372 | 2006--2008 | 2006--2008 | 2006--2008 | Prior Test Year 1 | Approved Dec. 72047 |
|---|---|---|---|---|---|---|---|---|
| | *Schb2 Column Ref* | | 12/31/2005 Decision Plant Balanc Test Year | Additions Plant | Retirements Plant | Transfers/Adjustments Plant | 12/31/2008 Actual End of Test Year [A] | 12/31/2008 Adjusted per Order [W] |
| 1 | 304100 | Struct & Imp SS | - | - | - | - | - | - |
| 2 | 304200 | Struct & Imp P | - | - | (577) | 577 | - | - |
| 3 | 307000 | Wells & Springs | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric | - | 154,668 | - | (154,668) | - | - |
| 5 | 340200 | Comp & Periph Equip | - | 5,953 | - | (5,953) | - | - |
| 6 | 340500 | Other Office Equipment | 3,540 | - | - | (3,540) | - | - |
| 7 | 304600 | Struct & Imp Offices | 16,785 | - | - | (16,785) | - | - |
| 8 | 304800 | Struct & Imp Misc | 20,297 | - | - | (20,297) | - | - |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | 10,841 | - | - | (10,841) | - | - |
| 13 | 346100 | Comm Equip Non-Telephone | - | 14,330 | - | (14,330) | - | - |
| 14 | 351000 | WW Organization | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | 1,304 | 1,304 |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | 452,813 | 452,813 | 452,813 |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | 20,747 | 20,747 |
| 18 | 354200 | WW Struct & Imp Coll | - | 60,784 | - | 2,691,589 | 2,752,373 | 2,752,373 |
| 19 | 354300 | WW Struct & Imp SPP | - | 7,242 | - | 961,019 | 968,261 | 968,261 |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | - | 133,839 | - | 1,464,440 | 1,598,279 | 1,598,279 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | 7,952 | - | - | 7,952 | 7,952 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | 59,341 | (4,152) | 54,604 | 109,793 | 109,793 |
| 28 | 362000 | WW Special Coll Struct | - | 2,335 | (379) | 515,883 | 517,839 | 517,839 |
| 29 | 363000 | WW Services Sewer | - | 20,552 | - | 5,338 | 25,891 | 25,891 |
| 30 | 364000 | WW Flow Measuring Devices | - | 4,535 | - | 963 | 5,498 | 5,498 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 7,066 | 221,549 | - | 175,984 | 404,599 | 404,599 |
| 33 | 371200 | WW Pump Equip Oth Pwr | - | 370 | - | - | 370 | 370 |
| 34 | 380000 | WW TD Equipment | - | 113,102 | (2,481) | 1,995,523 | 2,106,144 | 2,106,144 |
| 35 | 380050 | WW TD Equip Grit Removal | - | - | - | 1,102,438 | 1,102,438 | 1,102,438 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | - | 11,048 | (2,740) | 5,360,170 | 5,368,478 | 5,368,478 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | 4,957 | - | 47,323 | 52,281 | 52,281 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 71,553 | 71,553 | 71,553 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | (70,524) | 6,101,194 | 6,030,670 | 6,030,670 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | 30,066 | - | (4,501) | 25,565 | 25,565 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | 32,413 | 203,219 | - | 1,048,273 | 1,283,905 | 1,283,905 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 2,028 | 2,028 | 2,028 |
| 43 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,039,614 | 1,039,614 | 1,039,614 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | - | (2,987) | 794,939 | 791,952 | 791,952 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | - | - | 72,016 | 72,016 | 72,016 |
| 46 | 381000 | WW Plant Sewers | - | 16,410 | - | - | 16,410 | 16,410 |
| 47 | 382000 | WW Outfall Sewer Lines | - | 4,259 | - | 113,141 | 117,400 | 117,400 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 19,365 | 19,365 | 19,365 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | - | (10,930) | 178,995 | 168,065 | 168,065 |
| 51 | 390200 | WW Computers & Peripheral | - | 10,658 | - | 9,494 | 20,152 | 20,152 |
| 52 | 390300 | WW Computer Software | - | - | - | 62,975 | 62,975 | 62,975 |
| 53 | 391000 | WW Trans Equipment | - | 16,503 | (15,875) | 238,876 | 239,504 | 239,504 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,270 | 11,270 | 11,270 |
| 55 | 393000 | WW Tool Shop & Garage Equip | 16,303 | 4,332 | (1,640) | 105,235 | 124,230 | 124,230 |
| 56 | 394000 | WW Laboratory Equipment | - | 88,296 | (2,403) | 12,808 | 98,701 | 98,701 |
| 57 | 395000 | WW Power Operated Equip | - | - | - | 12,955 | 12,955 | 12,955 |
| 58 | 396000 | WW Communication Equip | - | 9,081 | (160,826) | 373,944 | 222,199 | 222,199 |
| 59 | 397000 | WW Misc Equipment | - | - | (263) | 70,250 | 69,987 | 69,987 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - |
| | | TOTAL | 107,246 | 1,205,383 | (275,777) | 24,958,724 | 25,995,576 | 25,995,576 |
| | | Check | 107,246 | | | | 25,995,576 | $ 25,995,575 |
| | | Variance | - | | | | - | $ 0 |
| | | AF WW B-2 | | | | | | $ 7,278,761 |
| | | SCWW B-2 | | | | | | $ 18,716,814 |
| | | | | | | | | $ 25,995,575 |

## North West Valley Regional Treatment Plant

| | | | Eff 7/1/2004 Decision 67093 | | Eff 4/1/2008 Decision 70209 | | Eff 1/1/11 Decision 72047 | |
|---|---|---|---|---|---|---|---|---|
| LINE NO. | G/L ACCT. NO. | DESCRIPTION | 7/1/2004 Monthly Depr Rate | 7/1/2004 Annual | 4/1/2008 Monthly Depr Rate | 4/1/2008 Annual | 2011 Monthly Depr Rate | 2011 Annual |
| 1 | 304100 | Struct & Imp SS (Corporate) | 0.2083% | 2.5000% | 0.0000% | 0.0000% | 0.2083% | 2.5000% |
| 2 | 304200 | Struct & Imp P (Corporate) | 0.1392% | 1.6700% | 0.0000% | 0.0000% | 0.1392% | 1.6700% |
| 3 | 307000 | Wells & Springs (Corporate) | 0.2100% | 2.5200% | 0.0000% | 0.0000% | 0.2100% | 2.5200% |
| 4 | 311200 | Pump Equip Electric (Corporate) | 0.2100% | 2.5200% | 0.0000% | 0.0000% | 0.3683% | 4.4200% |
| 5 | 340200 | Comp & Periph Equip (Corporate) | 0.8333% | 10.0000% | 0.0000% | 0.0000% | 0.8333% | 10.0000% |
| 6 | 340500 | Other Office Equipment (Corporate) | 0.5942% | 7.1300% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 304600 | Struct & Imp Offices (Corporate) | 0.1392% | 1.6700% | 0.0000% | 0.0000% | 0.1392% | 1.6700% |
| 8 | 304800 | Struct & Imp Misc (Corporate) | 0.3858% | 4.6300% | 0.0000% | 0.0000% | 0.1392% | 1.6700% |
| 9 | 341200 | Trans Equip Hvy Duty Trks | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 10 | 341400 | Trans Equip Other | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 11 | 343000 | Tools, Shop and Garage | 0.3725% | 4.4700% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 12 | 344000 | Laboratory Equipment | 0.3092% | 3.7100% | 0.0000% | 0.0000% | 0.3092% | 3.7100% |
| 13 | 346100 | Comm Equip Non-Telephone | 0.8233% | 9.8800% | 0.0000% | 0.0000% | 0.8583% | 10.3000% |
| 14 | 351000 | WW Organization | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 15 | 352000 | WW Franchises | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 16 | 353200 | WW Land & Ld Rights Coll | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 17 | 353500 | WW Land & Ld Rights Gen | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 18 | 354200 | WW Struct & Imp Coll | 0.1392% | 1.6700% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 19 | 354300 | WW Struct & Imp SPP | 0.1392% | 1.6700% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 20 | 354400 | WW Struct & Imp TDP | 0.4167% | 5.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 21 | 354500 | WW Struct & Imp Gen | 0.1400% | 1.6800% | 0.1392% | 1.6700% | 0.1392% | 1.6700% |
| 22 | 355200 | WW Pwr Gen Equip Coll | 0.2750% | 3.3000% | 0.2775% | 3.3300% | 0.2775% | 3.3300% |
| 23 | 355300 | WW Pwr Gen Equip SPP | 0.0000% | 0.0000% | 0.2775% | 3.3300% | 0.2775% | 3.3300% |
| 24 | 355400 | WW Pwr Gen Equip TDP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 25 | 355500 | WW Pwr Gen Equip RWTP | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 26 | 360000 | WW Collection Sewers Forced | 0.1725% | 2.0700% | 0.1725% | 2.0700% | 0.1725% | 2.0700% |
| 27 | 361100 | WW Collecting Mains | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 28 | 362000 | WW Special Coll Struct | 0.7000% | 8.4000% | 0.7000% | 8.4000% | 0.7000% | 8.4000% |
| 29 | 363000 | WW Services Sewer | 0.1700% | 2.0400% | 0.1700% | 2.0400% | 0.1700% | 2.0400% |
| 30 | 364000 | WW Flow Measuring Devices | 0.8333% | 10.0000% | 0.8333% | 10.0000% | 0.8333% | 10.0000% |
| 31 | 370000 | WW Receiving Wells | 0.0000% | 0.0000% | 0.2775% | 3.3300% | 0.2775% | 3.3300% |
| 32 | 371100 | WW Pump Equip Elect | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.8333% | 10.0000% |
| 33 | 371200 | WW Pump Equip Oth Pwr | 0.4517% | 5.4200% | 0.4517% | 5.4200% | 0.8333% | 5.4200% |
| 34 | 380000 | WW TD Equipment | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 35 | 380050 | WW TD Equip Grit Removal | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 43 | 380600 | WW TD Equip Oth Disp | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 44 | 380625 | WW TD Equip Gen Trmt | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 45 | 380650 | WW TD Equip Influent Lift S | 0.7000% | 8.4000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 46 | 381000 | WW Plant Sewers | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 47 | 382000 | WW Outfall Sewer Lines | 0.4167% | 5.0000% | 0.4167% | 5.0000% | 0.4167% | 5.0000% |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | 0.4150% | 4.9800% | 0.4150% | 4.9800% | 0.4150% | 4.9800% |
| 49 | 389600 | WW Other P/E - CPS - 7E | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 50 | 390000 | WW Office Furniture & Equip | 0.3792% | 4.5500% | 0.3825% | 4.5900% | 0.3825% | 4.5900% |
| 51 | 390200 | WW Computers & Peripheral | 0.8333% | 10.0000% | 2.0833% | 25.0000% | 2.0833% | 25.0000% |
| 52 | 390300 | WW Computer Software | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 2.0833% | 25.0000% |
| 53 | 391000 | WW Trans Equipment | 2.0833% | 25.0000% | 2.0833% | 25.0000% | 1.6667% | 20.0000% |
| 54 | 392000 | WW Stores Equipment | 0.3267% | 3.9200% | 0.3258% | 3.9100% | 0.3258% | 3.9100% |
| 55 | 393000 | WW Tool Shop & Garage Equip | 0.3450% | 4.1400% | 0.3725% | 4.4700% | 0.3725% | 4.4700% |
| 56 | 394000 | WW Laboratory Equipment | 0.3092% | 3.7100% | 0.3092% | 3.7100% | 0.8333% | 10.0000% |
| 57 | 395000 | WW Power Operated Equip | 0.4283% | 5.1400% | 0.4183% | 5.0200% | 0.4183% | 5.0200% |
| 58 | 396000 | WW Communication Equip | 0.8567% | 10.2800% | 0.8583% | 10.3000% | 0.8583% | 10.3000% |
| 59 | 397000 | WW Misc Equipment | 0.4150% | 4.9800% | 0.4250% | 5.1000% | 0.4250% | 5.1000% |
| 60 | 398000 | WW Other Tangible Plant | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| | | TOTAL | 22.8758% | 274.510% | 20.344% | 244.130% | 24.420% | 288.460% |

## North West Valley Regional Treatment Plant

Dec. 72047

2009

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | WS-01303A-09-0343 Dec. 72047 Rev Acc Depr Bal | Rev Plant Bal | ADD | RET | ADJ | 2009 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | (5,825) | - | - | - | - | - | - | 5,825 | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | (477) | - | - | - | - | - | - | 477 | 0 |
| 3 | 307000 | Wells & Springs (Corporate) | (95) | - | - | - | - | - | - | 95 | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | (10,851) | - | - | - | - | - | - | 10,851 | - |
| 5 | 340200 | Comp & Periph Equip (Corporate) | (757) | - | - | - | - | - | - | 757 | - |
| 6 | 340500 | Other Office Equipment (Corporate) | (80) | - | - | - | - | - | - | 80 | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | (1,658) | - | - | - | - | - | - | 1,658 | - |
| 8 | 304800 | Struct & Imp Misc (Corporate) | (611) | - | - | - | - | - | - | 611 | 0 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | (255) | - | - | - | - | - | - | 255 | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | (5,931) | - | - | - | - | - | - | 5,931 | (0) |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | 1,304 | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | 452,813 | - | - | - | 452,813 | - | (89,506) | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | 20,747 | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | 2,315,250 | 2,752,373 | - | - | (13,734) | 2,738,639 | 137,275 | (1,576) | 2,450,949 |
| 19 | 354300 | WW Struct & Imp SPP | 68,490 | 968,261 | - | - | (5,508) | 962,753 | 48,252 | (316,236) | (199,493) |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | 213,041 | 1,598,279 | 18,210 | - | (22,715) | 1,593,773 | 26,441 | (1,536) | 237,947 |
| 22 | 355200 | WW Pwr Gen Equip Coll | 68 | 7,952 | - | - | - | 7,952 | 265 | - | 333 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | - | - | - | - | - | - |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | 21,421 | 109,793 | - | - | (44) | 109,750 | 2,239 | (137) | 23,523 |
| 28 | 362000 | WW Special Coll Struct | 420,695 | 517,839 | - | - | - | 517,839 | 43,498 | - | 464,193 |
| 29 | 363000 | WW Services Sewer | 1,237 | 25,891 | - | - | (17,166) | 8,725 | 353 | - | 1,591 |
| 30 | 364000 | WW Flow Measuring Devices | 963 | 5,498 | - | - | - | 5,498 | 550 | (83) | 1,429 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 32,734 | 404,599 | 34,203 | - | - | 438,803 | 22,668 | (13,276) | 42,126 |
| 33 | 371200 | WW Pump Equip Oth Pwr | 27 | 370 | - | - | - | 370 | 20 | - | 47 |
| 34 | 380000 | WW TD Equipment | 469,601 | 2,106,144 | - | (2,001) | 25,565 | 2,129,707 | 105,986 | 22,620 | 596,205 |
| 35 | 380050 | WW TD Equip Grit Removal | 935,067 | 1,102,438 | - | - | - | 1,102,438 | 55,122 | 31,226 | 1,021,415 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | 4,236,373 | 5,368,478 | (349) | (29,209) | (2,928) | 5,335,991 | 267,638 | (600,247) | 3,873,555 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | 5,180 | 52,281 | - | - | (52,281) | - | 1,089 | 3,124 | 9,393 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | 16,694 | 71,553 | - | - | 52,281 | 123,834 | 5,102 | 1,338 | 23,134 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | 3,593,291 | 6,030,670 | - | (23,550) | - | 6,007,120 | 300,873 | 179,428 | 4,050,043 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | 1,428 | 25,565 | - | - | (25,565) | - | 533 | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | 887,905 | 1,283,905 | - | (415) | - | 1,283,490 | 64,176 | 8,290 | 959,956 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | 215,300 | 2,028 | - | - | - | 2,028 | 101 | (242,973) | (27,572) |
| 43 | 380600 | WW TD Equip Oth Disp | 945,144 | 1,039,614 | - | - | - | 1,039,614 | 51,981 | (100,792) | 896,333 |
| 44 | 380625 | WW TD Equip Gen Trmt | 389,956 | 791,952 | - | - | - | 791,952 | 39,598 | - | 429,554 |
| 45 | 380650 | WW TD Equip Influent Lift S | 54,468 | 72,016 | - | - | - | 72,016 | 3,601 | - | 58,069 |
| 46 | 381000 | WW Plant Sewers | 2,095 | 16,410 | 20,698 | - | - | 37,108 | 1,112 | - | 3,207 |
| 47 | 382000 | WW Outfall Sewer Lines | 106,703 | 117,400 | - | - | (113,141) | 4,259 | 3,041 | 979 | 110,724 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | 2,492 | 19,365 | - | - | - | 19,365 | 964 | 135 | 3,591 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | 41,830 | 168,065 | - | - | - | 168,065 | 7,714 | 744 | 50,288 |
| 51 | 390200 | WW Computers & Peripheral | 6,007 | 20,152 | - | - | - | 20,152 | 5,038 | (818) | 10,227 |
| 52 | 390300 | WW Computer Software | 30,250 | 62,975 | - | - | 6,052 | 69,027 | 17,257 | (5,423) | 42,084 |
| 53 | 391000 | WW Trans Equipment | 473,709 | 239,504 | - | - | - | 239,504 | 59,876 | 4,617 | 538,202 |
| 54 | 392000 | WW Stores Equipment | 2,842 | 11,270 | - | (198) | - | 11,072 | 436 | 38 | 3,118 |
| 55 | 393000 | WW Tool Shop & Garage Equip | 42,060 | 124,230 | - | - | - | 124,230 | 5,553 | 419 | 48,032 |
| 56 | 394000 | WW Laboratory Equipment | 29,749 | 98,701 | 15,406 | (558) | (15,406) | 98,143 | 3,697 | (935) | 31,953 |
| 57 | 395000 | WW Power Operated Equip | 6,227 | 12,955 | - | - | - | 12,955 | 650 | - | 6,877 |
| 58 | 396000 | WW Communication Equip | 165,114 | 222,199 | 8,406 | - | 9,728 | 240,333 | 23,996 | - | 189,110 |
| 59 | 397000 | WW Misc Equipment | 50,238 | 69,987 | - | - | - | 69,987 | 3,569 | - | 53,807 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - |
| | | TOTAL | 15,756,109 | 25,995,576 | 96,574 | (55,932) | (174,861) | 25,861,357 | 1,310,267 | (1,094,040) | 15,916,404 |
| | | | 15,756,109 | 25,995,575 | | | | - | | | - |
| | | | - | 0 | | | | | | | |

2010

## North West Valley Regional Treatment Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2010 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | - | - | - | - | - | - | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | - | - | - | - | - | - | 0 |
| 3 | 307000 | Wells & Springs (Corporate) | - | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | - | - | - | - | - | - | - |
| 5 | 340200 | Comp & Periph Equip (Corporate) | - | - | - | - | - | - | - |
| 6 | 340500 | Other Office Equipment (Corporate) | - | - | - | - | - | - | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | - | - | - | - | - | - | - |
| 8 | 304800 | Struct & Imp Misc (Corporate) | - | - | - | - | - | - | 0 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | - | - | - | - | - | - | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | - | - | - | - | - | - | (0) |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | (1,837) | 450,976 | - | - | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | - | - | - | 2,738,639 | 136,932 | - | 2,587,881 |
| 19 | 354300 | WW Struct & Imp SPP | - | - | - | 962,753 | 48,138 | - | (151,356) |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | 28 | (724) | 20,698 | 1,613,776 | 26,966 | - | 264,190 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | - | - | 7,952 | 265 | - | 597 |
| 23 | 355300 | WW Pwr Gen Equip SPP | 44,370 | - | - | 44,370 | 430 | - | 430 |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | - | - | 109,750 | 2,239 | - | 25,761 |
| 28 | 362000 | WW Special Coll Struct | - | (1,380) | - | 516,459 | 43,383 | - | 506,196 |
| 29 | 363000 | WW Services Sewer | - | - | - | 8,725 | 178 | - | 1,769 |
| 30 | 364000 | WW Flow Measuring Devices | - | - | - | 5,498 | 550 | - | 1,979 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 20,040 | - | - | 458,843 | 24,642 | - | 66,768 |
| 33 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 370 | 20 | - | 67 |
| 34 | 380000 | WW TD Equipment | 10,173 | - | 512 | 2,140,393 | 106,617 | - | 702,822 |
| 35 | 380050 | WW TD Equip Grit Removal | - | (2,014) | - | 1,100,424 | 55,105 | - | 1,074,506 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | - | (5,910) | - | 5,330,081 | 266,563 | - | 4,134,207 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | 9,393 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 123,834 | 6,192 | - | 29,325 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | - | (13,067) | - | 5,994,054 | 300,179 | - | 4,337,155 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 1,283,490 | 64,174 | - | 1,024,131 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 2,028 | 101 | - | (27,471) |
| 43 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,039,614 | 51,981 | - | 948,314 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | - | - | 791,952 | 39,598 | - | 469,151 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | (1,101) | - | 70,915 | 3,560 | - | 60,527 |
| 46 | 381000 | WW Plant Sewers | 94,526 | - | (20,698) | 110,936 | 1,608 | - | 4,815 |
| 47 | 382000 | WW Outfall Sewer Lines | - | - | - | 4,259 | 213 | - | 110,937 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 19,365 | 964 | - | 4,556 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | - | - | 168,065 | 7,714 | - | 58,002 |
| 51 | 390200 | WW Computers & Peripheral | - | - | - | 20,152 | 5,038 | - | 15,265 |
| 52 | 390300 | WW Computer Software | - | - | - | 69,027 | 17,257 | - | 59,341 |
| 53 | 391000 | WW Trans Equipment | - | - | - | 239,504 | 59,876 | - | 598,078 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,072 | 433 | - | 3,551 |
| 55 | 393000 | WW Tool Shop & Garage Equip | - | (31) | - | 124,199 | 5,553 | - | 53,554 |
| 56 | 394000 | WW Laboratory Equipment | - | - | - | 98,143 | 3,641 | - | 35,594 |
| 57 | 395000 | WW Power Operated Equip | - | - | - | 12,955 | 650 | - | 7,527 |
| 58 | 396000 | WW Communication Equip | 4,088 | - | - | 244,420 | 24,789 | - | 213,899 |
| 59 | 397000 | WW Misc Equipment | 2,398 | - | - | 72,385 | 3,662 | - | 57,469 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | | TOTAL | 175,623 | (24,227) | (1,324) | 26,011,429 | 1,309,209 | - | 17,201,387 |
| | | | | | | - | | | - |

## North West Valley Regional Treatment Plant

2011

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2011 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | - | - | - | - | - | - | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | - | - | - | - | - | - | 0 |
| 3 | 307000 | Wells & Springs (Corporate) | - | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | - | - | - | - | - | - | - |
| 5 | 340200 | Comp & Periph Equip (Corporate) | - | - | - | - | - | - | - |
| 6 | 340500 | Other Office Equipment (Corporate) | - | - | - | - | - | - | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | - | - | - | - | - | - | - |
| 8 | 304800 | Struct & Imp Misc (Corporate) | - | - | - | - | - | - | 0 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | - | - | - | - | - | - | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | - | - | - | - | - | - | (0) |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | 450,976 | - | - | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | - | - | - | 2,738,639 | 136,932 | - | 2,724,813 |
| 19 | 354300 | WW Struct & Imp SPP | - | - | - | 962,753 | 48,138 | - | (103,218) |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | - | - | - | 1,613,776 | 26,950 | - | 291,140 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | - | - | 7,952 | 265 | - | 862 |
| 23 | 355300 | WW Pwr Gen Equip SPP | 18,135 | - | 934 | 63,439 | 2,128 | - | 2,557 |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | - | - | 109,750 | 2,239 | - | 28,000 |
| 28 | 362000 | WW Special Coll Struct | - | - | - | 516,459 | 43,383 | - | 549,579 |
| 29 | 363000 | WW Services Sewer | - | - | - | 8,725 | 178 | - | 1,946 |
| 30 | 364000 | WW Flow Measuring Devices | - | - | - | 5,498 | 550 | - | 2,529 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 89,739 | - | 7 | 548,588 | 50,840 | - | 117,608 |
| 33 | 371200 | WW Pump Equip Oth Pwr | 14,008 | - | (627) | 13,752 | 1,355 | - | 1,421 |
| 34 | 380000 | WW TD Equipment | 15,054 | - | (5,121) | 2,150,326 | 107,369 | - | 810,191 |
| 35 | 380050 | WW TD Equip Grit Removal | - | - | - | 1,100,424 | 55,021 | - | 1,129,527 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | 5,415 | - | - | 5,335,496 | 266,609 | - | 4,400,816 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | 9,393 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 123,834 | 6,192 | - | 35,517 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | - | (13,571) | - | 5,980,482 | 299,420 | - | 4,623,003 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 1,283,490 | 64,174 | - | 1,088,305 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 2,028 | 101 | - | (27,369) |
| 43 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,039,614 | 51,981 | - | 1,000,295 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | (767) | - | 791,185 | 39,569 | - | 507,953 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | (571) | - | 70,344 | 3,524 | - | 63,481 |
| 46 | 381000 | WW Plant Sewers | - | - | 474 | 111,410 | 5,571 | - | 10,386 |
| 47 | 382000 | WW Outfall Sewer Lines | - | - | - | 4,259 | 213 | - | 111,150 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 19,365 | 964 | - | 5,520 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | - | - | 168,065 | 7,714 | - | 65,716 |
| 51 | 390200 | WW Computers & Peripheral | 2,892 | - | - | 23,044 | 5,219 | - | 20,484 |
| 52 | 390300 | WW Computer Software | - | - | - | 69,027 | 17,257 | - | 76,598 |
| 53 | 391000 | WW Trans Equipment | - | - | - | 239,504 | 47,901 | - | 645,978 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,072 | 433 | - | 3,984 |
| 55 | 393000 | WW Tool Shop & Garage Equip | 4,749 | (1,691) | 1,620 | 128,878 | 5,576 | - | 57,440 |
| 56 | 394000 | WW Laboratory Equipment | 4,527 | (3,156) | 4,582 | 104,095 | 10,215 | - | 42,654 |
| 57 | 395000 | WW Power Operated Equip | - | - | - | 12,955 | 650 | - | 8,178 |
| 58 | 396000 | WW Communication Equip | 21,354 | - | 5,548 | 271,322 | 25,633 | - | 239,532 |
| 59 | 397000 | WW Misc Equipment | - | - | - | 72,385 | 3,692 | - | 61,160 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | | TOTAL | 175,872 | (19,756) | 7,417 | 26,174,963 | 1,337,955 | - | 18,519,586 |
| | | | | | | - | | | - |

2012

## North West Valley Regional Treatment Plant

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2012 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | - | - | - | - | - | - | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | - | - | - | - | - | - | 0 |
| 3 | 307000 | Wells & Springs (Corporate) | - | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | - | - | - | - | - | - | - |
| 5 | 340200 | Comp & Periph Equip (Corporate) | - | - | - | - | - | - | - |
| 6 | 340500 | Other Office Equipment (Corporate) | - | - | - | - | - | - | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | - | - | - | - | - | - | - |
| 8 | 304800 | Struct & Imp Misc (Corporate) | - | - | - | - | - | - | 0 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | - | - | - | - | - | - | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | - | - | - | - | - | - | (0) |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | 450,976 | - | - | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | 107,871 | - | - | 2,846,510 | 139,832 | - | 2,864,645 |
| 19 | 354300 | WW Struct & Imp SPP | - | - | - | 962,753 | 48,138 | - | (55,080) |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | - | - | - | 1,613,776 | 26,950 | - | 318,090 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | - | - | 7,952 | 265 | - | 1,127 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,439 | 2,113 | - | 4,670 |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | - | - | 109,750 | 2,239 | - | 30,239 |
| 28 | 362000 | WW Special Coll Struct | - | - | - | 516,459 | 43,383 | - | 592,961 |
| 29 | 363000 | WW Services Sewer | - | - | - | 8,725 | 178 | - | 2,124 |
| 30 | 364000 | WW Flow Measuring Devices | - | - | - | 5,498 | 550 | - | 3,079 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | - | - | - | 548,588 | 54,859 | - | 172,467 |
| 33 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 13,752 | 1,375 | - | 2,797 |
| 34 | 380000 | WW TD Equipment | 6,470 | (52,666) | - | 2,104,129 | 105,703 | - | 863,228 |
| 35 | 380050 | WW TD Equip Grit Removal | 90,942 | (1,262) | - | 1,190,104 | 58,496 | - | 1,186,760 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | - | (23,633) | (1) | 5,311,862 | 266,299 | - | 4,643,482 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | 9,393 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 123,834 | 6,192 | - | 41,709 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | - | (13,367) | - | 5,967,115 | 298,411 | - | 4,908,048 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | - | (3,868) | - | 1,279,622 | 64,118 | - | 1,148,556 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 2,028 | 101 | - | (27,268) |
| 43 | 380600 | WW TD Equip Oth Disp | - | (4,362) | - | 1,035,253 | 51,763 | - | 1,047,696 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | - | - | 791,185 | 39,559 | - | 547,512 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | - | - | 70,344 | 3,517 | - | 66,998 |
| 46 | 381000 | WW Plant Sewers | - | - | - | 111,410 | 5,571 | - | 15,956 |
| 47 | 382000 | WW Outfall Sewer Lines | - | - | - | 4,259 | 213 | - | 111,363 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 19,365 | 964 | - | 6,484 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | - | - | 168,065 | 7,714 | - | 73,430 |
| 51 | 390200 | WW Computers & Peripheral | - | - | - | 23,044 | 5,761 | - | 26,245 |
| 52 | 390300 | WW Computer Software | - | - | - | 69,027 | 17,257 | - | 93,855 |
| 53 | 391000 | WW Trans Equipment | - | - | - | 239,504 | 47,901 | - | 693,879 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,072 | 433 | - | 4,416 |
| 55 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 128,878 | 5,761 | - | 63,201 |
| 56 | 394000 | WW Laboratory Equipment | 16,194 | (6,465) | - | 113,824 | 11,265 | - | 47,453 |
| 57 | 395000 | WW Power Operated Equip | - | - | - | 12,955 | 650 | - | 8,828 |
| 58 | 396000 | WW Communication Equip | - | (1,579) | - | 269,743 | 27,784 | - | 265,737 |
| 59 | 397000 | WW Misc Equipment | - | - | - | 72,385 | 3,692 | - | 64,852 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | | TOTAL | 221,477 | (107,203) | (1) | 26,289,237 | 1,349,004 | - | 19,761,387 |
| | | | | | | - | | | - |

## North West Valley Regional Treatment Plant

2013

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | - | - | - | - | - | - | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | - | - | - | - | - | - | 0 |
| 3 | 307000 | Wells & Springs (Corporate) | - | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | 24,695 | - | - | 24,695 | 198 | - | 198 |
| 5 | 340200 | Comp & Periph Equip (Corporate) | - | - | - | - | - | - | - |
| 6 | 340500 | Other Office Equipment (Corporate) | - | - | - | - | - | - | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | 9,052 | - | - | 9,052 | 38 | - | 38 |
| 8 | 304800 | Struct & Imp Misc (Corporate) | - | - | - | - | - | - | 0 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | - | - | - | - | - | - | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | - | - | - | - | - | - | (0) |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | 450,976 | - | - | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | 60,657 | (6,236) | - | 2,900,931 | 143,365 | - | 3,001,773 |
| 19 | 354300 | WW Struct & Imp SPP | - | - | - | 962,753 | 48,138 | - | (6,943) |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | - | - | - | 1,613,776 | 26,950 | - | 345,040 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | - | - | 7,952 | 265 | - | 1,392 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,439 | 2,113 | - | 6,782 |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | - | - | 109,750 | 2,239 | - | 32,478 |
| 28 | 362000 | WW Special Coll Struct | - | (30,097) | - | 486,363 | 41,697 | - | 604,562 |
| 29 | 363000 | WW Services Sewer | - | - | - | 8,725 | 178 | - | 2,302 |
| 30 | 364000 | WW Flow Measuring Devices | - | - | - | 5,498 | 550 | - | 3,629 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | - | (36,957) | - | 511,631 | 52,520 | - | 188,029 |
| 33 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 13,752 | 1,375 | - | 4,172 |
| 34 | 380000 | WW TD Equipment | 129,525 | - | - | 2,233,654 | 107,085 | - | 970,313 |
| 35 | 380050 | WW TD Equip Grit Removal | - | (141,720) | - | 1,048,383 | 54,191 | - | 1,099,231 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 5,311,862 | 265,593 | - | 4,909,075 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | 9,393 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 123,834 | 6,192 | - | 47,900 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | 251,656 | (10,507) | - | 6,208,265 | 305,868 | - | 5,203,409 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 1,279,622 | 63,981 | - | 1,212,537 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - | 2,028 | 101 | - | (27,166) |
| 43 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,035,253 | 51,763 | - | 1,099,458 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | - | - | 791,185 | 39,559 | - | 587,072 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | - | - | 70,344 | 3,517 | - | 70,516 |
| 46 | 381000 | WW Plant Sewers | - | - | - | 111,410 | 5,571 | - | 21,527 |
| 47 | 382000 | WW Outfall Sewer Lines | - | - | - | 4,259 | 213 | - | 111,576 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 19,365 | 964 | - | 7,449 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | - | - | 168,065 | 7,714 | - | 81,145 |
| 51 | 390200 | WW Computers & Peripheral | - | - | - | 23,044 | 5,761 | - | 32,006 |
| 52 | 390300 | WW Computer Software | - | - | - | 69,027 | 17,257 | - | 111,111 |
| 53 | 391000 | WW Trans Equipment | - | - | - | 239,504 | 47,901 | - | 741,780 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,072 | 433 | - | 4,849 |
| 55 | 393000 | WW Tool Shop & Garage Equip | 10,880 | - | - | 139,757 | 6,028 | - | 69,229 |
| 56 | 394000 | WW Laboratory Equipment | - | (2,990) | - | 110,834 | 11,233 | - | 55,696 |
| 57 | 395000 | WW Power Operated Equip | - | - | - | 12,955 | 650 | - | 9,478 |
| 58 | 396000 | WW Communication Equip | 9,025 | - | - | 278,768 | 28,168 | - | 293,905 |
| 59 | 397000 | WW Misc Equipment | - | - | - | 72,385 | 3,692 | - | 68,544 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | | TOTAL | 495,490 | (228,507) | - | 26,556,219 | 1,353,059 | - | 20,885,939 |
| | | | | | | - | | | - |

## North West Valley Regional Treatment Plant

**2014**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | - | - | - | - | - | - | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | - | - | - | - | - | - | 0 |
| 3 | 307000 | Wells & Springs (Corporate) | - | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | - | - | - | 24,695 | 1,092 | - | 1,290 |
| 5 | 340200 | Comp & Periph Equip (Corporate) | - | - | - | - | - | - | - |
| 6 | 340500 | Other Office Equipment (Corporate) | - | - | - | - | - | - | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | - | - | - | 9,052 | 151 | - | 189 |
| 8 | 304800 | Struct & Imp Misc (Corporate) | - | - | - | - | - | - | 0 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | - | - | - | - | - | - | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | 19,711 | - | - | 19,711 | 1,015 | - | 1,015 |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | 450,976 | - | - | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | - | (1,473) | - | 2,899,458 | 145,004 | - | 3,145,304 |
| 19 | 354300 | WW Struct & Imp SPP | 57,218 | (28,052) | - | 991,919 | 48,498 | - | 13,503 |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | 20,888 | (4,438) | - | 1,630,226 | 27,067 | - | 367,668 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | - | - | 7,952 | 265 | - | 1,657 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,439 | 2,113 | - | 8,895 |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | - | - | 109,750 | 2,239 | - | 34,717 |
| 28 | 362000 | WW Special Coll Struct | - | - | - | 486,363 | 40,854 | - | 645,416 |
| 29 | 363000 | WW Services Sewer | - | - | - | 8,725 | 178 | - | 2,480 |
| 30 | 364000 | WW Flow Measuring Devices | - | - | - | 5,498 | 550 | - | 4,179 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 145,111 | (96,702) | - | 560,040 | 53,113 | - | 144,440 |
| 33 | 371200 | WW Pump Equip Oth Pwr | 12,505 | - | - | 26,257 | 2,000 | - | 6,172 |
| 34 | 380000 | WW TD Equipment | 55,163 | - | - | 2,288,817 | 114,211 | - | 1,084,524 |
| 35 | 380050 | WW TD Equip Grit Removal | - | - | - | 1,048,383 | 52,419 | - | 1,151,650 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | - | - | - | 5,311,862 | 265,593 | - | 5,174,668 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - | - | - | - | 9,393 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - | 123,834 | 6,192 | - | 54,092 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - | 6,208,265 | 310,413 | - | 5,513,822 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 1,279,622 | 63,981 | - | 1,276,518 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | 48,381 | (2,028) | - | 48,381 | 1,487 | - | (27,707) |
| 43 | 380600 | WW TD Equip Oth Disp | - | (1,869) | - | 1,033,384 | 51,693 | - | 1,149,282 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | (10,759) | - | 780,426 | 39,335 | - | 615,647 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | (5,364) | - | 64,980 | 3,428 | - | 68,580 |
| 46 | 381000 | WW Plant Sewers | - | - | - | 111,410 | 5,571 | - | 27,097 |
| 47 | 382000 | WW Outfall Sewer Lines | - | - | - | 4,259 | 213 | - | 111,789 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - | 19,365 | 964 | - | 8,413 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | - | - |
| 50 | 390000 | WW Office Furniture & Equip | - | - | - | 168,065 | 7,714 | - | 88,859 |
| 51 | 390200 | WW Computers & Peripheral | - | - | - | 23,044 | 5,761 | - | 37,767 |
| 52 | 390300 | WW Computer Software | - | - | - | 69,027 | 17,257 | - | 128,368 |
| 53 | 391000 | WW Trans Equipment | - | - | - | 239,504 | 47,901 | - | 789,681 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,072 | 433 | - | 5,282 |
| 55 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 139,757 | 6,247 | - | 75,476 |
| 56 | 394000 | WW Laboratory Equipment | 27,626 | (2,387) | - | 136,073 | 12,562 | - | 65,872 |
| 57 | 395000 | WW Power Operated Equip | 123,532 | - | - | 136,487 | 6,852 | - | 16,330 |
| 58 | 396000 | WW Communication Equip | - | - | - | 278,768 | 28,713 | - | 322,618 |
| 59 | 397000 | WW Misc Equipment | - | - | - | 72,385 | 3,692 | - | 72,235 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | | TOTAL | 510,136 | (153,073) | - | 26,913,282 | 1,376,769 | - | 22,109,635 |
| | | | | | | - | | | - |

## North West Valley Regional Treatment Plant

2015

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | Struct & Imp SS (Corporate) | - | - | - | - | - | - | 0 |
| 2 | 304200 | Struct & Imp P (Corporate) | 2,582 | - | - | 2,582 | 32 | - | 32 |
| 3 | 307000 | Wells & Springs (Corporate) | - | - | - | - | - | - | - |
| 4 | 311200 | Pump Equip Electric (Corporate) | - | - | (171) | 24,525 | 1,087 | (11) | 2,366 |
| 5 | 340200 | Comp & Periph Equip (Corporate) | - | - | - | - | - | - | - |
| 6 | 340500 | Other Office Equipment (Corporate) | - | - | - | - | - | - | 0 |
| 7 | 304600 | Struct & Imp Offices (Corporate) | - | - | - | 9,052 | 151 | - | 340 |
| 8 | 304800 | Struct & Imp Misc (Corporate) | 8,610 | - | - | 8,610 | 12 | - | 12 |
| 9 | 341200 | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - |
| 10 | 341400 | Trans Equip Other | - | - | - | - | - | - | - |
| 11 | 343000 | Tools, Shop and Garage | - | - | - | - | - | - | - |
| 12 | 344000 | Laboratory Equipment | - | - | - | - | - | - | (0) |
| 13 | 346100 | Comm Equip Non-Telephone | - | - | - | 19,711 | 2,030 | - | 3,045 |
| 14 | 351000 | WW Organization | - | - | - | - | - | - | - |
| 15 | 352000 | WW Franchises | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | WW Land & Ld Rights Coll | - | - | - | 450,976 | - | - | (89,506) |
| 17 | 353500 | WW Land & Ld Rights Gen | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | WW Struct & Imp Coll | 731,055 | (72,565) | 16,710 | 3,574,657 | 162,376 | 12,935 | 3,248,049 |
| 19 | 354300 | WW Struct & Imp SPP | 17,253 | (11,576) | - | 997,595 | 50,024 | - | 51,951 |
| 20 | 354400 | WW Struct & Imp TDP | - | - | - | - | - | - | - |
| 21 | 354500 | WW Struct & Imp Gen | 173,593 | (44,935) | 5,141,153 | 6,900,037 | 34,916 | 1,027,916 | 1,385,565 |
| 22 | 355200 | WW Pwr Gen Equip Coll | - | - | - | 7,952 | 265 | - | 1,921 |
| 23 | 355300 | WW Pwr Gen Equip SPP | - | - | - | 63,439 | 2,113 | - | 11,007 |
| 24 | 355400 | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - |
| 25 | 355500 | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - |
| 26 | 360000 | WW Collection Sewers Forced | - | - | - | - | - | - | - |
| 27 | 361100 | WW Collecting Mains | - | - | - | 109,750 | 2,239 | - | 36,956 |
| 28 | 362000 | WW Special Coll Struct | - | - | - | 486,363 | 40,854 | - | 686,271 |
| 29 | 363000 | WW Services Sewer | - | - | - | 8,725 | 178 | - | 2,658 |
| 30 | 364000 | WW Flow Measuring Devices | - | - | 50,425 | 55,923 | 970 | 44,151 | 49,300 |
| 31 | 370000 | WW Receiving Wells | - | - | - | - | - | - | - |
| 32 | 371100 | WW Pump Equip Elect | 468,624 | (2,153) | 2 | 1,026,512 | 60,019 | 4,098 | 206,403 |
| 33 | 371200 | WW Pump Equip Oth Pwr | - | - | - | 26,257 | 2,626 | - | 8,798 |
| 34 | 380000 | WW TD Equipment | 10,889 | (4,356) | 11,604 | 2,306,955 | 114,986 | 780 | 1,195,934 |
| 35 | 380050 | WW TD Equip Grit Removal | - | - | (7,149) | 1,041,234 | 52,181 | (1,102) | 1,202,728 |
| 36 | 380100 | WW TD Equip Sed Tanks/Acc | 9,022 | - | 6,956 | 5,327,840 | 265,989 | 42 | 5,440,698 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | 37,764 | (8,599) | (913) | 28,253 | 1,070 | 179 | 2,044 |
| 38 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | 378,633 | 502,467 | 7,769 | 231,739 | 293,601 |
| 39 | 380300 | WW TD Equip Sldge Dry/Filt | 27,620 | (24,264) | 2,450,537 | 8,662,158 | 321,069 | 1,464,459 | 7,275,086 |
| 40 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - | - | - | - | 1,961 |
| 41 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - | 1,279,622 | 63,981 | - | 1,340,499 |
| 42 | 380500 | WW TD Equip Chem Trmt Plt | 38,737 | - | 121,663 | 208,781 | 3,410 | 52,635 | 28,338 |
| 43 | 380600 | WW TD Equip Oth Disp | - | - | - | 1,033,384 | 51,669 | - | 1,200,951 |
| 44 | 380625 | WW TD Equip Gen Trmt | - | - | - | 780,426 | 39,021 | - | 654,668 |
| 45 | 380650 | WW TD Equip Influent Lift S | - | - | - | 64,980 | 3,249 | - | 71,829 |
| 46 | 381000 | WW Plant Sewers | - | - | - | 111,410 | 5,571 | - | 32,668 |
| 47 | 382000 | WW Outfall Sewer Lines | - | - | - | 4,259 | 213 | - | 112,001 |
| 48 | 389100 | WW Oth Plt & Misc Equip Int | 69,820 | - | 111 | 89,296 | 4,146 | 0 | 12,559 |
| 49 | 389600 | WW Other P/E - CPS - 7E | - | - | - | - | - | 0 | 0 |
| 50 | 390000 | WW Office Furniture & Equip | - | - | - | 168,065 | 7,714 | - | 96,573 |
| 51 | 390200 | WW Computers & Peripheral | - | - | - | 23,044 | 5,761 | - | 43,528 |
| 52 | 390300 | WW Computer Software | - | - | - | 69,027 | 17,257 | - | 145,625 |
| 53 | 391000 | WW Trans Equipment | 10,756 | - | (2,419) | 247,842 | 49,470 | 318 | 839,469 |
| 54 | 392000 | WW Stores Equipment | - | - | - | 11,072 | 433 | - | 5,715 |
| 55 | 393000 | WW Tool Shop & Garage Equip | - | - | - | 139,757 | 6,247 | - | 81,723 |
| 56 | 394000 | WW Laboratory Equipment | 21,854 | - | (1,273) | 156,655 | 14,350 | (353) | 79,869 |
| 57 | 395000 | WW Power Operated Equip | - | - | - | 136,487 | 6,852 | - | 23,182 |
| 58 | 396000 | WW Communication Equip | 54,457 | (10,362) | 35,969 | 358,832 | 29,727 | 42,612 | 384,595 |
| 59 | 397000 | WW Misc Equipment | 1,697 | - | 6 | 74,088 | 3,778 | 0 | 76,014 |
| 60 | 398000 | WW Other Tangible Plant | - | - | - | - | - | - | - |
| | | TOTAL | 1,684,333 | (178,811) | 8,201,846 | 36,620,650 | 1,435,805 | 2,880,397 | 26,247,027 |
| | | | | | | - | | | - |

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB6

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

## Northwest Valley Regional Treatment Facility (7H)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.28% | Struct & Imp SS | - | 0 | - | - | - | - | (0) | - | - | - |
| 2 | 304200 | 0.56% | Struct & Imp P | 2,582 | 32 | - | - | - | - | 2,550 | 172 | - | - |
| 3 | 307000 | 0.00% | Wells & Springs | - | - | - | - | - | - | - | - | - | - |
| 4 | 311200 | 1.04% | Pump Equip Electric | 24,525 | 2,366 | - | - | - | - | 22,159 | 3,066 | - | - |
| 5 | 340200 | 1.67% | Comp & Periph Equip | - | - | - | - | - | - | - | - | - | - |
| 6 | 340500 | 0.56% | Other Office Equipment | - | 0 | - | - | - | - | (0) | - | - | - |
| 7 | 304600 | 0.28% | Struct & Imp Offices | 9,052 | 340 | - | - | - | - | 8,712 | 302 | - | - |
| 8 | 304800 | 0.28% | Struct & Imp Misc | 8,610 | 12 | - | - | - | - | 8,598 | 287 | - | - |
| 9 | 341200 | 1.67% | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | 1.67% | Trans Equip Other | - | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | 0.42% | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | 0.00% | Laboratory Equipment | - | (0) | - | - | - | - | 0 | - | - | - |
| 13 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | - | - | - | - | 16,666 | 1,971 | - | - |
| 14 | 351000 | 0.00% | WW Organization | - | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | 0.00% | WW Franchises | 1,304 | - | - | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | 0.00% | WW Land & Ld Rights Coll | 450,976 | (89,506) | - | - | - | - | 540,482 | - | - | - |
| 17 | 353500 | 0.00% | WW Land & Ld Rights Gen | 20,747 | - | - | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | 0.28% | WW Struct & Imp Coll | 3,574,657 | 3,248,049 | - | - | - | - | 326,608 | 119,155 | - | - |
| 19 | 354300 | 0.28% | WW Struct & Imp SPP | 997,595 | 51,951 | - | - | - | - | 945,644 | 33,253 | - | - |
| 20 | 354400 | 0.28% | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | 0.28% | WW Struct & Imp Gen | 6,900,037 | 1,385,565 | 692,516 | 11,542 | 120,312 | 2,005 | 6,313,753 | 230,001 | 23,084 | 4,010 |
| 22 | 355200 | 0.28% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | - | - | - | - | 6,030 | 265 | - | - |
| 23 | 355300 | 0.42% | WW Pwr Gen Equip SPP | 63,439 | 11,007 | - | - | - | - | 52,431 | 3,172 | - | - |
| 24 | 355400 | 0.42% | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | 0.42% | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | 0.17% | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | 0.17% | WW Collecting Mains | 109,750 | 36,956 | - | - | - | - | 72,794 | 2,195 | - | - |
| 28 | 362000 | 0.17% | WW Special Coll Struct | 486,363 | 686,271 | - | - | - | - | (199,908) | 9,727 | - | - |
| 29 | 363000 | 0.17% | WW Services Sewer | 8,725 | 2,658 | - | - | - | - | 6,066 | 174 | - | - |
| 30 | 364000 | 0.83% | WW Flow Measuring Devices | 55,923 | 49,300 | - | - | - | - | 6,623 | 5,592 | - | - |
| 31 | 370000 | 0.28% | WW Receiving Wells | - | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | 1.04% | WW Pump Equip Elect | 1,026,512 | 206,403 | - | - | - | - | 820,109 | 128,314 | - | - |
| 33 | 371200 | 1.04% | WW Pump Equip Oth Pwr | 26,257 | 8,798 | - | - | - | - | 17,459 | 3,282 | - | - |
| 34 | 380000 | 0.56% | WW TD Equipment | 2,306,955 | 1,195,934 | 1,169,000 | 38,967 | 203,093 | 6,770 | 2,437,377 | 153,797 | 77,933 | 13,540 |
| 35 | 380050 | 0.56% | WW TD Equip Grit Removal | 1,041,234 | 1,202,728 | - | - | - | - | (161,494) | 69,416 | - | - |
| 36 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 5,327,840 | 5,440,698 | - | - | - | - | (112,858) | 355,189 | - | - |
| 37 | 380200 | 0.56% | WW TD Equip Sldge/Effl Rmv | 28,253 | 2,044 | - | - | - | - | 26,209 | 1,884 | - | - |
| 38 | 380250 | 0.56% | WW TD Equip Sldge Dig Tnk | 502,467 | 293,601 | 717,000 | 23,900 | 124,566 | 4,152 | 1,022,380 | 33,498 | 47,800 | 8,304 |
| 39 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 8,662,158 | 7,275,086 | - | - | - | - | 1,387,072 | 577,477 | - | - |
| 40 | 380350 | 0.56% | WW TD Equip Sec Trmt Filt | - | 1,961 | - | - | - | - | (1,961) | - | - | - |
| 41 | 380400 | 0.56% | WW TD Equip Aux Effl Trmt | 1,279,622 | 1,340,499 | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,225,768 | 85,308 | 75,600 | 13,134 |
| 42 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 208,781 | 28,338 | - | - | - | - | 180,443 | 13,919 | - | - |
| 43 | 380600 | 0.56% | WW TD Equip Oth Disp | 1,033,384 | 1,200,951 | - | - | - | - | (167,567) | 68,892 | - | - |
| 44 | 380625 | 0.56% | WW TD Equip Gen Trmt | 780,426 | 654,668 | - | - | - | - | 125,757 | 52,028 | - | - |
| 45 | 380650 | 0.56% | WW TD Equip Influent Lift S | 64,980 | 71,829 | - | - | - | - | (6,848) | 4,332 | - | - |
| 46 | 381000 | 0.42% | WW Plant Sewers | 111,410 | 32,668 | - | - | - | - | 78,742 | 5,571 | - | - |
| 47 | 382000 | 0.28% | WW Outfall Sewer Lines | 4,259 | 112,001 | - | - | - | - | (107,743) | 142 | - | - |
| 48 | 389100 | 0.56% | WW Oth Plt & Misc Equip Int | 89,296 | 12,559 | - | - | - | - | 76,736 | 5,953 | - | - |
| 49 | 389600 | 0.56% | WW Other P/E - CPS - 7E | - | 0 | - | - | - | - | (0) | - | - | - |
| 50 | 390000 | 0.56% | WW Office Furniture & Equip | 168,065 | 96,573 | - | - | - | - | 71,492 | 11,204 | - | - |
| 51 | 390200 | 1.67% | WW Computers & Peripheral | 23,044 | 43,528 | - | - | - | - | (20,484) | 4,609 | - | - |
| 52 | 390300 | 1.67% | WW Computer Software | 69,027 | 145,625 | - | - | - | - | (76,598) | 13,805 | - | - |
| 53 | 391000 | 1.67% | WW Trans Equipment | 247,842 | 839,469 | - | - | - | - | (591,627) | 49,568 | - | - |
| 54 | 392000 | 0.33% | WW Stores Equipment | 11,072 | 5,715 | - | - | - | - | 5,357 | 443 | - | - |
| 55 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 139,757 | 81,723 | 20,000 | 500 | 3,475 | 87 | 80,922 | 6,988 | 1,000 | 174 |
| 56 | 394000 | 0.83% | WW Laboratory Equipment | 156,655 | 79,869 | - | - | - | - | 76,786 | 15,665 | - | - |
| 57 | 395000 | 0.42% | WW Power Operated Equip | 136,487 | 23,182 | - | - | - | - | 113,305 | 6,824 | - | - |
| 58 | 396000 | 0.83% | WW Communication Equip | 358,832 | 384,595 | 65,000 | 3,250 | 11,293 | 565 | 46,715 | 35,883 | 6,500 | 1,129 |
| 59 | 397000 | 0.83% | WW Misc Equipment | 74,088 | 76,014 | - | - | - | - | (1,926) | 7,409 | - | - |
| 60 | 398000 | 0.83% | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - | - |
| 61 | | 34% | TOTAL | 36,620,650 | 26,247,027 | 3,797,516 | 115,959 | 659,750 | 20,146 | 14,694,785 | 2,120,735 | 231,917 | 40,291 |
| | | | | | | 3,797,516 | | 659,750 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 36,147,623 | Line [61] - Lines [14]-[17] |
| Composite Depr Rate | 5.79% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS NWVRTF Wastewater 12.31.15 .xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,555 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant | | General | | | | Direct O&M | | | | | | | | | |
| 20 | | | In | Arizona | Metered | New Mexico | Salaries & | New Mexico | (Excluding | New Mexico | 4-Factor | | | | | | | |
| 21 | | | Service | Allocation | Customers | Allocation | Wages | Allocation | Labor) | Allocation | Allocation | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB7

Exhibit
Schedule B-2
Page 9
Witness: Mahler

Line No.

1 Decision No 75268 Regulatory Treatment

2

3 Decision No 75268 created a Regulatory Asset and Liability in relation to Mohave Wastewater plant. These assets are recognized here, net of amortization, from September 2015 to December 2015.

4

5

6

| Line No. | District | NARUC | NARUC Description | Reg Asset | Reg Liability | |
|---|---|---|---|---|---|---|
| 7 | District | NARUC | NARUC Description | Reg Asset | Reg Liability | |
| 8 | Mohave WW | 360000 | Collection Sewer Forced | $ 15,840 | $ - | |
| 9 | Mohave WW | 380100 | WW TD Equipment Tanks/Acc | 370,661 | | |
| 10 | Mohave WW | 380600 | WW TD Equipment Other Disp | 1,235 | | |
| 11 | Mohave WW | 397000 | Miscellaneous Equipment | | (328) | |
| 12 | Mohave WW | 399000 | Reconciliation to PIS Balance | | (1,145) | |
| 13 | | | | $ 387,736 | $ (1,473) | Sum Lines [8] thru [12] |
| 14 | Amortization Sept 2015 to December 2015 @ 8% | | | $ 10,340 | $ (39) | Line[13]*.08 divided by 48 |
| 15 | Monthly Amortization thereafter | | | $ 2,585 | $ (10) | Line[13]*.08 divided by 12 |
| 16 | | | | | | |
| 17 | Balance at 12/31/2015 | | | $ 377,396 | $ (1,434) | Line [13]-Line[14] |

| | |
|---|---|
| Increase in Regulatory Assets (after amortization) | $ 377,396 |
| Increase in Regulatory Liabilities (after amortization) | $ (1,434) |

18 19 20 21

| Line No. | Business Unit | 7G | 7L | 7N | 7C | 7E | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 22 | District Direct | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | | | |
| 23 | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | | |
| 27 | Increase in Regulatory Assets (after amortization) | $ - | $ - | $ 377,396 | $ - | $ - | Line [17] | $ 377,396 | Sum Line [27] |
| 28 | Increase in Regulatory Liabilities (after amortization) | - | - | (1,434) | - | - | Line [18] | (1,434) | Sum Line [28] |
| 30 | | $ - | $ - | $ 375,963 | $ - | $ - | Line[27] + Line[28] | $ 375,963 | Sum Line [30] |

31 32 33 34 35 36 37 38 39 40 41 42 43 44

45 Workpapers and Supporting Documents:
46 \2015 Mohave Wastewater.xlsx
47
48 \2015 Arizona Wastewater.xlsm
49
50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB8

Exhibit
Schedule B-2
Page 10
Witness: Mahler

Line No.

1 Impute Gateway CIAC

2 Developer Funds totalling $881,190.00 were transferred from AIAC to CIAC in the test year (2015) for the Gateway assets below. In order to comply with the matching principle, we have imputed the amortization on the
3 CIAC balance to match the asset net book value with the CIAC net book value.

| | NARUC ASSET | Asset# | [A] Cost | [B] Refunds Applied | [C] = [A] + [B] CIAC Balance | [D] Month in Service | [E] Asset Description | [F] Depr Rate | [G] Years To depr | [H] = [G]*[F]*[C] CIAC Amortization |
|---|---|---|---|---|---|---|---|---|---|---|
| 10 | 361100 | 73613 | $ 48,489 | $ (232.25) | $ 48,257 | 1/1/2001 | Pipe & Fittings-PVC 8" | 2.00% | 15 | 14,477 |
| 11 | 361100 | 74170 | $ 17,588 | $ (84) | $ 17,504 | 1/1/2001 | Manhole/Catch Basin | 2.00% | 15 | 5,251 |
| 12 | 361100 | 74369 | $ 2,858 | $ (14) | $ 2,844 | 1/1/2001 | Pipe & Fittings-PVC 6" | 2.00% | 15 | 853 |
| 13 | 361100 | 74373 | $ 25,635 | $ (123) | $ 25,512 | 1/1/2001 | Unknown | 2.00% | 15 | 7,654 |
| 14 | 354200 | 73430 | $ 44,696 | $ (214) | $ 44,482 | 1/1/2001 | Miscellaneous Equipment | 2.80% | 15 | 18,683 |
| 15 | 361100 | 74210 | $ 427,086 | $ (2,046) | $ 425,040 | 1/1/2001 | Unknown | 2.00% | 15 | 127,512 |
| 16 | 363000 | 74814 | $ 73,068 | $ (350) | $ 72,718 | 1/1/2001 | Service Line - PVC 4" | 2.04% | 15 | 22,252 |
| 17 | 380100 | 77023 | $ 10,545 | $ (51) | $ 10,494 | 1/1/2001 | Miscellaneous Equipment | 3.60% | 15 | 5,667 |
| 18 | 361100 | 73655 | $ 13,217 | $ (63) | $ 13,154 | 1/31/2009 | Pipe & Fittings-PVC 10" | 2.00% | 7 | 1,842 |
| 19 | 361100 | 74209 | $ 63,663 | $ (305) | $ 63,358 | 11/30/2009 | Manhole/Catch Basin | 2.00% | 7 | 8,870 |
| 20 | 361100 | 74261 | $ 6,923 | $ (33) | $ 6,890 | 1/31/2009 | Pipe & Fittings-Ductile Iron 8" | 2.00% | 7 | 965 |
| 21 | 361100 | 74416 | $ 133,814 | $ (641) | $ 133,173 | 1/31/2009 | Pipe & Fittings-PVC 8" | 2.00% | 7 | 18,644 |
| 22 | 363000 | 74832 | $ 17,849 | $ (85) | $ 17,764 | 1/31/2009 | Service Line - PVC 6" | 2.04% | 7 | 2,537 |
| 23 | Total | | $ 885,431 | $ (4,241) | $ 881,190 | | | | | $ 235,205 |

28 Increase/(Decrease) to CIAC (235,205)

45 Workpapers and Supporting Documents:

46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

Line No.

1 6U Plant and Accumulated Depreciation Balances

3 4-Factor General Metered Custome 84.1211% Arizona

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6 | Business Unit | 7G | 7L | 7N | 7C | 7E | |
| 7 | 4 Factor General Metered Customers | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% | |
| 8 | 6U Factor | 3.5554% | 4.3419% | 0.7683% | 10.9488% | 7.3948% | Line [3] * Line [7] |

| | | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|---|
| 11 | | Total | | | | | | | | |
| 12 | 6U Plant Balance per Rollforward | $ 2,112,059 | $ 75,093 | $ 91,704 | $ 16,226 | $ 231,245 | $ 156,184 | Line [8] * Line [12] | $ 570,452 | Sum Line[12] |
| 14 | 6U Plant Balance per GL Allocated | $ - | - | - | - | - | - | Line [8] * Line [14] | $ - | Sum Line[14] |
| 16 | Increase / (Decrease) To Plant in Service | | $ 75,093 | $ 91,704 | $ 16,226 | $ 231,245 | $ 156,184 | Line [12] - Line [14] | $ 570,452 | Sum Line [16] |

| | | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|---|
| 31 | | Total | | | | | | | | |
| 32 | 6U Accum Dep Balance per Rollforward | $ 1,096,323 | $ 38,979 | $ 47,601 | $ 8,423 | $ 120,034 | $ 81,071 | Line [8] * Line [32] | $ 296,109 | Sum Line[32] |
| 34 | 6U Accum Dep Balance per GL Allocated | $ - | - | - | - | - | - | Line [8] * Line [34] | $ - | Sum Line[34] |
| 36 | Increase / (Decrease) To Accumulated Depreciation | | $ 38,979 | $ 47,601 | $ 8,423 | $ 120,034 | $ 81,071 | Line [32] - Line [34] | $ 296,109 | Sum Line[36] |

45 Workpapers and Supporting Documents:

46 \2015 Agua Fria Wastewater.xlsx \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49
50 \2015 Arizona Wastewater.xlsm

## ACQUISITION BALANCE

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Acquisition Cost 1/31/2012 | Acquisition AD 1/31/2012 |
|---|---|---|---|---|
| 1 | 340200 | Computer & Periphal Equipment | 778,947 | - |
| 2 | 340300 | Computer Software | 306,017 | - |
| | Salvage Pro | Salvage Proceeds | | |
| | | TOTAL | 1,084,963 | |

# EPCOR WATER USA

2011

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | Depreciation Monthly Depr Rate | Depreciation Annual | Plant Bal |
|---|---|---|---|---|---|
| 1 | 340200 | Computer & Periphal Equipment | 0.8333% | 10% | 778,947 |
| 2 | 340300 | Computer Software | 2.0833% | 25% | 306,017 |
| | | TOTAL | | | 1,084,963 |

# EPCOR WATER USA

**2012**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2012 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 340200 | Computer & Periphal Equipment | - | - | (13,021) | 765,926 | 76,593 | - | 76,593 |
| 2 | 340300 | Computer Software | - | - | (5,116) | 300,901 | 75,225 | - | 75,225 |
| | | TOTAL | - | - | (18,136) | 1,066,827 | 151,818 | - | 151,818 |

# EPCOR WATER USA

**2013**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2013 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 340200 | Computer & Periphal Equipment | - | - | - | 765,926 | 76,593 | - | 153,185 |
| 2 | 340300 | Computer Software | - | - | - | 300,901 | 75,225 | - | 150,451 |
| | | TOTAL | - | - | - | 1,066,827 | 151,818 | - | 303,636 |
| | | | | | | - | | | 0 |

# EPCOR WATER USA

EPCOR WATER USA (6U) Plant Rollforward
Schedule B-2 Adj SMM-RB9
Page 11e
Witness: Mahler

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2014 Plant BALANCE | Depr Exp | Accum ADJ | 2014 Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 340200 | Computer & Periphal Equipment | - | - | - | 765,926 | 76,593 | - | 229,778 |
| 2 | 340300 | Computer Software | - | - | (3,401) | 297,500 | 74,729 | (2,055) | 223,125 |
| | | TOTAL | - | - | (3,401) | 1,063,426 | 151,322 | (2,055) | 452,903 |
| | | | | | | - | | | 0 |

# EPCOR WATER USA

**2015**

| LINE NO. | G/L ACCT. NO. | DESCRIPTION | ADD | RET | ADJ | 2015 Plant BALANCE | Depr Exp | Accum ADJ | Accum Depr |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 340200 | Computer & Periphal Equipment | 281,239 | - | - | 1,047,165 | 82,768 | 1,021 | 313,567 |
| 2 | 340300 | Computer Software | 770,905 | - | (3,512) | 1,064,894 | 127,451 | 432,180 | 782,756 |
| | | TOTAL | 1,052,145 | - | (3,512) | 2,112,059 | 210,219 | 433,201 | 1,096,323 |
| | | | | | | - | | | 0 |

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB9

Page 11g

Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

## USA Corporate (6U)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements General | | | | - | - | - | - | - | - | - |
| 2 | 304620 | 0.21% | Structures & Improvements Leasehold | | | | - | - | - | - | - | - | - |
| 3 | 334100 | 0.56% | Meters | | | | - | - | - | - | - | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | | | | - | - | - | - | - | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | | | | - | - | - | - | - | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,047,165 | 313,567 | 592,463 | 29,623 | - | - | 1,296,438 | 104,717 | 59,246 | - |
| 7 | 340300 | 1.67% | Computer Software | 1,064,894 | 782,756 | 781,212 | 78,121 | - | - | 985,228 | 212,979 | 156,242 | - |
| 8 | 340330 | 1.67% | Computer Software Other | | | | - | - | - | - | - | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | | | | - | - | - | - | - | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non-Telephone | | | | - | - | - | - | - | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | | | | - | - | - | - | - | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telephone | | | | - | - | - | - | - | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Other | | | | - | - | - | - | - | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | | | | - | - | - | - | - | - | - |
| 15 | | | Salvage Proceeds | | | | - | - | - | - | | | |
| 16 | | | TOTAL | 2,112,059 | 1,096,323 | 1,373,675 | 107,744 | - | - | 2,281,667 | 317,695 | 215,489 | - |
| | | | | | | 1,373,675 | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 2,112,059 | Line [16] |
| Composite Depr Rate | 15.04% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS 6U Corporate Arizona 12.31.15.xlsm

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,546 | 13.0135% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 13,577 | 7.9907% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1867% | 42,595 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2265% | 368,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 656,442 | 8.1433% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.3066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,905 | 2.8686% | 703,420 | 6.6883% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 3,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5975% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,131,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 11,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 14,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 14,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB10

Exhibit
Schedule B-2
Page 12
Witness: Mahler

| Line No. | | | |
|---|---|---|---|
| 1 | Post Test Year Plant Additions - One Year | 6U Factor AZ | 84.1211% |

| | Business Unit | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|---|
| 4 | 4-Factor General Metered Customers | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% | |
| 5 | 6U Factor | 3.5554% | 4.3419% | 0.7683% | 10.9488% | 7.3948% | Line [1] * Line [4] |
| 6 | North West Valley Plant Allocation | 19.2100% | 0.0000% | 0.0000% | 0.0000% | 80.7900% | |

| Line No. | | Total | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|---|
| 10 | Post Test Year Plant Additions for District | $ 15,606,449 | $ 1,583,000 | $ 2,297,501 | $ 364,442 | $ 6,083,923 | $ 5,277,583 | | $ 15,606,449 | Sum Line[10] |
| 12 | Corporate Post TY Plant Additions Allocated | $ 491,937 | 20,792 | 25,391 | 4,493 | 64,028 | 43,245 | Line [4] * Line [12] | 157,949 | Sum Line[12] |
| 14 | 6U Post Test Year Plant Additions Allocated | $ 1,373,675 | 48,840 | 59,644 | 10,554 | 150,401 | 101,581 | Line [5] + Line [14] | 371,020 | Sum Line[14] |
| 16 | NWVRTF Post Test Year Plant Additions | $ 3,797,516 | 729,503 | - | - | - | 3,068,013 | Line [6] + Line [16] | 3,797,516 | Sum Line[16] |
| 18 | Increase / (Decrease) to Plant in Service | | $ 2,382,135 | $ 2,382,536 | $ 379,488 | $ 6,298,352 | $ 8,490,422 | Sum Line[10-16] | $ 19,932,934 | Sum Line[18] |

| Line No. | | Depreciation Expense per ADJ SLM-IS23 Arizona Wastewater | Half- Year Convention | Arizona Wastewater | |
|---|---|---|---|---|---|
| 28 | Post Test Year Plant Additions for District - Accum Dep | $ 576,919 | 50% | $ 288,460 | Line[28]*50.0% |
| 30 | Corporate Post Test Year Plant Additions Allocated - Accum Dep | 7,148 | 50% | 3,574 | Line[30]*50.0% |
| 32 | 6U Post Test Year Plant Additions Allocated - Accum Dep | 58,202 | 50% | 29,101 | Line[32]*50.0% |
| 34 | NWVRTF Post Test Year Plant Additions Allocated - Accum Dep | 231,917 | 50% | 115,959 | Line[34]*50.0% |
| 36 | Increase / (Decrease) To Accumulated Depreciation | $ 874,186 | | $ 437,093 | Sum Line [28-34] |

45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx — \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49
50 \2015 Arizona Wastewater.xlsm

**Docket # WS-01303A-16-XXXX**
**Summary of Plant and Accumulated Depreciation Balances**
## Consolidated EPCOR Wastewater

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 216,074,717 | Line [59] - Lines [11]-[14] |
| Composite Depr Rate | 3.98% | |

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

Page 12 a

Witness: Mahler

## Summary of Plant and Accumulated Depreciation Balances

## Agua Fria WW (7G)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | 17,788 | 34,265 | | | - | - | - | - | (16,476) | 3,558 | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 218,285 | - | | | - | - | - | - | 218,285 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 16,810 | - | | | - | - | - | - | 16,810 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 143,036 | - | | | - | - | - | - | 143,036 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,020,040 | 109,193 | | | - | - | - | - | 910,847 | 34,001 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 4,876,973 | 635,187 | | | - | - | - | - | 4,241,786 | 162,566 | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,894,763 | 534,955 | | | 500,000 | 8,333 | 331,649 | 5,527 | 3,177,595 | 96,492 | 16,667 | 11,055 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 168,695 | 75,347 | | | - | - | - | - | 93,347 | 8,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,532,240 | 495,547 | | | - | - | - | - | 2,036,693 | 50,645 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 35,839,689 | 6,304,957 | | | 23,000 | 230 | 15,256 | 153 | 29,572,606 | 716,794 | 460 | 305 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 57,782 | 3,929 | | | - | - | - | - | 53,852 | 1,156 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 5,650,367 | 958,599 | | | 12,000 | 120 | 7,960 | 80 | 4,711,528 | 113,007 | 240 | 159 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 75,210 | 57,138 | | | - | - | - | - | 18,071 | 7,521 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,057,746 | 358,559 | | | - | - | - | - | 699,187 | 35,258 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,262,849 | 612,356 | | | - | - | - | - | 650,493 | 157,856 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 3,476,156 | 1,248,575 | | | 630,000 | 21,000 | 417,877 | 13,929 | 3,240,529 | 231,744 | 42,000 | 27,858 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 5,487,904 | 2,392,196 | | | - | - | - | - | 3,095,708 | 365,860 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,796,602 | 970,370 | | | - | - | - | - | 826,232 | 119,773 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 15,168 | 1,516 | | | - | - | - | - | 13,652 | 1,011 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 535,858 | 200,034 | | | - | - | - | - | 335,825 | 35,724 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 581,647 | 218,118 | | | - | - | - | - | 363,529 | 38,776 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 649,801 | 243,675 | | | - | - | - | - | 406,126 | 43,320 | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 62,933 | 19,441 | | | - | - | - | - | 43,491 | 4,196 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 16,538 | 11,306 | | | - | - | - | - | 5,232 | 1,103 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | - | - | | | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 697,460 | 432,274 | | | - | - | - | - | 265,187 | 34,873 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 154,287 | 53,657 | | | 302,000 | 5,033 | 200,316 | 3,339 | 594,575 | 5,143 | 10,067 | 6,677 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 171,017 | 87,160 | | | - | - | - | - | 83,857 | 11,401 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | - | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 7,341 | 13,000 | | | - | - | - | - | (5,659) | 1,468 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | - | - | 116,813 | 14,323 | - | - | - | - | 102,491 | - | - | - | 23,363 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | - | - | | | 16,000 | 400 | 10,613 | 265 | 25,947 | - | 800 | 531 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 9,601 | (7,925) | | | - | - | - | - | 17,527 | 960 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 130,969 | 46,376 | | | - | - | - | - | 84,593 | 6,548 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 1,644,727 | 1,683,300 | | | 100,000 | 5,000 | 66,330 | 3,316 | 119,441 | 164,473 | 10,000 | 6,633 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | Not Classified | | | | 267 | | | | - | | - | (267) | | | | |
| 54 | | 30.7222% | TOTAL | 72,004,522 | 18,145,928 | 116,813 | 14,323 | 1,583,000 | 40,117 | 1,050,000 | 26,609 | 56,527,359 | 2,501,753 | 80,233 | 53,219 | 23,363 |
| | | | | 72,004,522 | 18,145,928 | | | 1,583,000 | | 1,050,000 | | | 2,501,753 | 80,233 | 53,219 | |
| | | | | 0 | 0 | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 71,626,391 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 3.47% | |
| | 72,004,522 | A-F Schedule |
| | (0) | Diff |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx

\Vactor Truck And Sludge Truck Adjustment.xlsx

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Schedule I

**Summary of Plant and Accumulated Depreciation Balances**

## Anthem WW (7L)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

| | | | |
|---|---|---|---|
| | Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| Supporting Schedules: | Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | | |

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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Summary of Plant and Accumulated Depreciation Balances

## Mohave WW (7N)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | - | | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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**Summary of Plant and Accumulated Depreciation Balances**

## Sun City Wastewater (7C)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | - | - | - | - | 262 | 30 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | 668 | 100 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 148 | 10 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | (0) | | | | |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 27,014,376 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | |
|---|---|
| - | A-F Schedule |
| 27,149,446 | Diff |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
## Sun City West Wastewater (7E)

Schedule B-2 ADJ SMM - RB10
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| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | - | - | - | - | | | | |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | 5,277,583 | | 2,267,459 | | | | | | |
| | | | | (21,141,905) | | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 21,150,380 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.33% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City West Wastewater.xlsx - A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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Witness: Mahler

**Summary of Plant and Accumulated Depreciation Balances**

## Arizona Corporate (7A)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements Gen | 192,857 | 22,377 | 270,000 | 3,375 | 384,195.65 | 4,802 | 816,498 | 4,821 | 6,750 | 9,605 |
| 2 | 304620 | 0.21% | Structures & Improvements Leas | 18,317 | 536 | | - | - | - | 17,782 | 458 | - | - |
| 3 | 334100 | 0.56% | Meters | 11,777 | 4,641 | | - | - | - | 7,136 | 786 | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | 364,887 | 72,241 | | - | - | - | 292,646 | 12,078 | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | 1,267,925 | 569,006 | | - | - | - | 698,918 | 57,057 | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,404,587 | 624,832 | | - | - | - | 779,755 | 140,459 | - | - |
| 7 | 340300 | 1.67% | Computer Software | 193,904 | 183,147 | 11,937 | 1,194 | 16,986 | 1,699 | 36,787 | 38,781 | 2,387 | 3,397 |
| 8 | 340330 | 1.67% | Computer Software Other | 6,370 | 1,019 | | - | - | - | 5,351 | 1,274 | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | 17,277 | 3,060 | | - | - | - | 14,217 | 691 | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non- | 186,080 | 216,139 | | - | - | - | (30,059) | 18,608 | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | 122,024 | 20,439 | | - | - | - | 101,584 | 12,202 | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telep | 68,942 | 27,818 | | - | - | - | 41,124 | 6,894 | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Othe | 154,411 | 8,821 | | - | - | - | 145,590 | 15,441 | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | 1,292,262 | 116,612 | 210,000 | 6,563 | 298,819 | 9,338 | 1,668,569 | 80,766 | 13,125 | 18,676 |
| 15 | | | Salvage Proceeds | - | 75,946 | | | | | (75,946) | | | |
| 16 | | | TOTAL | 5,301,619 | 1,946,633 | 491,937 | 11,131 | 700,000 | 15,839 | 4,519,952 | 390,316 | 22,262 | 31,678 |
| | | | | | | 491,937 | | 700,000 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 5,301,619 | Line [16] |
| Composite Depr Rate | 7.36% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Corporate Arizona.xlsx

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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Summary of Plant and Accumulated Depreciation Balances

## USA Corporate (6U)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements General | | | | - | - | - | - | - | - | - |
| 2 | 304620 | 0.21% | Structures & Improvements Leasehold | | | | - | - | - | - | - | - | - |
| 3 | 334100 | 0.56% | Meters | | | | - | - | - | - | - | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | | | | - | - | - | - | - | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | | | | - | - | - | - | - | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,047,165 | 313,567 | 592,463 | 29,623 | - | - | 1,296,438 | 104,717 | 59,246 | - |
| 7 | 340300 | 1.67% | Computer Software | 1,064,894 | 782,756 | 781,212 | 78,121 | - | - | 985,228 | 212,979 | 156,242 | - |
| 8 | 340330 | 1.67% | Computer Software Other | | | | - | - | - | - | - | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | | | | - | - | - | - | - | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non-Telephone | | | | - | - | - | - | - | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | | | | - | - | - | - | - | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telephone | | | | - | - | - | - | - | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Other | | | | - | - | - | - | - | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | | | | - | - | - | - | - | - | - |
| 15 | | | Salvage Proceeds | | | | - | - | - | - | | | |
| 16 | | | TOTAL | 2,112,059 | 1,096,323 | 1,373,675 | 107,744 | - | - | 2,281,667 | 317,695 | 215,489 | - |
| | | | | | | 1,373,675 | | | | | | | |

| | | |
|---|---|---|
| | Depreciable Plant | 2,112,059 Line [16] |
| | Composite Depr Rate | 15.04% |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS 6U Corporate Arizona 12.31.15.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

Page 12 d

Summary of Plant and Accumulated Depreciation Balances

## Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.28% | Struct & Imp SS | - | 0 | - | - | - | - | (0) | - | - | - |
| 2 | 304200 | 0.56% | Struct & Imp P | 2,582 | 32 | - | - | - | - | 2,550 | 172 | - | - |
| 3 | 307000 | 0.00% | Wells & Springs | - | - | - | - | - | - | - | - | - | - |
| 4 | 311200 | 1.04% | Pump Equip Electric | 24,525 | 2,366 | - | - | - | - | 22,159 | 3,066 | - | - |
| 5 | 340200 | 1.67% | Comp & Periph Equip | - | - | - | - | - | - | - | - | - | - |
| 6 | 340500 | 0.56% | Other Office Equipment | - | 0 | - | - | - | - | (0) | - | - | - |
| 7 | 304600 | 0.28% | Struct & Imp Offices | 9,052 | 340 | - | - | - | - | 8,712 | 302 | - | - |
| 8 | 304800 | 0.28% | Struct & Imp Misc | 8,610 | 12 | - | - | - | - | 8,598 | 287 | - | - |
| 9 | 341200 | 1.67% | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | 1.67% | Trans Equip Other | - | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | 0.42% | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | 0.00% | Laboratory Equipment | - | (0) | - | - | - | - | 0 | - | - | - |
| 13 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | - | - | - | - | 16,666 | 1,971 | - | - |
| 14 | 351000 | 0.00% | WW Organization | - | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | 0.00% | WW Franchises | 1,304 | - | - | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | 0.00% | WW Land & Ld Rights Coll | 450,976 | (89,506) | - | - | - | - | 540,482 | - | - | - |
| 17 | 353500 | 0.00% | WW Land & Ld Rights Gen | 20,747 | - | - | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | 0.28% | WW Struct & Imp Coll | 3,574,657 | 3,248,049 | - | - | - | - | 326,608 | 119,155 | - | - |
| 19 | 354300 | 0.28% | WW Struct & Imp SPP | 997,595 | 51,951 | - | - | - | - | 945,644 | 33,253 | - | - |
| 20 | 354400 | 0.28% | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | 0.28% | WW Struct & Imp Gen | 6,900,037 | 1,385,565 | 692,516 | 11,542 | 120,312 | 2,005 | 6,313,753 | 230,001 | 23,084 | 4,010 |
| 22 | 355200 | 0.28% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | - | - | - | - | 6,030 | 265 | - | - |
| 23 | 355300 | 0.42% | WW Pwr Gen Equip SPP | 63,439 | 11,007 | - | - | - | - | 52,431 | 3,172 | - | - |
| 24 | 355400 | 0.42% | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | 0.42% | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | 0.17% | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | 0.17% | WW Collecting Mains | 109,750 | 36,956 | - | - | - | - | 72,794 | 2,195 | - | - |
| 28 | 362000 | 0.17% | WW Special Coll Struct | 486,363 | 686,271 | - | - | - | - | (199,908) | 9,727 | - | - |
| 29 | 363000 | 0.17% | WW Services Sewer | 8,725 | 2,658 | - | - | - | - | 6,066 | 174 | - | - |
| 30 | 364000 | 0.83% | WW Flow Measuring Devices | 55,923 | 49,300 | - | - | - | - | 6,623 | 5,592 | - | - |
| 31 | 370000 | 0.28% | WW Receiving Wells | - | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | 1.04% | WW Pump Equip Elect | 1,026,512 | 206,403 | - | - | - | - | 820,109 | 128,314 | - | - |
| 33 | 371200 | 1.04% | WW Pump Equip Oth Pwr | 26,257 | 8,798 | - | - | - | - | 17,459 | 3,282 | - | - |
| 34 | 380000 | 0.56% | WW TD Equipment | 2,306,955 | 1,195,934 | 1,169,000 | 38,967 | 203,093 | 6,770 | 2,437,377 | 153,797 | 77,933 | 13,540 |
| 35 | 380050 | 0.56% | WW TD Equip Grit Removal | 1,041,234 | 1,202,728 | - | - | - | - | (161,494) | 69,416 | - | - |
| 36 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 5,327,840 | 5,440,698 | - | - | - | - | (112,858) | 355,189 | - | - |
| 37 | 380200 | 0.56% | WW TD Equip Sldge/Effl Rmv | 28,253 | 2,044 | - | - | - | - | 26,209 | 1,884 | - | - |
| 38 | 380250 | 0.56% | WW TD Equip Sldge Dig Tnk | 502,467 | 293,601 | 717,000 | 23,900 | 124,566 | 4,152 | 1,022,380 | 33,498 | 47,800 | 8,304 |
| 39 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 8,662,158 | 7,275,086 | - | - | - | - | 1,387,072 | 577,477 | - | - |
| 40 | 380350 | 0.56% | WW TD Equip Sec Trmt Filt | - | 1,961 | - | - | - | - | (1,961) | - | - | - |
| 41 | 380400 | 0.56% | WW TD Equip Aux Effl Trmt | 1,279,622 | 1,340,499 | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,225,768 | 85,308 | 75,600 | 13,134 |
| 42 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 208,781 | 28,338 | - | - | - | - | 180,443 | 13,919 | - | - |
| 43 | 380600 | 0.56% | WW TD Equip Oth Disp | 1,033,384 | 1,200,951 | - | - | - | - | (167,567) | 68,892 | - | - |
| 44 | 380625 | 0.56% | WW TD Equip Gen Trmt | 780,426 | 654,668 | - | - | - | - | 125,757 | 52,028 | - | - |
| 45 | 380650 | 0.56% | WW TD Equip Influent Lift S | 64,980 | 71,829 | - | - | - | - | (6,848) | 4,332 | - | - |
| 46 | 381000 | 0.42% | WW Plant Sewers | 111,410 | 32,668 | - | - | - | - | 78,742 | 5,571 | - | - |
| 47 | 382000 | 0.28% | WW Outfall Sewer Lines | 4,259 | 112,001 | - | - | - | - | (107,743) | 142 | - | - |
| 48 | 389100 | 0.56% | WW Oth Plt & Misc Equip Int | 89,296 | 12,559 | - | - | - | - | 76,736 | 5,953 | - | - |
| 49 | 389600 | 0.56% | WW Other P/E - CPS - 7E | - | 0 | - | - | - | - | (0) | - | - | - |
| 50 | 390000 | 0.56% | WW Office Furniture & Equip | 168,065 | 96,573 | - | - | - | - | 71,492 | 11,204 | - | - |
| 51 | 390200 | 1.67% | WW Computers & Peripheral | 23,044 | 43,528 | - | - | - | - | (20,484) | 4,609 | - | - |
| 52 | 390300 | 1.67% | WW Computer Software | 69,027 | 145,625 | - | - | - | - | (76,598) | 13,805 | - | - |
| 53 | 391000 | 1.67% | WW Trans Equipment | 247,842 | 839,469 | - | - | - | - | (591,627) | 49,568 | - | - |
| 54 | 392000 | 0.33% | WW Stores Equipment | 11,072 | 5,715 | - | - | - | - | 5,357 | 443 | - | - |
| 55 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 139,757 | 81,723 | 20,000 | 500 | 3,475 | 87 | 80,922 | 6,988 | 1,000 | 174 |
| 56 | 394000 | 0.83% | WW Laboratory Equipment | 156,655 | 79,869 | - | - | - | - | 76,786 | 15,665 | - | - |
| 57 | 395000 | 0.42% | WW Power Operated Equip | 136,487 | 23,182 | - | - | - | - | 113,305 | 6,824 | - | - |
| 58 | 396000 | 0.83% | WW Communication Equip | 358,832 | 384,595 | 65,000 | 3,250 | 11,293 | 565 | 46,715 | 35,883 | 6,500 | 1,129 |
| 59 | 397000 | 0.83% | WW Misc Equipment | 74,088 | 76,014 | - | - | - | - | (1,926) | 7,409 | - | - |
| 60 | 398000 | 0.83% | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - | - |
| 61 | | 34% | TOTAL | 36,620,650 | 26,247,027 | 3,797,516 | 115,959 | 659,750 | 20,146 | 14,694,785 | 2,120,735 | 231,917 | 40,291 |
| | | | | | | 3,797,516 | | 659,750 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 36,147,623 | Line [61] - Lines [14]-[17] |
| Composite Depr Rate | 5.79% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS NWVRTF Wastewater 12.31.15 .xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0153% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 13,023 | 7.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,553 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2260% | 568,653 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,495,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,827 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB11

Exhibit
Schedule B-2
Page 13
Witness: Mahler

Line No.

1 2017 Post Test Year Plant Additions- 6 Months

| | |
|---|---|
| 6U Factor AZ | 84.1211% |

| Business Unit | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|
| 4-Factor General Metered Customers | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% | |
| 6U Factor | 3.5554% | 4.3419% | 0.7683% | 10.9488% | 7.3948% | Line [1] * Line [4] |
| North West Valley Plant Allocation | 19.2100% | 0.0000% | 0.0000% | 0.0000% | 80.7900% | |

| | Total | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|---|
| 10 Post Test Year Plant Additions for District | | $ 1,050,000 | $ 1,425,000 | $ 156,974 | $ 1,928,121 | $ 2,267,459 | | $ 6,827,553 | Sum Line[10] |
| 12 Corporate Post TY Plant Additions Allocated | $ 700,000 | 29,586 | 36,131 | 6,393 | 91,109 | 61,535 | Line[4]*Line [12] | 224,753 | Sum Line[12] |
| 14 6U Post Test Year Plant Additions Allocated | $ - | - | - | - | - | - | Line[5]*Line[14] | - | Sum Line[14] |
| 16 NWVRTF Post Test Year Plant Additions | $ 659,750 | 126,738 | - | - | - | 533,012 | Line[6]*Line[16] | 659,750 | Sum Line[16] |
| 18 Increase / (Decrease) to Plant in Service | | $ 1,206,324 | $ 1,461,131 | $ 163,367 | $ 2,019,229 | $ 2,862,006 | Sum Line[10-16] | $ 7,712,056 | Sum Line[18] |

| | Depreciation Expense per ADJ SLM-IS24 Arizona Wastewater | | Half- Year Convention | | Arizona Wastewater | |
|---|---|---|---|---|---|---|
| 28 Post Test Year Plant Additions for District - Accum Dep | $ 268,111 | | 50% | | $ 134,056 | Line[28]*50.0% |
| 30 Corporate Post Test Year Plant Additions Allocated -Accum Dep | $ 10,171 | | 50% | | $ 5,086 | Line[30]*50.0% |
| 32 6U Post Test Year Plant Additions Allocated - Accum Dep | $ - | | 50% | | $ - | Line[32]*50.0% |
| 34 NWVRTF Post Test Year Plant Additions - Accum Dep | $ 40,291 | | 50% | | $ 20,146 | Line[34]*50.0% |
| 36 Increase / (Decrease) To Accumulated Depreciation | $ 318,574 | Sum Line[28-34] | | | $ 159,287 | Sum Line [28-34] |

45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
**Consolidated EPCOR Wastewater**



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 216,074,717 | Line [59] - Lines [11]-[14] |
| Composite Depr Rate | 3.98% | |

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

## Summary of Plant and Accumulated Depreciation Balances

## Agua Fria WW (7G)



Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | 17,788 | 34,265 | | | - | - | - | - | (16,476) | 3,558 | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 218,285 | - | | | - | - | - | - | 218,285 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 16,810 | - | | | - | - | - | - | 16,810 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 143,036 | - | | | - | - | - | - | 143,036 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,020,040 | 109,193 | | | - | - | - | - | 910,847 | 34,001 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 4,876,973 | 635,187 | | | - | - | - | - | 4,241,786 | 162,566 | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,894,763 | 534,955 | | | 500,000 | 8,333 | 331,649 | 5,527 | 3,177,595 | 96,492 | 16,667 | 11,055 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 168,695 | 75,347 | | | - | - | - | - | 93,347 | 8,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,532,240 | 495,547 | | | - | - | - | - | 2,036,693 | 50,645 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 35,839,689 | 6,304,957 | | | 23,000 | 230 | 15,256 | 153 | 29,572,606 | 716,794 | 460 | 305 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 57,782 | 3,929 | | | - | - | - | - | 53,852 | 1,156 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 5,650,367 | 958,599 | | | 12,000 | 120 | 7,960 | 80 | 4,711,528 | 113,007 | 240 | 159 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 75,210 | 57,138 | | | - | - | - | - | 18,071 | 7,521 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,057,746 | 358,559 | | | - | - | - | - | 699,187 | 35,258 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,262,849 | 612,356 | | | - | - | - | - | 650,493 | 157,856 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 3,476,156 | 1,248,575 | | | 630,000 | 21,000 | 417,877 | 13,929 | 3,240,529 | 231,744 | 42,000 | 27,858 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 5,487,904 | 2,392,196 | | | - | - | - | - | 3,095,708 | 365,860 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,796,602 | 970,370 | | | - | - | - | - | 826,232 | 119,773 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 15,168 | 1,516 | | | - | - | - | - | 13,652 | 1,011 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 535,858 | 200,034 | | | - | - | - | - | 335,825 | 35,724 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 581,647 | 218,118 | | | - | - | - | - | 363,529 | 38,776 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 649,801 | 243,675 | | | - | - | - | - | 406,126 | 43,320 | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 62,933 | 19,441 | | | - | - | - | - | 43,491 | 4,196 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 16,538 | 11,306 | | | - | - | - | - | 5,232 | 1,103 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | - | - | | | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 697,460 | 432,274 | | | - | - | - | - | 265,187 | 34,873 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 154,287 | 53,657 | | | 302,000 | 5,033 | 200,316 | 3,339 | 594,575 | 5,143 | 10,067 | 6,677 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 171,017 | 87,160 | | | - | - | - | - | 83,857 | 11,401 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | - | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 7,341 | 13,000 | | | - | - | - | - | (5,659) | 1,468 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | - | - | 116,813 | 14,323 | - | - | - | - | 102,491 | - | - | - | 23,363 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | - | - | | | 16,000 | 400 | 10,613 | 265 | 25,947 | - | 800 | 531 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 9,601 | (7,925) | | | - | - | - | - | 17,527 | 960 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 130,969 | 46,376 | | | - | - | - | - | 84,593 | 6,548 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 1,644,727 | 1,683,300 | | | 100,000 | 5,000 | 66,330 | 3,316 | 119,441 | 164,473 | 10,000 | 6,633 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | Not Classified | | | | 267 | | | | - | | - | (267) | | | | |
| 54 | | 30.7222% | TOTAL | 72,004,522 | 18,145,928 | 116,813 | 14,323 | 1,583,000 | 40,117 | 1,050,000 | 26,609 | 56,527,359 | 2,501,753 | 80,233 | 53,219 | 23,363 |
| | | | | 72,004,522 | 18,145,928 | | | 1,583,000 | | 1,050,000 | | | 2,501,753 | 80,233 | 53,219 | |
| | | | | 0 | 0 | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 71,626,391 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 3.47% | |
| | 72,004,522 | A-F Schedule |
| | (0) | Diff |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx

\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB11

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Schedule E

**Summary of Plant and Accumulated Depreciation Balances**

## Anthem WW (7L)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

| | | | |
|---|---|---|---|
| Supporting Schedules: | Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| | Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | | |

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Mohave WW (7N)

Schedule B-2 ADJ SMM - RB11

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | | | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx

\Vactor Truck And Sludge Truck Adjustment.xlsx

| | |
|---|---|
| - | A-F Schedule |
| - | Diff |

Docket # WS-01303A-16-XXXX



**Summary of Plant and Accumulated Depreciation Balances**

## Sun City Wastewater (7C)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | - | - | - | - | 262 | 30 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | 668 | 100 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 148 | 10 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | (0) | | | | |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| | Depreciable Plant | 27,014,376 Line [54] - Lines [6]-[9] |
| Supporting Schedules: | Composite Depr Rate | 2.47% |
| \Post Test Year Plant 2016.xlsx | | |
| \UPIS Sun City Wastewater.xlsx | | |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | - A-F Schedule |
| | | 27,149,446 Diff |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
## Sun City West Wastewater (7E)

Schedule B-2 ADJ SMM - RB11
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| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | - | - | - | - | - | - | - | - | - |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | 5,277,583 | | 2,267,459 | | | | | | |
| | | | | (21,141,905) | | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 21,150,380 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.33% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City West Wastewater.xlsx - A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

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Witness: Mahler

**Summary of Plant and Accumulated Depreciation Balances**

## Arizona Corporate (7A)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements Gene | 192,857 | 22,377 | 270,000 | 3,375 | 384,195.65 | 4,802 | 816,498 | 4,821 | 6,750 | 9,605 |
| 2 | 304620 | 0.21% | Structures & Improvements Leas | 18,317 | 536 | | - | - | - | 17,782 | 458 | - | - |
| 3 | 334100 | 0.56% | Meters | 11,777 | 4,641 | | - | - | - | 7,136 | 786 | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | 364,887 | 72,241 | | - | - | - | 292,646 | 12,078 | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | 1,267,925 | 569,006 | | - | - | - | 698,918 | 57,057 | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,404,587 | 624,832 | | - | - | - | 779,755 | 140,459 | - | - |
| 7 | 340300 | 1.67% | Computer Software | 193,904 | 183,147 | 11,937 | 1,194 | 16,986 | 1,699 | 36,787 | 38,781 | 2,387 | 3,397 |
| 8 | 340330 | 1.67% | Computer Software Other | 6,370 | 1,019 | | - | - | - | 5,351 | 1,274 | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | 17,277 | 3,060 | | - | - | - | 14,217 | 691 | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non- | 186,080 | 216,139 | | - | - | - | (30,059) | 18,608 | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | 122,024 | 20,439 | | - | - | - | 101,584 | 12,202 | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telep | 68,942 | 27,818 | | - | - | - | 41,124 | 6,894 | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Othe | 154,411 | 8,821 | | - | - | - | 145,590 | 15,441 | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | 1,292,262 | 116,612 | 210,000 | 6,563 | 298,819 | 9,338 | 1,668,569 | 80,766 | 13,125 | 18,676 |
| 15 | | | Salvage Proceeds | - | 75,946 | | | | | (75,946) | | | |
| 16 | | | TOTAL | 5,301,619 | 1,946,633 | 491,937 | 11,131 | 700,000 | 15,839 | 4,519,952 | 390,316 | 22,262 | 31,678 |
| | | | | | | 491,937 | | 700,000 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 5,301,619 | Line [16] |
| Composite Depr Rate | 7.36% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Corporate Arizona.xlsx

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Schedule B-2 ADJ SMM - RB11

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Witness: Mahler

**Summary of Plant and Accumulated Depreciation Balances**

## USA Corporate (6U)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements General | | | | - | - | - | - | - | - | - |
| 2 | 304620 | 0.21% | Structures & Improvements Leasehold | | | | - | - | - | - | - | - | - |
| 3 | 334100 | 0.56% | Meters | | | | - | - | - | - | - | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | | | | - | - | - | - | - | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | | | | - | - | - | - | - | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,047,165 | 313,567 | 592,463 | 29,623 | - | - | 1,296,438 | 104,717 | 59,246 | - |
| 7 | 340300 | 1.67% | Computer Software | 1,064,894 | 782,756 | 781,212 | 78,121 | - | - | 985,228 | 212,979 | 156,242 | - |
| 8 | 340330 | 1.67% | Computer Software Other | | | | - | - | - | - | - | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | | | | - | - | - | - | - | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non-Telephone | | | | - | - | - | - | - | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | | | | - | - | - | - | - | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telephone | | | | - | - | - | - | - | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Other | | | | - | - | - | - | - | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | | | | - | - | - | - | - | - | - |
| 15 | | | Salvage Proceeds | | | | - | - | - | - | | | |
| 16 | | | TOTAL | 2,112,059 | 1,096,323 | 1,373,675 | 107,744 | - | - | 2,281,667 | 317,695 | 215,489 | - |
| | | | | | | 1,373,675 | | | | | | | |

| | | |
|---|---|---|
| | Depreciable Plant | 2,112,059 Line [16] |
| | Composite Depr Rate | 15.04% |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS 6U Corporate Arizona 12.31.15.xlsm

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Schedule B-2 ADJ SMM - RB11

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Summary of Plant and Accumulated Depreciation Balances

## Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.28% | Struct & Imp SS | - | 0 | - | - | - | - | (0) | - | - | - |
| 2 | 304200 | 0.56% | Struct & Imp P | 2,582 | 32 | - | - | - | - | 2,550 | 172 | - | - |
| 3 | 307000 | 0.00% | Wells & Springs | - | - | - | - | - | - | - | - | - | - |
| 4 | 311200 | 1.04% | Pump Equip Electric | 24,525 | 2,366 | - | - | - | - | 22,159 | 3,066 | - | - |
| 5 | 340200 | 1.67% | Comp & Periph Equip | - | - | - | - | - | - | - | - | - | - |
| 6 | 340500 | 0.56% | Other Office Equipment | - | 0 | - | - | - | - | (0) | - | - | - |
| 7 | 304600 | 0.28% | Struct & Imp Offices | 9,052 | 340 | - | - | - | - | 8,712 | 302 | - | - |
| 8 | 304800 | 0.28% | Struct & Imp Misc | 8,610 | 12 | - | - | - | - | 8,598 | 287 | - | - |
| 9 | 341200 | 1.67% | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | 1.67% | Trans Equip Other | - | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | 0.42% | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | 0.00% | Laboratory Equipment | - | (0) | - | - | - | - | 0 | - | - | - |
| 13 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | - | - | - | - | 16,666 | 1,971 | - | - |
| 14 | 351000 | 0.00% | WW Organization | - | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | 0.00% | WW Franchises | 1,304 | - | - | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | 0.00% | WW Land & Ld Rights Coll | 450,976 | (89,506) | - | - | - | - | 540,482 | - | - | - |
| 17 | 353500 | 0.00% | WW Land & Ld Rights Gen | 20,747 | - | - | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | 0.28% | WW Struct & Imp Coll | 3,574,657 | 3,248,049 | - | - | - | - | 326,608 | 119,155 | - | - |
| 19 | 354300 | 0.28% | WW Struct & Imp SPP | 997,595 | 51,951 | - | - | - | - | 945,644 | 33,253 | - | - |
| 20 | 354400 | 0.28% | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | 0.28% | WW Struct & Imp Gen | 6,900,037 | 1,385,565 | 692,516 | 11,542 | 120,312 | 2,005 | 6,313,753 | 230,001 | 23,084 | 4,010 |
| 22 | 355200 | 0.28% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | - | - | - | - | 6,030 | 265 | - | - |
| 23 | 355300 | 0.42% | WW Pwr Gen Equip SPP | 63,439 | 11,007 | - | - | - | - | 52,431 | 3,172 | - | - |
| 24 | 355400 | 0.42% | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | 0.42% | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | 0.17% | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | 0.17% | WW Collecting Mains | 109,750 | 36,956 | - | - | - | - | 72,794 | 2,195 | - | - |
| 28 | 362000 | 0.17% | WW Special Coll Struct | 486,363 | 686,271 | - | - | - | - | (199,908) | 9,727 | - | - |
| 29 | 363000 | 0.17% | WW Services Sewer | 8,725 | 2,658 | - | - | - | - | 6,066 | 174 | - | - |
| 30 | 364000 | 0.83% | WW Flow Measuring Devices | 55,923 | 49,300 | - | - | - | - | 6,623 | 5,592 | - | - |
| 31 | 370000 | 0.28% | WW Receiving Wells | - | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | 1.04% | WW Pump Equip Elect | 1,026,512 | 206,403 | - | - | - | - | 820,109 | 128,314 | - | - |
| 33 | 371200 | 1.04% | WW Pump Equip Oth Pwr | 26,257 | 8,798 | - | - | - | - | 17,459 | 3,282 | - | - |
| 34 | 380000 | 0.56% | WW TD Equipment | 2,306,955 | 1,195,934 | 1,169,000 | 38,967 | 203,093 | 6,770 | 2,437,377 | 153,797 | 77,933 | 13,540 |
| 35 | 380050 | 0.56% | WW TD Equip Grit Removal | 1,041,234 | 1,202,728 | - | - | - | - | (161,494) | 69,416 | - | - |
| 36 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 5,327,840 | 5,440,698 | - | - | - | - | (112,858) | 355,189 | - | - |
| 37 | 380200 | 0.56% | WW TD Equip Sldge/Effl Rmv | 28,253 | 2,044 | - | - | - | - | 26,209 | 1,884 | - | - |
| 38 | 380250 | 0.56% | WW TD Equip Sldge Dig Tnk | 502,467 | 293,601 | 717,000 | 23,900 | 124,566 | 4,152 | 1,022,380 | 33,498 | 47,800 | 8,304 |
| 39 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 8,662,158 | 7,275,086 | - | - | - | - | 1,387,072 | 577,477 | - | - |
| 40 | 380350 | 0.56% | WW TD Equip Sec Trmt Filt | - | 1,961 | - | - | - | - | (1,961) | - | - | - |
| 41 | 380400 | 0.56% | WW TD Equip Aux Effl Trmt | 1,279,622 | 1,340,499 | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,225,768 | 85,308 | 75,600 | 13,134 |
| 42 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 208,781 | 28,338 | - | - | - | - | 180,443 | 13,919 | - | - |
| 43 | 380600 | 0.56% | WW TD Equip Oth Disp | 1,033,384 | 1,200,951 | - | - | - | - | (167,567) | 68,892 | - | - |
| 44 | 380625 | 0.56% | WW TD Equip Gen Trmt | 780,426 | 654,668 | - | - | - | - | 125,757 | 52,028 | - | - |
| 45 | 380650 | 0.56% | WW TD Equip Influent Lift S | 64,980 | 71,829 | - | - | - | - | (6,848) | 4,332 | - | - |
| 46 | 381000 | 0.42% | WW Plant Sewers | 111,410 | 32,668 | - | - | - | - | 78,742 | 5,571 | - | - |
| 47 | 382000 | 0.28% | WW Outfall Sewer Lines | 4,259 | 112,001 | - | - | - | - | (107,743) | 142 | - | - |
| 48 | 389100 | 0.56% | WW Oth Plt & Misc Equip Int | 89,296 | 12,559 | - | - | - | - | 76,736 | 5,953 | - | - |
| 49 | 389600 | 0.56% | WW Other P/E - CPS - 7E | - | 0 | - | - | - | - | (0) | - | - | - |
| 50 | 390000 | 0.56% | WW Office Furniture & Equip | 168,065 | 96,573 | - | - | - | - | 71,492 | 11,204 | - | - |
| 51 | 390200 | 1.67% | WW Computers & Peripheral | 23,044 | 43,528 | - | - | - | - | (20,484) | 4,609 | - | - |
| 52 | 390300 | 1.67% | WW Computer Software | 69,027 | 145,625 | - | - | - | - | (76,598) | 13,805 | - | - |
| 53 | 391000 | 1.67% | WW Trans Equipment | 247,842 | 839,469 | - | - | - | - | (591,627) | 49,568 | - | - |
| 54 | 392000 | 0.33% | WW Stores Equipment | 11,072 | 5,715 | - | - | - | - | 5,357 | 443 | - | - |
| 55 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 139,757 | 81,723 | 20,000 | 500 | 3,475 | 87 | 80,922 | 6,988 | 1,000 | 174 |
| 56 | 394000 | 0.83% | WW Laboratory Equipment | 156,655 | 79,869 | - | - | - | - | 76,786 | 15,665 | - | - |
| 57 | 395000 | 0.42% | WW Power Operated Equip | 136,487 | 23,182 | - | - | - | - | 113,305 | 6,824 | - | - |
| 58 | 396000 | 0.83% | WW Communication Equip | 358,832 | 384,595 | 65,000 | 3,250 | 11,293 | 565 | 46,715 | 35,883 | 6,500 | 1,129 |
| 59 | 397000 | 0.83% | WW Misc Equipment | 74,088 | 76,014 | - | - | - | - | (1,926) | 7,409 | - | - |
| 60 | 398000 | 0.83% | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - | - |
| 61 | | 34% | TOTAL | 36,620,650 | 26,247,027 | 3,797,516 | 115,959 | 659,750 | 20,146 | 14,694,785 | 2,120,735 | 231,917 | 40,291 |
| | | | | | | 3,797,516 | | 659,750 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 36,147,623 | Line [61] - Lines [14]-[17] |
| Composite Depr Rate | 5.79% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS NWVRTF Wastewater 12.31.15 .xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0139% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,553 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2268% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1413% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,901 | 2.8680% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,819 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,953 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,910 | 10.3702% | 199,548 | 10.4531% | 489,191 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 16,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,819 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 16,611 | 8.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

Line No.

1 Removal of CIAC for Plant not in Rate Base

2

3 At the end of the Test Year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base. This adjustment
4 removes the contributed balance until such time as it is transferred to Plant in Service.

5
6
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8

| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater | |
|---|---|---|---|---|---|---|---|---|
| 9 Remove CIAC related to Plant not included in Rate Base | $ (6,516) | $ - | $ (5,000) | $ - | $ (2,500) | | **$ (14,016)** | Sum Line [9] |
| 10 | | | | | | | | |
| 11 Amortization | 110 | - | 63 | - | 58 | | **231** | Sum Line [11] |
| 12 | | | | | | | | |
| 13 Increase / (Decrease) to CIAC - Net of Amort | $ (6,406) | $ - | $ (4,937) | $ - | $ (2,442) | Line[9] + Line[11] | **$ (13,785)** | Sum Line [13] |
| 14 | | | | | | | | |

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45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx — \2015 CIAC Summary by District - Present and Deconsolidated.xlsx
49
50 \2015 Arizona Wastewater.xlsm

Line No.

1 Tolleson Facility Improvements

2

3 The Sun City Wastewater District has a long term agreement with the City of Tolleson for wastewater treatment services ("Tolleson Agreement") at the Tolleson Wastewater Treatment Plant ("Tolleson Plant"). The
4 Tolleson Agreement was executed on June 21, 1985. The Tolleson Agreement includes four rate components.
5 Decision No. 66386 authorized AZAW to defer all costs associated with increases in costs under Rate Component Three and the new costs under Rate Component Four, for consideration in a future rate case.
6 Decision No. 70209 (3/20/08),Rate Component One and Two of its the Tolleson Agreement be treated as operating expenses, and Rate Components Three and Four as regulatory assets. The amortization period for Rate
7 Component Three and Four regulatory assets under the Tolleson Agreement shall be the life of the assets.
8
9 TOLLESON RATE COMPONENT 3
10 Tolleson Rate Component 3 is a monthly payment for replacement and contingency services. On April 23, 2003, the Sun City Wastewater District and the City of Tolleson executed a third amendment to the Tolleson
11 Agreement. The third amendment included an increase in costs under Rate Component Three, to $20,000 per month, up to an aggregate of $200,000. The third amendment also added Component 4.
12
13 TOLLESON RATE COMPONENT 4
14 This component is for major improvements and additions.
15
16
17
18
19
20

| 21 | | [A] = [F] /12 | [B] | [C] | [D] | [E]=([F]-[H])*[G] | [F] | [G] = [D] / [F] | [H] | [I]=[D]-([F]-[H])*[G] |
|---|---|---|---|---|---|---|---|---|---|---|
| 22 | 12/31/2015 << Pro forma date | Useful Life | Amortization period | | Gross Plant (a) | Accumulated Amortization | Total Months | Monthly Amortization | Months Left | Balance |
| 23 | 2009 Tolleson Rate Comp 3 Reserve & Contingencies | 10.33 | 1/1/2017 | 4/30/2027 | $ 510,650 | $ - | 124 | $ 4,118 | 124 | $ 510,650 |
| 24 | Tolleson Rate Component 3 Reserve & Contingencies | 10.33 | 4/1/2009 | 7/1/2019 | 575,219 | 380,387 | 124 | 4,639 | 42 | 194,832 |
| 25 | Tolleson Rate Component 4 Trickling Filter | 29.75 | 1/1/2008 | 9/30/2037 | 416,000 | 111,866 | 357 | 1,165 | 261 | 304,134 |
| 26 | Tolleson Rate Component 4 Effluent Quality Upgrade | 22.50 | 1/1/2006 | 6/30/2028 | 437,896 | 194,621 | 270 | 1,622 | 150 | 243,276 |
| 27 | Tolleson rate Component 4 - Dechlorination | 15.00 | 1/1/2017 | 12/29/2031 | 564,628 | - | 180 | 3,137 | 180 | 564,628 |
| 28 | Tolleson Rate Component 4 - Solids Handling Project | 15.00 | 1/1/2017 | 12/29/2031 | 7,865,705 | - | 180 | 43,698 | 180 | 7,865,705 |
| 29 | Tolleson Rate Component 4 - Ammonia Project | 15.00 | 1/1/2017 | 12/29/2031 | 5,122,015 | - | 180 | 28,456 | 180 | 5,122,015 |
| 30 | | | | | $ 15,492,114 | $ 686,873 | | $ 86,835 | | $ 14,805,241 |
| 31 | | | | | Sum Lines [23-29] | Sum Lines [23-29] | | Sum Lines [23-29] | | Sum Lines [23-29] |
| 32 | | | NARUC | Description | | Life | | | | |
| 33 | Increase / (Decrease) to Deferred Debits | | 380500 | WW TD Equip Chem Trmt Plt | | 15.00 | | | Line[30] | $ 14,805,241 |
| 34 | | | 380200 | WW TD Equip Sldge/Effl Rmv | | 15.00 | | | | |

35

| 36 | Business Unit | 7G | 7L | 7N | 7C | 7E |
|---|---|---|---|---|---|---|
| 37 | Tolleson Direct | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% |
| 38 | | Agua Fria | Anthem | Mohave | Sun City | Sun City West |
| 39 | | Wastewater | Wastewater | Wastewater | Wastewater | Wastewater |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | Increase / (Decrease) to Deferred Debits | $ - | $ - | $ - | $ 14,805,241 | $ - |
| 43 | | | | | | |

| | Arizona Wastewater | |
|---|---|---|
| | | |
| | $ 14,805,241 | Sum Line [42] |
| | | |

44

45 Workpapers and Supporting Documents:
46 (a) \Tolleson Reconciliation.xlsx
47 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48
49 \2015 Sun City Wastewater.xlsm
50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB14

Exhibit
Schedule B-2
Page 16
Witness: Mahler

Line No.

1 Glendale Agreement Replacement Costs

2

3 Per Decision 72047 (pgs 12-14), dated Jan. 6, 2011, amounts paid to the City of Glendale for WW Collecting Mains improvements were approved to be included in fair value rate
4 base. Per the order, the original cost of $917,907 was to be depreciated at a rate of 2.03% or $1,552.79 per month over 591 months. This adjustment records the net value of the
5 authorized regulatory asset as of 12/31/2015.

6

7

| | | | Accum Depr Date | Pro Forma Date | No. of Months |
|---|---|---|---|---|---|
| 8 | | | | | |
| 9 | Original Cost of WW Collecting Mains | $ 917,906 | 31-Dec-08 | 31-Dec-15 | 85 |
| 10 | Accum Depr Bal 12/31/08 | $ 4,839 | | | |
| 11 | Depreciation per Month | $ 1,553 | Line[9]*2.03% divided by 12 | | |
| 12 | Number of Months | 85 | | | |
| 13 | Accumulated Depreciation | $ 136,826 | Line[11]*Line[12] + Line [10] | | |
| 14 | | | | | |
| 15 | Net Book Value of Glendale Mains | $ 781,080 | Line [9] - Line [13] | | |
| 16 | | | | | |
| 17 | Increase / (Decrease) to Rate Base | | | | Line [15] $ 781,080 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | Business Unit | 7G | 7L | 7N | 7C | 7E | | |
| 21 | Glendale Direct | 0.000% | 0.000% | 0.000% | 100.000% | 0.000% | | |
| 22 | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
| 23 | | | | | | | | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 | Increase / (Decrease) to Deferred Debits | $ - | $ - | $ - | $ 781,080 | $ - | Line[17] * Line [21] | $ 781,080 Sum Line [26] |
| 27 | | | | | | | | |

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45 Workpapers and Supporting Documents:
46 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
47 \2015 Sun City Wastewater.xlsx
48
49
50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB15

Exhibit
Schedule B-2
Page 17
Witness: Mahler

Line No.

1
2 Reclassification of Vactor Trucks
3
4 Vactor and Sludge Trucks are exclusively used in Wastewater Operations. This adjustment allocates all Vactor and Sludge Trucks to the Wastewater districts .
5
6
7
8 | 4-Factor | GMC | 32.1076% |
9
10 | | Plant | Accum Depr | |
11
12 Vactor Trucks in 7A
13 | Asset # 168518 | $ 235,275 | $ 39,150 | |
14 | Asset # 218374 | $ 179,111 | $ 22,353 | |
15 | Total | $ 414,386 | $ 61,503 | Line [13] + Line [14] |
16
17
18 | Portion already in Plant In Service | $ 133,050 | $ 19,747 | Line [15] * Line [8] |
19
20 | WW Factor | GMC | 100.0000% |
21 Vactor Trucks used in Wastewater Operations | | Plant | Accum Depr | |
22 | Asset # 168518 | $ 235,275 | $ 39,150 | |
23 | Asset # 218374 | 179,111 | 22,353 | |
24 | Project 1001902 | 113,000 | 11,300 | |
25 | Project 1001901 | 360,000 | 36,000 | |
26 | Total | $ 887,386 | $ 108,803 | Sum Lines [22] - [25] |
27
28
29 | Portion of Vactor and Sludge Trucks | $ 887,386 | $ 108,803 | Line [26] * Line [20] |
30
31 | | | | | Arizona Wastewater | |
32 Increase / (Decrease) to Plant in Service | $ 754,337 | | Line [29] - Line [18] | $ 754,337 | Line [32]
33
34 Increase / (Decrease) to Accumulated Depreciation | | $ 89,056 | Line [29] - Line [18] | $ 89,056 | Line [34]
35
36
37 Increase / (Decrease) to Rate Base | $ 665,281 | Line [32] - Line [34]
38
39
40
41
42
43
44
45 Workpapers and Supporting Documents:
46 \Vactor Truck And Sludge Truck Adjustment.xlsx
47
48 \2015 Arizona Wastewater.xlsm
49
50

**EPCOR Water Arizona Inc**

**Wastewater Use Only -Trucks**

**Vactor and Sludge Trucks - Stand Alone**
**Docket # WS-01303A-16-XXXX**

Witness: Mahler

| | [A] | [B] | [C] = Line [6] * [B] | [D] * Line [6] * [B] | [E] = Line [6] * [B] | [F] = Line [6] * [B] | [G] = Sum of [C] to [F] |
|---|---|---|---|---|---|---|---|
| | PLANT | | Vactor Truck | Sludge Truck | replace Chevy Chasis dually/diesel - Wach's Arm & Pacific Tek Vac | replace Vactor 2100 Plus 11 yard Debris Tank - International Chassis | |
| Line No | District | Factor | Asset # 168518 | Asset # 218374 | Project 1001902 | Project 1001901 | TOTAL |
| 1 | Agua Fria | 13.16% | 30,971 | 23,578 | 14,875 | 47,389 | 116,813 |
| 2 | Anthem | 16.08% | 37,822 | 28,793 | 18,165 | 57,872 | 142,653 |
| 3 | Mohave | 2.84% | 6,692 | 5,095 | 3,214 | 10,240 | 25,242 |
| 4 | Sun City | 40.54% | 95,374 | 72,607 | 45,807 | 145,934 | 359,721 |
| 5 | Sun City West | 27.38% | 64,416 | 49,039 | 30,938 | 98,564 | 242,957 |
| 6 | Total | 100.00% | 235,275 | 179,111 | 113,000 | 360,000 | 887,386 |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | ACUM DEPR | Factor | Asset # 168518 | Asset # 218374 | Project 1001902 | Project 1001901 | TOTAL |
| 11 | Agua Fria | 13.16% | 5,154 | 2,943 | 1,488 | 4,739 | 14,323 |
| 12 | Anthem | 16.08% | 6,294 | 3,593 | 1,817 | 5,787 | 17,491 |
| 13 | Mohave | 2.84% | 1,114 | 636 | 321 | 1,024 | 3,095 |
| 14 | Sun City | 40.54% | 15,870 | 9,061 | 4,581 | 14,593 | 44,106 |
| 15 | Sun City West | 27.38% | 10,719 | 6,120 | 3,094 | 9,856 | 29,789 |
| 16 | Total | 100.00% | 39,150 | 22,353 | 11,300 | 36,000 | 108,803 |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | Vehicle Rate | 20% | 47,055 | 35,822 | 22,600 | 72,000 | 177,477 |
| 22 | NARUC | 391000 | | | | | |
| 23 | | | | | | | |
| 24 | Corp Rate | 6.25% | (14,705) | (11,194) | | | (25,899) |
| 25 | NARUC | 347000 | | | | | |

Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx
\4-Factor Calculation 12.31.15.xlsx
\Post Test Year Plant 2016.xlsx

Witness: Mahler

**EPCOR Water Arizona Inc**

**Wastewater Use Only -Trucks**

**Vactor and Sludge Trucks - Deconsolidated**
**Docket # WS-01303A-16-XXXX**

| | [H] | [I] | [J] = Line [8] * [I] | [K] = Line [8] * [I] | [L] = Line [8] * [I] | [M] = Line [8] * [I] | [N] = Sum of [J] to [M] |
|---|---|---|---|---|---|---|---|
| | **PLANT** | | **Vactor Truck** | **Sludge Truck** | **replace Chevy Chasis dually/diesel - Wach's Arm & Pacific Tek Vac** | **replace Vactor 2100 Plus 11 yard Debris Tank - International Chassis** | |
| **Line No** | **District** | **Factor** | **Asset # 168518** | **Asset # 218374** | **Project 1001902** | **Project 1001901** | **TOTAL** |
| 1 | Sun City Wastewater | 40.54% | 95,374 | 72,607 | 45,807 | 145,934 | 359,721 |
| 2 | NWV Wastewater | 34.60% | 81,407 | 61,974 | 39,099 | 124,563 | 307,044 |
| 3 | Russell Ranch Wastewater | 0.40% | 947 | 721 | 455 | 1,449 | 3,572 |
| 4 | Verrado Wastewater | 5.54% | 13,032 | 9,921 | 6,259 | 19,941 | 49,154 |
| 5 | Anthem Wastewater | 16.08% | 37,822 | 28,793 | 18,165 | 57,872 | 142,653 |
| 6 | Arizona Gateway Wastewater | 0.01% | 18 | 13 | 8 | 27 | 66 |
| 7 | Wishing Well Wastewater | 2.84% | 6,675 | 5,081 | 3,206 | 10,213 | 25,176 |
| 8 | Total | 100.00% | 235,275 | 179,111 | 113,000 | 360,000 | 887,386 |
| 9 | | | | | | | |
| 10 | **ACUM DEPR** | **Factor** | **Asset # 168518** | **Asset # 218374** | **Project 1001902** | **Project 1001901** | **TOTAL** |
| 11 | Sun City Wastewater | 40.54% | 15,870 | 9,061 | 4,581 | 14,593 | 44,106 |
| 12 | NWV Wastewater | 34.60% | 13,546 | 7,734 | 3,910 | 12,456 | 37,647 |
| 13 | Russell Ranch Wastewater | 0.40% | 158 | 90 | 45 | 145 | 438 |
| 14 | Verrado Wastewater | 5.54% | 2,169 | 1,238 | 626 | 1,994 | 6,027 |
| 15 | Anthem Wastewater | 16.08% | 6,294 | 3,593 | 1,817 | 5,787 | 17,491 |
| 16 | Arizona Gateway Wastewater | 0.01% | 3 | 2 | 1 | 3 | 8 |
| 17 | Wishing Well Wastewater | 2.84% | 1,111 | 634 | 321 | 1,021 | 3,087 |
| 18 | Total | 100.00% | 39,150 | 22,353 | 11,300 | 36,000 | 108,803 |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | Deconsolidation Factors- GMC Factor : | | | | | | |
| 22 | | | | | | | |
| 23 | Russell Ranch | 3.0577% | AZ Gateway | 0.2620% | | | |
| 24 | Verrado | 42.0794% | Wishing Well | 99.7380% | | | |
| 25 | NEAF | 54.8629% | Total | 100.0000% | | | |
| | Total | 100.0000% | | | | | |

Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx
\4-Factor Calculation 12.31.15.xlsx
\Post Test Year Plant 2016.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,348 | 13.0159% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 13,025 | 7.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,333 | 24.8978% | 2,338,068 | 24.1332% | 9,435,443 | 28.7263% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2267% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,964 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,361 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,013 | 1.1778% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,933 | 85.6197% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 499,191 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0101% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 16,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 16,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 201,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
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| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
RCN Rate Base Pro Forma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

| Line No. | | B-2 Column [R] [A] | Page 3 [B] | Page 4 [C] | Page 5 [D] | Page 6 [E] | Page 7 [F] | Page 8 [G] | Page 9 [H] | Page 10 [I] |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | ADJ TJB-RCN1 | ADJ TJB-RCN2 | ADJ TJB-RCN3 | ADJ TJB-RCN4 | ADJ TJB-RCN5 | ADJ TJB-RCN6 | ADJ TJB-RCN7 | ADJ TJB-RCN8 |
| | | Actual at End of Test Year (a) | Direct Plant and Accumulated Depreciation Balances | Allocated Corporate Plant and Accumulated Depreciation Balances | Northwest Valley Plant (7H) Allocation | 6U Plant and Accumulated Depreciation Balances | Post Test Year Plant Additions - One Year | 2017 Post Test Year Plant Additions - 6 Months | Impute Gateway CIAC | Reclassification of Vactor Trucks |
| 1 | Gross Utility | | | | | | | | | |
| 2 | Plant in Service | $ 248,350,789 | $ 167,275,016 | $ 179,373 | $ 34,610,318 | $ 27,495 | $ - | $ - | $ - | $ 6,295 |
| 3 | | | | | | | | | | |
| 4 | Less: | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | Accumulated | | | | | | | | | |
| 7 | Depreciation | 97,442,114 | 120,837,541 | 54,871 | 31,438,351 | 13,914 | - | - | - | (4,502) |
| 8 | | | | | | | | | | |
| 9 | Net Utility Plant | | | | | | | | | |
| 10 | in Service | $ 150,908,675 | $ 46,437,475 | $ 124,502 | $ 3,171,967 | $ 13,581 | $ - | $ - | $ - | $ 10,797 |
| 11 | | | | | | | | | | |
| 12 | Less: | | | | | | | | | |
| 13 | Advances in Aid of | | | | | | | | | |
| 14 | Construction | $ 34,728,554 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | Contributions in Aid of | | | | | | | | | |
| 16 | Construction - Net | 30,319,789 | - | - | - | - | - | - | - | - |
| 17 | | | | | | | | | | |
| 18 | Customer Meter Deposits | - | - | - | - | - | - | - | - | - |
| 19 | Deferred Income Taxes | 6,925,664 | - | - | - | - | - | - | - | - |
| 20 | Investment Tax Credits | - | - | - | - | - | - | - | - | - |
| 21 | Regulatory Liabilities | 1,434 | - | - | - | - | - | - | - | - |
| 22 | | | | | | | | | | |
| 23 | Plus: | | | | | | | | | |
| 24 | Deferred Debits | $ 15,963,717 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | Deferred Tax Assets | - | - | - | - | - | - | - | - | - |
| 26 | Working Capital | (771,139) | - | - | - | - | - | - | - | - |
| 27 | Utility Plant Acquisition Adjustment | - | - | - | - | - | - | - | - | - |
| 28 | | | | | | | | | | |
| 29 | Total | $ 94,125,812 | $ 46,437,475 | $ 124,502 | $ 3,171,967 | $ 13,581 | $ - | $ - | $ - | $ 10,797 |
| 30 | | | | | | | | | | |
| 31 | | | | | | | | | | |
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| 33 | | | | | | | | | | |
| 34 | | | | | | | | | | |
| 35 | | | | | | | | | | |
| 36 | Supporting Schedules | | | | | | | | | |
| 37 | (a) B-2 | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | | | | | | | | | | |
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| 41 | \2015 Arizona Wastewater.xlsm | | | | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
RCN Rate Base Pro Forma Adjustments

Exhibit
Schedule B-3
Page 2
Witness: Bourassa

| Line No. | | Page 11 [J] ADJ TJB-RCN9 RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC) | Page 12 [K] ADJ TJB-RCN10 RCN Accumulated Deferred Income Taxes | Page 13 [L] ADJ TJB-RCN11 Tolleson & Glendale Agreements | [M] Sum [B - L] Total Adjustment Amount | [N] Sum [A] + [M] Adjusted End of Test Year |
|---|---|---|---|---|---|---|
| 1 | Gross Utility | | | | | |
| 2 | Plant in Service | $ - | $ - | $ - | $ 202,098,497 | $ 450,449,286 |
| 3 | | | | | | |
| 4 | Less: | | | | | |
| 5 | | | | | | |
| 6 | Accumulated | | | | | |
| 7 | Depreciation | - | - | - | 152,340,175 | 249,782,289 |
| 8 | | | | | | |
| 9 | Net Utility Plant | | | | | |
| 10 | in Service | $ - | $ - | $ - | $ 49,758,323 | $ 200,666,997 |
| 11 | | | | | | |
| 12 | Less: | | | | | |
| 13 | Advances in Aid of | | | | | |
| 14 | Construction | 9,757,149 | $ - | $ - | $ 9,757,149 | $ 44,485,703 |
| 15 | Contributions in Aid of | | | | - | |
| 16 | Construction - Net | 8,262,202 | - | - | 8,262,202 | 38,581,991 |
| 17 | | | | | - | |
| 18 | Customer Meter Deposits | - | - | - | - | - |
| 19 | Deferred Income Taxes | - | 2,796,963 | - | 2,796,963 | 9,722,627 |
| 20 | Investment Tax Credits | - | - | - | - | - |
| 21 | Regulatory Liabilities | - | - | - | - | 1,434 |
| 22 | | | | | | |
| 23 | Plus: | | | | | |
| 24 | Deferred Debits | $ - | $ - | $ 3,802,851 | $ 3,802,851 | $ 19,766,568 |
| 25 | Deferred Tax Assets | - | - | - | - | - |
| 26 | Working Capital | - | - | - | - | (771,139) |
| 27 | Utility Plant Acquisition Adjustment | - | - | - | - | - |
| 28 | | | | | | |
| 29 | Total | $ (18,019,351) | $ (2,796,963) | $ 3,802,851 | $ 32,744,860 | $ 126,870,671 |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | Supporting Schedules | | | | | |
| 37 | (a) B-2 | | | | | |
| 38 | | | | | | |
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| 41 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN1

Exhibit
Schedule B-3
Page 3
Witness: Bourassa

| Line No. | | | RCN [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
|---|---|---|---|---|---|---|
| 1 | Direct Plant and Accumulated Depreciation Balances | | | | | |
| 2 | | | | | | |
| 3 | Total RCN Value | (a) | $ 348,333,153 | $ 190,426,066 | $ 157,907,087 | |
| 4 | | | | | | |
| 5 | Arizona Wastewater % Allocation | | 100.0000% | | | |
| 6 | | | | | | |
| 7 | Arizona Wastewater Allocation | | $ 348,333,153 | $ 190,426,066 | $ 157,907,087 | Line [3] * Line [5] |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Original Cost Plant | (b) | $ 181,058,137 | $ 69,588,526 | $ 111,469,611 | |
| 11 | | | | | | |
| 12 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 167,275,016 | $ 120,837,541 | $ 46,437,475 | Line [7] - Line [10] |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | Increase/(Decrease) to Plant in Service | | $ 167,275,016 | | | Line [12] |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | Increase/(Decrease) to Accum Dep | | | $ 120,837,541 | | Line [12] |
| 22 | | | | | | |
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| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Supporting Schedules | | | | | |
| 48 | (a) B-4, page 2 | | | | | |
| 49 | (b) Rate Base Adjustment SMM-RB1 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN2

Exhibit
Schedule B-3
Page 4
Witness: Bourassa

| Line No. | | | RCN [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
|---|---|---|---|---|---|---|
| 1 | Allocated Corporate Plant and Accumulated Depreciation Balances | | | | | |
| 2 | | | | | | |
| 3 | Total RCN Value | (a) | $ 5,860,282 | $ 2,117,531 | $ 3,742,751 | |
| 4 | | | | | | |
| 5 | Arizona Wastewater % Allocation | (a) | 32.1076% | | | |
| 6 | | | | | | |
| 7 | Arizona Wastewater Allocation | | $ 1,881,596 | $ 679,888 | $ 1,201,708 | Line [3] * Line [5] |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Original Cost Plant | (b) | $ 1,702,223 | $ 625,017 | $ 1,077,206 | |
| 11 | | | | | | |
| 12 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 179,373 | $ 54,871 | $ 124,502 | Line [7] - Line [10] |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | Increase/(Decrease) to Plant in Service | | $ 179,373 | | | Line [12] |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | Increase/(Decrease) to Accum Dep | | | $ 54,871 | | Line [12] |
| 22 | | | | | | |
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| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Supporting Schedules | | | | | |
| 48 | (a) B-4, page 2 | | | | | |
| 49 | (b) Rate Base Adjustment SMM-RB4 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN3



| Line No. | | | RCN | RCN A/D | RCNLD | |
|---|---|---|---|---|---|---|
| 1 | Northwest Valley Plant (7H) Allocation | | [A] | [B] | [C] = [A] - [B] | |
| 2 | | | | | | |
| 3 | Total RCN Value | (a) | $ 71,230,968 | $ 57,685,377 | $ 13,545,591 | |
| 4 | | | | | | |
| 5 | Arizona Wastewater % Allocation | (a) | 100.00% | | | |
| 6 | | | | | | |
| 7 | Arizona Wastewater Allocation | | $ 71,230,968 | $ 57,685,377 | $ 13,545,591 | Line [3] * Line [5] |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Original Cost Plant | (b) | $ 36,620,650 | $ 26,247,027 | $ 10,373,623 | |
| 11 | | | | | | |
| 12 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 34,610,318 | $ 31,438,351 | $ 3,171,967 | Line [7] - Line [10] |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | Increase/(Decrease) to Plant in Service | | $ 34,610,318 | | | Line [12] |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | Increase/(Decrease) to Accum Dep | | | $ 31,438,351 | | Line [12] |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
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| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Supporting Schedules | | | | | |
| 48 | (a) B-4, page 4 | | | | | |
| 49 | (b) Rate Base Adjustment SMM-RB6 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN4


Witness: Bourassa

| Line No. | | | RCN | RCN A/D | RCNLD | |
|---|---|---|---|---|---|---|
| 1 | 6U Plant and Accumulated Depreciation Balances | | [A] | [B] | [C] = [A] - [B] | |
| 2 | | | | | | |
| 3 | Total RCN Value | (a) | $ 2,213,857 | $ 1,147,840 | $ 1,066,017 | |
| 4 | | | | | | |
| 5 | Arizona Wastewater % Allocation | (a) | 27.0093% | | | |
| 6 | | | | | | |
| 7 | Arizona Wastewater Allocation | | $ 597,947 | $ 310,023 | $ 287,924 | Line [3] * Line [5] |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Original Cost Plant | (b) | $ 570,452 | $ 296,109 | $ 274,343 | |
| 11 | | | | | | |
| 12 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 27,495 | $ 13,914 | $ 13,581 | Line [7] - Line [10] |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | Increase/(Decrease) to Plant in Service | | $ 27,495 | | | Line [12] |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | Increase/(Decrease) to Accum Dep | | | $ 13,914 | | Line [12] |
| 22 | | | | | | |
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| 47 | Supporting Schedules | | | | | |
| 48 | (a) B-4, page 4 | | | | | |
| 49 | (b) Rate Base Adjustment SMM-RB9 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

| Line No. | | | [A] Original Cost | [B] RCN | |
|---|---|---|---|---|---|
| 1 | Post Test Year Plant Additions - One Year | | | | |
| 5 | Plant in Service | (a) | $ 19,932,934 | $ 19,932,934 | |
| 8 | Accumulated Depreciation | (a) | $ 437,093 | $ 437,093 | |
| 11 | Net Increase / (Decrease) to Plant in Service | | $ - | $ - | [B] - [A] |
| 18 | Increase/(Decrease) to Plant in Service | | $ - | | Line [11] |
| 21 | Increase/(Decrease) to Accum Dep | | | $ - | Line [11] |

Supporting Schedules
(a) Rate Base Adjustment SMM-RB10

\2015 Arizona Wastewater.xlsm

| Line No. | | | [A] Original Cost | [B] RCN | |
|---|---|---|---|---|---|
| 1 | 2017 Post Test Year Plant Additions - 6 Months | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | Plant in Service | (a) | $ 7,712,056 | $ 7,712,056 | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | Accumulated Depreciation | (a) | $ 159,287 | $ 159,287 | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ - | $ - | [B] - [A] |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | Increase/(Decrease) to Plant in Service | | $ - | | Line [11] |
| 19 | | | | | |
| 20 | | | | | |
| 21 | Increase/(Decrease) to Accum Dep | | | $ - | Line [11] |
| 22 | | | | | |
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| 46 | | | | | |
| 47 | Supporting Schedules | | | | |
| 48 | (a) Rate Base Adjustment SMM-RB11 | | | | |
| 49 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN7



| Line No. | | | RCN [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] |
|---|---|---|---|---|---|
| 1 | Impute Gateway CIAC | | | | |
| 2 | Currently in Service | | $ - | $ - | $ - |
| 3 | | | | | $ - |
| 4 | Arizona Wastewater % Allocation | | 0.00% | | |
| 5 | | | | | |
| 6 | Arizona Wastewater Allocation | | $ - | $ - | $ - |
| 7 | | | | | |
| 8 | | | | | |
| 9 | Original Cost Plant | (a) | $ - | $ - | $ - |
| 10 | | | | | |
| 11 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ - | $ - | $ - |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Increase/(Decrease) to Plant in Service | | $ - | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | Increase/(Decrease) to Accum Dep | | | $ - | |
| 19 | | | | | |
| 20 | | | | | |
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| 46 | | | | | |
| 47 | Supporting Schedules | | | | |
| 48 | (a) ADJ SMM-RB8 | | | | |
| 49 | \Summary of Plant Balances and Accum Depr by NARUC.xlsx | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

| Line No. | | | RCN [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
|---|---|---|---|---|---|---|
| 1 | Reclassification of Vactor Trucks | | | | | |
| 2 | Currently in Service | | $ 423,658 | $ 54,871 | $ 368,787 | |
| 3 | Post Test year | (a) | 473,000 | 47,300 | 425,700 | |
| 4 | Total RCN Value | | $ 896,658 | $ 102,171 | $ 794,487 | Line [2] + Line [3] |
| 5 | | | | | | |
| 6 | Arizona Wastewater % Allocation | (b) | 100.0000% | | | |
| 7 | | | | | | |
| 8 | Arizona Wastewater Allocation | | $ 896,658 | $ 102,171 | $ 794,487 | Line [4] * Line [6] |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | Original Cost Plant | (a) | $ 887,386 | $ 108,803 | $ 778,583 | |
| 13 | | | | | | |
| 14 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 9,271 | $ (6,632) | $ 15,903 | Line [8] - Line [12] |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | Asset Numbers | | | | | |
| 22 | 168518 | | | | | |
| 23 | 218374 | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | Vactor Truck Allocation Already in 7A | | RCN | RCN A/D | RCNLD | |
| 27 | | | [A] | [B] | [C] = [A] - [B] | |
| 28 | Currently in Service | | $ 423,658 | $ 54,871 | $ 368,787 | Line [2] |
| 29 | | | | | | |
| 30 | Total RCN Value | | $ 423,658 | $ 54,871 | $ 368,787 | Line [2] |
| 31 | | | | | | |
| 32 | Arizona Wastewater % Allocation | (b) | 32.1076% | | | |
| 33 | | | | | | |
| 34 | Arizona Wastewater Allocation | | $ 136,026 | $ 17,618 | $ 118,409 | Line [30] * Line [32] |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | Original Cost Plant | (a) | $ 133,050 | $ 19,747 | $ 113,302 | |
| 38 | | | | | | |
| 39 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ (2,977) | $ 2,129 | $ (5,106) | Line [37] - Line [34] |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | Increase / (Decrease) to Plant in Service | | $ 6,295 | | | [A]Line[14] + [A]Line[39] |
| 44 | | | | | | |
| 45 | Increase / (Decrease) to Accum Dep | | | $ (4,502) | | [B]Line[14] + [B]Line[39] |
| 46 | | | | | | |
| 47 | | | | | | |
| 48 | | | | | | |
| 49 | Supporting Schedules | | | | | |
| 50 | (a) Rate Base Adjustment SMM-RB15 | | | | | |
| 51 | (b) 4-Factor | | | | | |
| 52 | \2015 Arizona Wastewater.xlsm | | | | | |

| Line No. | | | | |
|---|---|---|---|---|
| 1 | RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC) | | | |
| 2 | Actual at End of Test Year (a) | | | |
| 3 | | | | |
| 4 | RCN Advances-in-Aid of Construction (AIAC) | | | |
| 5 | Net Direct RCN Depreciable Plant in Service | (b) | $ 200,666,997 | |
| 6 | | | | |
| 7 | Net Direct Adjusted Original Depreciable Plant in Service | (b) | $ 150,908,675 | |
| 8 | | | | |
| 9 | Ratio (factor) | | 1.33 | Line [5] / Line [7] |
| 10 | | | | |
| 11 | Adjusted Original Cost AIAC | (a) | $ 34,728,554 | |
| 12 | | | | |
| 13 | Factor | | 1.28 | Plugged so that Stand Alone and Consolidated Result Match |
| 14 | | | | |
| 15 | RCN AIAC | | $ 44,485,703 | Line [11] * Line [13] |
| 16 | | | | |
| 17 | Original Cost AIAC | (b) | 34,728,554 | Line [11] |
| 18 | | | | |
| 19 | Increase / (Decrease) to AIAC | | $ 9,757,149 | Line [15] - Line [17] |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | Actual at End of Test Year (a) | | | |
| 24 | | | | |
| 25 | RCN Contributions-in-Aid of Construction (CIAC) | | | |
| 26 | | | | |
| 27 | Net Direct RCN Depreciable Plant in Service | (b) | $ 200,666,997 | |
| 28 | | | | |
| 29 | Net Direct Adjusted Original Depreciable Plant in Service | (b) | $ 150,908,675 | |
| 30 | | | | |
| 31 | Ratio (factor) | | 1.33 | Line [27] / Line [29] |
| 32 | | | | |
| 33 | Adjusted Original Cost CIAC | (a) | $ 30,319,789 | |
| 34 | | | | |
| 35 | Factor | | 1.27 | Plugged so that Stand Alone and Consolidated Result Match |
| 36 | | | | |
| 37 | RCN CIAC | | $ 38,581,990 | Line [33] * Line [35] |
| 38 | | | | |
| 39 | Original Cost CIAC | (b) | 30,319,789 | Line [33] |
| 40 | | | | |
| 41 | Increase / (Decrease) to CIAC | | $ 8,262,202 | Line [37] - Line [39] |
| 42 | | | | |
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| 45 | | | | |
| 46 | | | | |
| 47 | Supporting Schedules | | | |
| 48 | (a) B-2 | | | |
| 49 | (b) B-3 | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | |

| Line No. | | | | | |
|---|---|---|---|---|---|
| 1 | RCN Accumulated Deferred Income Taxes | | | | |
| 2 | Actual at End of Test Year (a) | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | RCN Rate Base Before ADIT and Other Items | (b) | $ | 117,599,302 | |
| 6 | | | | | |
| 7 | Original Cost Rate Base Before ADIT and Other Items | (b) | $ | 85,860,332 | |
| 8 | | | | | |
| 9 | Ratio (factor) | | | 1.40 | Line [5] / Line [7] |
| 10 | | | | | |
| 11 | Adjusted Original Cost Net ADIT | (a) | $ | 6,925,664 | |
| 12 | | | | | |
| 13 | Factor | | | 1.40 | Plugged so that Stand Alone and Consolidated Result Match |
| 14 | | | | | |
| 15 | RCN ADIT | | $ | 9,722,627 | Line [11] * Line [13] |
| 16 | | | | | |
| 17 | Adjusted Original Cost Net ADIT | | | 6,925,664 | Line [11] |
| 18 | | | | | |
| 19 | Increase / (Decrease) to Deferred Income Taxes | | $ | 2,796,963 | Line [15] - Line [17] |
| 20 | | | | | |
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| 47 | Supporting Schedules | | | | |
| 48 | (a) B-2 | | | | |
| 49 | (b) B-3 | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN11



| Line No. | | | RCN [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
|---|---|---|---|---|---|---|
| 1 | Tolleson & Glendale Agreements | | | | | |
| 2 | Tolleson | | | | | |
| 3 | Tolleson Plant | | $ 19,240,240 | $ 853,053 | $ 18,387,187 | Line [12] * Line [44] |
| 4 | | | | | $ - | |
| 5 | Total RCN Value | | $ 19,240,240 | $ 853,053 | $ 18,387,187 | |
| 6 | | | | | | |
| 7 | Arizona Wastewater % Allocation | | 100.00% | | | |
| 8 | | | | | | |
| 9 | Arizona Wastewater Allocation | | $ 19,240,240 | $ 853,053 | $ 18,387,187 | Line [5] * Line [7] |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | Original Cost Plant | (a) | $ 15,492,114 | $ 686,873 | $ 14,805,241 | |
| 13 | | | | | | |
| 14 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 3,748,126 | $ 166,180 | $ 3,581,946 | Line [9] - Line [12] |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | Glendale Interceptor | | RCN | RCN A/D | RCNLD | |
| 19 | | | | | | |
| 20 | Glendale Plant | | $ 1,139,982 | $ 6,010 | $ 1,133,972 | Line [29] * Line [44] |
| 21 | | | | | $ - | |
| 22 | Total RCN Value | | $ 1,139,982 | $ 6,010 | $ 1,133,972 | |
| 23 | | | | | | |
| 24 | Arizona Wastewater % Allocation | | 100.00% | | | |
| 25 | | | | | | |
| 26 | Arizona Wastewater Allocation | | $ 1,139,982 | $ 6,010 | $ 1,133,972 | Line [22] * Line [24] |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | Original Cost Plant | (a) | $ 917,906 | $ 4,839 | $ 913,067 | |
| 30 | | | | | | |
| 31 | Increase/(Decrease) to Plant in Service and Accum Dep | | $ 222,076 | $ 1,171 | $ 220,905 | Line [26] - Line [29] |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | Total Increase/(Decrease) to Plant in Service and Accum Dep | | $ 3,970,202 | $ 167,351 | $ 3,802,851 | Line [14] - Line [31] |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | Sun City Wastewater's RCN Rate Base Before Tolleson and Glendale Assets | | $ 38,463,983 | | | |
| 43 | Sun City Wastewater's OCRB before Tolleson and Glendale Assets | | $ 30,970,944 | | | |
| 44 | Factor | | 1.242 | Line[42] / Line[43] | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Supporting Schedules | | | | | |
| 48 | (a) Rate Base Adjustment SMM-RB13 | | | | | |
| 49 | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

| Line No. | |
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| 46 | |
| 47 | Supporting Schedules |
| 48 | ADJ SMM-RB16 |
| 49 | \Summary of Plant Balances and Accum Depr by NARUC.xlsx |
| 50 | \2015 Arizona Wastewater.xlsm |

**Arizona Wastewater**
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 1
Witness: Bourassa

| Line No. | Business Unit | Business Unit | Business Unit | Business Unit | Business Unit | Account | Description | RCN Value [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | Direct Assets | | | | |
| 2 | 7C | 7E | 7G | 7L | 7N | 304100 | Struct & Imp SS | $ 19,781 | $ 6,647 | $ 13,134 |
| 3 | 7C | 7E | 7G | 7L | 7N | 340200 | Comp & Periph Equip | 27,602 | 27,602 | - |
| 4 | 7C | 7E | 7G | 7L | 7N | 341200 | Trans Equip Hvy Duty Trks | 76,144 | 76,144 | - |
| 5 | 7C | 7E | 7G | 7L | 7N | 341400 | Trans Equip Other | 18,640 | 12,735 | 5,905 |
| 6 | 7C | 7E | 7G | 7L | 7N | 343000 | Tools, Shop and Garage | 50,258 | 21,056 | 29,202 |
| 7 | 7C | 7E | 7G | 7L | 7N | 351000 | WW Organization | 792,120 | - | 792,120 |
| 8 | 7C | 7E | 7G | 7L | 7N | 352000 | WW Franchises | 682,724 | - | 682,724 |
| 9 | 7C | 7E | 7G | 7L | 7N | 353200 | WW Land & Ld Rights Coll | 359,935 | - | 359,935 |
| 10 | 7C | 7E | 7G | 7L | 7N | 353500 | WW Land & Ld Rights Gen | 143,036 | - | 143,036 |
| 11 | 7C | 7E | 7G | 7L | 7N | 354200 | WW Struct & Imp Coll | 4,726,297 | 1,409,689 | 3,316,608 |
| 12 | 7C | 7E | 7G | 7L | 7N | 354300 | WW Struct & Imp SPP | 7,910 | 712 | 7,198 |
| 13 | 7C | 7E | 7G | 7L | 7N | 354400 | WW Struct & Imp TDP | 9,109,288 | 2,533,403 | 6,575,886 |
| 14 | 7C | 7E | 7G | 7L | 7N | 354500 | WW Struct & Imp Gen | 10,264,417 | 4,163,054 | 6,101,363 |
| 15 | 7C | 7E | 7G | 7L | 7N | 355200 | WW Pwr Gen Equip Coll | - | - | - |
| 16 | 7C | 7E | 7G | 7L | 7N | 355300 | WW Pwr Gen Equip SPP | 171,837 | 31,223 | 140,614 |
| 17 | 7C | 7E | 7G | 7L | 7N | 355400 | WW Pwr Gen Equip TDP | 438,172 | 221,883 | 216,289 |
| 18 | 7C | 7E | 7G | 7L | 7N | 355500 | WW Pwr Gen Equip RWTP | 689,520 | 293,046 | 396,474 |
| 19 | 7C | 7E | 7G | 7L | 7N | 360000 | WW Collection Sewers Forced | 11,339,720 | 4,188,464 | 7,151,256 |
| 20 | 7C | 7E | 7G | 7L | 7N | 361100 | WW Collecting Mains | 195,995,571 | 103,401,591 | 92,593,980 |
| 21 | 7C | 7E | 7G | 7L | 7N | 362000 | WW Special Coll Struct | 5,818,406 | 2,412,113 | 3,406,293 |
| 22 | 7C | 7E | 7G | 7L | 7N | 363000 | WW Services Sewer | 30,403,030 | 15,094,744 | 15,308,286 |
| 23 | 7C | 7E | 7G | 7L | 7N | 364000 | WW Flow Measuring Devices | 811,671 | 632,714 | 178,958 |
| 24 | 7C | 7E | 7G | 7L | 7N | 370000 | WW Receiving Wells | 2,489,544 | 677,675 | 1,811,869 |
| 25 | 7C | 7E | 7G | 7L | 7N | 371100 | WW Pump Equip Elect | 5,794,823 | 4,912,869 | 881,953 |
| 26 | 7C | 7E | 7G | 7L | 7N | 371200 | WW Pump Equip Oth Pwr | 13,627 | 4,602 | 9,025 |
| 27 | 7C | 7E | 7G | 7L | 7N | 380000 | WW TD Equipment | 8,739,469 | 4,834,624 | 3,904,845 |
| 28 | 7C | 7E | 7G | 7L | 7N | 380050 | WW TD Equip Grit Removal | 15,874,495 | 11,890,320 | 3,984,175 |
| 29 | 7C | 7E | 7G | 7L | 7N | 380100 | WW TD Equip Sed Tanks/Acc | 6,519,527 | 5,254,652 | 1,264,874 |
| 30 | 7C | 7E | 7G | 7L | 7N | 380200 | WW TD Equip Sldge/Effl Rmv | 21,451 | 3,848 | 17,602 |
| 31 | 7C | 7E | 7G | 7L | 7N | 380250 | WW TD Equip Sldge Dig Tnk | 3,516,873 | 2,923,977 | 592,897 |
| 32 | 7C | 7E | 7G | 7L | 7N | 380300 | WW TD Equip Sldge Dry/Filt | 14,752,478 | 13,347,728 | 1,404,751 |
| 33 | 7C | 7E | 7G | 7L | 7N | 380350 | WW TD Equip Sec Trmt Filt | 815,798 | 442,695 | 373,103 |
| 34 | 7C | 7E | 7G | 7L | 7N | 380400 | WW TD Equip Aux Effl Trmt | 869,888 | 493,183 | 376,705 |
| 35 | 7C | 7E | 7G | 7L | 7N | 380500 | WW TD Equip Chem Trmt Plt | 2,003,826 | 1,693,745 | 310,082 |
| 36 | 7C | 7E | 7G | 7L | 7N | 380600 | WW TD Equip Oth Disp | 1,540,603 | 1,369,451 | 171,151 |
| 37 | 7C | 7E | 7G | 7L | 7N | 380625 | WW TD Equip Gen Trmt | 3,021,680 | 1,500,878 | 1,520,802 |
| 38 | 7C | 7E | 7G | 7L | 7N | 380650 | WW TD Equip Influent Lift S | 846,134 | 121,428 | 724,706 |
| 39 | 7C | 7E | 7G | 7L | 7N | 381000 | WW Plant Sewers | 1,393,308 | 778,666 | 614,642 |
| 40 | 7C | 7E | 7G | 7L | 7N | 382000 | WW Outfall Sewer Lines | 1,463,352 | 666,985 | 796,368 |
| 41 | 7C | 7E | 7G | 7L | 7N | 389100 | WW Oth Plt & Misc Equip Int | 1,695,453 | 974,899 | 720,554 |
| 42 | 7C | 7E | 7G | 7L | 7N | 389600 | WW Other P/E - CPS - 7E | 112,470 | 13,805 | 98,665 |
| 43 | | | | | | | | | | |
| 44 | | | | | | | | | | |
| 45 | | | | | | | (Continued) | | | |
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| 51 | | | | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 2
Witness: Bourassa

| Line No. | Business Unit | Business Unit | Business Unit | Business Unit | Business Unit | Account | Description | RCN Value [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | Direct Assets (continued) | | | | |
| 2 | 7C | 7E | 7G | 7L | 7N | 390000 | WW Office Furniture & Equip | $ 131,774 | $ 123,240 | $ 8,534 | |
| 3 | 7C | 7E | 7G | 7L | 7N | 390200 | WW Computers & Peripheral | 11,632 | 11,632 | - | |
| 4 | 7C | 7E | 7G | 7L | 7N | 390300 | WW Computer Software | 12,001 | 12,001 | - | |
| 5 | 7C | 7E | 7G | 7L | 7N | 391000 | WW Trans Equipment | 62,755 | 10,951 | 51,804 | |
| 6 | 7C | 7E | 7G | 7L | 7N | 392000 | WW Stores Equipment | 55,002 | 9,900 | 45,102 | |
| 7 | 7C | 7E | 7G | 7L | 7N | 393000 | WW Tool Shop & Garage Equip | 239,064 | 173,151 | 65,913 | |
| 8 | 7C | 7E | 7G | 7L | 7N | 394000 | WW Laboratory Equipment | 94,911 | 70,854 | 24,057 | |
| 9 | 7C | 7E | 7G | 7L | 7N | 395000 | WW Power Operated Equip | 1,337,004 | 863,775 | 473,229 | |
| 10 | 7C | 7E | 7G | 7L | 7N | 396000 | WW Communication Equip | 2,868,859 | 2,653,082 | 215,777 | |
| 11 | 7C | 7E | 7G | 7L | 7N | 397000 | WW Misc Equipment | 85,548 | 62,954 | 22,594 | |
| 12 | 7C | 7E | 7G | 7L | 7N | 398000 | WW Other Tangible Plant | 3,725 | 1,676 | 2,049 | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | Total Direct Assets | $ 348,333,153 | $ 190,426,066 | $ 157,907,087 | Sum Lines [1-42] pg 1 + Lines [2-12] pg 2 |
| 17 | | | | | | | | | | | |
| 18 | | | | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| 21 | | | | | | | | RCN Value [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
| 22 | | | | | | Corporate Plant | | | | | |
| 23 | 7A | | | | | 304500 | Structures & Improvements Gen | $ 213,013 | $ 22,249 | $ 190,764 | |
| 24 | 7A | | | | | 304620 | Struct & Improvements Leasehold | 19,076 | 1,035 | 18,040 | |
| 25 | 7A | | | | | 334100 | Meters | 12,936 | 4,739 | 8,197 | |
| 26 | 7A | | | | | 339600 | Other P/E-CPS | 401,267 | 76,834 | 324,433 | |
| 27 | 7A | | | | | 340100 | Office Furniture & Equipment | 1,540,410 | 712,910 | 827,499 | |
| 28 | 7A | | | | | 340200 | Computer & Periphal Equipment | 1,508,481 | 702,405 | 806,076 | |
| 29 | 7A | | | | | 340300 | Computer Software | 195,866 | 46,409 | 149,457 | |
| 30 | 7A | | | | | 340330 | Computer Software Other | 6,564 | 3,282 | 3,282 | |
| 31 | 7A | | | | | 344000 | Laboratory Equipment | 22,261 | 11,131 | 11,131 | |
| 32 | 7A | | | | | 346100 | Communication Equip Non-Tele | 244,843 | 244,843 | - | |
| 33 | 7A | | | | | 346190 | Remote Control & Instrument | 124,954 | 27,182 | 97,772 | |
| 34 | 7A | | | | | 346200 | Communication Equipment Tele | 91,902 | 73,463 | 18,439 | |
| 35 | 7A | | | | | 346300 | Communication Equipment Other | 156,534 | 17,839 | 138,695 | |
| 36 | 7A | | | | | 347000 | Miscellaneous Equipment | 1,322,174 | 173,210 | 1,148,964 | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | Total | $ 5,860,282 | $ 2,117,531 | $ 3,742,751 | Sum Lines [23-36] |
| 39 | | | | | | | | | | | |
| 40 | | | | | | | Arizona Wastewater % Allocation | 32.1076% | | | |
| 41 | | | | | | | | | | | |
| 42 | | | | | | | Arizona Wastewater Allocation | $ 1,881,596 | $ 679,888 | $ 1,201,708 | Line [38] * Line [40] |
| 43 | | | | | | | | | | | |
| 44 | | | | | | | | | | | |
| 45 | | | | | | | | | | | |
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| 51 | | | | | | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

| Line No. | Business Unit | Account | Description | RCN Value [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] |
|---|---|---|---|---|---|---|
| 1 | 7H | North West Valley Wastewater Plant | | | | |
| 2 | 7H | 304100 | Struct & Imp SS (Corporate) | $ - | $ - | $ - |
| 3 | 7H | 304200 | Struct & Imp P (Corporate) | 2,604 | 87 | 2,517 |
| 4 | 7H | 307000 | Wells & Springs (Corporate) | - | - | - |
| 5 | 7H | 311200 | Pump Equip Electric (Corporate) | 26,673 | 8,335 | 18,338 |
| 6 | 7H | 340200 | Comp & Periph Equip (Corporate) | - | - | - |
| 7 | 7H | 340500 | Other Office Equipment (Corporate) | - | - | - |
| 8 | 7H | 304600 | Struct & Imp Offices (Corporate) | 9,529 | 793 | 8,735 |
| 9 | 7H | 304800 | Struct & Imp Misc (Corporate) | 8,553 | 142 | 8,410 |
| 10 | 7H | 341200 | Trans Equip Hvy Duty Trks | - | - | - |
| 11 | 7H | 341400 | Trans Equip Other | - | - | - |
| 12 | 7H | 343000 | Tools, Shop and Garage | - | - | - |
| 13 | 7H | 344000 | Laboratory Equipment | - | - | - |
| 14 | 7H | 346100 | Comm Equip Non-Telephone | 19,942 | 2,991 | 16,951 |
| 15 | 7H | 351000 | WW Organization | - | - | - |
| 16 | 7H | 352000 | WW Franchises | 2,118 | - | 2,118 |
| 17 | 7H | 353200 | WW Land & Ld Rights Coll | 450,976 | - | 450,976 |
| 18 | 7H | 353500 | WW Land & Ld Rights Gen | 20,747 | - | 20,747 |
| 19 | 7H | 354200 | WW Struct & Imp Coll | 8,010,541 | 6,676,154 | 1,334,387 |
| 20 | 7H | 354300 | WW Struct & Imp SPP | 1,381,410 | 417,003 | 964,406 |
| 21 | 7H | 354400 | WW Struct & Imp TDP | - | - | - |
| 22 | 7H | 354500 | WW Struct & Imp Gen | 11,344,897 | 4,958,618 | 6,386,279 |
| 23 | 7H | 355200 | WW Pwr Gen Equip Coll | 8,798 | 3,299 | 5,499 |
| 24 | 7H | 355300 | WW Pwr Gen Equip SPP | 69,123 | 18,003 | 51,120 |
| 25 | 7H | 355400 | WW Pwr Gen Equip TDP | - | - | - |
| 26 | 7H | 355500 | WW Pwr Gen Equip RWTP | - | - | - |
| 27 | 7H | 360000 | WW Collection Sewers Forced | - | - | - |
| 28 | 7H | 361100 | WW Collecting Mains | 237,430 | 45,652 | 191,778 |
| 29 | 7H | 362000 | WW Special Coll Struct | 860,617 | 291,030 | 569,587 |
| 30 | 7H | 363000 | WW Services Sewer | 11,702 | 1,989 | 9,713 |
| 31 | 7H | 364000 | WW Flow Measuring Devices | 71,616 | 70,837 | 779 |
| 32 | 7H | 370000 | WW Receiving Wells | - | - | - |
| 33 | 7H | 371100 | WW Pump Equip Elect | 1,155,955 | 548,171 | 607,784 |
| 34 | 7H | 371200 | WW Pump Equip Oth Pwr | 30,681 | 12,789 | 17,892 |
| 35 | 7H | 380000 | WW TD Equipment | 3,626,198 | 2,832,595 | 793,603 |
| 36 | 7H | 380050 | WW TD Equip Grit Removal | 2,732,222 | 2,633,522 | 98,700 |
| 37 | 7H | 380100 | WW TD Equip Sed Tanks/Acc | 13,581,486 | 13,507,749 | 73,736 |
| 38 | 7H | 380200 | WW TD Equip Sldge/Effl Rmv | 28,338 | 1,364 | 26,974 |
| 39 | 7H | 380250 | WW TD Equip Sldge Dig Tnk | 818,765 | 676,675 | 142,091 |
| 40 | 7H | 380300 | WW TD Equip Sldge Dry/Filt | 17,563,483 | 16,636,602 | 926,881 |
| 41 | 7H | 380350 | WW TD Equip Sec Trmt Filt | - | - | - |
| 42 | 7H | 380400 | WW TD Equip Aux Effl Trmt | 3,007,872 | 2,873,649 | 134,223 |
| 43 | 7H | 380500 | WW TD Equip Chem Trmt Plt | 286,515 | 172,490 | 114,026 |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | (continued) | | | |
| 47 | | | | | | |
| 48 | | | | | | |
| 49 | | | | | | |
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| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 4
Witness: Bourassa

| Line No. | Business Unit | Account | Description | RCN Value [A] | RCN A/D [B] | RCNLD [C] = [A] - [B] | |
|---|---|---|---|---|---|---|---|
| 1 | | North West Valley Wastewater Plant (continued) | | | | | |
| 2 | 7H | 380600 | WW TD Equip Oth Disp | 2,246,946 | 2,219,556 | 27,390 | |
| 3 | 7H | 380625 | WW TD Equip Gen Trmt | 1,415,602 | 1,387,482 | 28,120 | |
| 4 | 7H | 380650 | WW TD Equip Influent Lift S | 120,498 | 117,760 | 2,738 | |
| 5 | 7H | 381000 | WW Plant Sewers | 143,391 | 46,087 | 97,304 | |
| 6 | 7H | 382000 | WW Outfall Sewer Lines | 6,130 | 1,735 | 4,395 | |
| 7 | 7H | 389100 | WW Oth Plt & Misc Equip Int | 94,066 | 21,340 | 72,726 | |
| 8 | 7H | 389600 | WW Other P/E - CPS - 7E | - | - | - | |
| 9 | 7H | 390000 | WW Office Furniture & Equip | 249,085 | 248,274 | 811 | |
| 10 | 7H | 390200 | WW Computers & Peripheral | 26,726 | 26,417 | 309 | |
| 11 | 7H | 390300 | WW Computer Software | 89,559 | 89,559 | - | |
| 12 | 7H | 391000 | WW Trans Equipment | 351,923 | 346,019 | 5,905 | |
| 13 | 7H | 392000 | WW Stores Equipment | 17,128 | 13,389 | 3,738 | |
| 14 | 7H | 393000 | WW Tool Shop & Garage Equip | 192,595 | 141,346 | 51,249 | |
| 15 | 7H | 394000 | WW Laboratory Equipment | 191,291 | 128,062 | 63,230 | |
| 16 | 7H | 395000 | WW Power Operated Equip | 143,757 | 25,347 | 118,410 | |
| 17 | 7H | 396000 | WW Communication Equip | 450,429 | 362,062 | 88,367 | |
| 18 | 7H | 397000 | WW Misc Equipment | 123,052 | 120,402 | 2,650 | |
| 19 | 7H | 398000 | WW Other Tangible Plant | - | - | - | |
| 20 | | | Total | $ 71,230,968 | $ 57,685,377 | $ 13,545,591 | Sum Lines [2-43] pg 3 + Lines [2-19] pg 4 |
| 21 | | | | | | | |
| 22 | | | Arizona Wastewater % Allocation | 100.00% | | | |
| 23 | | | | | | | |
| 24 | | | Arizona Wastewater Allocation | $ 71,230,968 | $ 57,685,377 | $ 13,545,591 | Line [20] * Line [22] |
| 25 | | | | | | | |
| 26 | | 6U Plant | | | | | |
| 27 | 6U | 340200 | Computer & Periphal Equipment | $ 1,099,641 | $ 383,686 | $ 715,955 | |
| 28 | 6U | 340300 | Computer Software | 1,114,216 | 764,154 | 350,062 | |
| 29 | | | Total | $ 2,213,857 | $ 1,147,840 | $ 1,066,017 | Line [27] + Line [28] |
| 30 | | | | | | | |
| 31 | | | Arizona Wastewater % Allocation | 27.01% | | | |
| 32 | | | | | | | |
| 33 | | | Arizona Wastewater Allocation | $ 597,947 | $ 310,023 | $ 287,924 | Line [29] * Line [31] |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | Direct | $ 348,333,153 | $ 190,426,066 | $ 157,907,087 | Pg 2, Line [16] |
| 38 | | | Corporate Plant Allocated | 1,881,596 | 679,888 | 1,201,708 | Pg 2, Line [42] |
| 39 | | | NWV Plant Allocated | 71,230,968 | 57,685,377 | 13,545,591 | Pg 4, Line [24] |
| 40 | | | 6U Plant | 597,947 | 310,023 | 287,924 | Pg 4, Line [33] |
| 41 | | | Total | $ 422,043,664 | $ 249,101,355 | $ 172,942,309 | Sum Lines [37-40] |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | Supporting Schedules | | | | Recap Schedules | | |
| 47 | RCN Study Work Papers | | | | B-3 | | |
| 48 | 4-Factor | | | | | | |
| 49 | | | | | | | |
| 50 | | | | | | | |
| 51 | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Computation of Working Capital Allowance

Exhibit
Schedule B-5
Page 1
Witness: Mahler

| Line No. | | | | |
|---|---|---|---|---|
| 1 | | | | |
| 2 | Cash Working Capital Requirement | (a) | $ | (838,643) |
| 3 | Required Bank Balances[1] | | | |
| 4 | Material and Supplies Inventories[1] | | | 32,918 |
| 5 | Prepayments[1] | | | 34,586 |
| 6 | | | | |
| 7 | Total Working Capital Allowance | Sum Lines [2-5] | $ | (771,139) |
| 8 | | | | |
| 9 | | | | |
| 10 | [1] Calculated using thirteen-month averages. | | | |
| 11 | | | | |

| 12 | | Materials and Supplies Inventories[1] | Prepayments[1] |
|---|---|---|---|
| 13 | | | |
| 14 | Agua Fria | $ 6,341 | $ 15,829 |
| 15 | Anthem | 25,282 | 9,016 |
| 16 | Mohave | 984 | 1,738 |
| 17 | Sun City | 165 | 2,725 |
| 18 | Sun City West | 145 | 5,279 |
| 19 | Total | $ 32,918 | $ 34,586 |

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42

| | | |
|---|---|---|
| 43 | Supporting Schedules: | Recap Schedules: |
| 44 | (a) B-6 | B-1 |
| 45 | | |
| 46 | Workpapers & Supporting Documents | |
| 47 | \ AZ 13mo TY Balance 12.31.2015.xlsx | \2015 Agua Fria Wastewater.xlsx |
| 48 | \ Lead-Lag Workpapers | \2015 Anthem Wastewater.xlsx |
| 49 | | \2015 Mohave Wastewater.xlsx |
| 50 | \2015 Arizona Wastewater.xlsm | |

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Lead/Lag Study - Working Cash Requirement

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

| 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 | OPERATING EXPENSES | | | | | | |
| 2 | Labor | $ 3,419,313 | 40.191 | 42.967 | (2.776) | (0.008) | $ (27,202) |
| 3 | Purchased Water | 4,495 | 40.191 | - | 40.191 | 0.110 | 495 |
| 4 | Fuel & Power | 1,321,511 | 40.191 | 41.868 | (1.677) | (0.003) | (4,360) |
| 5 | Chemicals | 464,753 | 40.191 | 11.274 | 28.917 | 0.062 | 28,623 |
| 6 | Waste Disposal & Other Utilities | 2,301,385 | 40.191 | 67.103 | (26.912) | (0.065) | (149,714) |
| 7 | Intercompany Support | - | 40.191 | 30.250 | 9.941 | 0.027 | - |
| 8 | Corporate Allocations | 911,614 | 40.191 | 30.250 | 9.941 | 0.027 | 24,595 |
| 9 | Outside Services | 582,844 | 40.191 | 71.311 | (31.120) | (0.082) | (48,051) |
| 10 | Group Insurance & 401k | 1,255,124 | 40.191 | 27.403 | 12.788 | 0.035 | 43,512 |
| 11 | Regulatory Expense | 423,721 | 40.191 | - | 40.191 | 0.110 | 46,618 |
| 12 | Insurance Other Than Group | 386,522 | 40.191 | (12.300) | 52.491 | 0.142 | 55,059 |
| 13 | Customer Accounting | 1,848,354 | 40.191 | 78.508 | (38.317) | (0.105) | (194,399) |
| 14 | Rents | 88,267 | 40.191 | 30.223 | 9.968 | 0.008 | 664 |
| 15 | General Office Expense | 354,491 | 40.191 | 66.942 | (26.751) | (0.077) | (27,196) |
| 16 | Miscellaneous | 270,369 | 40.191 | 9.998 | 30.193 | 0.078 | 21,082 |
| 17 | Maintenance Expense | 971,078 | 40.191 | (24.991) | 65.182 | 0.175 | 170,122 |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | TAXES | | | | | | |
| 21 | General Taxes-Property | $ 1,439,470 | 40.191 | 189.250 | (149.059) | (0.410) | $ (589,639) |
| 22 | General Taxes - Payroll | 288,227 | 40.191 | 42.113 | (1.922) | (0.006) | (1,625) |
| 23 | General Taxes-Other | | 40.191 | - | 40.191 | 0.110 | - |
| 24 | Income Tax | 2,766,506 | 40.191 | 36.500 | 3.691 | 0.010 | 27,400.30 |
| 25 | | | | | | | |
| 26 | Interest Expense | $ 2,277,845 | 40.191 | 74.500 | (34.309) | (0.094) | $ (214,627) |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | WORKING CASH REQUIREMENT | $ 21,375,889 | | | | Sum Lines [2-26] | $ (838,643) |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | Supporting Schedules: | | | Recap Schedules: | | | |
| 43 | (a) C-2 | | | B-5 | | | |
| 44 | | | | | | | |
| 45 | Workpapers & Supporting Documents | | | | | | |
| 46 | | | | | | | |
| 47 | \ Lead-Lag Workpapers 2015 ww.xlsx | | | | | | |
| 48 | | | | | | | |
| 49 | \2015 Arizona Wastewater.xlsm | | | | | | |
| 50 | | | | | | | |

C Schedule
AZ Wastewater

**Arizona Wastewater**
Test Year Ended December 31, 2015
Adjusted Test Year Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Murrey

| Line No. | | Test Year Book Results (a) [A] | Total Pro Forma Adjustments (a) [B] | Test Year Adjusted Results (a) [C] = [A] + [B] | Proposed Rate Increase (a) [D] | Adjusted with Rate Increase (a) [E] = [C] + [D] | |
|---|---|---|---|---|---|---|---|
| 1 | **Revenues** | | | | | | |
| 2 | Water/Wastewater Revenues | $ 30,015,951 | $ 716,585 | $ 30,732,536 | $ 5,153,606 | $ 35,886,142 | |
| 3 | Other Revenues | 25,631 | - | 25,631 | - | 25,631 | |
| 4 | **Total Revenues** | $ 30,041,582 | $ 716,585 | $ 30,758,167 | $ 5,153,606 | $ 35,911,773 | Sum Lines [2-3] |
| 5 | | | | | | | |
| 6 | **Operating Expenses** | | | | | | |
| 7 | Labor | $ 3,528,375 | $ (109,062) | $ 3,419,313 | $ - | $ 3,419,313 | |
| 8 | Purchased Water | 4,454 | 41 | 4,495 | - | 4,495 | |
| 9 | Fuel & Power | 1,190,058 | 131,453 | 1,321,511 | - | 1,321,511 | |
| 10 | Chemicals | 449,527 | 15,225 | 464,753 | - | 464,753 | |
| 11 | Waste Disposal | 2,301,385 | - | 2,301,385 | - | 2,301,385 | |
| 12 | Intercompany Support Services | - | - | - | - | - | |
| 13 | Corporate Allocation | 990,694 | (79,080) | 911,614 | - | 911,614 | |
| 14 | Outside Services | 581,978 | 866 | 582,844 | - | 582,844 | |
| 15 | Group Insurance | 780,795 | 474,329 | 1,255,124 | - | 1,255,124 | |
| 16 | Pensions | - | - | - | - | - | |
| 17 | Regulatory Expense | 41,432 | 382,289 | 423,721 | - | 423,721 | |
| 18 | Insurance Other Than Group | 337,009 | 49,512 | 386,522 | 13,054 | 399,575 | |
| 19 | Customer Accounting | 1,813,352 | 35,002 | 1,848,354 | 9,649 | 1,858,004 | |
| 20 | Rents | 88,267 | - | 88,267 | - | 88,267 | |
| 21 | General Office Expense | 426,384 | (71,892) | 354,491 | - | 354,491 | |
| 22 | Miscellaneous | 147,683 | 122,686 | 270,369 | - | 270,369 | |
| 23 | Maintenance Expense | 917,814 | 53,264 | 971,078 | - | 971,078 | |
| 24 | Depreciation & Amortization | 6,521,203 | 3,406,621 | 9,927,824 | - | 9,927,824 | |
| 25 | General Taxes-Property | 1,353,897 | 9,745 | 1,363,642 | 75,828 | 1,439,470 | |
| 26 | General Taxes-Other | 330,117 | (41,890) | 288,227 | - | 288,227 | |
| 27 | Income Taxes | 2,304,383 | (1,440,101) | 864,281 | 1,902,225 | 2,766,506 | |
| 28 | | | | | | | |
| 29 | **Total Operating Expenses** | $ 24,108,806 | $ 2,939,009 | $ 27,047,815 | $ 2,000,756 | $ 29,048,571 | Sum Lines [7-27] |
| 30 | **Utility Operating Income** | $ 5,932,776 | $ (2,222,424) | $ 3,710,351 | $ 3,152,850 | $ 6,863,201 | Line [4] - Line [29] |
| 31 | **Other Income & Deductions** | | | | | | |
| 32 | Other Income & Deductions | $ 329,487 | $ - | $ 329,487 | $ - | $ 329,487 | |
| 33 | Interest Expense | 2,495,533 | (217,688) | 2,277,845 | - | 2,277,845 | |
| 34 | Other Expense | (202,453) | - | (202,453) | - | (202,453) | |
| 35 | Gain/Loss Sale of Fixed Assets | - | - | - | - | - | |
| 36 | **Total Other Income & Deductions** | $ 2,622,567 | $ (217,688) | $ 2,404,879 | $ - | $ 2,404,879 | Sum Lines [32-35] |
| 37 | **Net Profit / (Loss)** | $ 3,310,208 | $ (2,004,736) | $ 1,305,473 | $ 3,152,850 | $ 4,458,323 | Line [30] - Line [36] |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | Supporting Schedules: | Recap Schedules: | | | | | |
| 44 | | A-1 | | | | | |
| 45 | (a) C-2 | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | Workpapers & Supporting Documents | | | | | | |
| 49 | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 1
Witness: Murrey

| Line No. | | [A] Test Year Book Results (a) | Page 4 [B] ADJ SLM-IS1 Remove Unbilled Revenue | Page 5 [C] ADJ JPB-IS2 Adjust Property Taxes to Reflect Proposed Revenues: | Page 6 [D] ADJ SLM-IS3 Federal and State Income Taxes | Page 7 [E] ADJ SLM-IS4 Interest Synchronization with Rate Base | Page 8 [F] ADJ JPB-IS5 Bad Debt Expense | Page 9 [G] ADJ SLM-IS6 Annualization of Customers | Page 10 [H] ADJ SLM-IS7 Removal of General Disallowable items | Page 11 [I] ADJ SLM-IS8 Annualize Labor and Labor Related Expenses | Page 12 [J] ADJ JPB-IS9 Purchased Power | Page 13 [K] ADJ SLM-IS10 Removal of 10% of Performance Based Compensation | Page 14 [L] ADJ JPB-IS11 Postage Increase | Page 15 [M] ADJ JPB-IS12 Customer Care and Billing Services | Page 16 [N] ADJ SLM-IS13 Rate Case Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **Revenues** | | | | | | | | | | | | | | |
| 2 | Water/Wastewater Revenues | $ 30,015,951 | $ 44,973 | $ - | $ - | $ - | $ - | $ 622,896 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3 | Other Revenues | 25,631 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | **Total Revenues** | $ 30,041,582 | $ 44,973 | $ - | $ - | $ - | $ - | $ 622,896 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | | | | | | | | | | | | | | | |
| 6 | **Operating Expenses** | | | | | | | | | | | | | | |
| 7 | Labor | $ 3,528,375 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (71,317) | $ - | $ (37,745) | $ - | $ - | $ - |
| 8 | Purchased Water | 4,454 | - | - | - | - | - | 41 | - | - | - | - | - | - | - |
| 9 | Fuel & Power | 1,190,058 | - | - | - | - | - | 13,897 | - | - | 53,244 | - | - | - | - |
| 10 | Chemicals | 449,527 | - | - | - | - | - | 6,032 | - | - | - | - | - | - | - |
| 11 | Waste Disposal and Other Utilities | 2,301,385 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | Intercompany Support Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | Corporate Allocation | 990,694 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Outside Services | 581,978 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Group Insurance | 780,795 | - | - | - | - | - | - | - | 474,329 | - | - | - | - | - |
| 16 | Pensions | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Regulatory Expense | 41,432 | - | - | - | - | - | - | - | - | - | - | - | - | 385,708 |
| 18 | Insurance Other Than Group | 337,009 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Customer Accounting | 1,813,352 | - | - | - | - | (28,751) | 15,313 | - | - | - | - | 8,526 | 25,780 | - |
| 20 | Rents | 88,267 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | General Office Expense | 426,384 | - | - | - | - | - | - | (74,621) | - | - | - | - | - | - |
| 22 | Miscellaneous | 147,683 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | Maintenance Expense | 917,814 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Depreciation & Amortization | 6,521,203 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | General Taxes-Property | 1,353,897 | - | 9,745 | - | - | - | - | - | - | - | - | - | - | - |
| 26 | General Taxes-Other | 330,117 | - | - | - | - | - | - | - | (41,890) | - | - | - | - | - |
| 27 | Income Taxes | 2,304,383 | - | - | (1,440,101) | - | - | - | - | - | - | - | - | - | - |
| 28 | | | | | | | | | | | | | | | |
| 29 | **Total Operating Expenses** | $ 24,108,806 | $ - | $ 9,745 | $ (1,440,101) | $ - | $ (28,751) | $ 35,283 | $ (74,621) | $ 361,122 | $ 53,244 | $ (37,745) | $ 8,526 | $ 25,780 | $ 385,708 |
| 30 | **Utility Operating Income** | $ 5,932,776 | $ 44,973 | $ (9,745) | $ 1,440,101 | $ - | $ 28,751 | $ 587,613 | $ 74,621 | $ (361,122) | $ (53,244) | $ 37,745 | $ (8,526) | $ (25,780) | $ (385,708) |
| 31 | **Other Income & Deductions** | | | | | | | | | | | | | | |
| 32 | Other Income & Deductions | $ 329,487 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 33 | Interest Expense | 2,495,533 | - | - | - | (217,688) | - | - | - | - | - | - | - | - | - |
| 34 | Other Expense | (202,453) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | Gain/Loss Sale of Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | **Total Other Income & Deductions** | $ 2,622,567 | $ - | $ - | $ - | $ (217,688) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 37 | **Net Profit / (Loss)** | $ 3,310,208 | $ 44,973 | $ (9,745) | $ 1,440,101 | $ 217,688 | $ 28,751 | $ 587,613 | $ 74,621 | $ (361,122) | $ (53,244) | $ 37,745 | $ (8,526) | $ (25,780) | $ (385,708) |
| 38 | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | |
| 44 | Supporting Schedules: | | Recap Schedules: | | | | | | | | | | | | Recap Schedul |
| 45 | (a) E-6 | | C-1 | | | | | | | | | | | | C-1 |
| 46 | Workpapers & Supporting Documents: | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | | | | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Pro Forma Adjustments

Exhibit
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Page 2
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| Line No. | | Page 17 [O] ADJ SLM-IS14 Update Regulatory Expense | Page 18 [P] ADJ SLM-IS15 Adjust Legal Expenses | Page 19 [Q] ADJ SMM-IS16 Annualize Depreciation Expense on Direct Plant | Page 20 [R] ADJ SMM-IS17 Annualize Depreciation Expense on Corporate Plant | Page 21 [S] ADJ SMM-IS18 Decision No. 75268 Regulatory Treatment | Page 22 [T] ADJ SLM-IS19 -N/A- Intentionally Left Blank | Page 23 [U] ADJ SMM-IS20 Annualize Depreciation Expense on NWVRTF Plant | Page 24 [V] ADJ SMM-IS21 Annualize Depreciation Expense on 6U | Page 25 [W] ADJ SMM-IS22 Annualize Amortization of CIAC | Page 26 [X] ADJ SMM-IS23 Depreciation on Post Test Year Plant | Page 27 [Y] ADJ SMM-IS24 Depreciation on 2017 Post Test Year Plant - 6 Months | Page 28 [Z] ADJ SMM-IS25 Corporate Allocations | Page 29 [AA] ADJ SMM-IS26 Tolleson Facility Improvements | Page 30 [AB] ADJ SMM-IS27 Glendale Agreement Replacement Costs |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **Revenues** | | | | | | | | | | | | | | |
| 2 | Water/Wastewater Revenues | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3 | Other Revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | **Total Revenues** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | | | | | | | | | | | | | | | |
| 6 | **Operating Expenses** | | | | | | | | | | | | | | |
| 7 | Labor | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | Purchased Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Fuel & Power | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | Chemicals | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | Waste Disposal and Other Utilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | Intercompany Support Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 | Corporate Allocation | - | - | - | - | - | - | - | - | - | - | - | (80,519) | - | - |
| 14 | Outside Services | - | (1,779) | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Group Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Pensions | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Regulatory Expense | (3,419) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | Insurance Other Than Group | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Customer Accounting | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Rents | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | General Office Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Miscellaneous | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | Maintenance Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Depreciation & Amortization | - | - | 612,167 | (10,301) | 30,901 | - | 1,661,219 | 85,807 | (1,395,745) | 874,186 | 318,574 | - | 1,042,019 | 18,633 |
| 25 | General Taxes-Property | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | General Taxes-Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | Income Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | | | | | | | | | | | | | | | |
| 29 | **Total Operating Expenses** | $ (3,419) | $ (1,779) | $ 612,167 | $ (10,301) | $ 30,901 | $ - | $ 1,661,219 | $ 85,807 | $ (1,395,745) | $ 874,186 | $ 318,574 | $ (80,519) | $ 1,042,019 | $ 18,633 |
| 30 | **Utility Operating Income** | $ 3,419 | $ 1,779 | $ (612,167) | $ 10,301 | $ (30,901) | $ - | $ (1,661,219) | $ (85,807) | $ 1,395,745 | $ (874,186) | $ (318,574) | $ 80,519 | $ (1,042,019) | $ (18,633) |
| 31 | **Other Income & Deductions** | | | | | | | | | | | | | | |
| 32 | Other Income & Deductions | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 33 | Interest Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | Other Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | Gain/Loss Sale of Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | **Total Other Income & Deductions** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 37 | **Net Profit / (Loss)** | $ 3,419 | $ 1,779 | $ (612,167) | $ 10,301 | $ (30,901) | $ - | $ (1,661,219) | $ (85,807) | $ 1,395,745 | $ (874,186) | $ (318,574) | $ 80,519 | $ (1,042,019) | $ (18,633) |
| 38 | | | | | | | | | | | | | | | |
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| 40 | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | |
| 44 | Supporting Schedules: | es: | | | | | | | | | | | | | |
| 45 | (a) E-6 | | | | | | | | | | | | | | |
| 46 | Workpapers & Supporting Documents: | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | | | | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Pro Forma Adjustments

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| Line No. | | Page 31 [AC] ADJ SLM-IS28 Reclass Effluent from Water to Wastewater | Page 32 [AD] ADJ JPB-IS29 CPI Increase | Page 33 [AE] ADJ JPB-IS30 Cityworks License Fees | Page 34 [AF] ADJ SLM-IS31 Low Income Program Costs | Page 35 [AG] ADJ SMM-IS32 City of Glendale - O&M Interceptor | Page 36 [AH] ADJ JPB-IS33 Customer Communication & Education | Page 37 [AI] ADJ SMM-IS34 Reclassification of Vactor Trucks | Page 38 [AJ] ADJ JPB-IS35 Anthem Power Cost | Page 39 [AK] ADJ SMM-IS36 Insurance Other Than Group | [AL] Sum [B - AK] Total Pro Forma Adjustments | [AM] Sum [A] + [AL] Test Year Adjusted Results | [AN] Proposed Rate Increase | [AO] Sum [AM] + [AN] Adjusted Rate Increase |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **Revenues** | | | | | | | | | | | | | |
| 2 | Water/Wastewater Revenues | $ 48,715 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 716,585 | $ 30,732,536 | 5,153,606 | $ 35,886,142 |
| 3 | Other Revenues | - | - | - | - | - | - | - | - | - | $ - | 25,631 | | 25,631 |
| 4 | **Total Revenues** | $ 48,715 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 716,585 | $ 30,758,167 | 5,153,606 | $ 35,911,773 |
| 5 | | | | | | | | | | | | | | |
| 6 | **Operating Expenses** | | | | | | | | | | | | | |
| 7 | Labor | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (109,062) | $ 3,419,313 | | $ 3,419,313 |
| 8 | Purchased Water | - | - | - | - | - | - | - | - | - | 41 | 4,495 | | 4,495 |
| 9 | Fuel & Power | - | 15 | - | - | - | - | - | 64,296 | - | 131,453 | 1,321,511 | | 1,321,511 |
| 10 | Chemicals | - | 9,193 | - | - | - | - | - | - | - | 15,225 | 464,753 | | 464,753 |
| 11 | Waste Disposal and Other Utilities | - | - | - | - | - | - | - | - | - | - | 2,301,385 | | 2,301,385 |
| 12 | Intercompany Support Services | - | - | - | - | - | - | - | - | - | - | - | | - |
| 13 | Corporate Allocation | - | 1,439 | - | - | - | - | - | - | - | (79,080) | 911,614 | | 911,614 |
| 14 | Outside Services | - | 2,645 | - | - | - | - | - | - | - | 866 | 582,844 | | 582,844 |
| 15 | Group Insurance | - | - | - | - | - | - | - | - | - | 474,329 | 1,255,124 | | 1,255,124 |
| 16 | Pensions | - | - | - | - | - | - | - | - | - | - | - | | - |
| 17 | Regulatory Expense | - | - | - | - | - | - | - | - | - | 382,289 | 423,721 | | 423,721 |
| 18 | Insurance Other Than Group | - | - | - | - | - | - | - | - | 49,512 | 49,512 | 386,522 | 13,054 | 399,575 |
| 19 | Customer Accounting | - | 1,532 | - | - | - | 12,603 | - | - | - | 35,002 | 1,848,354 | 9,649 | 1,858,004 |
| 20 | Rents | - | - | - | - | - | - | - | - | - | - | 88,267 | | 88,267 |
| 21 | General Office Expense | - | 2,729 | - | - | - | - | - | - | - | (71,892) | 354,491 | | 354,491 |
| 22 | Miscellaneous | - | 2,686 | - | 120,000 | - | - | - | - | - | 122,686 | 270,369 | | 270,369 |
| 23 | Maintenance Expense | - | 14,100 | 10,164 | - | 29,000 | - | - | - | - | 53,264 | 971,078 | | 971,078 |
| 24 | Depreciation & Amortization | - | - | - | - | - | - | 169,162 | - | - | 3,406,621 | 9,927,824 | | 9,927,824 |
| 25 | General Taxes-Property | - | - | - | - | - | - | - | - | - | 9,745 | 1,363,642 | 75,828 | 1,439,470 |
| 26 | General Taxes-Other | - | - | - | - | - | - | - | - | - | (41,890) | 288,227 | | 288,227 |
| 27 | Income Taxes | - | - | - | - | - | - | - | - | - | (1,440,101) | 864,281 | 1,902,225 | 2,766,506 |
| 28 | | | | | | | | | | | | | | |
| 29 | **Total Operating Expenses** | $ - | $ 34,340 | $ 10,164 | $ 120,000 | $ 29,000 | $ 12,603 | $ 169,162 | $ 64,296 | $ 49,512 | $ 2,939,009 | $ 27,047,815 | 2,000,756 | $ 29,048,571 |
| 30 | **Utility Operating Income** | $ 48,715 | $ (34,340) | $ (10,164) | $ (120,000) | $ (29,000) | $ (12,603) | $ (169,162) | $ (64,296) | $ (49,512) | $ (2,222,424) | $ 3,710,351 | 3,152,850 | $ 6,863,201 |
| 31 | **Other Income & Deductions** | | | | | | | | | | | | | |
| 32 | Other Income & Deductions | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 329,487 | | $ 329,487 |
| 33 | Interest Expense | - | - | - | - | - | - | - | - | - | (217,688) | 2,277,845 | | 2,277,845 |
| 34 | Other Expense | - | - | - | - | - | - | - | - | - | - | (202,453) | | (202,453) |
| 35 | Gain/Loss Sale of Fixed Assets | - | - | - | - | - | - | - | - | - | - | - | | - |
| 36 | **Total Other Income & Deductions** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (217,688) | $ 2,404,879 | - | $ 2,404,879 |
| 37 | **Net Profit / (Loss)** | $ 48,715 | $ (34,340) | $ (10,164) | $ (120,000) | $ (29,000) | $ (12,603) | $ (169,162) | $ (64,296) | $ (49,512) | $ (2,004,736) | $ 1,305,473 | 3,152,850 | $ 4,458,323 |
| 38 | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | |
| 44 | Supporting Schedules: | | | | | | | | | | | | | |
| 45 | (a) E-6 | | | | | | | | | | | | | |
| 46 | Workpapers & Supporting Documents: | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | |
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Recap Schedules:
C-1

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS1

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Line No.

1 Remove Unbilled Revenue
2 The Company has adjusted unbilled or accrued revenues and removed the amount from the test year.
3
4
5
6 Credit (s) are an Increase to Revenue on Books:
7

| Line No. | Account | Description | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | **Account** | **Description** | | | | | | | |
| 11 | 4353 | Unbilled Metered Water-Domestic | | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 4359 | Unbilled Wastewater - Domestic | | 90,900 | 29,520 | 528 | (85,539) | (8,086) | **27,323** |
| 13 | 4365 | Unbilled Metered Water-Commercial | | - | - | - | - | - | - |
| 14 | 4369 | Unbilled Wastewater - Commercial | | (760) | 16,022 | 120 | 883 | 1,386 | **17,650** |
| 15 | 4393 | Unbilled Metered Water - Irrigation | | - | - | - | - | - | - |
| 16 | | | | | | | | | |
| 17 | Net Unbilled Revenues | | Sum Lines[11-15] | $ 90,139 | $ 45,542 | $ 649 | $ (84,656) | $ (6,701) | $ **44,973** |

18
19
20
21
22 Subtotal - Credit Balance is an Increase to Revenue on Books — Sum Line[17] $ **44,973**
23
24 Test Year Adjusted Balance — $ -
25
26 Increase/(Decrease) in Unbilled Revenues on Schedule C-2 — Line[22] + Line[24] $ **44,973**
27
28 Adjustment to Revenue and/or Expense — Line [26] $ **44,973**
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
49
50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS2

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Witness: Boizelle

| Line No. | | | [A] Property Tax Expense | | [B] Property Tax Expense For Conversion Factor |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | Adjust Property Taxes to Reflect Proposed Revenues: | | | | |
| 5 | | | | | |
| 6 | Adjusted Revenues in Year Ended December 2015 | (b) | $ 30,758,167 | | $ 30,758,167 |
| 7 | Adjusted Revenues in Year Ended December 2015 | | 30,758,167 | | 30,758,167 |
| 8 | Proposed Revenues | | 30,758,167 | | 35,911,773 |
| 9 | Average of Three Years of Revenue | Avg Lines[6] thru [8] | $ 30,758,167 | | $ 32,476,035 |
| 10 | Average of Three Years of Revenue, times 2 | Line[9] * 2 | $61,516,333 | | $64,952,071 |
| 11 | Add: | | | | |
| 12 | Construction Work in Progress at 10% | (a) | 269,464 | | 269,464 |
| 13 | Deduct: | | | | |
| 14 | Net Book Value of Transportation Equipment | | $ - | | $ - |
| 15 | | | | | |
| 16 | Full Cash Value | Sum Lines[10-12] - Line[14] | $ 61,785,797 | | $ 65,221,534 |
| 17 | Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001) | | 18.0% | | 18.0% |
| 18 | Assessed Value | Line[16]*Line[17] | $ 11,121,443 | | $ 11,739,876 |
| 19 | Property Tax Rate | (c) | 12.26% | | 12.26% |
| 20 | | | | | |
| 21 | Property Tax | Line[18]*Line[19] | 1,363,642 | | 1,439,470 |
| 22 | Tax on Parcels | | - | | - |
| 23 | | | | | |
| 24 | Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A]) | Line[21]+Line[22] | $ 1,363,642 | | |
| 25 | Adjusted Test Year Property Taxes, | (b) | 1,353,897 | | |
| 26 | Adjustment to Revenue and/or Expense (To Sch C-2 ) | Line[24] - Line[25] | $ 9,745 | | |
| 27 | | | | | |
| 28 | Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B]) | | | Sum Lines[21-27] | $ 1,439,470 |
| 29 | Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A]) | | | Line[24] Col [A] | 1,363,642 |
| 30 | Additional Property Taxes on Proposed Revenues (To Sch C-2 ) | | | Line[28] - Line[29] | $ 75,828 |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | CALCULATION OF PROPERTY TAX FACTOR TO COMPUTE GROSS REVENUE CONVERSION FACTOR (SCH C-3): | | | | |
| 35 | | | | | |
| 36 | Increase in Property Tax Due to Increase in Revenue Requirement (Line 30, Col [B]) | | | | $ 75,828 |
| 37 | | | | | |
| 38 | Increase in Revenue Requirement (From Sch. C2) | | | | $ 5,153,606 |
| 39 | | | | | |
| 40 | Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38) | | | | 1.47% |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | Workpapers & Supporting Documents: | | | | |
| 46 | | | | | |
| 47 | (a) Sche1 (c) Property Tax | | | | |
| 48 | (b) Schc2 | | | | |
| 49 | \Composite Property Tax Rate 2015.xlsx | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

**PCOR Wastewater**
**'roperty Tax Deferral Calculation**
**.015 Test Year**

Schedule C-2 ADJ JPB - IS2
Page 5a
Witness: Boizelle

| [1] | [2] | [3] | [4] | [4] / [3] [5] | [4] / Sum [3] * [5] [6] | Sum of [6] [7] | Sum of [4] / Sum of [3] [8] |
|---|---|---|---|---|---|---|---|
| **:ompany** | **Parcel** | **2015 Assessed Value** | **2015 Property Taxes** | **2015 Composite Rate** | **Weighting** | **2015 Weighted Composite Rate** | **Check** |
| ıgua Fria Wastewater | 63137900 | 391,663.87 | 43,494.92 | 11.1052% | 2.3978% | | |
| | 63137903 | 31,068.90 | 3,479.14 | 11.1981% | 0.1918% | | |
| | 63137920 | 55,349.78 | 8,477.92 | 15.3170% | 0.4674% | | |
| | 63138908 | 1,335,842.64 | 143,732.04 | 10.7597% | 7.9238% | 10.9808% | 10.9808% |
| ınthem Wastewater | 65111117 | 6,105.00 | 920.70 | 15.0811% | 0.0293% | | |
| | 65117900 | 921,551.05 | 102,491.04 | 11.1216% | 3.2623% | | |
| | 65117903 | 493,569.83 | 54,916.58 | 11.1264% | 1.7480% | | |
| | 65117941 | 56,240.00 | 9,656.08 | 17.1694% | 0.3074% | | |
| | 65118908 | 465,685.89 | 49,832.58 | 10.7009% | 1.5862% | | |
| | 65119700 | 524,888.66 | 54,300.52 | 10.3452% | 1.7284% | | |
| | 65119707 | 548,477.09 | 74,604.66 | 13.6021% | 2.3747% | | |
| | 65119750 | 125,152.50 | 15,322.00 | 12.2427% | 0.4877% | 11.5239% | 11.5239% |
| un City Wastewater | 65361507 | 1,046,939.05 | 98,097.08 | 9.3699% | 3.5400% | | |
| | 65361590 | 538,729.44 | 53,689.16 | 9.9659% | 1.9375% | | |
| | 65362903 | 39,490.47 | 6,016.88 | 15.2363% | 0.2171% | | |
| | 65368901 | 76,338.40 | 10,715.16 | 14.0364% | 0.3867% | | |
| | 65368939 | 520,862.69 | 97,808.32 | 18.7781% | 3.5296% | | |
| | 65368968 | 548,754.77 | 63,359.98 | 11.5461% | 2.2864% | 11.8973% | 11.8973% |
| Mohave Wastewater | 953-91-220 | 67,641.18 | 8,717.20 | 12.8874% | 2.3223% | | |
| | 953-91-533 | 17,211.11 | 2,102.98 | 12.2187% | 0.5602% | | |
| | 953-91-557 | 17,211.11 | 2,124.58 | 12.3442% | 0.5660% | | |
| | 953-91-570 | 34,422.21 | 4,205.94 | 12.2187% | 1.1205% | | |
| | 953-91-572 | 17,211.11 | 2,106.02 | 12.2364% | 0.5611% | | |
| | 953-91-579 | 34,422.21 | 4,205.94 | 12.2187% | 1.1205% | | |
| | 953-91-621 | 187,246.27 | 24,188.54 | 12.9180% | 6.4440% | 12.6946% | 12.6946% |
| un City West Wastewater | 65371107 | 1,139,387.62 | 167,747.70 | 14.7226% | 6.4354% | | |
| | 65371117 | 1,181,815.71 | 174,094.70 | 14.7311% | 6.6789% | | |
| | 65371150 | 161,893.69 | 21,539.88 | 13.3050% | 0.8263% | | |
| | 65378807 | 123,553.18 | 11,088.56 | 8.9747% | 0.4254% | 14.3660% | 14.3660% |
| | | 10,708,725.37 | 1,313,036.80 | 12.2614% | | | |

**NWV Wastewater**

| | Assessed Value | Property Taxes | Composite Rate |
|---|---|---|---|
| **Northeast Agua Fria** | 1,157,426.49 | 127,095.02 | 10.981% |
| **Sun City West** | 2,640,743.17 | 379,368.63 | 14.366% |
| **Northwest Valley** | 3,798,169.65 | 506,463.65 | 13.334% |
| **Adjusted** | | | |
| **Northeast Agua Fria** | 1,097,886.45 | 120,557.03 | 10.981% |
| **Sun City West** | 2,848,625.37 | 409,232.95 | 14.366% |
| **Northwest Valley** | 3,946,511.82 | 529,789.98 | 13.424% |

Vorkpapers:
-Factor.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS3

Exhibit
Schedule C-2
Page 6
Witness: Murrey

| Line No. | | | | Test Year Adjusted Results | | Adjusted with Rate Increase |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | Federal and State Income Taxes | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | Operating Income Before Inc. Taxes | | | $ 4,574,633 | | $ 9,629,707 |
| 8 | Interest Expense | | | 2,277,845 | | 2,277,845 |
| 9 | Arizona Taxable Income | | Line[7] - Line[8] | $ 2,296,788 | | $ 7,351,863 |
| 10 | | | | | | |
| 11 | Arizona Income Tax | 5.500% | Line[9]*5.5% | $ 126,323 | | $ 404,352 |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | Federal Income Before Taxes | | Line [9] | $ 2,296,788 | | $ 7,351,863 |
| 15 | Less Arizona Income Taxes | | Line [11] | 126,323 | | 404,352 |
| 16 | Federal Taxable Income | | Line[14] - Line[15] | $ 2,170,465 | | $ 6,947,510 |
| 17 | | | | | | |
| 18 | FEDERAL INCOME TAXES: | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | Federal Income Taxes | 34.000% | Line[16]*34.000% | $ 737,958 | | $ 2,362,153 |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | Total Income Tax | | Line[15]+Line[25] | $ 864,281 | | $ 2,766,506 |
| 29 | | | | | | |
| 30 | Tax Rate | | Line[28] / Line[9] | 37.63% | | 37.63% |
| 31 | | | | | | |
| 32 | Effective Income Tax Rates | | | | | |
| 33 | State | | Line[11] / Line[9] | 5.500% | | 5.500% |
| 34 | Federal | | Line[25] / Line[9] | 32.13% | | 32.13% |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | Adjusted Test Year Income Taxes | | (a) | $ 2,304,383 | | |
| 38 | Increase in Income Taxes | | Line[28] - Line[37] | $ (1,440,101) | | |
| 39 | | | | | | |
| 40 | Adjustment to Revenues and/or Expense | | Line[38] | $ (1,440,101) | | |
| 41 | | | | | | |
| 42 | Test Year Income Taxes | | | | Line[28] | $ 864,281 |
| 43 | Increase in Income Taxes | | | | Line[28] - Line[42] | $ 1,902,225 |
| 44 | | | | | | |
| 45 | Adjustment to Revenue and/or Expense | | | | Line[43] | $ 1,902,225 |
| 46 | | | | | | |
| 47 | | | | | | |
| 48 | Workpapers & Supporting Documents: | | | | | |
| 49 | (a) Schc2 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS4

Exhibit
Schedule C-2
Page 7
Witness: Murrey

| Line No. | | | | | |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | Interest Synchronization with Rate Base | | | | |
| 5 | | | | | |
| 6 | Original Cost Rate Base (Sch. B-1 , Ln. 28) | | | (a) | $ 94,125,812 |
| 7 | Weighted Cost of Debt from Schedule D-1 | | | (b) | 2.42% |
| 8 | Synchronized Interest Expense | | | Line[6] * Line[7] | $ 2,277,845 |
| 9 | | | | | |
| 10 | Test Year Interest Expense | $ 2,495,533 (c) | | | |
| 11 | | | | | |
| 12 | Adjusted Test Year Interest Expense | | | Line[10] | $ 2,495,533 |
| 13 | | | | | |
| 14 | Increase/(Decrease) in Interest Expense | | | Line[8] - Line[12] | $ (217,688) |
| 15 | | | | | |
| 16 | Adjustment to Revenue and/or Expense | | | Line[14] | $ (217,688) |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | Workpapers & Supporting Documents: | | | | |
| 47 | (a) Schb1 Line28 | | | | |
| 48 | (b) Schd1 Line1 | | | | |
| 49 | (c) Schc2 Line33 | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS5

Exhibit
Schedule C-2
Page 8
Witness: Boizelle

Line No.

1 Bad Debt Expense

3 The Company calculates bad debt on Total Arizona Accounts Receivable balances. This adjustment removes the allocated bad debt, and identifies actual write-offs, net of recoveries,
4 by month for the district.

| | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|
| 11 Allocated Bad Debt in Account 5610 | | $ 10,037 | $ 14,030 | $ 2,415 | $ 35,688 | $ 24,125 | $ 86,294 |
| 13 Actual Bad Debt Write-Offs | | | | | | | |
| 14 Jan-15 | | $ 2,624 | $ 1,219 | $ 513 | $ 2,114 | $ 114 | $ 6,584 |
| 15 Feb-15 | | 39 | (3) | 759 | 1,480 | 502 | 2,777 |
| 16 Mar-15 | | 1,098 | 1,592 | 0 | 1,092 | 615 | 4,398 |
| 17 Apr-15 | | 1,011 | 1,280 | 242 | 1,596 | 406 | 4,534 |
| 18 May-15 | | 920 | 1,036 | 0 | 1,035 | 330 | 3,321 |
| 19 Jun-15 | | 924 | 1,106 | 978 | 915 | 245 | 4,168 |
| 20 Jul-15 | | 2,213 | 1,492 | 559 | 1,337 | 243 | 5,844 |
| 21 Aug-15 | | 1,568 | 2,200 | 930 | 793 | 389 | 5,879 |
| 22 Sep-15 | | 793 | 1,990 | 374 | 1,629 | 214 | 5,000 |
| 23 Oct-15 | | 1,154 | 960 | 649 | 1,183 | 374 | 4,319 |
| 24 Nov-15 | | 1,048 | 3,085 | 0 | 1,775 | 112 | 6,020 |
| 25 Dec-15 | | 1,755 | 1,123 | 744 | 746 | 332 | 4,699 |
| 26 | Sum Lines [14-25] | $ 15,146 | $ 17,078 | $ 5,747 | $ 15,696 | $ 3,876 | $ 57,543 |
| 29 Increase/(Decrease) in Bad Debt Expense | Line[26] - Line[11] | $ 5,109 | $ 3,048 | $ 3,332 | $ (19,992) | $ (20,248) | $ (28,751) |
| 31 Adjustment to Revenue and/or Expense | | | | | | | Line [29] $ (28,751) |

45 Workpapers and Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Bad Debt Writeoffs and Recoveries 2015.xls

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS6

Exhibit
Schedule C-2
Page 9
Witness: Murrey

Line No.

1 Annualization of Customers

3 Due to the seasonality of Residents in the Phoenix area, it is appropriate to annualize revenues for the average customer population during the year, rather than the year-end count.
4 At December 31, 2015, the customer population is at its highest, and does not properly reflect the experiences of the Company.

| | | [A] | [B] | [C] | [D] | [E] | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|
| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | Arizona Wastewater |
| 10 Test Year Revenues per General Ledger | | $ 5,896,052 | $ 6,860,649 | $ 1,085,544 | $ 8,920,139 | $ 7,279,197 | $ 30,041,582 |
| 11 Unbilled Revenues | | 90,139 | 45,542 | 649 | (84,656) | (6,701) | 44,973 |
| 13 Adjusted Revenues | Line[10]+Line[11] | $ 5,986,192 | $ 6,906,191 | $ 1,086,193 | $ 8,835,483 | $ 7,272,497 | $ 30,086,555 |
| 15 Pro Forma Revenues at Current Rates per Billing Determinants | | $ 6,051,044 | $ 6,923,079 | $ 1,459,022 | $ 8,956,435 | $ 7,319,872 | $ 30,709,451 |
| 17 Increase/(Decrease) to Test Year Revenues | Line[15] - Line[13] | $ 64,853 | $ 16,888 | $ 372,829 | $ 120,952 | $ 47,375 | $ 622,896 |

21 Increase/(Decrease) to Test Year Revenues — Line [17] $ 622,896

| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | Arizona Wastewater |
|---|---|---|---|---|---|---|---|
| 27 Increase / (Decrease) in Operating Expenses: | | | | | | | |
| 28 Additional Expense - Purchased Water | | $ 40 | $ 0 | $ 0 | $ 0 | $ 0 | $ 41 |
| 29 Additional Expense - Fuel & Power | | 11,769 | 1,319 | 705 | 24 | 80 | 13,897 |
| 30 Additional Expense - Chemical | | 4,556 | 288 | 125 | 0 | 1,063 | 6,032 |
| 31 Additional Expense - Other Customer Accounting | | 10,347 | 828 | 942 | 979 | 2,216 | 15,313 |
| 32 | Sum Lines [28-31] | $ 26,712 | $ 2,436 | $ 1,772 | $ 1,003 | $ 3,360 | $ 35,283 |

35 Adjustment to Revenue and/or Expense — Line [35] $ 35,283

44 Workpapers and Supporting Documents:
45 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx — \Revenue Annualization Decision Number 74881

50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS7

Exhibit
Schedule C-2
Page 10
Witness: Murrey

Line No.

4 Removal of General Disallowable items

7 In anticipation that Staff would disallow certain miscellaneous costs, the Company has removed Promotions, Donations, Advertising, Recognition and Third Party Claims. The
8 corresponding General Ledger numbers are below.

| Line No. | GL Account Number | Account Description | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 12 | 5642 | Recognition | | $ (6,420) | $ (6,266) | $ (1,415) | $ (8,007) | $ (6,583) | **$ (28,691)** |
| 13 | 5670 | Advertising | | (572) | (556) | (126) | (701) | (1,578) | **(3,534)** |
| 14 | 5671 | Promotion | | (8,661) | (8,440) | (1,909) | (10,719) | (8,833) | **(38,562)** |
| 15 | 5672 | Donations | | (866) | (842) | (191) | (1,060) | (876) | **(3,834)** |
| 17 | Increase/(Decrease) in General Office Expense | | Sum Lines [12-16] | $ (16,519) | $ (16,104) | $ (3,641) | $ (20,486) | $ (17,870) | **$ (74,621)** |

21 Adjustment to Revenue and/or Expense — Line [17] **$ (74,621)**

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx — \7A AZ Corp 5642, 5670,5671,5672 Disallowable Items 2015 GL Extract.xlsx
48
49 \2015 Arizona Wastewater.xlsm
50

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS8

Exhibit
Schedule C-2
Page 11
Witness: Murrey

Line No.

1 Annualize Labor and Labor Related Expenses | Business Unit | 7G | Agua Fria Wastewater

2

3 The Company has adjusted Labor costs to reflect 12 months of costs to annualized for certain positions that were created or filled during the test year as well as known increases to
4 labor costs of 3%.

5

| | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|
| 6 | | | | | | | | |
| 7 | Labor Expense as calculated per the Payroll Model | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
| 8 | Direct Labor | $ 702,844 | $ 869,449 | $ 212,518 | $ 538,428 | $ 756,370 | | $ 3,079,609 |
| 9 | Performance Based Compensation | 86,414 | 91,632 | 21,822 | 89,695 | 87,886 | | 377,450 |
| 10 | Total Labor | $ 789,257 | $ 961,082 | $ 234,340 | $ 628,123 | $ 844,256 | Line [8+9] | $ 3,457,058 |
| 11 | Fully Allocated Labor Expense per General Ledger | 782,168 | 880,587 | 222,610 | 710,846 | 932,164 | | 3,528,375 |
| 12 | | | | | | | | |
| 13 | Increase/(Decrease) in Labor Expense | $ 7,090 | $ 80,494 | $ 11,730 | $ (82,723) | $ (87,908) | Line [10] - Line[11] | $ (71,317) |

14
15
16

| | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|
| 17 | | | | | | | | |
| 18 | Group Insurance and Other Benefits as calculated per the Payroll Model | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
| 19 | 401K | $ 78,030 | $ 85,255 | $ 15,773 | $ 66,905 | $ 76,785 | | $ 322,748 |
| 20 | Pension | 80,281 | 75,347 | 16,654 | 58,153 | 79,626 | | 310,061 |
| 21 | Insurance | 132,803 | 193,434 | 39,580 | 101,931 | 154,566 | | 622,315 |
| 22 | Total Group Insurance and Other Benefits | $ 291,114 | $ 354,036 | $ 72,007 | $ 226,989 | $ 310,977 | Line [19+20+21] | 1,255,124 |
| 23 | Fully Allocated Labor Expense per General Ledger | 221,958 | 233,097 | 68,063 | 108,874 | 148,803 | | 780,795 |
| 24 | | | | | | | | |
| 25 | Increase/(Decrease) in Other Payroll Expense | $ 69,156 | $ 120,940 | $ 3,944 | $ 118,116 | $ 162,174 | Line [22] - Line [ 23] | $ 474,329 |

26
27
28

| | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|
| 29 | | | | | | | | |
| 30 | Payroll Taxes as calculated per the Payroll Model | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
| 31 | Taxes | $ 54,235 | $ 69,616 | $ 16,365 | $ 41,936 | $ 58,863 | | $ 241,016 |
| 32 | | | | | | | | |
| 33 | Fully Allocated Labor Expense per General Ledger | 46,306 | 66,707 | 10,202 | 56,678 | 103,013 | | 282,906 |
| 34 | Increase/(Decrease) in Other Payroll Expense | $ 7,929 | $ 2,909 | $ 6,163 | $ (14,741) | $ (44,150) | Line [31] - Line [33] | $ (41,890) |
| 35 | | | | | | | | |
| 36 | | | | | | | | |
| 37 | Increase/(Decrease) in Labor Related Expense | $ 84,174 | $ 204,343 | $ 21,838 | $ 20,651 | $ 30,116 | Line [13+25+34] | $ 361,122 |
| 38 | | | | | | | | |
| 39 | | | | | | | | |
| 40 | Adjustment to Revenue and/or Expense | | | | | | Line [37] | $ 361,122 |

41
42
43
44

45 Workpapers & Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx — \Payroll, Benefits & Taxes_ TY 2015.xlsx
49
50 \2015 Arizona Wastewater.xlsm

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | WW | Line [10] +[12] + [14] + [18] + [20] | $ 3,079,609 | $ 377,450 | $ 322,748 | $ 622,315 | $ 310,061 | $ 241,016 | $ 4,953,198 |

| LINE/ COL | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | **Benefit Summary FINAL ALLOCATED** | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | **Unit Code** | **Business Unit** | **DIRECT PAY** | **Performance Based Compensation** | **401(K)** | **Insurance** | **Pension** | **Taxes** | **TOTAL** |
| 5 | | | | **Opex** | **All** | **All** | **Opex** | **All** | **Opex** | |
| 6 | | 6P | Chaparral | $ 1,029,874 | $ 101,543 | $ 110,453 | $ 225,979 | $ - | $ 79,817 | $ 1,547,665 |
| 7 | | 6U | EPCOR Water (USA) Inc. | | | | | | | $ - |
| 8 | | 7A | AZ EPCOR Water, Inc. | | | | | | | $ - |
| 9 | | 7B | Sun City W | $ 1,945,675 | $ 198,445 | $ 176,181 | $ 406,000 | $ 173,910 | $ 151,622 | $ 3,051,832 |
| 10 | | 7C | Sun City WW | $ 538,428 | $ 89,695 | $ 66,905 | $ 101,931 | $ 58,153 | $ 41,936 | $ 897,049 |
| 11 | | 7D | Sun City West W | $ 815,675 | $ 95,902 | $ 77,900 | $ 157,724 | $ 83,294 | $ 63,602 | $ 1,294,097 |
| 12 | | 7E | Sun City West WW | $ 756,370 | $ 87,886 | $ 76,785 | $ 154,566 | $ 79,626 | $ 58,863 | $ 1,214,096 |
| 13 | | 7F | Agua Fria W | $ 3,426,547 | $ 441,727 | $ 346,484 | $ 661,749 | $ 430,376 | $ 266,781 | $ 5,573,663 |
| 14 | | 7G | Agua Fria WW | $ 702,844 | $ 86,414 | $ 78,030 | $ 132,803 | $ 80,281 | $ 54,235 | $ 1,134,606 |
| 15 | | 7H | NWV Wastewater | | | | | | | $ - |
| 16 | | 7J | Luke 303 | $ - | $ - | $ 5,582 | $ - | $ - | $ - | $ 5,582 |
| 17 | | 7K | Anthem W | $ 1,115,019 | $ 126,850 | $ 113,549 | $ 238,368 | $ 105,908 | $ 88,952 | $ 1,788,645 |
| 18 | | 7L | Anthem WW | $ 869,449 | $ 91,632 | $ 85,255 | $ 193,434 | $ 75,347 | $ 69,616 | $ 1,384,734 |
| 19 | | 7M | Mohave W | $ 1,333,365 | $ 137,624 | $ 146,644 | $ 298,143 | $ 156,697 | $ 101,959 | $ 2,174,432 |
| 20 | | 7N | Mohave WW | $ 212,518 | $ 21,822 | $ 15,773 | $ 39,580 | $ 16,654 | $ 16,365 | $ 322,712 |
| 21 | | 7P | Paradise Valley W | $ 1,032,508 | $ 112,226 | $ 92,459 | $ 250,560 | $ 103,634 | $ 82,070 | $ 1,673,457 |
| 22 | | 7Q | North Mohave | $ 168,730 | $ 20,247 | $ 20,409 | $ 34,003 | $ 21,489 | $ 12,979 | $ 277,857 |
| 23 | | 7T | Tubac W | $ 121,450 | $ 10,792 | $ 14,154 | $ 32,399 | $ 15,819 | $ 10,289 | $ 204,903 |
| 24 | | 7U | Havasu W | $ 285,363 | $ 29,957 | $ 28,275 | $ 50,981 | $ 29,147 | $ 22,045 | $ 445,769 |
| 25 | | 7V | Clovis Water | $ 1,379,015 | $ 117,907 | $ 113,106 | $ 307,090 | $ - | $ 106,363 | $ 2,023,480 |
| 26 | | 7W | Edgewood Water | $ 401,713 | $ 34,898 | $ 22,110 | $ 80,222 | $ - | $ 29,481 | $ 568,425 |
| 27 | | 7X | NM EPCOR Water, Inc. | | | | | | | $ - |
| 28 | | 7Y | Thunder Mountain Water | $ 74,898 | $ 8,016 | $ 5,160 | $ 12,121 | $ - | $ 5,741 | $ 105,937 |
| 29 | | | **Company Total** | **$ 16,209,441** | **$ 1,813,583** | **$ 1,595,214** | **$ 3,377,654** | **$ 1,430,334** | **$ 1,262,716** | **$ 25,688,944** |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS9

Exhibit
Schedule C-2
Page 12
Witness: Boizelle

Line No.

1
2 Business Unit | 7G | Agua Fria Wastewater
3
4 Purchased Power
5
6 The Company's primary electrical vendor, Arizona Public Service ("APS"), provides guidance annually regarding proposed changes to electrical rates for commercial customers. EPCOR Water Arizona Inc. is
7 classified as a small commercial customer. Because APS has entered into a rate case in 2016 and the requested increase has not been disclosed by APS, the Company will update this adjustment in
8 Rebuttal Testimony. The Company used the 2015 known increase to pro forma 2016 and 2017 increases to power costs.
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| Line | GL Account Number | Account Description | | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 12 | | | | | | | | | | | |
| 13 | 5617 | Power Charges | | Total | $ 253,838 | $ 474,574 | $ 39,936 | $ 18,163 | $ 402,806 | | $ 1,189,316 |
| 14 | | | | | | | | | | | |
| 15 | | APS | 2016 Increase | 2.29% | $ 5,813 | $ 10,868 | $ - | $ 416 | $ 9,224 | Line[13]*2.29% | $ 26,321 |
| 16 | | APS | 2017 Increase | 2.29% | 5,946 | 11,117 | - | 425 | 9,435 | (Line[13+15])*2.29% | $ 26,924 |
| 17 | | | | | | | | | | | |
| 18 | | Mohave Electric Cooperative | 2016 Increase | 0.00% | | | $ - | | | Line[13]*0.00% | $ - |
| 19 | | | 2017 Increase | 0.00% | | | - | | | (Line[13+18])*0.0% | $ - |
| 20 | | | | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | Increase/(Decrease) in Purchased Power Expense | | | | $ 11,759 | $ 21,984 | $ - | $ 841 | $ 18,660 | Sum Line [15-19] | $ 53,244 |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | Adjustment to Revenue and/or Expense | | | | | | | | | | |
| 27 | | | | | | | | | | Line [22] | $ 53,244 |

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45 Workpapers & Supporting Documents:
46 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
47 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
48 \2015 Mohave Wastewater.xlsx — \Purchased Power, Chemicals, Water, Waste Disposal Adjustments.xlsx
49
50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS10

Exhibit
Schedule C-2
Page 13
Witness: Murrey

Line No.

1 Removal of 10% of Performance Based Compensation

3 The Company has removed the Financial Component of Test Year Incentive Compensation Plan. The financial component represents 10% of the eligible Performance Based
4 Compensation payout per employee.

| | |
|---|---|
| Arizona Allocation for USA | 81.10% |

| BU | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|
| 4 Factor | 5.6605% | 5.5025% | 1.2471% | 6.9283% | 5.7270% | |
| 6U Factor | 4.5905% | 4.4623% | 1.0114% | 5.6186% | 4.6444% | Line [9] * Line [12] |
| North West Valley Plant Allocation | 19.2100% | 0.0000% | 0.0000% | 0.0000% | 80.7900% | |

| | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| Direct Performance Based Compensation Expense | | $ 14,047 | $ 25,078 | $ 6,738 | $ 5,894 | $ 2,213 | | $ 53,969 |
| Arizona Performance Based Compensation Expense | $ 1,032,246 | $ 58,430 | $ 56,799 | $ 12,873 | $ 71,517 | $ 59,117 | Line [10]*Line [21] | $ 258,736 |
| EPCOR Water USA Performance Based Compensation Expense | $ 218,631 | 10,036 | 9,756 | 2,211 | 12,284 | 10,154 | Line [11]*Line [22] | 44,442 |
| NWVRTF Performance Based Compensation Expense | $ 20,303 | 3,900 | - | - | - | 16,403 | Line [12]*Line [23] | 20,303 |
| Total Performance Based Compensation Expense | | $ 86,414 | $ 91,632 | $ 21,822 | $ 89,695 | $ 87,886 | Sum Lines [19-23] | $ 377,450 |
| Less 10% | | $ (8,641) | $ (9,163) | $ (2,182) | $ (8,969) | $ (8,789) | Line[25] * .10 | $ (37,745) |
| Total Increase / (Decrease) to Labor | | $ (8,641) | $ (9,163) | $ (2,182) | $ (8,969) | $ (8,789) | Line [27] | $ (37,745) |
| Adjustment to Revenue and/or Expense | | | | | | | | $ (37,745) |

Workpapers & Supporting Documents:

\2015 Agua Fria Wastewater.xlsx
\2015 Anthem Wastewater.xlsx
\2015 Mohave Wastewater.xlsx
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
Payroll, Benefits & Taxes_ TY2015.xlsx

\2015 Arizona Wastewater.xlsm

# Benefit Summary

| LINE/ COL | 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4 | Unit Code | Business Unit | DIRECT PAY | Performance Based Compensation | 401(K) | Insurance | Pension | Taxes | 6U | 7H | 7X | 7A |
| 5 | | | Opex | All | All | Opex | All | Opex | Allocation % | Allocation % | Allocation % | Allocation % |
| 6 | 6P | Chaparral | $ 986,684 | $ 81,311 | $ 107,351 | $ 222,335 | - | $ 77,596 | 9.25% | | | |
| 7 | 6U | EPCOR Water (USA) | 466,716 | 218,631 | 33,523 | 39,376 | - | 23,999 | | | | |
| 8 | 7A | AZ EPCOR Water, In | 5,436,620 | 1,032,246 | 684,049 | 950,411 | 373,832 | 435,934 | 81.10% | | | |
| 9 | 7B | Sun City W | 1,193,572 | 42,006 | 84,193 | 278,947 | 125,560 | 92,723 | | | | 12.93% |
| 10 | 7C | Sun City WW | 135,540 | 5,894 | 17,629 | 33,872 | 32,253 | 10,385 | | | | 6.93% |
| 11 | 7D | Sun City West W | 437,687 | 17,280 | 31,669 | 93,871 | 58,995 | 34,000 | | | | 6.50% |
| 12 | 7E | Sun City West WW | 59,047 | 2,213 | 10,772 | 14,728 | 32,160 | 4,483 | | 80.79% | | 5.73% |
| 13 | 7F | Agua Fria W | 1,683,115 | 79,091 | 133,249 | 367,232 | 318,297 | 130,248 | | | | 29.98% |
| 14 | 7G | Agua Fria WW | 287,059 | 14,047 | 31,759 | 57,325 | 52,924 | 21,729 | | 19.21% | | 5.66% |
| 15 | 7H | NWV Wastewater | 450,909 | 20,303 | 31,291 | 103,452 | 32,252 | 35,028 | | | | |
| 16 | 7J | Luke 303 | - | - | 5,582 | - | - | - | | | | 0.00% |
| 17 | 7K | Anthem W | 675,169 | 35,360 | 59,752 | 164,064 | 77,632 | 54,506 | | | | 7.56% |
| 18 | 7L | Anthem WW | 549,475 | 25,078 | 46,120 | 139,381 | 54,777 | 44,558 | | | | 5.50% |
| 19 | 7M | Mohave W | 844,365 | 35,912 | 86,836 | 215,536 | 125,261 | 63,665 | | | | 8.41% |
| 20 | 7N | Mohave WW | 139,997 | 6,738 | 6,903 | 27,329 | 11,992 | 10,686 | | | | 1.25% |
| 21 | 7P | Paradise Valley W | 678,760 | 38,646 | 49,192 | 190,802 | 80,893 | 54,367 | | | | 6.08% |
| 22 | 7Q | North Mohave | 96,614 | 5,247 | 11,588 | 21,821 | 16,853 | 7,332 | | | | 1.24% |
| 23 | 7T | Tubac W | 82,028 | 2,592 | 9,332 | 25,740 | 13,285 | 7,201 | | | | 0.68% |
| 24 | 7U | Havasu W | 195,492 | 11,264 | 17,283 | 35,800 | 23,370 | 15,007 | | | | 1.55% |
| 25 | 7V | Clovis Water | 950,965 | 32,745 | 70,825 | 243,880 | - | 74,855 | | | 82.84% | |
| 26 | 7W | Edgewood Water | 340,121 | 22,645 | 16,027 | 71,127 | - | 24,948 | | | 11.92% | |
| 27 | 7X | NM EPCOR Water, I | 471,709 | 81,711 | 47,806 | 72,508 | - | 35,720 | 9.65% | | | |
| 28 | 7Y | Thunder Mountain \ | 47,797 | 2,625 | 2,483 | 8,119 | - | 3,746 | | | 5.24% | |
| 29 | | **Company Total** | **$ 16,209,441** | **$ 1,813,583** | **$ 1,595,214** | **$ 3,377,654** | **$ 1,430,334** | **$ 1,262,716** | **100.00%** | **100.00%** | **100.00%** | **100.00%** |

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0153% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 13,377 | 8.3967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,553 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7263% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,653 | 5.4070% | 1,297,930 | 3.9510% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 6,344 | 3.7129% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 5,822 | 3.4114% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3113% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8688% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 1,812 | 1.1972% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 906 | 0.5548% | 120,609 | 1.1468% | 197,257 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,950 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | WW Factor | 25.0654% | | | | |
| 27 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,682 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,682 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,212 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS11

Exhibit
Schedule C-2
Page 14
Witness: Boizelle

Line No.

Postage Increase

Postage Expenses have historically increase annually for the Company. The Company has calculated a projected increase based on the trend of previous increases based on the last 2 years.

| Manifested | Average Automated Piece Rate: Effective January 27, 2013 | Effective January 26, 2014 | Effective April 26, 2015 | 2014 Increase | 2015 Increase | Average Increase |
|---|---|---|---|---|---|---|
| 5-Digit | $ 0.360 | $ 0.381 | $ 0.391 | 5.83% | 2.62% | 4.2% |
| 3-Digit | $ 0.384 | $ 0.406 | $ 0.416 | 5.73% | 2.46% | 4.1% |
| AADC | $ 0.384 | $ 0.406 | $ 0.416 | 5.73% | 2.46% | 4.1% |
| Mixed AADC | $ 0.405 | $ 0.435 | $ 0.439 | 7.41% | 0.92% | 4.2% |
| Single Piece | $ 0.460 | $ 0.490 | $ 0.490 | 6.52% | 0.00% | 3.3% |
| Average cost per piece | $ 0.3986 | $ 0.4236 | $ 0.4304 | 6.27% | 1.61% | 3.9% |

| | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|
| Postage Expense Account 5611 | $ 26,574 | $ 35,502 | $ 6,240 | $ 88,252 | $ 59,897 | | $ 216,467 |
| Total Increase / (Decrease) to Postage Expense | $ 1,047 | $ 1,398 | $ 246 | $ 3,476 | $ 2,359 | Line [18]*Line [26] | $ 8,526 |
| Adjustment to Revenue and/or Expense | | | | | | Line [29] | $ 8,526 |

Workpapers & Supporting Documents:

\2015 Agua Fria Wastewater.xlsx
\2015 Anthem Wastewater.xlsx
\2015 Mohave Wastewater.xlsx
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
Sche6 Line 19

\2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS12

Line No.

1
2
3
4 Customer Care and Billing Services
5
6 Customer Care and Billing charges are costs associated with Third Party Billing, Call Centers, and Work Order Management. Costs billed to the Company are on a per bill per month
7 basis. This adjustment includes adjustment for inflation based on the CPI through 2017.
8
9
10
11
12
13
14
15 Total Increase / (Decrease) to C.U.S Charges
16
17
18
19 Adjustment to Revenue and/or Expense
20
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41
42
43
44 Workpapers & Supporting Documents:
45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
48
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
Sche6 Line19
COLA Tracker

| | [A] | [B] | [C] | [D] | [E] | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|
| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | **Arizona Wastewater** |
| Total Increase / (Decrease) to C.U.S Charges | $ 3,071 | $ 4,190 | $ 727 | $ 10,617 | $ 7,175 | **$ 25,780** |
| | | | | | Line [15] | **$ 25,780** |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS13

Exhibit
Schedule C-2
Page 16
Witness: Murrey

Line No.

1
2
3
4 Rate Case Expense
5
6 The Company estimates it will incur $1M dollars of rate case related expenses to process this rate application. This amount is allocated to the districts in this case via a 4-factor allocation methodology.
7 As the case progresses this estimate will be updated accordingly.
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| Line No. | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| 17 | Rate Case Expense | $ 335,498 | $ 228,942 | $ 66,132 | $ 288,267 | $ 238,285 | | $ **1,157,124** |
| 18 | | | | | | | | |
| 19 | Amortization Period in Years | 3 | 3 | 3 | 3 | 3 | | |
| 20 | | | | | | | | |
| 21 | Increase / (Decrease) to Regulatory Expense | $ 111,833 | $ 76,314 | $ 22,044 | $ 96,089 | $ 79,428 | Line[17] / Line[19] | $ **385,708** |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| 24 | Adjustment to Revenue and/or Expense | | | | | | Line [21] | $ **385,708** |

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44 Workpapers & Supporting Documents:
45 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx — Rate Case Expense 2015 Test Year.xlsx
48
49 \2015 Arizona Wastewater.xlsm
50

**EPCOR Water Arizona Inc.**
**Summary of Rate Case Expenses**
**Docket SW-013031A-09-0343**



| | | [1] * [E] [A] Deconsolidation Costs | | [2] * [D] [B] All Other Costs | | [A]+[B] [C] Total Costs | [D] WW 4-Factor | [E] EY Study Factor |
|---|---|---|---|---|---|---|---|---|
| 7G | Agua Fria Wastewater | $ 99,981 | | $ 235,518 | | $ 335,498 | 22.5830% | 87.33% |
| 7L | Anthem Wastewater | | | $ 228,942 | | $ 228,942 | 21.9524% | |
| 7N | Mohave Wastewater | $ 14,243 | | $ 51,888 | | $ 66,132 | 4.9754% | 12.67% |
| 7C | Sun City Wastewater | | | $ 288,267 | | $ 288,267 | 27.6409% | |
| 7E | Sun City West Wastewater | | | $ 238,285 | | $ 238,285 | 22.8483% | |
| | | $ 114,224 | [1] | $ 1,042,900 | [2] | $ 1,157,124 | 100.00% | 100.00% |
| | | | | | | $ - | | |
| | 3 Year Amortization | | | | | $ 385,707.93 | | |

| | [3] * [J] [F] Deconsolidation Costs | | [4] * [H] [G] All Other Costs | | [F]+[G] [H] Total Costs | [D] * [K] [I] WW 4-Factor | [J] EY Study Factor | [K] 3-Factor |
|---|---|---|---|---|---|---|---|---|
| Verrado Wastewater | $ 71,116 | | $ 123,883 | | $ 194,999 | 11.88% | 71.13% | 52.60% |
| Russell Ranch Wastewater | $ 7,659 | | $ 11,278 | | $ 18,937 | 1.08% | 7.66% | 4.79% |
| NEAF Wastewater | $ 21,206 | | $ 100,356 | | $ 121,562 | 9.62% | 21.21% | 42.61% |
| Anthem Wastewater | $ - | | $ 228,942 | | $ 228,942 | 21.95% | | |
| Gateway Wastewater | $ 2,082 | | $ 3,861 | | $ 5,943 | 0.37% | 14.62% | 7.44% |
| Wishing Well Wastewater | $ 12,161 | | $ 48,028 | | $ 60,188 | 4.61% | 85.38% | 92.56% |
| Sun City Wastwater | $ - | | $ 288,267 | | $ 288,267 | 27.64% | | |
| Sun City West Wastewater | $ - | | $ 238,285 | | $ 238,285 | 22.85% | | |
| | $ 114,224 | [3] | $ 1,042,900 | [4] | $ 1,157,124 | 100.00% | 100.00% | |
| | | | | | $ - | | | |

Support
[Estimate of Remaining Costs]
[EY Deconsolidation Results]

Workpapers:
Summary of Plant Balances and Accum Depr by NARUC.xlsx
Rate Case Expense 2015 Test Year.xlsx
4-Factor.xlsx

**EPCOR Water Arizona Inc.**
**Summary of E&Y Deconsolidation Study Results**
**Docket WS-01303A-16-XXXX**



| Line No. | | Stand-Alone Balances | % of Total | Deconsolidated balances | % of District Total | |
|---|---|---|---|---|---|---|
| 1 | **Verrado** | | | $ 51,218,632 | 71.13% | *Line [1] / Line [4]* |
| 2 | **Russell Ranch** | | | $ 5,514,717 | 7.66% | *Line [2] / Line [4]* |
| 3 | **NEAF** | | | $ 15,271,173 | 21.21% | *Line [3] / Line [4]* |
| 4 | **Agua Fria Wastewater** | $ 72,004,522 | 87.33% | | | |
| 5 | **Wishing Well** | | | $ 8,915,664 | 85.38% | *Line [5] / Line [7]* |
| 6 | **Gateway** | | | $ 1,526,605 | 14.62% | *Line [6] / Line [7]* |
| 7 | **Mohave Wastewater** | $ 10,442,269 | 12.67% | | | |
| 8 | **Totals** | $ 82,446,791 | 100.00% | $ 82,446,791 | 100.00% | |

Workpapers:
Summary of Plant Balances and Accum Depr by NARUC.xlsx
Rate Case Expense 2015 Test Year.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,555 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |

| Line No. | | Business unit / District | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 19 | | | | | | | | | | | |
| 20 | | | | | | | | | | | |
| 21 | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% |
| 25 | | | | | | | | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% |
| 27 | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5.674,904 | 13.4441% | 9.2539% |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | | | | | | | | | | | |
| 42 | | | | | | | | | | | |

| | | |
|---|---|---|
| WW Factor | 25.0654% | |
| WW Factor | 32.1076% | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx
Workpapers:
\3-Factor Calculation for Deconsolidation.xlsx
\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS14

Exhibit
Schedule C-2
Page 17
Witness: Murrey

Line No. 4 Update Regulatory Expense

Upon analysis of the Corporate Regulatory Expense account it was determined that several entries do not belong in this account. This adjustments removes those items and reallocates the remaining total to the appropriate districts.

| Line No. | Description | TY GL Balances | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 12 | | 4 Factor Allocation - Citizen's Only | 6.0465% | 5.8635% | 1.3313% | 7.3145% | 6.0627% | | |
| 15 | 2002 Depreciation Study-ACC Dec. #67093 | $ - | $ - | $ - | $ - | $ - | $ - | Line [15]*Line [12] | $ - |
| 16 | Amortize LT Effluent Water Credits 3.12%/Year | (12,912) | (781) | (757) | (172) | (944) | - | Line [16]*Line [12] | **(2,654)** |
| 17 | Amortize Y2K Costs 3.12%/year | - | - | - | - | - | - | Line [17]*Line [12] | - |
| 18 | US DOT HAZMAT REG | (2,600) | (157) | (152) | (35) | (190) | (158) | Line [18]*Line [12] | **(692)** |
| 19 | Other | (274) | (17) | (16) | (4) | (20) | (17) | Line [19]*Line [12] | **(73)** |
| 21 | Increase/(Decrease) to Regulatory Expense | Sum Line [15] thru | $ (954) | $ (926) | $ (210) | $ (1,155) | $ (174) | Sum Lines [15-19] | **$ (3,419)** |
| 26 | Adjustment to Revenue and/or Expense | | | | | | | Line [21] | **$ (3,419)** |

44 Workpapers & Supporting Documents:

| | |
|---|---|
| 45 \2015 Agua Fria Wastewater.xlsx | \2015 Sun City Wastewater.xlsx |
| 46 \2015 Anthem Wastewater.xlsx | \2015 Sun City West Wastewater.xlsx |
| 47 \2015 Mohave Wastewater.xlsx | 7A Allocation Regulatory Expense 2015.xlsx |
| 49 \2015 Arizona Wastewater.xlsm | |

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,555 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5.674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS15

Exhibit
Schedule C-2
Page 18
Witness: Murrey

Line No.

1 Adjust Legal Expenses

6 The Company has adjusted Legal Expense to a 3 year average to normalize costs and eliminate fluctuations.

| | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|
| | 4 Factor Allocation | 5.6605% | 5.5025% | 1.2471% | 6.9283% | 5.7270% | | |
| | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | **Arizona Wastewater** |
| District Legal Expense | | $ 749 | $ 1,091 | $ 187 | $ 2,788 | $ 1,887 | | **$ 6,701** |
| 7A Legal Expense 3-Year Average | $ 118,039 | 6,682 | 6,495 | 1,472 | 8,178 | 6,760 | Line [13]*Line[18] | **29,587** |
| Total Legal Expense | | $ 7,430 | $ 7,586 | $ 1,659 | $ 10,966 | $ 8,647 | Line [17]+Line [18] | **$ 36,288** |
| Fully Allocated Legal Expense per General Ledger | | 7,633 | 7,837 | 1,698 | 11,752 | 9,148 | | **38,067** |
| Increase/(Decrease) to Legal Expense | | $ (203) | $ (250) | $ (39) | $ (785) | $ (501) | Line [19]-Line [21] | **$ (1,779)** |
| Adjustment to Revenue and/or Expense | | | | | | | Line [23] | **$ (1,779)** |

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
48
49 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\2015 Legal Expense Account 5681.xlsx

EPCOR Water USA
3 Year Average of Legal Expenses
Docket Number WS-01303A-16-XXXX

Schedule C-2 ADJ SLM-IS15
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Witness: Murrey

| Sum of Net | Column Labels | | | | |
|---|---|---|---|---|---|
| Row Labels | 2013 | 2014 | 2015 | Grand Total | 3- Year Average |
| 7A | $ 90,922 | $ 147,704 | $ 115,491 | $ 354,117 | $ 118,039 |
| 7C | $ 2,869 | $ 1,745 | $ 3,750 | $ 8,365 | $ 2,788 |
| 7E | $ 1,945 | $ 1,181 | $ 2,534 | $ 5,660 | $ 1,887 |
| 7G | $ 698 | $ 452 | $ 1,095 | $ 2,246 | $ 749 |
| 7L | $ 1,113 | $ 679 | $ 1,482 | $ 3,274 | $ 1,091 |
| 7N | $ 188 | $ 114 | $ 258 | $ 560 | $ 187 |
| **Grand Total** | **$ 97,736** | **$ 151,875** | **$ 124,610** | **$ 374,221** | $ 124,740 |

Supporting Schedules
\4-Factor.xlsx
\2015 Legal Expense Account 5681.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,555 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9135% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6883% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 358,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS16

Exhibit
Schedule C-2
Page 19
Witness: Mahler

Line No.

4 Annualize Depreciation Expense on Direct Plant

6 Adjustment to annualize depreciation expense based on plant balances at the end of 2015.

| Line No. | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| 14 | Depreciation Expense on Direct Plant | $ 2,501,753 | $ 2,401,901 | $ 471,378 | $ 669,762 | $ 493,438 | | **$ 6,538,231** |
| 16 | Depreciation Expense per General Ledger | 1,519,059 | 1,934,199 | 97,252 | 785,766 | 1,589,788 | | **$ 5,926,065** |
| 18 | Increase/(Decrease) to Depreciation Expense | $ 982,693 | $ 467,702 | $ 374,126 | $ (116,005) | $ (1,096,350) | Line [14]-Line [16] | **$ 612,167** |
| 24 | Adjustment to Revenue and/or Expense | | | | | | Line [18] | **$ 612,167** |

44 Workpapers & Supporting Documents:

| | |
|---|---|
| 45 \2015 Agua Fria Wastewater.xlsx | \2015 Sun City Wastewater.xlsx |
| 46 \2015 Anthem Wastewater.xlsx | \2015 Sun City West Wastewater.xlsx |
| 47 \2015 Mohave Wastewater.xlsx | \Summary of Plant Balances and Accum Depr by NARUC.xlsx |

49 \2015 Arizona Wastewater.xlsm

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
**Consolidated EPCOR Wastewater**



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |
| | | | Depreciable Plant | 216,074,717 | Line [59] - Lines [11]-[14] | | | | | | | | | | | |
| | | | Composite Depr Rate | 3.98% | | | | | | | | | | | | |

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS16

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Witness: Mahler

## Summary of Plant and Accumulated Depreciation Balances

## Agua Fria WW (7G)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | 17,788 | 34,265 | | | - | - | - | - | (16,476) | 3,558 | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 218,285 | - | | | - | - | - | - | 218,285 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 16,810 | - | | | - | - | - | - | 16,810 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 143,036 | - | | | - | - | - | - | 143,036 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,020,040 | 109,193 | | | - | - | - | - | 910,847 | 34,001 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 4,876,973 | 635,187 | | | - | - | - | - | 4,241,786 | 162,566 | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,894,763 | 534,955 | | | 500,000 | 8,333 | 331,649 | 5,527 | 3,177,595 | 96,492 | 16,667 | 11,055 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 168,695 | 75,347 | | | - | - | - | - | 93,347 | 8,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,532,240 | 495,547 | | | - | - | - | - | 2,036,693 | 50,645 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 35,839,689 | 6,304,957 | | | 23,000 | 230 | 15,256 | 153 | 29,572,606 | 716,794 | 460 | 305 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 57,782 | 3,929 | | | - | - | - | - | 53,852 | 1,156 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 5,650,367 | 958,599 | | | 12,000 | 120 | 7,960 | 80 | 4,711,528 | 113,007 | 240 | 159 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 75,210 | 57,138 | | | - | - | - | - | 18,071 | 7,521 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,057,746 | 358,559 | | | - | - | - | - | 699,187 | 35,258 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,262,849 | 612,356 | | | - | - | - | - | 650,493 | 157,856 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 3,476,156 | 1,248,575 | | | 630,000 | 21,000 | 417,877 | 13,929 | 3,240,529 | 231,744 | 42,000 | 27,858 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 5,487,904 | 2,392,196 | | | - | - | - | - | 3,095,708 | 365,860 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,796,602 | 970,370 | | | - | - | - | - | 826,232 | 119,773 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 15,168 | 1,516 | | | - | - | - | - | 13,652 | 1,011 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 535,858 | 200,034 | | | - | - | - | - | 335,825 | 35,724 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 581,647 | 218,118 | | | - | - | - | - | 363,529 | 38,776 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 649,801 | 243,675 | | | - | - | - | - | 406,126 | 43,320 | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 62,933 | 19,441 | | | - | - | - | - | 43,491 | 4,196 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 16,538 | 11,306 | | | - | - | - | - | 5,232 | 1,103 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | - | - | | | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 697,460 | 432,274 | | | - | - | - | - | 265,187 | 34,873 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 154,287 | 53,657 | | | 302,000 | 5,033 | 200,316 | 3,339 | 594,575 | 5,143 | 10,067 | 6,677 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 171,017 | 87,160 | | | - | - | - | - | 83,857 | 11,401 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | - | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 7,341 | 13,000 | | | - | - | - | - | (5,659) | 1,468 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | - | - | 116,813 | 14,323 | - | - | - | - | 102,491 | - | - | - | 23,363 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | - | - | | | 16,000 | 400 | 10,613 | 265 | 25,947 | - | 800 | 531 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 9,601 | (7,925) | | | - | - | - | - | 17,527 | 960 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 130,969 | 46,376 | | | - | - | - | - | 84,593 | 6,548 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 1,644,727 | 1,683,300 | | | 100,000 | 5,000 | 66,330 | 3,316 | 119,441 | 164,473 | 10,000 | 6,633 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | Not Classified | | | | 267 | | | | - | | - | (267) | | | | |
| 54 | | 30.7222% | TOTAL | 72,004,522 | 18,145,928 | 116,813 | 14,323 | 1,583,000 | 40,117 | 1,050,000 | 26,609 | 56,527,359 | 2,501,753 | 80,233 | 53,219 | 23,363 |
| | | | | 72,004,522 | 18,145,928 | | | 1,583,000 | | 1,050,000 | | | 2,501,753 | 80,233 | 53,219 | |
| | | | | 0 | 0 | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 71,626,391 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 3.47% | |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx 72,004,522 A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx (0) Diff

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS16

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Schedule E

**Summary of Plant and Accumulated Depreciation Balances**

## Anthem WW (7L)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

| | | | |
|---|---|---|---|
| | Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| Supporting Schedules: | Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | | |

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Mohave WW (7N)



Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | - | | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Mohave Wastewater.xlsx - A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

**Summary of Plant and Accumulated Depreciation Balances**

## Sun City Wastewater (7C)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | - | - | - | - | 262 | 30 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | 668 | 100 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 148 | 10 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | (0) | | | | |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 27,014,376 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | |
|---|---|
| - | A-F Schedule |
| 27,149,446 | Diff |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
Sun City West Wastewater (7E)



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | - | - | - | - | | | | |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | 5,277,583 | | 2,267,459 | | | | | | |
| | | | | (21,141,905) | | | | | | | | | | | | |
| | | | Depreciable Plant | 21,150,380 | Line [54] - Lines [6]-[9] | | | | | | | | | | | |
| | | | Composite Depr Rate | 2.33% | | | | | | | | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City West Wastewater.xlsx - A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Line No.

4 Annualize Depreciation Expense on Corporate Plant

6 Adjustment to annualize depreciation expense based on Plant balances at the end of 2015.

| Line No. | | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|---|
| 11 | General Metered Customer 4-Factor Allocation | | 4.2266% | 5.1615% | 0.9133% | 13.0155% | 8.7907% | | |
| 12–13 | | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | **Arizona Wastewater** |
| 15 | Depreciation Expense on Corporate Plant | $ 390,316 | $ 16,497 | $ 20,146 | $ 3,565 | $ 50,802 | $ 34,312 | | **$ 125,321** |
| 17 | Allocated Depreciation Expense on Corporate Plant per General Ledger | | 30,628 | 29,772 | 6,748 | 37,487 | 30,987 | | **$ 135,623** |
| 19 | Increase / (Decrease) to Depreciation Expense | | $ (14,131) | $ (9,626) | $ (3,183) | $ 13,314 | $ 3,324 | Line [15]-Line [17] | **$ (10,301)** |
| 22 | Adjustment to Revenue and/or Expense | | | | | | | Line [19] | **$ (10,301)** |

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

49 \2015 Arizona Wastewater.xlsm

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS17

Page 20 a

Witness: Mahler

**Summary of Plant and Accumulated Depreciation Balances**

## Arizona Corporate (7A)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements Gen | 192,857 | 22,377 | 270,000 | 3,375 | 384,195.65 | 4,802 | 816,498 | 4,821 | 6,750 | 9,605 |
| 2 | 304620 | 0.21% | Structures & Improvements Leas | 18,317 | 536 | | - | - | - | 17,782 | 458 | - | - |
| 3 | 334100 | 0.56% | Meters | 11,777 | 4,641 | | - | - | - | 7,136 | 786 | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | 364,887 | 72,241 | | - | - | - | 292,646 | 12,078 | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | 1,267,925 | 569,006 | | - | - | - | 698,918 | 57,057 | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,404,587 | 624,832 | | - | - | - | 779,755 | 140,459 | - | - |
| 7 | 340300 | 1.67% | Computer Software | 193,904 | 183,147 | 11,937 | 1,194 | 16,986 | 1,699 | 36,787 | 38,781 | 2,387 | 3,397 |
| 8 | 340330 | 1.67% | Computer Software Other | 6,370 | 1,019 | | - | - | - | 5,351 | 1,274 | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | 17,277 | 3,060 | | - | - | - | 14,217 | 691 | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non- | 186,080 | 216,139 | | - | - | - | (30,059) | 18,608 | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | 122,024 | 20,439 | | - | - | - | 101,584 | 12,202 | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telep | 68,942 | 27,818 | | - | - | - | 41,124 | 6,894 | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Othe | 154,411 | 8,821 | | - | - | - | 145,590 | 15,441 | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | 1,292,262 | 116,612 | 210,000 | 6,563 | 298,819 | 9,338 | 1,668,569 | 80,766 | 13,125 | 18,676 |
| 15 | | | Salvage Proceeds | - | 75,946 | | | | | (75,946) | | | |
| 16 | | | TOTAL | 5,301,619 | 1,946,633 | 491,937 | 11,131 | 700,000 | 15,839 | 4,519,952 | 390,316 | 22,262 | 31,678 |
| | | | | | | 491,937 | | 700,000 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 5,301,619 | Line [16] |
| Composite Depr Rate | 7.36% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Corporate Arizona.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9987% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,346 | 13.0135% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0433% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,023 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,585 | 24.9178% | 2,538,068 | 24.1332% | 9,433,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,544 | 5.2129% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1618% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,084 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9123% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | * | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS18

Exhibit
Schedule C-2
Page 21
Witness: Mahler

Line No.

1 Decision No. 75268 Regulatory Treatment

4 Decision No 75268 created a regulatory assets and liability in relation to Mohave Wastewater plant. These assets are here recognized, net of amortization from September 2015 to December 2015.

| | District | NARUC | NARUC Description | Reg Asset | Reg Liability | |
|---|---|---|---|---|---|---|
| 10 | Mohave WW | 360000 | Collection Sewer Forced | $ 15,840 | | |
| 11 | Mohave WW | 380100 | WW TD Equipment Tanks/Acc | 370,661 | | |
| 12 | Mohave WW | 380600 | WW TD Equipment Other Disp | 1,235 | | |
| 13 | Mohave WW | 397000 | Miscellaneous Equipment | | (328) | |
| 14 | Mohave WW | 399000 | Reconciliation to PIS Balance | | (1,145) | |
| 15 | | | | $ 387,736 | $ (1,473) | Sum Lines[10-14] |
| 16 | Amortization Sept to December @ 8% | | | $ 10,340 | $ (39) | Line[15]*.08 divided by 48 |
| 17 | Monthly Amortization thereafter | | | $ 2,585 | $ (10) | Line[15]*.08 divided by 12 |
| 20 | Annual Amortization | | | $ 31,019 | $ (118) | Line [17] * 12 |

Sum Line[20] 30,901

[F]=[A]+[B]+[C]+[D]+[E]

| | [A] | [B] | [C] | [D] | [E] |
|---|---|---|---|---|---|
| BU | 7G | 7L | 7N | 7C | 7E |
| District Specific | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% |

| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
|---|---|---|---|---|---|---|---|
| 31 Annual Amortization Allocated | $ - | $ - | $ 30,901 | $ - | $ - | Line [20]*Line [26] | $ 30,901 |
| 34 | $ - | $ - | $ 30,901 | $ - | $ - | Line [31] | $ 30,901 |

38 Increase / (Decrease) to Expense — Line [34] — $ 30,901

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx — \Summary of Plant Balances and Accum Depr by NARUC.xlsx

50 \2015 Arizona Wastewater.xlsm

| Line No. | |
|---|---|
| 1 | Intentionally Left Blank |
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| 37 | |
| 38 | |
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| 41 | |
| 42 | |
| 43 | |
| 44 | |
| 45 | Workpapers & Supporting Documents: |
| 46 | |
| 47 | |
| 48 | |
| 49 | |
| 50 | \2015 Arizona Wastewater.xlsm |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS20

Exhibit
Schedule C-2
Page 23
Witness: Mahler

Line No.

1
2 Allocation 19.21% Agua Fria Wastewater
3
4 Annualize Depreciation Expense on NWVRTF Plant
5
6 Adjustment to annualize depreciation expense based on Plant balances at the end of 2015.
7
8

| Line No. | | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|---|
| 9 | | | | | | | | | |
| 10 | | NWVRTF Plant Allocation | 19.2100% | 0.0000% | 0.0000% | 0.0000% | 80.7900% | | |
| 11 | | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
| 12 | | | | | | | | | |
| 13 | Depreciation Expense on NWVRTF Plant | $ 2,120,735 | $ 407,393 | $ - | $ - | $ - | $ 1,713,341 | Line[10]*Line[13] | $ 2,120,735 |
| 14 | | | | | | | | | |
| 15 | Allocated Depreciation Expense on NWV Plant per General Ledger | | $ 88,273 | $ - | $ - | $ - | $ 371,243 | | $ 459,515 |
| 16 | | | | | | | | | |
| 17 | Increase / (Decrease) to Depreciation Expense | | $ 319,120 | $ - | $ - | $ - | $ 1,342,099 | Line[13] - Line[15] | $ 1,661,219 |
| 18 | | | | | | | | | |
| 19 | Adjustment to Revenue and/or Expense | | | | | | | Line [17] | $ 1,661,219 |

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44 Workpapers & Supporting Documents:
45 \2015 Agua Fria Wastewater.xlsx \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48
49
50 \2015 Arizona Wastewater.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - IS20

Page 23 a

Summary of Plant and Accumulated Depreciation Balances

## Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.28% | Struct & Imp SS | - | 0 | - | - | - | - | (0) | - | - | - |
| 2 | 304200 | 0.56% | Struct & Imp P | 2,582 | 32 | - | - | - | - | 2,550 | 172 | - | - |
| 3 | 307000 | 0.00% | Wells & Springs | - | - | - | - | - | - | - | - | - | - |
| 4 | 311200 | 1.04% | Pump Equip Electric | 24,525 | 2,366 | - | - | - | - | 22,159 | 3,066 | - | - |
| 5 | 340200 | 1.67% | Comp & Periph Equip | - | - | - | - | - | - | - | - | - | - |
| 6 | 340500 | 0.56% | Other Office Equipment | - | 0 | - | - | - | - | (0) | - | - | - |
| 7 | 304600 | 0.28% | Struct & Imp Offices | 9,052 | 340 | - | - | - | - | 8,712 | 302 | - | - |
| 8 | 304800 | 0.28% | Struct & Imp Misc | 8,610 | 12 | - | - | - | - | 8,598 | 287 | - | - |
| 9 | 341200 | 1.67% | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | 1.67% | Trans Equip Other | - | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | 0.42% | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | 0.00% | Laboratory Equipment | - | (0) | - | - | - | - | 0 | - | - | - |
| 13 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | - | - | - | - | 16,666 | 1,971 | - | - |
| 14 | 351000 | 0.00% | WW Organization | - | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | 0.00% | WW Franchises | 1,304 | - | - | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | 0.00% | WW Land & Ld Rights Coll | 450,976 | (89,506) | - | - | - | - | 540,482 | - | - | - |
| 17 | 353500 | 0.00% | WW Land & Ld Rights Gen | 20,747 | - | - | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | 0.28% | WW Struct & Imp Coll | 3,574,657 | 3,248,049 | - | - | - | - | 326,608 | 119,155 | - | - |
| 19 | 354300 | 0.28% | WW Struct & Imp SPP | 997,595 | 51,951 | - | - | - | - | 945,644 | 33,253 | - | - |
| 20 | 354400 | 0.28% | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | 0.28% | WW Struct & Imp Gen | 6,900,037 | 1,385,565 | 692,516 | 11,542 | 120,312 | 2,005 | 6,313,753 | 230,001 | 23,084 | 4,010 |
| 22 | 355200 | 0.28% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | - | - | - | - | 6,030 | 265 | - | - |
| 23 | 355300 | 0.42% | WW Pwr Gen Equip SPP | 63,439 | 11,007 | - | - | - | - | 52,431 | 3,172 | - | - |
| 24 | 355400 | 0.42% | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | 0.42% | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | 0.17% | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | 0.17% | WW Collecting Mains | 109,750 | 36,956 | - | - | - | - | 72,794 | 2,195 | - | - |
| 28 | 362000 | 0.17% | WW Special Coll Struct | 486,363 | 686,271 | - | - | - | - | (199,908) | 9,727 | - | - |
| 29 | 363000 | 0.17% | WW Services Sewer | 8,725 | 2,658 | - | - | - | - | 6,066 | 174 | - | - |
| 30 | 364000 | 0.83% | WW Flow Measuring Devices | 55,923 | 49,300 | - | - | - | - | 6,623 | 5,592 | - | - |
| 31 | 370000 | 0.28% | WW Receiving Wells | - | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | 1.04% | WW Pump Equip Elect | 1,026,512 | 206,403 | - | - | - | - | 820,109 | 128,314 | - | - |
| 33 | 371200 | 1.04% | WW Pump Equip Oth Pwr | 26,257 | 8,798 | - | - | - | - | 17,459 | 3,282 | - | - |
| 34 | 380000 | 0.56% | WW TD Equipment | 2,306,955 | 1,195,934 | 1,169,000 | 38,967 | 203,093 | 6,770 | 2,437,377 | 153,797 | 77,933 | 13,540 |
| 35 | 380050 | 0.56% | WW TD Equip Grit Removal | 1,041,234 | 1,202,728 | - | - | - | - | (161,494) | 69,416 | - | - |
| 36 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 5,327,840 | 5,440,698 | - | - | - | - | (112,858) | 355,189 | - | - |
| 37 | 380200 | 0.56% | WW TD Equip Sldge/Effl Rmv | 28,253 | 2,044 | - | - | - | - | 26,209 | 1,884 | - | - |
| 38 | 380250 | 0.56% | WW TD Equip Sldge Dig Tnk | 502,467 | 293,601 | 717,000 | 23,900 | 124,566 | 4,152 | 1,022,380 | 33,498 | 47,800 | 8,304 |
| 39 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 8,662,158 | 7,275,086 | - | - | - | - | 1,387,072 | 577,477 | - | - |
| 40 | 380350 | 0.56% | WW TD Equip Sec Trmt Filt | - | 1,961 | - | - | - | - | (1,961) | - | - | - |
| 41 | 380400 | 0.56% | WW TD Equip Aux Effl Trmt | 1,279,622 | 1,340,499 | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,225,768 | 85,308 | 75,600 | 13,134 |
| 42 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 208,781 | 28,338 | - | - | - | - | 180,443 | 13,919 | - | - |
| 43 | 380600 | 0.56% | WW TD Equip Oth Disp | 1,033,384 | 1,200,951 | - | - | - | - | (167,567) | 68,892 | - | - |
| 44 | 380625 | 0.56% | WW TD Equip Gen Trmt | 780,426 | 654,668 | - | - | - | - | 125,757 | 52,028 | - | - |
| 45 | 380650 | 0.56% | WW TD Equip Influent Lift S | 64,980 | 71,829 | - | - | - | - | (6,848) | 4,332 | - | - |
| 46 | 381000 | 0.42% | WW Plant Sewers | 111,410 | 32,668 | - | - | - | - | 78,742 | 5,571 | - | - |
| 47 | 382000 | 0.28% | WW Outfall Sewer Lines | 4,259 | 112,001 | - | - | - | - | (107,743) | 142 | - | - |
| 48 | 389100 | 0.56% | WW Oth Plt & Misc Equip Int | 89,296 | 12,559 | - | - | - | - | 76,736 | 5,953 | - | - |
| 49 | 389600 | 0.56% | WW Other P/E - CPS - 7E | - | 0 | - | - | - | - | (0) | - | - | - |
| 50 | 390000 | 0.56% | WW Office Furniture & Equip | 168,065 | 96,573 | - | - | - | - | 71,492 | 11,204 | - | - |
| 51 | 390200 | 1.67% | WW Computers & Peripheral | 23,044 | 43,528 | - | - | - | - | (20,484) | 4,609 | - | - |
| 52 | 390300 | 1.67% | WW Computer Software | 69,027 | 145,625 | - | - | - | - | (76,598) | 13,805 | - | - |
| 53 | 391000 | 1.67% | WW Trans Equipment | 247,842 | 839,469 | - | - | - | - | (591,627) | 49,568 | - | - |
| 54 | 392000 | 0.33% | WW Stores Equipment | 11,072 | 5,715 | - | - | - | - | 5,357 | 443 | - | - |
| 55 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 139,757 | 81,723 | 20,000 | 500 | 3,475 | 87 | 80,922 | 6,988 | 1,000 | 174 |
| 56 | 394000 | 0.83% | WW Laboratory Equipment | 156,655 | 79,869 | - | - | - | - | 76,786 | 15,665 | - | - |
| 57 | 395000 | 0.42% | WW Power Operated Equip | 136,487 | 23,182 | - | - | - | - | 113,305 | 6,824 | - | - |
| 58 | 396000 | 0.83% | WW Communication Equip | 358,832 | 384,595 | 65,000 | 3,250 | 11,293 | 565 | 46,715 | 35,883 | 6,500 | 1,129 |
| 59 | 397000 | 0.83% | WW Misc Equipment | 74,088 | 76,014 | - | - | - | - | (1,926) | 7,409 | - | - |
| 60 | 398000 | 0.83% | WW Other Tangible Plant | - | - | | - | | - | - | - | - | - |
| 61 | | 34% | TOTAL | 36,620,650 | 26,247,027 | 3,797,516 | 115,959 | 659,750 | 20,146 | 14,694,785 | 2,120,735 | 231,917 | 40,291 |
| | | | | | | 3,797,516 | | 659,750 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 36,147,623 | Line [61] - Lines [14]-[17] |
| Composite Depr Rate | 5.79% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS NWVRTF Wastewater 12.31.15 .xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,555 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2260% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 395,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,990 | 10.7705% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 788 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS21

Exhibit
Schedule C-2
Page 24
Witness: Mahler

Line No.

1 Annualize Depreciation Expense on 6U

2

3 Adjustment to annualize depreciation expense based on Plant balances at the end of 2015.

4
5
6
7
8
9

10 Arizona Allocation of USA 84.12%

11

| | BU | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|---|
| 12 | | | | | | | |
| 13 | GMC 4 Factor | 4.227% | 5.162% | 0.913% | 13.016% | 8.791% | |
| 14 | 6U Factor | 3.555% | 4.342% | 0.768% | 10.949% | 7.395% | Line [10] * Line [13] |

15

| | | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|---|
| 16 | | | | | | | | | |
| 17 | | | Agua Fria | Anthem | | Sun City | Sun City West | | |
| 18 | | | Wastewater | Wastewater | Mohave Wastewater | Wastewater | Wastewater | | **Arizona Wastewater** |
| 19 | | | | | | | | | |
| 20 | Depreciation Expense on 6U Plant | $ 317,695 | $ 11,295 | $ 13,794 | $ 2,441 | $ 34,784 | $ 23,493 | Line[14] * Line[20] | **$ 85,807** |
| 21 | | | | | | | | | |
| 22 | Allocated Depreciation Exp on 6U Plant per GL | $ - | $ - | $ - | $ - | $ - | $ - | | - |
| 23 | | | | | | | | | |
| 24 | Increase / (Decrease) to Depreciation Expense | | $ 11,295 | $ 13,794 | $ 2,441 | $ 34,784 | $ 23,493 | Line[20] - Line[22] | **$ 85,807** |

25
26
27

28 Adjustment to Revenue and/or Expense Line [24] **$ 85,807**

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39
40
41
42
43

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48
49
50 \2015 Arizona Wastewater.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - IS21

Page 24 a

Summary of Plant and Accumulated Depreciation Balances

## USA Corporate (6U)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements General | | | | - | - | - | - | - | - | - |
| 2 | 304620 | 0.21% | Structures & Improvements Leasehold | | | | - | - | - | - | - | - | - |
| 3 | 334100 | 0.56% | Meters | | | | - | - | - | - | - | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | | | | - | - | - | - | - | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | | | | - | - | - | - | - | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,047,165 | 313,567 | 592,463 | 29,623 | - | - | 1,296,438 | 104,717 | 59,246 | - |
| 7 | 340300 | 1.67% | Computer Software | 1,064,894 | 782,756 | 781,212 | 78,121 | - | - | 985,228 | 212,979 | 156,242 | - |
| 8 | 340330 | 1.67% | Computer Software Other | | | | - | - | - | - | - | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | | | | - | - | - | - | - | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non-Telephone | | | | - | - | - | - | - | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | | | | - | - | - | - | - | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telephone | | | | - | - | - | - | - | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Other | | | | - | - | - | - | - | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | | | | - | - | - | - | - | - | - |
| 15 | | | Salvage Proceeds | | | | - | - | - | - | | | |
| 16 | | | TOTAL | 2,112,059 | 1,096,323 | 1,373,675 | 107,744 | - | - | 2,281,667 | 317,695 | 215,489 | - |
| | | | | | | 1,373,675 | | | | | | | |

| | | |
|---|---|---|
| | Depreciable Plant | 2,112,059 Line [16] |
| | Composite Depr Rate | 15.04% |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS 6U Corporate Arizona 12.31.15.xlsm

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 12.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0159% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 13,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,083 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,553 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 13,984 | 8.3318% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8688% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,727 | 1.0103% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.9922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | WW Factor | 25.0654% | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 32.1076% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,682 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,682 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,212 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

Line No.

1 Annualize Amortization of CIAC

5 Annual amortization of gross Contributions in Aid of Construction (CIAC) as of 12/31/15 has been annualized for one year with this adjustment

| Line No. | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| 20 | Gross CIAC | $ (27,336,212) | $ (6,256,463) | $ (2,661,834) | $ (787,885) | $ (328,330) | | **$ (37,370,723)** |
| 22 | Composite Depreciation Rate | 3.47% | 4.77% | 4.51% | 2.47% | 2.33% | | **3.978%** |
| 24 | Increase / (Decrease) to Depreciation Expense | $ (949,780) | $ (298,712) | $ (120,159) | $ (19,437) | $ (7,658) | Line[20] * Line[22] | **$ (1,395,745)** |
| 28 | Adjustment to Revenue and/or Expense | | | | | | Line [24] | **$ (1,395,745)** |

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
48
49
50 \2015 Arizona Wastewater.xlsm

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx
\2015 CIAC Summary by District - Present and Deconsolidated.xlsx

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
## Consolidated EPCOR Wastewater



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |

Depreciable Plant 216,074,717 Line [59] - Lines [11]-[14]
Composite Depr Rate 3.98%

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

## Summary of Plant and Accumulated Depreciation Balances

## Agua Fria WW (7G)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | 17,788 | 34,265 | | | - | - | - | - | (16,476) | 3,558 | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 218,285 | - | | | - | - | - | - | 218,285 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 16,810 | - | | | - | - | - | - | 16,810 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 143,036 | - | | | - | - | - | - | 143,036 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,020,040 | 109,193 | | | - | - | - | - | 910,847 | 34,001 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 4,876,973 | 635,187 | | | - | - | - | - | 4,241,786 | 162,566 | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,894,763 | 534,955 | | | 500,000 | 8,333 | 331,649 | 5,527 | 3,177,595 | 96,492 | 16,667 | 11,055 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 168,695 | 75,347 | | | - | - | - | - | 93,347 | 8,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,532,240 | 495,547 | | | - | - | - | - | 2,036,693 | 50,645 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 35,839,689 | 6,304,957 | | | 23,000 | 230 | 15,256 | 153 | 29,572,606 | 716,794 | 460 | 305 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 57,782 | 3,929 | | | - | - | - | - | 53,852 | 1,156 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 5,650,367 | 958,599 | | | 12,000 | 120 | 7,960 | 80 | 4,711,528 | 113,007 | 240 | 159 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 75,210 | 57,138 | | | - | - | - | - | 18,071 | 7,521 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,057,746 | 358,559 | | | - | - | - | - | 699,187 | 35,258 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,262,849 | 612,356 | | | - | - | - | - | 650,493 | 157,856 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 3,476,156 | 1,248,575 | | | 630,000 | 21,000 | 417,877 | 13,929 | 3,240,529 | 231,744 | 42,000 | 27,858 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 5,487,904 | 2,392,196 | | | - | - | - | - | 3,095,708 | 365,860 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,796,602 | 970,370 | | | - | - | - | - | 826,232 | 119,773 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 15,168 | 1,516 | | | - | - | - | - | 13,652 | 1,011 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 535,858 | 200,034 | | | - | - | - | - | 335,825 | 35,724 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 581,647 | 218,118 | | | - | - | - | - | 363,529 | 38,776 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 649,801 | 243,675 | | | - | - | - | - | 406,126 | 43,320 | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 62,933 | 19,441 | | | - | - | - | - | 43,491 | 4,196 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 16,538 | 11,306 | | | - | - | - | - | 5,232 | 1,103 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | - | - | | | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 697,460 | 432,274 | | | - | - | - | - | 265,187 | 34,873 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 154,287 | 53,657 | | | 302,000 | 5,033 | 200,316 | 3,339 | 594,575 | 5,143 | 10,067 | 6,677 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 171,017 | 87,160 | | | - | - | - | - | 83,857 | 11,401 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | - | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 7,341 | 13,000 | | | - | - | - | - | (5,659) | 1,468 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | - | - | 116,813 | 14,323 | - | - | - | - | 102,491 | - | - | - | 23,363 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | - | - | | | 16,000 | 400 | 10,613 | 265 | 25,947 | - | 800 | 531 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 9,601 | (7,925) | | | - | - | - | - | 17,527 | 960 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 130,969 | 46,376 | | | - | - | - | - | 84,593 | 6,548 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 1,644,727 | 1,683,300 | | | 100,000 | 5,000 | 66,330 | 3,316 | 119,441 | 164,473 | 10,000 | 6,633 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | Not Classified | | | | 267 | | | | - | | - | (267) | | | | |
| 54 | | 30.7222% | TOTAL | 72,004,522 | 18,145,928 | 116,813 | 14,323 | 1,583,000 | 40,117 | 1,050,000 | 26,609 | 56,527,359 | 2,501,753 | 80,233 | 53,219 | 23,363 |
| | | | | 72,004,522 | 18,145,928 | | | 1,583,000 | | 1,050,000 | | | 2,501,753 | 80,233 | 53,219 | |
| | | | | 0 | 0 | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 71,626,391 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 3.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.xlsx — 72,004,522 A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx — (0) Diff

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS22

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Schedule E

**Summary of Plant and Accumulated Depreciation Balances**

## Anthem WW (7L)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

| | | | |
|---|---|---|---|
| | Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| Supporting Schedules: | Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | | |

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS22

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Witness: Mahler

**Summary of Plant and Accumulated Depreciation Balances**

## Mohave WW (7N)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | - | | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

**Summary of Plant and Accumulated Depreciation Balances**

## Sun City Wastewater (7C)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | - | - | - | - | 262 | 30 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | 668 | 100 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 148 | 10 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | (0) | | | | |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 27,014,376 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | |
|---|---|
| - | A-F Schedule |
| 27,149,446 | Diff |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
Sun City West Wastewater (7E)

Schedule C-2 ADJ SMM - IS22
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| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | | - | - | - | - | | | | |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | 5,277,583 | | 2,267,459 | | | | | | |
| | | | | (21,141,905) | | | | | | | | | | | | |
| | | | Depreciable Plant | 21,150,380 | Line [54] - Lines [6]-[9] | | | | | | | | | | | |
| | | | Composite Depr Rate | 2.33% | | | | | | | | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City West Wastewater.xlsx - A-F Schedule
\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS23

Exhibit
Schedule C-2
Page 26
Witness: Mahler

Line No.

1 Depreciation on Post Test Year Plant

3 Annual depreciation of Post Test Year Plant as of 12/31/15 has been annualized for one year with this adjustment

| | |
|---|---|
| 6U Factor AZ | 84.121% |

| BU | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|
| 4 Factor General Metered Customers | 4.227% | 5.162% | 0.913% | 13.016% | 8.791% | |
| 6U Factor | 3.555% | 4.342% | 0.768% | 10.949% | 7.395% | Line [7] * Line [10] |
| North West Valley Plant Allocation | 19.21% | 0.00% | 0.00% | 0.00% | 80.79% | |

| | | Total | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 16 Depreciation on Post Test Year Plant Additions for District | | | $ 80,233 | $ 128,508 | $ 21,072 | $ 204,220 | $ 142,885 | | $ 576,919 |
| 18 Depreciation on Corporate Post Test Year Plant Adds Allocated | $ | 22,262 | 941 | 1,149 | 203 | 2,898 | 1,957 | Line [10]*Line [18] | $ 7,148 |
| 20 Depreciation on 6U Post Test Year Plant Adds Allocated | $ | 215,489 | 7,662 | 9,356 | 1,656 | 23,593 | 15,935 | Line [11]*Line [20] | $ 58,202 |
| 22 Depreciation on NWVRTF Post Test Year Plant Additions Allocated | $ | 231,917 | 44,551 | - | - | - | 187,366 | Line [12]+Line [22] | $ 231,917 |
| 24 Increase /(Decrease) to Depreciation Expense | | | $ 133,387 | $ 139,014 | $ 22,931 | $ 230,711 | $ 348,143 | Sum Lines [16-22] | $ 874,186 |

31 Adjustment to Revenue and/or Expense — Line [24] $ 874,186

44 Workpapers & Supporting Documents:
45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx
50 \2015 Arizona Wastewater.xlsm

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
**Consolidated EPCOR Wastewater**

Schedule C-2 ADJ SMM - IS23
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| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 216,074,717 | Line [59] - Lines [11]-[14] |
| Composite Depr Rate | 3.98% | |

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Anthem WW (7L)

Schedule C-2 ADJ SMM - IS23

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Schedule

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

Supporting Schedules:

| | | |
|---|---|---|
| Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | |

Docket # WS-01303A-16-XXXX

## Summary of Plant and Accumulated Depreciation Balances

## Agua Fria WW (7G)

Schedule C-2 ADJ SMM - IS23

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | 17,788 | 34,265 | | | - | - | - | - | (16,476) | 3,558 | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 218,285 | - | | | - | - | - | - | 218,285 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 16,810 | - | | | - | - | - | - | 16,810 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 143,036 | - | | | - | - | - | - | 143,036 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,020,040 | 109,193 | | | - | - | - | - | 910,847 | 34,001 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 4,876,973 | 635,187 | | | - | - | - | - | 4,241,786 | 162,566 | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,894,763 | 534,955 | | | 500,000 | 8,333 | 331,649 | 5,527 | 3,177,595 | 96,492 | 16,667 | 11,055 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 168,695 | 75,347 | | | - | - | - | - | 93,347 | 8,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,532,240 | 495,547 | | | - | - | - | - | 2,036,693 | 50,645 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 35,839,689 | 6,304,957 | | | 23,000 | 230 | 15,256 | 153 | 29,572,606 | 716,794 | 460 | 305 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 57,782 | 3,929 | | | - | - | - | - | 53,852 | 1,156 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 5,650,367 | 958,599 | | | 12,000 | 120 | 7,960 | 80 | 4,711,528 | 113,007 | 240 | 159 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 75,210 | 57,138 | | | - | - | - | - | 18,071 | 7,521 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,057,746 | 358,559 | | | - | - | - | - | 699,187 | 35,258 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,262,849 | 612,356 | | | - | - | - | - | 650,493 | 157,856 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 3,476,156 | 1,248,575 | | | 630,000 | 21,000 | 417,877 | 13,929 | 3,240,529 | 231,744 | 42,000 | 27,858 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 5,487,904 | 2,392,196 | | | - | - | - | - | 3,095,708 | 365,860 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,796,602 | 970,370 | | | - | - | - | - | 826,232 | 119,773 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 15,168 | 1,516 | | | - | - | - | - | 13,652 | 1,011 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 535,858 | 200,034 | | | - | - | - | - | 335,825 | 35,724 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 581,647 | 218,118 | | | - | - | - | - | 363,529 | 38,776 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 649,801 | 243,675 | | | - | - | - | - | 406,126 | 43,320 | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 62,933 | 19,441 | | | - | - | - | - | 43,491 | 4,196 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 16,538 | 11,306 | | | - | - | - | - | 5,232 | 1,103 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | - | - | | | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 697,460 | 432,274 | | | - | - | - | - | 265,187 | 34,873 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 154,287 | 53,657 | | | 302,000 | 5,033 | 200,316 | 3,339 | 594,575 | 5,143 | 10,067 | 6,677 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 171,017 | 87,160 | | | - | - | - | - | 83,857 | 11,401 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | - | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 7,341 | 13,000 | | | - | - | - | - | (5,659) | 1,468 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | - | - | 116,813 | 14,323 | - | - | - | - | 102,491 | - | - | - | 23,363 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | - | - | | | 16,000 | 400 | 10,613 | 265 | 25,947 | - | 800 | 531 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 9,601 | (7,925) | | | - | - | - | - | 17,527 | 960 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 130,969 | 46,376 | | | - | - | - | - | 84,593 | 6,548 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 1,644,727 | 1,683,300 | | | 100,000 | 5,000 | 66,330 | 3,316 | 119,441 | 164,473 | 10,000 | 6,633 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | Not Classified | | | | 267 | | | - | - | - | - | (267) | - | - | - | - |
| 54 | | 30.7222% | TOTAL | 72,004,522 | 18,145,928 | 116,813 | 14,323 | 1,583,000 | 40,117 | 1,050,000 | 26,609 | 56,527,359 | 2,501,753 | 80,233 | 53,219 | 23,363 |
| | | | | 72,004,522 | 18,145,928 | | | 1,583,000 | | 1,050,000 | | | 2,501,753 | 80,233 | 53,219 | |
| | | | | 0 | 0 | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 71,626,391 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 3.47% | |
| | 72,004,522 | A-F Schedule |
| | (0) | Diff |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx

\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Mohave WW (7N)

Schedule C-2 ADJ SMM - IS23

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | | - | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Mohave Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |
| | - | A-F Schedule |
| | - | Diff |

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Sun City Wastewater (7C)



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | - | - | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | - | - | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | - | - | - | - | - | - | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | - | - | - | - | - | - | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | - | - | - | - | - | - | - | - | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 262 | 30 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | - | - | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 668 | 100 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 148 | 10 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | - | - | - | - | - |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | - | - | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | - | - | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 27,014,376 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | |
|---|---|
| - | A-F Schedule |
| 27,149,446 | Diff |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
## Sun City West Wastewater (7E)

Schedule C-2 ADJ SMM - IS23
Page 26 a

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | - | - | - | - | - | - | - | - | - |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | | | | | | | | | |
| | | | | (21,141,905) | | | | 5,277,583 | | 2,267,459 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 21,150,380 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.33% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City West Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

- A-F Schedule
- Diff

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Arizona Corporate (7A)

Schedule C-2 ADJ SMM - IS23

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements Gen | 192,857 | 22,377 | 270,000 | 3,375 | 384,195.65 | 4,802 | 816,498 | 4,821 | 6,750 | 9,605 |
| 2 | 304620 | 0.21% | Structures & Improvements Leas | 18,317 | 536 | | - | - | - | 17,782 | 458 | - | - |
| 3 | 334100 | 0.56% | Meters | 11,777 | 4,641 | | - | - | - | 7,136 | 786 | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | 364,887 | 72,241 | | - | - | - | 292,646 | 12,078 | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | 1,267,925 | 569,006 | | - | - | - | 698,918 | 57,057 | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,404,587 | 624,832 | | - | - | - | 779,755 | 140,459 | - | - |
| 7 | 340300 | 1.67% | Computer Software | 193,904 | 183,147 | 11,937 | 1,194 | 16,986 | 1,699 | 36,787 | 38,781 | 2,387 | 3,397 |
| 8 | 340330 | 1.67% | Computer Software Other | 6,370 | 1,019 | | - | - | - | 5,351 | 1,274 | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | 17,277 | 3,060 | | - | - | - | 14,217 | 691 | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non- | 186,080 | 216,139 | | - | - | - | (30,059) | 18,608 | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | 122,024 | 20,439 | | - | - | - | 101,584 | 12,202 | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telep | 68,942 | 27,818 | | - | - | - | 41,124 | 6,894 | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Othe | 154,411 | 8,821 | | - | - | - | 145,590 | 15,441 | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | 1,292,262 | 116,612 | 210,000 | 6,563 | 298,819 | 9,338 | 1,668,569 | 80,766 | 13,125 | 18,676 |
| 15 | | | Salvage Proceeds | - | 75,946 | | | | | (75,946) | | | |
| 16 | | | TOTAL | 5,301,619 | 1,946,633 | 491,937 | 11,131 | 700,000 | 15,839 | 4,519,952 | 390,316 | 22,262 | 31,678 |
| | | | | | | 491,937 | | 700,000 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 5,301,619 | Line [16] |
| Composite Depr Rate | 7.36% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Corporate Arizona.xlsx

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS23

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Summary of Plant and Accumulated Depreciation Balances

## USA Corporate (6U)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements General | | | | - | - | - | - | - | - | - |
| 2 | 304620 | 0.21% | Structures & Improvements Leasehold | | | | - | - | - | - | - | - | - |
| 3 | 334100 | 0.56% | Meters | | | | - | - | - | - | - | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | | | | - | - | - | - | - | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | | | | - | - | - | - | - | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,047,165 | 313,567 | 592,463 | 29,623 | - | - | 1,296,438 | 104,717 | 59,246 | - |
| 7 | 340300 | 1.67% | Computer Software | 1,064,894 | 782,756 | 781,212 | 78,121 | - | - | 985,228 | 212,979 | 156,242 | - |
| 8 | 340330 | 1.67% | Computer Software Other | | | | - | - | - | - | - | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | | | | - | - | - | - | - | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non-Telephone | | | | - | - | - | - | - | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | | | | - | - | - | - | - | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telephone | | | | - | - | - | - | - | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Other | | | | - | - | - | - | - | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | | | | - | - | - | - | - | - | - |
| 15 | | | Salvage Proceeds | | | | - | - | - | - | - | - | - |
| 16 | | | TOTAL | 2,112,059 | 1,096,323 | 1,373,675 | 107,744 | - | - | 2,281,667 | 317,695 | 215,489 | - |
| | | | | | | 1,373,675 | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 2,112,059 | Line [16] |
| Composite Depr Rate | 15.04% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS 6U Corporate Arizona 12.31.15.xlsm

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Northwest Valley Regional Treatment Facility (7H)

Schedule C-2 ADJ SMM - IS23

Page 26 d

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.28% | Struct & Imp SS | - | 0 | - | - | - | - | (0) | - | - | - |
| 2 | 304200 | 0.56% | Struct & Imp P | 2,582 | 32 | - | - | - | - | 2,550 | 172 | - | - |
| 3 | 307000 | 0.00% | Wells & Springs | - | - | - | - | - | - | - | - | - | - |
| 4 | 311200 | 1.04% | Pump Equip Electric | 24,525 | 2,366 | - | - | - | - | 22,159 | 3,066 | - | - |
| 5 | 340200 | 1.67% | Comp & Periph Equip | - | - | - | - | - | - | - | - | - | - |
| 6 | 340500 | 0.56% | Other Office Equipment | - | 0 | - | - | - | - | (0) | - | - | - |
| 7 | 304600 | 0.28% | Struct & Imp Offices | 9,052 | 340 | - | - | - | - | 8,712 | 302 | - | - |
| 8 | 304800 | 0.28% | Struct & Imp Misc | 8,610 | 12 | - | - | - | - | 8,598 | 287 | - | - |
| 9 | 341200 | 1.67% | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | 1.67% | Trans Equip Other | - | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | 0.42% | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | 0.00% | Laboratory Equipment | - | (0) | - | - | - | - | 0 | - | - | - |
| 13 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | - | - | - | - | 16,666 | 1,971 | - | - |
| 14 | 351000 | 0.00% | WW Organization | - | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | 0.00% | WW Franchises | 1,304 | - | - | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | 0.00% | WW Land & Ld Rights Coll | 450,976 | (89,506) | - | - | - | - | 540,482 | - | - | - |
| 17 | 353500 | 0.00% | WW Land & Ld Rights Gen | 20,747 | - | - | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | 0.28% | WW Struct & Imp Coll | 3,574,657 | 3,248,049 | - | - | - | - | 326,608 | 119,155 | - | - |
| 19 | 354300 | 0.28% | WW Struct & Imp SPP | 997,595 | 51,951 | - | - | - | - | 945,644 | 33,253 | - | - |
| 20 | 354400 | 0.28% | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | 0.28% | WW Struct & Imp Gen | 6,900,037 | 1,385,565 | 692,516 | 11,542 | 120,312 | 2,005 | 6,313,753 | 230,001 | 23,084 | 4,010 |
| 22 | 355200 | 0.28% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | - | - | - | - | 6,030 | 265 | - | - |
| 23 | 355300 | 0.42% | WW Pwr Gen Equip SPP | 63,439 | 11,007 | - | - | - | - | 52,431 | 3,172 | - | - |
| 24 | 355400 | 0.42% | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | 0.42% | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | 0.17% | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | 0.17% | WW Collecting Mains | 109,750 | 36,956 | - | - | - | - | 72,794 | 2,195 | - | - |
| 28 | 362000 | 0.17% | WW Special Coll Struct | 486,363 | 686,271 | - | - | - | - | (199,908) | 9,727 | - | - |
| 29 | 363000 | 0.17% | WW Services Sewer | 8,725 | 2,658 | - | - | - | - | 6,066 | 174 | - | - |
| 30 | 364000 | 0.83% | WW Flow Measuring Devices | 55,923 | 49,300 | - | - | - | - | 6,623 | 5,592 | - | - |
| 31 | 370000 | 0.28% | WW Receiving Wells | - | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | 1.04% | WW Pump Equip Elect | 1,026,512 | 206,403 | - | - | - | - | 820,109 | 128,314 | - | - |
| 33 | 371200 | 1.04% | WW Pump Equip Oth Pwr | 26,257 | 8,798 | - | - | - | - | 17,459 | 3,282 | - | - |
| 34 | 380000 | 0.56% | WW TD Equipment | 2,306,955 | 1,195,934 | 1,169,000 | 38,967 | 203,093 | 6,770 | 2,437,377 | 153,797 | 77,933 | 13,540 |
| 35 | 380050 | 0.56% | WW TD Equip Grit Removal | 1,041,234 | 1,202,728 | - | - | - | - | (161,494) | 69,416 | - | - |
| 36 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 5,327,840 | 5,440,698 | - | - | - | - | (112,858) | 355,189 | - | - |
| 37 | 380200 | 0.56% | WW TD Equip Sldge/Effl Rmv | 28,253 | 2,044 | - | - | - | - | 26,209 | 1,884 | - | - |
| 38 | 380250 | 0.56% | WW TD Equip Sldge Dig Tnk | 502,467 | 293,601 | 717,000 | 23,900 | 124,566 | 4,152 | 1,022,380 | 33,498 | 47,800 | 8,304 |
| 39 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 8,662,158 | 7,275,086 | - | - | - | - | 1,387,072 | 577,477 | - | - |
| 40 | 380350 | 0.56% | WW TD Equip Sec Trmt Filt | - | 1,961 | - | - | - | - | (1,961) | - | - | - |
| 41 | 380400 | 0.56% | WW TD Equip Aux Effl Trmt | 1,279,622 | 1,340,499 | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,225,768 | 85,308 | 75,600 | 13,134 |
| 42 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 208,781 | 28,338 | - | - | - | - | 180,443 | 13,919 | - | - |
| 43 | 380600 | 0.56% | WW TD Equip Oth Disp | 1,033,384 | 1,200,951 | - | - | - | - | (167,567) | 68,892 | - | - |
| 44 | 380625 | 0.56% | WW TD Equip Gen Trmt | 780,426 | 654,668 | - | - | - | - | 125,757 | 52,028 | - | - |
| 45 | 380650 | 0.56% | WW TD Equip Influent Lift S | 64,980 | 71,829 | - | - | - | - | (6,848) | 4,332 | - | - |
| 46 | 381000 | 0.42% | WW Plant Sewers | 111,410 | 32,668 | - | - | - | - | 78,742 | 5,571 | - | - |
| 47 | 382000 | 0.28% | WW Outfall Sewer Lines | 4,259 | 112,001 | - | - | - | - | (107,743) | 142 | - | - |
| 48 | 389100 | 0.56% | WW Oth Plt & Misc Equip Int | 89,296 | 12,559 | - | - | - | - | 76,736 | 5,953 | - | - |
| 49 | 389600 | 0.56% | WW Other P/E - CPS - 7E | - | 0 | - | - | - | - | (0) | - | - | - |
| 50 | 390000 | 0.56% | WW Office Furniture & Equip | 168,065 | 96,573 | - | - | - | - | 71,492 | 11,204 | - | - |
| 51 | 390200 | 1.67% | WW Computers & Peripheral | 23,044 | 43,528 | - | - | - | - | (20,484) | 4,609 | - | - |
| 52 | 390300 | 1.67% | WW Computer Software | 69,027 | 145,625 | - | - | - | - | (76,598) | 13,805 | - | - |
| 53 | 391000 | 1.67% | WW Trans Equipment | 247,842 | 839,469 | - | - | - | - | (591,627) | 49,568 | - | - |
| 54 | 392000 | 0.33% | WW Stores Equipment | 11,072 | 5,715 | - | - | - | - | 5,357 | 443 | - | - |
| 55 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 139,757 | 81,723 | 20,000 | 500 | 3,475 | 87 | 80,922 | 6,988 | 1,000 | 174 |
| 56 | 394000 | 0.83% | WW Laboratory Equipment | 156,655 | 79,869 | - | - | - | - | 76,786 | 15,665 | - | - |
| 57 | 395000 | 0.42% | WW Power Operated Equip | 136,487 | 23,182 | - | - | - | - | 113,305 | 6,824 | - | - |
| 58 | 396000 | 0.83% | WW Communication Equip | 358,832 | 384,595 | 65,000 | 3,250 | 11,293 | 565 | 46,715 | 35,883 | 6,500 | 1,129 |
| 59 | 397000 | 0.83% | WW Misc Equipment | 74,088 | 76,014 | - | - | - | - | (1,926) | 7,409 | - | - |
| 60 | 398000 | 0.83% | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - | - |
| 61 | | 34% | TOTAL | 36,620,650 | 26,247,027 | 3,797,516 | 115,959 | 659,750 | 20,146 | 14,694,785 | 2,120,735 | 231,917 | 40,291 |
| | | | | | | 3,797,516 | | 659,750 | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS NWVRTF Wastewater 12.31.15 .xlsx

| | | |
|---|---|---|
| Depreciable Plant | 36,147,623 | Line [61] - Lines [14]-[17] |
| Composite Depr Rate | 5.79% | |

EPCOR WATER USA

ADJ SLM - IS23

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4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0133% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 13,025 | 7.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,553 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | | | | |
| | | Verrado Wastewater | | | | | | | | | | | | | | | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,490,828 | 7.6017% | 7.5639% | | | | 52.6004% | 42.0794% | | |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,832 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | | | | 42.6109% | 54.8629% | | |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | 21.95% | | | | | | 8.0846% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,823 | 0.9972% | 1.2471% | | | | | | 16.08% | 5.8635% |
| | | Arizona Gateway Wastewater | | | | | | | | | | 4.98% | | | | | | 8.9400% |
| | | Wishing Well Wastewater | | | | | | | | | | | | | | | 2.84% | 1.3313% |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | 7.4407% | 0.2620% | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | 92.5593% | 99.7380% | | | | |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.3210% |
| 16 | | | | | | | | | | | | | | | | | | 0.7252% |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | | | | | | | 1.6508% |
| 18 | | | | | | | | | | | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,935 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1311% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

WW Factor 25.0654%
WW Factor 32.1076%

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx
Workpapers:
\3-Factor Calculation for Deconsolidation.xlsx
\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS24

Exhibit
Schedule C-2
Page 27
Witness: Mahler

Line No.

1 Depreciation on 2017 Post Test Year Plant - 6 Months

3 Annual depreciation of Post Test Year Plant for the first 6 months of 2017 has been annualized with this adjustment

| | |
|---|---|
| 6U Factor AZ | 84.121% |

| BU | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|
| 4 Factor General Metered Customers | 4.227% | 5.162% | 0.913% | 13.016% | 8.791% | |
| 6U Factor | 3.5554% | 4.3419% | 0.7683% | 10.9488% | 7.3948% | Line [7] * Line [10] |
| North West Valley Plant Allocation | 19.21% | 0.00% | 0.00% | 0.00% | 80.79% | |
| | [A] | [B] | [C] | [D] | [E] | |

| | Total | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| 16 Dep on 2017 Post Test Year Plant Additions - 6 Months for District | | $ 53,219 | $ 79,706 | $ 9,076 | $ 64,722 | $ 61,389 | | $ 268,111 |
| 18 Dep on 2017 Corporate Post TY Plant Add-6 Months Allocated | $ 31,678 | 1,339 | 1,635 | 289 | 4,123 | 2,785 | Line [10]*Line [18] | $ 10,171 |
| 20 Dep on 2017 6U Post TY Plant Add-6 Months Allocated | $ - | - | - | - | - | - | Line [11]*Line [20] | $ - |
| 22 Dep on NWVRTF 2017 Post Test Year Plant Additions-6 Months Allocated | $ 40,291 | 7,740 | - | - | - | 32,551 | Line [12]*Line [22] | $ 40,291 |
| 24 Increase / (Decrease) to Depreciation Expense | | $ 62,297 | $ 81,341 | $ 9,366 | $ 68,845 | $ 96,725 | Sum Line [16-22] | $ 318,574 |

29 Adjustment to Revenue and/or Expense

Line [24] $ 318,574

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
48
49 \2015 Arizona Wastewater.xlsm
50

\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\Summary of Plant Balances and Accum Depr by NARUC.xlsx

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
**Consolidated EPCOR Wastewater**



| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 304200 | 0.5556% | Struct & Imp P | 2,582 | 32 | | | - | - | - | - | 2,550 | 172 | - | - | - |
| 3 | 304600 | 0.2778% | Struct & Imp Offices | 9,052 | 340 | | | - | - | - | - | 8,712 | 302 | - | - | - |
| 4 | 304800 | 0.2778% | Struct & Imp Misc | 8,610 | 12 | | | - | - | - | - | 8,598 | 287 | - | - | - |
| 5 | 311200 | 1.0417% | Pump Equip Electric | 24,525 | 2,366 | | | - | - | - | - | 22,159 | 3,066 | - | - | - |
| 6 | 340200 | 1.6667% | Comp & Periph Equip | 23,742 | 37,837 | | | - | - | - | - | (14,095) | 4,748 | - | - | - |
| 7 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 8 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 9 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 10 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | | | - | - | - | - | 16,666 | 1,971 | - | - | - |
| 11 | 351000 | 0.0000% | WW Organization | 126,451 | - | | | - | - | - | - | 126,451 | - | - | - | - |
| 12 | 352000 | 0.0000% | WW Franchises | 502,925 | - | | | - | - | - | - | 502,925 | - | - | - | - |
| 13 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 810,911 | (89,506) | | | - | - | - | - | 900,417 | - | - | - | - |
| 14 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 163,783 | - | | | - | - | - | - | 163,783 | - | - | - | - |
| 15 | 354200 | 0.2778% | WW Struct & Imp Coll | 7,132,714 | 3,822,825 | | | - | - | - | - | 3,309,889 | 237,757 | - | - | - |
| 16 | 354300 | 0.2778% | WW Struct & Imp SPP | 1,005,180 | 49,053 | | | - | - | - | - | 956,127 | 33,506 | - | - | - |
| 17 | 354400 | 0.2778% | WW Struct & Imp TDP | 7,190,125 | 977,576 | | | 109,639 | 1,827 | 66,176 | 1,103 | 6,385,434 | 239,671 | 3,655 | 2,206 | - |
| 18 | 354500 | 0.2778% | WW Struct & Imp Gen | 13,362,355 | 2,754,257 | | | 1,257,842 | 20,964 | 492,479 | 8,208 | 12,329,247 | 445,412 | 41,928 | 16,416 | - |
| 19 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | | | - | - | - | - | 6,030 | 265 | - | - | - |
| 20 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 226,868 | 16,827 | | | - | - | - | - | 210,042 | 11,343 | - | - | - |
| 21 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 365,102 | 135,427 | | | - | - | - | - | 229,675 | 18,255 | - | - | - |
| 22 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 23 | 360000 | 0.1667% | WW Collection Sewers Forced | 6,091,028 | 1,734,535 | | | 4,715,000 | 47,150 | 1,978,973 | 19,790 | 10,983,526 | 121,821 | 94,300 | 39,579 | - |
| 24 | 361100 | 0.1667% | WW Collecting Mains | 85,228,549 | 28,062,277 | | | 3,016,538 | 30,165 | 1,022,852 | 10,229 | 61,165,269 | 1,704,571 | 60,331 | 20,457 | - |
| 25 | 362000 | 0.1667% | WW Special Coll Struct | 3,645,238 | 4,814,141 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 829,748 | 72,905 | 30,660 | 9,717 | - |
| 26 | 363000 | 0.1667% | WW Services Sewer | 14,861,902 | 4,900,367 | | | 101,983 | 1,020 | 45,460 | 455 | 10,107,504 | 297,238 | 2,040 | 909 | - |
| 27 | 364000 | 0.8333% | WW Flow Measuring Devices | 759,233 | 487,602 | | | - | - | - | - | 271,631 | 75,923 | - | - | - |
| 28 | 370000 | 0.2778% | WW Receiving Wells | 2,126,089 | 656,020 | | | - | - | - | - | 1,470,068 | 70,870 | - | - | - |
| 29 | 371100 | 1.0417% | WW Pump Equip Elect | 5,040,464 | 1,747,236 | | | 275,000 | 17,188 | 87,153 | 5,447 | 3,632,746 | 630,058 | 34,375 | 10,894 | - |
| 30 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 38,980 | 7,976 | | | - | - | - | - | 31,004 | 4,873 | - | - | - |
| 31 | 380000 | 0.5556% | WW TD Equipment | 8,688,515 | 3,287,272 | | | 5,024,000 | 167,467 | 2,112,744 | 70,425 | 12,300,096 | 579,234 | 334,933 | 140,850 | - |
| 32 | 380050 | 0.5556% | WW TD Equip Grit Removal | 11,164,027 | 6,327,469 | | | 175,000 | 5,833 | 108,542 | 3,618 | 5,110,649 | 744,268 | 11,667 | 7,236 | - |
| 33 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 9,517,212 | 7,900,208 | | | 250,000 | 8,333 | 107,681 | 3,589 | 1,962,762 | 634,481 | 16,667 | 7,179 | - |
| 34 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 48,030 | 1,418 | | | - | - | - | - | 46,613 | 3,202 | - | - | - |
| 35 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 2,701,175 | 1,571,162 | | | 717,000 | 23,900 | 124,566 | 4,152 | 1,943,526 | 180,078 | 47,800 | 8,304 | - |
| 36 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 17,331,579 | 13,577,679 | | | - | - | - | - | 3,753,899 | 1,155,439 | - | - | - |
| 37 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 619,655 | 220,267 | | | - | - | - | - | 399,388 | 41,310 | - | - | - |
| 38 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 1,929,423 | 1,584,174 | | | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,631,894 | 128,628 | 75,600 | 13,134 | - |
| 39 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 1,479,533 | 756,089 | | | - | - | - | - | 723,444 | 98,636 | - | - | - |
| 40 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,972,787 | 1,915,627 | | | - | - | - | - | 57,160 | 131,519 | - | - | - |
| 41 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 3,227,924 | 1,456,426 | | | - | - | - | - | 1,771,498 | 215,195 | - | - | - |
| 42 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 876,196 | 110,993 | | | - | - | - | - | 765,203 | 58,413 | - | - | - |
| 43 | 381000 | 0.4167% | WW Plant Sewers | 855,214 | 471,894 | | | - | - | - | - | 383,320 | 42,761 | - | - | - |
| 44 | 382000 | 0.2778% | WW Outfall Sewer Lines | 827,477 | 460,019 | | | 727,000 | 12,117 | 463,918 | 7,732 | 1,538,527 | 27,583 | 24,233 | 15,464 | - |
| 45 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 1,523,749 | 651,123 | | | - | - | - | - | 872,626 | 101,583 | - | - | - |
| 46 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 110,127 | 7,924 | | | - | - | - | - | 102,203 | 7,342 | - | - | - |
| 47 | 390000 | 0.5556% | WW Office Furniture & Equip | 263,760 | 155,632 | | | - | - | - | - | 108,128 | 17,584 | - | - | - |
| 48 | 390200 | 1.6667% | WW Computers & Peripheral | 33,540 | 46,758 | | | - | - | - | - | (13,218) | 6,708 | - | - | - |
| 49 | 390300 | 1.6667% | WW Computer Software | 79,875 | 164,598 | | | - | - | - | - | (84,723) | 15,975 | - | - | - |
| 50 | 391000 | 1.6667% | WW Trans Equipment | 308,969 | 851,110 | 887,386 | 108,803 | - | - | - | - | 236,442 | 61,794 | - | - | 177,477 |
| 51 | 392000 | 0.3333% | WW Stores Equipment | 62,557 | 15,273 | | | - | - | - | - | 47,284 | 2,502 | - | - | - |
| 52 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 297,732 | 154,560 | | | 122,963 | 3,074 | 66,668 | 1,667 | 328,062 | 14,887 | 6,148 | 3,333 | - |
| 53 | 394000 | 0.8333% | WW Laboratory Equipment | 234,583 | 93,392 | | | - | - | - | - | 141,191 | 23,458 | - | - | - |
| 54 | 395000 | 0.4167% | WW Power Operated Equip | 1,168,034 | 606,344 | | | - | - | - | - | 561,690 | 58,402 | - | - | - |
| 55 | 396000 | 0.8333% | WW Communication Equip | 2,718,497 | 2,886,681 | | | 245,000 | 12,250 | 127,241 | 6,362 | 185,445 | 271,850 | 24,500 | 12,724 | - |
| 56 | 397000 | 0.8333% | WW Misc Equipment | 126,819 | 85,101 | | | - | - | - | - | 41,718 | 12,682 | - | - | - |
| 57 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 58 | | | not classifed | | 267 | | | | | | | (267) | - | - | - | - |
| 59 | | 33.7083% | TOTAL | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Sum of Sub Schedules | 217,678,787 | 95,835,552 | 887,386 | 108,803 | 19,403,965 | 404,418 | 7,487,303 | 154,201 | 148,954,467 | 8,658,966 | 808,836 | 308,403 | 177,477 |
| | | | Check | - | - | - | - | - | - | - | - | - | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 216,074,717 | Line [59] - Lines [11]-[14] |
| Composite Depr Rate | 3.98% | |

Supporting Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

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Witness: Mahler

## Summary of Plant and Accumulated Depreciation Balances

## Agua Fria WW (7G)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | 11,726 | 3,273 | | | - | - | - | - | 8,453 | 391 | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | 17,788 | 34,265 | | | - | - | - | - | (16,476) | 3,558 | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | 60,471 | 122,625 | | | - | - | - | - | (62,154) | 12,094 | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | 16,690 | 19,301 | | | - | - | - | - | (2,611) | 3,338 | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | 43,204 | 14,067 | | | - | - | - | - | 29,137 | 2,160 | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | - | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 218,285 | - | | | - | - | - | - | 218,285 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 16,810 | - | | | - | - | - | - | 16,810 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | 143,036 | - | | | - | - | - | - | 143,036 | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,020,040 | 109,193 | | | - | - | - | - | 910,847 | 34,001 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 4,876,973 | 635,187 | | | - | - | - | - | 4,241,786 | 162,566 | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,894,763 | 534,955 | | | 500,000 | 8,333 | 331,649 | 5,527 | 3,177,595 | 96,492 | 16,667 | 11,055 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 168,695 | 75,347 | | | - | - | - | - | 93,347 | 8,435 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | 602,148 | 193,290 | | | - | - | - | - | 408,859 | 30,107 | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,532,240 | 495,547 | | | - | - | - | - | 2,036,693 | 50,645 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 35,839,689 | 6,304,957 | | | 23,000 | 230 | 15,256 | 153 | 29,572,606 | 716,794 | 460 | 305 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 57,782 | 3,929 | | | - | - | - | - | 53,852 | 1,156 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 5,650,367 | 958,599 | | | 12,000 | 120 | 7,960 | 80 | 4,711,528 | 113,007 | 240 | 159 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 75,210 | 57,138 | | | - | - | - | - | 18,071 | 7,521 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,057,746 | 358,559 | | | - | - | - | - | 699,187 | 35,258 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,262,849 | 612,356 | | | - | - | - | - | 650,493 | 157,856 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 3,476,156 | 1,248,575 | | | 630,000 | 21,000 | 417,877 | 13,929 | 3,240,529 | 231,744 | 42,000 | 27,858 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 5,487,904 | 2,392,196 | | | - | - | - | - | 3,095,708 | 365,860 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,796,602 | 970,370 | | | - | - | - | - | 826,232 | 119,773 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 15,168 | 1,516 | | | - | - | - | - | 13,652 | 1,011 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 535,858 | 200,034 | | | - | - | - | - | 335,825 | 35,724 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 581,647 | 218,118 | | | - | - | - | - | 363,529 | 38,776 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | 649,801 | 243,675 | | | - | - | - | - | 406,126 | 43,320 | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 62,933 | 19,441 | | | - | - | - | - | 43,491 | 4,196 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 16,538 | 11,306 | | | - | - | - | - | 5,232 | 1,103 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | - | - | | | - | - | - | - | - | - | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 697,460 | 432,274 | | | - | - | - | - | 265,187 | 34,873 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 154,287 | 53,657 | | | 302,000 | 5,033 | 200,316 | 3,339 | 594,575 | 5,143 | 10,067 | 6,677 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 171,017 | 87,160 | | | - | - | - | - | 83,857 | 11,401 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | - | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 7,341 | 13,000 | | | - | - | - | - | (5,659) | 1,468 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | - | - | 116,813 | 14,323 | - | - | - | - | 102,491 | - | - | - | 23,363 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | - | - | | | 16,000 | 400 | 10,613 | 265 | 25,947 | - | 800 | 531 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 9,601 | (7,925) | | | - | - | - | - | 17,527 | 960 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 130,969 | 46,376 | | | - | - | - | - | 84,593 | 6,548 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 1,644,727 | 1,683,300 | | | 100,000 | 5,000 | 66,330 | 3,316 | 119,441 | 164,473 | 10,000 | 6,633 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | Not Classified | | | | 267 | | | | - | | | (267) | | | | |
| 54 | | 30.7222% | TOTAL | 72,004,522 | 18,145,928 | 116,813 | 14,323 | 1,583,000 | 40,117 | 1,050,000 | 26,609 | 56,527,359 | 2,501,753 | 80,233 | 53,219 | 23,363 |
| | | | | 72,004,522 | 18,145,928 | | | 1,583,000 | | 1,050,000 | | | 2,501,753 | 80,233 | 53,219 | |
| | | | | 0 | 0 | | | | | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 71,626,391 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 3.47% | |
| | 72,004,522 | A-F Schedule |
| | (0) | Diff |

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx

\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS24

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Schedule I

**Summary of Plant and Accumulated Depreciation Balances**

## Anthem WW (7L)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | - | - | | | | - | - | - | - | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 276,772 | - | | | | - | - | - | 276,772 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 336,560 | - | | | | - | - | - | 336,560 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 1,424,010 | 242,255 | | | | - | - | - | 1,181,755 | 47,467 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | 7,585 | (2,898) | | | | - | - | - | 10,483 | 253 | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | 1,256,286 | 118,325 | | | 100,000 | 1,667 | 62,024 | 1,034 | 1,297,285 | 41,876 | 3,333 | 2,067 | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 2,900,082 | 677,074 | | | 65,326 | 1,089 | 40,518 | 675 | 2,327,088 | 96,669 | 2,178 | 1,351 | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 11,068 | - | | | | - | - | - | 11,068 | 553 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 4,497 | 908 | | | | - | - | - | 3,589 | 225 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 194,750 | 112,561 | | | | - | - | - | 82,190 | 3,895 | - | - | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 14,644,820 | 3,664,599 | | | 120,000 | 1,200 | 74,429 | 744 | 11,172,706 | 292,896 | 2,400 | 1,489 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 363,524 | 38,928 | | | | - | - | - | 324,597 | 7,270 | - | - | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 1,684,452 | 483,882 | | | 15,375 | 154 | 9,536 | 95 | 1,225,232 | 33,689 | 308 | 191 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 373,807 | 254,914 | | | | - | - | - | 118,893 | 37,381 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | 1,068,343 | 297,461 | | | | - | - | - | 770,881 | 35,611 | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 1,530,396 | 686,995 | | | | - | - | - | 843,401 | 191,299 | - | - | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | 12,723 | (822) | | | | - | - | - | 13,545 | 1,590 | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 2,020,843 | 763,217 | | | 1,237,000 | 41,233 | 767,236 | 25,575 | 3,195,054 | 134,723 | 82,467 | 51,149 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 4,499,271 | 2,686,058 | | | 175,000 | 5,833 | 108,542 | 3,618 | 2,087,304 | 299,951 | 11,667 | 7,236 | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 2,045,291 | 1,456,509 | | | | - | - | - | 588,782 | 136,353 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | 4,609 | (2,142) | | | | - | - | - | 6,751 | 307 | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | 1,662,849 | 1,077,527 | | | | - | - | - | 585,322 | 110,857 | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | 8,626,904 | 6,291,246 | | | | - | - | - | 2,335,658 | 575,127 | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | 38,008 | 188 | | | | - | - | - | 37,820 | 2,534 | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | 982,280 | 629,198 | | | | - | - | - | 353,083 | 65,485 | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 865,604 | 697,623 | | | | - | - | - | 167,981 | 57,707 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 128,958 | 23,254 | | | | - | - | - | 105,705 | 8,597 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 18,998 | (8,909) | | | | - | - | - | 27,906 | 1,267 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 42,199 | 5,977 | | | | - | - | - | 36,222 | 2,110 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 555,499 | 257,447 | | | 425,000 | 7,083 | 263,601.65 | 4,393 | 975,177 | 18,517 | 14,167 | 8,787 | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 952,191 | 542,815 | | | | - | - | - | 409,376 | 63,479 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | - | - | | | | - | - | - | - | - | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 41,491 | 24,213 | | | | - | - | - | 17,278 | 2,766 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | 3,506 | 5,973 | | | | - | - | - | (2,467) | 701 | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 58,815 | 4,103 | 142,653 | 17,491 | | - | - | - | 179,874 | 11,763 | - | - | 28,531 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | 51,485 | 9,558 | | | | - | - | - | 41,927 | 2,059 | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 27,764 | 8,485 | | | 79,800 | 1,995 | 49,495 | 1,237 | 145,342 | 1,388 | 3,990 | 2,475 | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | 53,991 | 18,469 | | | | - | - | - | 35,522 | 5,399 | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | 871,605 | 530,389 | | | | - | - | - | 341,216 | 43,580 | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 651,424 | 745,899 | | | 80,000 | 4,000 | 49,619 | 2,481 | 28,664 | 65,142 | 8,000 | 4,962 | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 14,110 | 412 | | | | - | - | - | 13,697 | 1,411 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | (0) | 0 | | | | - | - | - | (0) | (0) | - | - | - |
| 53 | | | | | | | | | | | | | | | | |
| 54 | | 30.7222% | TOTAL | 50,307,374 | 22,341,690 | 142,653 | 17,491 | 2,297,501 | 64,254 | 1,425,000 | 39,853 | 31,709,240 | 2,401,901 | 128,508 | 79,706 | 28,531 |
| | | | | | | | | 2,297,501 | | 1,425,000 | | | | | | |

| | | | |
|---|---|---|---|
| | Depreciable Plant | 49,694,042 | Line [54] - Lines [6]-[9] |
| Supporting Schedules: | Composite Depr Rate | 4.77% | |
| \Post Test Year Plant 2016.xlsx | | 50,307,374 | A-F Schedule |
| \UPIS Anthem Wastewater.xlsx | | - | Diff |
| \Vactor Truck And Sludge Truck Adjustment.xlsx | | | |

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Mohave WW (7N)

Schedule C-2 ADJ SMM - IS24

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 352000 | 0.00% | WW Franchises | 364 | - | | | - | - | - | - | 364 | - | - | - | - |
| 2 | 346300 | 0.00% | Comm Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 354200 | 0.28% | WW Struct & Imp Coll | 710,380 | 35,555 | | | - | - | - | - | 674,825 | 23,679 | - | - | - |
| 4 | 354400 | 0.28% | WW Struct & Imp TDP | 1,056,866 | 224,064 | | | 9,639 | 161 | 4,152 | 69 | 846,363 | 35,229 | 321 | 138 | - |
| 5 | 355400 | 0.42% | WW Pwr Gen Equip TDP | 142,907 | 47,749 | | | - | - | - | - | 95,158 | 7,145 | - | - | - |
| 6 | 360000 | 0.17% | WW Collection Sewers Forced | 48,346 | 310 | | | - | - | - | - | 48,036 | 967 | - | - | - |
| 7 | 361100 | 0.17% | WW Collecting Mains | 3,270,815 | 555,812 | | | 47,640 | 476 | 20,520 | 205 | 2,782,480 | 65,416 | 953 | 410 | - |
| 8 | 362000 | 0.17% | WW Special Coll Struct | 222,641 | 28,888 | | | - | - | - | - | 193,753 | 4,453 | - | - | - |
| 9 | 363000 | 0.17% | WW Services Sewer | 658,276 | 85,477 | | | 12,000 | 120 | 5,169 | 52 | 589,796 | 13,166 | 240 | 103 | - |
| 10 | 364000 | 0.83% | WW Flow Measuring Devices | 220,823 | 105,060 | | | - | - | - | - | 115,763 | 22,082 | - | - | - |
| 11 | 371100 | 1.04% | WW Pump Equip Elect | 408,927 | 48,842 | | | - | - | - | - | 360,085 | 51,116 | - | - | - |
| 12 | 380000 | 0.56% | WW TD Equipment | 874,942 | 78,653 | | | 38,000 | 1,267 | 16,367 | 546 | 848,845 | 58,329 | 2,533 | 1,091 | - |
| 13 | 380050 | 0.56% | WW TD Equip Grit Removal | 135,165 | 46,296 | | | - | - | - | - | 88,869 | 9,011 | - | - | - |
| 14 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 330,439 | 31,282 | | | 250,000 | 8,333 | 107,681 | 3,589 | 644,915 | 22,029 | 16,667 | 7,179 | - |
| 15 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 42,517 | 11,348 | | | - | - | - | - | 31,169 | 2,834 | - | - | - |
| 16 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 225,539 | 79,112 | | | - | - | - | - | 146,427 | 15,036 | - | - | - |
| 17 | 380600 | 0.56% | WW TD Equip Oth Disp | 40,468 | 5,058 | | | - | - | - | - | 35,409 | 2,698 | - | - | - |
| 18 | 380625 | 0.56% | WW TD Equip Gen Trmt | 1,894,808 | 673,144 | | | - | - | - | - | 1,221,664 | 126,321 | - | - | - |
| 19 | 389600 | 0.56% | WW Other P/E-CPS | - | - | | | - | - | - | - | - | - | - | - | - |
| 20 | 390200 | 1.67% | WW Computers & Peripheral | 10,496 | 3,230 | | | - | - | - | - | 7,266 | 2,099 | - | - | - |
| 21 | 390300 | 1.67% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 22 | 391000 | 1.667% | WW Trans Equipment | - | - | 25,242 | 3,095 | - | - | - | - | 22,147 | - | - | - | 5,048 |
| 23 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 71,567 | 31,291 | | | 7,163 | 179 | 3,085 | 77 | 50,268 | 3,578 | 358 | 154 | - |
| 24 | 394000 | 0.83% | WW Laboratory Equipment | 14,336 | 2,979 | | | - | - | - | - | 11,356 | 1,434 | - | - | - |
| 25 | 395000 | 0.42% | WW Power Operated Equip | 28,196 | 6,482 | | | - | - | - | - | 21,713 | 1,410 | - | - | - |
| 26 | 396000 | 0.83% | WW Communication Equip | 27,670 | 29,705 | | | - | - | - | - | (2,034) | 2,767 | - | - | - |
| 27 | 397000 | 0.83% | WW Misc Equipment | 5,780 | 1,186 | | | - | - | - | - | 4,594 | 578 | - | - | - |
| 28 | | | | | | | | | - | | - | | - | - | - | - |
| 29 | | 16.29% | TOTAL | 10,442,269 | 2,131,524 | 25,242 | 3,095 | 364,442 | 10,536 | 156,974 | 4,538 | 8,839,232 | 471,378 | 21,072 | 9,076 | 5,048 |
| | | | | 10,442,269 | 2,131,524 | | | 364,442 | | 156,974 | | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Mohave Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | | |
|---|---|---|
| Depreciable Plant | 10,441,905 | Line [28] - Line [1] |
| Composite Depr Rate | 4.51% | |
| | - | A-F Schedule |
| | - | Diff |

**Summary of Plant and Accumulated Depreciation Balances**

## Sun City Wastewater (7C)

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.2778% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.6667% | Comp & Periph Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 3 | 341200 | 1.6667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.6667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.4167% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.0000% | WW Organization | 122,373 | - | | | - | - | - | - | 122,373 | - | - | - | - |
| 7 | 352000 | 0.0000% | WW Franchises | 6,132 | - | | | - | - | - | - | 6,132 | - | - | - | - |
| 8 | 353200 | 0.0000% | WW Land & Ld Rights Coll | 6,565 | - | | | - | - | - | - | 6,565 | - | - | - | - |
| 9 | 353500 | 0.0000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.2778% | WW Struct & Imp Coll | 187,017 | 62,561 | | | - | - | - | - | 124,456 | 6,234 | - | - | - |
| 11 | 354300 | 0.2778% | WW Struct & Imp SPP | - | - | | | - | - | - | - | - | - | - | - | - |
| 12 | 354400 | 0.2778% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.2778% | WW Struct & Imp Gen | 546,200 | 110,535 | | | - | - | - | - | 435,665 | 18,207 | - | - | - |
| 14 | 355200 | 0.2778% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.4167% | WW Pwr Gen Equip SPP | 88,697 | (4,781) | | | - | - | - | - | 93,478 | 4,435 | - | - | - |
| 16 | 355400 | 0.4167% | WW Pwr Gen Equip TDP | 49,003 | 11,423 | | | - | - | - | - | 37,580 | 2,450 | - | - | - |
| 17 | 355500 | 0.4167% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.1667% | WW Collection Sewers Forced | 2,427,876 | 681,976 | | | 415,000 | 4,150 | 131,522 | 1,315 | 2,286,956 | 48,558 | 8,300 | 2,630 | - |
| 19 | 361100 | 0.1667% | WW Collecting Mains | 17,117,567 | 9,687,062 | | | 2,674,523 | 26,745 | 847,611 | 8,476 | 10,917,417 | 342,351 | 53,490 | 16,952 | - |
| 20 | 362000 | 0.1667% | WW Special Coll Struct | 1,223,982 | 1,852,441 | | | 1,533,000 | 15,330 | 485,839 | 4,858 | 1,370,192 | 24,480 | 30,660 | 9,717 | - |
| 21 | 363000 | 0.1667% | WW Services Sewer | 3,757,131 | 1,839,592 | | | 36,400 | 364 | 11,536 | 115 | 1,964,995 | 75,143 | 728 | 231 | - |
| 22 | 364000 | 0.8333% | WW Flow Measuring Devices | 33,470 | 21,190 | | | - | - | - | - | 12,281 | 3,347 | - | - | - |
| 23 | 370000 | 0.2778% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.0417% | WW Pump Equip Elect | 661,300 | 247,921 | | | 275,000 | 17,188 | 87,153 | 5,447 | 752,898 | 82,663 | 34,375 | 10,894 | - |
| 25 | 371200 | 1.0417% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.5556% | WW TD Equipment | 9,620 | 894 | | | 1,150,000 | 38,333 | 364,459 | 12,149 | 1,472,703 | 641 | 76,667 | 24,297 | - |
| 27 | 380050 | 0.5556% | WW TD Equip Grit Removal | 453 | 191 | | | - | - | - | - | 262 | 30 | - | - | - |
| 28 | 380100 | 0.5556% | WW TD Equip Sed Tanks/Acc | 1,742 | (85) | | | - | - | - | - | 1,827 | 116 | - | - | - |
| 29 | 380200 | 0.5556% | WW TD Equip Sldge/Effl Rmv | - | - | | | - | - | - | - | - | - | - | - | - |
| 30 | 380250 | 0.5556% | WW TD Equip Sldge Dig Tnk | - | - | | | - | - | - | - | - | - | - | - | - |
| 31 | 380300 | 0.5556% | WW TD Equip Sldge Dry/Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 32 | 380350 | 0.5556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.5556% | WW TD Equip Aux Effl Trmt | - | - | | | - | - | - | - | - | - | - | - | - |
| 34 | 380500 | 0.5556% | WW TD Equip Chem Trmt Plt | - | - | | | - | - | - | - | - | - | - | - | - |
| 35 | 380600 | 0.5556% | WW TD Equip Oth Disp | 1,503 | 835 | | | - | - | - | - | 668 | 100 | - | - | - |
| 36 | 380625 | 0.5556% | WW TD Equip Gen Trmt | 113,715 | 4,663 | | | - | - | - | - | 109,053 | 7,581 | - | - | - |
| 37 | 380650 | 0.5556% | WW TD Equip Influent Lift S | 283,558 | (6,426) | | | - | - | - | - | 289,984 | 18,904 | - | - | - |
| 38 | 381000 | 0.4167% | WW Plant Sewers | 4,145 | 976 | | | - | - | - | - | 3,168 | 207 | - | - | - |
| 39 | 382000 | 0.2778% | WW Outfall Sewer Lines | 291 | 143 | | | - | - | - | - | 148 | 10 | - | - | - |
| 40 | 389100 | 0.5556% | WW Oth Plt & Misc Equip Int | 311,246 | 8,589 | | | - | - | - | - | 302,657 | 20,750 | - | - | - |
| 41 | 389600 | 0.5556% | WW Other P/E - CPS - 7E | 45,670 | 3,632 | | | - | - | - | - | 42,038 | 3,045 | - | - | - |
| 42 | 390000 | 0.5556% | WW Office Furniture & Equip | 54,203 | 34,846 | | | - | - | - | - | 19,357 | 3,614 | - | - | - |
| 43 | 390200 | 1.6667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.6667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.6667% | WW Trans Equipment | 2,312 | 7,538 | 359,721 | 44,106 | - | - | - | - | 310,390 | 462 | - | - | 71,944 |
| 46 | 392000 | 0.3333% | WW Stores Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 47 | 393000 | 0.4167% | WW Tool Shop & Garage Equip | 58,644 | 33,062 | | | - | - | - | - | 25,582 | 2,932 | - | - | - |
| 48 | 394000 | 0.8333% | WW Laboratory Equipment | - | - | | | - | - | - | - | - | - | - | - | - |
| 49 | 395000 | 0.4167% | WW Power Operated Equip | - | - | | | - | - | - | - | - | - | - | - | - |
| 50 | 396000 | 0.8333% | WW Communication Equip | 23,222 | 22,889 | | | - | - | - | - | 332 | 2,322 | - | - | - |
| 51 | 397000 | 0.8333% | WW Misc Equipment | 8,321 | (1,467) | | | - | - | - | - | 9,788 | 832 | - | - | - |
| 52 | 398000 | 0.8333% | WW Other Tangible Plant | 3,487 | 1,370 | | | - | - | - | - | 2,117 | 349 | - | - | - |
| 53 | Youngtown | | Youngtown | - | 0 | | | - | - | - | - | (0) | | | | |
| 54 | | 30.72% | TOTAL | 27,149,446 | 14,621,572 | 359,721 | 44,106 | 6,083,923 | 102,110 | 1,928,121 | 32,361 | 20,721,063 | 669,762 | 204,220 | 64,722 | 71,944 |
| | | | | | | | | 6,083,923 | | 1,928,121 | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 27,014,376 | Line [54] - Lines [6]-[9] |
| Composite Depr Rate | 2.47% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Sun City Wastewater.xlsx
\Vactor Truck And Sludge Truck Adjustment.xlsx

| | |
|---|---|
| - | A-F Schedule |
| 27,149,446 | Diff |

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
## Sun City West Wastewater (7E)

Schedule C-2 ADJ SMM - IS24
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| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 12/31/2015 VAC Trucks PLANT | 12/31/2015 VAC Trucks ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense | Vac Trucks 12/31/2015 Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.278% | Struct & Imp SS | - | - | | | - | - | - | - | - | - | - | - | - |
| 2 | 340200 | 1.667% | Comp & Periph Equip | 5,953 | 3,572 | | | - | - | - | - | 2,381 | 1,191 | - | - | - |
| 3 | 341200 | 1.667% | Trans Equip Hvy Duty Trks | - | - | | | - | - | - | - | - | - | - | - | - |
| 4 | 341400 | 1.667% | Trans Equip Other | - | - | | | - | - | - | - | - | - | - | - | - |
| 5 | 343000 | 0.417% | Tools, Shop and Garage | - | - | | | - | - | - | - | - | - | - | - | - |
| 6 | 351000 | 0.000% | WW Organization | 4,078 | - | | | - | - | - | - | 4,078 | - | - | - | - |
| 7 | 352000 | 0.000% | WW Franchises | 68 | - | | | - | - | - | - | 68 | - | - | - | - |
| 8 | 353200 | 0.000% | WW Land & Ld Rights Coll | (0) | - | | | - | - | - | - | (0) | - | - | - | - |
| 9 | 353500 | 0.000% | WW Land & Ld Rights Gen | - | - | | | - | - | - | - | - | - | - | - | - |
| 10 | 354200 | 0.278% | WW Struct & Imp Coll | 216,609 | 125,211 | | | - | - | - | - | 91,398 | 7,220 | - | - | - |
| 11 | 354300 | 0.278% | WW Struct & Imp SPP | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 12 | 354400 | 0.278% | WW Struct & Imp TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 13 | 354500 | 0.278% | WW Struct & Imp Gen | 121,273 | 46,127 | | | - | - | - | - | 75,146 | 4,042 | - | - | - |
| 14 | 355200 | 0.278% | WW Pwr Gen Equip Coll | - | - | | | - | - | - | - | - | - | - | - | - |
| 15 | 355300 | 0.417% | WW Pwr Gen Equip SPP | 63,665 | 10,600 | | | - | - | - | - | 53,065 | 3,183 | - | - | - |
| 16 | 355400 | 0.417% | WW Pwr Gen Equip TDP | - | - | | | - | - | - | - | - | - | - | - | - |
| 17 | 355500 | 0.417% | WW Pwr Gen Equip RWTP | - | - | | | - | - | - | - | - | - | - | - | - |
| 18 | 360000 | 0.167% | WW Collection Sewers Forced | 887,815 | 444,141 | | | 4,300,000 | 43,000 | 1,847,451 | 18,475 | 6,529,651 | 17,756 | 86,000 | 36,949 | - |
| 19 | 361100 | 0.167% | WW Collecting Mains | 14,245,908 | 7,812,890 | | | 151,375 | 1,514 | 65,037 | 650 | 6,647,265 | 284,918 | 3,028 | 1,301 | - |
| 20 | 362000 | 0.167% | WW Special Coll Struct | 1,290,947 | 2,203,685 | | | - | - | - | - | (912,738) | 25,819 | - | - | - |
| 21 | 363000 | 0.167% | WW Services Sewer | 3,102,952 | 1,530,159 | | | 26,208 | 262 | 11,260 | 113 | 1,609,887 | 62,059 | 524 | 225 | - |
| 22 | 364000 | 0.833% | WW Flow Measuring Devices | - | - | | | - | - | - | - | - | - | - | - | - |
| 23 | 370000 | 0.278% | WW Receiving Wells | - | - | | | - | - | - | - | - | - | - | - | - |
| 24 | 371100 | 1.042% | WW Pump Equip Elect | 150,478 | (55,282) | | | - | - | - | - | 205,760 | 18,810 | - | - | - |
| 25 | 371200 | 1.042% | WW Pump Equip Oth Pwr | - | - | | | - | - | - | - | - | - | - | - | - |
| 26 | 380000 | 0.556% | WW TD Equipment | 0 | 0 | | | 800,000 | 26,667 | 343,712 | 11,457 | 1,105,588 | 0 | 53,333 | 22,914 | - |
| 27 | 380050 | 0.556% | WW TD Equip Grit Removal | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 28 | 380100 | 0.556% | WW TD Equip Sed Tanks/Acc | 15,298 | 1,433 | | | - | - | - | - | 13,865 | 1,020 | - | - | - |
| 29 | 380200 | 0.556% | WW TD Equip Sldge/Effl Rmv | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 30 | 380250 | 0.556% | WW TD Equip Sldge Dig Tnk | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 31 | 380300 | 0.556% | WW TD Equip Sldge Dry/Filt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 32 | 380350 | 0.556% | WW TD Equip Sec Trmt Filt | - | - | | | - | - | - | - | - | - | - | - | - |
| 33 | 380400 | 0.556% | WW TD Equip Aux Effl Trmt | - | 0 | | | - | - | - | - | (0) | - | - | - | - |
| 34 | 380500 | 0.556% | WW TD Equip Chem Trmt Plt | 0 | 0 | | | - | - | - | - | 0 | 0 | - | - | - |
| 35 | 380600 | 0.556% | WW TD Equip Oth Disp | 15,290 | (147) | | | - | - | - | - | 15,437 | 1,019 | - | - | - |
| 36 | 380625 | 0.556% | WW TD Equip Gen Trmt | 310,016 | 100,697 | | | - | - | - | - | 209,319 | 20,668 | - | - | - |
| 37 | 380650 | 0.556% | WW TD Equip Influent Lift S | 508,660 | 54,499 | | | - | - | - | - | 454,161 | 33,911 | - | - | - |
| 38 | 381000 | 0.417% | WW Plant Sewers | - | - | | | - | - | - | - | - | - | - | - | - |
| 39 | 382000 | 0.278% | WW Outfall Sewer Lines | 113,140 | 36,771 | | | - | - | - | - | 76,370 | 3,771 | - | - | - |
| 40 | 389600 | 0.556% | WW Other P/E - CPS - 7E | 64,457 | 4,292 | | | - | - | - | - | 60,165 | 4,297 | - | - | - |
| 41 | 389100 | 0.556% | WW Oth Plt & Misc Equip Int | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 42 | 390000 | 0.556% | WW Office Furniture & Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 43 | 390200 | 1.667% | WW Computers & Peripheral | - | - | | | - | - | - | - | - | - | - | - | - |
| 44 | 390300 | 1.667% | WW Computer Software | - | - | | | - | - | - | - | - | - | - | - | - |
| 45 | 391000 | 1.667% | WW Trans Equipment | - | (0) | 242,957 | 29,789 | - | - | - | - | 213,168 | - | - | - | 48,591 |
| 46 | 392000 | 0.333% | WW Stores Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 47 | 393000 | 0.417% | WW Tool Shop & Garage Equip | (0) | (0) | | | - | - | - | - | (0) | (0) | - | - | - |
| 48 | 394000 | 0.833% | WW Laboratory Equipment | - | (0) | | | - | - | - | - | 0 | - | - | - | - |
| 49 | 395000 | 0.417% | WW Power Operated Equip | 777 | (85) | | | - | - | - | - | 862 | 39 | - | - | - |
| 50 | 396000 | 0.833% | WW Communication Equip | 12,621 | 20,293 | | | - | - | - | - | (7,673) | 1,262 | - | - | - |
| 51 | 397000 | 0.833% | WW Misc Equipment | 24,521 | 8,956 | | | - | - | - | - | 15,565 | 2,452 | - | - | - |
| 52 | 398000 | 0.833% | WW Other Tangible Plant | - | - | | | - | - | - | - | - | - | - | - | - |
| 53 | | | | | | | | - | - | - | - | - | - | - | - | - |
| 54 | | 30.722% | TOTAL | 21,154,526 | 12,347,811 | 242,957 | 29,789 | 5,277,583 | 71,442 | 2,267,459 | 30,695 | 16,462,787 | 493,438 | 142,885 | 61,389 | 48,591 |
| | | | Rollforward> | 12,621 | | | | | | | | | | | | |
| | | | | (21,141,905) | | | | 5,277,583 | | 2,267,459 | | | | | | |

Depreciable Plant 21,150,380 Line [54] - Lines [6]-[9]
Composite Depr Rate 2.33%

Supporting Schedules:
\Post Test Year Plant 2016.xlsx - A-F Schedule
\UPIS Sun City West Wastewater.xlsx - Diff
\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Arizona Corporate (7A)

Schedule C-2 ADJ SMM - IS24

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements Gen | 192,857 | 22,377 | 270,000 | 3,375 | 384,195.65 | 4,802 | 816,498 | 4,821 | 6,750 | 9,605 |
| 2 | 304620 | 0.21% | Structures & Improvements Leas | 18,317 | 536 | | - | - | - | 17,782 | 458 | - | - |
| 3 | 334100 | 0.56% | Meters | 11,777 | 4,641 | | - | - | - | 7,136 | 786 | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | 364,887 | 72,241 | | - | - | - | 292,646 | 12,078 | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | 1,267,925 | 569,006 | | - | - | - | 698,918 | 57,057 | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,404,587 | 624,832 | | - | - | - | 779,755 | 140,459 | - | - |
| 7 | 340300 | 1.67% | Computer Software | 193,904 | 183,147 | 11,937 | 1,194 | 16,986 | 1,699 | 36,787 | 38,781 | 2,387 | 3,397 |
| 8 | 340330 | 1.67% | Computer Software Other | 6,370 | 1,019 | | - | - | - | 5,351 | 1,274 | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | 17,277 | 3,060 | | - | - | - | 14,217 | 691 | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non- | 186,080 | 216,139 | | - | - | - | (30,059) | 18,608 | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | 122,024 | 20,439 | | - | - | - | 101,584 | 12,202 | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telep | 68,942 | 27,818 | | - | - | - | 41,124 | 6,894 | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Othe | 154,411 | 8,821 | | - | - | - | 145,590 | 15,441 | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | 1,292,262 | 116,612 | 210,000 | 6,563 | 298,819 | 9,338 | 1,668,569 | 80,766 | 13,125 | 18,676 |
| 15 | | | Salvage Proceeds | - | 75,946 | | | | | (75,946) | | | |
| 16 | | | TOTAL | 5,301,619 | 1,946,633 | 491,937 | 11,131 | 700,000 | 15,839 | 4,519,952 | 390,316 | 22,262 | 31,678 |
| | | | | | | 491,937 | | 700,000 | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 5,301,619 | Line [16] |
| Composite Depr Rate | 7.36% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Corporate Arizona.xlsx

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS24

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Summary of Plant and Accumulated Depreciation Balances

## USA Corporate (6U)

Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304500 | 0.21% | Structures & Improvements General | | | | - | - | - | - | - | - | - |
| 2 | 304620 | 0.21% | Structures & Improvements Leasehold | | | | - | - | - | - | - | - | - |
| 3 | 334100 | 0.56% | Meters | | | | - | - | - | - | - | - | - |
| 4 | 339600 | 0.28% | Other P/E-CPS | | | | - | - | - | - | - | - | - |
| 5 | 340100 | 0.38% | Office Furniture & Equipment | | | | - | - | - | - | - | - | - |
| 6 | 340200 | 0.83% | Computer & Periphal Equipment | 1,047,165 | 313,567 | 592,463 | 29,623 | - | - | 1,296,438 | 104,717 | 59,246 | - |
| 7 | 340300 | 1.67% | Computer Software | 1,064,894 | 782,756 | 781,212 | 78,121 | - | - | 985,228 | 212,979 | 156,242 | - |
| 8 | 340330 | 1.67% | Computer Software Other | | | | - | - | - | - | - | - | - |
| 9 | 344000 | 0.33% | Laboratory Equipment | | | | - | - | - | - | - | - | - |
| 10 | 346100 | 0.83% | Communication Equipment Non-Telephone | | | | - | - | - | - | - | - | - |
| 11 | 346190 | 0.83% | Remote Control & Instrument | | | | - | - | - | - | - | - | - |
| 12 | 346200 | 0.83% | Communication Equipment Telephone | | | | - | - | - | - | - | - | - |
| 13 | 346300 | 0.83% | Communication Equipment Other | | | | - | - | - | - | - | - | - |
| 14 | 347000 | 0.52% | Miscellaneous Equipment | | | | - | - | - | - | - | - | - |
| 15 | | | Salvage Proceeds | | | | - | - | - | - | - | - | - |
| 16 | | | TOTAL | 2,112,059 | 1,096,323 | 1,373,675 | 107,744 | - | - | 2,281,667 | 317,695 | 215,489 | - |
| | | | | | | 1,373,675 | | | | | | | |

| | | |
|---|---|---|
| Depreciable Plant | 2,112,059 | Line [16] |
| Composite Depr Rate | 15.04% | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS 6U Corporate Arizona 12.31.15.xlsm

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

## Northwest Valley Regional Treatment Facility (7H)

Schedule C-2 ADJ SMM - IS24

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Witness: Mahler

| LINE NO. | G/L ACCT. NO. | Monthly Depr Rate | DESCRIPTION | 12/31/2015 Test Year End PLANT | 12/31/2015 Test Year End ACCUM DEPR | 2016 12 Months PTYP | Acc Depr 12 Months PTYP | 2017 6 Month PTYP | Acc Depr 6 Month PTYP | NBV | PLANT 12/31/2015 Norm Depr Expense | 12 Months PTYP Norm Depr Expense | 6 Month PTYP Norm Depr Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 304100 | 0.28% | Struct & Imp SS | - | 0 | - | - | - | - | (0) | - | - | - |
| 2 | 304200 | 0.56% | Struct & Imp P | 2,582 | 32 | - | - | - | - | 2,550 | 172 | - | - |
| 3 | 307000 | 0.00% | Wells & Springs | - | - | - | - | - | - | - | - | - | - |
| 4 | 311200 | 1.04% | Pump Equip Electric | 24,525 | 2,366 | - | - | - | - | 22,159 | 3,066 | - | - |
| 5 | 340200 | 1.67% | Comp & Periph Equip | - | - | - | - | - | - | - | - | - | - |
| 6 | 340500 | 0.56% | Other Office Equipment | - | 0 | - | - | - | - | (0) | - | - | - |
| 7 | 304600 | 0.28% | Struct & Imp Offices | 9,052 | 340 | - | - | - | - | 8,712 | 302 | - | - |
| 8 | 304800 | 0.28% | Struct & Imp Misc | 8,610 | 12 | - | - | - | - | 8,598 | 287 | - | - |
| 9 | 341200 | 1.67% | Trans Equip Hvy Duty Trks | - | - | - | - | - | - | - | - | - | - |
| 10 | 341400 | 1.67% | Trans Equip Other | - | - | - | - | - | - | - | - | - | - |
| 11 | 343000 | 0.42% | Tools, Shop and Garage | - | - | - | - | - | - | - | - | - | - |
| 12 | 344000 | 0.00% | Laboratory Equipment | - | (0) | - | - | - | - | 0 | - | - | - |
| 13 | 346100 | 0.83% | Comm Equip Non-Telephone | 19,711 | 3,045 | - | - | - | - | 16,666 | 1,971 | - | - |
| 14 | 351000 | 0.00% | WW Organization | - | - | - | - | - | - | - | - | - | - |
| 15 | 352000 | 0.00% | WW Franchises | 1,304 | - | - | - | - | - | 1,304 | - | - | - |
| 16 | 353200 | 0.00% | WW Land & Ld Rights Coll | 450,976 | (89,506) | - | - | - | - | 540,482 | - | - | - |
| 17 | 353500 | 0.00% | WW Land & Ld Rights Gen | 20,747 | - | - | - | - | - | 20,747 | - | - | - |
| 18 | 354200 | 0.28% | WW Struct & Imp Coll | 3,574,657 | 3,248,049 | - | - | - | - | 326,608 | 119,155 | - | - |
| 19 | 354300 | 0.28% | WW Struct & Imp SPP | 997,595 | 51,951 | - | - | - | - | 945,644 | 33,253 | - | - |
| 20 | 354400 | 0.28% | WW Struct & Imp TDP | - | - | - | - | - | - | - | - | - | - |
| 21 | 354500 | 0.28% | WW Struct & Imp Gen | 6,900,037 | 1,385,565 | 692,516 | 11,542 | 120,312 | 2,005 | 6,313,753 | 230,001 | 23,084 | 4,010 |
| 22 | 355200 | 0.28% | WW Pwr Gen Equip Coll | 7,952 | 1,921 | - | - | - | - | 6,030 | 265 | - | - |
| 23 | 355300 | 0.42% | WW Pwr Gen Equip SPP | 63,439 | 11,007 | - | - | - | - | 52,431 | 3,172 | - | - |
| 24 | 355400 | 0.42% | WW Pwr Gen Equip TDP | - | - | - | - | - | - | - | - | - | - |
| 25 | 355500 | 0.42% | WW Pwr Gen Equip RWTP | - | - | - | - | - | - | - | - | - | - |
| 26 | 360000 | 0.17% | WW Collection Sewers Forced | - | - | - | - | - | - | - | - | - | - |
| 27 | 361100 | 0.17% | WW Collecting Mains | 109,750 | 36,956 | - | - | - | - | 72,794 | 2,195 | - | - |
| 28 | 362000 | 0.17% | WW Special Coll Struct | 486,363 | 686,271 | - | - | - | - | (199,908) | 9,727 | - | - |
| 29 | 363000 | 0.17% | WW Services Sewer | 8,725 | 2,658 | - | - | - | - | 6,066 | 174 | - | - |
| 30 | 364000 | 0.83% | WW Flow Measuring Devices | 55,923 | 49,300 | - | - | - | - | 6,623 | 5,592 | - | - |
| 31 | 370000 | 0.28% | WW Receiving Wells | - | - | - | - | - | - | - | - | - | - |
| 32 | 371100 | 1.04% | WW Pump Equip Elect | 1,026,512 | 206,403 | - | - | - | - | 820,109 | 128,314 | - | - |
| 33 | 371200 | 1.04% | WW Pump Equip Oth Pwr | 26,257 | 8,798 | - | - | - | - | 17,459 | 3,282 | - | - |
| 34 | 380000 | 0.56% | WW TD Equipment | 2,306,955 | 1,195,934 | 1,169,000 | 38,967 | 203,093 | 6,770 | 2,437,377 | 153,797 | 77,933 | 13,540 |
| 35 | 380050 | 0.56% | WW TD Equip Grit Removal | 1,041,234 | 1,202,728 | - | - | - | - | (161,494) | 69,416 | - | - |
| 36 | 380100 | 0.56% | WW TD Equip Sed Tanks/Acc | 5,327,840 | 5,440,698 | - | - | - | - | (112,858) | 355,189 | - | - |
| 37 | 380200 | 0.56% | WW TD Equip Sldge/Effl Rmv | 28,253 | 2,044 | - | - | - | - | 26,209 | 1,884 | - | - |
| 38 | 380250 | 0.56% | WW TD Equip Sldge Dig Tnk | 502,467 | 293,601 | 717,000 | 23,900 | 124,566 | 4,152 | 1,022,380 | 33,498 | 47,800 | 8,304 |
| 39 | 380300 | 0.56% | WW TD Equip Sldge Dry/Filt | 8,662,158 | 7,275,086 | - | - | - | - | 1,387,072 | 577,477 | - | - |
| 40 | 380350 | 0.56% | WW TD Equip Sec Trmt Filt | - | 1,961 | - | - | - | - | (1,961) | - | - | - |
| 41 | 380400 | 0.56% | WW TD Equip Aux Effl Trmt | 1,279,622 | 1,340,499 | 1,134,000 | 37,800 | 197,012 | 6,567 | 1,225,768 | 85,308 | 75,600 | 13,134 |
| 42 | 380500 | 0.56% | WW TD Equip Chem Trmt Plt | 208,781 | 28,338 | - | - | - | - | 180,443 | 13,919 | - | - |
| 43 | 380600 | 0.56% | WW TD Equip Oth Disp | 1,033,384 | 1,200,951 | - | - | - | - | (167,567) | 68,892 | - | - |
| 44 | 380625 | 0.56% | WW TD Equip Gen Trmt | 780,426 | 654,668 | - | - | - | - | 125,757 | 52,028 | - | - |
| 45 | 380650 | 0.56% | WW TD Equip Influent Lift S | 64,980 | 71,829 | - | - | - | - | (6,848) | 4,332 | - | - |
| 46 | 381000 | 0.42% | WW Plant Sewers | 111,410 | 32,668 | - | - | - | - | 78,742 | 5,571 | - | - |
| 47 | 382000 | 0.28% | WW Outfall Sewer Lines | 4,259 | 112,001 | - | - | - | - | (107,743) | 142 | - | - |
| 48 | 389100 | 0.56% | WW Oth Plt & Misc Equip Int | 89,296 | 12,559 | - | - | - | - | 76,736 | 5,953 | - | - |
| 49 | 389600 | 0.56% | WW Other P/E - CPS - 7E | - | 0 | - | - | - | - | (0) | - | - | - |
| 50 | 390000 | 0.56% | WW Office Furniture & Equip | 168,065 | 96,573 | - | - | - | - | 71,492 | 11,204 | - | - |
| 51 | 390200 | 1.67% | WW Computers & Peripheral | 23,044 | 43,528 | - | - | - | - | (20,484) | 4,609 | - | - |
| 52 | 390300 | 1.67% | WW Computer Software | 69,027 | 145,625 | - | - | - | - | (76,598) | 13,805 | - | - |
| 53 | 391000 | 1.67% | WW Trans Equipment | 247,842 | 839,469 | - | - | - | - | (591,627) | 49,568 | - | - |
| 54 | 392000 | 0.33% | WW Stores Equipment | 11,072 | 5,715 | - | - | - | - | 5,357 | 443 | - | - |
| 55 | 393000 | 0.42% | WW Tool Shop & Garage Equip | 139,757 | 81,723 | 20,000 | 500 | 3,475 | 87 | 80,922 | 6,988 | 1,000 | 174 |
| 56 | 394000 | 0.83% | WW Laboratory Equipment | 156,655 | 79,869 | - | - | - | - | 76,786 | 15,665 | - | - |
| 57 | 395000 | 0.42% | WW Power Operated Equip | 136,487 | 23,182 | - | - | - | - | 113,305 | 6,824 | - | - |
| 58 | 396000 | 0.83% | WW Communication Equip | 358,832 | 384,595 | 65,000 | 3,250 | 11,293 | 565 | 46,715 | 35,883 | 6,500 | 1,129 |
| 59 | 397000 | 0.83% | WW Misc Equipment | 74,088 | 76,014 | - | - | - | - | (1,926) | 7,409 | - | - |
| 60 | 398000 | 0.83% | WW Other Tangible Plant | - | - | - | - | - | - | - | - | - | - |
| 61 | | 34% | TOTAL | 36,620,650 | 26,247,027 | 3,797,516 | 115,959 | 659,750 | 20,146 | 14,694,785 | 2,120,735 | 231,917 | 40,291 |
| | | | | | | 3,797,516 | | 659,750 | | | | | |

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS NWVRTF Wastewater 12.31.15 .xlsx

Depreciable Plant 36,147,623 Line [61] - Lines [14]-[17]
Composite Depr Rate 5.79%

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,353 | 24.8972% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | | 8.0846% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,519 | 7.6671% | 8.4091% | | | | | | 16.08% | 5.8635% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | | 8.9400% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | 2.84% | 1.3313% |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 335,794 | 1.0832% | 1.2402% | | | | | | | |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 1.3210% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 0.7252% |
| 16 | | | | | | | | | | | | | | | | | | 1.6508% |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,933 | 83.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 16,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

| | | |
|---|---|---|
| WW Factor | 25.0654% | |
| WW Factor | 32.1076% | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS25

Exhibit
Schedule C-2
Page 28
Witness: Mahler

| Line No. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Corporate Allocations | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | Corporate Allocation as of 12/31/15 has been annualized for one year with this adjustment. Includes removal of costs related to Public and Government Affairs and applies a 3% increase to Labor costs. | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | BU | 7G | 7L | 7N | 7C | 7E | |
| 7 | | | | | 4 Factor | 5.661% | 5.502% | 1.247% | 6.928% | 5.727% | |
| 8 | | | | | | [A] | [B] | [C] | [D] | [E] | [F]=[A]+[B]+[C]+[D]+[E] |
| 9 | | | | | | | | | | | |
| 10 | | | | | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | Arizona Wastewater |
| 11 | | | | | | | | | | | |
| 12 | Test Year Corporate Allocations | | | | | $ 223,728 | $ 217,481 | $ 49,291 | $ 273,836 | $ 226,357 | $ 990,694 |
| 13 | | | | | | | | | | | |
| 14 | Total Arizona Corporate Allocation | | $ 3,792,265 | | | | | | | | |
| 15 | Less: Public and Government Affairs | | (307,499) | | | | | | | | |
| 16 | | | $ 3,484,766 | | | | | | | | |
| 17 | | | | | | | | | | Line[14]+Line[15] | |
| 18 | Percent attributable to Labor | | 69% | | | | | | | | |
| 19 | Arizona Corporate Allocation - Labor | | $ 2,404,489 | | | | | | | | |
| 20 | | | | | | | | | | Line[16]*Line[18] | |
| 21 | 2016 Labor Increase | 3.00% | $ 72,135 | | | | | | | | |
| 22 | 2017 Labor Increase | 3.00% | $ 74,299 | | | | | | | Line[19]*Line[21] | |
| 23 | Total Labor Increase | | | $ 146,433 | | | | | | Sum Lines[19] and [21] multiplied by 3.00% | |
| 24 | | | | | | | | | | Line[21]+Line[22] | |
| 25 | Total Arizona Corporate Allocation less PG&A with Labor Increase | | | $ 3,631,200 | | $ 205,544 | $ 199,805 | $ 45,285 | $ 251,580 | $ 207,960 | Line[7]*Line[25] $ 910,174 |
| 26 | | | | | | | | | | | |
| 27 | Increase/(Decrease) in Corporate Allocation | | | | | $ (18,184) | $ (17,676) | $ (4,006) | $ (22,256) | $ (18,397) | Line [12]-Line [25] $ (80,519) |
| 28 | | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Adjustment to Revenue and/or Expense | | | | | | | | | | |
| 32 | | | | | | | | | | Line [27] | $ (80,519) |
| 33 | | | | | | | | | | | |
| 34 | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | | | | | | | | | | | |
| 42 | | | | | | | | | | | |
| 43 | | | | | | | | | | | |
| 44 | Workpapers & Supporting Documents: | | | | | | | | | | |
| 45 | \2015 Agua Fria Wastewater.xlsx | | | | | \2015 Sun City Wastewater.xlsx | | | | | |
| 46 | \2015 Anthem Wastewater.xlsx | | | | | \2015 Sun City West Wastewater.xlsx | | | | | |
| 47 | \2015 Mohave Wastewater.xlsx | | | | | \2015 Corp Allocation Comparison.xlsx | | | | | |
| 48 | | | | | | | | | | | |
| 49 | | | | | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | | | | | |

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0135% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,555 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2539% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | | 8.0846% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | 16.08% | 5.8635% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | | 8.9400% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | 2.84% | 1.3313% |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 3,012 | 1.7772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3548% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 1.3210% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 0.7252% |
| 16 | | | | | | | | | | | | | | | | | | 1.6508% |
| 17 | | Total AZ Company | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 18,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | |
| 26 | | Total NM Company | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,992 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

| | | |
|---|---|---|
| WW Factor | 25.0654% | |
| WW Factor | 32.1076% | |

43 North West Valley Plant Allocation

| | |
|---|---|
| Other | 0.0000% |
| 6 7G | 19.2100% |
| 4 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS26

Exhibit
Schedule C-2
Page 29
Witness: Mahler

Line No.

1 Tolleson Facility Improvements

2

3 The Sun City Wastewater District has a long term agreement with the City of Tolleson for wastewater treatment services ("Tolleson Agreement") at the Tolleson
4 Wastewater Treatment Plant ("Tolleson Plant"). The Tolleson Agreement was executed on June 21, 1985. The Tolleson Agreement includes four rate components.
5 Decision No. 66386 authorized AZAW to defer all costs associated with increases in costs under Rate Component Three and the new costs under Rate Component Four,
6 for consideration in a future rate case.
7 Decision No. 70209 (3/20/08),Rate Component One and Two of its the Tolleson Agreement be treated as operating expenses, and Rate Components Three and Four as
8 regulatory assets. The amortization period for Rate Component Three and Four regulatory assets under the Tolleson Agreement shall be the life of the assets.
9
10
11 TOLLESON RATE COMPONENT 3
12 Tolleson Rate Component 3 is a monthly payment for replacement and contingency services. On April 23, 2003, the Sun City Wastewater District and the City of
13 Tolleson executed a third amendment to the Tolleson Agreement. The third amendment included an increase in costs under Rate Component Three, to $20,000 per
14 month, up to an aggregate of $200,000. The third amendment also added Component 4.
15
16 TOLLESON RATE COMPONENT 4
17 This component is for major improvements and additions.
18
19
20
21
22
23

| | 12/31/2015 << Pro forma date | Useful Life | Amortization Period | | [A] Gross Plant | [B] Accumulated Amortization | [C] Total Months | [D] = [A] / [C] Monthly Amortization | [E] Months Left | [F]=[A]less([C]-[E]) *[D] Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 24 | | | | | | | | | | |
| 25 | *2009 Tolleson Rate Component 3 Reserve & Contingencies | 10.33 | 1/1/2017 | 4/30/2027 | $ 510,650 | - | 124 | $ 4,118 | 261 | $ 1,074,836 |
| 26 | Tolleson Rate Component 3 Reserve & Contingencies | 10.33 | 4/1/2009 | 7/1/2019 | $ 575,219 | $ 380,387 | 124 | $ 4,639 | 150 | $ 194,832 |
| 27 | Tolleson Rate Component 4 Trickling Filter | 29.75 | 1/1/2008 | 9/30/2037 | $ 416,000 | $ 111,866 | 357 | $ 1,165 | 180 | $ 209,748 |
| 28 | Tolleson Rate Component 4 Effluent Quality Upgrade | 22.50 | 1/1/2006 | 6/30/2028 | $ 437,896 | $ 194,621 | 270 | $ 1,622 | 180 | $ 291,931 |
| 29 | *Tolleson rate Component 4 - Dechlorination | 15.00 | 1/1/2017 | 12/29/2031 | $ 564,628 | $ - | 180 | $ 3,137 | 180 | $ 564,628 |
| 30 | *Tolleson Rate Component 4 project - SolidsHandling | 15.00 | 1/1/2017 | 12/29/2031 | $ 7,865,705 | $ - | 180 | $ 43,698 | - | $ - |
| 31 | *Tolleson Treatment Facility Cost - Ammonia Project | 15.00 | 1/1/2017 | 12/29/2031 | $ 5,122,015 | $ - | 180 | $ 28,456 | - | $ - |
| 32 | | | | | | | | | | |
| 33 | * Items where a rate must be proposed in this case | | | | $ 15,492,114 | $ 686,873 | | $ 86,835 | Sum Lines[25-31] | $ 2,335,976 |

34
35 $ 1,042,019 Line[32]*12

| | NARUC | Description | Annual Life |
|---|---|---|---|
| 36 Increase / (Decrease) to Depreciation Expense | 380500 | WW TD Equip Chem Trmt Plt | 15.00 |
| 37 | 380200 | WW TD Equip Sldge/Effl Rmv | 15.00 |

Line[34], [D] $ 1,042,019

38
39

| | BU | 7G | 7L | 7N | 7C | 7E |
|---|---|---|---|---|---|---|
| 40 | Tolleson Allocation | 0.000% | 0.000% | 0.000% | 100.000% | 0.000% |
| 41 | | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 Depreciation Expense | Tolleson Allocation * Line[36] | $ - | $ - | $ - | $ 1,042,019 | $ - |

Sum Line[44]

| Arizona Wastewater |
|---|
| $ 1,042,019 |

45
46 Workpapers & Supporting Documents:
47 \2015 Sun City Wastewater.xlsx
48 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49
50 \2015 Arizona Wastewater.xlsm

Line No.

1 Glendale Agreement Replacement Costs

2

3 Per Decision 72047 (pgs 12-14), dated January 6, 2011, amounts paid to the City of Glendale for WW Collecting Mains improvements were approved to be included in fair value rate
4 base. Per the order, the original cost of $917,907 was to be depreciated at a rate of 2.03% or $1,552.79 per month over 591 months. This adjustment records the net value of the
5 authorized regulatory asset as of 12/31/2016.

6

7

| | | | Accum Depr Date | Pro Forma Date | No. of Months |
|---|---|---|---|---|---|
| 8 | | | | | |
| 9 | Original Cost of WW Collecting Mains | $ 917,906 | 31-Dec-08 | 31-Dec-15 | 85 |
| 10 | Accum Depr Bal 12/31/08 | $ 4,839 | | | |
| 11 | Depreciation per Month | $ 1,553 | Line[9]* 2.03% divided by 12 | | |
| 12 | Number of Months | 85 | | | |
| 13 | Accumulated Depreciation | $ 136,826 | Line[11]*Line[12] plus Line[10] | | |

14

15

16 Total Annual Amortization $ 18,633 Line[11]*12

17

18

19

20

21

22

23 [F]=[A]+[B]+[C]+[D]+[E]

| | | [A] | [B] | [C] | [D] | [E] | | |
|---|---|---|---|---|---|---|---|---|
| 24 | BU | 7G | 7L | 7N | 7C | 7E | | |
| 25 | Glendale Allocation | 0.000% | 0.000% | 0.000% | 100.000% | 0.000% | | |
| 26 | | Agua Fria | Anthem | | Sun City | Sun City West | | |
| 27 | | Wastewater | Wastewater | Mohave Wastewater | Wastewater | Wastewater | | **Arizona Wastewater** |
| 28 | | | | | | | | |
| 29 | Total Annual Amortization | $ - | $ - | $ - | $ 18,633 | $ - | Line [16]*Line [25] | **$ 18,633** |

30

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33

34 Increase / (Decrease) to Depreciation Expense Line [29] **$ 18,633**

35

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46 Workpapers & Supporting Documents:

47

48

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50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS28

Exhibit
Schedule C-2
Page 31
Witness: Murrey

Line No.

1 Reclass Effluent from Water to Wastewater

2

3 Effluent customers are classified in the billing system as water and therefore are coded as water revenues. This adjustment reclasses the effluent revenues from Mohave Water to Mohave Wastewater.

4
5
6
7
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10

11 Effluent Revenue recorded in Mohave Water District $ 48,715

12
13
14

15 Increase/ (Decrease) to Revenue $ 48,715

16
17
18
19
20
21

| | | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|---|
| 22 | | | | | | | | |
| 23 | BU | 7G | 7L | 7N | 7C | 7E | | |
| 24 | District Specific | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | | |
| 25 | | Agua Fria | Anthem | | Sun City | Sun City West | | |
| 26 | | Wastewater | Wastewater | Mohave Wastewater | Wastewater | Wastewater | | **Arizona Wastewater** |
| 27 | | | | | | | | |
| 28 | Total Annual Amortization | $ - | $ - | $ 48,715 | $ - | $ - | Line [15]*Line [28] | $ 48,715 |

29
30
31
32

33 Increase / (Decrease) to Depreciation Expense Line [28] $ 48,715

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46 Workpapers & Supporting Documents:

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48
49

50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS29

Exhibit
Schedule C-2
Page 32
Witness: Boizelle

Line No.

1 CPI Increase

2

3 Operating expenses are expected to increase in each of the future years due to inflation and other increasing costs factors. To compensate for regulatory lag, EPCOR proposes an increase for 2016 and
4 2017 correlated with the consumer price index for the Phoenix metropolitan area for all operating expenses where an adjustment has not already been proposed.

5

6

| Consumer Price Index - Phoenix Urban Consumers | | | |
|---|---|---|---|
| Year | Annual Index | Increase | Average Increase |
| 2012 | 124.197 | | 1.0% |
| 2013 | 125.782 | 1.28% | |
| 2014 | 127.823 | 1.62% | |
| 2015 | 128.019 | 0.15% | |

| Line No. | | 2 Years of CPI Adjustment [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| 19 | Fuel & Power | $ - | $ 15 | $ - | $ - | $ - | | $ 15 |
| 20 | Chemicals | 2,010 | 2,126 | 144 | 1 | 4,913 | | 9,193 |
| 21 | Corporate Allocation | 325 | 316 | 72 | 398 | 329 | | 1,439 |
| 22 | Outside Services | 669 | 632 | 126 | 582 | 635 | | 2,645 |
| 23 | Customer Accounting | 296 | 309 | 66 | 488 | 374 | | 1,532 |
| 24 | General Office Expense | 591 | 558 | 127 | 735 | 719 | | 2,729 |
| 25 | Miscellaneous | 661 | 736 | 191 | 404 | 695 | | 2,686 |
| 26 | Maintenance Expense | 3,781 | 3,423 | 522 | 1,317 | 5,057 | | 14,100 |
| 27 | | | | | | | | - |
| 28 | | | | | | | | - |
| 29 | | | | | | | | - |
| 30 | | | | | | | | - |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | | | | | | | | |
| 34 | | $ 8,332 | $ 8,116 | $ 1,247 | $ 3,923 | $ 12,721 | Sum Lines [19-26] | $ 34,340 |
| 35 | | | | | | | | |
| 36 | | | | | | | | |
| 37 | | | | | | | | |
| 38 | Increase / (Decrease) to Expense | | | | | | Line [34] | $ 34,340 |

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40
41
42
43

44 Workpapers & Supporting Documents:

45 \2015 Agua Fria Wastewater.xlsx — \2015 Sun City Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx — \2015 Sun City West Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx — Bureau of Labor Statistics - Phoenix CPI
48 Sche6
49
50 \2015 Arizona Wastewater.xlsm

Line No.

1 Cityworks License Fees

2

3 EPCOR has identified the need to implement a computerized maintenance management system designed to manage its distribution and collection system assets. Currently, EPCOR utilizes a combination
4 of paper records, spreadsheets, and maps for asset management that was determined to be inadequate for effectively managing project costs and documentation in future years. Implementing this
5 system will incur increased Cityworks licensing costs in 2016 and 2017 to secure the necessary licenses and access rights to implement the integrated computer maintenance management system. The
6 adjustment below outlines the proposed increase to 2015 base license expenses for the known future Cityworks expenses.

7
8

| | |
|---|---|
| 6U Factor AZ | 81.097% |

| BU | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|
| 4 Factor | 5.6605% | 5.5025% | 1.2471% | 6.9283% | 5.7270% | |
| 6U Factor | 4.5905% | 4.4623% | 1.0114% | 5.6186% | 4.6444% | Line [9] * Line [12] |

| | Total | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| Cityworks Annual License Fees | $ 50,000 | $ 2,295 | $ 2,231 | $ 506 | $ 2,809 | $ 2,322 | Line[13] * Line[19] | $ 10,164 |
| | | $ 2,295 | $ 2,231 | $ 506 | $ 2,809 | $ 2,322 | Line [19] | $ 10,164 |

Increase / (Decrease) to Expense — Line [22] $ 10,164

Workpapers & Supporting Documents:

\2015 Agua Fria Wastewater.xlsx
\2015 Anthem Wastewater.xlsx
\2015 Mohave Wastewater.xlsx
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx

\2015 Arizona Wastewater.xlsm

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,346 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,035 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,353 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7263% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,205,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 527,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 1.3210% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,757 | 1.0283% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 0.7252% |
| 16 | | | | | | | | | | | | | | | | | | 1.6508% |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,933 | 85.5107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 25.0654% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 16,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | WW Factor | 32.1076% | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 15,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 16,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 15,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx
Workpapers:
\3-Factor Calculation for Deconsolidation.xlsx
\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS31



Line No.

1 Low Income Program Costs

5 The Company is proposing a Low Income Program for the wastewater districts whose details will be discussed in the testimony of Ms. Hubbard. The participant level for the wastewater districts will be
6 based on the current authorized participant level for their corresponding water districts if one exists. The discount for the eligible low income customers is proposed at a flat $5.00 per month for each
7 wastewater district. This adjustment reflects the annual expense associated with this program.

| | | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater |
|---|---|---|---|---|---|---|
| 19 | Proposed Monthly Discount | $ 5 | $ 5 | $ 5 | $ 5 | $ 5 |
| 21 | Proposed Participant Level | 200 | 150 | 150 | 1,000 | 500 |
| 23 | Number of Months | 12 | 12 | 12 | 12 | 12 |
| 24 | Line [19] * Line [21] * Line [23] | $ 12,000 | $ 9,000 | $ 9,000 | $ 60,000 | $ 30,000 |

| | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|
| Sum Line [24] | $ 120,000 |
| Line [24] | $ 120,000 |

27 Increase / (Decrease) to Expense

41 Increase(Decrease) to Expense

44 Workpapers & Supporting Documents:
45 \2015 Agua Fria Wastewater.xlsx
46 \2015 Anthem Wastewater.xlsx
47 \2015 Mohave Wastewater.xlsx
\2015 Sun City Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx

50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS32

Exhibit
Schedule C-2
Page 35
Witness: Mahler

Line No.

1 City of Glendale - O&M Interceptor

3 The Company had not received invoices related to the Odor Control costs or license fees for the 99th Avenue Interceptor for 2015. This adjustments records the annual expense related to these costs
4 based on 2014 invoices.

| | | | |
|---|---|---|---|
| 7 | Monthly Expense | $ 2,000 | |
| 8 | Number of Months | 12 | |
| 9 | | | |
| 10 | | $ 24,000 | Line [7] * Line [8] |
| 11 | Annual License Fee | $ 5,000 | |
| 12 | | | |
| 13 | Increase in Maintenance Expense | $ 29,000 | Line [9] + Line [10] |

| | [A] | [B] | [C] | [D] | [E] | | [F]=[A]+[B]+[C]+[D]+[E] |
|---|---|---|---|---|---|---|---|
| BU | 7G | 7L | 7N | 7C | 7E | | |
| District Specific | 0.000% | 0.000% | 0.000% | 100.000% | 0.000% | | |
| | Agua Fria Wastewater | Anthem Wastewater | Mohave Wastewater | Sun City Wastewater | Sun City West Wastewater | | Arizona Wastewater |
| 30 | | | | | | | |
| 31 | $ - | $ - | $ - | $ 29,000 | $ - | Line[13] * Line[26] | $ 29,000 |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | $ - | $ - | $ - | $ 29,000 | $ - | Line [30] | $ 29,000 |
| 35 | | | | | | | |

36

37 Increase /(Decrease) to Expense

Line [33] $ 29,000

46 Workpapers & Supporting Documents:

50 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS33

Exhibit
Schedule C-2
Page 36
Witness: Boizelle

Line No.

1 Customer Communication & Education

3 The Company will incur additional expenditures in relation to customer communication and education during 2016. 2015 customer communications have revealed the need to refine the Company's
4 ability to target meaningful and important information directly to affected customers through bill text messages and inserts. Planned expenses include payment to the Company's third party billing
5 provider, Vertex, to provide said targeting ability.
6
7 As systems age to the point of repair or replacement, the Company continues to develop educational materials associated with water and wastewater processes and infrastructure projects to build
8 awareness of these initiatives amongst its customers.
9

11

| | |
|---|---|
| 6U Factor AZ | 81.097% |

| BU | 7G | 7L | 7N | 7C | 7E | |
|---|---|---|---|---|---|---|
| 4 Factor | 5.661% | 5.502% | 1.247% | 6.928% | 5.727% | |
| 6U Factor | 4.5905% | 4.4623% | 1.0114% | 5.6186% | 4.6444% | Line [11] * Line [14] |

| | Total | [A] Agua Fria Wastewater | [B] Anthem Wastewater | [C] Mohave Wastewater | [D] Sun City Wastewater | [E] Sun City West Wastewater | | [F]=[A]+[B]+[C]+[D]+[E] Arizona Wastewater |
|---|---|---|---|---|---|---|---|---|
| 21 Cityworks Annual License Fees | $ 62,000 | $ 2,846 | $ 2,767 | $ 627 | $ 3,484 | $ 2,880 | Line [15] * Line [21] | $ 12,603 |
| 24 | | $ 2,846 | $ 2,767 | $ 627 | $ 3,484 | $ 2,880 | Line [21] | $ 12,603 |

28 Increase / (Decrease) to Expense — Line [24] $ 12,603

46 Workpapers & Supporting Documents:
47 \Customer Education & Comm Adj.xlsx

50 \2015 Arizona Wastewater.xlsm

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 15.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,346 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 13,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 18,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 40,353 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2366% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,821 | 5.1615% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 1.3210% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 0.7252% |
| 16 | | | | | | | | | | | | | | | | | | 1.6508% |
| 17 | Total AZ Company | | 669,181,349 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 13,993 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 25.0654% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 16,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | WW Factor | 32.1076% | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,632 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 16,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,632 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 202,161 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |

43 North West Valley Plant Allocation

| | | |
|---|---|---|
| | Other | 0.0000% |
| 6 | 7G | 19.2100% |
| 4 | 7E | 80.7900% |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

Line No.

1 Reclassification of Vactor Trucks

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

7 | 4- Factor | GMC | 32.1076% |

| Line | | [A] Rate | [B] Plant | [C] = [A] + [B] Depr Exp | |
|---|---|---|---|---|---|
| 11 | Vactor Trucks in 7A | | | | |
| 12 | Asset # 168518 | 6.25% | $ 235,275 | $ 14,705 | |
| 13 | Asset # 218374 | 6.25% | 179,111 | 11,194 | |
| 14 | Total | | $ 414,386 | $ 25,899 | Line [12] + Line [13] |
| 17 | Portion already in Plant In Service | | | $ 8,316 | Line [14] * Line [7] |

19 | WW Factor | GMC | 100.0000% |

| Line | | Rate | Plant | Depr Exp | |
|---|---|---|---|---|---|
| 20 | Vactor Trucks used in Wastewater Operations | | | | |
| 21 | Asset # 168518 | 20.00% | $ 235,275 | $ 47,055 | |
| 22 | Asset # 218374 | 20.00% | 179,111 | 35,822 | |
| 23 | Project 1001902 | 20.00% | 113,000 | 22,600 | |
| 24 | Project 1001901 | 20.00% | 360,000 | 72,000 | |
| 25 | Total | | $ 887,386 | $ 177,477 | Sum Lines [21-24] |
| 28 | Portion of Vactor and Sludge Trucks | | | $ 177,477 | Line [25] * Line [19] |
| 31 | Increase / (Decrease) to Depr Expense | | | $ 169,162 | Line [28] - Line [17] |

$ 169,162 Line [31]

44 Workpapers and Supporting Documents:
45 \Vactor Truck And Sludge Truck Adjustment.xlsx

50 \2015 Arizona Wastewater.xlsm

EPCOR Water Arizona Inc

Wastewater Use Only -Trucks

Vactor and Sludge Trucks - Stand Alone
Docket # WS-01303A-16-XXXX



Witness: Mahler

| | [A] | [B] | [C] = Line [6] * [B] | [D] * Line [6] * [B] | [E] = Line [6] * [B] | [F] = Line [6] * [B] | [G] = Sum of [C] to [F] |
|---|---|---|---|---|---|---|---|
| | PLANT | | Vactor Truck | Sludge Truck | replace Chevy Chasis dually/diesel - Wach's Arm & Pacific Tek Vac | replace Vactor 2100 Plus 11 yard Debris Tank - International Chassis | |
| Line No | District | Factor | Asset # 168518 | Asset # 218374 | Project 1001902 | Project 1001901 | TOTAL |
| 1 | Agua Fria | 13.16% | 30,971 | 23,578 | 14,875 | 47,389 | 116,813 |
| 2 | Anthem | 16.08% | 37,822 | 28,793 | 18,165 | 57,872 | 142,653 |
| 3 | Mohave | 2.84% | 6,692 | 5,095 | 3,214 | 10,240 | 25,242 |
| 4 | Sun City | 40.54% | 95,374 | 72,607 | 45,807 | 145,934 | 359,721 |
| 5 | Sun City West | 27.38% | 64,416 | 49,039 | 30,938 | 98,564 | 242,957 |
| 6 | Total | 100.00% | 235,275 | 179,111 | 113,000 | 360,000 | 887,386 |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | ACUM DEPR | Factor | Asset # 168518 | Asset # 218374 | Project 1001902 | Project 1001901 | TOTAL |
| 11 | Agua Fria | 13.16% | 5,154 | 2,943 | 1,488 | 4,739 | 14,323 |
| 12 | Anthem | 16.08% | 6,294 | 3,593 | 1,817 | 5,787 | 17,491 |
| 13 | Mohave | 2.84% | 1,114 | 636 | 321 | 1,024 | 3,095 |
| 14 | Sun City | 40.54% | 15,870 | 9,061 | 4,581 | 14,593 | 44,106 |
| 15 | Sun City West | 27.38% | 10,719 | 6,120 | 3,094 | 9,856 | 29,789 |
| 16 | Total | 100.00% | 39,150 | 22,353 | 11,300 | 36,000 | 108,803 |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | Vehicle Rate | 20% | 47,055 | 35,822 | 22,600 | 72,000 | 177,477 |
| 22 | NARUC | 391000 | | | | | |
| 23 | | | | | | | |
| 24 | Corp Rate | 6.25% | (14,705) | (11,194) | | | (25,899) |
| 25 | NARUC | 347000 | | | | | |

Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx
\4-Factor Calculation 12.31.15.xlsx
\Post Test Year Plant 2016.xlsx

Witness: Mahler

**EPCOR Water Arizona Inc**

**Wastewater Use Only -Trucks**

**Vactor and Sludge Trucks - Deconsolidated**
**Docket # WS-01303A-16-XXXX**

| | [H] | [I] | [J] = Line [8] * [I] | [K] = Line [8] * [I] | [L] = Line [8] * [I] | [M] = Line [8] * [I] | [N] = Sum of [J] to [M] |
|---|---|---|---|---|---|---|---|
| | PLANT | | Vactor Truck | Sludge Truck | replace Chevy Chasis dually/diesel - Wach's Arm & Pacific Tek Vac | replace Vactor 2100 Plus 11 yard Debris Tank - International Chassis | |
| Line No | District | Factor | Asset # 168518 | Asset # 218374 | Project 1001902 | Project 1001901 | TOTAL |
| 1 | Sun City Wastewater | 40.54% | 95,374 | 72,607 | 45,807 | 145,934 | 359,721 |
| 2 | NWV Wastewater | 34.60% | 81,407 | 61,974 | 39,099 | 124,563 | 307,044 |
| 3 | Russell Ranch Wastewater | 0.40% | 947 | 721 | 455 | 1,449 | 3,572 |
| 4 | Verrado Wastewater | 5.54% | 13,032 | 9,921 | 6,259 | 19,941 | 49,154 |
| 5 | Anthem Wastewater | 16.08% | 37,822 | 28,793 | 18,165 | 57,872 | 142,653 |
| 6 | Arizona Gateway Wastewater | 0.01% | 18 | 13 | 8 | 27 | 66 |
| 7 | Wishing Well Wastewater | 2.84% | 6,675 | 5,081 | 3,206 | 10,213 | 25,176 |
| 8 | Total | 100.00% | 235,275 | 179,111 | 113,000 | 360,000 | 887,386 |
| 9 | | | | | | | |
| 10 | ACUM DEPR | Factor | Asset # 168518 | Asset # 218374 | Project 1001902 | Project 1001901 | TOTAL |
| 11 | Sun City Wastewater | 40.54% | 15,870 | 9,061 | 4,581 | 14,593 | 44,106 |
| 12 | NWV Wastewater | 34.60% | 13,546 | 7,734 | 3,910 | 12,456 | 37,647 |
| 13 | Russell Ranch Wastewater | 0.40% | 158 | 90 | 45 | 145 | 438 |
| 14 | Verrado Wastewater | 5.54% | 2,169 | 1,238 | 626 | 1,994 | 6,027 |
| 15 | Anthem Wastewater | 16.08% | 6,294 | 3,593 | 1,817 | 5,787 | 17,491 |
| 16 | Arizona Gateway Wastewater | 0.01% | 3 | 2 | 1 | 3 | 8 |
| 17 | Wishing Well Wastewater | 2.84% | 1,111 | 634 | 321 | 1,021 | 3,087 |
| 18 | Total | 100.00% | 39,150 | 22,353 | 11,300 | 36,000 | 108,803 |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | Deconsolidation Factors- GMC Factor : | | | | | | |
| 22 | | | | | | | |
| 23 | Russell Ranch | 3.0577% | AZ Gateway | 0.2620% | | | |
| 24 | Verrado | 42.0794% | Wishing Well | 99.7380% | | | |
| 25 | NEAF | 54.8629% | Total | 100.0000% | | | |
| | Total | 100.0000% | | | | | |

Schedules
\Vactor Truck And Sludge Truck Adjustment.xlsx
\4-Factor Calculation 12.31.15.xlsx
\Post Test Year Plant 2016.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,346 | 13.0155% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 15,025 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,353 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,234 | 4.2300% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,984 | 5.2325% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1618% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,561 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,903 | 2.8688% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0762% | 2,012 | 1.1772% | 170,798 | 1.6240% | 353,794 | 1.0832% | 1.2402% | | | | | | | 1.3210% |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 0.7252% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 1.6508% |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 25.0654% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | WW Factor | 32.1076% | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

**Arizona Wastewater**
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS35

Exhibit
Schedule C-2
Page 38
Witness: Boizelle

| Line No. | | | | |
|---|---|---|---|---|
| 1 | Anthem Power Cost | | | |
| 2 | | | | |
| 3 | Through internal review, EPCOR determined the allocation of 4 Anthem power bills being split 50/50 between water and wastewater was inaccurate based on revised estimates of | | | |
| 4 | how much power was used by water vs. wastewater on the 4 joint bills at our Anthem facility. The following adjusts the Anthem Wastewater power costs to the correct amount for | | | |
| 5 | these specifically identified invoices. | | | |
| 6 | | | | |
| 7 | 2015 Anthem Wastewater Power Expense | $ | 471,796 | |
| 8 | | | | |
| 9 | Adjusted Power Expense for Anthem Wastewater | $ | 536,092 | |
| 10 | | | | |
| 11 | Adjustment | $ | 64,296 | Line[9]-Line[7] |
| 12 | | | | |
| 13 | | | | |
| 14 | Increase/ (Decrease) to Expense | | | |
| 15 | | | | |
| 16 | | | | |
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| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | Workpapers and Supporting Documents: | | | |
| 45 | \Anthem Wastewater Power Bill Adjustment.xlsx | | | |
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |
| 49 | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | |

Line [11] $ 64,296

EPCOR WATER USA
Summary of Insurance
2016 Premiums

Schedule C-2 ADJ SMM- IS36
Page 39a
Witness: Mahler

| Line | Component | Base Metric | Rate | Total Premium 2016 |
|---|---|---|---|---|
| 1 | **1. Property Insurance** | Property Value | 0.0582% | 236,269 |
| 2 | **2. Excess Liability** | Revenues | 0.2533% | 371,759 |
| 3 | **3. Umbrella Liability** | 4-Factor Allocation | $ 92,245 | 101,119 |
| 4 | **4. Autos** | 4-Factor Allocation | $ 278,912 | 250,581 |
| 5 | **5. Workers Compensation** | Payroll | 1.6381% | 316,839 |
| 6 | **6. Pollution** | Fixed Site | $ 4,073 | 62,488 |
| 7 | **7. D&O** | 4-Factor Allocation | $ 13,535 | 12,160 |
| 8 | **8. Fiduciary** | 4-Factor Allocation | $ 1,473 | 1,473 |
| 9 | **9. Crime** | Employee Count | $ 8.10 | 2,175 |
| 10 | **10. Employed Lawyers** | 4-Factor Allocation | $ 1,208 | 1,208 |
| 11 | **11. Non Owned Pollution** | 4-Factor Allocation | $ 15,728 | 15,728 |
| 12 | **12. Employement Practices** | Employee Count | $ 5.33 | 1,431 |
| 13 | **13. Utilities Bond** | 4-Factor Allocation | 0.7891% | 22,331 |
| 14 | **14. Cyber Insurance** | 4-Factor Allocation | $ 1,388 | 1,388 |
| 15 | **15. Sun City Flood Insurance** | Sun City Only | $ 2,194 | 2,194 |
| 16 | **16. LAPP** | 4-Factor Allocation | $ 15,466 | 15,466 |
| 17 | **17.ARI** | 4-Factor Allocation | $ 15,304 | 15,304 |
| | **Total** | | | 1,429,913 |

\Insurance Other Than Group.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

| Line No. | | Business unit / District | [A] Net Plant In Service | [B] Arizona Allocation | [C] General Metered Customers | [D] Arizona Allocation | [E] Salaries & Wages | [F] Arizona Allocation | [G] Direct O&M (Excluding Labor) | [H] Arizona Allocation | [I] 4-Factor Allocation | [J] Wastewater 4-Factor | [K] Mohave WW 3 Factor | [L] Mohave WW General Metered Customers | [M] Agua Fria WW 3 Factor | [N] Agua Fria WW General Metered Customers | [O] Wastewater General Metered Customers | [P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | 1 7B | Sun City Water | 63,460,262 | 9.4833% | 23,923 | 13.9967% | 1,627,841 | 15.4783% | 4,196,427 | 12.7762% | 12.9336% | | | | | | | 13.7593% |
| 3 | 2 7C | Sun City Wastewater | 12,864,408 | 1.9224% | 22,246 | 13.0153% | 286,717 | 2.7262% | 3,300,669 | 10.0490% | 6.9283% | 27.64% | | | | | 40.54% | 7.3145% |
| 4 | 3 7D | Sun City West Water | 34,873,319 | 5.2113% | 15,377 | 8.9967% | 635,593 | 6.0435% | 1,888,252 | 5.7488% | 6.5001% | | | | | | | 6.8936% |
| 5 [a] | 4 7E | Sun City West Wastewater | 10,554,817 | 1.5773% | 13,023 | 8.7907% | 640,379 | 6.0890% | 2,118,899 | 6.4511% | 5.7270% | 22.85% | | | | | 27.38% | 6.0627% |
| 6 | 5 7F | Agua Fria | 282,171,861 | 42.1667% | 42,535 | 24.8978% | 2,538,068 | 24.1332% | 9,435,443 | 28.7265% | 29.9811% | | | | | | | 32.0071% |
| 7 [a] | 6 7G | Agua Fria Wastewater | 60,606,668 | 9.0568% | 7,224 | 4.2266% | 568,655 | 5.4070% | 1,297,930 | 3.9516% | 5.6605% | 22.58% | | | | | 13.16% | 6.0465% |
| | | Russell Ranch Wastewater | | | | | | | | | | | | | 4.7887% | 3.0577% | | |
| | | Verrado Wastewater | | | | | | | | | | | | | 52.6004% | 42.0794% | | |
| | | Northeast Agua Fria Wastewater | | | | | | | | | | | | | 42.6109% | 54.8629% | | |
| 8 | 8 7K | Anthem Water | 62,084,004 | 9.2776% | 8,944 | 5.2329% | 856,442 | 8.1435% | 2,496,828 | 7.6017% | 7.5639% | | | | | | | 8.0846% |
| 9 | 9 7L | Anthem Wastewater | 32,082,190 | 4.7942% | 8,822 | 5.1613% | 690,372 | 6.5644% | 1,803,129 | 5.4897% | 5.5025% | 21.95% | | | | | 16.08% | 5.8635% |
| 10 | 10 7M | Mohave Water | 34,201,898 | 5.1110% | 15,984 | 9.3518% | 1,210,138 | 11.5066% | 2,518,319 | 7.6671% | 8.4091% | | | | | | | 8.9400% |
| 11 | 11 7N | Mohave Wastewater | 8,206,636 | 1.2264% | 1,661 | 0.9133% | 194,731 | 1.8516% | 327,523 | 0.9972% | 1.2471% | 4.98% | | | | | 2.84% | 1.3313% |
| | | Arizona Gateway Wastewater | | | | | | | | | | | 7.4407% | 0.2620% | | | | |
| | | Wishing Well Wastewater | | | | | | | | | | | 92.5593% | 99.7380% | | | | |
| 12 | 12 7P | Paradise Valley | 48,729,612 | 7.2820% | 4,901 | 2.8686% | 703,420 | 6.6885% | 2,461,454 | 7.4940% | 6.0833% | | | | | | | |
| 13 | 13 7Q | North Mohave | 7,201,634 | 1.0763% | 2,012 | 1.1772% | 170,798 | 1.6240% | 355,794 | 1.0832% | 1.2402% | | | | | | | |
| 14 | 14 7T | Tubac | 4,080,924 | 0.6098% | 606 | 0.3546% | 120,609 | 1.1468% | 197,237 | 0.6005% | 0.6779% | | | | | | | 1.3210% |
| 15 | 15 7U | Havasu Water | 8,063,017 | 1.2049% | 1,737 | 1.0163% | 273,155 | 2.5973% | 447,829 | 1.3634% | 1.5455% | | | | | | | 0.7252% |
| 16 | | | | | | | | | | | | | | | | | | 1.6508% |
| 17 | Total AZ Company | | 669,181,249 | 100.0000% | 170,919 | 100.0000% | 10,516,918 | 100.0000% | 32,845,733 | 100.0000% | 100.0000% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.0000% |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | | | Net Plant In Service | Arizona Allocation | General Metered Customers | New Mexico Allocation | Salaries & Wages | New Mexico Allocation | Direct O&M (Excluding Labor) | New Mexico Allocation | 4-Factor Allocation | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | 17 7V | Clovis | 44,862,048 | 83.3472% | 15,933 | 85.6107% | 1,642,041 | 86.0161% | 2,818,344 | 76.3708% | 82.8362% | | | | | | | |
| 23 | 18 7W | Edgewood | 7,316,097 | 13.5922% | 1,930 | 10.3702% | 199,548 | 10.4531% | 489,391 | 13.2614% | 11.9192% | | | | | | | |
| 24 | 19 7Y | Thunder Mountain | 1,647,377 | 3.0606% | 748 | 4.0191% | 67,403 | 3.5308% | 382,608 | 10.3678% | 5.2446% | | | | | | | |
| 25 | | | | | | | | | | | | | WW Factor | 25.0654% | | | | |
| 26 | Total NM Company | | 53,825,522 | 100.0000% | 18,611 | 100.0000% | 1,908,993 | 100.0000% | 3,690,343 | 100.0000% | 100.0000% | | WW Factor | 32.1076% | | | | |
| 27 | | | | | | | | | | | | | | | | | | |
| 28 | 6P | Chaparral City Water | 46,241,694 | | 13,652 | | 1,510,877 | | 5,674,904 | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | | Arizona Total | 669,181,249 | 86.9916% | 170,919 | 84.1211% | 10,516,918 | 75.4616% | 32,845,733 | 77.8132% | 81.0969% | | | | | | | |
| 32 | | New Mexico Total | 53,825,522 | 6.9972% | 18,611 | 9.1598% | 1,908,993 | 13.6975% | 3,690,343 | 8.7426% | 9.6493% | | | | | | | |
| 33 | 16 | Chaparral City Water | 46,241,694 | 6.0113% | 13,652 | 6.7191% | 1,510,877 | 10.8409% | 5,674,904 | 13.4441% | 9.2539% | | | | | | | |
| 34 | | | 769,248,466 | 100.0000% | 203,182 | 100.0000% | 13,936,788 | 100.0000% | 42,210,979 | 100.0000% | 100.0000% | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 7 7H | North West Valley Plant | 6,145,514 | 0.9184% | - | 0.0000% | 661,808 | 6.2928% | 1,606,374 | 4.8907% | 3.0255% | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | | |
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| 42 | | | | | | | | | | | | | | | | | | |
| 43 | | North West Valley Plant Allocation | | | | | | | | | | | | | | | | |
| | | Other | 0.0000% | | | | | | | | | | | | | | | |
| | 6 7G | | 19.2100% | | | | | | | | | | | | | | | |
| | 4 7E | | 80.7900% | | | | | | | | | | | | | | | |

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

\Sun City West and Agua Fria Flows for NWVRTF.xlsx

Line No.

1 Insurance Other Than Group

2

3 Insurance Other Than Group is made up of 17 components, each of which is updated annually with our insurance provider and uses a base component of the business to calculate. This is a conforming
4 adjustment.

5

| | | | | [1] | [2] | [1] * [2] |
|---|---|---|---|---|---|---|
| 7 | | | WW | | AZ | AZ-Factor |
| 8 | | DIRECT PLANT | | | | |
| 9 | | Test Year | District 4-Factor | 25.0654% | 81.0969% | 20.3272% |
| 10 | | Adjusted | | | | |
| 11 | | Results | | | | |

12

13

| | | | |
|---|---|---|---|
| 14 | Gross Property Value at 12/31/2015 | $ 248,350,789 | Schb2 Line [2] |
| 15 | % of Plant Insured | 48.77% | \[Insurance]1. Property & Terrorism [23] |
| 16 | | | |
| 17 | Gross Plant Insured | $ 121,116,841 | Line [15] * Line [18] |

18

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| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 21 | | | Test Year | | Adjusted | | | | Adjusted | |
| 22 | | | Adjusted | | with Rate | | | | with Rate | |
| 23 | | | Results | | Increase | | | | Increase | |
| 24 | **Adjusted Revenues in Year Ended December 2015** | | **$ 30,758,167** | Schc2 [AL][14] | **$ 35,911,773** | Schc2 [AN][14] | | | | |
| 25 | | | [A] | [B] | | [C] = [A] * [B] | | [D] | | [E] = [D] * [B] |
| 26 | | **Factor** | **Amount** | **Rate** | **Source** | **Premium** | | **Amount** | | **Premium** |
| 27 | **1. Property Insurance** | Plant [25] | $ 121,116,841 | 0.0582% | \[Insurance] Summary [1] | $ 70,447 | | $ 121,116,841 | | $ 70,447 |
| 28 | **2. Excess Liability** | Revenue Line [25] | 30,758,167 | 0.2533% | \[Insurance] Summary [2] | 77,908 | | 35,911,773 | | 90,962 |
| 29 | **3. Umbrella Liability** | AZ 4- Factor [10] | 92,245 | 20.3272% | \[Insurance] Summary [3] | 18,751 | | 92,245 | | 18,751 |
| 30 | **4. Autos** | AZ 4- Factor [10] | 278,912 | 20.3272% | \[Insurance] Summary [4] | 56,695 | | 278,912 | | 56,695 |
| 31 | **5. Workers Compensation** | Payroll Col [49] | 4,953,198 | 1.6381% | \[Insurance] Summary [5] | 81,138 | | 4,953,198 | | 81,138 |
| 32 | **6. Pollution *** | Fixed Site | 4,073 | 6.00 | \[Insurance] Summary [6] | 24,441 | | 4,073 | | 24,441 |
| 33 | **7. D&O** | AZ 4- Factor [10] | 13,535 | 20.3272% | \[Insurance] Summary [7] | 2,751 | | 13,535 | | 2,751 |
| 34 | **8. Fiduciary** | AZ 4- Factor [10] | 1,473 | 20.3272% | \[Insurance] Summary [8] | 299 | | 1,473 | | 299 |
| 35 | **9. Crime** | Employee Count | 53 | $ 8.10 | \[Insurance] Summary [9] | 429 | | 53 | | 429 |
| 36 | **10. Employed Lawyers** | AZ 4- Factor [10] | 1,208 | 20.3272% | \[Insurance] Summary [10] | 245 | | 1,208 | | 245 |
| 37 | **11. Non Owned Pollution** | AZ 4- Factor [10] | 15,728 | 20.3272% | \[Insurance] Summary [11] | 3,197 | | 15,728 | | 3,197 |
| 38 | **12. Employment Practices** | Employee Count | 53 | $ 5.33 | \[Insurance] Summary [12] | 282 | | 53 | | 282 |
| 39 | **13. Utilities Bond **** | Site Bond Requirement | 2,500,000 | 0.7891% | \[Insurance] Summary [13] | 19,727 | | 2,500,000 | | 19,727 |
| 40 | **14. Cyber Insurance** | AZ 4- Factor [10] | 1,388 | 20.3272% | \[Insurance] Summary [14] | 282 | | 1,388 | | 282 |
| 41 | **15. Sun City Flood Insurance** | Sun City Only | 2,194 | 100.0000% | \[Insurance] Summary [15] | 2,194 | | 2,194 | | 2,194 |
| 42 | **16. LAPP** | AZ 4- Factor [10] | 15,466 | 20.3272% | \[Insurance] Summary [16] | 3,144 | | 15,466 | | 3,144 |
| 43 | **17.ARI** | AZ 4- Factor [10] | 15,304 | 20.3272% | \[Insurance] Summary [17] | 3,111 | | 15,304 | | 3,111 |
| 44 | **Total** | | | | | $ 365,043 | Sum column [C] | | | $ 378,097 |

45

46 * Pollution is reported by site to Insurance Company, NWV plant is a separately insured site, Agua Fria is allocated % of 2nd site.
47 ** Russell Ranch, Verrado, and Agua Fria Percentage of NWV

48

| | | | | | |
|---|---|---|---|---|---|
| 49 | Adjusted Test Year Insurance Other Than Group | GL Account 5605 from Sch E6 | $ 315,531 | | $ 365,043 |
| 50 | | Increase/(Decrease) to Insurance Other Than Group | $ 49,512 | Line [45] - Line [50] | $ 13,054 |

51

52 Workpapers and Supporting Documents:
53 \Sch E6 Sch B2
54 \Insurance Other than Group.xlsx (aka Insurance)
55 \4-Factor
56 \Payroll, Benefits, & Taxes 2015.xlsx (aka Payroll)
57
58 \2015 Arizona Wastewater.xlsm

**Arizona Wastewater**
Test Year Ended December 31, 2015
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Murrey

| Line No. | Description | | [A] | | [B] | Percentage of Incremental Gross Revenues [C] = [A] + [B] | |
|---|---|---|---|---|---|---|---|
| 1 | Federal Income Taxes | | | | | 32.13% | |
| 2 | | | | | | | |
| 3 | State Income Taxes | | | | | 5.50% | |
| 4 | | | | Combined | 37.63% | | |
| 5 | Property Taxes | Effective Rate = | 1.47% | One Minus Combined | 62.37% | 0.92% | |
| 6 | | | | | | | |
| 7 | Bad Debt Expense | Effective Rate = | 0.19% | One Minus Combined | 62.37% | 0.12% | |
| 8 | | | | | | | |
| 9 | Total Tax Percentage | | | | | 38.66% | Sum Line [1-7] |
| 10 | | | | | | | |
| 11 | Operating Income % = 100% - Tax Percentage | | | | | 61.34% | 1 - [C] Line [9] |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | 1 | = Gross Revenue Conversion Factor | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | Operating Income % | | | | | 1.63 | 1 / [C] Line[11] |
| 19 | | | | | | | |
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| 42 | | | | | | | |
| 43 | Supporting Schedules: | | | Recap Schedules: | | | |
| 44 | C-2 | | | A-1 | | | |
| 45 | | | | | | | |
| 46 | Workpapers & Supporting Documents | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | |

D Schedule
AZ Wastewater

**Arizona Wastewater**
Test Year Ended December 31, 2015
Summary of Cost of Captial
Total Company - EPCOR Water Arizona

Exhibit
Schedule D-1

Witness: Hubbard

| | | End of Test Year | | | | End of Projected Year | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | [A] | [B] | [C] | [D] = [B] * [C] | [E] | [F] | [G] | [H] = [F] * [G] |
| Line No. | Item of Capital | Dollar Amount (a) | Percent of Total | Cost Rate (a) | Weighted Cost | Dollar Amount | Percent of Total | Cost Rate (a) | Weighted Cost |
| 1 | Long-Term Debt | $ 231,000,000 | 53.93% | 4.29% | 2.31% | $ 231,000,000 | 56.36% | 4.29% | 2.42% |
| 2 | | | | | | | | | |
| 3 | Short-Term Debt | $ 18,480,843 | 4.31% | 0.20% | 0.01% | $ - | 0.00% | 0.20% | 0.00% |
| 4 | | | | | | | | | |
| 5 | Stockholder's Equity | $ 178,868,806 | 41.76% | 10.65% | 4.45% | $ 178,868,806 | 43.64% | 10.65% | 4.65% |
| 6 | | | | | | | | | |
| 7 | Totals | $ 428,349,649 | 100.00% | | 6.77% | $ 409,868,806 | 100.00% | | 7.07% |
| 8 | | Sum Line [1-5] | | | | Sum Line [1-5] | | | |
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| 10 | | | | | | | | | |
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| 43 | Supporting Schedules: | | Recap Schedules: | | | | | | |
| 44 | (a) D-2 | | A-1 | | | | | | |
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| 48 | \2015 Arizona Wastewater.xlsm | | | | | | | | |
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**Arizona Wastewater**
Test Year Ended December 31, 2015
Summary of Cost of Capital
Total Company - EPCOR Water Arizona
District Level - Arizona Wastewater - Proposed

Exhibit
Schedule D-1
Page 2 of 2
Witness: Hubbard

| Line No. | Capital Structure for OCRB / Item of Capital | Reference | End of Test Year [A] Dollar Amount | [B] Percent of Total | [C] Cost Rate (a) | [D] = [B] * [C] Weighted Cost | Reference | End of Projected Year [E] Dollar Amount | [F] Percent of Total | [G] Cost Rate (a) | [H] = [F] * [G] Weighted Cost |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Long-Term Debt | | $ 50,760,080 | 53.93% | 4.29% | 2.31% | | $ 53,048,835 | 56.36% | 4.29% | 2.42% |
| 2 | | | | | | | | | | | |
| 3 | Short-Term Debt | | $ 4,060,992 | 4.31% | 0.20% | 0.01% | | $ - | 0.00% | 0.20% | 0.00% |
| 4 | | | | | | | | | | | |
| 5 | Stockholder's Equity | | $ 39,304,740 | 41.76% | 10.65% | 4.45% | | $ 41,076,977 | 43.64% | 10.65% | 4.65% |
| 6 | | | | | | | | | | | |
| 7 | Totals | | $ 94,125,812 | 100.00% | | 6.77% | | $ 94,125,812 | 100.00% | | 7.07% |
| 8 | | | Sum Line [1-5] | | | | | Sum Line [1-5] | | | |
| 9 | | | | | | | | | | | |
| 10 | | | **RCND Rate of Return** | | | | | **Fair Value Rate of Return** | | | |
| 11 | | | | | | | | | | | |
| 12 | | | Dollar | Percent of | Cost | FVROR | | Dollar | Percent of | Cost | FVROR |
| 13 | | | Amount | Total | Rate (a) | Cost | | Amount | Total | Rate (a) | Cost |
| 14 | Item of Capital | | | | | | | | | | |
| 15 | Long-Term Debt | .ine[1] Debt % * Line[29] | $ 71,503,673 | 64.71% | 4.29% | 2.78% | Line[1] Debt % * Line[28] | $ 53,048,835 | 48.01% | 4.29% | 2.06% |
| 16 | | | | | | | | | | | |
| 17 | Short-Term Debt | | $ - | 0.00% | 0.20% | 0.00% | | $ - | 0.00% | 0.20% | 0.00% |
| 18 | | | | | | | | | | | |
| 19 | Stockholder's Equity | ne[5] Equity % * Line[29] | 55,366,998 | 50.11% | 10.65% | 5.34% | Line[5] Equity % * Line[28] | $ 41,076,977 | 37.17% | 10.65% | 3.96% |
| 20 | | | | | | | | | | | |
| 21 | Fair Value Increment | Line [31] - Line [28] | 0 | 0.00% | 1.35% | 0.00% | Line [31] - Line [28] | 16,372,429 | 14.82% | 1.35% | 0.20% |
| 22 | | | | | | | | | | | |
| 23 | | | $ 126,870,671 | 114.82% | | 8.11% | | **$ 110,498,241** | 100.00% | | 6.22% |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | EPCOR Proposed Adjusted Fair Value Rate Base | | | | | | | | | | |
| 28 | Original Cost Rate Base (OCRB) | | $ 94,125,812 | B-1 | | | | | | | |
| 29 | Reconstructed Cost New Depreciation (RCND) | | $ 126,870,671 | B-1 | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Fair Value Rate Base | | **$ 110,498,241** | Average Lines [28] and [29] | | | | | | | |
| 32 | | | | | | | | | | | |
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| 42 | | | | | | | | | | | |
| 43 | Supporting Schedules: | | | Recap Schedules: | | | | | | | |
| 44 | (a) D-2 | | | A-1 | | | | | | | |
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| 48 | \2015 Arizona Wastewater.xlsm | | | | | | | | | | |
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**Arizona Wastewater**
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Arizona Wastewater - Actual

Exhibit
Schedule D-2
Page 1
Witness: Hubbard

At Parent Level

| Line No. | | End of Test Year [A] Amount Outstanding | [B] Annual Cost | [C] = [A] / [B] Interest Rate | End of Projected Year [D] Amount Outstanding | [E] Annual Cost | [F] = [D] / [E] Interest Rate | |
|---|---|---|---|---|---|---|---|---|
| 1 | Long-Term Debt | | | | | | | |
| 2 | 10-Year EPCOR Water USA Note | $ 133,000,000 | $ 5,004,790 | 3.74% | $ 133,000,000 | $ 5,004,790 | 3.74% | |
| 3 | 30-Year EPCOR Water USA Note | 98,000,000 | 4,907,513 | 5.00% | 98,000,000 | 4,907,513 | 5.00% | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | Totals | $ 231,000,000 | $ 9,912,303 | 4.29% | $ 231,000,000 | $ 9,912,303 | 4.29% | Sum Line [2-3] |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | Common Equity | | | | | | | |
| 10 | Common Stock | $ 522,880 (a) | | | $ 522,880 (a) | | | |
| 11 | Paid in Capital | 184,882,920 (a) | | | 184,882,920 (a) | | | |
| 12 | Retained Earnings | (6,536,994) (a) | | | (6,536,994) (a) | | | |
| 13 | | $ 178,868,806 | Sum Line [10-12] Col[A | 10.65% | $ 178,868,806 | Sum Line [10-12] Col [ | 10.65% | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | Short-Term Debt | | | | | | | |
| 18 | Short-Term Debt from EPCOR Utilities, Inc. | $ 18,480,843 | $ 36,962 | 0.20% (b) | $ 18,480,843 | $ 36,962 | 0.20% (b) | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | Totals | $ 18,480,843 | $ 36,962 | 0.20% | $ 18,480,843 | $ 36,962 | 0.20% | Line [18] |
| 22 | | | | | | | | |
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| 41 | | | | | | | | |
| 42 | Supporting Schedules: | | Recap Schedules: | | | | | |
| 43 | (a) E-1 | | D-1 | | | | | |
| 44 | (b) D-2 | | | | | | | |
| 45 | | | | | | | | |
| 46 | | | | | | | | |
| 47 | \2015 Arizona Wastewater.xlsm | | | | | | | |
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| Line No. | |
|---|---|
| 1 | The Company's rate application reflects a 10.65% return on common equity. See the direct testimony of Ms. Pauline M. Ahern. |
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| 41 | |
| 42 | |
| 43 | Supporting Schedules: Recap Schedules: |
| 44 | D-1 |
| 45 | |
| 46 | Work papers & Supporting Documents |
| 47 | |
| 48 | |
| 49 | |
| 50 | \2015 Arizona Wastewater.xlsm |

E Schedule
AZ Wastewater

**Arizona Wastewater**
Test Year Ended December 31, 2015
Comparative Balance Sheets
Total EPCOR Water Arizona, Inc.

Exhibit
Schedule E-1

Witness: Murrey

| Line No. | | Test Year Ended 12/31/2015 | Prior Year Ended 12/31/2014 | Prior Year Ended 12/31/2013 | |
|---|---|---|---|---|---|
| 1 | ASSETS | | | | |
| 2 | Utility Plant | $ 968,978,956 | $ 923,551,600 | $ 882,487,056 | |
| 3 | Construction Work in Progress | 27,528,673 | 25,469,580 | 28,326,049 | |
| 4 | Plant Acquisition Adjustment | 20,300,784 | 21,300,894 | 22,301,005 | |
| 5 | Less: Accumulated Depreciation | (314,960,773) | (296,531,042) | (265,603,142) | |
| 6 | Net Plant | $ 701,847,638 | $ 673,791,032 | $ 667,510,967 | Sum Line [2-5] |
| 7 | | | | | |
| 8 | CURRENT ASSETS | | | | |
| 9 | Cash and Cash Equivalents | $ (349,028) | $ (15,612) | $ (442,083) | |
| 10 | Customer Accounts Receivable | 10,922,268 | 10,840,111 | 11,376,899 | |
| 11 | Allowance for Uncollectible Accounts | (130,365) | (160,692) | (170,347) | |
| 12 | Prepaid Expenses | 1,046,151 | 1,191,441 | 1,329,227 | |
| 13 | Plant Materials & Supplies | 1,094,121 | 648,581 | 914,085 | |
| 14 | Trade and Other Receivables | 159,751 | (0) | (0) | |
| 15 | Intercompany Receivables | 62,735,256 | 43,742,219 | 30,105,327 | |
| 16 | Total Current Assets | $ 75,478,153 | $ 56,246,048 | $ 43,113,107 | Sum Line [9-15] |
| 17 | | | | | |
| 18 | NON-CURRENT ASSETS | | | | |
| 19 | Deferred Finance Charges | $ - | $ - | $ - | |
| 20 | Regulatory Deferrals | 33,143,171 | 28,887,853 | 28,230,109 | |
| 21 | Goodwill | (2,871,255) | 693,168 | 53,000 | |
| 22 | Deferred Debits | - | - | - | |
| 23 | Long-Term Investments | - | - | - | |
| 24 | Total Non-Current Assets | $ 30,271,916 | $ 29,581,021 | $ 28,283,109 | Sum Line [19-23] |
| 25 | | | | | |
| 26 | TOTAL ASSETS | $ 807,597,708 | $ 759,618,101 | $ 738,907,183 | Lines [6+16+24] |
| 27 | | | | | |
| 28 | LIABILITIES AND STOCKHOLDERS' EQUITY | | | | |
| 29 | | | | | |
| 30 | Common Equity | $ 178,868,806 | $ 174,596,256 | $ 168,217,287 | |
| 31 | | | | | |
| 32 | Long-Term Debt | $ 249,480,843 | $ 240,270,144 | $ 240,304,470 | |
| 33 | | | | | |
| 34 | CURRENT LIABILITIES | | | | |
| 35 | Trade and Other Payables | $ 11,478,897 | $ 10,971,795 | $ 12,796,312 | |
| 36 | Current Portion of LTD | - | - | - | |
| 37 | Intercompany Payables | - | - | - | |
| 38 | Accrued Liabilities | - | - | - | |
| 39 | Customer Deposits | 55,760 | 49,065 | 30,020 | |
| 40 | Total Current Liabilities | $ 11,534,657 | $ 11,020,860 | $ 12,826,332 | Sum Line [35-39] |
| 41 | | | | | |
| 42 | NON-CURRENT LIABILITIES | | | | |
| 43 | Advances in Aid of Construction | $ 172,194,107 | $ 169,026,690 | $ 191,355,456 | |
| 44 | Accumulated Deferred Income Taxes | 21,570,166 | 11,822,813 | 10,194,385 | |
| 45 | Provision for ARO | - | - | - | |
| 46 | Regulatory Liabilities | 5,030,798 | 3,159,289 | 3,136,666 | |
| 47 | Accrued Pension Liability | 8,693,147 | 9,211,194 | 5,083,909 | |
| 48 | Other Credits | 2,567,354 | 386,998 | 290,749 | |
| 49 | Total Deferred Credits | $ 210,055,572 | $ 193,606,984 | $ 210,061,165 | Sum Line [43-48] |
| 50 | | | | | |
| 51 | Contributions in Aid of Construction | $ 157,657,830 | $ 140,123,858 | $ 107,497,929 | |
| 52 | | | | | |
| 53 | Total Liabilities & Common Equity | $ 807,597,708 | $ 759,618,101 | $ 738,907,183 | Lines [30+32 +40+49+51] |
| 54 | | | | | |
| 55 | Supporting Schedules: | Recap Schedules: | | | |
| 56 | E-5, TB15, TB14, TB13 | A-1, B-1 | | | |
| 57 | | | | | |
| 58 | \2015 Arizona Wastewater.xlsm | | | | |
| 59 | | | | | |
| 60 | | | | | |
| 61 | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Comparative Balance Sheets
Total District

Exhibit
Schedule E-1
Page 2 of 2
Witness: Murrey

| Line No. | | Arizona Wastewater [A]=[B]+[C]+[D]+[E]+[F] Test Year Ended 12/31/2015 | Agua Fria Wastewater [B] Test Year Ended 12/31/2015 | Anthem Wastewater [C] Test Year Ended 12/31/2015 | Mohave Wastewater [D] Test Year Ended 12/31/2015 | Sun City Wastewater [E] Test Year Ended 12/31/2015 | Sun City West Wastewater [F] Test Year Ended 12/31/2015 |
|---|---|---|---|---|---|---|---|
| 1 | ASSETS | | | | | | |
| 2 | Utility Plant | $ 219,508,172 | $ 78,957,565 | $ 57,462,956 | $ 10,493,650 | $ 27,837,655 | $ 44,756,346 |
| 3 | Construction Work in Progress | 2,694,637 | 1,043,868 | 50,712 | 11,008 | 327,110 | 1,261,938 |
| 4 | Plant Acquisition Adjustment | 6,518,096 | 858,026 | 1,047,827 | 185,407 | 2,642,253 | 1,784,584 |
| 5 | Less: Accumulated Depreciation | (96,810,651) | (23,037,341) | (25,258,272) | (2,267,374) | (14,863,594) | (31,384,069) |
| 6 | Net Plant | $ 131,910,254 | $ 57,822,117 | $ 33,303,222 | $ 8,422,691 | $ 15,943,425 | $ 16,418,799 |
| 7 | | Sum Line [2-5] | Sum Line [2-5] | Sum Line [2-5] | Sum Line [2-5] | Sum Line [2-5] | Sum Line [2-5] |
| 8 | CURRENT ASSETS | | | | | | |
| 9 | Cash and Cash Equivalents | $ (112,803) | $ (14,849) | $ (18,134) | $ (3,209) | $ (45,727) | $ (30,884) |
| 10 | Customer Accounts Receivable | 3,216,142 | 452,106 | 500,023 | 130,335 | 1,292,811 | 840,867 |
| 11 | Allowance for Uncollectible Accounts | (41,857) | (5,510) | (6,729) | (1,191) | (16,968) | (11,460) |
| 12 | Prepaid Expenses | 21,750 | 3,724 | 5,054 | 431 | 6,142 | 6,400 |
| 13 | Plant Materials & Supplies | 51,489 | 7,916 | 21,434 | 1,736 | - | 20,403 |
| 14 | Trade and Other Receivables | 51,292 | 6,752 | 8,246 | 1,459 | 20,792 | 14,043 |
| 15 | Intercompany Receivables | 92,067,240 | 13,859,141 | 12,183,638 | 2,155,822 | 30,722,877 | 33,145,762 |
| 16 | Total Current Assets | $ 95,253,254 | $ 14,309,280 | $ 12,693,532 | $ 2,285,383 | $ 31,979,928 | $ 33,985,131 |
| 17 | | Sum Line [9-15] | Sum Line [9-15] | Sum Line [9-15] | Sum Line [9-15] | Sum Line [9-15] | Sum Line [9-15] |
| 18 | NON-CURRENT ASSETS | | | | | | |
| 19 | Deferred Finance Charges | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | Regulatory Deferrals | 17,199,318 | 232,662 | 284,129 | 424,457 | 15,774,161 | 483,908 |
| 21 | Goodwill | (1,144,451) | (150,653) | (183,978) | (32,554) | (463,928) | (313,338) |
| 22 | Deferred Debits | - | - | - | - | - | - |
| 23 | Long-Term Investments | - | - | - | - | - | - |
| 24 | Total Non-Current Assets | $ 16,054,867 | $ 82,010 | $ 100,151 | $ 391,903 | $ 15,310,233 | $ 170,570 |
| 25 | | Sum Line [19-23] | Sum Line [19-23] | Sum Line [19-23] | Sum Line [19-23] | Sum Line [19-23] | Sum Line [19-23] |
| 26 | TOTAL ASSETS | $ 243,218,376 | $ 72,213,407 | $ 46,096,905 | $ 11,099,977 | $ 63,233,585 | $ 50,574,501 |
| 27 | | Lines [6+16+24] | Lines [6+16+24] | Lines [6+16+24] | Lines [6+16+24] | Lines [6+16+24] | Lines [6+16+24] |
| 28 | LIABILITIES AND STOCKHOLDERS' EQUITY | | | | | | |
| 29 | | | | | | | |
| 30 | Common Equity | $ 43,318,221 | $ 10,077,667 | $ 11,595,738 | $ 759,348 | $ 11,371,204 | $ 9,514,264 |
| 31 | | | | | | | |
| 32 | Long-Term Debt | $ 80,102,327 | $ 10,544,466 | $ 12,876,977 | $ 2,278,504 | $ 32,471,234 | $ 21,931,147 |
| 33 | | | | | | | |
| 34 | CURRENT LIABILITIES | | | | | | |
| 35 | Trade and Other Payables | $ 3,480,710 | $ 800,025 | $ 506,175 | $ 112,021 | $ 1,007,850 | $ 1,054,639 |
| 36 | Current Portion of LTD | - | - | - | - | - | - |
| 37 | Intercompany Payables | 40,223,047 | 3,513,494 | 7,066,664 | 3,646,953 | 11,219,509 | 14,776,427 |
| 38 | Accrued Liabilities | - | - | - | - | - | - |
| 39 | Customer Deposits | - | - | - | - | - | - |
| 40 | Total Current Liabilities | $ 43,703,757 | $ 4,313,519 | $ 7,572,839 | $ 3,758,974 | $ 12,227,359 | $ 15,831,066 |
| 41 | | Sum Line [35-39] | Sum Line [35-39] | Sum Line [35-39] | Sum Line [35-39] | Sum Line [35-39] | Sum Line [35-39] |
| 42 | NON-CURRENT LIABILITIES | | | | | | |
| 43 | Advances in Aid of Construction | $ 35,119,045 | $ 24,066,905 | $ 6,858,664 | $ 1,806,753 | $ 2,243,082 | $ 143,641 |
| 44 | Accumulated Deferred Income Taxes | 6,925,664 | 911,677 | 1,113,346 | 197,000 | 2,807,470 | 1,896,172 |
| 45 | Provision for ARO | - | - | - | - | - | - |
| 46 | Regulatory Liabilities | 6,383 | 840 | 1,026 | 182 | 2,588 | 1,748 |
| 47 | Accrued Pension Liability | 2,791,162 | 367,421 | 448,698 | 79,394 | 1,131,458 | 764,190 |
| 48 | Other Credits | 683,038 | 89,913 | 109,803 | 19,429 | 276,884 | 187,008 |
| 49 | Total Deferred Credits | $ 45,525,292 | $ 25,436,757 | $ 8,531,536 | $ 2,102,758 | $ 6,461,482 | $ 2,992,758 |
| 50 | | Sum Line [43-48] | Sum Line [43-48] | Sum Line [43-48] | Sum Line [43-48] | Sum Line [43-48] | Sum Line [43-48] |
| 51 | Contributions in Aid of Construction | $ 30,568,779 | $ 21,840,998 | $ 5,519,815 | $ 2,200,394 | $ 702,306 | $ 305,266 |
| 52 | | | | | | | |
| 53 | Total Liabilities & Common Equity | $ 243,218,376 | $ 72,213,407 | $ 46,096,905 | $ 11,099,977 | $ 63,233,585 | $ 50,574,501 |
| 54 | | Lines [30+32+40+49+51] | Lines [30+32+40+49+51] | Lines [30+32+40+49+51] | Lines [30+32+40+49+51] | Lines [30+32+40+49+51] | Lines [30+32+40+49+51] |
| 55 | Supporting Schedules: | | | | | | |
| 56 | E-5, TB15 | A-1, B-1 | | | | | |
| 57 | | | | | | | |
| 58 | \2015 Agua Fria Wastewater.xls | | \2015 Sun City West Wastewater.xls | | | | |
| 59 | \2015 Anthem Wastewater.xls | | \Summary of Plant Balances by NARUC.xlsx | | | | |
| 60 | \2015 Mohave Wastewater.xls | | \2015 AIAC Summary by District - Present and Deconsolidated.xlsx | | | | |
| 61 | \2015 Sun City Wastewater.xls | | \2015 CIAC Summary by District - Present and Deconsolidated.xlsx | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Statement of Changes in Stockholders Equity
Total Company

Exhibit
Schedule E-4
Page 1
Witness: Murrey

| Line No. | | | Shares Outstanding [A] | Common Stock [B] | Additional Paid-In-Capital [C] | Retained Earnings (a) [D] | Total [E] = [A] + [B] + [C] + [D] | |
|---|---|---|---|---|---|---|---|---|
| 1 | Balance December 31, 2012 | (a) | 104,576 | $ 522,880 | $ 184,882,920 | $ (33,157,609) | $ 152,248,192 | |
| 2 | | | | | | | | |
| 3 | Net Income | | | | | 14,773,371 | 14,773,371 | |
| 4 | | | | | | | | |
| 5 | Dividends Paid | | | | | - | - | |
| 6 | | | | | | | | |
| 7 | Other/Reclass | | | | | 1,195,724 | 1,195,724 | |
| 8 | | | | | | | | |
| 9 | Balance December 31, 2013 | | 104,576 | $ 522,880 | $ 184,882,920 | $ (17,188,514) | $ 168,217,287 | Sum Line [1-7] |
| 10 | | | | | | | | |
| 11 | Net Income | | | | | 23,156,242 | 23,156,242 | |
| 12 | | | | | | | | |
| 13 | Dividends Paid | | | | | (13,584,423) | (13,584,423) | |
| 14 | | | | | | | | |
| 15 | Other/Reclass | | | | | (3,192,850) | (3,192,850) | |
| 16 | | | | | | | | |
| 17 | Balance December 31, 2014 | | 104,576 | $ 522,880 | $ 184,882,920 | $ (10,809,545) | $ 174,596,256 | Sum Line [9-15] |
| 18 | | | | | | | | |
| 19 | Net Income | | | | | 14,986,797 | 14,986,797 | |
| 20 | | | | | | | | |
| 21 | Dividends Paid | | | | | (11,142,573) | (11,142,573) | |
| 22 | | | | | | | | |
| 23 | Other/Reclass | | | | | 428,326 | 428,326 | |
| 24 | | | | | | | | |
| 25 | Balance December 31, 2015 | | 104,576 | $ 522,880 | $ 184,882,920 | $ (6,536,994) | $ 178,868,806 | Sum Line [17-23] |
| 26 | | | | | | | | |
| 27 | | | | | | | $ 178,868,806 | Sch d1 Line [5] |
| 28 | | | | | | | $ (0) | |
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| 42 | | | | | | | | |
| 43 | Supporting Schedules: | | | Recap Schedules: | | | | |
| 44 | D-2 | | | D-1 | | | | |
| 45 | | | | | | | | |
| 46 | Workpapers & Supporting Documents | | | | | | | |
| 47 | (a) \#67 & 68 - Common Equity Reconciliation.xlsx | | | | | | | |
| 48 | | | | | | | | |
| 49 | | | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] |
|---|---|---|---|---|---|
| | | **Agua Fria Wastewater** | | | |
| 1 | 304100 | Strict & Imp SS | $ 11,726 | $ - | $ 11,726 |
| 2 | 340200 | Comp & Perish Equip | 17,788 | - | 17,788 |
| 3 | 341200 | Trans Equip Hay Duty Treks | 60,471 | - | 60,471 |
| 4 | 341400 | Trans Equip Other | 16,690 | - | 16,690 |
| 5 | 343000 | Tools, Shop and Garage | 43,204 | - | 43,204 |
| 6 | 351000 | WW Organization | - | - | - |
| 7 | 352000 | WW Franchises | 218,285 | - | 218,285 |
| 8 | 353200 | WW Land & Ld. Rights Cull | 16,810 | - | 16,810 |
| 9 | 353500 | WW Land & Ld. Rights Gen | 143,036 | - | 143,036 |
| 10 | 354200 | WW Strict & Imp Cull | 686,440 | 333,600 | 1,020,040 |
| 11 | 354300 | WW Strict & Imp SPP | - | - | - |
| 12 | 354400 | WW Strict & Imp TDP | 4,236,926 | 640,047 | 4,876,973 |
| 13 | 354500 | WW Strict & Imp Gen | 2,888,087 | 6,675 | 2,894,763 |
| 14 | 355200 | WW PR Gen Equip Cull | - | - | - |
| 15 | 355300 | WW PR Gen Equip SPP | - | - | - |
| 16 | 355400 | WW PR Gen Equip TDP | 150,679 | 18,015 | 168,695 |
| 17 | 355500 | WW PR Gen Equip RWTP | 602,148 | - | 602,148 |
| 18 | 360000 | WW Collection Sewers Forced | 2,532,240 | - | 2,532,240 |
| 19 | 361100 | WW Collecting Mains | 36,562,753 | (723,064) | 35,839,689 |
| 20 | 362000 | WW Special Cull Strict | 57,782 | - | 57,782 |
| 21 | 363000 | WW Services Sewer | 5,371,420 | 278,947 | 5,650,367 |
| 22 | 364000 | WW Flow Measuring Devices | 75,099 | 111 | 75,210 |
| 23 | 370000 | WW Receiving Wells | 1,057,746 | - | 1,057,746 |
| 24 | 371100 | WW Pump Equip Elect | 1,279,028 | (16,179) | 1,262,849 |
| 25 | 371200 | WW Pump Equip Oath PR | - | - | - |
| 26 | 380000 | WW TD Equipment | 3,444,182 | 31,974 | 3,476,156 |
| 27 | 380050 | WW TD Equip Grit Removal | 5,110,129 | 377,774 | 5,487,904 |
| 28 | 380100 | WW TD Equip Seed Tanks/Act | 1,796,602 | - | 1,796,602 |
| 29 | 380200 | WW TD Equip Sledge/Efflux Ram | 2,373 | 12,795 | 15,168 |
| 30 | 380250 | WW TD Equip Sledge Dig Tank | 535,858 | - | 535,858 |
| 31 | 380300 | WW TD Equip Sledge Dry/Flit | - | - | - |
| 32 | 380350 | WW TD Equip Sec Trot Flit | 581,647 | - | 581,647 |
| 33 | 380400 | WW TD Equip Aux Efflux Trot | 649,801 | - | 649,801 |
| 34 | 380500 | WW TD Equip CChem Trot Pelt | 62,933 | - | 62,933 |
| 35 | 380600 | WW TD Equip Oath Dips | 16,538 | - | 16,538 |
| 36 | 380625 | WW TD Equip Gen Trot | - | - | - |
| 37 | 380650 | WW TD Equip Influent Lift S | - | - | - |
| 38 | 381000 | WW Plant Sewers | 697,460 | - | 697,460 |
| 39 | 382000 | WW Outfall Sewer Lines | 154,287 | - | 154,287 |
| 40 | 389100 | WW Oath Pelt & Misc Equip Into | 160,191 | 10,826 | 171,017 |
| 41 | 389600 | WW Other P/E - CPS - 7E | - | - | - |

(continued)

Workpapers & Supporting Documents:

\UPIS Agua Fria Wastewater 12.31.15.xlsx

\2015 Arizona Wastewater.xlsm

Recap Schedules:
A-4
B-2
E-1

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **Agua Fria Wastewater (continued)** | | | | |
| 2 | 390000 | WW Office Furniture & Equip | $ - | - | $ - | |
| 3 | 390200 | WW Computers & Peripheral | - | - | - | |
| 4 | 390300 | WW Computer Software | 7,341 | - | 7,341 | |
| 5 | 391000 | WW Trans Equipment | - | - | - | |
| 6 | 392000 | WW Stores Equipment | - | - | - | |
| 7 | 393000 | WW Tool Shop & Garage Equip | - | - | - | |
| 8 | 394000 | WW Laboratory Equipment | 13,306 | (3,704) | 9,601 | |
| 9 | 395000 | WW Power Operated Equip | 130,969 | - | 130,969 | |
| 10 | 396000 | WW Communication Equip | 1,615,232 | 29,496 | 1,644,727 | |
| 11 | 397000 | WW Misc Equipment | - | - | - | |
| 12 | 398000 | WW Other Tangible Plant | - | - | - | |
| 13 | Not Classified | Not Classified | - | - | - | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | Total Plant in Service | $ 71,007,207 | $ 997,315 | $ 72,004,522 | Sum Lines [1-41] pg1 + Lines [2-13] pg 2 |
| 18 | | From Schedule E1a - Agua Fria Wastewater | | | $ 73,278,847 | |
| 19 | | Variance | | | $ (1,274,324) | Line [17]- Line [18] |
| 20 | | | | | | |
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| 44 | | | | | | |
| 45 | | | | | | |
| 46 | Workpapers & Supporting Documents: | | | | Recap Schedules: | |
| 47 | | | | | A-4 | |
| 48 | \UPIS Agua Fria Wastewater 12.31.15.xlsx | | | | B-2 | |
| 49 | | | | | E-1 | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5

Witness: Mahler

| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] |
|---|---|---|---|---|---|
| 1 | | **Anthem Wastewater** | | | |
| 2 | 304100 | Struct & Imp SS | $ - | $ - | $ - |
| 3 | 340200 | Comp & Periph Equip | - | - | - |
| 4 | 341200 | Trans Equip Hvy Duty Trks | - | - | - |
| 5 | 341400 | Trans Equip Other | - | - | - |
| 6 | 343000 | Tools, Shop and Garage | - | - | - |
| 7 | 351000 | WW Organization | - | - | - |
| 8 | 352000 | WW Franchises | 276,772 | - | 276,772 |
| 9 | 353200 | WW Land & Ld Rights Coll | 336,560 | - | 336,560 |
| 10 | 353500 | WW Land & Ld Rights Gen | - | - | - |
| 11 | 354200 | WW Struct & Imp Coll | 1,424,010 | - | 1,424,010 |
| 12 | 354300 | WW Struct & Imp SPP | 7,477 | 108 | 7,585 |
| 13 | 354400 | WW Struct & Imp TDP | 1,282,809 | (26,523) | 1,256,286 |
| 14 | 354500 | WW Struct & Imp Gen | 7,952,875 | (5,052,793) | 2,900,082 |
| 15 | 355200 | WW Pwr Gen Equip Coll | - | - | - |
| 16 | 355300 | WW Pwr Gen Equip SPP | 11,068 | - | 11,068 |
| 17 | 355400 | WW Pwr Gen Equip TDP | 4,497 | - | 4,497 |
| 18 | 355500 | WW Pwr Gen Equip RWTP | - | - | - |
| 19 | 360000 | WW Collection Sewers Forced | 194,750 | - | 194,750 |
| 20 | 361100 | WW Collecting Mains | 13,006,057 | 1,638,764 | 14,644,820 |
| 21 | 362000 | WW Special Coll Struct | 219,333 | 144,191 | 363,524 |
| 22 | 363000 | WW Services Sewer | 1,501,354 | 183,098 | 1,684,452 |
| 23 | 364000 | WW Flow Measuring Devices | 416,950 | (43,143) | 373,807 |
| 24 | 370000 | WW Receiving Wells | 1,068,343 | - | 1,068,343 |
| 25 | 371100 | WW Pump Equip Elect | 1,502,448 | 27,948 | 1,530,396 |
| 26 | 371200 | WW Pump Equip Oth Pwr | 2,753 | 9,971 | 12,723 |
| 27 | 380000 | WW TD Equipment | 2,020,985 | (142) | 2,020,843 |
| 28 | 380050 | WW TD Equip Grit Removal | 4,497,658 | 1,614 | 4,499,271 |
| 29 | 380100 | WW TD Equip Sed Tanks/Acc | 2,045,291 | - | 2,045,291 |
| 30 | 380200 | WW TD Equip Sldge/Effl Rmv | 4,228 | 381 | 4,609 |
| 31 | 380250 | WW TD Equip Sldge Dig Tnk | 2,041,483 | (378,633) | 1,662,849 |
| 32 | 380300 | WW TD Equip Sldge Dry/Filt | 11,070,973 | (2,444,070) | 8,626,904 |
| 33 | 380350 | WW TD Equip Sec Trmt Filt | - | 38,008 | 38,008 |
| 34 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - |
| 35 | 380500 | WW TD Equip Chem Trmt Plt | 1,090,413 | (108,133) | 982,280 |
| 36 | 380600 | WW TD Equip Oth Disp | 865,604 | - | 865,604 |
| 37 | 380625 | WW TD Equip Gen Trmt | 118,119 | 10,839 | 128,958 |
| 38 | 380650 | WW TD Equip Influent Lift S | 18,743 | 255 | 18,998 |
| 39 | 381000 | WW Plant Sewers | 1,496 | 40,703 | 42,199 |
| 40 | 382000 | WW Outfall Sewer Lines | 555,499 | - | 555,499 |
| 41 | 389100 | WW Oth Plt & Misc Equip Int | 879,224 | 72,968 | 952,191 |
| 42 | 389600 | WW Other P/E - CPS - 7E | - | - | - |
| 43 | | | | | |
| 44 | | (continued) | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | | Workpapers & Supporting Documents: | | | Recap Schedules: |
| 48 | | \UPIS Anthem Wastewater 12.31.15.xlsx | | | A-4 |
| 49 | | | | | B-2 |
| 50 | | \2015 Arizona Wastewater.xlsm | | | E-1 |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **Anthem Wastewater (continued)** | | | | |
| 2 | 390000 | WW Office Furniture & Equip | $ 39,345 | 2,147 | $ 41,491 | |
| 3 | 390200 | WW Computers & Peripheral | - | - | - | |
| 4 | 390300 | WW Computer Software | 3,506 | - | 3,506 | |
| 5 | 391000 | WW Trans Equipment | 1,424 | 57,392 | 58,815 | |
| 6 | 392000 | WW Stores Equipment | 51,485 | - | 51,485 | |
| 7 | 393000 | WW Tool Shop & Garage Equip | 27,495 | 270 | 27,764 | |
| 8 | 394000 | WW Laboratory Equipment | 53,991 | - | 53,991 | |
| 9 | 395000 | WW Power Operated Equip | 871,605 | - | 871,605 | |
| 10 | 396000 | WW Communication Equip | 687,456 | (36,031) | 651,424 | |
| 11 | 397000 | WW Misc Equipment | 7,947 | 6,163 | 14,110 | |
| 12 | 398000 | WW Other Tangible Plant | (0) | - | (0) | |
| 13 | Unclassified | Not Classified | - | - | - | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | Total Plant in Service | $ 56,162,026 | $ (5,854,652) | $ 50,307,374 | Sum Lines [2-43] pg3 + Lines [2-13] pg4 |
| 18 | | From Schedule E1a - Anthem Wastewater | | | $ 57,191,479 | |
| 19 | | Variance | | | $ (6,884,105) | Line [17]- Line [18] |
| 20 | | | | | | |
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| 46 | | | | | | |
| 47 | Workpapers & Supporting Documents: | | | | Recap Schedules: | |
| 48 | \UPIS Anthem Wastewater 12.31.15.xlsx | | | | A-4 | |
| 49 | | | | | B-2 | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | E-1 | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] |
|---|---|---|---|---|---|
| 1 | | **Mohave Wastewater** | | | |
| 2 | 304100 | Struct & Imp SS | $ - | $ - | $ - |
| 3 | 340200 | Comp & Periph Equip | - | - | - |
| 4 | 341200 | Trans Equip Hvy Duty Trks | - | - | - |
| 5 | 341400 | Trans Equip Other | - | - | - |
| 6 | 343000 | Tools, Shop and Garage | - | - | - |
| 7 | 351000 | WW Organization | - | - | - |
| 8 | 352000 | WW Franchises | 364 | - | 364 |
| 9 | 353200 | WW Land & Ld Rights Coll | - | - | - |
| 10 | 353500 | WW Land & Ld Rights Gen | - | - | - |
| 11 | 354200 | WW Struct & Imp Coll | 196,581 | 513,799 | 710,380 |
| 12 | 354300 | WW Struct & Imp SPP | - | - | - |
| 13 | 354400 | WW Struct & Imp TDP | 1,047,352 | 9,513 | 1,056,866 |
| 14 | 354500 | WW Struct & Imp Gen | - | - | - |
| 15 | 355200 | WW Pwr Gen Equip Coll | - | - | - |
| 16 | 355300 | WW Pwr Gen Equip SPP | - | - | - |
| 17 | 355400 | WW Pwr Gen Equip TDP | 142,907 | - | 142,907 |
| 18 | 355500 | WW Pwr Gen Equip RWTP | - | - | - |
| 19 | 360000 | WW Collection Sewers Forced | 5,385 | 42,962 | 48,346 |
| 20 | 361100 | WW Collecting Mains | 3,037,986 | 232,828 | 3,270,815 |
| 21 | 362000 | WW Special Coll Struct | 138,063 | 84,579 | 222,641 |
| 22 | 363000 | WW Services Sewer | 520,323 | 137,953 | 658,276 |
| 23 | 364000 | WW Flow Measuring Devices | 218,748 | 2,074 | 220,823 |
| 24 | 370000 | WW Receiving Wells | - | - | - |
| 25 | 371100 | WW Pump Equip Elect | 117,410 | 291,517 | 408,927 |
| 26 | 371200 | WW Pump Equip Oth Pwr | - | - | - |
| 27 | 380000 | WW TD Equipment | 888,235 | (13,293) | 874,942 |
| 28 | 380050 | WW TD Equip Grit Removal | 135,165 | - | 135,165 |
| 29 | 380100 | WW TD Equip Sed Tanks/Acc | 330,439 | - | 330,439 |
| 30 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - |
| 31 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - |
| 32 | 380300 | WW TD Equip Sldge Dry/Filt | 42,517 | - | 42,517 |
| 33 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - |
| 34 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - |
| 35 | 380500 | WW TD Equip Chem Trmt Plt | 225,568 | (29) | 225,539 |
| 36 | 380600 | WW TD Equip Oth Disp | 40,468 | - | 40,468 |
| 37 | 380625 | WW TD Equip Gen Trmt | 1,932,369 | (37,560) | 1,894,808 |
| 38 | 380650 | WW TD Equip Influent Lift S | - | - | - |
| 39 | 381000 | WW Plant Sewers | - | - | - |
| 40 | 382000 | WW Outfall Sewer Lines | - | - | - |
| 41 | 389100 | WW Oth Plt & Misc Equip Int | - | - | - |
| 42 | 389600 | WW Other P/E - CPS - 7E | - | - | - |
| 43 | | | | | |
| 44 | | (continued) | | | |
| 45 | | | | Recap Schedules: | |
| 46 | Workpapers & Supporting Documents: | | | A-4 | |
| 47 | | | | B-2 | |
| 48 | \UPIS Mohave Wastewater 12.31.15.xlsx | | | E-1 | |
| 49 | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **Mohave Wastewater (continued)** | | | | |
| 2 | 390000 | WW Office Furniture & Equip | $ - | - | $ - | |
| 3 | 390200 | WW Computers & Peripheral | 10,496 | - | 10,496 | |
| 4 | 390300 | WW Computer Software | - | - | - | |
| 5 | 391000 | WW Trans Equipment | - | - | - | |
| 6 | 392000 | WW Stores Equipment | - | - | - | |
| 7 | 393000 | WW Tool Shop & Garage Equip | 71,567 | - | 71,567 | |
| 8 | 394000 | WW Laboratory Equipment | 14,336 | - | 14,336 | |
| 9 | 395000 | WW Power Operated Equip | 16,703 | 11,493 | 28,196 | |
| 10 | 396000 | WW Communication Equip | 26,322 | 1,348 | 27,670 | |
| 11 | 397000 | WW Misc Equipment | - | 5,780 | 5,780 | |
| 12 | 398000 | WW Other Tangible Plant | - | - | - | |
| 13 | Not Classified | Not Classified | - | - | - | |
| 14 | | | - | - | - | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | Total Plant in Service | $ 9,159,303 | $ 1,282,965 | $ 10,442,269 | Sum Lines [2-42] pg5 + Lines [2-13] pg6 |
| 18 | | From Schedule E1a - Mohave Wastewater | | | $ 10,445,614 | |
| 19 | | Variance | | | $ (3,345) | Line [17]- Line [18] |
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| 43 | | | | | | |
| 44 | | | | | | |
| 45 | Workpapers & Supporting Documents: | | | Recap Schedules: | | |
| 46 | | | | A-4 | | |
| 47 | \UPIS Mohave Wastewater 12.31.15.xlsx | | | B-2 | | |
| 48 | | | | E-1 | | |
| 49 | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] |
|---|---|---|---|---|---|
| 1 | | **Sun City Wastewater** | | | |
| 2 | 304100 | Struct & Imp SS | $ - | $ - | $ - |
| 3 | 340200 | Comp & Periph Equip | - | - | - |
| 4 | 341200 | Trans Equip Hvy Duty Trks | - | - | - |
| 5 | 341400 | Trans Equip Other | - | - | - |
| 6 | 343000 | Tools, Shop and Garage | - | - | - |
| 7 | 351000 | WW Organization | 122,373 | - | 122,373 |
| 8 | 352000 | WW Franchises | 6,132 | - | 6,132 |
| 9 | 353200 | WW Land & Ld Rights Coll | 6,565 | - | 6,565 |
| 10 | 353500 | WW Land & Ld Rights Gen | - | - | - |
| 11 | 354200 | WW Struct & Imp Coll | 187,017 | - | 187,017 |
| 12 | 354300 | WW Struct & Imp SPP | - | - | - |
| 13 | 354400 | WW Struct & Imp TDP | - | - | - |
| 14 | 354500 | WW Struct & Imp Gen | 493,577 | 52,623 | 546,200 |
| 15 | 355200 | WW Pwr Gen Equip Coll | - | - | - |
| 16 | 355300 | WW Pwr Gen Equip SPP | 57,335 | 31,363 | 88,697 |
| 17 | 355400 | WW Pwr Gen Equip TDP | 49,003 | - | 49,003 |
| 18 | 355500 | WW Pwr Gen Equip RWTP | - | - | - |
| 19 | 360000 | WW Collection Sewers Forced | 2,430,064 | (2,188) | 2,427,876 |
| 20 | 361100 | WW Collecting Mains | 17,084,743 | 32,823 | 17,117,567 |
| 21 | 362000 | WW Special Coll Struct | 1,224,413 | (431) | 1,223,982 |
| 22 | 363000 | WW Services Sewer | 2,786,755 | 970,377 | 3,757,131 |
| 23 | 364000 | WW Flow Measuring Devices | 33,470 | - | 33,470 |
| 24 | 370000 | WW Receiving Wells | - | - | - |
| 25 | 371100 | WW Pump Equip Elect | 566,155 | 95,145 | 661,300 |
| 26 | 371200 | WW Pump Equip Oth Pwr | - | - | - |
| 27 | 380000 | WW TD Equipment | 8,031 | 1,589 | 9,620 |
| 28 | 380050 | WW TD Equip Grit Removal | 453 | - | 453 |
| 29 | 380100 | WW TD Equip Sed Tanks/Acc | 1,742 | - | 1,742 |
| 30 | 380200 | WW TD Equip Sldge/Effl Rmv | - | - | - |
| 31 | 380250 | WW TD Equip Sldge Dig Tnk | - | - | - |
| 32 | 380300 | WW TD Equip Sldge Dry/Filt | - | - | - |
| 33 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - |
| 34 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - |
| 35 | 380500 | WW TD Equip Chem Trmt Plt | - | - | - |
| 36 | 380600 | WW TD Equip Oth Disp | 1,503 | - | 1,503 |
| 37 | 380625 | WW TD Equip Gen Trmt | 113,715 | - | 113,715 |
| 38 | 380650 | WW TD Equip Influent Lift S | 4,881 | 278,676 | 283,558 |
| 39 | 381000 | WW Plant Sewers | 4,145 | - | 4,145 |
| 40 | 382000 | WW Outfall Sewer Lines | 291 | - | 291 |
| 41 | 389100 | WW Oth Plt & Misc Equip Int | 10,494 | 300,751 | 311,246 |
| 42 | 389600 | WW Other P/E - CPS - 7E | - | 45,670 | 45,670 |
| 43 | | | | | |
| 44 | | (continued) | | | |
| 45 | | | | | |
| 46 | Workpapers & Supporting Documents: | | | Recap Schedules: | |
| 47 | | | | A-4 | |
| 48 | \UPIS Sun City Wastewater 12.31.15.xlsx | | | B-2 | |
| 49 | | | | E-1 | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **Sun City Wastewater (continued)** | | | | |
| 2 | 390000 | WW Office Furniture & Equip | $ 54,203 | $ - | $ 54,203 | |
| 3 | 390200 | WW Computers & Peripheral | - | - | - | |
| 4 | 390300 | WW Computer Software | - | - | - | |
| 5 | 391000 | WW Trans Equipment | 2,312 | - | 2,312 | |
| 6 | 392000 | WW Stores Equipment | - | - | - | |
| 7 | 393000 | WW Tool Shop & Garage Equip | 58,644 | - | 58,644 | |
| 8 | 394000 | WW Laboratory Equipment | - | - | - | |
| 9 | 395000 | WW Power Operated Equip | - | - | - | |
| 10 | 396000 | WW Communication Equip | 23,222 | - | 23,222 | |
| 11 | 397000 | WW Misc Equipment | 8,321 | - | 8,321 | |
| 12 | 398000 | WW Other Tangible Plant | 3,487 | - | 3,487 | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | Total Plant in Service | $ 25,343,048 | $ 1,806,399 | $ 27,149,446 | Sum Lines [2-42] pg7 + Lines [2-12] pg8 |
| 18 | | From Schedule E1a - Sun City Wastewater | | | $ 27,153,086 | |
| 19 | | Variance | | | $ (3,640) | Line [17]- Line [18] |
| 20 | | | | | | |
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| 43 | | | | | | |
| 44 | | | | | | |
| 45 | Workpapers & Supporting Documents: | | | Recap Schedules: | | |
| 46 | | | | A-4 | | |
| 47 | \UPIS Sun City Wastewater 12.31.15.xlsx | | | B-2 | | |
| 48 | | | | E-1 | | |
| 49 | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5
Page 9 of 18
Witness: Mahler

| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] |
|---|---|---|---|---|---|
| 1 | | **Sun City West Wastewater** | | | |
| 2 | 304100 | Struct & Imp SS | $ - | $ - | $ - |
| 3 | 340200 | Comp & Periph Equip | 5,953 | - | 5,953 |
| 4 | 341200 | Trans Equip Hvy Duty Trks | - | - | - |
| 5 | 341400 | Trans Equip Other | - | - | - |
| 6 | 343000 | Tools, Shop and Garage | - | - | - |
| 7 | 351000 | WW Organization | 4,078 | - | 4,078 |
| 8 | 352000 | WW Franchises | 68 | - | 68 |
| 9 | 353200 | WW Land & Ld Rights Coll | (0) | - | (0) |
| 10 | 353500 | WW Land & Ld Rights Gen | - | - | - |
| 11 | 354200 | WW Struct & Imp Coll | 144,607 | 72,001 | 216,609 |
| 12 | 354300 | WW Struct & Imp SPP | (0) | - | (0) |
| 13 | 354400 | WW Struct & Imp TDP | - | - | - |
| 14 | 354500 | WW Struct & Imp Gen | 91,007 | 30,266 | 121,273 |
| 15 | 355200 | WW Pwr Gen Equip Coll | - | - | - |
| 16 | 355300 | WW Pwr Gen Equip SPP | 63,665 | - | 63,665 |
| 17 | 355400 | WW Pwr Gen Equip TDP | - | - | - |
| 18 | 355500 | WW Pwr Gen Equip RWTP | - | - | - |
| 19 | 360000 | WW Collection Sewers Forced | 943,616 | (55,800) | 887,815 |
| 20 | 361100 | WW Collecting Mains | 13,989,985 | 255,923 | 14,245,908 |
| 21 | 362000 | WW Special Coll Struct | 1,290,861 | 86 | 1,290,947 |
| 22 | 363000 | WW Services Sewer | 2,701,953 | 400,999 | 3,102,952 |
| 23 | 364000 | WW Flow Measuring Devices | - | - | - |
| 24 | 370000 | WW Receiving Wells | - | - | - |
| 25 | 371100 | WW Pump Equip Elect | 39,782 | 110,696 | 150,478 |
| 26 | 371200 | WW Pump Equip Oth Pwr | - | - | - |
| 27 | 380000 | WW TD Equipment | 0 | - | 0 |
| 28 | 380050 | WW TD Equip Grit Removal | 0 | - | 0 |
| 29 | 380100 | WW TD Equip Sed Tanks/Acc | 6,392 | 8,906 | 15,298 |
| 30 | 380200 | WW TD Equip Sldge/Effl Rmv | 0 | - | 0 |
| 31 | 380250 | WW TD Equip Sldge Dig Tnk | (0) | - | (0) |
| 32 | 380300 | WW TD Equip Sldge Dry/Filt | 0 | - | 0 |
| 33 | 380350 | WW TD Equip Sec Trmt Filt | - | - | - |
| 34 | 380400 | WW TD Equip Aux Effl Trmt | - | - | - |
| 35 | 380500 | WW TD Equip Chem Trmt Plt | 0 | - | 0 |
| 36 | 380600 | WW TD Equip Oth Disp | 0 | 15,290 | 15,290 |
| 37 | 380625 | WW TD Equip Gen Trmt | 185,574 | 124,443 | 310,016 |
| 38 | 380650 | WW TD Equip Influent Lift S | 508,529 | 132 | 508,660 |
| 39 | 381000 | WW Plant Sewers | - | - | - |
| 40 | 382000 | WW Outfall Sewer Lines | 113,140 | - | 113,140 |
| 41 | 389100 | WW Oth Plt & Misc Equip Int | (0) | - | (0) |
| 42 | 389600 | WW Other P/E - CPS - 7E | 4,239 | 60,217 | 64,457 |
| 43 | | | | | |
| 44 | | (continued) | | | |
| 45 | | | | | |
| 46 | | | | | |
| 47 | Workpapers & Supporting Documents: | | | Recap Schedules: | |
| 48 | \UPIS Sun City West 12.31.15.xlsx | | | A-4 | |
| 49 | | | | B-2 | |
| 50 | \2015 Arizona Wastewater.xlsm | | | E-1 | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **Sun City West Wastewater (continued)** | | | | |
| 2 | 390000 | WW Office Furniture & Equip | $ (0) | $ - | $ (0) | |
| 3 | 390200 | WW Computers & Peripheral | - | - | - | |
| 4 | 390300 | WW Computer Software | - | - | - | |
| 5 | 391000 | WW Trans Equipment | - | - | - | |
| 6 | 392000 | WW Stores Equipment | - | - | - | |
| 7 | 393000 | WW Tool Shop & Garage Equip | (0) | - | (0) | |
| 8 | 394000 | WW Laboratory Equipment | - | - | - | |
| 9 | 395000 | WW Power Operated Equip | 777 | - | 777 | |
| 10 | 396000 | WW Communication Equip | 12,621 | - | 12,621 | |
| 11 | 397000 | WW Misc Equipment | 22,663 | 1,858 | 24,521 | |
| 12 | 398000 | WW Other Tangible Plant | - | - | - | |
| 13 | Unclassified | Not Classified | - | - | | |
| 14 | | | | | - | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | Total Plant in Service | $ 20,129,509 | $ 1,025,017 | $ 21,154,526 | Sum Lines [2-42] pg9 + Lines [2-12] pg10 |
| 18 | | From Schedule E1a - Sun City West Wastewater | | | $ 21,346,361 | |
| 19 | | Variance | | | $ (191,835) | Line [17]- Line [18] |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | GRAND TOTAL | $ 181,801,092 | $ (742,956) | $ 181,058,137 | Line[17]pg2 +[17] pg4 +[17] pg6 +[17] pg8 +[17] pg10 |
| 25 | | From Schedule E1 | | | $ 189,479,935 | |
| 26 | | Variance | | | $ (8,421,798) | Line [24]- Line [25] |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
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| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | Workpapers & Supporting Documents: | | | Recap Schedules: | | |
| 46 | | | | A-4 | | |
| 47 | | | | B-2 | | |
| 48 | \UPIS Sun City West 12.31.15.xlsx | | | E-1 | | |
| 49 | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5

Witness: Mahler

| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **Corporate Plant** | | | | |
| 2 | 304500 | Structures & Improvements General | $ 191,649 | $ 1,207 | $ 192,857 | |
| 3 | 304620 | Structures & Improvements Leasehold | 7,692 | 10,625 | 18,317 | |
| 4 | 334100 | Meters | 11,777 | - | 11,777 | |
| 5 | 339600 | Other P/B-CPS | 364,887 | - | 364,887 | |
| 6 | 340100 | Office Furniture & Equipment | 1,265,101 | 2,823 | 1,267,925 | |
| 7 | 340200 | Computer & Periphal Equipment | 838,607 | 565,981 | 1,404,587 | |
| 8 | 340300 | Computer Software | 24,197 | 169,707 | 193,904 | |
| 9 | 340330 | Computer Software Other | 6,370 | - | 6,370 | |
| 10 | 344000 | Laboratory Equipment | 17,277 | - | 17,277 | |
| 11 | 346100 | Communication Equipment Non-Telephone | 186,080 | - | 186,080 | |
| 12 | 346190 | Remote Control & Instrument | 122,024 | - | 122,024 | |
| 13 | 346200 | Communication Equipment Telephone | 53,365 | 15,577 | 68,942 | |
| 14 | 346300 | Communication Equipment Other | 4,902 | 149,509 | 154,411 | |
| 15 | 347000 | Miscellaneous Equipment | 537,772 | 754,491 | 1,292,262 | |
| 16 | | | | | | |
| 17 | | | | | $ 5,301,619 | Sum Lines [2-15] |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | GMC Factor % Allocated to Agua Fria Wastewater | | | 4.2266% | |
| 21 | | Agua Fria Wastewater Allocation | | | $ 224,076 | Line [17] * Line [20] |
| 22 | | | | | | |
| 23 | | GMC Factor % Allocated to Anthem Wastewater | | | 5.1615% | |
| 24 | | Anthem Wastewater Allocation | | | $ 273,644 | Line [17] * Line [23] |
| 25 | | | | | | |
| 26 | | GMC Factor % Allocated to Mohave Wastewater | | | 0.9133% | |
| 27 | | Mohave Wastewater Allocation | | | $ 48,420 | Line [17] * Line [26] |
| 28 | | | | | | |
| 29 | | GMC Factor % Allocated to Sun City Wastewater | | | 13.0155% | |
| 30 | | Sun City Wastewater Allocation | | | $ 690,033 | Line [17] * Line [29] |
| 31 | | | | | | |
| 32 | | GMC Factor % Allocated to Sun City West Wastewater | | | 8.7907% | |
| 33 | | Sun City West Wastewater Allocation | | | $ 466,050 | Line [17] * Line [32] |
| 34 | | | | | | |
| 35 | | Grand Total | | | $ 1,702,223 | Line [21]+[24]+ [27]+[30]+[33] |
| 36 | | Sch E1 | | | $ 1,845,138 | |
| 37 | | Difference | | | $ (142,915) | Line [35]-Line [36] |
| 38 | | | | | | |
| 39 | Workpapers & Supporting Documents: | | | Recap Schedules: | | |
| 40 | \UPIS Corporate Arizona 12.31.15.xlsx | | | A-4 | | |
| 41 | | | | B-2 | | |
| 42 | \2015 Arizona Wastewater.xlsm | | | E-1 | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5

Witness: Mahler

| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] |
|---|---|---|---|---|---|
| 1 | | **North West Valley Wastewater Plant** | | | |
| 2 | 304100 | Struct & Imp SS (Corporate) | $ - | $ - | $ - |
| 3 | 304200 | Struct & Imp P (Corporate) | $ - | 2,582 | $ 2,582 |
| 4 | 307000 | Wells & Springs (Corporate) | $ - | - | $ - |
| 5 | 311200 | Pump Equip Electric (Corporate) | $ 24,695 | (171) | $ 24,525 |
| 6 | 340200 | Comp & Periph Equip (Corporate) | $ - | - | $ - |
| 7 | 340500 | Other Office Equipment (Corporate) | $ - | - | $ - |
| 8 | 304600 | Struct & Imp Offices (Corporate) | $ 9,052 | - | $ 9,052 |
| 9 | 304800 | Struct & Imp Misc (Corporate) | $ - | 8,610 | $ 8,610 |
| 10 | 341200 | Trans Equip Hvy Duty Trks | $ - | - | $ - |
| 11 | 341400 | Trans Equip Other | $ - | - | $ - |
| 12 | 343000 | Tools, Shop and Garage | $ - | - | $ - |
| 13 | 344000 | Laboratory Equipment | $ - | - | $ - |
| 14 | 346100 | Comm Equip Non-Telephone | $ 19,711 | - | $ 19,711 |
| 15 | 351000 | WW Organization | $ - | - | $ - |
| 16 | 352000 | WW Franchises | $ 1,304 | - | $ 1,304 |
| 17 | 353200 | WW Land & Ld Rights Coll | $ 450,976 | - | $ 450,976 |
| 18 | 353500 | WW Land & Ld Rights Gen | $ 20,747 | - | $ 20,747 |
| 19 | 354200 | WW Struct & Imp Coll | $ 2,899,458 | 675,199 | $ 3,574,657 |
| 20 | 354300 | WW Struct & Imp SPP | $ 991,919 | 5,676 | $ 997,595 |
| 21 | 354400 | WW Struct & Imp TDP | $ - | - | $ - |
| 22 | 354500 | WW Struct & Imp Gen | $ 1,630,226 | 5,269,810 | $ 6,900,037 |
| 23 | 355200 | WW Pwr Gen Equip Coll | $ 7,952 | - | $ 7,952 |
| 24 | 355300 | WW Pwr Gen Equip SPP | $ 63,439 | - | $ 63,439 |
| 25 | 355400 | WW Pwr Gen Equip TDP | $ - | - | $ - |
| 26 | 355500 | WW Pwr Gen Equip RWTP | $ - | - | $ - |
| 27 | 360000 | WW Collection Sewers Forced | $ - | - | $ - |
| 28 | 361100 | WW Collecting Mains | $ 109,750 | - | $ 109,750 |
| 29 | 362000 | WW Special Coll Struct | $ 486,363 | - | $ 486,363 |
| 30 | 363000 | WW Services Sewer | $ 8,725 | - | $ 8,725 |
| 31 | 364000 | WW Flow Measuring Devices | $ 5,498 | 50,425 | $ 55,923 |
| 32 | 370000 | WW Receiving Wells | $ - | - | $ - |
| 33 | 371100 | WW Pump Equip Elect | $ 560,040 | 466,473 | $ 1,026,512 |
| 34 | 371200 | WW Pump Equip Oth Pwr | $ 26,257 | - | $ 26,257 |
| 35 | 380000 | WW TD Equipment | $ 2,288,817 | 18,137 | $ 2,306,955 |
| 36 | 380050 | WW TD Equip Grit Removal | $ 1,048,383 | (7,149) | $ 1,041,234 |
| 37 | 380100 | WW TD Equip Sed Tanks/Acc | $ 5,311,862 | 15,978 | $ 5,327,840 |
| 38 | 380200 | WW TD Equip Sldge/Effl Rmv | $ - | 28,253 | $ 28,253 |
| 39 | 380250 | WW TD Equip Sldge Dig Tnk | $ 123,834 | 378,633 | $ 502,467 |
| 40 | 380300 | WW TD Equip Sldge Dry/Filt | $ 6,208,265 | 2,453,893 | $ 8,662,158 |
| 41 | 380350 | WW TD Equip Sec Trmt Filt | $ - | - | $ - |
| 42 | 380400 | WW TD Equip Aux Effl Trmt | $ 1,279,622 | - | $ 1,279,622 |
| 43 | 380500 | WW TD Equip Chem Trmt Plt | $ 48,381 | 160,400 | $ 208,781 |
| 44 | | | | | |
| 45 | | (continued) | | | |
| 46 | | | | | |
| 47 | Workpapers & Supporting Documents: | | | Recap Schedules: | |
| 48 | \UPIS NWVRTF Wastewater 12.31.15.xlsx | | | A-4 | |
| 49 | | | | B-2 | |
| 50 | \2015 Arizona Wastewater.xlsm | | | E-1 | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Sub. Acct. | Description | Plant Balance at 1/1/2015 [A] | Plant Additions, Reclassifications or Retirements [B] | Plant Balance at 12/31/2015 [C] = [A] + [B] | |
|---|---|---|---|---|---|---|
| 1 | | **North West Valley Wastewater Plant (continued)** | | | | |
| 2 | 380600 | WW TD Equip Oth Disp | $ 1,033,384 | $ - | $ 1,033,384 | |
| 3 | 380625 | WW TD Equip Gen Trmt | $ 780,426 | - | $ 780,426 | |
| 4 | 380650 | WW TD Equip Influent Lift S | $ 64,980 | - | $ 64,980 | |
| 5 | 381000 | WW Plant Sewers | $ 111,410 | - | $ 111,410 | |
| 6 | 382000 | WW Outfall Sewer Lines | $ 4,259 | - | $ 4,259 | |
| 7 | 389100 | WW Oth Plt & Misc Equip Int | $ 19,365 | 69,931 | $ 89,296 | |
| 8 | 389600 | WW Other P/E - CPS - 7E | $ - | - | $ - | |
| 9 | 390000 | WW Office Furniture & Equip | $ 168,065 | - | $ 168,065 | |
| 10 | 390200 | WW Computers & Peripheral | $ 23,044 | - | $ 23,044 | |
| 11 | 390300 | WW Computer Software | $ 69,027 | - | $ 69,027 | |
| 12 | 391000 | WW Trans Equipment | $ 239,504 | 8,338 | $ 247,842 | |
| 13 | 392000 | WW Stores Equipment | $ 11,072 | - | $ 11,072 | |
| 14 | 393000 | WW Tool Shop & Garage Equip | $ 139,757 | - | $ 139,757 | |
| 15 | 394000 | WW Laboratory Equipment | $ 136,073 | 20,581 | $ 156,655 | |
| 16 | 395000 | WW Power Operated Equip | $ 136,487 | - | $ 136,487 | |
| 17 | 396000 | WW Communication Equip | $ 278,768 | 80,064 | $ 358,832 | |
| 18 | 397000 | WW Misc Equipment | $ 72,385 | 1,703 | $ 74,088 | |
| 19 | 398000 | WW Other Tangible Plant | $ - | - | $ - | |
| 20 | | | | | | |
| 21 | | | | | $ 36,620,650 | Lines [2-43] pg8 + Lines [2-19] pg13 |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | Sun City West Wastewater Allocation % | | | 80.7900% | |
| 25 | | Sun City West Wastewater Allocation | | | $ 29,585,823 | Line [21]* Line [24] |
| 26 | | From Schedule E1c - Sun City West Wastewater | | | 22,947,626 | |
| 27 | | Variance | | | $ 6,638,197 | Line [25] - Line [26] |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | Agua Fria Wastewater Allocation % | | | 19.2100% | |
| 32 | | Agua Fria Wastewater Allocation | | | $ 7,034,827 | Line [21]* Line [31] |
| 33 | | From Schedule E1c - Agua Fria Wastewater | | | 5,456,417 | |
| 34 | | Variance | | | $ 1,578,410 | Line [32] - Line [33] |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | Direct Plant | | $ 181,058,137 | Line [24] pg 10 |
| 38 | | | Corporate Plant Allocated | | $ 1,702,223 | Line [35] pg 11 |
| 39 | | | NWVRTF Plant Allocated | | $ 36,620,650 | Line [21] |
| 40 | | | Total Arizona | | $ 219,381,010 | sun Line [37-39] |
| 41 | | | Sch E1 | | $ 219,508,172 | |
| 42 | | | Variance | | $ (127,162) | Line [40]-Line [41] |
| 43 | | | Rollforward Adjustment (line [5] below) | | (127,162) | |
| 44 | | | | | | |
| 45 | Workpapers & Supporting Documents: | | | Recap Schedules: | | |
| 46 | \UPIS NWVRTF Wastewater 12.31.15.xlsx | | | A-4 | | |
| 47 | \UPIS Agua Fria Wastewater 12.31.15.xlsx | | | B-2 | | |
| 48 | \UPIS Sun City West 12.31.15.xlsx | | | E-1 | | |
| 49 | | | | | | |
| 50 | \2015 Arizona Wastewater.xlsm | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Adj Number | Reconciliation of Plant Balances - Agua Fria WW | [A] Rollforward | [B] General Ledger | [C] = [A] - [B] Difference | |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | ADJ SMM-RB1 | District Direct -Agua Fria Wastewater | $ 72,004,522 | $ 73,278,847 | $ (1,274,324) | |
| 3 | ADJ SMM-RB4 | 7A Corporate | 224,076 | 222,302 | 1,774 | |
| 4 | ADJ SMM-RB6 | 7H Northwest Valley Regional Treatment Facility | 7,034,827 | 5,456,417 | 1,578,410 | |
| 5 | | Total Expected Variance | $ 79,263,426 | $ 78,957,565 | $ 305,861 | Sum Lines [2-4] |
| 6 | | SchE1 | $ 79,263,426 | $ 78,957,565 | $ 305,861 | |
| 7 | | | | | | |
| 8 | **Adj Number** | **Reconciliation of Plant Balances - Anthem WW** | **Rollforward** | **General Ledger** | **Difference** | |
| 9 | ADJ SMM-RB1 | District Direct - Anthem Wastewater | $ 50,307,374 | $ 57,191,479 | $ (6,884,105) | |
| 10 | ADJ SMM-RB4 | 7A Corporate | 273,644 | 271,477 | 2,167 | |
| 11 | ADJ SMM-RB6 | 7H Northwest Valley Regional Treatment Facility | - | - | - | |
| 12 | | Total Expected Variance | $ 50,581,017 | $ 57,462,956 | $ (6,881,938) | Sum Lines [9-11] |
| 13 | | SchE1 | $ 50,581,017 | $ 57,462,956 | $ (6,881,938) | |
| 14 | | | | | | |
| 15 | **Adj Number** | **Reconciliation of Plant Balances - Mohave WW** | **Rollforward** | **General Ledger** | **Difference** | |
| 16 | ADJ SMM-RB1 | District Direct - Mohave Wastewater | $ 10,442,269 | $ 10,445,614 | $ (3,345) | |
| 17 | ADJ SMM-RB4 | 7A Corporate | 48,420 | 48,036 | 383 | |
| 18 | ADJ SMM-RB6 | 7H Northwest Valley Regional Treatment Facility | - | - | - | |
| 19 | | Total Expected Variance | $ 10,490,688 | $ 10,493,650 | $ (2,962) | Sum Lines [16-18] |
| 20 | | SchE1 | $ 10,490,688 | $ 10,493,650 | $ (2,962) | |
| 21 | | | | | | |
| 22 | **Adj Number** | **Reconciliation of Plant Balances - Sun City WW** | **Rollforward** | **General Ledger** | **Difference** | |
| 23 | ADJ SMM-RB1 | District Direct - Sun City Wastewater | $ 27,149,446 | $ 27,153,086 | $ (3,640) | |
| 24 | ADJ SMM-RB4 | 7A Corporate | 690,033 | 684,569 | 5,464 | |
| 25 | ADJ SMM-RB6 | 7H Northwest Valley Regional Treatment Facility | - | - | - | |
| 26 | | Total Expected Variance | $ 27,839,479 | $ 27,837,655 | $ 1,824 | Sum Lines [23-25] |
| 27 | | SchE1 | $ 27,839,479 | $ 27,837,655 | $ 1,824 | |
| 28 | | | | | | |
| 29 | **Adj Number** | **Reconciliation of Plant Balances - Sun City West WW** | **Rollforward** | **General Ledger** | **Difference** | |
| 30 | ADJ SMM-RB1 | District Direct - Sun City West Wastewater | $ 21,154,526 | $ 21,346,361 | $ (191,835) | |
| 31 | ADJ SMM-RB4 | 7A Corporate | 466,050 | 462,359 | 3,691 | |
| 32 | ADJ SMM-RB6 | 7H Northwest Valley Regional Treatment Facility | 29,585,823 | 22,947,626 | 6,638,197 | |
| 33 | | Total Expected Variance | $ 51,206,399 | $ 44,756,346 | $ 6,450,053 | Sum Lines [30-32] |
| 34 | | SchE1 | $ 51,206,399 | $ 44,756,346 | $ 6,450,053 | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | **Adj Number** | **Reconciliaton of Plant Balances - Arizona WW Total** | **Rollforward** | **General Ledger** | **Difference** | |
| 39 | ADJ SMM-RB1 | District Direct - Arizona Wastewater | $ 181,058,137 | $ 189,415,387 | $ (8,357,250) | |
| 40 | ADJ SMM-RB4 | 7A Corporate | 1,702,223 | 1,688,743 | 13,480 | |
| 41 | ADJ SMM-RB6 | 7H Northwest Valley Regional Treatment Facility | 36,620,650 | 28,404,042 | 8,216,608 | |
| 42 | | Total Expected Variance | $ 219,381,010 | $ 219,508,172 | $ (127,162) | Sum Lines [39-41] |
| 43 | | SchE1 | $ 219,381,010 | $ 219,508,172 | $ (127,162) | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |

| | Workpapers: | Supporting Workpapers: |
|---|---|---|
| 47 | | |
| 48 | \Summary of Plant Balances and Accum Depr by NARUC.xlsx | A-4 |
| 49 | | B-2 |
| 50 | \2015 Arizona Wastewater.xlsm | E-1 |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Alloc Factor | 7G Agua Fria | [A] Rollforward | [B] General Ledger | [C] = [A] - [B] Difference | |
|---|---|---|---|---|---|---|
| 1 | **Alloc Factor** | **7G Agua Fria** | **Rollforward** | **General Ledger** | **Difference** | |
| 2 | EY Study | Russell Ranch Wastewater | $ 5,514,717 | $ 5,553,682 | $ (38,965) | |
| 3 | EY Study | Verrado Wastewater | 51,218,632 | 51,754,860 | (536,228) | |
| 4 | EY Study | Northeast Agua Fria (NEAF) Wastewater | 15,271,173 | 15,970,304 | (699,132) | |
| 5 | | Total | $ 72,004,522 | $ 73,278,846 | $ (1,274,324) | Sum Lines [2-4] |
| 6 | | Agua Fria Wastewater SchE1a Line 2 | $ 72,004,522 | $ 73,278,847 | $ (1,274,324) | |
| 7 | | Diff | $ (0) | $ (0) | $ (0) | Line [5] - [6] |
| 8 | | | | | | |
| 9 | **Alloc Factor** | **7H Northwest Valley Regional Treatment Facility** | **Rollforward** | **General Ledger** | **Difference** | |
| 10 | 19.21% | NEAF | $ 7,034,827 | $ 5,456,417 | $ 1,578,410 | |
| 11 | 80.79% | Sun City West | 29,585,823 | 22,947,626 | 6,638,197 | |
| 12 | 100.00% | Total | $ 36,620,650 | $ 28,404,042 | $ 8,216,608 | Sum Lines [10-11] |
| 13 | | Agua Fria Wastewater SchE1c Line 2 | $ 36,620,650 | $ 28,404,042 | $ 8,216,608 | |
| 14 | | Diff | $ - | $ - | $ - | Line [12] - [13] |
| 15 | | | | | | |
| 16 | **Alloc Factor** | **7A Corporate** | **Rollforward** | **General Ledger** | **Difference** | |
| 17 | 13.997% | Sun City Water | $ 742,051 | $ 736,175 | $ 5,876 | |
| 18 | 13.016% | Sun City Wastewater | 690,033 | 684,569 | 5,464 | |
| 19 | 8.997% | Sun City West Water | 476,969 | 473,191 | 3,777 | |
| 20 | 8.791% | Sun City West Wastewater | 466,050 | 462,359 | 3,691 | |
| 21 | 24.898% | Agua Fria Water | 1,319,984 | 1,309,531 | 10,453 | |
| 22 | 4.227% | Agua Fria Wastewater | 224,076 | 222,302 | 1,774 | |
| 23 | 0.129% | Russell Ranch Wastewater | *6,852* | 6,797 | *54* | |
| 24 | 1.779% | Verrado Wastewater | *94,290* | 93,543 | *747* | |
| 25 | 2.319% | Northeast Agua Fria (NEAF) Wastewater | *122,935* | 121,961 | *974* | |
| 26 | 5.233% | Anthem Water | 277,428 | 275,231 | 2,197 | |
| 27 | 5.162% | Anthem Wastewater | 273,644 | 271,477 | 2,167 | |
| 28 | 9.352% | Mohave Water | 495,797 | 491,870 | 3,926 | |
| 29 | 0.913% | Mohave Wastewater | 48,420 | 48,036 | 383 | |
| 30 | 0.002% | Arizona Gateway Wastewater | *127* | 126 | *1* | |
| 31 | 0.911% | Wishing Well Wastewater | *48,293* | 47,910 | *382* | |
| 32 | 2.869% | Paradise Valley | 152,083 | 150,878 | 1,204 | |
| 33 | 1.177% | North Mohave | 62,409 | 61,915 | 494 | |
| 34 | 0.355% | Tubac | 18,797 | 18,648 | 149 | |
| 35 | 1.016% | Havasu Water | 53,879 | 53,452 | 427 | |
| 36 | 100.00% | | $ 5,301,619 | $ 5,259,635 | $ 41,984 | Sum Lines [17-35] less Lines[22] & [29] |
| 37 | | SchE1b Line 2 | $ 5,301,619 | $ 5,259,635 | $ 41,984 | |
| 38 | | Diff | $ - | $ - | $ (0) | Line [36] - [37] |
| 39 | | | | | | |
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**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Adj Number | Reconciliation to B-2 Final Balance | [A] GL | [B] ADJ | [C] = [A] + [B] FINAL | |
|---|---|---|---|---|---|---|
| 1 | **Adj Number** | **Reconciliation to B-2 Final Balance** | **GL** | **ADJ** | **FINAL** | |
| 2 | ADJ SMM-RB1 | Test Year Plant and Accumulated Depreciation Balance | $ 189,415,387 | $ (8,357,250) | $ 181,058,137 | |
| 3 | ADJ SMM-RB4 | Corporate Plant and Accumulated Depreciation Balanc | 1,688,743 | 13,480 | 1,702,223 | |
| 4 | ADJ SMM-RB6 | Northwest Valley Plant (7H) Allocation | 28,404,042 | 8,216,608 | 36,620,650 | |
| 5 | ADJ SMM-RB9 | 6U Plant and Accumulated Depreciation Balances | - | 570,452 | 570,452 | |
| 6 | ADJ SMM-RB10 | Post Test Year Plant Additions - One Year | - | 19,932,934 | 19,932,934 | |
| 7 | | NWVRTF (7H) Allocation | - | 3,797,516 | 3,797,516 | |
| 8 | | Corporate Plant (7A) Allocation | - | 157,949 | 157,949 | |
| 9 | | USA Plant (6U) Allocation | - | 371,020 | 371,020 | |
| 10 | | Direct Plant | - | 15,606,449 | 15,606,449 | |
| 11 | ADJ SMM-RB11 | 2017 Post Test Year Plant Additions- 6 Months | - | 7,712,056 | 7,712,056 | |
| 12 | | NWVRTF (7H) Allocation | - | 659,750 | 659,750 | |
| 13 | | Corporate Plant (7A) Allocation | - | 224,753 | 224,753 | |
| 14 | | USA Plant (6U) Allocation | - | - | - | |
| 15 | | Direct Plant | - | 6,827,553 | 6,827,553 | |
| 16 | ADJ SMM-RB15 | Reclassification of Vactor Trucks | - | 754,337 | 754,337 | |
| 17 | | Total | $ 219,508,172 | $ 28,842,617 | $ 248,350,789 | Sum Lines [2-16] less lines[6]&[11] |
| 18 | | **PER B-2** | **$ 219,508,172** | **$ 28,842,617** | **$ 248,350,789** | |
| 19 | | Difference | $ - | $ - | $ - | Line [17]-Line [18] |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | ADJ SMM-RB10 | ADJ SMM-RB11 | | |
| 24 | **Alloc Factor** | **Post Test Year Plant** | **2016** | **2017** | **Total** | |
| 25 | | Agua Fria | $ 1,583,000 | $ 1,050,000 | $ 2,633,000 | |
| 26 | Direct | Russell Ranch Wastewater | 37,400 | 32,105 | 69,505 | |
| 27 | Direct | Verrado Wastewater | 1,212,809 | 441,834 | 1,654,643 | |
| 28 | Direct | Northeast Agua Fria (NEAF) Wastewater | 332,791 | 576,061 | 908,852 | |
| 29 | | Mohave Wastewater | 364,442 | 156,974 | 521,416 | |
| 30 | Direct | Arizona Gateway Wastewater | 7,798 | 411 | 8,209 | |
| 31 | Direct | Wishing Well Wastewater | 356,644 | 156,562 | 513,206 | |
| 32 | | Sun City Wastewater | 6,083,923 | 1,928,121 | 8,012,044 | |
| 33 | | Sun City West Wastewater | 5,277,583 | 2,267,459 | 7,545,042 | |
| 34 | | Anthem Wastewater | 2,297,501 | 1,425,000 | 3,722,501 | |
| 35 | | | ADJ SMM-RB10 | ADJ SMM-RB11 | | |
| 36 | **Alloc Factor** | **Post Test Year Plant** | **2016** | **2017** | **Total** | |
| 37 | | NWVRTF (7H) | $ 3,797,516 | $ 659,750 | $ 4,457,266 | Line[38] + Line[39] |
| 38 | 19.21% | NEAF | 729,503 | 126,738 | 856,241 | |
| 39 | 80.79% | Sun City West Wastewater | 3,068,013 | 533,012 | 3,601,025 | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
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| 49 | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



| Line No. | Alloc Factor | Post Test Year Plant | [A] ADJ SMM-RB10 2016 | [B] ADJ SMM-RB11 2017 | [C] = [A] + [B] Total | |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | **Alloc Factor** | **Post Test Year Plant** | **2016** | **2017** | **Total** | |
| 3 | **100.00%** | Corporate | $ 491,937 | $ 700,000 | $ 1,191,937 | |
| 4 | 13.997% | Sun City Water | 68,855 | 97,977 | 166,832 | |
| 5 | 13.016% | Sun City Wastewater | 64,028 | 91,109 | 155,137 | |
| 6 | 8.997% | Sun City West Water | 44,258 | 62,977 | 107,234 | |
| 7 | 8.791% | Sun City West Wastewater | 43,245 | 61,535 | 104,780 | |
| 8 | 24.898% | Agua Fria Water | 122,481 | 174,284 | 296,766 | |
| 9 | 4.227% | Agua Fria Wastewater | 20,792 | 29,586 | 50,378 | |
| 10 | *0.129%* | Russell Ranch Wastewater | 636 | 905 | 1,540 | |
| 11 | *1.779%* | Verrado Wastewater | 8,749 | 12,450 | 21,199 | |
| 12 | *2.319%* | Northeast Agua Fria (NEAF) Wastewater | 11,407 | 16,232 | 27,639 | |
| 13 | 5.233% | Anthem Water | 25,743 | 36,630 | 62,373 | |
| 14 | 5.162% | Anthem Wastewater | 25,391 | 36,131 | 61,522 | |
| 15 | 9.352% | Mohave Water | 46,005 | 65,463 | 111,468 | |
| 16 | 0.913% | Mohave Wastewater | 4,493 | 6,393 | 10,886 | |
| 17 | *0.002%* | Arizona Gateway Wastewater | 12 | 17 | 29 | |
| 18 | *0.911%* | Wishing Well Wastewater | 4,481 | 6,376 | 10,857 | |
| 19 | 2.869% | Paradise Valley | 14,112 | 20,080 | 34,192 | |
| 20 | 1.177% | North Mohave | 5,791 | 8,240 | 14,031 | |
| 21 | 0.355% | Tubac | 1,744 | 2,482 | 4,226 | |
| 22 | 1.016% | Havasu Water | 4,999 | 7,114 | 12,113 | |
| 23 | **100.00%** | | $ 491,937 | $ 700,000 | $ 1,191,937 | Sum Lines [4-22] less lines[9]&[16] |
| 24 | | | | | | |
| 25 | | | ADJ SMM-RB10 | ADJ SMM-RB11 | | |
| 26 | **Alloc Factor** | **Post Test Year Plant** | **2016** | **2017** | **Total** | |
| 27 | **84.12%** | 6U (USA) | $ 1,373,675 | $ - | $ 1,373,675 | |
| 28 | 11.77% | Sun City Water | 161,739 | - | 161,739 | |
| 29 | 10.95% | Sun City Wastewater | 150,401 | - | 150,401 | |
| 30 | 7.57% | Sun City West Water | 103,961 | - | 103,961 | |
| 31 | 7.39% | Sun City West Wastewater | 101,581 | - | 101,581 | |
| 32 | 20.94% | Agua Fria Water | 287,706 | - | 287,706 | |
| 33 | 3.56% | Agua Fria Wastewater | 48,840 | - | 48,840 | |
| 34 | 0.11% | Russell Ranch Wastewater | 1,493 | - | 1,493 | |
| 35 | 1.50% | Verrado Wastewater | 20,552 | - | 20,552 | |
| 36 | 1.95% | Northeast Agua Fria (NEAF) Wastewater | 26,795 | - | 26,795 | |
| 37 | 4.40% | Anthem Water | 60,469 | - | 60,469 | |
| 38 | 4.34% | Anthem Wastewater | 59,644 | - | 59,644 | |
| 39 | 7.87% | Mohave Water | 108,065 | - | 108,065 | |
| 40 | 0.77% | Mohave Wastewater | 10,554 | - | 10,554 | |
| 41 | 0.00% | Arizona Gateway Wastewater | 28 | - | 28 | |
| 42 | 0.77% | Wishing Well Wastewater | 10,526 | - | 10,526 | |
| 43 | 2.41% | Paradise Valley | 33,148 | - | 33,148 | |
| 44 | 0.99% | North Mohave | 13,603 | - | 13,603 | |
| 45 | 0.30% | Tubac | 4,097 | - | 4,097 | |
| 46 | 0.85% | Havasu Water | 11,744 | - | 11,744 | |
| 47 | **84.12%** | | $ 1,155,551 | $ - | $ 1,155,551 | Sum Lines [28-46] less lines[33]&[40] |
| 48 | | | | | | |
| 49 | | | | | | |
| 50 | | | | | | |

**Arizona Wastewater**
Test Year Ended December 31, 2015
Detail of Plant in Service



ADJ SMM-RB15

| Alloc Factor | Reclassification of Vactor Trucks | 7A Removal | Wastewater Allocation | ADJ |
|---|---|---|---|---|
| **32%** | **Wastewater** | **$ (414,386)** | **$ 887,386** | **$ 473,000** |
| 40.54% | Sun City Wastewater | (53,935) | 359,721 | 305,787 |
| 27.38% | Sun City West Wastewater | (36,428) | 242,957 | 206,529 |
| 13.16% | Agua Fria Wastewater | (17,514) | 116,813 | 99,299 |
| 0.4025% | Russell Ranch Wastewater | (536) | 3,572 | 3,036 |
| 5.5392% | Verrado Wastewater | (7,370) | 49,154 | 41,784 |
| 7.2220% | Northeast Agua Fria (NEAF) Wastewater | (9,609) | 64,087 | 54,478 |
| 16.08% | Anthem Wastewater | (21,389) | 142,653 | 121,265 |
| 2.84% | Mohave Wastewater | (3,785) | 25,242 | 21,457 |
| 0.0075% | Arizona Gateway Wastewater | (10) | 66 | 56 |
| 2.8370% | Wishing Well Wastewater | (3,775) | 25,176 | 21,401 |
| | Total | $ (133,050) | $ 887,386 | $ 754,337 |

Sum Lines [11-20] less lines[13]&[18]

Workpapers & Supporting Documents:
\UPIS Corporate Arizona 12.31.15.xlsx
\UPIS Agua Fria Wastewater 12.31.15.xlsx
\UPIS Sun City West 12.31.15.xlsx

\2015 Arizona Wastewater.xlsm

Recap Schedules:
A-4
B-2
E-1

**Arizona Wastewater**
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income

Exhibit
Schedule E-6
Page 1
Witness: Murrey

| Line No. | | Total Arizona Wastewater [A]=[B]+[C]+[D]+[E]+[F] Test Year Ended 12/31/2015 | Agua Fria Wastewater [B] Test Year Ended 12/31/2015 | Anthem Wastewater [C] Test Year Ended 12/31/2015 | Mohave Wastewater [D] Test Year Ended 12/31/2015 | Sun City Wastewater [E] Test Year Ended 12/31/2015 | Sun City West Wastewater [F] Test Year Ended 12/31/2015 | |
|---|---|---|---|---|---|---|---|---|
| | **Revenues** | | | | | | | |
| 1 | Water Revenues | $ - | $ - | $ - | $ - | $ - | $ - | |
| 2 | Wastewater Revenues | 30,015,951 | 5,895,918 | 6,860,484 | 1,080,019 | 8,900,469 | 7,279,061 | |
| 3 | Other Revenues | 25,631 | 135 | 166 | 5,525 | 19,670 | 136 | |
| 4 | | | | | | | | |
| 5 | **Total Revenue** | $ 30,041,582 | $ 5,896,052 | $ 6,860,649 | $ 1,085,544 | $ 8,920,139 | $ 7,279,197 | Sum Line [1-3] |
| 6 | **Operating Expenses** | | | | | | | |
| 7 | Labor | $ 3,528,375 | $ 782,168 | $ 880,587 | $ 222,610 | $ 710,846 | $ 932,164 | |
| 8 | Purchased Water | 4,454 | 867 | 75 | 17 | 94 | 3,401 | |
| 9 | Fuel & Power | 1,190,058 | 253,838 | 475,315 | 39,936 | 18,163 | 402,806 | |
| 10 | Chemicals | 449,527 | 98,262 | 103,938 | 7,065 | 25 | 240,237 | |
| 11 | Waste Disposal & Other Utilities | 2,301,385 | 42,185 | 130,500 | 9,197 | 1,969,411 | 150,092 | |
| 12 | Intercompany Support Services | | | | | | | |
| 13 | Corporate Allocation | 990,694 | 223,728 | 217,481 | 49,291 | 273,836 | 226,357 | |
| 14 | Outside Services | 581,978 | 165,848 | 136,296 | 31,121 | 166,236 | 82,477 | |
| 15 | Group Insurance & Other Employee Benefits | 780,795 | 221,958 | 233,097 | 68,063 | 108,874 | 148,803 | |
| 16 | Pensions | - | - | - | - | - | - | |
| 17 | Regulatory Expense | 41,432 | 2,755 | 2,678 | 29,838 | 3,373 | 2,788 | |
| 18 | Insurance Other Than Group | 337,009 | 74,696 | 76,955 | 25,221 | 57,098 | 103,040 | |
| 19 | Customer Accounting | 1,813,352 | 223,179 | 298,442 | 53,362 | 737,292 | 501,077 | |
| 20 | Rents | 88,267 | 19,191 | 18,520 | 4,160 | 25,608 | 20,789 | |
| 21 | General Office Expense | 426,384 | 92,284 | 88,930 | 24,741 | 109,514 | 110,915 | |
| 22 | Miscellaneous | 147,683 | 34,273 | 38,656 | 9,795 | 26,456 | 38,503 | |
| 23 | Maintenance Expense | 917,814 | 227,759 | 234,745 | 49,999 | 105,231 | 300,080 | |
| 24 | Depreciation & Amortization | 6,521,203 | 1,637,960 | 1,963,972 | 104,000 | 823,254 | 1,992,018 | |
| 25 | General Taxes-Property | 1,353,897 | 263,915 | 367,145 | 86,924 | 329,303 | 306,609 | |
| 26 | General Taxes-Other | 330,117 | 55,240 | 80,139 | 12,630 | 66,646 | 115,461 | |
| 27 | Income Taxes | 2,304,383 | 520,398 | 505,868 | 114,652 | 636,952 | 526,513 | |
| 28 | | | | | | | | |
| 29 | **Total Operating Expenses** | $ 24,108,806 | $ 4,940,505 | $ 5,853,340 | $ 942,620 | $ 6,168,212 | $ 6,204,129 | Sum Line [7-27] |
| 30 | **Utility Operating Income** | $ 5,932,776 | $ 955,547 | $ 1,007,310 | $ 142,924 | $ 2,751,927 | $ 1,075,068 | Line [5] - Line [29] |
| 31 | **Other Income & Deductions** | | | | | | | |
| 32 | Other Income & Deductions | $ 329,487 | $ 315 | $ 306 | $ 328,162 | $ 385 | $ 319 | |
| 33 | Interest Expense | 2,495,533 | 563,566 | 547,830 | 124,163 | 689,787 | 570,188 | |
| 34 | Other Expense | (202,453) | (163,716) | (11) | (2) | (23,332) | (15,392) | |
| 35 | Gain/Loss Sale of Fixed Assets | - | - | - | - | - | - | |
| 36 | **Total Other Income & Deductions** | $ 2,622,567 | $ 400,164 | $ 548,125 | $ 452,323 | $ 666,841 | $ 555,114 | Sum Lines [32-35] |
| 37 | **Net Profit / (Loss)** | $ 3,310,208 | $ 555,383 | $ 459,184 | $ (309,398) | $ 2,085,086 | $ 519,954 | Line [30] - Line [36 |
| 38 | | | | | | | | |
| 39 | | | | | | | | |
| 40 | | | | | | | | |
| 41 | | | | | | | | |
| 42 | | | | | | | | |
| 43 | | | | | | | | |
| 44 | | | | | | | | |
| 45 | Supporting Schedules: | | | | | | | |
| 46 | | | | | | | | |
| 47 | | | | | | | | |
| 48 | | | | | | | | |
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| 50 | \2015 Arizona Wastewater.xlsm | | | | | | | |

F Schedule
AZ Wastewater

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G Schedule
AZ Wastewater

# EPCOR WATER ARIZONA INC.
## ARIZONA WASTEWATER DISTRICT
## COST OF SERVICE SUMMARY - PRESENT RATES

| Description (1) | Cost of Service (2) | Residential (3) | Commercial (4) | Bulk (5) |
|---|---|---|---|---|
| 1. Revenues From Wastewater Service - Present Rates | $ 30,683,820 | $ 27,659,276 | $ 2,167,007 | $ 857,537 |
| 2. Other Revenues | 75,862 | 66,337 | 6,485 | 1,520 |
| 3. Total Operating Revenues | $ 30,759,682 | $ 27,725,613 | $ 2,173,492 | $ 859,057 |
| 4. Less: Operating Expenses | 26,196,209 | 23,537,303 | 2,087,760 | 571,146 |
| 5. Return and Income Taxes | $ 4,563,473 | $ 4,188,310 | $ 85,732 | $ 287,911 |
| 6. Less: Interest Expense (Allocated by Rate Base) | 2,277,845 | 2,059,627 | 189,289 | 28,929 |
| 7. Taxable Income | 2,285,629 | 2,128,683 | (103,557) | 258,982 |
| 8. Less: Income Taxes (Allocated based on Line 7) | 864,281 | 804,819 | (39,152) | 97,923 |
| 9. Net Return (Ln 5 - Ln 8) | $ 3,699,192 | $ 3,383,491 | $ 124,884 | $ 189,988 |
| 10. Original Cost Measure of Value | $ 94,126,216 | $ 85,113,463 | $ 7,818,369 | $ 1,194,384 |
| 11. Rate of Return, Percent | 3.93% | 3.98% | 1.60% | 15.91% |
| 12. Relative Rate of Return | 1.00 | 1.01 | 0.41 | 4.05 |

# EPCOR WATER
## ARIZONA WASTEWATER DISTRICT
## COST OF SERVICE SUMMARY - PROPOSED RATES

| Description (1) | Cost of Service (2) | Residential (3) | Commercial (4) | Bulk (5) |
|---|---|---|---|---|
| 1. Revenues From Wastewater Service - Proposed Rates | $ 35,837,001 | $ 32,074,161 | $ 2,898,818 | $ 864,022 |
| 2. Other Revenues | 75,778 | 66,451 | 6,455 | 1,436 |
| 3. Total Operating Revenues | $ 35,912,779 | $ 32,140,612 | $ 2,905,273 | $ 865,458 |
| 4. Less: Operating Expenses | 26,281,687 | 23,616,192 | 2,093,647 | 571,848 |
| 5. Return and Income Taxes | $ 9,631,092 | $ 8,524,420 | $ 811,626 | $ 293,610 |
| 6. Less: Interest Expense (Allocated by Rate Base) | 2,277,845 | 2,059,854 | 189,289 | 28,929 |
| 7. Taxable Income | 7,353,247 | 6,464,566 | 622,337 | 264,681 |
| 8. Less: Income Taxes (Allocated based on Line 7) | 2,766,506 | 2,431,759 | 234,046 | 99,594 |
| 9. Net Return (Ln 5 - Ln 8) | $ 6,864,586 | $ 6,092,661 | $ 577,580 | $ 194,016 |
| 10. Original Cost Measure of Value | $ 94,126,215 | $ 85,114,361 | $ 7,817,728 | $ 1,194,126 |
| 11. Rate of Return, Percent | 7.29% | 7.16% | 7.39% | 16.25% |
| 12. Relative Rate of Return | 1.00 | 0.98 | 1.01 | 2.23 |

i

# EPCOR WATER ARIZONA INC.
## ARIZONA WASTEWATER DISTRICT
## RATE BASE ALLOCATION TO CLASSES OF SERVICE

| Line no. No. | Cost Function | Factor Ref. | Rate Base | Residential | Commercial | Bulk |
|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (6) |
| 2 | | | | | | |
| 3 | Commodity | A | $ 5,100,361 | $ 4,392,941 | $ 496,265 | $ 211,155 |
| 4 | | | | | | |
| 5 | Demand - Maximum Day - Treatment and Pumping | B | 45,892,159 | 40,761,415 | 4,148,651 | 982,092 |
| 6 | | | | | | |
| 7 | Demand - Maximum Hour | C | 34,345,470 | 31,663,089 | 2,682,381 | - |
| 8 | | | | | | |
| 9 | Customer Facilities - Services | D | 6,409,509 | 5,962,126 | 447,384 | 641 |
| 10 | | | | | | |
| 11 | Customer Accounting | E | 2,378,314 | 2,334,790 | 43,047 | 238 |
| 12 | | | | | | |
| 13 | Total | | $ 94,125,813 | $ 85,114,361 | $ 7,817,728 | $ 1,194,126 |
| 14 | | | | | | |

# EPCOR WATER ARIZONA INC.
## ARIZONA WASTEWATER DISTRICT
## EXPENSE ALLOCATION TO CLASSES OF SERVICE

| Line No. | Cost Function | Factor Ref. | Cost of Service | Residential | Commercial | Bulk |
|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (6) |
| 2 | | | | | | |
| 3 | Commodity | A | $ 8,545,247 | $ 7,360,022 | $ 831,453 | $ 353,773 |
| 4 | | | | | | |
| 5 | Demand - Maximum Day - Treatment and Pumping | B | 10,169,848 | 9,032,858 | 919,354 | 217,635 |
| 6 | | | | | | |
| 7 | Demand - Maximum Hour | C | 3,167,652 | 2,920,258 | 247,394 | - |
| 8 | | | | | | |
| 9 | Customer Facilities - Services | D | 305,967 | 284,611 | 21,356 | 31 |
| 10 | | | | | | |
| 11 | Customer Accounting | E | 4,093,352 | 4,018,443 | 74,090 | 409 |
| 12 | | | | | | |
| 13 | Total | | $ 26,282,066 | $ 23,616,192 | $ 2,093,647 | $ 571,848 |
| 14 | | | | | | |

# EPCOR WATER
## ARIZONA WASTEWATER DISTRICT
### RATE BASE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2014, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, CUSTOMER ACCOUNTING AND FIRE CLASSIFICATIONS

| Line No. | Account | Factor Ref. | Rate Base By Function | Commodity | Demand: Max Day Treat. & Pump. | Demand: Max Hour | Customer Services | Customer Accounting |
|---|---|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 2 | | | | | | | | |
| 3 | **RATE BASE** | | | | | | | |
| 4 | Struct & Imp SS | 2 | 8,453 | 0 | 8,453 | 0 | 0 | 0 |
| 5 | Struct & Imp P | 2 | 2,550 | 0 | 2,550 | 0 | 0 | 0 |
| 6 | Struct & Imp Offices | 7 | 8,712 | 4,494 | 1,994 | 52 | 0 | 2,172 |
| 7 | Struct & Imp Misc | 7 | 8,598 | 4,435 | 1,968 | 52 | 0 | 2,143 |
| 8 | Pump Equip Electric | 2 | 22,159 | 0 | 22,159 | 0 | 0 | 0 |
| 9 | Comp & Periph Equip | 7 | (14,095) | (7,270) | (3,226) | (85) | 0 | (3,514) |
| 10 | Trans Equip Hvy Duty Trks | 7 | (62,154) | (32,059) | (14,227) | (373) | 0 | (15,495) |
| 11 | Trans Equip Other | 7 | (2,611) | (1,347) | (598) | (16) | 0 | (651) |
| 12 | Tools, Shop and Garage | 7 | 29,137 | 15,029 | 6,670 | 175 | 0 | 7,264 |
| 13 | Comm Equip Non-Telephone | 7 | 16,666 | 8,596 | 3,815 | 100 | 0 | 4,155 |
| 14 | WW Organization | 9 | 126,451 | 7,334 | 61,354 | 45,775 | 8,548 | 3,439 |
| 15 | WW Franchises | 9 | 626,281 | 36,324 | 303,872 | 226,714 | 42,337 | 17,035 |
| 16 | WW Land & Ld Rights Coll | 2 | 900,417 | 0 | 900,417 | 0 | 0 | 0 |
| 17 | WW Land & Ld Rights Gen | 7 | 163,783 | 84,479 | 37,490 | 983 | 0 | 40,831 |
| 18 | WW Struct & Imp Coll | 2 | 3,309,889 | 0 | 3,309,889 | 0 | 0 | 0 |
| 19 | WW Struct & Imp SPP | 2 | 956,127 | 0 | 956,127 | 0 | 0 | 0 |
| 20 | WW Struct & Imp TDP | 2 | 6,385,434 | 0 | 6,385,434 | 0 | 0 | 0 |
| 21 | WW Struct & Imp Gen | 7 | 12,473,759 | 6,433,965 | 2,855,243 | 74,843 | 0 | 3,109,708 |
| 22 | WW Pwr Gen Equip Coll | 2 | 6,030 | 0 | 6,030 | 0 | 0 | 0 |
| 23 | WW Pwr SPP | 2 | 210,042 | 0 | 210,042 | 0 | 0 | 0 |
| 24 | WW Pwr Gen Equip TDP | 2 | 229,675 | 0 | 229,675 | 0 | 0 | 0 |
| 25 | WW Pwr Gen Equip RWTP | 2 | 408,859 | 0 | 408,859 | 0 | 0 | 0 |
| 26 | WW Collection Sewers Forced | 2 | 10,983,526 | 0 | 10,983,526 | 0 | 0 | 0 |
| 27 | WW Collecting Mains | 6 | 61,165,269 | 0 | 10,801,786 | 50,363,482 | 0 | 0 |
| 28 | WW Special Coll Struct | 6 | 829,748 | 0 | 146,534 | 683,215 | 0 | 0 |
| 29 | WW Services Sewer | 4 | 10,107,504 | 0 | 0 | 0 | 10,107,504 | 0 |
| 30 | WW Flow Measuring Devices | 1 | 273,922 | 273,922 | 0 | 0 | 0 | 0 |
| 31 | WW Receiving Wells | 3 | 1,470,068 | 0 | 0 | 1,470,068 | 0 | 0 |
| 32 | WW Pump Equip Elect | 2 | 3,632,746 | 0 | 3,632,746 | 0 | 0 | 0 |
| 33 | WW Pump Equip Oth Pwr | 2 | 31,004 | 0 | 31,004 | 0 | 0 | 0 |
| 34 | WW TD Equipment | 2 | 12,300,096 | 0 | 12,300,096 | 0 | 0 | 0 |
| 35 | WW TD Equip Grit Removal | 2 | 5,110,649 | 0 | 5,110,649 | 0 | 0 | 0 |
| 36 | WW TD Equip Sed Tanks/Acc | 2 | 1,962,762 | 0 | 1,962,762 | 0 | 0 | 0 |
| 37 | WW TD Equip Sldge/Effl Rmv | 2 | 46,613 | 0 | 46,613 | 0 | 0 | 0 |
| 38 | WW TD Equip Sldge Dig Tnk | 2 | 1,943,526 | 0 | 1,943,526 | 0 | 0 | 0 |
| 39 | WW TD Equip Sldge Dry/Filt | 2 | 3,753,899 | 0 | 3,753,899 | 0 | 0 | 0 |
| 40 | WW TD Equip Sec Trmt Filt | 2 | 399,388 | 0 | 399,388 | 0 | 0 | 0 |
| 41 | WW TD Equip Aux Effl Trmt | 2 | 1,631,894 | 0 | 1,631,894 | 0 | 0 | 0 |
| 42 | WW TD Equip Chem Trmt Plt | 2 | 723,444 | 0 | 723,444 | 0 | 0 | 0 |
| 43 | WW TD Equip Oth Disp | 2 | 57,160 | 0 | 57,160 | 0 | 0 | 0 |

**EPCOR WATER**
**ARIZONA WASTEWATER DISTRICT**
**RATE BASE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2014, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, CUSTOMER ACCOUNTING AND FIRE CLASSIFICATIONS**

| Line No. | Account | Factor Ref. | Rate Base By Function | Commodity | Demand: Max Day Treat. & Pump. | Demand: Max Hour | Customer Services | Customer Accounting |
|---|---|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 2 | | | | | | | | |
| 3 | WW TD Equip Gen Trmt | 2 | 1,771,498 | 0 | 1,771,498 | 0 | 0 | 0 |
| 4 | WW TD Equip Influent Lift S | 2 | 765,203 | 0 | 765,203 | 0 | 0 | 0 |
| 5 | WW Plant Sewers | 2 | 383,320 | 0 | 383,320 | 0 | 0 | 0 |
| 6 | WW Outfall Sewer Lines | 3 | 1,538,527 | 0 | 0 | 1,538,527 | 0 | 0 |
| 7 | WW Oth Plt & Misc Equip Int | 7 | 872,626 | 450,101 | 199,744 | 5,236 | 0 | 217,546 |
| 8 | WW Other P/E - CPS - 7E | 7 | 196,165 | 101,182 | 44,902 | 1,177 | 0 | 48,904 |
| 9 | WW Office Furniture & Equip | 7 | 332,534 | 171,521 | 76,117 | 1,995 | 0 | 82,901 |
| 10 | WW Computers & Peripheral | 7 | 587,302 | 302,930 | 134,433 | 3,524 | 0 | 146,414 |
| 11 | WW Computer Software | 7 | 194,909 | 100,534 | 44,615 | 1,169 | 0 | 48,591 |
| 12 | WW Trans Equipment | 7 | 123,140 | 63,516 | 28,187 | 739 | 0 | 30,699 |
| 13 | WW Stores Equipment | 7 | 47,284 | 24,389 | 10,823 | 284 | 0 | 11,788 |
| 14 | WW Tool Shop & Garage Equip | 7 | 328,062 | 169,214 | 75,093 | 1,968 | 0 | 81,786 |
| 15 | WW Laboratory Equipment | 7 | 145,756 | 75,181 | 33,363 | 875 | 0 | 36,337 |
| 16 | WW Power Operated Equip | 7 | 561,690 | 289,720 | 128,571 | 3,370 | 0 | 140,029 |
| 17 | WW Communication Equip | 7 | 268,360 | 138,420 | 61,428 | 1,610 | 0 | 66,902 |
| 18 | WW Misc Equipment | 9 | 553,071 | 32,078 | 268,350 | 200,212 | 37,388 | 15,044 |
| 19 | Corporate Assets | 9 | 2,117 | 123 | 1,027 | 766 | 143 | 58 |
| 20 | Unclassified | 9 | (267) | (15) | (129) | (97) | (18) | (7) |
| 21 | | | | | | | | |
| 22 | Total Plant in Service | | $ 150,908,675 | $ 8,746,795 | $ 73,245,560 | $ 54,626,340 | $ 10,195,902 | $ 4,094,078 |
| 23 | | | | | | | | |
| 24 | OTHER RATE BASE ELEMENTS | | | | | | | |
| 25 | Regulatory Advances and Contributions | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Customer Advances - Mains | 9 | (34,728,554) | (2,014,256) | (16,850,295) | (12,571,737) | (2,347,650) | (944,617) |
| 27 | Customer Advances - Services | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Contributions in Aid of Construction -Mains | 9 | (30,319,789) | (1,758,548) | (14,711,161) | (10,975,763) | (2,049,618) | (824,698) |
| 29 | Contributions in Aid of Construction - Services | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Construction Work in Progress | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Cash Working Capital Allowance | 7 | (771,139) | (397,754) | (176,514) | (4,627) | 0 | (192,245) |
| 32 | Utility Plant Acq. Adjustment | 9 | | 0 | 0 | 0 | 0 | 0 |
| 33 | Prepayments | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Deferred Income Taxes | 9 | (6,925,664) | (401,689) | (3,360,332) | (2,507,090) | (468,175) | (188,378) |
| 35 | Deferred Debits | 9 | 15,963,717 | 925,896 | 7,745,596 | 5,778,866 | 1,079,147 | 434,213 |
| 36 | Regulatory Liabilities | 9 | (1,434) | (83) | (696) | (519) | (97) | (39) |
| 37 | | | | | | | | |
| 38 | Total Other Rate Base Elements | | (56,782,863) | (3,646,434) | (27,353,402) | (20,280,871) | (3,786,392) | (1,715,764) |
| 39 | | | | | | | | |
| 40 | Total Original Cost Measure of Value | | $ 94,125,812 | $ 5,100,361 | $ 45,892,159 | $ 34,345,470 | $ 6,409,509 | $ 2,378,314 |

# EPCOR WATER
## ARIZONA WASTEWATER DISTRICT

### COST OF SERVICE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2015, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, AND CUSTOMER ACCOUNTING CLASSIFICATIONS

| Line No. | Account | Factor Ref. | Cost of Service By Function | Commodity | Demand Max Day | Demand Max Hour | Customer Customer Services | Customer Customer Accounting |
|---|---|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (7) | (7) | (8) |
| 2 | | | | | | | | |
| 3 | OPERATION AND MAINTENANCE EXPENSES | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | Labor - Treatment | 2 | $ 1,093,838 | $ - | $ 1,093,838 | $ - | $ - | $ - |
| 8 | Labor - Collection | 6 | 34,877 | - | 6,159 | 28,718 | - | - |
| 9 | Labor - Administrative | 7 | 2,290,598 | 1,181,490 | 524,318 | 13,744 | - | 571,046 |
| 10 | Purchased Water | 1 | 4,495 | 4,495 | - | - | - | - |
| 11 | Fuel and Power | 1 | 1,321,511 | 1,321,511 | - | - | - | - |
| 12 | Chemicals | 1 | 464,753 | 464,753 | - | - | - | - |
| 13 | Waste Disposal and Other Utilties | 1 | 2,301,385 | 2,301,385 | - | - | - | - |
| 14 | Corporate allocation | 7 | 911,614 | 470,210 | 208,668 | 5,470 | - | 227,265 |
| 15 | Outside Services | 7 | 582,844 | 300,631 | 133,413 | 3,497 | - | 145,303 |
| 16 | Group Insurance and Other Benefits | 8 | 1,255,124 | 433,645 | 596,309 | 15,564 | - | 209,606 |
| 17 | Pensions | 8 | - | - | - | - | - | - |
| 18 | Regulatory Expense | 7 | 423,721 | 218,555 | 96,990 | 2,542 | - | 105,634 |
| 19 | Insurance Other Than Group | 7 | 399,575 | 206,101 | 91,463 | 2,397 | - | 99,614 |
| 20 | Customer Accounting | 5 | 1,858,004 | - | - | - | - | 1,858,004 |
| 21 | Rents | 7 | 88,267 | 45,528 | 20,204 | 530 | - | 22,005 |
| 22 | General Office Expense | 7 | 354,491 | 182,847 | 81,143 | 2,127 | - | 88,375 |
| 23 | Miscellaneous | 7 | 150,369 | 77,560 | 34,420 | 902 | - | 37,487 |
| 24 | Low Income program | 5 | 120,000 | - | - | - | - | 120,000 |
| 25 | Maintenance Expense - Treatment | 2 | 310,648 | - | 310,648 | - | - | - |
| 26 | Maintenance Expense - Collection | 6 | 9,905 | - | 1,749 | 8,156 | - | - |
| 27 | Maintenance Expense - Administrative | 7 | 650,525 | 335,541 | 148,905 | 3,903 | - | 162,176 |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | TOTAL OPERATION AND MAINTENANCE EXPENSES | | 14,626,545 | 7,544,253 | 3,348,228 | 87,549 | - | 3,646,514 |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | 503 DEPRECIATION EXPENSE | | | | | | | |
| 34 | Struct & Imp SS | 2 | 391 | - | 391 | - | - | - |
| 35 | Struct & Imp P | 2 | 172 | - | 172 | - | - | - |
| 36 | Struct & Imp Offices | 7 | 302 | 156 | 69 | 2 | - | 75 |
| 37 | Struct & Imp Misc | 7 | 287 | 148 | 66 | 2 | - | 72 |
| 38 | Pump Equip Electric | 2 | 3,066 | - | 3,066 | - | - | - |
| 39 | Comp & Periph Equip | 7 | 4,748 | 2,449 | 1,087 | 28 | - | 1,184 |
| 40 | Trans Equip Hvy Duty Trks | 7 | 12,094 | 6,238 | 2,768 | 73 | - | 3,015 |
| 41 | Trans Equip Other | 7 | 3,338 | 1,722 | 764 | 20 | - | 832 |
| 42 | Tools, Shop and Garage | 7 | 2,160 | 1,114 | 494 | 13 | - | 539 |
| 43 | Comm Equip Non-Telephone | 7 | 1,971 | 1,017 | 451 | 12 | - | 491 |
| 44 | WW Struct & Imp Coll | 2 | 237,757 | - | 237,757 | - | - | - |
| 45 | WW Struct & Imp SPP | 2 | 33,506 | - | 33,506 | - | - | - |
| 46 | WW Struct & Imp TDP | 3 | 245,531 | - | - | 245,531 | - | - |
| 47 | WW Struct & Imp Gen | 7 | 510,702 | 263,420 | 116,900 | 3,064 | - | 127,318 |
| 48 | WW Pwr Gen Equip Coll | 2 | 265 | - | 265 | - | - | - |
| 49 | WW Pwr Gen Equip SPP | 2 | 11,343 | - | 11,343 | - | - | - |
| 50 | WW Pwr Gen Equip TDP | 3 | 18,255 | - | - | 18,255 | - | - |

**EPCOR WATER**
**ARIZONA WASTEWATER DISTRICT**

**COST OF SERVICE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2015, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, AND CUSTOMER ACCOUNTING CLASSIFICATIONS**

| Line No. | Account | Factor Ref. | Cost of Service By Function | Commodity | Demand Max Day | Demand Max Hour | Customer Customer Services | Customer Customer Accounting |
|---|---|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (7) | (7) | (8) |
| 2 | | | | | | | | |
| 3 | WW Pwr Gen Equip RWTP | 2 | 30,107 | - | 30,107 | - | - | - |
| 4 | WW Collection Sewers Forced | 2 | 255,700 | - | 255,700 | - | - | - |
| 5 | WW Collecting Mains | 6 | 1,803,992 | - | 318,585 | 1,485,407 | - | - |
| 6 | WW Special Coll Struct | 6 | 113,282 | - | 20,006 | 93,276 | - | - |
| 7 | WW Services Sewer | 4 | 300,187 | - | - | - | 300,187 | - |
| 8 | WW Flow Measuring Devices | 1 | 76,176 | 76,176 | - | - | - | - |
| 9 | WW Receiving Wells | 3 | 70,870 | - | - | 70,870 | - | - |
| 10 | WW Pump Equip Elect | 2 | 675,327 | - | 675,327 | - | - | - |
| 11 | WW Pump Equip Oth Pwr | 2 | 4,873 | - | 4,873 | - | - | - |
| 12 | WW TD Equipment | 3 | 1,055,017 | - | - | 1,055,017 | - | - |
| 13 | WW TD Equip Grit Removal | 2 | 763,171 | - | 763,171 | - | - | - |
| 14 | WW TD Equip Sed Tanks/Acc | 2 | 658,326 | - | 658,326 | - | - | - |
| 15 | WW TD Equip Sldge/Effl Rmv | 2 | 3,202 | - | 3,202 | - | - | - |
| 16 | WW TD Equip Sldge Dig Tnk | 2 | 236,183 | - | 236,183 | - | - | - |
| 17 | WW TD Equip Sldge Dry/Filt | 2 | 1,155,439 | - | 1,155,439 | - | - | - |
| 18 | WW TD Equip Sec Trmt Filt | 2 | 41,310 | - | 41,310 | - | - | - |
| 19 | WW TD Equip Aux Effl Trmt | 2 | 217,362 | - | 217,362 | - | - | - |
| 20 | WW TD Equip Chem Trmt Plt | 2 | 98,636 | - | 98,636 | - | - | - |
| 21 | WW TD Equip Oth Disp | 2 | 131,519 | - | 131,519 | - | - | - |
| 22 | WW TD Equip Gen Trmt | 2 | 215,195 | - | 215,195 | - | - | - |
| 23 | WW TD Equip Influent Lift S | 2 | 58,413 | - | 58,413 | - | - | - |
| 24 | WW Plant Sewers | 2 | 42,761 | - | 42,761 | - | - | - |
| 25 | WW Outfall Sewer Lines | 3 | 67,280 | - | - | 67,280 | - | - |
| 26 | WW Oth Plt & Misc Equip Int | 7 | 101,583 | 52,397 | 23,252 | 609 | - | 25,325 |
| 27 | WW Other P/E - CPS - 7E | 7 | 11,220 | 5,787 | 2,568 | 67 | - | 2,797 |
| 28 | WW Office Furniture & Equip | 7 | 35,904 | 18,519 | 8,218 | 215 | - | 8,951 |
| 29 | WW Computers & Peripheral | 7 | 96,091 | 49,564 | 21,995 | 577 | - | 23,956 |
| 30 | WW Computer Software | 7 | 130,417 | 67,269 | 29,852 | 783 | - | 32,513 |
| 31 | WW Trans Equipment | 7 | 230,955 | 119,127 | 52,866 | 1,386 | - | 57,577 |
| 32 | WW Stores Equipment | 7 | 2,502 | 1,291 | 573 | 15 | - | 624 |
| 33 | WW Tool Shop & Garage Equip | 7 | 24,368 | 12,569 | 5,578 | 146 | - | 6,075 |
| 34 | WW Laboratory Equipment | 2 | 23,680 | - | 23,680 | - | - | - |
| 35 | WW Power Operated Equip | 7 | 58,402 | 30,124 | 13,368 | 350 | - | 14,560 |
| 36 | WW Communication Equip | 7 | 326,138 | 168,222 | 74,653 | 1,957 | - | 81,306 |
| 37 | WW Communication Equip | 7 | 48,825 | 25,184 | 11,176 | 293 | - | 12,172 |
| 38 | Other Tangible Plant | 7 | 349 | 180 | 80 | 2 | - | 87 |
| 39 | Tolleson | 2 | 1,042,019 | - | 1,042,019 | - | - | - |
| 40 | Total Depreciation Expense | | 11,292,669 | 902,671 | 6,645,093 | 3,045,251 | 300,187 | 399,467 |

# EPCOR WATER
## ARIZONA WASTEWATER DISTRICT

### COST OF SERVICE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2015, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, AND CUSTOMER ACCOUNTING CLASSIFICATIONS

| Line No. | Account | Factor Ref. | Cost of Service By Function | Commodity | Demand | | Customer Customer Services | Customer Customer Accounting |
|---|---|---|---|---|---|---|---|---|
| | | | | | Max Day | Max Hour | | |
| 1 | (1) | (2) | (3) | (4) | (5) | (7) | (7) | (8) |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | AMORTIZATION EXPENSE | | | | | | | |
| 5 | Amortization of Contributions | 9 | (1,395,745) | (80,953) | (677,216) | (505,260) | (94,352) | (37,964) |
| 6 | Other Amortizations | 10 | 30,901 | 1,675 | 15,064 | 11,276 | 2,104 | 782 |
| 7 | Amortization of Regulatory Assets | 10 | - | - | - | - | - | - |
| 8 | | | | | | | | |
| 9 | Total Amortizations | | (1,364,844) | (79,278) | (662,151) | (493,984) | (92,248) | (37,182) |
| 10 | | | | | | | | |
| 11 | TAXES, OTHER THAN INCOME | | | | | | | |
| 12 | Payroll Taxes | 8 | 288,227 | 99,582 | 136,936 | 3,574 | - | 48,134 |
| 13 | Property Taxes | 10 | 1,151,243 | 62,397 | 561,231 | 420,089 | 78,400 | 29,126 |
| 14 | Other Taxes | 10 | 288,227 | 15,622 | 140,510 | 105,174 | 19,628 | 7,292 |
| 15 | Gross Receipt Tax and Misc. | 10 | - | - | - | - | - | - |
| 16 | | | | | | | | |
| 17 | Total Taxes, Other Than Income | | 1,727,697 | 177,602 | 838,678 | 528,837 | 98,028 | 84,552 |
| 18 | | | | | | | | |
| 19 | Total O & M, Depreciation and Other Taxes | | 26,282,065 | 8,545,247 | 10,169,848 | 3,167,652 | 305,967 | 4,093,352 |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | 507.2 INCOME TAXES | 10 | 2,766,506 | 149,945 | 1,348,672 | 1,009,498 | 188,399 | 69,993 |
| 23 | | | | | | | | |
| 24 | Utility Operating Income Available | | | | | | | |
| 25 | for Return | 10 | 6,863,201 | 371,986 | 3,345,811 | 2,504,382 | 467,384 | 173,639 |
| 26 | | | | | | | | |
| 27 | Total Cost of Service | | 35,911,773 | 9,067,177 | 14,864,330 | 6,681,532 | 961,750 | 4,336,983 |
| 28 | | | | | | | | |
| 29 | Less: Other Wastewater Revenues | 11 | 74,346 | 18,772 | 30,764 | 13,836 | 1,992 | 8,981 |
| 30 | | | | | | | | |
| 31 | Total Cost of Service Related to | | | | | | | |
| 32 | Sales of Water | | $ 35,837,426 | $ 9,048,405 | $ 14,833,566 | $ 6,667,696 | $ 959,757 | $ 4,328,002 |
| 33 | | | | | | | | |

EPCOR WATER ARIZONA INC.
ARIZONA WASTEWATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO COST FUNCTIONS

| Reference | Commodity | Max Day | Max Hour | Customer Services | Customer Accounting | Total |
|---|---|---|---|---|---|---|
| Factor 1 - Commodity | 1.0000 | | | | | 1.0000 |
| Factor 2 - Maximum Day - Treatment and Pumping | | 1.0000 | | | | 1.0000 |
| Factor 2A - Maximum Day - Collection | | | | | | |
| Factor 3 - Maximum Hour | | | 1.0000 | | | 1.0000 |
| Factor 4 - Customer Facilites - Services | | | | 1.0000 | | |
| Factor 5 - Customer Accounting | | | | | 1.0000 | 1.0000 |
| Factor 6 - Max Day and Max Hour based on Mains | | 0.0000 | 0.8234 | | | 0.8234 |
| Factor 7 - Administrative and General | | | | | | |
| Cost | 4,525,789 | 2,008,704 | 52,437 | 0 | 2,187,609 | 8,774,539 |
| Factor | 0.5158 | 0.2289 | 0.0060 | 0.0000 | 0.2493 | 1.0000 |
| Factor 8 - Labor Related Expenses | | | | | | |
| Cost | 1,181,490 | 1,624,315 | 42,461 | 0 | 571,046 | 3,419,313 |
| Factor | 0.3455 | 0.4751 | 0.0124 | 0 | 0.167 | 1.0000 |
| Factor 9 - Rate Base Less Costs Allocated | | | | | | |
| Cost | 8,679,069 | 72,581,525 | 54,153,058 | 10,107,497 | 4,062,427 | 149,583,577 |
| Factor | 0.058 | 0.4852 | 0.362 | 0.0676 | 0.0272 | 1.0000 |
| Factor 10 - Rate Base | | | | | | |
| Cost | 5,100,361 | 45,892,159 | 34,345,470 | 6,409,509 | 2,378,314 | 94,125,812 |
| Factor | 0.0542 | 0.4875 | 0.3649 | 0.0681 | 0.0253 | 1.0000 |
| Factor 11 - Cost of Service | | | | | | |
| Cost | 9,067,177 | 14,864,330 | 6,681,532 | 961,750 | 4,336,983 | 35,911,773 |
| Factor | 0.2525 | 0.4138 | 0.1861 | 0.0268 | 0.1208 | 1.0000 |

EPCOR WATER ARIZONA INC.
ARIZONA WASTEWATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASS

FACTOR A. ALLOCATION OF COMMODITY COSTS.

Factors are based on the pro forma test year average daily consumption for each customer classification.

| Classification | Average Daily Usage 1000 Gallons | Addition for I&I 10% | Average Daily Flow 1000 Gallons | Allocation Factor |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| Residential | 10,734 | 1,073 | 11,807 | 0.8613 |
| Commercial/Public | 1,213 | 121 | 1,334 | 0.0973 |
| Bulk User | 568 | | 568 | 0.0414 |
| Total | 12,514 | 1,195 | 13,709 | 1.0000 |

FACTOR B. ALLOCATION OF MAXIMUM DAY DEMAND COSTS - TREATMENT AND PUMPING.

Factors are based on the maximum day demand for each customer classification.

| Customer Classification | Average Daily Flow 1000 Gallons | Peak Day Factor | Rate of Flow, 1000 Gallons Per Day | Allocation Factor |
|---|---|---|---|---|
| (1) | (2) | (3) | (4)=(2)x(3) | (5) |
| Residential | 11,807 | 2.00 | 23,614 | 0.8882 |
| Commercial/Public | 1,334 | 1.80 | 2,402 | 0.0904 |
| Bulk User | 568 | 1.00 | 568 | 0.0214 |
| Total | 13,709 | | 26,584 | 1.0000 |

FACTOR C. ALLOCATION OF MAXIMUM HOUR DEMAND COSTS.

Factors are based on the maximum hour demand for each customer classification.

| Customer Classification | Average Hourly Flow 1000 Gallons | Factor* | Rate of Flow, 1000 Gallons Per Hour | Allocation Factor |
|---|---|---|---|---|
| (1) | (2) | (3) | (4)=(2)x(3) | (5) |
| Residential | 492.0 | 4.00 | 1,967.8 | 0.9219 |
| Commercial/Public | 55.6 | 3.00 | 166.8 | 0.0781 |
| Bulk User | 0.0 | 1.00 | 0.0 | - |
| Total | 547.6 | | 2,134.6 | 1.0000 |

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER ARIZONA INC.
ARIZONA WASTEWATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASS

FACTOR D. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES

Factors are based on the relative cost of meters by size and customer classification, as developed on the

| Customer Classification | 3/4" Equivalents | Allocation Factor |
|---|---|---|
| (1) | (2) | (3) |
| Residential | 66,218 | 0.9302 |
| Commercial/Public | 4,970 | 0.0698 |
| Bulk User | 8 | 0.0001 |
| Total | 71,196 | 1.0001 |

FACTOR E. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

| Customer Classification | Total Customers | Allocation Factor |
|---|---|---|
| (1) | (2) | (3) |
| Residential | 54,007 | 0.9817 |
| Commercial/Public | 998 | 0.0181 |
| Bulk User | 1 | 0.0001 |
| Total | 55,006 | 0.9999 |

# EPCOR WATER ARIZONA INC.
## ARIZONA WASTEWATER DISTRICT
### BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

| | 3/4" | Residential | | Commercial | | Bulk User | | Total | |
|---|---|---|---|---|---|---|---|---|---|
| Service Size | Dollar Equivalent | Number of Services | Weighting | Number of Services | Weighting | Number of Services | Weighting | Number of Services | Weighting |
| (1) | (2) | (3) | (4)=(2)X(3) | (5) | (6)=(2)X(5) | (9) | (10)=(2)X(9) | (15) | (16) |
| 3/4 | 1.00 | 52,247 | 52,247 | 247 | 247 | | 0 | 52,494 | 52,494 |
| 1 | 2.50 | 20 | 50 | 160 | 400 | | 0 | 180 | 450 |
| 1-1/2 | 5.00 | | 0 | 211 | 1,057 | | 0 | 211 | 1,057 |
| 2 | 8.00 | 1,740 | 13,921 | 346 | 2,771 | 1 | 8 | 2,088 | 16,700 |
| 3 | 15.00 | | 0 | 33 | 495 | | 0 | 33 | 495 |
| 4 | 25.00 | | 0 | | 0 | | 0 | 0 | 0 |
| 6 | 50.00 | | 0 | | 0 | | 0 | 0 | 0 |
| 8 | 80.00 | | 0 | | 0 | | 0 | 0 | 0 |
| 10 | 115.00 | | 0 | | 0 | | 0 | 0 | 0 |
| Total | | 54,007 | 66,218 | 998 | 4,970 | 1 | 8 | 55,006 | 71,196 |

**EPCOR WATER ARIZONA INC.**
**ARIZONA WASTEWATER DISTRICT**

**COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES**
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015**

| Customer Classification | Cost of Service | | Revenues, Present Rates | | Revenues, Proposed Rates | | Proposed Increase | |
|---|---|---|---|---|---|---|---|---|
| | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Residential | $ 32,257,078 | 90.0% | $ 27,659,276 | 90.2% | $ 32,074,161 | 89.5% | $ 4,414,884 | 16.0% |
| Commercial | 2,887,439 | 8.1% | $ 2,167,007 | 7.1% | 2,898,818 | 8.1% | 731,811 | 33.8% |
| Bulk User | 692,571 | 1.9% | 857,537 | 2.8% | 864,022 | 2.4% | 6,485 | 0.8% |
| Total Sales | 35,837,088 | 100.0% | 30,683,820 | 100.1% | 35,837,001 | 100.0% | 5,153,181 | 16.8% |
| Other Revenues (a) | 74,346 | | 74,346 | | 74,346 | | - | 0.0% |
| Total | $ 35,911,434 | | $ 30,758,167 | | $ 35,911,347 | | $ 5,153,181 | 16.8% |

(a) Includes Effluent Revenues.

## EPCOR WATER ARIZONA INC.
## ARIZONA WASTEWATER DISTRICT
## ALLOCATION OF TOTAL COST OF SERVICE BY COST FUNCTION TO CUSTOMER CLASSIFICATIONS

| Line No. | Cost Function | Factor Ref | Total Cost of Service | Residential | Commercial | Bulk |
|---|---|---|---|---|---|---|
| 1 | (1) | (2) | (3) | (4) | (5) | (6) |
| 2 | | | | | | |
| 3 | Commodity | A | $ 9,048,405 | $ 7,793,390 | $ 880,410 | $ 374,604 |
| 4 | | | | | | |
| 5 | Demand - Maximum Day - Treatment and Pumping | B | 14,833,566 | 13,175,173 | 1,340,954 | 317,438 |
| 6 | | | | | | |
| 7 | Demand - Maximum Hour | C | 6,667,696 | 6,146,949 | 520,747 | - |
| 8 | | | | | | |
| 9 | Customer Facilities - Services | D | 959,757 | 892,767 | 66,991 | 96 |
| 10 | | | | | | |
| 11 | Customer Accounting | E | 4,328,002 | 4,248,799 | 78,337 | 433 |
| 12 | | | | | | |
| 13 | Total | | $ 35,837,426 | $ 32,257,078 | $ 2,887,439 | $ 692,571 |
| 14 | | | | | | |

H Schedule
AZ Wastewater

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Summary of Revenues by Customer Classification - Present & Proposed Rates

Exhibit
Schedule H-1
Page 1
Witness: Heppenstall

| Line No. | Customer Classification | Revenues in Test Year: Present Rates | Revenues in Test Year: Annualized Present Rates | Revenues in Test Year: Proposed Rates | Proposed Increase: Amount | Proposed Increase: % |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | Residential | $ 27,040,951 | $ 27,659,276 | $ 32,074,161 | $ 4,414,884 | 15.96% |
| 3 | | | | | | |
| 4 | Commercial | $ 710,992 | $ 714,309 | $ 1,341,613 | $ 627,304 | 87.82% |
| 5 | | | | | | |
| 6 | Commercial Large | $ 1,438,001 | $ 1,440,447 | $ 1,550,806 | $ 110,359 | 7.66% |
| 7 | | | | | | |
| 8 | Bulk User | $ 864,819 | $ 857,537 | $ 864,022 | $ 6,485 | 0.76% |
| 9 | OPA | $ 9,106 | $ 12,251 | $ 6,399 | $ (5,852) | -47.77% |
| 10 | Effluent | $ 48,715 | $ 48,715 | $ 48,715 | $ - | 0.00% |
| 11 | | | | | | |
| 12 | Misc. Revenues | $ 25,631 | $ 25,631 | $ 25,631 | $ - | 0.00% |
| 13 | | | | | | |
| 14 | Reconciling Amount to General Ledger | $ (2,946) | | | | |
| 15 | Total Revenues | $ 30,135,270 | $ 30,758,167 | $ 35,911,347 | $ 5,153,181 | 16.75% |
| 16 | | | | | | |
| 17 | Revenues Excluding Effluent | $ 30,086,555 | | | | |
| 18 | | | | | | |
| 19 | Per General Ledger | $ 30,086,555 | | | | |
| 20 | | | | | | |
| 21 | Difference | $ 0 | | | | |
| 22 | | | | | | |
| 23 | Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6) | | $ 622,896 | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Analysis of Revenue by Detailed Class



| Line No. | Present Rate Schedule | Consol Rate Schedule | Description | Average Number of Customers | Average Consumption Proposed Rate | Revenues: Present Rates | Revenues: Annualized Present Rates | Proposed: Proposed Rates | Proposed: Increase Amount | Proposed: Increase % |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | 6,790 | 3,699 | $ 5,739,865 | $ 5,798,117 | $ 3,342,310 | $ (2,397,556) | -41.35% |
| 2 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | 2 | 1,931 | 1,545 | 1,746 | 894 | (651) | -37.28% |
| 3 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | 1 | 83 | 1,067 | 1,067 | 377 | (691) | -64.69% |
| 4 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | 2 | 2,875 | 3,362 | 3,361 | 2,087 | (1,275) | -37.92% |
| 5 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2" | 6 | 14,579 | 53,939 | 53,045 | 11,165 | (42,774) | -80.64% |
| 6 | C2MS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | 28 | 23,999 | 192,337 | 193,572 | 77,797 | (114,541) | -59.17% |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | **Total Agua Fria - Billed Revenues** | | | **6,829** | **47,166** | **$ 5,992,115** | **$ 6,050,910** | **$ 3,434,629** | **$ (2,557,486)** | **-42.27%** |
| 10 | | | | | | | | | | |
| 11 | E1MS1 | X1MS1 | Anthem Wastewater Residential | 8,884 | 5,158 | $ 5,591,909 | $ 5,614,053 | $ 4,373,060 | $ (1,218,849) | -21.71% |
| 12 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | 4 | 3,485 | 2,768 | 2,757 | 2,023 | (745) | -27.02% |
| 13 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | 3 | 1,444 | 2,120 | 2,120 | 1,286 | (835) | -39.37% |
| 14 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | 15 | 5,961 | 17,594 | 17,566 | 17,406 | (188) | -1.07% |
| 15 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1 1/2" | 1 | 15,000 | 1,689 | 1,649 | 1,877 | 188 | 11.39% |
| 16 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | 5 | 14,540 | 6,799 | 6,719 | 12,100 | 5,301 | 78.90% |
| 17 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | 10 | 4,114 | 21,214 | 20,730 | 10,904 | (10,310) | -49.73% |
| 18 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | 27 | 12,561 | 69,972 | 73,962 | 48,176 | (21,796) | -29.47% |
| 19 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | 75 | 27,885 | 331,190 | 325,819 | 219,430 | (111,759) | -34.30% |
| 20 | E5M2 | X5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | 1 | 17,266,633 | 864,819 | 857,537 | 864,022 | (796) | -0.09% |
| 21 | | | | | | | | | | |
| 22 | **Total Anthem Wastewater - Billed Revenues** | | | **9,025** | **17,356,782** | **$ 6,910,075** | **$ 6,922,913** | **$ 5,550,285** | **$ (1,359,790)** | **-19.64%** |
| 23 | | | | | | | | | | |
| 24 | P1MS1 | X1MS1 | Mohave Wastewater Residential | 1491 | - | $ 1,042,704 | $ 1,405,059 | $ 733,930 | (308,774) | -21.98% |
| 25 | P2MS1 | X2N1 | Mohave Wastewater Commercial | 15 | - | 10,790 | 14,135.40 | 36,000 | 25,210 | 178.35% |
| 26 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | 3 | 161,306 | 16,604 | 22,052.47 | 23,946 | 7,341 | 33.29% |
| 27 | P4MS1 | X4MS1 | Mohave Wastewater OPA | 1 | - | 9,106 | 12,250.68 | 6,399 | (2,707) | -22.10% |
| 28 | P7A1 | X7A1 | Mohave Wastewater Effluent | 1 | 17,821.67 | 48,715 | 48,715.17 | 48,715 | - | 0.00% |
| 29 | | | | | | | | | | |
| 30 | **Total Mohave Sewer - Billed Revenues** | | | **1,511** | **179,127** | **$ 1,127,919** | **$ 1,502,212** | **$ 848,990** | **$ (278,929)** | **-18.57%** |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Analysis of Revenue by Detailed Class



| Line No. | Present Rate Schedule | Consol Rate Schedule | Description | Average Number of Customers | Average Consumption Proposed Rate | Revenues: Present Rates | Revenues: Annualized Present Rates | Proposed: Proposed Rates | Proposed: Increase Amount | Proposed: Increase % |
|---|---|---|---|---|---|---|---|---|---|---|
| 31 | B1S1A | X1MS1 | Sun City West Wastewater Residential S Unit 5/8" x 3/4" | 14,216 | - | $ 5,464,499 | $ 5,537,416 | $ 6,997,684 | 1,533,185 | 27.69% |
| 32 | B1S1B | X1MS1 | Sun City West Wastewater Residential S Unit 1" | 19 | - | 7,973 | 7,441 | 9,403 | 1,430 | 19.22% |
| 33 | B1S1D | X1MS1 | Sun City West Wastewater Residential S Unit => 2" | 3 | - | 1,549 | 1,169 | 1,477 | (73) | -6.23% |
| 34 | B1S1N | X1MS1 | Sun City West Wastewater Residential S Unit Non Water | 21 | - | 8,043 | 8,180 | 10,337 | 2,294 | 28.04% |
| 35 | B1S2A | X1MS1 | Sun City West Wastewater Residential Multi All Units | 2,714 | - | 1,076,819 | 1,057,350 | 1,336,183 | 259,365 | 24.53% |
| 36 | B2MS2 | NA | Sun City West Wastewater Commercial WC - Toilets | 172 | - | 24,046 | 24,046 | - | (24,046) | -100.00% |
| 37 | B2MS3 | NA | Sun City West Wastewater Commercial DW - Dish Washers | 4 | - | 4,391 | 4,391 | - | (4,391) | -100.00% |
| 38 | B2MS4 | NA | Sun City West Wastewater Commercial WM - Washing Machines | 28 | - | 7,300 | 7,300 | - | (7,300) | -100.00% |
| 39 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | 22 | 3,530 | 7,085 | 7,085 | 11,167 | 4,082 | 57.61% |
| 40 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | 33 | 7,893 | 25,137 | 25,610 | 40,709 | 15,572 | 60.80% |
| 41 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | 54 | 15,810 | 83,886 | 83,860 | 103,001 | 19,115 | 22.79% |
| 42 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | 98 | 23,582 | 239,068 | 238,258 | 270,742 | 31,673 | 13.29% |
| 43 | B2S1E | X2MS6 | Sun City West Wastewater Commercial Single Unit > 2" | 1 | 127,667 | 6,360 | 5,682 | 6,707 | 347 | 6.10% |
| 44 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit No Water | 33 | - | 55,917 | 55,927 | 79,200 | 23,283 | 41.63% |
| 45 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non-Water | 1 | | | | 9,600 | 9,600 | |
| 46 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non-Water | 1 | | | | 14,706 | 14,706 | |
| 47 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | 8 | 8,625 | 6,391 | 6,391 | 10,091 | 3,700 | 57.88% |
| 48 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | 12 | 22,889 | 21,288 | 21,288 | 26,108 | 4,820 | 22.64% |
| 49 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | 6 | 31,986 | 16,162 | 16,162 | 18,487 | 2,325 | 14.39% |
| 50 | B2S2E | X2MS6 | Sun City West Wastewater Commercial Multi Unit >2" | 2 | 900,917 | 59,659 | 59,659 | 72,020 | 12,362 | 20.72% |
| 51 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | 4 | 1,166,729 | 152,521 | 152,521 | 184,333 | 31,812 | 20.86% |
| 52 | | | | | | | | | | |
| 53 | | | | | | | | | | |
| 54 | **Total Sun City West Sewer - Billed Revenues** | | | **17,452** | **2,309,629** | **$ 7,268,096** | **$ 7,319,736** | **$ 9,201,956** | **$ 1,933,860** | **26.42%** |
| 55 | | | | | | | | | | |
| 56 | A1S1A | X1MS1 | 5/8" Single Family | 19,510 | NA | $ 5,084,852 | $ 5,176,393 | $ 9,603,602 | $ 4,518,750 | 87.30% |
| 57 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | 214 | NA | 61,963 | 56,778 | 105,339 | 43,376 | 76.40% |
| 58 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | 1 | NA | 326 | 265 | 492 | 166 | 62.58% |
| 59 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | 3 | NA | 1,121 | 796 | 1,477 | 356 | 44.69% |
| 60 | A1S1N | X1MS1 | 5/8" Single Family Non Water | 235 | NA | 61,541 | 62,350 | 115,676 | 54,135 | 86.82% |
| 61 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | 10,423 | NA | 2,731,436 | 2,765,430 | 5,130,618 | 2,399,182 | 86.76% |
| 62 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family Non Water | 635 | NA | 166,350 | 168,478 | 312,572 | 146,223 | 86.79% |
| 63 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" | 8 | NA | 541 | 541 | - | (541) | -100.00% |
| 64 | A2MSP | X2MSP | Sun City Mobile Home | 1 | 1,979,583 | 149,128 | 149,128 | 222,295 | 73,167 | 49.06% |
| 65 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | 160 | 2,256 | 23,390 | 23,236 | 73,490 | 50,100 | 215.61% |
| 66 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | 90 | 7,270 | 34,859 | 34,960 | 108,900 | 74,041 | 211.79% |
| 67 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | 101 | 16,482 | 81,871 | 81,871 | 196,186 | 114,314 | 139.63% |
| 68 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | 106 | 29,247 | 142,408 | 142,063 | 316,839 | 174,431 | 122.78% |
| 69 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | 10 | 308,242 | 56,411 | 56,411 | 135,501 | 79,090 | 140.20% |
| 70 | A2S1N | X2N1 | Sun City Wastewater Commercial Single Unit Non-Water | 14 | NA | 12,490 | 12,370 | 33,600 | 21,110 | 170.66% |
| 71 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | 5 | 2,883 | 775 | 775 | 2,415 | 1,641 | 211.85% |
| 72 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | 2 | 12,500 | 938 | 938 | 2,816 | 1,878 | 200.15% |
| 73 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | 10 | 19,950 | 8,602 | 8,602 | 20,643 | 12,042 | 139.99% |
| 74 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | 25 | 31,907 | 34,401 | 34,401 | 76,953 | 42,553 | 123.70% |
| 75 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | 8 | 784,510 | 103,936 | 103,936 | 252,790 | 148,854 | 143.22% |
| 76 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | 8 | 404,719 | 57,041 | 57,041 | 137,650 | 80,609 | 141.32% |
| 77 | | | | | | | | | | |
| 78 | | | | | | | | | | |
| 79 | **Total Sun City Sewer - Billed Revenues** | | | **31,570** | **3,599,550** | **$ 8,814,379** | **$ 8,936,765** | **$ 16,849,856** | **$ 8,035,477** | **89.91%** |
| 80 | | | | | | | | | | |
| 81 | | | | | | | | | | |
| 82 | **Total Revenues** | | | | | **$ 30,112,585** | **$ 30,732,536** | **$ 35,885,716** | **$ 5,773,131** | **18.79%** |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Agua Fria** | | | | | | | | | |
| 2 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | First 7,000 gals. | Flat Rate | $ 71.16 | $ 41.02 | $ (30.14) | $ 6.9782 | $ - | $ - | $ (6.9782) |
| 3 | | | | Over 7,000 gals. | Flat Rate | | | | - | | - | - |
| 4 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | First 10,000 gals. | First 5,000 gals. | 58.91 | 31.15 | (27.76) | 7.1720 | | 3.1580 | (4.0140) |
| 5 | | | | Over 10,000 gals. | Over 5,000 gals. | | | | - | | - | - |
| 6 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | First 15,000 gals. | First 5,000 gals. | 88.36 | 31.15 | (57.21) | 7.1720 | | 3.1580 | (4.0140) |
| 7 | | | | Over 15,000 gals. | Over 5,000 gals. | | | | - | | - | - |
| 8 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | First 15,000 gals. | First 12,500 gals. | 117.95 | 77.88 | (40.08) | 7.1720 | | 3.1580 | (4.0140) |
| 9 | | | | Over 15,000 gals. | Over 12,500 gals. | | | | - | | - | - |
| 10 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | All Usage | First 25,000 gals. | 235.80 | 109.03 | (126.78) | 7.1720 | | 3.1580 | (4.0140) |
| 11 | | | | All Usage | Over 25,000 gals. | | | | - | | - | - |
| 12 | C2MS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | All Usage | First 40,000 gals. | 235.80 | 155.75 | (80.05) | 7.1720 | | 3.1580 | (4.0140) |
| 13 | | | | All Usage | Over 40,000 gals. | | | | | | - | |
| 14 | | | **Anthem** | | | | | | | | | |
| 15 | E1MS1 | X1MS1 | Anthem Wastewater Residential | First 7,000 gals. | Flat Rate | $ 31.18 | $ 41.02 | $ 9.84 | $ - | $ 4.1649 | $ - | $ (4.1649) |
| 16 | | | | Over 7,000 gals. | Flat Rate | | | | | - | - | - |
| 17 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | First 10,000 gals. | First 5,000 gals. | 34.83 | 31.15 | (3.68) | | 4.3587 | 3.1580 | (1.2007) |
| 18 | | | | Over 10,000 gals. | Over 5,000 gals. | | | | | - | - | - |
| 19 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | First 15,000 gals. | First 5,000 gals. | 52.24 | 31.15 | (21.09) | | 4.3587 | 3.1580 | (1.2007) |
| 20 | | | | Over 15,000 gals. | Over 5,000 gals. | | | | | - | - | - |
| 21 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | First 15,000 gals. | First 12,500 gals. | 69.73 | 77.88 | 8.15 | | 4.3587 | 3.1580 | (1.2007) |
| 22 | | | | Over 15,000 gals. | Over 12,500 gals. | | | | | - | - | - |
| 23 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1" - 1 1/2" | First 15,000 gals. | First 25,000 gals. | 69.73 | 109.03 | 39.30 | | 4.3587 | 3.1580 | (1.2007) |
| 24 | | | | Over 15,000 gals. | Over 25,000 gals. | | | | | - | - | - |
| 25 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | First 15,000 gals. | First 40,000 gals. | 69.73 | 155.75 | 86.02 | | 4.3587 | 3.1580 | (1.2007) |
| 26 | | | | Over 15,000 gals. | Over 40,000 gals. | | | | | - | - | - |
| 27 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | All Usage | First 12,500 gals. | 139.41 | 77.88 | (61.54) | | 4.3587 | 3.1580 | (1.2007) |
| 28 | | | | All Usage | Over 12,500 gals. | | | | | - | - | - |
| 29 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | All Usage | First 25,000 gals. | 139.41 | 109.03 | (30.39) | | 4.3587 | 3.1580 | (1.2007) |
| 30 | | | | All Usage | Over 25,000 gals. | | | | | - | - | - |
| 31 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | All Usage | First 40,000 gals. | 139.41 | 155.75 | 16.34 | | 4.3587 | 3.1580 | (1.2007) |
| 32 | | | | All Usage | Over 40,000 gals. | | | | | - | - | - |
| 33 | E5M2 | X5MS2 | Anthem Wastewater Wholesale (Phoenix) OWU | All Usage | All Usage | - | - | - | | 4.1387 | 4.1700 | 0.0313 |
| 34 | | | | | | | | | | | | |
| 35 | | | **Mohave** | | | | | | | | | |
| 36 | P1MS1 | X1MS1 | Mohave Wastewater Residential | Flat Rate | Flat Rate | $ 63.84 | $ 41.02 | $ (22.82) | | $ - | $ - | $ - |
| 37 | P2MS1 | X2N1 | Mohave Wastewater Commercial | Flat Rate | Flat Rate | 63.84 | 200.00 | 136.16 | | - | - | - |
| 38 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | All Usage | All Usage | 82.29 | 155.75 | 73.46 | | 2.5700 | 3.1580 | 0.5880 |
| 39 | P4MS1 | X4MS1 | Mohave Wastewater OPA | Flat Rate* | Flat Rate* | 63.84 | 41.02 | (22.82) | | - | - | - |
| 40 | P7A1 | X7A1 | Mohave Wastewater Effluent | Acre-Feet | Acre-Feet | | - | - | | 227.7900 | 227.7900 | - |

*Mohave Wastewater OPA is calculated per bill, per Equivalent Residential Unit ("ERU").

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Sun City West** | | | | | | | | | |
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential S Unit 5/8" x 3/4" | Flat Rate | Flat Rate | $ 32.46 | $ 41.02 | $ 8.56 | $ - | $ - | $ - | $ - |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential S Unit 1" | Flat Rate | Flat Rate | 32.46 | 41.02 | 8.56 | - | - | - | - |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Residential S Unit => 2" | Flat Rate | Flat Rate | 32.46 | 41.02 | 8.56 | - | - | - | - |
| 4 | B1S1N | X1MS1 | Sun City West Wastewater Residential S Unit Non Water | Flat Rate | Flat Rate | 32.46 | 41.02 | 8.56 | - | - | - | - |
| 5 | B1S2A | X1MS1 | Sun City West Wastewater Residential Multi All Units | Flat Rate | Flat Rate | 32.46 | 41.02 | 8.56 | - | - | - | - |
| 6 | B2MS2 | NA | Sun City West Wastewater Commercial WC - Toilets | Flat Rate | Flat Rate | 11.65 | - | NA | - | - | - | - |
| 7 | B2MS3 | NA | Sun City West Wastewater Commercial DW - Dish Washers | Flat Rate | Flat Rate | 93.42 | - | NA | - | - | - | - |
| 8 | B2MS4 | NA | Sun City West Wastewater Commercial WM - Washing Machines | Flat Rate | Flat Rate | 21.80 | - | NA | - | - | - | - |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 17.65 | 31.15 | 13.50 | - | 2.6024 | 3.1580 | 0.5556 |
| 10 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | | - | - | - | - | - |
| 11 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | First 12,500 gals. | First 12,500 gals. | 44.13 | 77.88 | 33.75 | - | 2.6024 | 3.1580 | 0.5556 |
| 12 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | | - | - | - | - | - |
| 13 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 88.27 | 109.03 | 20.76 | - | 2.6024 | 3.1580 | 0.5556 |
| 14 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | | - | - | - | - | - |
| 15 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | First 40,000 gals. | First 40,000 gals. | 141.23 | 155.75 | 14.52 | - | 2.6024 | 3.1580 | 0.5556 |
| 16 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | | - | - | - | - | - |
| 17 | B2S1E | X2MS6 | Sun City West Wastewater Commercial Single Unit > 2" | All Usage | All Usage | 141.23 | 155.75 | 14.52 | - | 2.6024 | 3.1580 | 0.5556 |
| 18 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit No Water | Flat Rate | Flat Rate | 141.23 | 200.00 | 58.77 | - | - | - | - |
| 19 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non-Water | Flat Rate | Flat Rate | | 800.00 | 800.00 | - | - | - | - |
| 20 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non-Water | Flat Rate | Flat Rate | | 1,225.50 | 1,225.50 | - | - | - | |
| 21 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | First 12,500 gals. | First 12,500 gals. | 44.13 | 77.88 | 33.75 | - | 2.6024 | 3.1580 | 0.5556 |
| 22 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | | - | - | - | - | - |
| 23 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 88.27 | 109.03 | 20.76 | - | 2.6024 | 3.1580 | 0.5556 |
| 24 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | | - | - | - | - | - |
| 25 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | First 40,000 gals. | First 40,000 gals. | 141.23 | 155.75 | 14.52 | - | 2.6024 | 3.1580 | 0.5556 |
| 26 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | | - | - | - | - | - |
| 27 | B2S2E | X2MS6 | Sun City West Wastewater Commercial Multi Unit >2" | All Usage | All Usage | 141.23 | 155.75 | 14.52 | - | 2.6024 | 3.1580 | 0.5556 |
| 28 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | All Usage | All Usage | 141.23 | 155.75 | 14.52 | - | 2.6024 | 3.1580 | 0.5556 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Sun City** | | | | | | | | | |
| 2 | A1S1A | X1MS1 | 5/8" Single Family | Flat Rate | Flat Rate | $ 22.11 | $ 41.02 | $ 18.91 | $ - | $ - | $ - | $ - |
| 3 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | Flat Rate | Flat Rate | 22.11 | 41.02 | 18.91 | - | - | - | - |
| 4 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | Flat Rate | Flat Rate | 22.11 | 41.02 | 18.91 | - | - | - | - |
| 5 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | Flat Rate | Flat Rate | 22.11 | 41.02 | 18.91 | - | - | - | - |
| 6 | A1S1N | X1MS1 | 5/8" Single Family | Flat Rate | Flat Rate | 22.11 | 41.02 | 18.91 | - | - | - | - |
| 7 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | Flat Rate | Flat Rate | 22.11 | 41.02 | 18.91 | - | - | - | - |
| 8 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | Flat Rate | Flat Rate | 22.11 | 41.02 | 18.91 | - | - | - | - |
| 9 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" WC | Flat Rate | Flat Rate | 5.64 | - | NA | - | - | - | - |
| 10 | A2MSP | X2MSP | Sun City Mobile Home | All Usage | All Usage | 8,711.69 | 12,273.10 | 3,561.41 | - | 1.8770 | 3.1580 | 1.2810 |
| 11 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 9.20 | 31.15 | 21.95 | - | 1.2862 | 3.1580 | 1.8718 |
| 12 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | | | - | - | - | - |
| 13 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | First 12,500 gals. | First 12,500 gals. | 23.02 | 77.88 | 54.86 | - | 1.2862 | 3.1580 | 1.8718 |
| 14 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | | | - | - | - | - |
| 15 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 46.02 | 109.03 | 63.01 | - | 1.2862 | 3.1580 | 1.8718 |
| 16 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | | | - | - | - | - |
| 17 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | First 40,000 gals. | First 40,000 gals. | 73.63 | 155.75 | 82.12 | - | 1.2862 | 3.1580 | 1.8718 |
| 18 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | | | - | - | - | - |
| 19 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | All Usage | All Usage | 73.63 | 155.75 | 82.12 | - | 1.2862 | 3.1580 | 1.8718 |
| 20 | A2S1N | X2N1 | Sun City Wastewater Commercial Single Unit Non-Water | Flat Rate | NA | 73.63 | 200.00 | 126.37 | - | | - | - |
| 21 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 9.20 | 31.15 | 21.95 | - | 1.2862 | 3.1580 | 1.8718 |
| 22 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | | | - | - | - | - |
| 23 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | First 12,500 gals. | First 12,500 gals. | 23.02 | 77.88 | 54.86 | - | 1.2862 | 3.1580 | 1.8718 |
| 24 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | Over 12,500 gals. | Over 12,500 gals. | | | | - | | - | - |
| 25 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | First 25,000 gals. | 46.02 | 109.03 | 63.01 | - | 1.2862 | 3.1580 | 1.8718 |
| 26 | A2S2C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | | | - | - | - | - |
| 27 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | First 40,000 gals. | First 40,000 gals. | 73.63 | 155.75 | 82.12 | - | 1.2862 | 3.1580 | 1.8718 |
| 28 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | | | - | - | - | - |
| 29 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | All Usage | All Usage | 73.63 | 155.75 | 82.12 | - | 1.2862 | 3.1580 | 1.8718 |
| 30 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | All Usage | All Usage | 73.63 | 155.75 | 82.12 | - | 1.2862 | 3.1580 | 1.8718 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules



| Line No. | Present Rate Schedule | | Description |
|---|---|---|---|
| 1 | | | **Agua Fria** |
| 2 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential |
| 3 | | | |
| 4 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" |
| 5 | | | |
| 6 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" |
| 7 | | | |
| 8 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" |
| 9 | | | |
| 10 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " |
| 11 | | | |
| 12 | CSMS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" |
| 13 | | | |
| 14 | | | **Anthem** |
| 15 | E1MS1 | X1MS1 | Anthem Wastewater Residential |
| 16 | | | |
| 17 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" |
| 18 | | | |
| 19 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" |
| 20 | | | |
| 21 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" |
| 22 | | | |
| 23 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1" - 1 1/2" |
| 24 | | | |
| 25 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" |
| 26 | | | |
| 27 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" |
| 28 | | | |
| 29 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" |
| 30 | | | |
| 31 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" |
| 32 | | | |
| 33 | E5M2 | X5MS2 | Anthem Wastewater Wholesale (Phoenix) OWU |
| 34 | | | |
| 35 | | | **Mohave** |
| 36 | P1MS1 | X1MS1 | Mohave Wastewater Residential |
| 37 | P2MS1 | X2N1 | Mohave Wastewater Commercial |
| 38 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG |
| 39 | P4MS1 | X4MS1 | Mohave Wastewater OPA |
| 40 | P7A1 | X7A1 | Mohave Wastewater Effluent |

*Mohave Wastewater OPA is calculated per bill, per Equivalent Residential Unit ("ERU").

| Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|
| First 7,000 gals. | $ 41.02 | 81,480 | $ 3,342,310 | - | $ - | $ - | $ 3,342,310 |
| Over 7,000 gals. | | | - | | - | - | - |
| First 5,000 gals. | 31.15 | 24 | 748 | 46 | 3.1580 | 146 | 894 |
| Over 5,000 gals. | | | - | | - | - | - |
| First 5,000 gals. | 31.15 | 12 | 374 | 1 | 3.1580 | 3 | 377 |
| Over 5,000 gals. | | | - | | - | - | - |
| First 12,500 gals. | 77.88 | 24 | 1,869 | 69 | 3.1580 | 218 | 2,087 |
| Over 12,500 gals. | | | - | | - | - | - |
| First 25,000 gals. | 109.03 | 72 | 7,850 | 1,050 | 3.1580 | 3,315 | 11,165 |
| Over 25,000 gals. | | | | | | | |
| First 40,000 gals. | 155.75 | 336 | 52,332 | 8,064 | 3.1580 | 25,465 | $ 77,797 |
| Over 40,000 gals. | | | | | | | |
| Flat Rate | $ 41.02 | 106,608 | $ 4,373,060 | 549,837 | $ - | $ - | $ 4,373,060 |
| Flat Rate | - | | | | - | - | - |
| First 5,000 gals. | 31.15 | 48 | 1,495 | 167 | 3.1580 | 528 | 2,023 |
| Over 5,000 gals. | - | | | | - | - | - |
| First 5,000 gals. | 31.15 | 36 | 1,121 | 52 | 3.1580 | 164 | 1,286 |
| Over 5,000 gals. | - | | | | - | - | - |
| First 12,500 gals. | 77.88 | 180 | 14,018 | 1,073 | 3.1580 | 3,389 | 17,406 |
| Over 12,500 gals. | - | | | | - | - | - |
| First 25,000 gals. | 109.03 | 12 | 1,308 | 180 | 3.1580 | 568 | 1,877 |
| Over 25,000 gals. | - | | | | - | - | - |
| First 40,000 gals. | 155.75 | 60 | 9,345 | 872 | 3.1580 | 2,755 | 12,100 |
| Over 40,000 gals. | | | | | | | |
| First 12,500 gals. | 77.88 | 120 | 9,345 | 494 | 3.1580 | 1,559 | 10,904 |
| Over 12,500 gals. | | | | | | | |
| First 25,000 gals. | 109.03 | 324 | 35,324 | 4,070 | 3.1580 | 12,852 | 48,176 |
| Over 25,000 gals. | | | | | | | |
| First 40,000 gals. | 155.75 | 900 | 140,175 | 25,097 | 3.1580 | 79,255 | 219,430 |
| Over 40,000 gals. | | | | | | | |
| All Usage | - | - | - | 207,200 | 4.1700 | 864,022 | 864,022 |
| Flat Rate | $ 41.02 | 17,892 | $ 733,930 | - | $ - | $ - | $ 733,930 |
| Flat Rate | 200.00 | 180 | 36,000 | - | - | - | 36,000 |
| All Usage | 155.75 | 36 | 5,607 | 5,807 | 3.1580 | 18,339 | 23,946 |
| Flat Rate* | 41.02 | 12 | 6,399 | - | - | - | 6,399 |
| Acre-Feet | - | 12 | - | 214 | 227.7900 | 48,715 | 48,715 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules



| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Sun City West** | | | | | | | | |
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential S Unit 5/8"& 3/4" | Flat Rate | $ 41.02 | 170,592 | $ 6,997,684 | - | $ - | $ - | $ 6,997,684 |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential S Unit 1" | Flat Rate | 41.02 | 229 | 9,403 | - | - | - | 9,403 |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Multi-Family 2" | Flat Rate | 41.02 | 36 | 1,477 | - | - | - | 1,477 |
| 4 | B1S1N | X1MS1 | Sun City West 5/8" Single Family | Flat Rate | 41.02 | 252 | 10,337 | - | - | - | 10,337 |
| 5 | B1S2A | X1MS1 | Sun City Wastewater Condos | Flat Rate | 41.02 | 32,574 | 1,336,183 | - | - | - | 1,336,183 |
| 6 | B2MS2 | NA | Sun City West Commercial Building - WC | Flat Rate | - | 2,064 | - | - | - | - | - |
| 7 | B2MS3 | NA | Sun City West Commercial Building | Flat Rate | - | 47 | - | - | - | - | - |
| 8 | B2MS4 | NA | Sun City West Commercial Building | Flat Rate | - | 335 | - | - | - | - | - |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 264 | 8,224 | 932 | 3.1580 | 2,943 | 11,167 |
| 10 | B2S1A | X2MS1 | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | - | | - | - | - | - | - |
| 11 | B2S1B | X2MS3 | Sun City West Wastewater Commercial S Unit 1" | First 12,500 gals. | 77.88 | 396 | 30,839 | 3,126 | 3.1580 | 9,871 | 40,709 |
| 12 | B2S1B | X2MS3 | Sun City West Wastewater Commercial S Unit 1" | Over 12,500 gals. | - | | - | - | - | - | - |
| 13 | B2S1C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | 109.03 | 648 | 70,648 | 10,245 | 3.1580 | 32,353 | 103,001 |
| 14 | B2S1C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | - | - | - | - |
| 15 | B2S1D | X2MS5 | Sun City West Wastewater Commercial S Unit 2" | First 40,000 gals. | 155.75 | 1,176 | 183,162 | 27,733 | 3.1580 | 87,580 | 270,742 |
| 16 | B2S1D | X2MS5 | Sun City West Wastewater Commercial S Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 17 | B2S1E | X2MS6 | Sun City West Wastewater Commercial S Unit > 2" | All Usage | 155.75 | 12 | 1,869 | 1,532 | 3.1580 | 4,838 | 6,707 |
| 18 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit Non Water | Flat Rate | 200.00 | 396 | 79,200 | - | - | - | 79,200 |
| 19 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non Water | Flat Rate | 800.00 | 12 | 9,600 | - | - | - | 9,600 |
| 20 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non Water | Flat Rate | 1,225.50 | 12 | 14,706 | - | - | - | 14,706 |
| 21 | B2S2B | X2MS3 | Sun City West Wastewater Commercial M Unit1" | First 12,500 gals. | 77.88 | 96 | 7,476 | 828 | 3.1580 | 2,615 | 10,091 |
| 22 | B2S2B | X2MS3 | Sun City West Wastewater Commercial M Unit1" | Over 12,500 gals. | - | - | - | - | - | - | - |
| 23 | B2S2C | X2MS4 | Sun City West Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | 109.03 | 144 | 15,700 | 3,296 | 3.1580 | 10,409 | 26,108 |
| 24 | B2S2C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | - | - | - | - |
| 25 | B2S2D | X2MS5 | Sun City West Wastewater Commercial M Unit 2" | First 40,000 gals. | 155.75 | 72 | 11,214 | 2,303 | 3.1580 | 7,273 | 18,487 |
| 26 | B2S2D | X2MS5 | Sun City West Wastewater Commercial M Unit 2" | Over 40,000 gals. | - | | - | - | - | - | - |
| 27 | B2S2E | X2MS6 | Sun City West Wastewater Commercial M Unit > 2" | All Usage | 155.75 | 24 | 3,738 | 21,622 | 3.1580 | 68,282 | 72,020 |
| 28 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | All Usage | 155.75 | 48 | 7,476 | 56,003 | 3.1580 | 176,857 | 184,333 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules



| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Sun City** | | | | | | | | |
| 2 | A1S1A | X1MS1 | 5/8" Single Family | Flat Rate | $ 41.02 | 234,120 | $ 9,603,602 | | $ - | $ - | $ 9,603,602 |
| 3 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | Flat Rate | 41.02 | 2,568 | 105,339 | | - | - | 105,339 |
| 4 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | Flat Rate | 41.02 | 12 | 492 | | - | - | 492 |
| 5 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | Flat Rate | 41.02 | 36 | 1,477 | | - | - | 1,477 |
| 6 | A1S1N | X1MS1 | 5/8" Single Family | Flat Rate | 41.02 | 2,820 | 115,676 | | - | - | 115,676 |
| 7 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | Flat Rate | 41.02 | 125,076 | 5,130,618 | | - | - | 5,130,618 |
| 8 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family Non Water | Flat Rate | 41.02 | 7,620 | 312,572 | | - | - | 312,572 |
| 9 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" | Flat Rate | - | 96 | - | | - | - | - |
| 10 | A2MSP | X2MSP | Sun City Mobile Home | All Usage | 12,273.10 | 12 | 147,277 | 23,755 | 3.1580 | 75,018 | 222,295 |
| 11 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 1,920 | 59,808 | 4,332 | 3.1580 | 13,682 | 73,490 |
| 12 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | - | | - | | - | - | - |
| 13 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | First 12,500 gals. | 77.88 | 1,080 | 84,105 | 7,851 | 3.1580 | 24,795 | 108,900 |
| 14 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | Over 12,500 gals. | - | | - | | - | - | - |
| 15 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | 109.03 | 1,218 | 132,789 | 20,075 | 3.1580 | 63,397 | 196,186 |
| 16 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 17 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | First 40,000 gals. | 155.75 | 1,277 | 198,893 | 37,348 | 3.1580 | 117,946 | 316,839 |
| 18 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 19 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | All Usage | 155.75 | 120 | 18,690 | 36,989 | 3.1580 | 116,811 | 135,501 |
| 20 | A2S1N | X2N1 | Sun City Wastewater Commercial single Unit Non Water | Flat Rate | 200.00 | 168 | 33,600 | | - | - | 33,600 |
| 21 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 60 | 1,869 | 173 | 3.1580 | 546 | 2,415 |
| 22 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Over 5,000 gals. | - | - | - | - | - | - | - |
| 23 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | First 12,500 gals. | 77.88 | 24 | 1,869 | 300 | 3.1580 | 947 | 2,816 |
| 24 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | Over 12,500 gals. | - | | - | | - | - | - |
| 25 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | 109.03 | 120 | 13,083 | 2,394 | 3.1580 | 7,560 | 20,643 |
| 26 | A2S2C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 27 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | First 40,000 gals. | 155.75 | 300 | 46,725 | 9,572 | 3.1580 | 30,228 | 76,953 |
| 28 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 29 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | All Usage | 155.75 | 96 | 14,952 | 75,313 | 3.1580 | 237,838 | 252,790 |
| 30 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | All Usage | 155.75 | 96 | 14,952 | 38,853 | 3.1580 | 122,698 | 137,650 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

Exhibit
Schedule H-3
Page 7
Witness: Heppenstall

| Line No. | Service Charges | Present Rates | Proposed Rates |
|---|---|---|---|
| 1 | | | |
| 2 | | | |
| 3 | Establishment or Re-Establishment of Service (c) | | $ 35.00 |
| 4 | Regular Hours | $ 30.00 | Remove |
| 5 | After Hours | $ 40.00 | Remove |
| 6 | | | |
| 7 | Reconnection of Service (Delinquent) | | $ 35.00 |
| 8 | Regular Hours | $ 40.00 | Remove |
| 9 | After Hours | $ 55.00 | Remove |
| 10 | | | |
| 11 | NSF Check | $ 15.00 | $ 25.00 |
| 12 | | | |
| 13 | Late Payment Charge (per month) | 1.5% | 1.5% |
| 14 | | | |
| 15 | Deferred Payment (per month) | | 1.5% |
| 16 | | | |
| 17 | Deposit Requirements | | (a) |
| 18 | | | |
| 19 | Deposit Interest | | (a) |
| 20 | | | |
| 21 | After Hours Service Charge (b) | | $ 35.00 |
| 22 | | | |
| 23 | | | |
| 24 | | | 1.5% |

25 (a) Per ACC Rules R14-2-603(B)
26 (b) After hours service charge: After regular working hours, Saturdays, Sundays, and holidays if at the customer's request or for
27 the customer's convenience.
28 (c) Monthly minimum times number of months disconnected from the system at the same location where the same customer had
29 ordered a service disconnection within the preceding 12-month period.
30
31 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM ITS CUSTOMERS A
32 PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-
33 609(D)(5).
34
35

| | | Present Rates | Proposed Rates |
|---|---|---|---|
| 36 | Service Line Connection Charges (Non Refundable) | | |
| 37 | Residential | At Cost | At Cost |
| 38 | Commercial | At Cost | At Cost |
| 39 | Multiple Dwelling | At Cost | At Cost |
| 40 | Mobile Home Park | At Cost | At Cost |
| 41 | | | |
| 42 | Annual Fee for Industrial Discharge Service | | |
| 43 | <= 50,000 gallons water per month | $500 per year | $500 per year |
| 44 | > 50,000 gallons water per month | $1,000 per year | $1,000 per year |
| 45 | | | |
| 46 | Off-Site Facilities Hook-Up Fees | | |
| 47 | Service Lateral Size | | |
| 48 | 4 - Inch | $ 765 | $ 765 |
| 49 | 6 - Inch | $ 1,721 | $ 1,721 |
| 50 | 8 - Inch | $ 3,060 | $ 3,060 |
| 51 | 10 - Inch | $ 4,781 | $ 4,781 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | C1MS1 | Agua Fria Wastewater Residential | - | $ 71.16 | $ 41.02 | $ (30.14) |
| 2 | C1MS1 | Agua Fria Wastewater Residential | 1,000 | $ 71.16 | $ 41.02 | $ (30.14) |
| 3 | C1MS1 | Agua Fria Wastewater Residential | 2,000 | $ 71.16 | $ 41.02 | $ (30.14) |
| 4 | C1MS1 | Agua Fria Wastewater Residential | 3,000 | $ 71.16 | $ 41.02 | $ (30.14) |
| 5 | C1MS1 | Agua Fria Wastewater Residential | 4,000 | $ 71.16 | $ 41.02 | $ (30.14) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | - | $ 58.91 | $ 31.15 | $ (27.76) |
| 2 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 1,000 | $ 58.91 | $ 34.31 | $ (24.60) |
| 3 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 2,000 | $ 58.91 | $ 37.47 | $ (21.44) |
| 4 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 3,000 | $ 58.91 | $ 40.62 | $ (18.29) |
| 5 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 4,000 | $ 58.91 | $ 43.78 | $ (15.13) |
| 6 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 5,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 7 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 6,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 8 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 7,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 9 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 8,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 10 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 9,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 11 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 10,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 12 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 11,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 13 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 12,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 14 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 13,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 15 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 14,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 16 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 15,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 17 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 16,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 18 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 17,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 19 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 18,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 20 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 19,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 21 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 20,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 22 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 21,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 23 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 22,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 24 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 23,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 25 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 24,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 26 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 25,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 27 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 26,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 28 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 27,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 29 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 28,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 30 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 29,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 31 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 30,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 32 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 31,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 33 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 32,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 34 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 33,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 35 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 34,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 36 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 35,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 37 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 36,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 38 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 37,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 39 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 38,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 40 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 39,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 41 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 40,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 42 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 41,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 43 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 42,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 44 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 43,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 45 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 44,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 46 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 45,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 47 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 46,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 48 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 47,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 49 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 48,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 50 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 49,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 51 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 50,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 52 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 51,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 53 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 52,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 54 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 53,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 55 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 54,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 56 | | | | | | | |
| 57 | E1MS1 | Agua Fria Wastewater Commercial 5/8" | Average: | 1,931 | $ 58.91 | $ 37.25 | $ (21.66) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | - | $ 88.36 | $ 31.15 | $ (57.21) |
| 2 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 1,000 | $ 88.36 | $ 34.31 | $ (54.05) |
| 3 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 2,000 | $ 88.36 | $ 37.47 | $ (50.89) |
| 4 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 3,000 | $ 88.36 | $ 40.62 | $ (47.74) |
| 5 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 4,000 | $ 88.36 | $ 43.78 | $ (44.58) |
| 6 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 5,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 7 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 6,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 8 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 7,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 9 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 8,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 10 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 9,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 11 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 10,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 12 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 11,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 13 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 12,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 14 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 13,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 15 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 14,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 16 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 15,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 17 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 16,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 18 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 17,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 19 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 18,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 20 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 19,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 21 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 20,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 22 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 21,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 23 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 22,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 24 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 23,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 25 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 24,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 26 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 25,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 27 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 26,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 28 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 27,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 29 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 28,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 30 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 29,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 31 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 30,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 32 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 31,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 33 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 32,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 34 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 33,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 35 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 34,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 36 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 35,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 37 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 36,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 38 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 37,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 39 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 38,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 40 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 39,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 41 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 40,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 42 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 41,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 43 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 42,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 44 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 43,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 45 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 44,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 46 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 45,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 47 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 46,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 48 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 47,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 49 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 48,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 50 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 49,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 51 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 50,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 52 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 51,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 53 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 52,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 54 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 53,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 55 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 54,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 56 | | | | | | | |
| 57 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | Average: | 83 | $ 88.36 | $ 31.41 | $ (56.95) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS3 | Agua Fria Wastewater Commercial 1" | | - | $ 117.95 | $ 77.88 | $ (40.08) |
| 2 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 1,000 | $ 117.95 | $ 81.03 | $ (36.92) |
| 3 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 2,000 | $ 117.95 | $ 84.19 | $ (33.76) |
| 4 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 3,000 | $ 117.95 | $ 87.35 | $ (30.60) |
| 5 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 4,000 | $ 117.95 | $ 90.51 | $ (27.44) |
| 6 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 5,000 | $ 117.95 | $ 93.67 | $ (24.29) |
| 7 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 6,000 | $ 117.95 | $ 96.82 | $ (21.13) |
| 8 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 7,000 | $ 117.95 | $ 99.98 | $ (17.97) |
| 9 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 8,000 | $ 117.95 | $ 103.14 | $ (14.81) |
| 10 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 9,000 | $ 117.95 | $ 106.30 | $ (11.65) |
| 11 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 10,000 | $ 117.95 | $ 109.46 | $ (8.50) |
| 12 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 11,000 | $ 117.95 | $ 112.61 | $ (5.34) |
| 13 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 12,000 | $ 117.95 | $ 115.77 | $ (2.18) |
| 14 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 13,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 15 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 14,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 16 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 15,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 17 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 16,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 18 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 17,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 19 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 18,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 20 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 19,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 21 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 20,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 22 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 21,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 23 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 22,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 24 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 23,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 25 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 24,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 26 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 25,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 27 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 26,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 28 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 27,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 29 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 28,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 30 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 29,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 31 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 30,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 32 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 31,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 33 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 32,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 34 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 33,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 35 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 34,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 36 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 35,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 37 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 36,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 38 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 37,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 39 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 38,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 40 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 39,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 41 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 40,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 42 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 41,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 43 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 42,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 44 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 43,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 45 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 44,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 46 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 45,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 47 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 46,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 48 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 47,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 49 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 48,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 50 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 49,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 51 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 50,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 52 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 51,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 53 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 52,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 54 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 53,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 55 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 54,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 56 | | | | | | | |
| 57 | C2MS3 | Agua Fria Wastewater Commercial 1" | Average: | 2,875 | $ 117.95 | $ 86.95 | $ (31.00) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | - | $ 235.80 | $ 109.03 | $ (126.78) |
| 2 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 5,000 | $ 235.80 | $ 124.82 | $ (110.99) |
| 3 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 10,000 | $ 235.80 | $ 140.61 | $ (95.20) |
| 4 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 15,000 | $ 235.80 | $ 156.40 | $ (79.41) |
| 5 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 20,000 | $ 235.80 | $ 172.19 | $ (63.62) |
| 6 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 25,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 7 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 30,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 8 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 35,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 9 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 40,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 10 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 45,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 11 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 50,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 12 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 55,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 13 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 60,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 14 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 65,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 15 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 70,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 16 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 75,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 17 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 80,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 18 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 85,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 19 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 90,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 20 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 95,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 21 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 100,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 22 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 105,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 23 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 110,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 24 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 115,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 25 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 120,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 26 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 125,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 27 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 130,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 28 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 135,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 29 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 140,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 30 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 145,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 31 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 150,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 32 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 155,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 33 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 160,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 34 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 165,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 35 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 170,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 36 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 175,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 37 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 180,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 38 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 185,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 39 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 190,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 40 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 195,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 41 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 200,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 42 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 205,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 43 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 210,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 44 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 215,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 45 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 220,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 46 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 225,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 47 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 230,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 48 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 235,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 49 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 240,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 50 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 245,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 51 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 250,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 52 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 255,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 53 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 260,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 54 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 265,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 55 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 270,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 56 | | | | | | | |
| 57 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | Average: | 14,579 | $ 235.80 | $ 155.07 | $ (80.73) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | - | $ 235.80 | $ 155.75 | $ (80.05) |
| 2 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 5,000 | $ 235.80 | $ 171.54 | $ (64.26) |
| 3 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 10,000 | $ 235.80 | $ 187.33 | $ (48.47) |
| 4 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 15,000 | $ 235.80 | $ 203.12 | $ (32.68) |
| 5 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 20,000 | $ 235.80 | $ 218.91 | $ (16.89) |
| 6 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 25,000 | $ 235.80 | $ 234.70 | $ (1.10) |
| 7 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 30,000 | $ 235.80 | $ 250.49 | $ 14.69 |
| 8 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 35,000 | $ 235.80 | $ 266.28 | $ 30.48 |
| 9 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 40,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 10 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 45,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 11 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 50,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 12 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 55,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 13 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 60,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 14 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 65,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 15 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 70,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 16 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 75,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 17 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 80,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 18 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 85,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 19 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 90,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 20 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 95,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 21 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 100,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 22 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 105,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 23 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 110,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 24 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 115,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 25 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 120,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 26 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 125,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 27 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 130,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 28 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 135,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 29 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 140,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 30 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 145,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 31 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 150,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 32 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 155,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 33 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 160,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 34 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 165,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 35 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 170,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 36 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 175,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 37 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 180,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 38 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 185,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 39 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 190,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 40 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 195,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 41 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 200,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 42 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 205,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 43 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 210,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 44 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 215,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 45 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 220,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 46 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 225,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 47 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 230,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 48 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 235,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 49 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 240,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 50 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 245,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 51 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 250,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 52 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 255,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 53 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 260,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 54 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 265,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 55 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 270,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 56 | | | | | | | |
| 57 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | Average: | 23,999 | $ 235.80 | $ 231.54 | $ (4.26) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E1MS1 | Anthem Wastewater Residential | | - | $ 31.18 | $ 41.02 | $ 9.84 |
| 2 | E1MS1 | Anthem Wastewater Residential | | 1,000 | $ 35.34 | $ 41.02 | $ 5.68 |
| 3 | E1MS1 | Anthem Wastewater Residential | | 2,000 | $ 39.51 | $ 41.02 | $ 1.51 |
| 4 | E1MS1 | Anthem Wastewater Residential | | 3,000 | $ 43.67 | $ 41.02 | $ (2.65) |
| 5 | E1MS1 | Anthem Wastewater Residential | | 4,000 | $ 47.84 | $ 41.02 | $ (6.82) |
| 6 | E1MS1 | Anthem Wastewater Residential | | 5,000 | $ 52.00 | $ 41.02 | $ (10.98) |
| 7 | E1MS1 | Anthem Wastewater Residential | | 6,000 | $ 56.17 | $ 41.02 | $ (15.15) |
| 8 | E1MS1 | Anthem Wastewater Residential | | 7,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 9 | E1MS1 | Anthem Wastewater Residential | | 8,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 10 | E1MS1 | Anthem Wastewater Residential | | 9,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 11 | E1MS1 | Anthem Wastewater Residential | | 10,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 12 | E1MS1 | Anthem Wastewater Residential | | 11,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 13 | E1MS1 | Anthem Wastewater Residential | | 12,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 14 | E1MS1 | Anthem Wastewater Residential | | 13,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 15 | E1MS1 | Anthem Wastewater Residential | | 14,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 16 | E1MS1 | Anthem Wastewater Residential | | 15,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 17 | E1MS1 | Anthem Wastewater Residential | | 16,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 18 | E1MS1 | Anthem Wastewater Residential | | 17,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 19 | E1MS1 | Anthem Wastewater Residential | | 18,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 20 | E1MS1 | Anthem Wastewater Residential | | 19,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 21 | E1MS1 | Anthem Wastewater Residential | | 20,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 22 | E1MS1 | Anthem Wastewater Residential | | 21,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 23 | E1MS1 | Anthem Wastewater Residential | | 22,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 24 | E1MS1 | Anthem Wastewater Residential | | 23,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 25 | E1MS1 | Anthem Wastewater Residential | | 24,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 26 | E1MS1 | Anthem Wastewater Residential | | 25,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 27 | E1MS1 | Anthem Wastewater Residential | | 26,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 28 | E1MS1 | Anthem Wastewater Residential | | 27,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 29 | E1MS1 | Anthem Wastewater Residential | | 28,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 30 | E1MS1 | Anthem Wastewater Residential | | 29,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 31 | E1MS1 | Anthem Wastewater Residential | | 30,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 32 | E1MS1 | Anthem Wastewater Residential | | 31,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 33 | E1MS1 | Anthem Wastewater Residential | | 32,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 34 | E1MS1 | Anthem Wastewater Residential | | 33,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 35 | E1MS1 | Anthem Wastewater Residential | | 34,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 36 | E1MS1 | Anthem Wastewater Residential | | 35,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 37 | E1MS1 | Anthem Wastewater Residential | | 36,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 38 | E1MS1 | Anthem Wastewater Residential | | 37,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 39 | E1MS1 | Anthem Wastewater Residential | | 38,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 40 | E1MS1 | Anthem Wastewater Residential | | 39,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 41 | E1MS1 | Anthem Wastewater Residential | | 40,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 42 | E1MS1 | Anthem Wastewater Residential | | 41,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 43 | E1MS1 | Anthem Wastewater Residential | | 42,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 44 | E1MS1 | Anthem Wastewater Residential | | 43,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 45 | E1MS1 | Anthem Wastewater Residential | | 44,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 46 | E1MS1 | Anthem Wastewater Residential | | 45,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 47 | E1MS1 | Anthem Wastewater Residential | | 46,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 48 | E1MS1 | Anthem Wastewater Residential | | 47,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 49 | E1MS1 | Anthem Wastewater Residential | | 48,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 50 | E1MS1 | Anthem Wastewater Residential | | 49,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 51 | E1MS1 | Anthem Wastewater Residential | | 50,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 52 | E1MS1 | Anthem Wastewater Residential | | 51,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 53 | E1MS1 | Anthem Wastewater Residential | | 52,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 54 | E1MS1 | Anthem Wastewater Residential | | 53,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 55 | E1MS1 | Anthem Wastewater Residential | | 54,000 | $ 60.33 | $ 41.02 | $ (19.31) |
| 56 | | | | | | | |
| 57 | E1MS1 | Anthem Wastewater Residential | Average: | 5,158 | $ 52.66 | $ 41.02 | $ (11.64) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS1 | Anthem Wastewater Commercial 5/8" | | - | $ 34.83 | $ 31.15 | $ (3.68) |
| 2 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 1,000 | $ 39.19 | $ 34.31 | $ (4.88) |
| 3 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 2,000 | $ 43.55 | $ 37.47 | $ (6.08) |
| 4 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 3,000 | $ 47.91 | $ 40.62 | $ (7.28) |
| 5 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 4,000 | $ 52.26 | $ 43.78 | $ (8.48) |
| 6 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 5,000 | $ 56.62 | $ 46.94 | $ (9.68) |
| 7 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 6,000 | $ 60.98 | $ 46.94 | $ (14.04) |
| 8 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 7,000 | $ 65.34 | $ 46.94 | $ (18.40) |
| 9 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 8,000 | $ 69.70 | $ 46.94 | $ (22.76) |
| 10 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 9,000 | $ 74.06 | $ 46.94 | $ (27.12) |
| 11 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 10,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 12 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 11,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 13 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 12,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 14 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 13,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 15 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 14,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 16 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 15,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 17 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 16,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 18 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 17,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 19 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 18,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 20 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 19,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 21 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 20,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 22 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 21,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 23 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 22,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 24 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 23,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 25 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 24,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 26 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 25,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 27 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 26,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 28 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 27,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 29 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 28,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 30 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 29,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 31 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 30,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 32 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 31,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 33 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 32,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 34 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 33,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 35 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 34,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 36 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 35,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 37 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 36,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 38 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 37,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 39 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 38,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 40 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 39,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 41 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 40,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 42 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 41,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 43 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 42,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 44 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 43,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 45 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 44,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 46 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 45,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 47 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 46,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 48 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 47,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 49 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 48,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 50 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 49,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 51 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 50,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 52 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 51,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 53 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 52,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 54 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 53,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 55 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 54,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 56 | | | | | | | |
| 57 | E2MS1 | Anthem Wastewater Commercial 5/8" | Average: | 3,485 | $ 50.02 | $ 42.16 | $ (7.86) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS2 | Anthem Wastewater Commercial 3/4" | | - | $ 52.24 | $ 31.15 | $ (21.09) |
| 2 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 1,000 | $ 56.60 | $ 34.31 | $ (22.29) |
| 3 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 2,000 | $ 60.96 | $ 37.47 | $ (23.49) |
| 4 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 3,000 | $ 65.32 | $ 40.62 | $ (24.69) |
| 5 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 4,000 | $ 69.67 | $ 43.78 | $ (25.89) |
| 6 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 5,000 | $ 74.03 | $ 46.94 | $ (27.09) |
| 7 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 6,000 | $ 78.39 | $ 46.94 | $ (31.45) |
| 8 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 7,000 | $ 82.75 | $ 46.94 | $ (35.81) |
| 9 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 8,000 | $ 87.11 | $ 46.94 | $ (40.17) |
| 10 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 9,000 | $ 91.47 | $ 46.94 | $ (44.53) |
| 11 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 10,000 | $ 95.83 | $ 46.94 | $ (48.89) |
| 12 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 11,000 | $ 100.19 | $ 46.94 | $ (53.25) |
| 13 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 12,000 | $ 104.54 | $ 46.94 | $ (57.60) |
| 14 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 13,000 | $ 108.90 | $ 46.94 | $ (61.96) |
| 15 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 14,000 | $ 113.26 | $ 46.94 | $ (66.32) |
| 16 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 15,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 17 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 16,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 18 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 17,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 19 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 18,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 20 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 19,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 21 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 20,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 22 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 21,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 23 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 22,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 24 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 23,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 25 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 24,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 26 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 25,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 27 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 26,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 28 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 27,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 29 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 28,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 30 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 29,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 31 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 30,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 32 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 31,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 33 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 32,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 34 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 33,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 35 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 34,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 36 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 35,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 37 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 36,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 38 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 37,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 39 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 38,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 40 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 39,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 41 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 40,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 42 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 41,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 43 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 42,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 44 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 43,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 45 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 44,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 46 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 45,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 47 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 46,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 48 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 47,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 49 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 48,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 50 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 49,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 51 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 50,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 52 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 51,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 53 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 52,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 54 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 53,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 55 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 54,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 56 | | | | | | | |
| 57 | E2MS2 | Anthem Wastewater Commercial 3/4" | Average: | 1,444 | $ 58.54 | $ 35.71 | $ (22.82) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 1" | | - | $ 69.73 | $ 77.88 | $ 8.15 |
| 2 | E2MS3 | Anthem Wastewater Commercial 1" | | 1,000 | $ 74.09 | $ 81.03 | $ 6.94 |
| 3 | E2MS3 | Anthem Wastewater Commercial 1" | | 2,000 | $ 78.45 | $ 84.19 | $ 5.74 |
| 4 | E2MS3 | Anthem Wastewater Commercial 1" | | 3,000 | $ 82.81 | $ 87.35 | $ 4.54 |
| 5 | E2MS3 | Anthem Wastewater Commercial 1" | | 4,000 | $ 87.16 | $ 90.51 | $ 3.34 |
| 6 | E2MS3 | Anthem Wastewater Commercial 1" | | 5,000 | $ 91.52 | $ 93.67 | $ 2.14 |
| 7 | E2MS3 | Anthem Wastewater Commercial 1" | | 6,000 | $ 95.88 | $ 96.82 | $ 0.94 |
| 8 | E2MS3 | Anthem Wastewater Commercial 1" | | 7,000 | $ 100.24 | $ 99.98 | $ (0.26) |
| 9 | E2MS3 | Anthem Wastewater Commercial 1" | | 8,000 | $ 104.60 | $ 103.14 | $ (1.46) |
| 10 | E2MS3 | Anthem Wastewater Commercial 1" | | 9,000 | $ 108.96 | $ 106.30 | $ (2.66) |
| 11 | E2MS3 | Anthem Wastewater Commercial 1" | | 10,000 | $ 113.32 | $ 109.46 | $ (3.86) |
| 12 | E2MS3 | Anthem Wastewater Commercial 1" | | 11,000 | $ 117.68 | $ 112.61 | $ (5.06) |
| 13 | E2MS3 | Anthem Wastewater Commercial 1" | | 12,000 | $ 122.03 | $ 115.77 | $ (6.26) |
| 14 | E2MS3 | Anthem Wastewater Commercial 1" | | 13,000 | $ 126.39 | $ 117.35 | $ (9.04) |
| 15 | E2MS3 | Anthem Wastewater Commercial 1" | | 14,000 | $ 130.75 | $ 117.35 | $ (13.40) |
| 16 | E2MS3 | Anthem Wastewater Commercial 1" | | 15,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 17 | E2MS3 | Anthem Wastewater Commercial 1" | | 16,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 18 | E2MS3 | Anthem Wastewater Commercial 1" | | 17,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 19 | E2MS3 | Anthem Wastewater Commercial 1" | | 18,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 20 | E2MS3 | Anthem Wastewater Commercial 1" | | 19,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 21 | E2MS3 | Anthem Wastewater Commercial 1" | | 20,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 22 | E2MS3 | Anthem Wastewater Commercial 1" | | 21,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 23 | E2MS3 | Anthem Wastewater Commercial 1" | | 22,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 24 | E2MS3 | Anthem Wastewater Commercial 1" | | 23,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 25 | E2MS3 | Anthem Wastewater Commercial 1" | | 24,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 26 | E2MS3 | Anthem Wastewater Commercial 1" | | 25,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 27 | E2MS3 | Anthem Wastewater Commercial 1" | | 26,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 28 | E2MS3 | Anthem Wastewater Commercial 1" | | 27,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 29 | E2MS3 | Anthem Wastewater Commercial 1" | | 28,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 30 | E2MS3 | Anthem Wastewater Commercial 1" | | 29,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 31 | E2MS3 | Anthem Wastewater Commercial 1" | | 30,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 32 | E2MS3 | Anthem Wastewater Commercial 1" | | 31,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 33 | E2MS3 | Anthem Wastewater Commercial 1" | | 32,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 34 | E2MS3 | Anthem Wastewater Commercial 1" | | 33,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 35 | E2MS3 | Anthem Wastewater Commercial 1" | | 34,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 36 | E2MS3 | Anthem Wastewater Commercial 1" | | 35,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 37 | E2MS3 | Anthem Wastewater Commercial 1" | | 36,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 38 | E2MS3 | Anthem Wastewater Commercial 1" | | 37,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 39 | E2MS3 | Anthem Wastewater Commercial 1" | | 38,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 40 | E2MS3 | Anthem Wastewater Commercial 1" | | 39,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 41 | E2MS3 | Anthem Wastewater Commercial 1" | | 40,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 42 | E2MS3 | Anthem Wastewater Commercial 1" | | 41,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 43 | E2MS3 | Anthem Wastewater Commercial 1" | | 42,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 44 | E2MS3 | Anthem Wastewater Commercial 1" | | 43,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 45 | E2MS3 | Anthem Wastewater Commercial 1" | | 44,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 46 | E2MS3 | Anthem Wastewater Commercial 1" | | 45,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 47 | E2MS3 | Anthem Wastewater Commercial 1" | | 46,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 48 | E2MS3 | Anthem Wastewater Commercial 1" | | 47,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 49 | E2MS3 | Anthem Wastewater Commercial 1" | | 48,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 50 | E2MS3 | Anthem Wastewater Commercial 1" | | 49,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 51 | E2MS3 | Anthem Wastewater Commercial 1" | | 50,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 52 | E2MS3 | Anthem Wastewater Commercial 1" | | 51,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 53 | E2MS3 | Anthem Wastewater Commercial 1" | | 52,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 54 | E2MS3 | Anthem Wastewater Commercial 1" | | 53,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 55 | E2MS3 | Anthem Wastewater Commercial 1" | | 54,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 1" | Average: | 5,961.11 | $ 95.71 | $ 96.70 | $ 0.99 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | - | $ 69.73 | $ 109.03 | $ 39.30 |
| 2 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 1,000 | $ 74.09 | $ 112.18 | $ 38.09 |
| 3 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 2,000 | $ 78.45 | $ 115.34 | $ 36.89 |
| 4 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 3,000 | $ 82.81 | $ 118.50 | $ 35.69 |
| 5 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 4,000 | $ 87.16 | $ 121.66 | $ 34.49 |
| 6 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 5,000 | $ 91.52 | $ 124.82 | $ 33.29 |
| 7 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 6,000 | $ 95.88 | $ 127.97 | $ 32.09 |
| 8 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 7,000 | $ 100.24 | $ 131.13 | $ 30.89 |
| 9 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 8,000 | $ 104.60 | $ 134.29 | $ 29.69 |
| 10 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 9,000 | $ 108.96 | $ 137.45 | $ 28.49 |
| 11 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 10,000 | $ 113.32 | $ 140.61 | $ 27.29 |
| 12 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 11,000 | $ 117.68 | $ 143.76 | $ 26.09 |
| 13 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 12,000 | $ 122.03 | $ 146.92 | $ 24.89 |
| 14 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 13,000 | $ 126.39 | $ 150.08 | $ 23.69 |
| 15 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 14,000 | $ 130.75 | $ 153.24 | $ 22.49 |
| 16 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 15,000 | $ 135.11 | $ 156.40 | $ 21.28 |
| 17 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 16,000 | $ 135.11 | $ 159.55 | $ 24.44 |
| 18 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 17,000 | $ 135.11 | $ 162.71 | $ 27.60 |
| 19 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 18,000 | $ 135.11 | $ 165.87 | $ 30.76 |
| 20 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 19,000 | $ 135.11 | $ 169.03 | $ 33.92 |
| 21 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 20,000 | $ 135.11 | $ 172.19 | $ 37.07 |
| 22 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 21,000 | $ 135.11 | $ 175.34 | $ 40.23 |
| 23 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 22,000 | $ 135.11 | $ 178.50 | $ 43.39 |
| 24 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 23,000 | $ 135.11 | $ 181.66 | $ 46.55 |
| 25 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 24,000 | $ 135.11 | $ 184.82 | $ 49.71 |
| 26 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 25,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 27 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 26,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 28 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 27,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 29 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 28,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 30 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 29,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 31 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 30,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 32 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 31,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 33 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 32,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 34 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 33,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 35 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 34,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 36 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 35,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 37 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 36,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 38 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 37,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 39 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 38,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 40 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 39,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 41 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 40,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 42 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 41,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 43 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 42,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 44 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 43,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 45 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 44,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 46 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 45,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 47 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 46,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 48 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 47,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 49 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 48,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 50 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 49,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 51 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 50,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 52 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 51,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 53 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 52,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 54 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 53,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 55 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 54,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | Average: | 15,000 | $ 135.11 | $ 156.40 | $ 21.28 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 2" | | - | $ 69.73 | $ 155.75 | $ 86.02 |
| 2 | E2MS3 | Anthem Wastewater Commercial 2" | | 1,000 | $ 74.09 | $ 158.91 | $ 84.82 |
| 3 | E2MS3 | Anthem Wastewater Commercial 2" | | 2,000 | $ 78.45 | $ 162.07 | $ 83.62 |
| 4 | E2MS3 | Anthem Wastewater Commercial 2" | | 3,000 | $ 82.81 | $ 165.22 | $ 82.42 |
| 5 | E2MS3 | Anthem Wastewater Commercial 2" | | 4,000 | $ 87.16 | $ 168.38 | $ 81.22 |
| 6 | E2MS3 | Anthem Wastewater Commercial 2" | | 5,000 | $ 91.52 | $ 171.54 | $ 80.02 |
| 7 | E2MS3 | Anthem Wastewater Commercial 2" | | 6,000 | $ 95.88 | $ 174.70 | $ 78.82 |
| 8 | E2MS3 | Anthem Wastewater Commercial 2" | | 7,000 | $ 100.24 | $ 177.86 | $ 77.62 |
| 9 | E2MS3 | Anthem Wastewater Commercial 2" | | 8,000 | $ 104.60 | $ 181.01 | $ 76.41 |
| 10 | E2MS3 | Anthem Wastewater Commercial 2" | | 9,000 | $ 108.96 | $ 184.17 | $ 75.21 |
| 11 | E2MS3 | Anthem Wastewater Commercial 2" | | 10,000 | $ 113.32 | $ 187.33 | $ 74.01 |
| 12 | E2MS3 | Anthem Wastewater Commercial 2" | | 11,000 | $ 117.68 | $ 190.49 | $ 72.81 |
| 13 | E2MS3 | Anthem Wastewater Commercial 2" | | 12,000 | $ 122.03 | $ 193.65 | $ 71.61 |
| 14 | E2MS3 | Anthem Wastewater Commercial 2" | | 13,000 | $ 126.39 | $ 196.80 | $ 70.41 |
| 15 | E2MS3 | Anthem Wastewater Commercial 2" | | 14,000 | $ 130.75 | $ 199.96 | $ 69.21 |
| 16 | E2MS3 | Anthem Wastewater Commercial 2" | | 15,000 | $ 135.11 | $ 203.12 | $ 68.01 |
| 17 | E2MS3 | Anthem Wastewater Commercial 2" | | 16,000 | $ 135.11 | $ 206.28 | $ 71.17 |
| 18 | E2MS3 | Anthem Wastewater Commercial 2" | | 17,000 | $ 135.11 | $ 209.44 | $ 74.33 |
| 19 | E2MS3 | Anthem Wastewater Commercial 2" | | 18,000 | $ 135.11 | $ 212.59 | $ 77.48 |
| 20 | E2MS3 | Anthem Wastewater Commercial 2" | | 19,000 | $ 135.11 | $ 215.75 | $ 80.64 |
| 21 | E2MS3 | Anthem Wastewater Commercial 2" | | 20,000 | $ 135.11 | $ 218.91 | $ 83.80 |
| 22 | E2MS3 | Anthem Wastewater Commercial 2" | | 21,000 | $ 135.11 | $ 222.07 | $ 86.96 |
| 23 | E2MS3 | Anthem Wastewater Commercial 2" | | 22,000 | $ 135.11 | $ 225.23 | $ 90.12 |
| 24 | E2MS3 | Anthem Wastewater Commercial 2" | | 23,000 | $ 135.11 | $ 228.38 | $ 93.27 |
| 25 | E2MS3 | Anthem Wastewater Commercial 2" | | 24,000 | $ 135.11 | $ 231.54 | $ 96.43 |
| 26 | E2MS3 | Anthem Wastewater Commercial 2" | | 25,000 | $ 135.11 | $ 234.70 | $ 99.59 |
| 27 | E2MS3 | Anthem Wastewater Commercial 2" | | 26,000 | $ 135.11 | $ 237.86 | $ 102.75 |
| 28 | E2MS3 | Anthem Wastewater Commercial 2" | | 27,000 | $ 135.11 | $ 241.02 | $ 105.91 |
| 29 | E2MS3 | Anthem Wastewater Commercial 2" | | 28,000 | $ 135.11 | $ 244.17 | $ 109.06 |
| 30 | E2MS3 | Anthem Wastewater Commercial 2" | | 29,000 | $ 135.11 | $ 247.33 | $ 112.22 |
| 31 | E2MS3 | Anthem Wastewater Commercial 2" | | 30,000 | $ 135.11 | $ 250.49 | $ 115.38 |
| 32 | E2MS3 | Anthem Wastewater Commercial 2" | | 31,000 | $ 135.11 | $ 253.65 | $ 118.54 |
| 33 | E2MS3 | Anthem Wastewater Commercial 2" | | 32,000 | $ 135.11 | $ 256.81 | $ 121.70 |
| 34 | E2MS3 | Anthem Wastewater Commercial 2" | | 33,000 | $ 135.11 | $ 259.96 | $ 124.85 |
| 35 | E2MS3 | Anthem Wastewater Commercial 2" | | 34,000 | $ 135.11 | $ 263.12 | $ 128.01 |
| 36 | E2MS3 | Anthem Wastewater Commercial 2" | | 35,000 | $ 135.11 | $ 266.28 | $ 131.17 |
| 37 | E2MS3 | Anthem Wastewater Commercial 2" | | 36,000 | $ 135.11 | $ 269.44 | $ 134.33 |
| 38 | E2MS3 | Anthem Wastewater Commercial 2" | | 37,000 | $ 135.11 | $ 272.60 | $ 137.49 |
| 39 | E2MS3 | Anthem Wastewater Commercial 2" | | 38,000 | $ 135.11 | $ 275.75 | $ 140.64 |
| 40 | E2MS3 | Anthem Wastewater Commercial 2" | | 39,000 | $ 135.11 | $ 278.91 | $ 143.80 |
| 41 | E2MS3 | Anthem Wastewater Commercial 2" | | 40,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 42 | E2MS3 | Anthem Wastewater Commercial 2" | | 41,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 43 | E2MS3 | Anthem Wastewater Commercial 2" | | 42,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 44 | E2MS3 | Anthem Wastewater Commercial 2" | | 43,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 45 | E2MS3 | Anthem Wastewater Commercial 2" | | 44,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 46 | E2MS3 | Anthem Wastewater Commercial 2" | | 45,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 47 | E2MS3 | Anthem Wastewater Commercial 2" | | 46,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 48 | E2MS3 | Anthem Wastewater Commercial 2" | | 47,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 49 | E2MS3 | Anthem Wastewater Commercial 2" | | 48,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 50 | E2MS3 | Anthem Wastewater Commercial 2" | | 49,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 51 | E2MS3 | Anthem Wastewater Commercial 2" | | 50,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 52 | E2MS3 | Anthem Wastewater Commercial 2" | | 51,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 53 | E2MS3 | Anthem Wastewater Commercial 2" | | 52,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 54 | E2MS3 | Anthem Wastewater Commercial 2" | | 53,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 55 | E2MS3 | Anthem Wastewater Commercial 2" | | 54,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 2" | Average: | 14,540 | $ 133.11 | $ 201.67 | $ 68.56 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | - | $ 139.41 | $ 77.88 | $ (61.54) |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 5,000 | $ 161.20 | $ 93.67 | $ (67.54) |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 10,000 | $ 183.00 | $ 109.46 | $ (73.54) |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 15,000 | $ 204.79 | $ 125.25 | $ (79.55) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 20,000 | $ 226.58 | $ 141.04 | $ (85.55) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 25,000 | $ 248.38 | $ 156.83 | $ (91.55) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 30,000 | $ 270.17 | $ 172.62 | $ (97.56) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 35,000 | $ 291.96 | $ 188.41 | $ (103.56) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 40,000 | $ 313.76 | $ 204.20 | $ (109.56) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 45,000 | $ 335.55 | $ 219.99 | $ (115.57) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 50,000 | $ 357.35 | $ 235.78 | $ (121.57) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 55,000 | $ 379.14 | $ 251.57 | $ (127.57) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 60,000 | $ 400.93 | $ 267.36 | $ (133.58) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 65,000 | $ 422.73 | $ 283.15 | $ (139.58) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 70,000 | $ 444.52 | $ 298.94 | $ (145.58) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 75,000 | $ 466.31 | $ 314.73 | $ (151.59) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 80,000 | $ 488.11 | $ 330.52 | $ (157.59) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 85,000 | $ 509.90 | $ 346.31 | $ (163.59) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 90,000 | $ 531.69 | $ 362.10 | $ (169.60) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 95,000 | $ 553.49 | $ 377.89 | $ (175.60) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 100,000 | $ 575.28 | $ 393.68 | $ (181.61) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 105,000 | $ 597.07 | $ 409.47 | $ (187.61) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 110,000 | $ 618.87 | $ 425.26 | $ (193.61) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 115,000 | $ 640.66 | $ 441.05 | $ (199.62) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 120,000 | $ 662.45 | $ 456.84 | $ (205.62) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 125,000 | $ 684.25 | $ 472.63 | $ (211.62) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 130,000 | $ 706.04 | $ 488.42 | $ (217.63) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 135,000 | $ 727.83 | $ 504.21 | $ (223.63) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 140,000 | $ 749.63 | $ 520.00 | $ (229.63) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 145,000 | $ 771.42 | $ 535.79 | $ (235.64) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 150,000 | $ 793.22 | $ 551.58 | $ (241.64) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 155,000 | $ 815.01 | $ 567.37 | $ (247.64) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 160,000 | $ 836.80 | $ 583.16 | $ (253.65) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 165,000 | $ 858.60 | $ 598.95 | $ (259.65) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 170,000 | $ 880.39 | $ 614.74 | $ (265.65) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 175,000 | $ 902.18 | $ 630.53 | $ (271.66) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 180,000 | $ 923.98 | $ 646.32 | $ (277.66) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 185,000 | $ 945.77 | $ 662.11 | $ (283.66) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 190,000 | $ 967.56 | $ 677.90 | $ (289.67) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 195,000 | $ 989.36 | $ 693.69 | $ (295.67) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 200,000 | $ 1,011.15 | $ 709.48 | $ (301.68) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 205,000 | $ 1,032.94 | $ 725.27 | $ (307.68) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 210,000 | $ 1,054.74 | $ 741.06 | $ (313.68) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 215,000 | $ 1,076.53 | $ 756.85 | $ (319.69) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 220,000 | $ 1,098.32 | $ 772.64 | $ (325.69) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 225,000 | $ 1,120.12 | $ 788.43 | $ (331.69) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 230,000 | $ 1,141.91 | $ 804.22 | $ (337.70) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 235,000 | $ 1,163.70 | $ 820.01 | $ (343.70) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 240,000 | $ 1,185.50 | $ 835.80 | $ (349.70) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 245,000 | $ 1,207.29 | $ 851.59 | $ (355.71) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 250,000 | $ 1,229.09 | $ 867.38 | $ (361.71) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 255,000 | $ 1,250.88 | $ 883.17 | $ (367.71) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 260,000 | $ 1,272.67 | $ 898.96 | $ (373.72) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 265,000 | $ 1,294.47 | $ 914.75 | $ (379.72) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 270,000 | $ 1,316.26 | $ 930.54 | $ (385.72) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 1" | Average: | 4,114 | $ 157.34 | $ 90.87 | $ (66.47) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | - | $ 139.41 | $ 109.03 | $ (30.39) |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 5,000 | $ 161.20 | $ 124.82 | $ (36.39) |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 10,000 | $ 183.00 | $ 140.61 | $ (42.39) |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 15,000 | $ 204.79 | $ 156.40 | $ (48.40) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 20,000 | $ 226.58 | $ 172.19 | $ (54.40) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 25,000 | $ 248.38 | $ 187.98 | $ (60.40) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 30,000 | $ 270.17 | $ 203.77 | $ (66.41) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 35,000 | $ 291.96 | $ 219.56 | $ (72.41) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 40,000 | $ 313.76 | $ 235.35 | $ (78.41) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 45,000 | $ 335.55 | $ 251.14 | $ (84.42) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 50,000 | $ 357.35 | $ 266.93 | $ (90.42) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 55,000 | $ 379.14 | $ 282.72 | $ (96.42) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 60,000 | $ 400.93 | $ 298.51 | $ (102.43) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 65,000 | $ 422.73 | $ 314.30 | $ (108.43) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 70,000 | $ 444.52 | $ 330.09 | $ (114.43) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 75,000 | $ 466.31 | $ 345.88 | $ (120.44) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 80,000 | $ 488.11 | $ 361.67 | $ (126.44) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 85,000 | $ 509.90 | $ 377.46 | $ (132.44) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 90,000 | $ 531.69 | $ 393.25 | $ (138.45) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 95,000 | $ 553.49 | $ 409.04 | $ (144.45) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 100,000 | $ 575.28 | $ 424.83 | $ (150.46) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 105,000 | $ 597.07 | $ 440.62 | $ (156.46) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 110,000 | $ 618.87 | $ 456.41 | $ (162.46) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 115,000 | $ 640.66 | $ 472.20 | $ (168.47) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 120,000 | $ 662.45 | $ 487.99 | $ (174.47) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 125,000 | $ 684.25 | $ 503.78 | $ (180.47) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 130,000 | $ 706.04 | $ 519.57 | $ (186.48) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 135,000 | $ 727.83 | $ 535.36 | $ (192.48) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 140,000 | $ 749.63 | $ 551.15 | $ (198.48) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 145,000 | $ 771.42 | $ 566.94 | $ (204.49) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 150,000 | $ 793.22 | $ 582.73 | $ (210.49) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 155,000 | $ 815.01 | $ 598.52 | $ (216.49) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 160,000 | $ 836.80 | $ 614.31 | $ (222.50) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 165,000 | $ 858.60 | $ 630.10 | $ (228.50) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 170,000 | $ 880.39 | $ 645.89 | $ (234.50) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 175,000 | $ 902.18 | $ 661.68 | $ (240.51) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 180,000 | $ 923.98 | $ 677.47 | $ (246.51) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 185,000 | $ 945.77 | $ 693.26 | $ (252.51) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 190,000 | $ 967.56 | $ 709.05 | $ (258.52) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 195,000 | $ 989.36 | $ 724.84 | $ (264.52) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 200,000 | $ 1,011.15 | $ 740.63 | $ (270.53) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 205,000 | $ 1,032.94 | $ 756.42 | $ (276.53) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 210,000 | $ 1,054.74 | $ 772.21 | $ (282.53) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 215,000 | $ 1,076.53 | $ 788.00 | $ (288.54) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 220,000 | $ 1,098.32 | $ 803.79 | $ (294.54) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 225,000 | $ 1,120.12 | $ 819.58 | $ (300.54) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 230,000 | $ 1,141.91 | $ 835.37 | $ (306.55) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 235,000 | $ 1,163.70 | $ 851.16 | $ (312.55) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 240,000 | $ 1,185.50 | $ 866.95 | $ (318.55) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 245,000 | $ 1,207.29 | $ 882.74 | $ (324.56) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 250,000 | $ 1,229.09 | $ 898.53 | $ (330.56) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 255,000 | $ 1,250.88 | $ 914.32 | $ (336.56) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 260,000 | $ 1,272.67 | $ 930.11 | $ (342.57) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 265,000 | $ 1,294.47 | $ 945.90 | $ (348.57) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 270,000 | $ 1,316.26 | $ 961.69 | $ (354.57) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | Average: | 12,561 | $ 194.16 | $ 148.69 | $ (45.47) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | - | $ 139.41 | $ 155.75 | $ 16.34 |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 5,000 | $ 161.20 | $ 171.54 | $ 10.34 |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 10,000 | $ 183.00 | $ 187.33 | $ 4.33 |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 15,000 | $ 204.79 | $ 203.12 | $ (1.67) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 20,000 | $ 226.58 | $ 218.91 | $ (7.67) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 25,000 | $ 248.38 | $ 234.70 | $ (13.68) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 30,000 | $ 270.17 | $ 250.49 | $ (19.68) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 35,000 | $ 291.96 | $ 266.28 | $ (25.68) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 40,000 | $ 313.76 | $ 282.07 | $ (31.69) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 45,000 | $ 335.55 | $ 297.86 | $ (37.69) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 50,000 | $ 357.35 | $ 313.65 | $ (43.70) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 55,000 | $ 379.14 | $ 329.44 | $ (49.70) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 60,000 | $ 400.93 | $ 345.23 | $ (55.70) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 65,000 | $ 422.73 | $ 361.02 | $ (61.71) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 70,000 | $ 444.52 | $ 376.81 | $ (67.71) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 75,000 | $ 466.31 | $ 392.60 | $ (73.71) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 80,000 | $ 488.11 | $ 408.39 | $ (79.72) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 85,000 | $ 509.90 | $ 424.18 | $ (85.72) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 90,000 | $ 531.69 | $ 439.97 | $ (91.72) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 95,000 | $ 553.49 | $ 455.76 | $ (97.73) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 100,000 | $ 575.28 | $ 471.55 | $ (103.73) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 105,000 | $ 597.07 | $ 487.34 | $ (109.73) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 110,000 | $ 618.87 | $ 503.13 | $ (115.74) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 115,000 | $ 640.66 | $ 518.92 | $ (121.74) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 120,000 | $ 662.45 | $ 534.71 | $ (127.74) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 125,000 | $ 684.25 | $ 550.50 | $ (133.75) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 130,000 | $ 706.04 | $ 566.29 | $ (139.75) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 135,000 | $ 727.83 | $ 582.08 | $ (145.75) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 140,000 | $ 749.63 | $ 597.87 | $ (151.76) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 145,000 | $ 771.42 | $ 613.66 | $ (157.76) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 150,000 | $ 793.22 | $ 629.45 | $ (163.77) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 155,000 | $ 815.01 | $ 645.24 | $ (169.77) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 160,000 | $ 836.80 | $ 661.03 | $ (175.77) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 165,000 | $ 858.60 | $ 676.82 | $ (181.78) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 170,000 | $ 880.39 | $ 692.61 | $ (187.78) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 175,000 | $ 902.18 | $ 708.40 | $ (193.78) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 180,000 | $ 923.98 | $ 724.19 | $ (199.79) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 185,000 | $ 945.77 | $ 739.98 | $ (205.79) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 190,000 | $ 967.56 | $ 755.77 | $ (211.79) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 195,000 | $ 989.36 | $ 771.56 | $ (217.80) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 200,000 | $ 1,011.15 | $ 787.35 | $ (223.80) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 205,000 | $ 1,032.94 | $ 803.14 | $ (229.80) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 210,000 | $ 1,054.74 | $ 818.93 | $ (235.81) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 215,000 | $ 1,076.53 | $ 834.72 | $ (241.81) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 220,000 | $ 1,098.32 | $ 850.51 | $ (247.81) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 225,000 | $ 1,120.12 | $ 866.30 | $ (253.82) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 230,000 | $ 1,141.91 | $ 882.09 | $ (259.82) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 235,000 | $ 1,163.70 | $ 897.88 | $ (265.82) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 240,000 | $ 1,185.50 | $ 913.67 | $ (271.83) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 245,000 | $ 1,207.29 | $ 929.46 | $ (277.83) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 250,000 | $ 1,229.09 | $ 945.25 | $ (283.84) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 255,000 | $ 1,250.88 | $ 961.04 | $ (289.84) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 260,000 | $ 1,272.67 | $ 976.83 | $ (295.84) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 265,000 | $ 1,294.47 | $ 992.62 | $ (301.85) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 270,000 | $ 1,316.26 | $ 1,008.41 | $ (307.85) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 2" | Average: | 27,885 | $ 260.95 | $ 243.81 | $ (17.14) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | - | $ - | $ - | $ - |
| 2 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 100,000 | $ 413.87 | $ 417.00 | $ 3.13 |
| 3 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 200,000 | $ 827.74 | $ 834.00 | $ 6.26 |
| 4 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 300,000 | $ 1,241.61 | $ 1,251.00 | $ 9.39 |
| 5 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 400,000 | $ 1,655.48 | $ 1,668.00 | $ 12.52 |
| 6 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 500,000 | $ 2,069.35 | $ 2,085.00 | $ 15.65 |
| 7 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 600,000 | $ 2,483.22 | $ 2,502.00 | $ 18.78 |
| 8 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 700,000 | $ 2,897.09 | $ 2,919.00 | $ 21.91 |
| 9 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 800,000 | $ 3,310.96 | $ 3,336.00 | $ 25.04 |
| 10 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 900,000 | $ 3,724.83 | $ 3,753.00 | $ 28.17 |
| 11 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,000,000 | $ 4,138.70 | $ 4,170.00 | $ 31.30 |
| 12 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,100,000 | $ 4,552.57 | $ 4,587.00 | $ 34.43 |
| 13 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,200,000 | $ 4,966.44 | $ 5,004.00 | $ 37.56 |
| 14 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,300,000 | $ 5,380.31 | $ 5,421.00 | $ 40.69 |
| 15 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,400,000 | $ 5,794.18 | $ 5,838.00 | $ 43.82 |
| 16 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,500,000 | $ 6,208.05 | $ 6,255.00 | $ 46.95 |
| 17 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,600,000 | $ 6,621.92 | $ 6,672.00 | $ 50.08 |
| 18 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,700,000 | $ 7,035.79 | $ 7,089.00 | $ 53.21 |
| 19 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,800,000 | $ 7,449.66 | $ 7,506.00 | $ 56.34 |
| 20 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,900,000 | $ 7,863.53 | $ 7,923.00 | $ 59.47 |
| 21 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 2,000,000 | $ 8,277.40 | $ 8,340.00 | $ 62.60 |
| 22 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 2,500,000 | $ 10,346.75 | $ 10,425.00 | $ 78.25 |
| 23 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 3,000,000 | $ 12,416.10 | $ 12,510.00 | $ 93.90 |
| 24 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 3,500,000 | $ 14,485.45 | $ 14,595.00 | $ 109.55 |
| 25 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 4,000,000 | $ 16,554.80 | $ 16,680.00 | $ 125.20 |
| 26 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 4,500,000 | $ 18,624.15 | $ 18,765.00 | $ 140.85 |
| 27 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 5,000,000 | $ 20,693.50 | $ 20,850.00 | $ 156.50 |
| 28 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 5,500,000 | $ 22,762.85 | $ 22,935.00 | $ 172.15 |
| 29 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 6,000,000 | $ 24,832.20 | $ 25,020.00 | $ 187.80 |
| 30 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 6,500,000 | $ 26,901.55 | $ 27,105.00 | $ 203.45 |
| 31 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 7,000,000 | $ 28,970.90 | $ 29,190.00 | $ 219.10 |
| 32 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 7,500,000 | $ 31,040.25 | $ 31,275.00 | $ 234.75 |
| 33 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 8,000,000 | $ 33,109.60 | $ 33,360.00 | $ 250.40 |
| 34 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 8,500,000 | $ 35,178.95 | $ 35,445.00 | $ 266.05 |
| 35 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 9,000,000 | $ 37,248.30 | $ 37,530.00 | $ 281.70 |
| 36 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 9,500,000 | $ 39,317.65 | $ 39,615.00 | $ 297.35 |
| 37 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 10,000,000 | $ 41,387.00 | $ 41,700.00 | $ 313.00 |
| 38 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 10,500,000 | $ 43,456.35 | $ 43,785.00 | $ 328.65 |
| 39 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 11,000,000 | $ 45,525.70 | $ 45,870.00 | $ 344.30 |
| 40 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 11,500,000 | $ 47,595.05 | $ 47,955.00 | $ 359.95 |
| 41 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 12,000,000 | $ 49,664.40 | $ 50,040.00 | $ 375.60 |
| 42 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 12,500,000 | $ 51,733.75 | $ 52,125.00 | $ 391.25 |
| 43 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 13,000,000 | $ 53,803.10 | $ 54,210.00 | $ 406.90 |
| 44 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 13,500,000 | $ 55,872.45 | $ 56,295.00 | $ 422.55 |
| 45 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 14,000,000 | $ 57,941.80 | $ 58,380.00 | $ 438.20 |
| 46 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 14,500,000 | $ 60,011.15 | $ 60,465.00 | $ 453.85 |
| 47 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 15,000,000 | $ 62,080.50 | $ 62,550.00 | $ 469.50 |
| 48 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 15,500,000 | $ 64,149.85 | $ 64,635.00 | $ 485.15 |
| 49 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 16,000,000 | $ 66,219.20 | $ 66,720.00 | $ 500.80 |
| 50 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 16,500,000 | $ 68,288.55 | $ 68,805.00 | $ 516.45 |
| 51 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 17,000,000 | $ 70,357.90 | $ 70,890.00 | $ 532.10 |
| 52 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 17,500,000 | $ 72,427.25 | $ 72,975.00 | $ 547.75 |
| 53 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 18,000,000 | $ 74,496.60 | $ 75,060.00 | $ 563.40 |
| 54 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 18,500,000 | $ 76,565.95 | $ 77,145.00 | $ 579.05 |
| 55 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 19,000,000 | $ 78,635.30 | $ 79,230.00 | $ 594.70 |
| 56 | | | | | | | |
| 57 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | Average: | 17,266,633 | $ 71,461.42 | $ 72,001.86 | $ 540.45 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | P1MS1 | Mohave Wastewater Residential | All Usage Levels | $ 63.84 | $ 41.02 | $ (22.82) |
| 2 | P2MS1 | Mohave Wastewater Commercial | All Usage Levels | $ 63.84 | $ 200.00 | $ 136.16 |
| 2 | P4MS1 | Mohave Wastewater OPA | All Usage Levels | $ 63.84 | $ 41.02 | $ (22.82) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | P2MS4 | Mohave Wastewater Commercial LG | | - | $ 82.29 | $ 155.75 | $ 73.46 |
| 2 | P2MS4 | Mohave Wastewater Commercial LG | | 5,000 | $ 95.14 | $ 158.91 | $ 63.77 |
| 3 | P2MS4 | Mohave Wastewater Commercial LG | | 10,000 | $ 107.99 | $ 162.07 | $ 54.08 |
| 4 | P2MS4 | Mohave Wastewater Commercial LG | | 20,000 | $ 133.69 | $ 165.22 | $ 31.53 |
| 5 | P2MS4 | Mohave Wastewater Commercial LG | | 30,000 | $ 159.39 | $ 168.38 | $ 8.99 |
| 6 | P2MS4 | Mohave Wastewater Commercial LG | | 40,000 | $ 185.09 | $ 171.54 | $ (13.55) |
| 7 | P2MS4 | Mohave Wastewater Commercial LG | | 50,000 | $ 210.79 | $ 174.70 | $ (36.09) |
| 8 | P2MS4 | Mohave Wastewater Commercial LG | | 60,000 | $ 236.49 | $ 177.86 | $ (58.63) |
| 9 | P2MS4 | Mohave Wastewater Commercial LG | | 70,000 | $ 262.19 | $ 181.01 | $ (81.18) |
| 10 | P2MS4 | Mohave Wastewater Commercial LG | | 80,000 | $ 287.89 | $ 184.17 | $ (103.72) |
| 11 | P2MS4 | Mohave Wastewater Commercial LG | | 90,000 | $ 313.59 | $ 187.33 | $ (126.26) |
| 12 | P2MS4 | Mohave Wastewater Commercial LG | | 100,000 | $ 339.29 | $ 190.49 | $ (148.80) |
| 13 | P2MS4 | Mohave Wastewater Commercial LG | | 110,000 | $ 364.99 | $ 193.65 | $ (171.34) |
| 14 | P2MS4 | Mohave Wastewater Commercial LG | | 120,000 | $ 390.69 | $ 196.80 | $ (193.89) |
| 15 | P2MS4 | Mohave Wastewater Commercial LG | | 130,000 | $ 416.39 | $ 199.96 | $ (216.43) |
| 16 | P2MS4 | Mohave Wastewater Commercial LG | | 140,000 | $ 442.09 | $ 203.12 | $ (238.97) |
| 17 | P2MS4 | Mohave Wastewater Commercial LG | | 150,000 | $ 467.79 | $ 206.28 | $ (261.51) |
| 18 | P2MS4 | Mohave Wastewater Commercial LG | | 160,000 | $ 493.49 | $ 209.44 | $ (284.05) |
| 19 | P2MS4 | Mohave Wastewater Commercial LG | | 170,000 | $ 519.19 | $ 212.59 | $ (306.60) |
| 20 | P2MS4 | Mohave Wastewater Commercial LG | | 180,000 | $ 544.89 | $ 215.75 | $ (329.14) |
| 21 | P2MS4 | Mohave Wastewater Commercial LG | | 190,000 | $ 570.59 | $ 218.91 | $ (351.68) |
| 22 | P2MS4 | Mohave Wastewater Commercial LG | | 200,000 | $ 596.29 | $ 222.07 | $ (374.22) |
| 23 | P2MS4 | Mohave Wastewater Commercial LG | | 210,000 | $ 621.99 | $ 225.23 | $ (396.76) |
| 24 | | | | | | | |
| 25 | | | Average: | 161,306 | $ 496.85 | $ 231.54 | $ (265.30) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Acre-Feet Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | P7A1 | Mohave Wastewater Effluent | | 1 | $ 227.79 | $ 227.79 | $ - |
| 2 | P7A1 | Mohave Wastewater Effluent | | 2 | $ 455.58 | $ 455.58 | $ - |
| 3 | P7A1 | Mohave Wastewater Effluent | | 3 | $ 683.37 | $ 683.37 | $ - |
| 4 | P7A1 | Mohave Wastewater Effluent | | 4 | $ 911.16 | $ 911.16 | $ - |
| 5 | P7A1 | Mohave Wastewater Effluent | | 5 | $ 1,138.95 | $ 1,138.95 | $ - |
| 6 | P7A1 | Mohave Wastewater Effluent | | 6 | $ 1,366.74 | $ 1,366.74 | $ - |
| 7 | P7A1 | Mohave Wastewater Effluent | | 7 | $ 1,594.53 | $ 1,594.53 | $ - |
| 8 | P7A1 | Mohave Wastewater Effluent | | 8 | $ 1,822.32 | $ 1,822.32 | $ - |
| 9 | P7A1 | Mohave Wastewater Effluent | | 9 | $ 2,050.11 | $ 2,050.11 | $ - |
| 10 | P7A1 | Mohave Wastewater Effluent | | 10 | $ 2,277.90 | $ 2,277.90 | $ - |
| 11 | P7A1 | Mohave Wastewater Effluent | | 11 | $ 2,505.69 | $ 2,505.69 | $ - |
| 12 | P7A1 | Mohave Wastewater Effluent | | 12 | $ 2,733.48 | $ 2,733.48 | $ - |
| 13 | P7A1 | Mohave Wastewater Effluent | | 13 | $ 2,961.27 | $ 2,961.27 | $ - |
| 14 | P7A1 | Mohave Wastewater Effluent | | 14 | $ 3,189.06 | $ 3,189.06 | $ - |
| 15 | P7A1 | Mohave Wastewater Effluent | | 15 | $ 3,416.85 | $ 3,416.85 | $ - |
| 16 | P7A1 | Mohave Wastewater Effluent | | 16 | $ 3,644.64 | $ 3,644.64 | $ - |
| 17 | P7A1 | Mohave Wastewater Effluent | | 17 | $ 3,872.43 | $ 3,872.43 | $ - |
| 18 | P7A1 | Mohave Wastewater Effluent | | 18 | $ 4,100.22 | $ 4,100.22 | $ - |
| 19 | P7A1 | Mohave Wastewater Effluent | | 19 | $ 4,328.01 | $ 4,328.01 | $ - |
| 20 | P7A1 | Mohave Wastewater Effluent | | 20 | $ 4,555.80 | $ 4,555.80 | $ - |
| 21 | P7A1 | Mohave Wastewater Effluent | | 21 | $ 4,783.59 | $ 4,783.59 | $ - |
| 22 | P7A1 | Mohave Wastewater Effluent | | 22 | $ 5,011.38 | $ 5,011.38 | $ - |
| 23 | P7A1 | Mohave Wastewater Effluent | | 23 | $ 5,239.17 | $ 5,239.17 | $ - |
| 24 | P7A1 | Mohave Wastewater Effluent | | 24 | $ 5,466.96 | $ 5,466.96 | $ - |
| 25 | P7A1 | Mohave Wastewater Effluent | | 25 | $ 5,694.75 | $ 5,694.75 | $ - |
| 26 | P7A1 | Mohave Wastewater Effluent | | 26 | $ 5,922.54 | $ 5,922.54 | $ - |
| 27 | P7A1 | Mohave Wastewater Effluent | | 27 | $ 6,150.33 | $ 6,150.33 | $ - |
| 28 | P7A1 | Mohave Wastewater Effluent | | 28 | $ 6,378.12 | $ 6,378.12 | $ - |
| 29 | P7A1 | Mohave Wastewater Effluent | | 29 | $ 6,605.91 | $ 6,605.91 | $ - |
| 30 | P7A1 | Mohave Wastewater Effluent | | 30 | $ 6,833.70 | $ 6,833.70 | $ - |
| 31 | P7A1 | Mohave Wastewater Effluent | | 31 | $ 7,061.49 | $ 7,061.49 | $ - |
| 32 | P7A1 | Mohave Wastewater Effluent | | 32 | $ 7,289.28 | $ 7,289.28 | $ - |
| 33 | P7A1 | Mohave Wastewater Effluent | | 33 | $ 7,517.07 | $ 7,517.07 | $ - |
| 34 | P7A1 | Mohave Wastewater Effluent | | 34 | $ 7,744.86 | $ 7,744.86 | $ - |
| 35 | P7A1 | Mohave Wastewater Effluent | | 35 | $ 7,972.65 | $ 7,972.65 | $ - |
| 36 | P7A1 | Mohave Wastewater Effluent | | 36 | $ 8,200.44 | $ 8,200.44 | $ - |
| 37 | P7A1 | Mohave Wastewater Effluent | | 37 | $ 8,428.23 | $ 8,428.23 | $ - |
| 38 | P7A1 | Mohave Wastewater Effluent | | 38 | $ 8,656.02 | $ 8,656.02 | $ - |
| 39 | P7A1 | Mohave Wastewater Effluent | | 39 | $ 8,883.81 | $ 8,883.81 | $ - |
| 40 | P7A1 | Mohave Wastewater Effluent | | 40 | $ 9,111.60 | $ 9,111.60 | $ - |
| 41 | | | | | | | |
| 42 | P7A1 | Mohave Wastewater Effluent | Average: | 17,821.67 | $ 4,059,597.45 | $4,059,597.45 | $ - |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 2 | B1S1A | Sun City West Wastewater Residential S Unit 5/8" x 3/4" | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 3 | B1S1B | Sun City West Wastewater Residential S Unit 1" | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 4 | B1S1D | Sun City West Wastewater Residential S Unit => 2" | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 5 | B1S1N | Sun City West Wastewater Residential S Unit Non Water | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 6 | B1S2A | Sun City West Wastewater Residential Multi All Units | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 8 | B2MS2 | Sun City West Wastewater Commercial WC - Toilets | | All Usage Levels | $ 11.65 | $ - | $ (11.65) |
| 9 | B2MS3 | Sun City West Wastewater Commercial DW - Dish Washers | | All Usage Levels | $ 93.42 | $ - | $ (93.42) |
| 10 | B2MS4 | Sun City West Wastewater Commercial WM - Washing Machines | | All Usage Levels | $ 21.80 | $ - | $ (21.80) |
| 11 | B2S1N | Sun City West Wastewater Commercial Single Unit No Water | Flat Rate | All Usage Levels | $ 141.23 | $ 200.00 | $ 58.77 |
| 12 | B2S1N L | Sun City West Wastewater Commercial Laundry Non-Water | Flat Rate | All Usage Levels | $ - | $ 800.00 | $ 800.00 |
| 13 | B2S1N H | Sun City West Wastewater Commercial Hotel Non-Water | Flat Rate | All Usage Levels | $ - | $ 1,225.50 | $ 1,225.50 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | - | $ 17.65 | $ 31.15 | $ 13.50 |
| 2 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 1,000 | $ 20.25 | $ 34.31 | $ 14.06 |
| 3 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 2,000 | $ 22.85 | $ 37.47 | $ 14.61 |
| 4 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 3,000 | $ 25.46 | $ 40.62 | $ 15.17 |
| 5 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 4,000 | $ 28.06 | $ 43.78 | $ 15.72 |
| 6 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 5,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 7 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 6,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 8 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 7,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 9 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 8,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 10 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 9,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 11 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 10,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 12 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 11,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 13 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 12,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 14 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 13,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 15 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 14,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 16 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 15,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 17 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 16,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 18 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 17,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 19 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 18,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 20 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 19,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 21 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 20,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 22 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 21,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 23 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 22,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 24 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 23,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 25 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 24,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 26 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 25,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 27 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 26,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 28 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 27,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 29 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 28,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 30 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 29,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 31 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 30,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 32 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 31,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 33 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 32,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 34 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 33,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 35 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 34,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 36 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 35,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 37 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 36,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 38 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 37,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 39 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 38,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 40 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 39,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 41 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 40,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 42 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 41,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 43 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 42,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 44 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 43,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 45 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 44,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 46 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 45,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 47 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 46,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 48 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 47,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 49 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 48,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 50 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 49,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 51 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 50,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 52 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 51,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 53 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 52,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 54 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 53,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 55 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 54,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 56 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | | 55,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 57 | | | | | | | |
| 58 | B2S1A | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | Average: | 3,530 | $ - | $ - | $ - |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | - | $ 44.13 | $ 77.88 | $ 33.75 |
| 2 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 1,000 | $ 46.73 | $ 81.03 | $ 34.30 |
| 3 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 2,000 | $ 49.33 | $ 84.19 | $ 34.86 |
| 4 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 3,000 | $ 51.94 | $ 87.35 | $ 35.41 |
| 5 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 4,000 | $ 54.54 | $ 90.51 | $ 35.97 |
| 6 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 5,000 | $ 57.14 | $ 93.67 | $ 36.52 |
| 7 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 6,000 | $ 59.74 | $ 96.82 | $ 37.08 |
| 8 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 7,000 | $ 62.35 | $ 99.98 | $ 37.63 |
| 9 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 8,000 | $ 64.95 | $ 103.14 | $ 38.19 |
| 10 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 9,000 | $ 67.55 | $ 106.30 | $ 38.75 |
| 11 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 10,000 | $ 70.15 | $ 109.46 | $ 39.30 |
| 12 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 11,000 | $ 72.76 | $ 112.61 | $ 39.86 |
| 13 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 12,000 | $ 75.36 | $ 115.77 | $ 40.41 |
| 14 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 12,500 | $ 76.66 | $ 117.35 | $ 40.69 |
| 15 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 13,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 16 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 14,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 17 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 15,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 18 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 16,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 19 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 17,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 20 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 18,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 21 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 19,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 22 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 20,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 23 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 21,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 24 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 22,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 25 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 23,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 26 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 24,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 27 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 25,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 28 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 26,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 29 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 27,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 30 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 28,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 31 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 29,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 32 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 30,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 33 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 31,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 34 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 32,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 35 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 33,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 36 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 34,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 37 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 35,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 38 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 36,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 39 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 37,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 40 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 38,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 41 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 39,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 42 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 40,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 43 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 41,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 44 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 42,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 45 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 43,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 46 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 44,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 47 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 45,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 48 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 46,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 49 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 47,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 50 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 48,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 51 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 49,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 52 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 50,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 53 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 51,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 54 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 52,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 55 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 53,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 56 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 54,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 57 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 55,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 58 | | | | | | | |
| 59 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | Average: | 7,893 | $ 64.67 | $ 102.80 | $ 38.13 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | - | $ 88.27 | $ 109.03 | $ 20.76 |
| 2 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 5,000 | $ 101.28 | $ 124.82 | $ 23.53 |
| 3 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 10,000 | $ 114.29 | $ 140.61 | $ 26.31 |
| 4 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 15,000 | $ 127.31 | $ 156.40 | $ 29.09 |
| 5 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 20,000 | $ 140.32 | $ 172.19 | $ 31.87 |
| 6 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 25,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 7 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 30,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 8 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 35,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 9 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 40,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 10 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 45,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 11 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 50,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 12 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 55,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 13 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 60,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 14 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 65,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 15 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 70,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 16 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 75,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 17 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 80,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 18 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 85,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 19 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 90,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 20 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 95,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 21 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 100,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 22 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 105,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 23 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 110,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 24 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 115,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 25 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 120,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 26 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 125,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 27 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 130,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 28 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 135,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 29 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 140,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 30 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 145,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 31 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 150,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 32 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 155,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 33 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 160,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 34 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 165,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 35 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 170,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 36 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 175,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 37 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 180,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 38 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 185,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 39 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 190,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 40 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 195,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 41 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 200,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 42 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 205,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 43 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 210,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 44 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 215,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 45 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 220,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 46 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 225,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 47 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 230,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 48 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 235,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 49 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 240,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 50 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 245,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 51 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 250,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 52 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 255,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 53 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 260,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 54 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 265,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 55 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 270,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 56 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 275,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 57 | | | | | | | |
| 58 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | Average: | 15,810 | $ 129.41 | $ 158.95 | $ 29.54 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 2 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 2,500 | $ 147.74 | $ 163.65 | $ 15.91 |
| 3 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 5,000 | $ 154.24 | $ 171.54 | $ 17.30 |
| 4 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 7,500 | $ 160.75 | $ 179.44 | $ 18.69 |
| 5 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 6 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 12,500 | $ 173.76 | $ 195.23 | $ 21.47 |
| 7 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 15,000 | $ 180.27 | $ 203.12 | $ 22.85 |
| 8 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 17,500 | $ 186.77 | $ 211.02 | $ 24.24 |
| 9 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 10 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 22,500 | $ 199.78 | $ 226.81 | $ 27.02 |
| 11 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 25,000 | $ 206.29 | $ 234.70 | $ 28.41 |
| 12 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 27,500 | $ 212.80 | $ 242.60 | $ 29.80 |
| 13 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 14 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 32,500 | $ 225.81 | $ 258.39 | $ 32.58 |
| 15 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 35,000 | $ 232.31 | $ 266.28 | $ 33.97 |
| 16 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 37,500 | $ 238.82 | $ 274.18 | $ 35.36 |
| 17 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 18 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 42,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 19 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 45,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 20 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 47,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 21 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 50,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 22 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 52,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 23 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 55,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 24 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 57,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 25 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 60,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 26 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 62,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 27 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 65,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 28 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 67,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 29 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 70,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 30 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 72,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 31 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 75,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 32 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 77,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 33 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 80,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 34 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 82,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 35 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 85,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 36 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 87,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 37 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 90,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 38 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 92,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 39 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 95,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 40 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 97,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 41 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 100,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 42 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 102,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 43 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 105,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 44 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 107,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 45 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 110,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 46 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 112,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 47 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 115,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 48 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 117,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 49 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 120,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 50 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 122,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 51 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 125,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 52 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 127,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 53 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 130,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 54 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 132,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 55 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 135,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 56 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 137,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 57 | | | | | | | |
| 58 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | Average: | 23,582 | $ 202.60 | $ 230.22 | $ 27.62 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 1 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 2 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 3 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 4 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 5 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 50,000 | $ 271.35 | $ 313.65 | $ 42.30 |
| 6 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 60,000 | $ 297.37 | $ 345.23 | $ 47.86 |
| 7 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 70,000 | $ 323.40 | $ 376.81 | $ 53.41 |
| 8 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 80,000 | $ 349.42 | $ 408.39 | $ 58.97 |
| 9 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 90,000 | $ 375.45 | $ 439.97 | $ 64.52 |
| 10 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 100,000 | $ 401.47 | $ 471.55 | $ 70.08 |
| 11 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 110,000 | $ 427.49 | $ 503.13 | $ 75.64 |
| 12 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 120,000 | $ 453.52 | $ 534.71 | $ 81.19 |
| 13 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 130,000 | $ 479.54 | $ 566.29 | $ 86.75 |
| 14 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 140,000 | $ 505.57 | $ 597.87 | $ 92.30 |
| 15 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 150,000 | $ 531.59 | $ 629.45 | $ 97.86 |
| 16 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 160,000 | $ 557.61 | $ 661.03 | $ 103.42 |
| 17 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 170,000 | $ 583.64 | $ 692.61 | $ 108.97 |
| 18 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 180,000 | $ 609.66 | $ 724.19 | $ 114.53 |
| 19 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 190,000 | $ 635.69 | $ 755.77 | $ 120.08 |
| 20 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 200,000 | $ 661.71 | $ 787.35 | $ 125.64 |
| 21 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 210,000 | $ 687.73 | $ 818.93 | $ 131.20 |
| 22 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 220,000 | $ 713.76 | $ 850.51 | $ 136.75 |
| 23 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 230,000 | $ 739.78 | $ 882.09 | $ 142.31 |
| 24 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 240,000 | $ 765.81 | $ 913.67 | $ 147.86 |
| 25 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 250,000 | $ 791.83 | $ 945.25 | $ 153.42 |
| 26 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 260,000 | $ 817.85 | $ 976.83 | $ 158.98 |
| 27 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 270,000 | $ 843.88 | $ 1,008.41 | $ 164.53 |
| 28 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 280,000 | $ 869.90 | $ 1,039.99 | $ 170.09 |
| 29 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 290,000 | $ 895.93 | $ 1,071.57 | $ 175.64 |
| 30 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 300,000 | $ 921.95 | $ 1,103.15 | $ 181.20 |
| 31 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 310,000 | $ 947.97 | $ 1,134.73 | $ 186.76 |
| 32 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 320,000 | $ 974.00 | $ 1,166.31 | $ 192.31 |
| 33 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 330,000 | $ 1,000.02 | $ 1,197.89 | $ 197.87 |
| 34 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 340,000 | $ 1,026.05 | $ 1,229.47 | $ 203.42 |
| 35 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 350,000 | $ 1,052.07 | $ 1,261.05 | $ 208.98 |
| 36 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 360,000 | $ 1,078.09 | $ 1,292.63 | $ 214.54 |
| 37 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 370,000 | $ 1,104.12 | $ 1,324.21 | $ 220.09 |
| 38 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 380,000 | $ 1,130.14 | $ 1,355.79 | $ 225.65 |
| 39 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 390,000 | $ 1,156.17 | $ 1,387.37 | $ 231.20 |
| 40 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 400,000 | $ 1,182.19 | $ 1,418.95 | $ 236.76 |
| 41 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 410,000 | $ 1,208.21 | $ 1,450.53 | $ 242.32 |
| 42 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 420,000 | $ 1,234.24 | $ 1,482.11 | $ 247.87 |
| 43 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 430,000 | $ 1,260.26 | $ 1,513.69 | $ 253.43 |
| 44 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 440,000 | $ 1,286.29 | $ 1,545.27 | $ 258.98 |
| 45 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 450,000 | $ 1,312.31 | $ 1,576.85 | $ 264.54 |
| 46 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 460,000 | $ 1,338.33 | $ 1,608.43 | $ 270.10 |
| 47 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 470,000 | $ 1,364.36 | $ 1,640.01 | $ 275.65 |
| 48 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 480,000 | $ 1,390.38 | $ 1,671.59 | $ 281.21 |
| 49 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 490,000 | $ 1,416.41 | $ 1,703.17 | $ 286.76 |
| 50 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 500,000 | $ 1,442.43 | $ 1,734.75 | $ 292.32 |
| 51 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 510,000 | $ 1,468.45 | $ 1,766.33 | $ 297.88 |
| 52 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 520,000 | $ 1,494.48 | $ 1,797.91 | $ 303.43 |
| 53 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 530,000 | $ 1,520.50 | $ 1,829.49 | $ 308.99 |
| 54 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 540,000 | $ 1,546.53 | $ 1,861.07 | $ 314.54 |
| 55 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 550,000 | $ 1,572.55 | $ 1,892.65 | $ 320.10 |
| 56 | | | | | | | |
| 57 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | Average: | 127,667 | $ 473.47 | $ 558.92 | $ 85.45 |

| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | - | $ 44.13 | $ 77.88 | $ 33.75 |
| 2 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 1,000 | $ 46.73 | $ 81.03 | $ 34.30 |
| 3 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 2,000 | $ 49.33 | $ 84.19 | $ 34.86 |
| 4 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 3,000 | $ 51.94 | $ 87.35 | $ 35.41 |
| 5 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 4,000 | $ 54.54 | $ 90.51 | $ 35.97 |
| 6 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 5,000 | $ 57.14 | $ 93.67 | $ 36.52 |
| 7 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 6,000 | $ 59.74 | $ 96.82 | $ 37.08 |
| 8 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 7,000 | $ 62.35 | $ 99.98 | $ 37.63 |
| 9 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 8,000 | $ 64.95 | $ 103.14 | $ 38.19 |
| 10 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 9,000 | $ 67.55 | $ 106.30 | $ 38.75 |
| 11 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 10,000 | $ 70.15 | $ 109.46 | $ 39.30 |
| 12 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 11,000 | $ 72.76 | $ 112.61 | $ 39.86 |
| 13 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 12,000 | $ 75.36 | $ 115.77 | $ 40.41 |
| 14 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 12,500 | $ 76.66 | $ 117.35 | $ 40.69 |
| 15 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 13,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 16 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 14,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 17 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 15,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 18 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 16,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 19 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 17,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 20 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 18,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 21 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 19,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 22 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 20,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 23 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 21,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 24 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 22,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 25 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 23,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 26 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 24,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 27 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 25,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 28 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 26,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 29 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 27,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 30 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 28,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 31 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 29,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 32 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 30,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 33 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 31,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 34 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 32,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 35 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 33,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 36 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 34,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 37 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 35,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 38 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 36,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 39 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 37,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 40 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 38,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 41 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 39,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 42 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 40,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 43 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 41,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 44 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 42,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 45 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 43,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 46 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 44,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 47 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 45,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 48 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 46,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 49 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 47,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 50 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 48,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 51 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 49,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 52 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 50,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 53 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 51,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 54 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 52,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 55 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 53,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 56 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 54,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 57 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 55,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 58 | | | | | | | |
| 59 | B2S2B | Sun City West Wastewater Commercial M Unit1" | Average: | 8,625 | $ 66.58 | $ 105.11 | $ 38.54 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | - | $ 88.27 | $ 109.03 | $ 20.76 |
| 2 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 1,000 | $ 90.87 | $ 112.18 | $ 21.31 |
| 3 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 2,000 | $ 93.47 | $ 115.34 | $ 21.87 |
| 4 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 3,000 | $ 96.08 | $ 118.50 | $ 22.42 |
| 5 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 4,000 | $ 98.68 | $ 121.66 | $ 22.98 |
| 6 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 5,000 | $ 101.28 | $ 124.82 | $ 23.53 |
| 7 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 6,000 | $ 103.88 | $ 127.97 | $ 24.09 |
| 8 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 7,000 | $ 106.49 | $ 131.13 | $ 24.64 |
| 9 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 8,000 | $ 109.09 | $ 134.29 | $ 25.20 |
| 10 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 9,000 | $ 111.69 | $ 137.45 | $ 25.76 |
| 11 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 10,000 | $ 114.29 | $ 140.61 | $ 26.31 |
| 12 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 11,000 | $ 116.90 | $ 143.76 | $ 26.87 |
| 13 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 12,000 | $ 119.50 | $ 146.92 | $ 27.42 |
| 14 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 12,500 | $ 120.80 | $ 148.50 | $ 27.70 |
| 15 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 13,000 | $ 122.10 | $ 150.08 | $ 27.98 |
| 16 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 14,000 | $ 124.70 | $ 153.24 | $ 28.53 |
| 17 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 15,000 | $ 127.31 | $ 156.40 | $ 29.09 |
| 18 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 16,000 | $ 129.91 | $ 159.55 | $ 29.64 |
| 19 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 17,000 | $ 132.51 | $ 162.71 | $ 30.20 |
| 20 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 18,000 | $ 135.11 | $ 165.87 | $ 30.76 |
| 21 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 19,000 | $ 137.72 | $ 169.03 | $ 31.31 |
| 22 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 20,000 | $ 140.32 | $ 172.19 | $ 31.87 |
| 23 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 21,000 | $ 142.92 | $ 175.34 | $ 32.42 |
| 24 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 22,000 | $ 145.52 | $ 178.50 | $ 32.98 |
| 25 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 23,000 | $ 148.13 | $ 181.66 | $ 33.53 |
| 26 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 24,000 | $ 150.73 | $ 184.82 | $ 34.09 |
| 27 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 25,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 28 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 26,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 29 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 27,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 30 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 28,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 31 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 29,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 32 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 30,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 33 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 31,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 34 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 32,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 35 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 33,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 36 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 34,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 37 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 35,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 38 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 36,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 39 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 37,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 40 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 38,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 41 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 39,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 42 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 40,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 43 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 41,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 44 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 42,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 45 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 43,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 46 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 44,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 47 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 45,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 48 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 46,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 49 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 47,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 50 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 48,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 51 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 49,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 52 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 50,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 53 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 51,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 54 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 52,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 55 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 53,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 56 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 54,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 57 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 55,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 58 | | | | | | | |
| 59 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | Average: | 22,889 | $ 147.84 | $ 181.31 | $ 33.47 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 2 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 1,000 | $ 143.83 | $ 158.91 | $ 15.08 |
| 3 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 2,000 | $ 146.43 | $ 162.07 | $ 15.63 |
| 4 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 3,000 | $ 149.04 | $ 165.22 | $ 16.19 |
| 5 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 4,000 | $ 151.64 | $ 168.38 | $ 16.74 |
| 6 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 5,000 | $ 154.24 | $ 171.54 | $ 17.30 |
| 7 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 8 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 15,000 | $ 180.27 | $ 203.12 | $ 22.85 |
| 9 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 10 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 25,000 | $ 206.29 | $ 234.70 | $ 28.41 |
| 11 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 12 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 35,000 | $ 232.31 | $ 266.28 | $ 33.97 |
| 13 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 14 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 45,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 15 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 50,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 16 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 55,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 17 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 60,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 18 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 65,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 19 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 70,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 20 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 75,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 21 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 80,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 22 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 85,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 23 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 90,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 24 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 95,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 25 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 100,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 26 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 105,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 27 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 110,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 28 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 115,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 29 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 120,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 30 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 125,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 31 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 130,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 32 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 135,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 33 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 140,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 34 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 145,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 35 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 150,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 36 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 155,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 37 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 160,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 38 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 165,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 39 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 170,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 40 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 175,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 41 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 180,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 42 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 185,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 43 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 190,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 44 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 195,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 45 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 200,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 46 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 205,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 47 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 210,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 48 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 215,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 49 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 220,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 50 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 225,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 51 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 230,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 52 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 235,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 53 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 240,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 54 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 245,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 55 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 250,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 56 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 255,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 57 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 260,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 58 | | | | | | | |
| 59 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | Average: | 31,986 | $ 224.47 | $ 256.76 | $ 32.29 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 1 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,000 | $ 143.83 | $ 158.91 | $ 15.08 |
| 2 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,000 | $ 146.43 | $ 162.07 | $ 15.63 |
| 3 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,000 | $ 149.04 | $ 165.22 | $ 16.19 |
| 4 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 4,000 | $ 151.64 | $ 168.38 | $ 16.74 |
| 5 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 5,000 | $ 154.24 | $ 171.54 | $ 17.30 |
| 6 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 7 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 15,000 | $ 180.27 | $ 203.12 | $ 22.85 |
| 8 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 9 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 25,000 | $ 206.29 | $ 234.70 | $ 28.41 |
| 10 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 11 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 35,000 | $ 232.31 | $ 266.28 | $ 33.97 |
| 12 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 13 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 45,000 | $ 258.34 | $ 297.86 | $ 39.52 |
| 14 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 50,000 | $ 271.35 | $ 313.65 | $ 42.30 |
| 15 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 55,000 | $ 284.36 | $ 329.44 | $ 45.08 |
| 16 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 60,000 | $ 297.37 | $ 345.23 | $ 47.86 |
| 17 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 65,000 | $ 310.39 | $ 361.02 | $ 50.63 |
| 18 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 70,000 | $ 323.40 | $ 376.81 | $ 53.41 |
| 19 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 75,000 | $ 336.41 | $ 392.60 | $ 56.19 |
| 20 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 80,000 | $ 349.42 | $ 408.39 | $ 58.97 |
| 21 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 85,000 | $ 362.43 | $ 424.18 | $ 61.75 |
| 22 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 90,000 | $ 375.45 | $ 439.97 | $ 64.52 |
| 23 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 95,000 | $ 388.46 | $ 455.76 | $ 67.30 |
| 24 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 100,000 | $ 401.47 | $ 471.55 | $ 70.08 |
| 25 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 200,000 | $ 661.71 | $ 787.35 | $ 125.64 |
| 26 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 300,000 | $ 921.95 | $ 1,103.15 | $ 181.20 |
| 27 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 400,000 | $ 1,182.19 | $ 1,418.95 | $ 236.76 |
| 28 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 500,000 | $ 1,442.43 | $ 1,734.75 | $ 292.32 |
| 29 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 600,000 | $ 1,702.67 | $ 2,050.55 | $ 347.88 |
| 30 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 700,000 | $ 1,962.91 | $ 2,366.35 | $ 403.44 |
| 31 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 800,000 | $ 2,223.15 | $ 2,682.15 | $ 459.00 |
| 32 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 900,000 | $ 2,483.39 | $ 2,997.95 | $ 514.56 |
| 33 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,000,000 | $ 2,743.63 | $ 3,313.75 | $ 570.12 |
| 34 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,100,000 | $ 3,003.87 | $ 3,629.55 | $ 625.68 |
| 35 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,200,000 | $ 3,264.11 | $ 3,945.35 | $ 681.24 |
| 36 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,300,000 | $ 3,524.35 | $ 4,261.15 | $ 736.80 |
| 37 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,400,000 | $ 3,784.59 | $ 4,576.95 | $ 792.36 |
| 38 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,500,000 | $ 4,044.83 | $ 4,892.75 | $ 847.92 |
| 39 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,600,000 | $ 4,305.07 | $ 5,208.55 | $ 903.48 |
| 40 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,700,000 | $ 4,565.31 | $ 5,524.35 | $ 959.04 |
| 41 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,800,000 | $ 4,825.55 | $ 5,840.15 | $ 1,014.60 |
| 42 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,900,000 | $ 5,085.79 | $ 6,155.95 | $ 1,070.16 |
| 43 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,000,000 | $ 5,346.03 | $ 6,471.75 | $ 1,125.72 |
| 44 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,100,000 | $ 5,606.27 | $ 6,787.55 | $ 1,181.28 |
| 45 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,200,000 | $ 5,866.51 | $ 7,103.35 | $ 1,236.84 |
| 46 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,300,000 | $ 6,126.75 | $ 7,419.15 | $ 1,292.40 |
| 47 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,400,000 | $ 6,386.99 | $ 7,734.95 | $ 1,347.96 |
| 48 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,500,000 | $ 6,647.23 | $ 8,050.75 | $ 1,403.52 |
| 49 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,600,000 | $ 6,907.47 | $ 8,366.55 | $ 1,459.08 |
| 50 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,700,000 | $ 7,167.71 | $ 8,682.35 | $ 1,514.64 |
| 51 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,800,000 | $ 7,427.95 | $ 8,998.15 | $ 1,570.20 |
| 52 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,900,000 | $ 7,688.19 | $ 9,313.95 | $ 1,625.76 |
| 53 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,000,000 | $ 7,948.43 | $ 9,629.75 | $ 1,681.32 |
| 54 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,100,000 | $ 8,208.67 | $ 9,945.55 | $ 1,736.88 |
| 55 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,200,000 | $ 8,468.91 | $ 10,261.35 | $ 1,792.44 |
| 56 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,300,000 | $ 8,729.15 | $ 10,577.15 | $ 1,848.00 |
| 57 | | | | | | | |
| 58 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | Average: | 900,917 | $ 2,485.78 | $ 3,000.84 | $ 515.07 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 1 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,000 | $ 143.83 | $ 158.91 | $ 15.08 |
| 2 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,000 | $ 146.43 | $ 162.07 | $ 15.63 |
| 3 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,000 | $ 149.04 | $ 165.22 | $ 16.19 |
| 4 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 4,000 | $ 151.64 | $ 168.38 | $ 16.74 |
| 5 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 5,000 | $ 154.24 | $ 171.54 | $ 17.30 |
| 6 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 7 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 15,000 | $ 180.27 | $ 203.12 | $ 22.85 |
| 8 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 9 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 25,000 | $ 206.29 | $ 234.70 | $ 28.41 |
| 10 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 11 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 35,000 | $ 232.31 | $ 266.28 | $ 33.97 |
| 12 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 13 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 45,000 | $ 258.34 | $ 297.86 | $ 39.52 |
| 14 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 50,000 | $ 271.35 | $ 313.65 | $ 42.30 |
| 15 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 55,000 | $ 284.36 | $ 329.44 | $ 45.08 |
| 16 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 60,000 | $ 297.37 | $ 345.23 | $ 47.86 |
| 17 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 65,000 | $ 310.39 | $ 361.02 | $ 50.63 |
| 18 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 70,000 | $ 323.40 | $ 376.81 | $ 53.41 |
| 19 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 75,000 | $ 336.41 | $ 392.60 | $ 56.19 |
| 20 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 80,000 | $ 349.42 | $ 408.39 | $ 58.97 |
| 21 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 85,000 | $ 362.43 | $ 424.18 | $ 61.75 |
| 22 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 90,000 | $ 375.45 | $ 439.97 | $ 64.52 |
| 23 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 95,000 | $ 388.46 | $ 455.76 | $ 67.30 |
| 24 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 100,000 | $ 401.47 | $ 471.55 | $ 70.08 |
| 25 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 200,000 | $ 661.71 | $ 787.35 | $ 125.64 |
| 26 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 300,000 | $ 921.95 | $ 1,103.15 | $ 181.20 |
| 27 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 400,000 | $ 1,182.19 | $ 1,418.95 | $ 236.76 |
| 28 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 500,000 | $ 1,442.43 | $ 1,734.75 | $ 292.32 |
| 29 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 600,000 | $ 1,702.67 | $ 2,050.55 | $ 347.88 |
| 30 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 700,000 | $ 1,962.91 | $ 2,366.35 | $ 403.44 |
| 31 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 800,000 | $ 2,223.15 | $ 2,682.15 | $ 459.00 |
| 32 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 900,000 | $ 2,483.39 | $ 2,997.95 | $ 514.56 |
| 33 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,000,000 | $ 2,743.63 | $ 3,313.75 | $ 570.12 |
| 34 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,100,000 | $ 3,003.87 | $ 3,629.55 | $ 625.68 |
| 35 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,200,000 | $ 3,264.11 | $ 3,945.35 | $ 681.24 |
| 36 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,300,000 | $ 3,524.35 | $ 4,261.15 | $ 736.80 |
| 37 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,400,000 | $ 3,784.59 | $ 4,576.95 | $ 792.36 |
| 38 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,500,000 | $ 4,044.83 | $ 4,892.75 | $ 847.92 |
| 39 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,600,000 | $ 4,305.07 | $ 5,208.55 | $ 903.48 |
| 40 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,700,000 | $ 4,565.31 | $ 5,524.35 | $ 959.04 |
| 41 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,800,000 | $ 4,825.55 | $ 5,840.15 | $ 1,014.60 |
| 42 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,900,000 | $ 5,085.79 | $ 6,155.95 | $ 1,070.16 |
| 43 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,000,000 | $ 5,346.03 | $ 6,471.75 | $ 1,125.72 |
| 44 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,100,000 | $ 5,606.27 | $ 6,787.55 | $ 1,181.28 |
| 45 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,200,000 | $ 5,866.51 | $ 7,103.35 | $ 1,236.84 |
| 46 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,300,000 | $ 6,126.75 | $ 7,419.15 | $ 1,292.40 |
| 47 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,400,000 | $ 6,386.99 | $ 7,734.95 | $ 1,347.96 |
| 48 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,500,000 | $ 6,647.23 | $ 8,050.75 | $ 1,403.52 |
| 49 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,600,000 | $ 6,907.47 | $ 8,366.55 | $ 1,459.08 |
| 50 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,700,000 | $ 7,167.71 | $ 8,682.35 | $ 1,514.64 |
| 51 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,800,000 | $ 7,427.95 | $ 8,998.15 | $ 1,570.20 |
| 52 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,900,000 | $ 7,688.19 | $ 9,313.95 | $ 1,625.76 |
| 53 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,000,000 | $ 7,948.43 | $ 9,629.75 | $ 1,681.32 |
| 54 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,100,000 | $ 8,208.67 | $ 9,945.55 | $ 1,736.88 |
| 55 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,200,000 | $ 8,468.91 | $ 10,261.35 | $ 1,792.44 |
| 56 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,300,000 | $ 8,729.15 | $ 10,577.15 | $ 1,848.00 |
| 57 | | | | | | | |
| 58 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | Average: | 1,166,729 | $ 3,177.53 | $ 3,840.28 | $ 662.75 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A1S1A | 5/8" Single Family | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 2 | A1S1B | Sun City Wastewater Residential S Unit 1" | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 3 | A1S1C | Sun City Wastewater Residential S Unit 1 1/2" | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 4 | A1S1D | Sun City Wastewater Multi-Family 2" | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 5 | A1S1N | 5/8" Single Family Non Water | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 6 | A1S2A | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 7 | A1S2N | Sun City Wastewater Residential Multi-family Non Water | | All Usage Levels | $ 22.11 | $ 41.02 | $ 18.91 |
| 8 | A2MS2 | Sun City Commercial Building - 5/8" -2" WC | | All Usage Levels | $ 5.64 | $ - | $ (5.64) |
| 9 | A2S1N | Sun City Wastewater Commercial Single Unit Non Water | Flat Rate | All Usage Levels | $ 73.63 | $ 200.00 | $ 126.37 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2MSP | Sun City Mobile Home | | - | $ 8,711.69 | $ 12,273.10 | $ 3,561.41 |
| 2 | A2MSP | Sun City Mobile Home | | 100,000 | $ 8,899.39 | $ 12,588.90 | $ 3,689.51 |
| 3 | A2MSP | Sun City Mobile Home | | 200,000 | $ 9,087.09 | $ 12,904.70 | $ 3,817.61 |
| 4 | A2MSP | Sun City Mobile Home | | 300,000 | $ 9,274.79 | $ 13,220.50 | $ 3,945.71 |
| 5 | A2MSP | Sun City Mobile Home | | 400,000 | $ 9,462.49 | $ 13,536.30 | $ 4,073.81 |
| 6 | A2MSP | Sun City Mobile Home | | 500,000 | $ 9,650.19 | $ 13,852.10 | $ 4,201.91 |
| 7 | A2MSP | Sun City Mobile Home | | 600,000 | $ 9,837.89 | $ 14,167.90 | $ 4,330.01 |
| 8 | A2MSP | Sun City Mobile Home | | 700,000 | $ 10,025.59 | $ 14,483.70 | $ 4,458.11 |
| 9 | A2MSP | Sun City Mobile Home | | 800,000 | $ 10,213.29 | $ 14,799.50 | $ 4,586.21 |
| 10 | A2MSP | Sun City Mobile Home | | 900,000 | $ 10,400.99 | $ 15,115.30 | $ 4,714.31 |
| 11 | A2MSP | Sun City Mobile Home | | 1,000,000 | $ 10,588.69 | $ 15,431.10 | $ 4,842.41 |
| 12 | A2MSP | Sun City Mobile Home | | 1,100,000 | $ 10,776.39 | $ 15,746.90 | $ 4,970.51 |
| 13 | A2MSP | Sun City Mobile Home | | 1,200,000 | $ 10,964.09 | $ 16,062.70 | $ 5,098.61 |
| 14 | A2MSP | Sun City Mobile Home | | 1,300,000 | $ 11,151.79 | $ 16,378.50 | $ 5,226.71 |
| 15 | A2MSP | Sun City Mobile Home | | 1,400,000 | $ 11,339.49 | $ 16,694.30 | $ 5,354.81 |
| 16 | A2MSP | Sun City Mobile Home | | 1,500,000 | $ 11,527.19 | $ 17,010.10 | $ 5,482.91 |
| 17 | A2MSP | Sun City Mobile Home | | 1,600,000 | $ 11,714.89 | $ 17,325.90 | $ 5,611.01 |
| 18 | A2MSP | Sun City Mobile Home | | 1,700,000 | $ 11,902.59 | $ 17,641.70 | $ 5,739.11 |
| 19 | A2MSP | Sun City Mobile Home | | 1,800,000 | $ 12,090.29 | $ 17,957.50 | $ 5,867.21 |
| 20 | A2MSP | Sun City Mobile Home | | 1,900,000 | $ 12,277.99 | $ 18,273.30 | $ 5,995.31 |
| 21 | A2MSP | Sun City Mobile Home | | 2,000,000 | $ 12,465.69 | $ 18,589.10 | $ 6,123.41 |
| 22 | A2MSP | Sun City Mobile Home | | 2,100,000 | $ 12,653.39 | $ 18,904.90 | $ 6,251.51 |
| 23 | A2MSP | Sun City Mobile Home | | 2,200,000 | $ 12,841.09 | $ 19,220.70 | $ 6,379.61 |
| 24 | A2MSP | Sun City Mobile Home | | 2,300,000 | $ 13,028.79 | $ 19,536.50 | $ 6,507.71 |
| 25 | | | | | | | |
| 26 | A2MSP | Sun City Mobile Home | Average: | 1,979,583 | $ 12,427.37 | $ 18,524.62 | $ 6,097.26 |
| 27 | | | | | | | |
| 28 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | - | $ 9.20 | $ 31.15 | $ 21.95 |
| 2 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 1,000 | $ 10.49 | $ 34.31 | $ 23.82 |
| 3 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 2,000 | $ 11.77 | $ 37.47 | $ 25.69 |
| 4 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 3,000 | $ 13.06 | $ 40.62 | $ 27.57 |
| 5 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 4,000 | $ 14.34 | $ 43.78 | $ 29.44 |
| 6 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 5,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 7 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 6,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 8 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 7,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 9 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 8,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 10 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 9,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 11 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 10,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 12 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 11,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 13 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 12,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 14 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 13,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 15 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 14,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 16 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 15,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 17 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 16,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 18 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 17,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 19 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 18,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 20 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 19,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 21 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 20,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 22 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 21,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 23 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 22,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 24 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 23,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 25 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 24,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 26 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 25,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 27 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 26,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 28 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 27,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 29 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 28,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 30 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 29,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 31 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 30,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 32 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 31,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 33 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 32,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 34 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 33,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 35 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 34,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 36 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 35,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 37 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 36,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 38 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 37,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 39 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 38,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 40 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 39,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 41 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 40,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 42 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 41,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 43 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 42,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 44 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 43,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 45 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 44,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 46 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 45,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 47 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 46,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 48 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 47,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 49 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 48,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 50 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 49,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 51 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 50,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 52 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 51,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 53 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 52,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 54 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 53,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 55 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 54,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 56 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 55,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 57 | | | | | | | |
| 58 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Average: | 2,256 | $ 12.10 | $ 38.28 | $ 26.17 |
| 59 | | | | | | | |
| 60 | | | | | | | |
| 61 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | - | $ 23.02 | $ 77.88 | $ 54.86 |
| 2 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 1,000 | $ 24.31 | $ 81.03 | $ 56.73 |
| 3 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 2,000 | $ 25.59 | $ 84.19 | $ 58.60 |
| 4 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 3,000 | $ 26.88 | $ 87.35 | $ 60.47 |
| 5 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 4,000 | $ 28.16 | $ 90.51 | $ 62.34 |
| 6 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 5,000 | $ 29.45 | $ 93.67 | $ 64.21 |
| 7 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 6,000 | $ 30.74 | $ 96.82 | $ 66.09 |
| 8 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 7,000 | $ 32.02 | $ 99.98 | $ 67.96 |
| 9 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 8,000 | $ 33.31 | $ 103.14 | $ 69.83 |
| 10 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 9,000 | $ 34.60 | $ 106.30 | $ 71.70 |
| 11 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 10,000 | $ 35.88 | $ 109.46 | $ 73.57 |
| 12 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 11,000 | $ 37.17 | $ 112.61 | $ 75.44 |
| 13 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 12,000 | $ 38.45 | $ 115.77 | $ 77.32 |
| 14 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 12,500 | $ 39.10 | $ 117.35 | $ 78.25 |
| 15 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 13,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 16 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 14,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 17 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 15,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 18 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 16,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 19 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 17,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 20 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 18,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 21 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 19,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 22 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 20,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 23 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 21,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 24 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 22,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 25 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 23,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 26 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 24,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 27 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 25,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 28 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 26,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 29 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 27,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 30 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 28,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 31 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 29,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 32 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 30,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 33 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 31,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 34 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 32,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 35 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 33,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 36 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 34,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 37 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 35,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 38 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 36,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 39 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 37,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 40 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 38,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 41 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 39,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 42 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 40,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 43 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 41,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 44 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 42,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 45 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 43,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 46 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 44,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 47 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 45,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 48 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 46,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 49 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 47,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 50 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 48,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 51 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 49,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 52 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 50,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 53 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 51,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 54 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 52,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 55 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 53,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 56 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 54,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 57 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 55,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 58 | | | | | | | |
| 59 | A2S1B | Sun City Wastewater Commercial S Unit 1" | Average: | 7,270 | $ 32.37 | $ 100.83 | $ 68.46 |
| 60 | | | | | | | |
| 61 | | | | | | | |
| 62 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | - | $ 46.02 | $ 109.03 | $ 63.01 |
| 1 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 5,000 | $ 52.45 | $ 124.82 | $ 72.36 |
| 2 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 10,000 | $ 58.88 | $ 140.61 | $ 81.72 |
| 3 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 15,000 | $ 65.31 | $ 156.40 | $ 91.08 |
| 4 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 20,000 | $ 71.74 | $ 172.19 | $ 100.44 |
| 5 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 25,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 6 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 30,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 7 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 35,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 8 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 40,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 9 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 45,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 10 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 50,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 11 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 55,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 12 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 60,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 13 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 65,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 14 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 70,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 15 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 75,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 16 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 80,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 17 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 85,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 18 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 90,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 19 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 95,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 20 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 100,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 21 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 105,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 22 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 110,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 23 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 115,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 24 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 120,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 25 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 125,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 26 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 130,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 27 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 135,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 28 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 140,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 29 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 145,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 30 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 150,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 31 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 155,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 32 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 160,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 33 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 165,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 34 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 170,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 35 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 175,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 36 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 180,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 37 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 185,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 38 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 190,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 39 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 195,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 40 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 200,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 41 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 205,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 42 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 210,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 43 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 215,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 44 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 220,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 45 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 225,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 46 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 230,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 47 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 235,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 48 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 240,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 49 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 245,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 50 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 250,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 51 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 255,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 52 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 260,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 53 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 265,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 54 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 270,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 55 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 275,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 56 | | | | | | | |
| 57 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | Average: | 16,482 | $ 67.22 | $ 161.08 | $ 93.86 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 2,500 | $ 76.85 | $ 163.65 | $ 86.80 |
| 3 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 4 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 7,500 | $ 83.28 | $ 179.44 | $ 96.16 |
| 5 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 6 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 12,500 | $ 89.71 | $ 195.23 | $ 105.52 |
| 7 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 8 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 17,500 | $ 96.14 | $ 211.02 | $ 114.88 |
| 9 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 22,500 | $ 102.57 | $ 226.81 | $ 124.24 |
| 11 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 12 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 27,500 | $ 109.00 | $ 242.60 | $ 133.59 |
| 13 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 14 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 32,500 | $ 115.43 | $ 258.39 | $ 142.95 |
| 15 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 16 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 37,500 | $ 121.86 | $ 274.18 | $ 152.31 |
| 17 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 18 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 42,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 19 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 45,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 20 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 47,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 21 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 50,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 22 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 52,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 23 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 55,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 24 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 57,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 25 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 60,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 26 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 62,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 27 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 65,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 28 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 67,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 29 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 70,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 30 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 72,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 31 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 75,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 32 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 77,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 33 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 80,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 34 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 82,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 35 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 85,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 36 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 87,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 37 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 90,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 38 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 92,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 39 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 95,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 40 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 97,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 41 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 100,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 42 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 102,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 43 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 105,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 44 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 107,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 45 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 110,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 46 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 112,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 47 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 115,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 48 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 117,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 49 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 120,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 50 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 122,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 51 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 125,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 52 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 127,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 53 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 130,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 54 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 132,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 55 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 135,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 56 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 137,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 57 | | | | | | | |
| 58 | A2S1D | Sun City Wastewater Commercial S Unit 2" | Average: | 29,247 | $ 111.25 | $ 248.11 | $ 136.86 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 3 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 4 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 5 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 6 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 50,000 | $ 137.94 | $ 313.65 | $ 175.71 |
| 7 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 60,000 | $ 150.80 | $ 345.23 | $ 194.43 |
| 8 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 70,000 | $ 163.66 | $ 376.81 | $ 213.15 |
| 9 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 80,000 | $ 176.53 | $ 408.39 | $ 231.86 |
| 10 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 90,000 | $ 189.39 | $ 439.97 | $ 250.58 |
| 11 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 100,000 | $ 202.25 | $ 471.55 | $ 269.30 |
| 12 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 110,000 | $ 215.11 | $ 503.13 | $ 288.02 |
| 13 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 120,000 | $ 227.97 | $ 534.71 | $ 306.74 |
| 14 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 130,000 | $ 240.84 | $ 566.29 | $ 325.45 |
| 15 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 140,000 | $ 253.70 | $ 597.87 | $ 344.17 |
| 16 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 150,000 | $ 266.56 | $ 629.45 | $ 362.89 |
| 17 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 160,000 | $ 279.42 | $ 661.03 | $ 381.61 |
| 18 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 170,000 | $ 292.28 | $ 692.61 | $ 400.33 |
| 19 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 180,000 | $ 305.15 | $ 724.19 | $ 419.04 |
| 20 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 190,000 | $ 318.01 | $ 755.77 | $ 437.76 |
| 21 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 200,000 | $ 330.87 | $ 787.35 | $ 456.48 |
| 22 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 210,000 | $ 343.73 | $ 818.93 | $ 475.20 |
| 23 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 220,000 | $ 356.59 | $ 850.51 | $ 493.92 |
| 24 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 230,000 | $ 369.46 | $ 882.09 | $ 512.63 |
| 25 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 240,000 | $ 382.32 | $ 913.67 | $ 531.35 |
| 26 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 250,000 | $ 395.18 | $ 945.25 | $ 550.07 |
| 27 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 260,000 | $ 408.04 | $ 976.83 | $ 568.79 |
| 28 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 270,000 | $ 420.90 | $ 1,008.41 | $ 587.51 |
| 29 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 280,000 | $ 433.77 | $ 1,039.99 | $ 606.22 |
| 30 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 290,000 | $ 446.63 | $ 1,071.57 | $ 624.94 |
| 31 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 300,000 | $ 459.49 | $ 1,103.15 | $ 643.66 |
| 32 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 310,000 | $ 472.35 | $ 1,134.73 | $ 662.38 |
| 33 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 320,000 | $ 485.21 | $ 1,166.31 | $ 681.10 |
| 34 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 330,000 | $ 498.08 | $ 1,197.89 | $ 699.81 |
| 35 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 340,000 | $ 510.94 | $ 1,229.47 | $ 718.53 |
| 36 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 350,000 | $ 523.80 | $ 1,261.05 | $ 737.25 |
| 37 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 360,000 | $ 536.66 | $ 1,292.63 | $ 755.97 |
| 38 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 370,000 | $ 549.52 | $ 1,324.21 | $ 774.69 |
| 39 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 380,000 | $ 562.39 | $ 1,355.79 | $ 793.40 |
| 40 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 390,000 | $ 575.25 | $ 1,387.37 | $ 812.12 |
| 41 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 400,000 | $ 588.11 | $ 1,418.95 | $ 830.84 |
| 42 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 410,000 | $ 600.97 | $ 1,450.53 | $ 849.56 |
| 43 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 420,000 | $ 613.83 | $ 1,482.11 | $ 868.28 |
| 44 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 430,000 | $ 626.70 | $ 1,513.69 | $ 886.99 |
| 45 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 440,000 | $ 639.56 | $ 1,545.27 | $ 905.71 |
| 46 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 450,000 | $ 652.42 | $ 1,576.85 | $ 924.43 |
| 47 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 460,000 | $ 665.28 | $ 1,608.43 | $ 943.15 |
| 48 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 470,000 | $ 678.14 | $ 1,640.01 | $ 961.87 |
| 49 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 480,000 | $ 691.01 | $ 1,671.59 | $ 980.58 |
| 50 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 490,000 | $ 703.87 | $ 1,703.17 | $ 999.30 |
| 51 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 500,000 | $ 716.73 | $ 1,734.75 | $ 1,018.02 |
| 52 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 510,000 | $ 729.59 | $ 1,766.33 | $ 1,036.74 |
| 53 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 520,000 | $ 742.45 | $ 1,797.91 | $ 1,055.46 |
| 54 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 530,000 | $ 755.32 | $ 1,829.49 | $ 1,074.17 |
| 55 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 540,000 | $ 768.18 | $ 1,861.07 | $ 1,092.89 |
| 56 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 550,000 | $ 781.04 | $ 1,892.65 | $ 1,111.61 |
| 57 | | | | | | | |
| 58 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | Average: | 308,242 | $ 470.09 | $ 1,129.18 | $ 659.09 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | - | $ 9.20 | $ 31.15 | $ 21.95 |
| 2 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 1,000 | $ 10.49 | $ 34.31 | $ 23.82 |
| 3 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 2,000 | $ 11.77 | $ 37.47 | $ 25.69 |
| 4 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 3,000 | $ 13.06 | $ 40.62 | $ 27.57 |
| 5 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 4,000 | $ 14.34 | $ 43.78 | $ 29.44 |
| 6 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 5,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 7 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 6,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 8 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 7,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 9 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 8,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 10 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 9,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 11 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 10,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 12 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 11,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 13 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 12,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 14 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 13,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 15 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 14,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 16 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 15,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 17 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 16,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 18 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 17,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 19 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 18,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 20 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 19,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 21 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 20,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 22 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 21,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 23 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 22,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 24 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 23,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 25 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 24,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 26 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 25,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 27 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 26,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 28 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 27,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 29 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 28,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 30 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 29,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 31 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 30,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 32 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 31,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 33 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 32,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 34 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 33,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 35 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 34,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 36 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 35,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 37 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 36,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 38 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 37,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 39 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 38,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 40 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 39,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 41 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 40,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 42 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 41,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 43 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 42,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 44 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 43,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 45 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 44,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 46 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 45,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 47 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 46,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 48 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 47,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 49 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 48,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 50 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 49,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 51 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 50,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 52 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 51,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 53 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 52,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 54 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 53,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 55 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 54,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 56 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 55,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 57 | | | | | | | |
| 58 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Average: | 2,883 | $ 12.91 | $ 40.26 | $ 27.35 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2B | Sun City Wastewater Commercial M Unit1" | | - | $ 23.02 | $ 77.88 | $ 54.86 |
| 2 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 1,000 | $ 24.31 | $ 81.03 | $ 56.73 |
| 3 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 2,000 | $ 25.59 | $ 84.19 | $ 58.60 |
| 4 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 3,000 | $ 26.88 | $ 87.35 | $ 60.47 |
| 5 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 4,000 | $ 28.16 | $ 90.51 | $ 62.34 |
| 6 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 5,000 | $ 29.45 | $ 93.67 | $ 64.21 |
| 7 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 6,000 | $ 30.74 | $ 96.82 | $ 66.09 |
| 8 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 7,000 | $ 32.02 | $ 99.98 | $ 67.96 |
| 9 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 8,000 | $ 33.31 | $ 103.14 | $ 69.83 |
| 10 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 9,000 | $ 34.60 | $ 106.30 | $ 71.70 |
| 11 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 10,000 | $ 35.88 | $ 109.46 | $ 73.57 |
| 12 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 11,000 | $ 37.17 | $ 112.61 | $ 75.44 |
| 13 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 12,000 | $ 38.45 | $ 115.77 | $ 77.32 |
| 14 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 12,500 | $ 39.10 | $ 117.35 | $ 78.25 |
| 15 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 13,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 16 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 14,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 17 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 15,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 18 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 16,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 19 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 17,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 20 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 18,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 21 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 19,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 22 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 20,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 23 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 21,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 24 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 22,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 25 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 23,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 26 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 24,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 27 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 25,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 28 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 26,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 29 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 27,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 30 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 28,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 31 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 29,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 32 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 30,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 33 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 31,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 34 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 32,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 35 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 33,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 36 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 34,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 37 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 35,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 38 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 36,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 39 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 37,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 40 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 38,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 41 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 39,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 42 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 40,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 43 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 41,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 44 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 42,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 45 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 43,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 46 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 44,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 47 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 45,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 48 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 46,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 49 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 47,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 50 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 48,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 51 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 49,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 52 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 50,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 53 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 51,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 54 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 52,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 55 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 53,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 56 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 54,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 57 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 55,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 58 | | | | | | | |
| 59 | A2S2B | Sun City Wastewater Commercial M Unit1" | Average: | 12,500 | $ 39.10 | $ 117.35 | $ 78.25 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | - | $ 46.02 | $ 109.03 | $ 63.01 |
| 1 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 1,000 | $ 47.31 | $ 112.18 | $ 64.88 |
| 2 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 2,000 | $ 48.59 | $ 115.34 | $ 66.75 |
| 3 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 3,000 | $ 49.88 | $ 118.50 | $ 68.62 |
| 4 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 4,000 | $ 51.16 | $ 121.66 | $ 70.49 |
| 5 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 5,000 | $ 52.45 | $ 124.82 | $ 72.36 |
| 6 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 6,000 | $ 53.74 | $ 127.97 | $ 74.24 |
| 7 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 7,000 | $ 55.02 | $ 131.13 | $ 76.11 |
| 8 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 8,000 | $ 56.31 | $ 134.29 | $ 77.98 |
| 9 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 9,000 | $ 57.60 | $ 137.45 | $ 79.85 |
| 10 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 10,000 | $ 58.88 | $ 140.61 | $ 81.72 |
| 11 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 11,000 | $ 60.17 | $ 143.76 | $ 83.59 |
| 12 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 12,000 | $ 61.45 | $ 146.92 | $ 85.47 |
| 13 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 12,500 | $ 62.10 | $ 148.50 | $ 86.40 |
| 14 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 13,000 | $ 62.74 | $ 150.08 | $ 87.34 |
| 15 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 14,000 | $ 64.03 | $ 153.24 | $ 89.21 |
| 16 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 15,000 | $ 65.31 | $ 156.40 | $ 91.08 |
| 17 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 16,000 | $ 66.60 | $ 159.55 | $ 92.95 |
| 18 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 17,000 | $ 67.89 | $ 162.71 | $ 94.83 |
| 19 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 18,000 | $ 69.17 | $ 165.87 | $ 96.70 |
| 20 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 19,000 | $ 70.46 | $ 169.03 | $ 98.57 |
| 21 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 20,000 | $ 71.74 | $ 172.19 | $ 100.44 |
| 22 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 21,000 | $ 73.03 | $ 175.34 | $ 102.31 |
| 23 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 22,000 | $ 74.32 | $ 178.50 | $ 104.18 |
| 24 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 23,000 | $ 75.60 | $ 181.66 | $ 106.06 |
| 25 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 24,000 | $ 76.89 | $ 184.82 | $ 107.93 |
| 26 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 25,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 27 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 26,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 28 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 27,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 29 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 28,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 30 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 29,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 31 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 30,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 32 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 31,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 33 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 32,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 34 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 33,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 35 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 34,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 36 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 35,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 37 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 36,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 38 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 37,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 39 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 38,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 40 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 39,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 41 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 40,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 42 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 41,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 43 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 42,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 44 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 43,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 45 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 44,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 46 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 45,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 47 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 46,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 48 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 47,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 49 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 48,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 50 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 49,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 51 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 50,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 52 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 51,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 53 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 52,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 54 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 53,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 55 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 54,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 56 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 55,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 57 | | | | | | | |
| 58 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | Average: | 19,950 | $ 71.68 | $ 172.03 | $ 100.35 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 1,000 | $ 74.92 | $ 158.91 | $ 83.99 |
| 3 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 2,000 | $ 76.20 | $ 162.07 | $ 85.86 |
| 4 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 3,000 | $ 77.49 | $ 165.22 | $ 87.74 |
| 5 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 4,000 | $ 78.77 | $ 168.38 | $ 89.61 |
| 6 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 7 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 8 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 9 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 11 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 12 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 13 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 14 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 45,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 15 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 50,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 16 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 55,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 17 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 60,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 18 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 65,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 19 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 70,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 20 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 75,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 21 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 80,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 22 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 85,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 23 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 90,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 24 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 95,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 25 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 100,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 26 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 105,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 27 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 110,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 28 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 115,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 29 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 120,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 30 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 125,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 31 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 130,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 32 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 135,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 33 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 140,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 34 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 145,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 35 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 150,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 36 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 155,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 37 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 160,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 38 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 165,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 39 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 170,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 40 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 175,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 41 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 180,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 42 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 185,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 43 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 190,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 44 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 195,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 45 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 200,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 46 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 205,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 47 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 210,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 48 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 215,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 49 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 220,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 50 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 225,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 51 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 230,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 52 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 235,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 53 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 240,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 54 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 245,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 55 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 250,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 56 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 255,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 57 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 260,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 58 | | | | | | | |
| 59 | A2S2D | Sun City Wastewater Commercial M Unit 2" | Average: | 31,907 | $ 114.67 | $ 256.51 | $ 141.84 |

| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,000 | $ 74.92 | $ 158.91 | $ 83.99 |
| 3 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,000 | $ 76.20 | $ 162.07 | $ 85.86 |
| 4 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,000 | $ 77.49 | $ 165.22 | $ 87.74 |
| 5 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 4,000 | $ 78.77 | $ 168.38 | $ 89.61 |
| 6 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 7 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 8 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 9 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 11 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 12 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 13 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 14 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 45,000 | $ 131.51 | $ 297.86 | $ 166.35 |
| 15 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 50,000 | $ 137.94 | $ 313.65 | $ 175.71 |
| 16 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 55,000 | $ 144.37 | $ 329.44 | $ 185.07 |
| 17 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 60,000 | $ 150.80 | $ 345.23 | $ 194.43 |
| 18 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 65,000 | $ 157.23 | $ 361.02 | $ 203.79 |
| 19 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 70,000 | $ 163.66 | $ 376.81 | $ 213.15 |
| 20 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 75,000 | $ 170.10 | $ 392.60 | $ 222.51 |
| 21 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 80,000 | $ 176.53 | $ 408.39 | $ 231.86 |
| 22 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 85,000 | $ 182.96 | $ 424.18 | $ 241.22 |
| 23 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 90,000 | $ 189.39 | $ 439.97 | $ 250.58 |
| 24 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 95,000 | $ 195.82 | $ 455.76 | $ 259.94 |
| 25 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 100,000 | $ 202.25 | $ 471.55 | $ 269.30 |
| 26 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 200,000 | $ 330.87 | $ 787.35 | $ 456.48 |
| 27 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 300,000 | $ 459.49 | $ 1,103.15 | $ 643.66 |
| 28 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 400,000 | $ 588.11 | $ 1,418.95 | $ 830.84 |
| 29 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 500,000 | $ 716.73 | $ 1,734.75 | $ 1,018.02 |
| 30 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 600,000 | $ 845.35 | $ 2,050.55 | $ 1,205.20 |
| 31 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 700,000 | $ 973.97 | $ 2,366.35 | $ 1,392.38 |
| 32 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 800,000 | $ 1,102.59 | $ 2,682.15 | $ 1,579.56 |
| 33 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 900,000 | $ 1,231.21 | $ 2,997.95 | $ 1,766.74 |
| 34 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,000,000 | $ 1,359.83 | $ 3,313.75 | $ 1,953.92 |
| 35 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,100,000 | $ 1,488.45 | $ 3,629.55 | $ 2,141.10 |
| 36 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,200,000 | $ 1,617.07 | $ 3,945.35 | $ 2,328.28 |
| 37 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,300,000 | $ 1,745.69 | $ 4,261.15 | $ 2,515.46 |
| 38 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,400,000 | $ 1,874.31 | $ 4,576.95 | $ 2,702.64 |
| 39 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,500,000 | $ 2,002.93 | $ 4,892.75 | $ 2,889.82 |
| 40 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,600,000 | $ 2,131.55 | $ 5,208.55 | $ 3,077.00 |
| 41 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,700,000 | $ 2,260.17 | $ 5,524.35 | $ 3,264.18 |
| 42 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,800,000 | $ 2,388.79 | $ 5,840.15 | $ 3,451.36 |
| 43 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,900,000 | $ 2,517.41 | $ 6,155.95 | $ 3,638.54 |
| 44 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,000,000 | $ 2,646.03 | $ 6,471.75 | $ 3,825.72 |
| 45 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,100,000 | $ 2,774.65 | $ 6,787.55 | $ 4,012.90 |
| 46 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,200,000 | $ 2,903.27 | $ 7,103.35 | $ 4,200.08 |
| 47 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,300,000 | $ 3,031.89 | $ 7,419.15 | $ 4,387.26 |
| 48 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,400,000 | $ 3,160.51 | $ 7,734.95 | $ 4,574.44 |
| 49 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,500,000 | $ 3,289.13 | $ 8,050.75 | $ 4,761.62 |
| 50 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,600,000 | $ 3,417.75 | $ 8,366.55 | $ 4,948.80 |
| 51 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,700,000 | $ 3,546.37 | $ 8,682.35 | $ 5,135.98 |
| 52 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,800,000 | $ 3,674.99 | $ 8,998.15 | $ 5,323.16 |
| 53 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,900,000 | $ 3,803.61 | $ 9,313.95 | $ 5,510.34 |
| 54 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,000,000 | $ 3,932.23 | $ 9,629.75 | $ 5,697.52 |
| 55 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,100,000 | $ 4,060.85 | $ 9,945.55 | $ 5,884.70 |
| 56 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,200,000 | $ 4,189.47 | $ 10,261.35 | $ 6,071.88 |
| 57 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,300,000 | $ 4,318.09 | $ 10,577.15 | $ 6,259.06 |
| 58 | | | | | | | |
| 59 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | Average: | 784,510 | $ 1,082.67 | $ 2,633.23 | $ 1,550.57 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,000 | $ 74.92 | $ 158.91 | $ 83.99 |
| 3 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,000 | $ 76.20 | $ 162.07 | $ 85.86 |
| 4 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,000 | $ 77.49 | $ 165.22 | $ 87.74 |
| 5 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 4,000 | $ 78.77 | $ 168.38 | $ 89.61 |
| 6 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 7 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 8 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 9 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 11 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 12 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 13 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 14 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 45,000 | $ 131.51 | $ 297.86 | $ 166.35 |
| 15 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 50,000 | $ 137.94 | $ 313.65 | $ 175.71 |
| 16 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 55,000 | $ 144.37 | $ 329.44 | $ 185.07 |
| 17 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 60,000 | $ 150.80 | $ 345.23 | $ 194.43 |
| 18 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 65,000 | $ 157.23 | $ 361.02 | $ 203.79 |
| 19 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 70,000 | $ 163.66 | $ 376.81 | $ 213.15 |
| 20 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 75,000 | $ 170.10 | $ 392.60 | $ 222.51 |
| 21 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 80,000 | $ 176.53 | $ 408.39 | $ 231.86 |
| 22 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 85,000 | $ 182.96 | $ 424.18 | $ 241.22 |
| 23 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 90,000 | $ 189.39 | $ 439.97 | $ 250.58 |
| 24 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 95,000 | $ 195.82 | $ 455.76 | $ 259.94 |
| 25 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 100,000 | $ 202.25 | $ 471.55 | $ 269.30 |
| 26 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 200,000 | $ 330.87 | $ 787.35 | $ 456.48 |
| 27 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 300,000 | $ 459.49 | $ 1,103.15 | $ 643.66 |
| 28 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 400,000 | $ 588.11 | $ 1,418.95 | $ 830.84 |
| 29 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 500,000 | $ 716.73 | $ 1,734.75 | $ 1,018.02 |
| 30 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 600,000 | $ 845.35 | $ 2,050.55 | $ 1,205.20 |
| 31 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 700,000 | $ 973.97 | $ 2,366.35 | $ 1,392.38 |
| 32 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 800,000 | $ 1,102.59 | $ 2,682.15 | $ 1,579.56 |
| 33 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 900,000 | $ 1,231.21 | $ 2,997.95 | $ 1,766.74 |
| 34 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,000,000 | $ 1,359.83 | $ 3,313.75 | $ 1,953.92 |
| 35 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,100,000 | $ 1,488.45 | $ 3,629.55 | $ 2,141.10 |
| 36 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,200,000 | $ 1,617.07 | $ 3,945.35 | $ 2,328.28 |
| 37 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,300,000 | $ 1,745.69 | $ 4,261.15 | $ 2,515.46 |
| 38 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,400,000 | $ 1,874.31 | $ 4,576.95 | $ 2,702.64 |
| 39 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,500,000 | $ 2,002.93 | $ 4,892.75 | $ 2,889.82 |
| 40 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,600,000 | $ 2,131.55 | $ 5,208.55 | $ 3,077.00 |
| 41 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,700,000 | $ 2,260.17 | $ 5,524.35 | $ 3,264.18 |
| 42 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,800,000 | $ 2,388.79 | $ 5,840.15 | $ 3,451.36 |
| 43 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,900,000 | $ 2,517.41 | $ 6,155.95 | $ 3,638.54 |
| 44 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,000,000 | $ 2,646.03 | $ 6,471.75 | $ 3,825.72 |
| 45 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,100,000 | $ 2,774.65 | $ 6,787.55 | $ 4,012.90 |
| 46 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,200,000 | $ 2,903.27 | $ 7,103.35 | $ 4,200.08 |
| 47 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,300,000 | $ 3,031.89 | $ 7,419.15 | $ 4,387.26 |
| 48 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,400,000 | $ 3,160.51 | $ 7,734.95 | $ 4,574.44 |
| 49 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,500,000 | $ 3,289.13 | $ 8,050.75 | $ 4,761.62 |
| 50 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,600,000 | $ 3,417.75 | $ 8,366.55 | $ 4,948.80 |
| 51 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,700,000 | $ 3,546.37 | $ 8,682.35 | $ 5,135.98 |
| 52 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,800,000 | $ 3,674.99 | $ 8,998.15 | $ 5,323.16 |
| 53 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,900,000 | $ 3,803.61 | $ 9,313.95 | $ 5,510.34 |
| 54 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,000,000 | $ 3,932.23 | $ 9,629.75 | $ 5,697.52 |
| 55 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,100,000 | $ 4,060.85 | $ 9,945.55 | $ 5,884.70 |
| 56 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,200,000 | $ 4,189.47 | $ 10,261.35 | $ 6,071.88 |
| 57 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,300,000 | $ 4,318.09 | $ 10,577.15 | $ 6,259.06 |
| 58 | | | | | | | |
| 59 | A2S7D | Sun City Wastewater Commercial Large User => 2" | Average: | 404,719 | $ 594.18 | $ 1,433.85 | $ 839.67 |

**EPCOR Water**
**Agua Fria Wastewater - C1MS1**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | C1MS1 | | | | | |
| Description: | Agua Fria Wastewater Residential | Rate 1 | Rate 2 | | | |
| | | $ 57.36 | $ 71.16 | | | |
| Tier One | Break Over: | 7,000 | Gallons | Rate: | $ | - |
| Tier Two | Break Over: | 999,999,999 | Gallons | Prior Rate: | $ | 6.9782 |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 69,992 | 0 | 69,992 | 0 | 0 | |
| 1 | 39 | 39 | 70,031 | 39 | 1,832 | |
| 2 | 318 | 636 | 70,349 | 675 | 3,625 | |
| 3 | 251 | 753 | 70,600 | 1,428 | 5,100 | |
| 4 | 251 | 1,004 | 70,851 | 2,432 | 6,324 | |
| 5 | 968 | 4,840 | 71,819 | 7,272 | 7,297 | |
| 6 | 2 | 12 | 71,821 | 7,284 | 7,302 | |
| 7 | 3 | 21 | 71,824 | 7,305 | 7,305 | * |

| | Bill Count | Tier 1 Usage |
|---|---|---|
| Full Bill - Prior Rate | 25 | 7,422 |
| Full Bill - Present Rate | 71,799 | - |
| Full Bill - More than 1 Dwelling | 182 | - |
| Partial Bills - Prior Rate | 3,156 | 9,206 |
| Partial Bills - Present Rate | 4,470 | - |
| Partial Bills - More than 1 Dwelling (Prior Rate) | 5 | 7 |
| Partial Bills - More than 1 Dwelling (Present Rate) | 12 | |
| | 79,648 | 16,634 |

71,824 Full Bill Total

| | | | Total |
|---|---|---|---|
| Revenues | $ 5,623,788.64 | $ 116,076.84 | $ 5,739,865 |
| Adjustment to General Ledger | | | $ (145) |
| Original Billing Determinants | | | $ 5,739,720 |

| | |
|---|---|
| Average Customers* | 6,790 |
| Average Consumption | 3.699 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 6,790 | 6,790 | |
| Average Consumption | | 3.70 | |
| Rate | $ 71.16 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 5,798,116.80 | $ - | $ 5,798,117 |

Increase/(Decrease) from Annualization $ 58,397

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 6,790 | 6,790 | |
| Average Consumption | | 3.70 | |
| Rate | $ 41.02 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 3,342,309.60 | $ - | $ 3,342,310 |

*Usage was only billed in January 2015 for usage occurring prior to the implementation of Interim Settlement rates. As a result, most usage is pro-rated and has been rounded to the nearest thousand gallons for presentation. When recalculating present, annualized, and proposed revenues, the actual full bill usage of 7,422 is utilized instead of the rounded 7,305.
*Removed one to account for rounding.

**EPCOR Water**
**Agua Fria Wastewater - C2MS1**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | C2MS1 | | | | | |
| Description: | Agua Fria Wastewater Commercial 5/8" | | | | | |
| Monthly Customer Charge: | | $ | 58.91 | | | |
| Tier One | Break Over: | | 10,000 | Gallons | Rate: $ | 7.1720 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 0 | 5 | 0 | 5 | 0 | 0 |
| 1 | 1 | 1 | 6 | 1 | 15 |
| 2 | 3 | 6 | 9 | 7 | 29 |
| 3 | 10 | 30 | 19 | 37 | 40 |
| 4 | 1 | 4 | 20 | 41 | 41 |

| | Bill Count | Tier 1 Usage | Usage over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 20 | 41 | - | 41 |
| Partial Bills | 1.23 | 0 | - | - |
| | 21 | 41 | - | 41 |

| | | | | | Total |
|---|---|---|---|---|---|
| Revenues | $ | 1,250.86 | $ | 294.05 | $ 1,545 |
| Misc. Adjustments | | | | | $ 0 |
| Original Billing Determinants | | | | | $ 1,545 |

| | |
|---|---|
| Average Customers | 2.00 |
| Average Consumption | 1.931 |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 2 | | 2 | |
| Average Consumption | | | | 1.9 | |
| Rate | $ | 58.91 | $ | 7.17 | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 1,413.84 | $ | 332.38 | $ 1,746 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 201 |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 2 | | 2.000 | |
| Average Consumption | | | | 1.931 | |
| Rate | $ | 31.15 | $ | 3.1580 | |
| # of Months | | 12 | | 12.000 | |
| Annualized Revenues | $ | 747.60 | $ | 146.35 | $ 894 |

**EPCOR Water**
**Agua Fria Wastewater - C2MS2**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | C2MS2 | | | | | | |
| Description: | Agua Fria Wastewater Commercial 3/4" | | | | | | |
| Monthly Customer Charge: | | | $ | 88.36 | | | |
| Tier One | | Break Over: | | 15,000 | Gallons | Rate: $ | 7.1720 |
| Tier Two | | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 0 | 11 | 0 | 11 | 0 | 0 |
| 1 | 1 | 1 | 12 | 1 | 1 |
| 2 | 0 | 0 | 12 | 1 | 1 |
| 3 | 0 | 0 | 12 | 1 | 1 |
| 4 | 0 | 0 | 12 | 1 | 1 |

| | Bill Count | Tier 1 Usage | Usage over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 12 | 1 | 0 | 1 |
| Partial Bills | - | 0 | 0 | 0 |
| | 12.00 | 1 | 0 | 1 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 1,060.32 | $ 7.17 | | $ 1,067 |
| Misc. Adjustments | | | | $ (0) |
| Original Billing Determinants | | | | $ 1,067 |

| | |
|---|---|
| Average Customers | 1 |
| Average Consumption | 0.0830 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1.000 | |
| Average Consumption | | 0.083 | |
| Rate | $ 88.36 | $ 7.17 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 1,060.32 | $ 7.14 | $ 1,067 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 0.083 | |
| Rate | $ 31.15 | $ 3.16 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 373.80 | $ 3.15 | $ 377 |

**EPCOR Water**
**Agua Fria Wastewater - C2MS3**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | C2MS3 | | | | | |
| Description: | Agua Fria Wastewater Commercial 1" | | | | | |
| Monthly Customer Charge: | | $ | 117.95 | | | |
| Tier One | Break Over: | 15,000 | Gallons | Rate: | $ | 7.1720 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 1 | 0 | 1 | 0 | 0 | |
| 1 | 6 | 6 | 7 | 6 | 23 | Proposed |
| 2 | 10 | 20 | 17 | 26 | 40 | Breakover Usage |
| 3 | 4 | 12 | 21 | 38 | 47 | 69 |
| 6 | 1 | 6 | 22 | 44 | 56 | Present |
| 12.5 | 0 | 0 | 22 | 44 | 69 | Breakover Usage |
| 15 | 0 | 0 | 22 | 44 | 74 | 74 |
| 130 | 1 | 130 | 23 | 174 | 304 | |
| 280 | 1 | 280 | 24 | 454 | 454 | |

| | Bill Count | Tier 1 Usage (Proposed) | Tier 1 Usage (Present) | Usage over Tier 1 | Total Usage |
|---|---|---|---|---|---|
| Full Bill | 24 | 69 | 5 | 380 | 454 |
| Full Bill - More than 1 Dwelling | 0 | 0 | | | 0 |
| Partial Bills | - | 0 | | | 0 |
| | 24 | 69 | 5 | 380 | 454 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 2,830.80 | $ 494.87 | $ 35.86 | $ 3,362 |
| Misc. Adjustments | | | | $ (0) |
| Original Billing Determinants | | | | $ 3,361 |

| | |
|---|---|
| Average Customers | 2 |
| Average Consumption (Current Blocks) | 3.083 |
| Average Consumption (Proposed Blocks) | 2.875 |

| | Annualized Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 2 | 2 | | |
| Average Consumption | | 3.083 | | |
| Rate | $ 117.95 | $ 7.17 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 2,830.80 | $ 530.67 | $ | 3,361 |

| | | |
|---|---|---|
| Increase/(Decrease) from Annualization | $ | (0) |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 2 | 2 | | |
| Average Consumption | | 2.875 | | |
| Rate | $ 77.88 | $ 3.16 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 1,869.00 | $ 217.90 | $ | 2,087 |

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1 of 4
Witness: Heppenstall

Rate Schedule: C2MS4
Description: Agua Fria Sewer Commercial LG - 1 1/2 "
Monthly Customer Charge: $ 235.80
Tier One Break Over: - Gallons Rate: $ 7.1720

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | 1 | 1 | 1 | 1 | 76 | |
| 2 | 3 | 6 | 4 | 7 | 151 | |
| 3 | 3 | 9 | 7 | 16 | 223 | |
| 4 | 1 | 4 | 8 | 20 | 292 | |
| 5 | 2 | 10 | 10 | 30 | 360 | |
| 6 | 0 | 0 | 10 | 30 | 426 | |
| 7 | 0 | 0 | 10 | 30 | 492 | |
| 8 | 2 | 16 | 12 | 46 | 558 | |
| 9 | 1 | 9 | 13 | 55 | 622 | |
| 10 | 7 | 70 | 20 | 125 | 685 | |
| 11 | 6 | 66 | 26 | 191 | 741 | |
| 12 | 10 | 120 | 36 | 311 | 791 | |
| 13 | 4 | 52 | 40 | 363 | 831 | |
| 14 | 3 | 42 | 43 | 405 | 867 | |
| 15 | 4 | 60 | 47 | 465 | 900 | |
| 16 | 5 | 80 | 52 | 545 | 929 | |
| 17 | 1 | 17 | 53 | 562 | 953 | |
| 18 | 1 | 18 | 54 | 580 | 976 | |
| 19 | 2 | 38 | 56 | 618 | 998 | |
| 20 | 0 | 0 | 56 | 618 | 1,018 | |
| 21 | 0 | 0 | 56 | 618 | 1,038 | |
| 22 | 1 | 22 | 57 | 640 | 1,058 | |
| 23 | 3 | 69 | 60 | 709 | 1,077 | Proposed |
| 24 | 1 | 24 | 61 | 733 | 1,093 | Breakover Usage |
| 25 | 0 | 0 | 61 | 733 | 1,108 | 1,108 |
| 26 | 1 | 26 | 62 | 759 | 1,123 | |
| 27 | 0 | 0 | 62 | 759 | 1,137 | |
| 28 | 1 | 28 | 63 | 787 | 1,151 | |
| 29 | 0 | 0 | 63 | 787 | 1,164 | |
| 30 | 0 | 0 | 63 | 787 | 1,177 | |
| 31 | 0 | 0 | 63 | 787 | 1,190 | |
| 32 | 0 | 0 | 63 | 787 | 1,203 | |
| 33 | 1 | 33 | 64 | 820 | 1,216 | |
| 34 | 0 | 0 | 64 | 820 | 1,228 | |
| 35 | 0 | 0 | 64 | 820 | 1,240 | |
| 36 | 0 | 0 | 64 | 820 | 1,252 | |
| 37 | 0 | 0 | 64 | 820 | 1,264 | |

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 2 of 4
Witness: Heppenstall

Rate Schedule: C2MS4
Description: Agua Fria Sewer Commercial LG - 1 1/2 "
Monthly Customer Charge: $ 235.80
Tier One Break Over: - Gallons Rate: $ 7.1720

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 38 | 0 | 0 | 64 | 820 | 1,276 |
| 39 | 0 | 0 | 64 | 820 | 1,288 |
| 41 | 0 | 0 | 64 | 820 | 1,312 |
| 42 | 0 | 0 | 64 | 820 | 1,324 |
| 43 | 0 | 0 | 64 | 820 | 1,336 |
| 44 | 0 | 0 | 64 | 820 | 1,348 |
| 45 | 0 | 0 | 64 | 820 | 1,360 |
| 46 | 0 | 0 | 64 | 820 | 1,372 |
| 47 | 0 | 0 | 64 | 820 | 1,384 |
| 48 | 0 | 0 | 64 | 820 | 1,396 |
| 49 | 0 | 0 | 64 | 820 | 1,408 |
| 51 | 0 | 0 | 64 | 820 | 1,432 |
| 52 | 0 | 0 | 64 | 820 | 1,444 |
| 53 | 0 | 0 | 64 | 820 | 1,456 |
| 56 | 0 | 0 | 64 | 820 | 1,492 |
| 57 | 0 | 0 | 64 | 820 | 1,504 |
| 58 | 0 | 0 | 64 | 820 | 1,516 |
| 59 | 0 | 0 | 64 | 820 | 1,528 |
| 61 | 0 | 0 | 64 | 820 | 1,552 |
| 66 | 0 | 0 | 64 | 820 | 1,612 |
| 69 | 0 | 0 | 64 | 820 | 1,648 |
| 70 | 0 | 0 | 64 | 820 | 1,660 |
| 74 | 0 | 0 | 64 | 820 | 1,708 |
| 76 | 0 | 0 | 64 | 820 | 1,732 |
| 78 | 0 | 0 | 64 | 820 | 1,756 |
| 82 | 0 | 0 | 64 | 820 | 1,804 |
| 83 | 0 | 0 | 64 | 820 | 1,816 |
| 85 | 0 | 0 | 64 | 820 | 1,840 |
| 86 | 0 | 0 | 64 | 820 | 1,852 |
| 88 | 0 | 0 | 64 | 820 | 1,876 |
| 91 | 0 | 0 | 64 | 820 | 1,912 |
| 92 | 0 | 0 | 64 | 820 | 1,924 |
| 93 | 0 | 0 | 64 | 820 | 1,936 |
| 97 | 0 | 0 | 64 | 820 | 1,984 |
| 98 | 0 | 0 | 64 | 820 | 1,996 |
| 100 | 0 | 0 | 64 | 820 | 2,020 |
| 102 | 0 | 0 | 64 | 820 | 2,044 |
| 103 | 0 | 0 | 64 | 820 | 2,056 |
| 110 | 0 | 0 | 64 | 820 | 2,140 |
| 111 | 0 | 0 | 64 | 820 | 2,152 |
| 118 | 0 | 0 | 64 | 820 | 2,236 |
| 121 | 0 | 0 | 64 | 820 | 2,272 |

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 3 of 4
Witness: Heppenstall

Rate Schedule: C2MS4
Description: Agua Fria Sewer Commercial LG - 1 1/2 "
Monthly Customer Charge: $ 235.80
Tier One Break Over: - Gallons Rate: $ 7.1720

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 127 | 0 | 0 | 64 | 820 | 2,344 |
| 128 | 0 | 0 | 64 | 820 | 2,356 |
| 130 | 0 | 0 | 64 | 820 | 2,380 |
| 132 | 0 | 0 | 64 | 820 | 2,404 |
| 136 | 0 | 0 | 64 | 820 | 2,452 |
| 138 | 0 | 0 | 64 | 820 | 2,476 |
| 144 | 0 | 0 | 64 | 820 | 2,548 |
| 145 | 0 | 0 | 64 | 820 | 2,560 |
| 146 | 0 | 0 | 64 | 820 | 2,572 |
| 158 | 0 | 0 | 64 | 820 | 2,716 |
| 164 | 0 | 0 | 64 | 820 | 2,788 |
| 165 | 1 | 165 | 65 | 985 | 2,800 |
| 172 | 1 | 172 | 66 | 1,157 | 2,877 |
| 173 | 0 | 0 | 66 | 1,157 | 2,887 |
| 175 | 0 | 0 | 66 | 1,157 | 2,907 |
| 176 | 0 | 0 | 66 | 1,157 | 2,917 |
| 178 | 1 | 178 | 67 | 1,335 | 2,937 |
| 185 | 0 | 0 | 67 | 1,335 | 3,000 |
| 189 | 0 | 0 | 67 | 1,335 | 3,036 |
| 191 | 2 | 382 | 69 | 1,717 | 3,054 |
| 193 | 0 | 0 | 69 | 1,717 | 3,068 |
| 198 | 0 | 0 | 69 | 1,717 | 3,103 |
| 204 | 0 | 0 | 69 | 1,717 | 3,145 |
| 221 | 0 | 0 | 69 | 1,717 | 3,264 |
| 222 | 0 | 0 | 69 | 1,717 | 3,271 |
| 232 | 0 | 0 | 69 | 1,717 | 3,341 |
| 240 | 0 | 0 | 69 | 1,717 | 3,397 |
| 283 | 1 | 283 | 70 | 2,000 | 3,698 |
| 288 | 0 | 0 | 70 | 2,000 | 3,728 |
| 291 | 0 | 0 | 70 | 2,000 | 3,746 |
| 296 | 0 | 0 | 70 | 2,000 | 3,776 |
| 302 | 0 | 0 | 70 | 2,000 | 3,812 |
| 330 | 1 | 330 | 71 | 2,330 | 3,980 |
| 339 | 1 | 339 | 72 | 2,669 | 4,025 |
| 346 | 0 | 0 | 72 | 2,669 | 4,053 |
| 399 | 1 | 399 | 73 | 3,068 | 4,265 |
| 407 | 1 | 407 | 74 | 3,475 | 4,289 |
| 549 | 0 | 0 | 74 | 3,475 | 4,573 |
| 621 | 0 | 0 | 74 | 3,475 | 4,717 |

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | C2MS4 | | | | |
| Description: | Agua Fria Sewer Commercial LG - 1 1/2 " | | | | |
| Monthly Customer Charge: | | $ 235.80 | | | |
| Tier One | Break Over: | - | Gallons | Rate: | $ 7.1720 |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 659 | 1 | 659 | 75 | 4,134 | 4,793 |
| 888 | 1 | 888 | 76 | 5,022 | 5,022 |

| | Bill Count | Tier 1 Usage (First 25,000 Gallons) | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 56 | 1,108 | 3,914 | 5,022 |
| Full Bill - More than 1 Dwelling | 20 | - | | 0 |
| Partial Bills | - | - | | 0 |
| | 76 | 1,108 | 3,914 | 5,022 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 17,920.80 | $ 7,946.58 | $28,071.21 | $ 53,939 |

| | |
|---|---|
| Average Customers | 6 |
| Average Consumption (Current Blocks) | 66.079 |
| Average Consumption (Proposed Blocks) | 14.579 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric* | |
| Average Customer | 6 | | |
| Average Consumption | | | |
| Rate | $ 235.80 | | |
| # of Months | 12 | | |
| Annualized Revenues | $ 16,977.60 | $ 36,067.69 | $ 53,045 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (893) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 6 | 6 | |
| Average Consumption | | 14.6 | |
| Rate (From H-3) | $ 109.03 | $ 3.16 | |
| # of Months | 12 | 12 | |
| Proposed Revenues | $ 7,849.80 | $ 3,314.90 | $ 11,165 |

*Volumetric revenues allocated based on Agua Fria C2MS4 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: C2MS4
Description: Agua Fria Sewer Commercial LG - 2 "
Monthly Customer Charge: $ 235.80
Tier One Break Over: 999,999,999 Gallons Rate: $ 7.1720

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 4 | 0 | 4 | 0 | 0 | |
| 1 | 3 | 3 | 7 | 3 | 319 | |
| 2 | 9 | 18 | 16 | 21 | 635 | |
| 3 | 16 | 48 | 32 | 69 | 942 | |
| 4 | 6 | 24 | 38 | 93 | 1,233 | |
| 5 | 1 | 5 | 39 | 98 | 1,518 | |
| 6 | 2 | 12 | 41 | 110 | 1,802 | |
| 7 | 4 | 28 | 45 | 138 | 2,084 | |
| 8 | 5 | 40 | 50 | 178 | 2,362 | |
| 9 | 6 | 54 | 56 | 232 | 2,635 | |
| 10 | 9 | 90 | 65 | 322 | 2,902 | |
| 11 | 6 | 66 | 71 | 388 | 3,160 | |
| 12 | 9 | 108 | 80 | 496 | 3,412 | |
| 13 | 10 | 130 | 90 | 626 | 3,655 | |
| 14 | 6 | 84 | 96 | 710 | 3,888 | |
| 15 | 7 | 105 | 103 | 815 | 4,115 | |
| 16 | 15 | 240 | 118 | 1,055 | 4,335 | |
| 17 | 8 | 136 | 126 | 1,191 | 4,540 | |
| 18 | 10 | 180 | 136 | 1,371 | 4,737 | |
| 19 | 11 | 209 | 147 | 1,580 | 4,924 | |
| 20 | 5 | 100 | 152 | 1,680 | 5,100 | |
| 21 | 8 | 168 | 160 | 1,848 | 5,271 | |
| 22 | 7 | 154 | 167 | 2,002 | 5,434 | |
| 23 | 8 | 184 | 175 | 2,186 | 5,590 | |
| 24 | 3 | 72 | 178 | 2,258 | 5,738 | |
| 25 | 3 | 75 | 181 | 2,333 | 5,883 | |
| 26 | 2 | 52 | 183 | 2,385 | 6,025 | |
| 27 | 2 | 54 | 185 | 2,439 | 6,165 | |
| 28 | 3 | 84 | 188 | 2,523 | 6,303 | |
| 29 | 2 | 58 | 190 | 2,581 | 6,438 | |
| 30 | 5 | 150 | 195 | 2,731 | 6,571 | |
| 31 | 2 | 62 | 197 | 2,793 | 6,699 | |
| 32 | 2 | 64 | 199 | 2,857 | 6,825 | |
| 33 | 2 | 66 | 201 | 2,923 | 6,949 | |
| 34 | 2 | 68 | 203 | 2,991 | 7,071 | |
| 35 | 1 | 35 | 204 | 3,026 | 7,191 | |
| 36 | 2 | 72 | 206 | 3,098 | 7,310 | |
| 37 | 2 | 74 | 208 | 3,172 | 7,427 | |
| 38 | 3 | 114 | 211 | 3,286 | 7,542 | Proposed |
| 39 | 1 | 39 | 212 | 3,325 | 7,654 | Breakover Usage |
| 40 | 0 | 0 | 212 | 3,325 | 7,765 | 7,765 |
| 41 | 1 | 41 | 213 | 3,366 | 7,876 | |
| 42 | 4 | 168 | 217 | 3,534 | 7,986 | |
| 43 | 3 | 129 | 220 | 3,663 | 8,092 | |
| 44 | 2 | 88 | 222 | 3,751 | 8,195 | |
| 45 | 2 | 90 | 224 | 3,841 | 8,296 | |
| 46 | 4 | 184 | 228 | 4,025 | 8,395 | |
| 47 | 2 | 94 | 230 | 4,119 | 8,490 | |
| 48 | 3 | 144 | 233 | 4,263 | 8,583 | |
| 49 | 4 | 196 | 237 | 4,459 | 8,673 | |
| 51 | 1 | 51 | 238 | 4,510 | 8,845 | |
| 52 | 5 | 260 | 243 | 4,770 | 8,930 | |
| 53 | 2 | 106 | 245 | 4,876 | 9,010 | |
| 56 | 2 | 112 | 247 | 4,988 | 9,244 | |
| 57 | 2 | 114 | 249 | 5,102 | 9,320 | |
| 58 | 1 | 58 | 250 | 5,160 | 9,394 | |

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: C2MS4
Description: Agua Fria Sewer Commercial LG - 2 "
Monthly Customer Charge: $ 235.80
Tier One Break Over: 999,999,999 Gallons Rate: $ 7.1720

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 59 | 2 | 118 | 252 | 5,278 | 9,467 |
| 61 | 3 | 183 | 255 | 5,461 | 9,609 |
| 66 | 2 | 132 | 257 | 5,593 | 9,949 |
| 69 | 1 | 69 | 258 | 5,662 | 10,147 |
| 70 | 2 | 140 | 260 | 5,802 | 10,212 |
| 74 | 2 | 148 | 262 | 5,950 | 10,464 |
| 76 | 1 | 76 | 263 | 6,026 | 10,586 |
| 78 | 2 | 156 | 265 | 6,182 | 10,706 |
| 82 | 1 | 82 | 266 | 6,264 | 10,938 |
| 83 | 2 | 166 | 268 | 6,430 | 10,995 |
| 85 | 1 | 85 | 269 | 6,515 | 11,105 |
| 86 | 1 | 86 | 270 | 6,601 | 11,159 |
| 88 | 1 | 88 | 271 | 6,689 | 11,265 |
| 91 | 1 | 91 | 272 | 6,780 | 11,421 |
| 92 | 1 | 92 | 273 | 6,872 | 11,472 |
| 93 | 1 | 93 | 274 | 6,965 | 11,522 |
| 97 | 1 | 97 | 275 | 7,062 | 11,718 |
| 98 | 1 | 98 | 276 | 7,160 | 11,766 |
| 100 | 5 | 500 | 281 | 7,660 | 11,860 |
| 102 | 2 | 204 | 283 | 7,864 | 11,944 |
| 103 | 2 | 206 | 285 | 8,070 | 11,984 |
| 110 | 1 | 110 | 286 | 8,180 | 12,250 |
| 111 | 1 | 111 | 287 | 8,291 | 12,287 |
| 118 | 2 | 236 | 289 | 8,527 | 12,539 |
| 121 | 1 | 121 | 290 | 8,648 | 12,641 |
| 127 | 2 | 254 | 292 | 8,902 | 12,839 |
| 128 | 1 | 128 | 293 | 9,030 | 12,870 |
| 130 | 1 | 130 | 294 | 9,160 | 12,930 |
| 132 | 2 | 264 | 296 | 9,424 | 12,988 |
| 136 | 1 | 136 | 297 | 9,560 | 13,096 |
| 138 | 1 | 138 | 298 | 9,698 | 13,148 |
| 144 | 1 | 144 | 299 | 9,842 | 13,298 |
| 145 | 1 | 145 | 300 | 9,987 | 13,322 |
| 146 | 1 | 146 | 301 | 10,133 | 13,345 |
| 158 | 1 | 158 | 302 | 10,291 | 13,609 |
| 164 | 1 | 164 | 303 | 10,455 | 13,735 |
| 165 | 0 | 0 | 303 | 10,455 | 13,755 |
| 172 | 0 | 0 | 303 | 10,455 | 13,895 |
| 173 | 1 | 173 | 304 | 10,628 | 13,915 |
| 175 | 1 | 175 | 305 | 10,803 | 13,953 |
| 176 | 2 | 352 | 307 | 11,155 | 13,971 |
| 178 | 0 | 0 | 307 | 11,155 | 14,003 |
| 185 | 1 | 185 | 308 | 11,340 | 14,115 |
| 189 | 1 | 189 | 309 | 11,529 | 14,175 |
| 191 | 0 | 0 | 309 | 11,529 | 14,203 |
| 193 | 1 | 193 | 310 | 11,722 | 14,231 |
| 198 | 1 | 198 | 311 | 11,920 | 14,296 |
| 204 | 1 | 204 | 312 | 12,124 | 14,368 |
| 221 | 1 | 221 | 313 | 12,345 | 14,555 |
| 222 | 1 | 222 | 314 | 12,567 | 14,565 |
| 232 | 1 | 232 | 315 | 12,799 | 14,655 |
| 240 | 1 | 240 | 316 | 13,039 | 14,719 |
| 283 | 0 | 0 | 316 | 13,039 | 15,020 |
| 288 | 1 | 288 | 317 | 13,327 | 15,055 |
| 291 | 1 | 291 | 318 | 13,618 | 15,073 |
| 296 | 1 | 296 | 319 | 13,914 | 15,098 |

**EPCOR Water**
**Agua Fria Wastewater - C2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | |
|---|---|---|---|---|
| Rate Schedule: | C2MS4 | | | |
| Description: | Agua Fria Sewer Commercial LG - 2 " | | | |
| Monthly Customer Charge: | | $ 235.80 | | |
| Tier One | Break Over: | 999,999,999 Gallons | Rate: | $ 7.1720 |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 302 | 1 | 302 | 320 | 14,216 | 15,122 |
| 330 | 0 | 0 | 320 | 14,216 | 15,206 |
| 339 | 0 | 0 | 320 | 14,216 | 15,233 |
| 346 | 1 | 346 | 321 | 14,562 | 15,254 |
| 399 | 0 | 0 | 321 | 14,562 | 15,360 |
| 407 | 0 | 0 | 321 | 14,562 | 15,376 |
| 549 | 1 | 549 | 322 | 15,111 | 15,660 |
| 621 | 1 | 621 | 323 | 15,732 | 15,732 |
| 659 | 0 | 0 | 323 | 15,732 | 15,732 |
| 888 | 0 | 0 | 323 | 15,732 | 15,732 |

| | Bill Count | Tier 1 Usage (First 40,000 Gallons) | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 251 | 7,765 | 7,967 | 15,732 |
| Full Bill - More than 1 Dwelling | 72 | - | - | - |
| Partial Bills | 8 | 189 | - | 189 |
| | 331 | 7,954 | 7,967 | 15,921 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 78,151.98 | $ 57,046.09 | $ 57,139.32 | $ 192,337 |

| | |
|---|---|
| Average Customers | 28 |
| Average Consumption* | 48.037 |
| Average Consumption (Proposed Blocks) | 23.999 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric* | |
| Average Customer | 28 | | |
| Average Consumption | | | |
| Rate | $ 235.80 | | |
| # of Months | 12 | | |
| Annualized Revenues | $ 79,228.80 | $ 114,344 | $ 193,572 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 1,235 |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 28 | 28 | |
| Average Consumption | | 23.999 | |
| Rate (From H-3) | $ 155.75 | $ 3.16 | |
| # of Months | 12 | 12 | |
| Proposed Revenues | $ 52,332.00 | $ 25,464.83 | $ 77,797 |

*Volumetric revenues allocated based on Agua Fria C2MS4 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water- Anthem Wastewater**
**Anthem Wastewater - E1MS1**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | E1MS1 | | | | |
| Description: | Anthem Wastewater Residential | | | | |
| Monthly Customer Charge: | $ 31.18 | | | | |
| Tier One | Break Over: | 7,000 | Gallons | Present Rate: | $ 4.1649 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Prior Rate | $ - |

**Full Bills**

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor | |
| - | 1,683 | 0 | 1,683 | 0 | 0 | |
| 1 | 3,774 | 3,774 | 5,457 | 3,774 | 92,431 | |
| 2 | 6,803 | 13,606 | 12,260 | 17,380 | 181,088 | |
| 3 | 9,157 | 27,471 | 21,417 | 44,851 | 262,942 | |
| 4 | 9,934 | 39,736 | 31,351 | 84,587 | 335,639 | |
| 5 | 10,241 | 51,205 | 41,592 | 135,792 | 398,402 | Present |
| 6 | 9,001 | 54,006 | 50,593 | 189,798 | 450,924 | Breakover Usage |
| 7 | 7,554 | 52,878 | 58,147 | 242,676 | 494,445 | 494,445 |
| 8 | 6333 | 50,664 | 64,480 | 293,340 | 530,412 | |
| 9 | 5240 | 47,160 | 69,720 | 340,500 | 560,046 | |
| 10 | 4269 | 42,690 | 73,989 | 383,190 | 584,440 | |
| 11 | 3490 | 38,390 | 77,479 | 421,580 | 604,565 | |
| 12 | 2850 | 34,200 | 80,329 | 455,780 | 621,200 | |
| 13 | 2331 | 30,303 | 82,660 | 486,083 | 634,985 | |
| 14 | 1871 | 26,194 | 84,531 | 512,277 | 646,439 | |
| 15 | 1570 | 23,550 | 86,101 | 535,827 | 656,022 | |
| 16 | 1241 | 19,856 | 87,342 | 555,683 | 664,035 | |
| 17 | 979 | 16,643 | 88,321 | 572,326 | 670,807 | |
| 18 | 828 | 14,904 | 89,149 | 587,230 | 676,600 | |
| 19 | 748 | 14,212 | 89,897 | 601,442 | 681,565 | |
| 20 | 564 | 11,280 | 90,461 | 612,722 | 685,782 | |
| 21 | 509 | 10,689 | 90,970 | 623,411 | 689,435 | |
| 22 | 390 | 8,580 | 91,360 | 631,991 | 692,579 | |
| 23 | 371 | 8,533 | 91,731 | 640,524 | 695,333 | |
| 24 | 285 | 6,840 | 92,016 | 647,364 | 697,716 | |
| 25 | 256 | 6,400 | 92,272 | 653,764 | 699,814 | |
| 26 | 219 | 5,694 | 92,491 | 659,458 | 701,656 | |
| 27 | 197 | 5,319 | 92,688 | 664,777 | 703,279 | |
| 28 | 155 | 4,340 | 92,843 | 669,117 | 704,705 | |
| 29 | 143 | 4,147 | 92,986 | 673,264 | 705,976 | |
| 30 | 122 | 3,660 | 93,108 | 676,924 | 707,104 | |
| 31 | 103 | 3,193 | 93,211 | 680,117 | 708,110 | |
| 32 | 91 | 2,912 | 93,302 | 683,029 | 709,013 | |
| 33 | 65 | 2,145 | 93,367 | 685,174 | 709,825 | |
| 34 | 52 | 1,768 | 93,419 | 686,942 | 710,572 | |
| 35 | 55 | 1,925 | 93,474 | 688,867 | 711,267 | |
| 36 | 60 | 2,160 | 93,534 | 691,027 | 711,907 | |
| 37 | 47 | 1,739 | 93,581 | 692,766 | 712,487 | |
| 38 | 36 | 1,368 | 93,617 | 694,134 | 713,020 | |
| 39 | 42 | 1,638 | 93,659 | 695,772 | 713,517 | |
| 40 | 42 | 1,680 | 93,701 | 697,452 | 713,972 | |
| 41 | 41 | 1,681 | 93,742 | 699,133 | 714,385 | |
| 42 | 30 | 1,260 | 93,772 | 700,393 | 714,757 | |
| 43 | 26 | 1,118 | 93,798 | 701,511 | 715,099 | |
| 44 | 28 | 1,232 | 93,826 | 702,743 | 715,415 | |
| 45 | 17 | 765 | 93,843 | 703,508 | 715,703 | |
| 46 | 13 | 598 | 93,856 | 704,106 | 715,974 | |
| 47 | 14 | 658 | 93,870 | 704,764 | 716,232 | |
| 48 | 18 | 864 | 93,888 | 705,628 | 716,476 | |
| 49 | 13 | 637 | 93,901 | 706,265 | 716,702 | |
| 50 | 12 | 600 | 93,913 | 706,865 | 716,915 | |
| 51 | 12 | 612 | 93,925 | 707,477 | 717,116 | |
| 52 | 12 | 624 | 93,937 | 708,101 | 717,305 | |

**EPCOR Water- Anthem Wastewater**
**Anthem Wastewater - E1MS1**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | E1MS1 | | | | | |
| Description: | Anthem Wastewater Residential | | | | | |
| Monthly Customer Charge: | $ | 31.18 | | | | |
| Tier One | Break Over: | 7,000 | Gallons | Present Rate: | $ | 4.1649 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Prior Rate | $ | - |

**Full Bills**

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 53 | 9 | 477 | 93,946 | 708,578 | 717,482 |
| 54 | 8 | 432 | 93,954 | 709,010 | 717,650 |
| 55 | 12 | 660 | 93,966 | 709,670 | 717,810 |
| 56 | 11 | 616 | 93,977 | 710,286 | 717,958 |
| 57 | 3 | 171 | 93,980 | 710,457 | 718,095 |
| 58 | 10 | 580 | 93,990 | 711,037 | 718,229 |
| 59 | 7 | 413 | 93,997 | 711,450 | 718,353 |
| 60 | 9 | 540 | 94,006 | 711,990 | 718,470 |
| 61 | 3 | 183 | 94,009 | 712,173 | 718,578 |
| 62 | 2 | 124 | 94,011 | 712,297 | 718,683 |
| 63 | 2 | 126 | 94,013 | 712,423 | 718,786 |
| 64 | 6 | 384 | 94,019 | 712,807 | 718,887 |
| 65 | 3 | 195 | 94,022 | 713,002 | 718,982 |
| 66 | 6 | 396 | 94,028 | 713,398 | 719,074 |
| 67 | 4 | 268 | 94,032 | 713,666 | 719,160 |
| 68 | 8 | 544 | 94,040 | 714,210 | 719,242 |
| 69 | 5 | 345 | 94,045 | 714,555 | 719,316 |
| 70 | 2 | 140 | 94,047 | 714,695 | 719,385 |
| 71 | 4 | 284 | 94,051 | 714,979 | 719,452 |
| 72 | 4 | 288 | 94,055 | 715,267 | 719,515 |
| 73 | 4 | 292 | 94,059 | 715,559 | 719,574 |
| 74 | 3 | 222 | 94,062 | 715,781 | 719,629 |
| 76 | 4 | 304 | 94,066 | 716,085 | 719,733 |
| 77 | 3 | 231 | 94,069 | 716,316 | 719,781 |
| 78 | 1 | 78 | 94,070 | 716,394 | 719,826 |
| 79 | 4 | 316 | 94,074 | 716,710 | 719,870 |
| 80 | 2 | 160 | 94,076 | 716,870 | 719,910 |
| 81 | 2 | 162 | 94,078 | 717,032 | 719,948 |
| 83 | 2 | 166 | 94,080 | 717,198 | 720,020 |
| 84 | 1 | 84 | 94,081 | 717,282 | 720,054 |
| 85 | 2 | 170 | 94,083 | 717,452 | 720,087 |
| 86 | 1 | 86 | 94,084 | 717,538 | 720,118 |
| 88 | 2 | 176 | 94,086 | 717,714 | 720,178 |
| 89 | 1 | 89 | 94,087 | 717,803 | 720,206 |
| 92 | 1 | 92 | 94,088 | 717,895 | 720,287 |
| 93 | 1 | 93 | 94,089 | 717,988 | 720,313 |
| 95 | 1 | 95 | 94,090 | 718,083 | 720,363 |
| 98 | 2 | 196 | 94,092 | 718,279 | 720,435 |
| 100 | 2 | 200 | 94,094 | 718,479 | 720,479 |
| 102 | 2 | 204 | 94,096 | 718,683 | 720,519 |
| 104 | 1 | 104 | 94,097 | 718,787 | 720,555 |
| 108 | 1 | 108 | 94,098 | 718,895 | 720,623 |
| 109 | 1 | 109 | 94,099 | 719,004 | 720,639 |
| 110 | 1 | 110 | 94,100 | 719,114 | 720,654 |
| 112 | 1 | 112 | 94,101 | 719,226 | 720,682 |
| 118 | 1 | 118 | 94,102 | 719,344 | 720,760 |
| 125 | 1 | 125 | 94,103 | 719,469 | 720,844 |
| 127 | 1 | 127 | 94,104 | 719,596 | 720,866 |
| 131 | 1 | 131 | 94,105 | 719,727 | 720,906 |
| 138 | 1 | 138 | 94,106 | 719,865 | 720,969 |
| 139 | 1 | 139 | 94,107 | 720,004 | 720,977 |
| 143 | 1 | 143 | 94,108 | 720,147 | 721,005 |
| 144 | 1 | 144 | 94,109 | 720,291 | 721,011 |
| 167 | 1 | 167 | 94,110 | 720,458 | 721,126 |
| 170 | 1 | 170 | 94,111 | 720,628 | 721,138 |
| 174 | 1 | 174 | 94,112 | 720,802 | 721,150 |

**EPCOR Water- Anthem Wastewater**
**Anthem Wastewater - E1MS1**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | E1MS1 | | | | | |
| Description: | Anthem Wastewater Residential | | | | | |
| Monthly Customer Charge: | | $ | 31.18 | | | |
| Tier One | Break Over: | | 7,000 | Gallons | Present Rate: $ | 4.1649 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Prior Rate $ | - |

**Full Bills**

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 181 | 1 | 181 | 94,113 | 720,983 | 721,164 |
| 217 | 1 | 217 | 94,114 | 721,200 | 721,200 |

| | Bill Count | Tier 1 Usage | Usage Over Tier 1 Breakover | Total Usage |
|---|---|---|---|---|
| Full Bill - Current Rate | 94,114 | 494,445 | 226,755 | 721,200 |
| More than 1 Dwelling | 2,238 | 5,205 | | 5,205 |
| More than 1 Dwelling - Partial | 237 | 598 | | 598 |
| Partial Bills | 9,599 | 47,420 | | 47,420 |
| | 106,188 | 547,668 | 226,755 | 774,423 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 3,310,926.42 | $ 2,280,983.08 | $ 5,591,909 |
| Misc. Adjustments | | | $ (6,376) |
| Original Billing Determinants | | | $ 5,585,534 |

| | |
|---|---|
| Average Customers | 8,884 |
| Average Consumption | 5.16 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric |
| Average Customer | 8,884 | 8,884 |
| Average Consumption | | 5.16 |
| Rate | $ 31.18 | $ 4.1649 |
| # of Months | 12 | 12 |
| Annualized Revenues | $ 3,324,037.44 | $ 2,290,015.60 |

| | | |
|---|---|---|
| Annualized Revenues | $ | 5,614,053 |
| Increase/(Decrease) from Annualization | $ | 28,519 |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 8,884 | 8,884 | |
| Average Consumption | | - | |
| Rate | $ 41.02 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 4,373,060.16 | $ - | $4,373,060 |

**EPCOR Water**
**Anthem Wastewater - E2MS1**
**Unit of Measure = 1000 Gals.**

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| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | E2MS1 | | | | |
| Description: | Anthem Wastewater Commercial 5/8" | | | | |
| Monthly Customer Charge: | $ 34.83 | | | | |
| Tier One | Break Over: | 10,000 | Gallons | Rate: $ | 4.3587 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor | |
| 1 | 10 | 10 | 10 | 10 | 10 | |
| 2 | 8 | 16 | 18 | 26 | 84 | |
| 3 | 6 | 18 | 24 | 44 | 113 | Proposed |
| 4 | 3 | 12 | 27 | 56 | 136 | Breakover Usage |
| 5 | 0 | 0 | 27 | 56 | 156 | 156 |
| 6 | 2 | 12 | 29 | 68 | 176 | |
| 7 | 3 | 21 | 32 | 89 | 194 | Present |
| 9 | 1 | 9 | 33 | 98 | 224 | Breakover Usage |
| 10 | 0 | 0 | 33 | 98 | 238 | 238 |
| 11 | 1 | 11 | 34 | 109 | 252 | |
| 12 | 1 | 12 | 35 | 121 | 265 | |
| 28 | 1 | 28 | 36 | 149 | 457 | |
| 40 | 1 | 40 | 37 | 189 | 589 | |
| 43 | 1 | 43 | 38 | 232 | 619 | |
| 51 | 1 | 51 | 39 | 283 | 691 | |
| 52 | 1 | 52 | 40 | 335 | 699 | |
| 55 | 1 | 55 | 41 | 390 | 720 | |
| 65 | 1 | 65 | 42 | 455 | 780 | |
| 68 | 1 | 68 | 43 | 523 | 795 | |
| 90 | 1 | 90 | 44 | 613 | 883 | |
| 114 | 1 | 114 | 45 | 727 | 955 | |
| 130 | 1 | 130 | 46 | 857 | 987 | |
| 154 | 1 | 154 | 47 | 1,011 | 1,011 | |

| | Bill Count | Tier 1 -Proposed (Up to 5,000 Gallons) | Tier 1 - Present (Up to 10,000 Gallons) | Usage Over Breakover | Total Usage |
|---|---|---|---|---|---|
| Full Bill | 47 | 156 | 82 | 773 | 1,011 |
| Full Bill - More than 1 Dwelling | 0 | 0 | | | 0 |
| Partial Bills | 1 | 12 | | | 12 |
| | 48 | 168 | 82 | 773 | |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 1,678.81 | $ 732.26 | $ 357.41 | $ 2,768 |
| Misc. Adjustments | | | | $ 0 |
| Original Billing Determinants | | | | $ 2,769 |

| | |
|---|---|
| Average Customers | 4 |
| Average Consumption (Present Blocking) | 5.19 |
| Average Consumption (Proposed Blocking) | 3.49 |

| Annualized Revenues | Basic | Volumetric |
|---|---|---|
| Average Customer | 4 | 4 |
| Average Consumption | | 5.19 |
| Rate | $ 34.83 | $ 4.3587 |
| # of Months | 12 | 12 |
| Annualized Revenues | $1,671.84 | $ 1,085.15 |

| | | |
|---|---|---|
| Annualized Revenues | $ | 2,757 |
| Increase/(Decrease) from Annualization | $ | (12) |

| Proposed Revenues | Basic | Volumetric | | |
|---|---|---|---|---|
| Average Customer | 4 | 4 | | |
| Average Consumption | | 3.49 | | |
| Rate | $ 31.15 | $ 3.1580 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 1,495.20 | $ 528.27 | $ | 2,023 |

**EPCOR Water**
**Anthem Wastewater - E2MS2**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | E2MS2 | | | | | |
| Description: | Anthem Wastewater Commercial 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 52.24 | | | |
| Tier One | Break Over: | 15,000 | Gallons | Rate: | $ | 4.3587 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 9 | 0 | 9 | 0 | 0 | |
| 1 | 13 | 13 | 22 | 13 | 27 | |
| 2 | 8 | 16 | 30 | 29 | 41 | |
| 3 | 3 | 9 | 33 | 38 | 47 | Proposed |
| 4 | 1 | 4 | 34 | 42 | 50 | Breakover Usage |
| 5 | 1 | 5 | 35 | 47 | 52 | 52 |
| 8 | 1 | 8 | 36 | 55 | 55 | |

| | Bill Count | Tier 1 Usage (Up to 5,000 Gallons) | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 36 | 52 | 3 | 55 |
| Full Bill - More than 1 Dwelling | - | - | - | 0 |
| Partial Bills | - | - | - | 0 |
| | 36 | 52 | 3 | 55 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 1,880.64 | $ 226.65 | $ 13.08 | $ 2,120 |
| Misc. Adjustments | | | | $ 0 |
| Original Billing Determinants | | | | $ 2,120 |

| | |
|---|---|
| Average Customers | 3 |
| Average Consumption (Present Blocking) | 1.53 |
| Average Consumption (Proposed Blocking) | 1.44 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric |
| Average Customer | 3 | 3 |
| Average Consumption | | 1.53 |
| Rate | $ 52.24 | $ 4.3587 |
| # of Months | 12 | 12 |
| Annualized Revenues | $1,880.64 | $ 239.73 |

| | | |
|---|---|---|
| Annualized Revenues | $ | 2,120 |
| Increase/(Decrease) from Annualization | $ | (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 3 | 3 | |
| Average Consumption | | 1.44 | |
| Rate | $ 31.15 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $1,121.40 | $ 164.22 | $ 1,286 |

**EPCOR Water - Anthem Wastewater**
**Anthem Wastewater - E2MS3**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | E2MS3 | | | | | |
| Description: | Anthem Wastewater Commercial 1" | | | | | |
| Monthly Customer Charge: | | $ 69.73 | | | | |
| Tier One | Break Over: | 15,000 | Gallons | Rate: | $ | 4.3587 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: | $ | - |

**Year 2015 - Present Blocking**

| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor | |
|---|---|---|---|---|---|---|
| 0 | 1 | 0 | 1 | 0 | 0 | |
| 1 | 14 | 14 | 15 | 14 | 179 | |
| 2 | 25 | 50 | 40 | 64 | 344 | |
| 3 | 22 | 66 | 62 | 130 | 484 | |
| 4 | 22 | 88 | 84 | 218 | 602 | |
| 5 | 18 | 90 | 102 | 308 | 698 | |
| 6 | 11 | 66 | 113 | 374 | 776 | |
| 7 | 9 | 63 | 122 | 437 | 843 | |
| 8 | 13 | 104 | 135 | 541 | 901 | |
| 9 | 6 | 54 | 141 | 595 | 946 | |
| 10 | 4 | 40 | 145 | 635 | 985 | |
| 11 | 0 | 0 | 145 | 635 | 1,020 | Proposed |
| 12 | 0 | 0 | 145 | 635 | 1,055 | Breakover Usage |
| 12.5 | 0 | 0 | 145 | 635 | 1,073 | 1,073 |
| 13 | 1 | 13 | 146 | 648 | 1,090 | Present |
| 14 | 1 | 14 | 147 | 662 | 1,124 | Breakover Usage |
| 15 | 3 | 45 | 150 | 707 | 1,157 | 1,157 |
| 16 | 2 | 32 | 152 | 739 | 1,187 | |
| 19 | 2 | 38 | 154 | 777 | 1,271 | |
| 20 | 1 | 20 | 155 | 797 | 1,297 | |
| 21 | 1 | 21 | 156 | 818 | 1,322 | |
| 22 | 2 | 44 | 158 | 862 | 1,346 | |
| 23 | 2 | 46 | 160 | 908 | 1,368 | |
| 27 | 2 | 54 | 162 | 962 | 1,448 | |
| 29 | 1 | 29 | 163 | 991 | 1,484 | |
| 31 | 2 | 62 | 165 | 1,053 | 1,518 | |
| 33 | 1 | 33 | 166 | 1,086 | 1,548 | |
| 36 | 3 | 108 | 169 | 1,194 | 1,590 | |
| 37 | 2 | 74 | 171 | 1,268 | 1,601 | |
| 39 | 1 | 39 | 172 | 1,307 | 1,619 | |
| 42 | 1 | 42 | 173 | 1,349 | 1,643 | |
| 43 | 3 | 129 | 176 | 1,478 | 1,650 | |
| 45 | 1 | 45 | 177 | 1,523 | 1,658 | |
| 46 | 2 | 92 | 179 | 1,615 | 1,661 | |

**EPCOR Water - Anthem Wastewater**
**Anthem Wastewater - E2MS3**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | E2MS3 | | | | |
| Description: | Anthem Wastewater Commercial 1" | | | | |
| Monthly Customer Charge: | | $ 69.73 | | | |
| Tier One | Break Over: | 15,000 | Gallons | Rate: $ | 4.3587 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 - Present Blocking | | | | | |
|---|---|---|---|---|---|
| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor |
| 50 | 1 | 50 | 180 | 1,665 | 1,665 |

| | Bill Count | Tier 1 Usage - Proposed (Up to 12,500 Gallons) | Tier 1 Usage - Present (Up to 15,000 Gallons) | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|---|
| Full Bill | 180 | 1,073 | 84 | 508 | 1,665 |
| Full Bill - More than 1 Dwelling | - | - | - | - | - |
| Partial Bills | - | - | - | - | - |
| | 180.00 | 1,073 | 84 | 508 | 1,665 |

| | | | | | Total |
|---|---|---|---|---|---|
| Revenues | $12,551.40 | $ 4,676.89 | $ 366.13 | $ | 17,594 |
| Misc. Adjustments | | | | | |
| Original Billing Determinants | | | | $ | 17,594 |

| | |
|---|---|
| Average Customers | 15 |
| Average Consumption (Present Blocking) | 6.428 |
| Average Consumption (Proposed Blocking) | 5.961 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric* |
| Average Customer | 15 | |
| Average Consumption | | |
| Rate | $ 69.73 | |
| # of Months | 12 | |
| Annualized Revenues | $12,551.40 | $ 5,014.20 |

| | | |
|---|---|---|
| Annualized Revenues | $ | 17,566 |
| Increase/(Decrease) from Annualization | $ | (29) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 15 | 15 | |
| Average Consumption | | 5.961 | |
| Rate | $ 77.88 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $14,017.50 | $ 3,388.53 | $ 17,406 |

*Annualized volumetric revenues allocated based on Anthem E2MS3 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water**
**Anthem Wastewater - E2MS3**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | E2MS3 | | | | | | |
| Description: | Anthem Sewer Commercial 1.5" | | | | | | |
| Monthly Customer Charge: | | | $69.73 | | | | |
| Tier One | | Break Over: | 15,000 | Gallons | Rate: | $ | 4.3587 |
| Tier Two | | Break Over: | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | Present |
| 0 | 0 | 0 | 0 | 0 | 0 | Breakover Usage |
| 15 | 0 | 0 | 0 | 0 | 180 | 180 |
| 18 | 1 | 18 | 1 | 18 | 216 | |
| 19 | 1 | 19 | 2 | 37 | 227 | |
| 20 | 0 | 0 | 2 | 37 | 237 | |
| 21 | 1 | 21 | 3 | 58 | 247 | Proposed |
| 23 | 1 | 23 | 4 | 81 | 265 | Breakover Usage |
| 25 | 1 | 25 | 5 | 106 | 281 | 281 |
| 33 | 1 | 33 | 6 | 139 | 337 | |
| 39 | 3 | 117 | 9 | 256 | 373 | |
| 53 | 1 | 53 | 10 | 309 | 415 | |
| 54 | 1 | 54 | 11 | 363 | 417 | |
| 61 | 1 | 61 | 12 | 424 | 424 | |

| | Bill Count | Tier 1 Usage (Up to 15,000 Gallons) | Tier 1 Usage - Proposed (Up to 25,000 Gallons) | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|---|
| Full Bill | 12 | 180 | 101 | 143 | 424 |
| Full Bill - More than 1 Dwelling | - | - | - | 0 | 0 |
| Partial Bills | 0.5 | 7.5 | - | 0 | 8 |
| | 12.50 | 187.5 | 101.0 | 143.0 | 431.5 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $871.63 | $ 817.26 | $ | 1,689 |
| Misc. Adjustments | | | $ | - |
| Original Billing Determinants | | | $ | 1,689 |

| | |
|---|---|
| Average Customers | 1 |
| Average Consumption (Present Blocking) | 15.000 |
| Average Consumption (Proposed Blocking) | 15.000 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric* |
| Average Customer | 1 | |
| Average Consumption | | |
| Rate | $ 69.73 | |
| # of Months | 12 | |
| Annualized Revenues | $836.76 | $ 812.59 |

| | | |
|---|---|---|
| Annualized Revenues | $ | 1,649 |
| Increase/(Decrease) from Annualization | $ | (40) |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 1 | 1 | | |
| Average Consumption | | 15.000 | | |
| Rate | $ 109.03 | $ 3.1580 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 1,308.30 | $ 568.44 | $ | 1,877 |

*Annualized volumetric revenues allocated based on Anthem E2MS3 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water**
**Anthem Wastewater - E2MS3**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | E2MS3 | | | | | |
| Description: | Anthem Sewer Commercial 2" | | | | | |
| Monthly Customer Charge: | | $ 69.73 | | | | |
| Tier One | Break Over: | 15,000 | Gallons | Rate: | $ | 4.3587 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | 0 | 0 | 0 | 0 | 57 | |
| 2 | 0 | 0 | 0 | 0 | 114 | |
| 3 | 1 | 3 | 1 | 3 | 171 | |
| 4 | 11 | 44 | 12 | 47 | 227 | |
| 5 | 5 | 25 | 17 | 72 | 272 | |
| 6 | 4 | 24 | 21 | 96 | 312 | |
| 7 | 3 | 21 | 24 | 117 | 348 | |
| 8 | 6 | 48 | 30 | 165 | 381 | |
| 9 | 4 | 36 | 34 | 201 | 408 | |
| 11 | 1 | 11 | 35 | 212 | 454 | |
| 12 | 2 | 24 | 37 | 236 | 476 | |
| 13 | 1 | 13 | 38 | 249 | 496 | Present |
| 14 | 1 | 14 | 39 | 263 | 515 | Breakover Usage |
| 15 | 3 | 45 | 42 | 308 | 533 | 533 |
| 17 | 1 | 17 | 43 | 325 | 563 | |
| 19 | 1 | 19 | 44 | 344 | 591 | |
| 20 | 1 | 20 | 45 | 364 | 604 | Proposed |
| 30 | 1 | 30 | 46 | 394 | 724 | Breakover Usage |
| 40 | 0 | 0 | 46 | 394 | 834 | 834 |
| 46 | 1 | 46 | 47 | 440 | 900 | |
| 86 | 1 | 86 | 48 | 526 | 1,300 | |
| 235 | 1 | 235 | 49 | 761 | 2,641 | |
| 239 | 1 | 239 | 50 | 1,000 | 2,673 | |
| 247 | 2 | 494 | 52 | 1,494 | 2,729 | |
| 249 | 1 | 249 | 53 | 1,743 | 2,739 | |
| 257 | 1 | 257 | 54 | 2,000 | 2,771 | |
| 279 | 1 | 279 | 55 | 2,279 | 2,837 | |
| 282 | 1 | 282 | 56 | 2,561 | 2,843 | |
| 306 | 1 | 306 | 57 | 2,867 | 2,867 | |

| | Bill Count | Tier 1 Usage (Up to 15,000 Gallons) | Tier 1 Usage - Proposed (Up to 40,000 Gallons) | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|---|
| Full Bill | 57 | 533 | 301 | 2,033 | 2,867 |
| Full Bill - More than 1 Dwelling | - | - | - | - | - |
| Partial Bills | 3.93 | 52 | - | - | 52 |
| | 60.9 | 585 | 301 | 2,033 | 2,919 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 4,248.88 | $ 2,549.84 | $ 6,799 |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ 6,799 |

| | |
|---|---|
| Average Customers | 5.00 |
| Average Consumption (Present Blocking) | 9.601 |
| Average Consumption (Proposed Blocking) | 14.540 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric* |
| Average Customer | 5 | |
| Average Consumption | | |
| Rate | $ 69.73 | |
| # of Months | 12 | |
| Annualized Revenues | $4,183.80 | $ 2,535.27 |

| | |
|---|---|
| Annualized Revenues | $ 6,719 |
| Increase/(Decrease) from Annualization | $ (80) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 5 | 5 | |
| Average Consumption | | 14.540 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 9,345.00 | $ 2,755.13 | $ 12,100 |

*Annualized volumetric revenues allocated based on Anthem E2MS3 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 1"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 - Present Blocking | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 0 | 63 | 0 | 63 | 0 | 0 | |
| 1 | 0 | 0 | 63 | 0 | 60 | |
| 2 | 3 | 6 | 66 | 6 | 120 | |
| 3 | 8 | 24 | 74 | 30 | 177 | |
| 4 | 1 | 4 | 75 | 34 | 226 | |
| 5 | 2 | 10 | 77 | 44 | 274 | |
| 6 | 6 | 36 | 83 | 80 | 320 | |
| 7 | 3 | 21 | 86 | 101 | 360 | |
| 8 | 7 | 56 | 93 | 157 | 397 | |
| 9 | 7 | 63 | 100 | 220 | 427 | |
| 10 | 0 | 0 | 100 | 220 | 450 | |
| 11 | 1 | 11 | 101 | 231 | 473 | Proposed |
| 12 | 0 | 0 | 101 | 231 | 495 | Breakover Usage |
| 12.5 | 0 | 0 | 101 | 231 | 506 | 506 |
| 13 | 0 | 0 | 101 | 231 | 517 | |
| 14 | 0 | 0 | 101 | 231 | 539 | |
| 15 | 0 | 0 | 101 | 231 | 561 | |
| 16 | 0 | 0 | 101 | 231 | 583 | |
| 17 | 0 | 0 | 101 | 231 | 605 | |
| 18 | 1 | 18 | 102 | 249 | 627 | |
| 19 | 0 | 0 | 102 | 249 | 648 | |
| 20 | 0 | 0 | 102 | 249 | 669 | |
| 21 | 0 | 0 | 102 | 249 | 690 | |
| 22 | 0 | 0 | 102 | 249 | 711 | |
| 23 | 0 | 0 | 102 | 249 | 732 | |
| 24 | 0 | 0 | 102 | 249 | 753 | |
| 25 | 1 | 25 | 103 | 274 | 774 | |
| 26 | 2 | 52 | 105 | 326 | 794 | |
| 27 | 2 | 54 | 107 | 380 | 812 | |
| 28 | 0 | 0 | 107 | 380 | 828 | |
| 29 | 2 | 58 | 109 | 438 | 844 | |
| 30 | 2 | 60 | 111 | 498 | 858 | |
| 31 | 2 | 62 | 113 | 560 | 870 | |
| 32 | 0 | 0 | 113 | 560 | 880 | |
| 33 | 2 | 66 | 115 | 626 | 890 | |
| 34 | 3 | 102 | 118 | 728 | 898 | |
| 35 | 1 | 35 | 119 | 763 | 903 | |
| 36 | 0 | 0 | 119 | 763 | 907 | |
| 37 | 0 | 0 | 119 | 763 | 911 | |
| 38 | 0 | 0 | 119 | 763 | 915 | |
| 39 | 3 | 117 | 122 | 880 | 919 | |
| 40 | 0 | 0 | 122 | 880 | 920 | |
| 41 | 0 | 0 | 122 | 880 | 921 | |
| 42 | 0 | 0 | 122 | 880 | 922 | |
| 43 | 0 | 0 | 122 | 880 | 923 | |
| 44 | 0 | 0 | 122 | 880 | 924 | |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 1"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 - Present Blocking | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 45 | 0 | 0 | 122 | 880 | 925 |
| 46 | 0 | 0 | 122 | 880 | 926 |
| 47 | 0 | 0 | 122 | 880 | 927 |
| 48 | 0 | 0 | 122 | 880 | 928 |
| 49 | 0 | 0 | 122 | 880 | 929 |
| 50 | 0 | 0 | 122 | 880 | 930 |
| 51 | 0 | 0 | 122 | 880 | 931 |
| 52 | 0 | 0 | 122 | 880 | 932 |
| 53 | 1 | 53 | 123 | 933 | 933 |
| 54 | 0 | 0 | 123 | 933 | 933 |
| 55 | 0 | 0 | 123 | 933 | 933 |
| 56 | 0 | 0 | 123 | 933 | 933 |
| 57 | 0 | 0 | 123 | 933 | 933 |
| 58 | 0 | 0 | 123 | 933 | 933 |
| 59 | 0 | 0 | 123 | 933 | 933 |
| 60 | 0 | 0 | 123 | 933 | 933 |
| 61 | 0 | 0 | 123 | 933 | 933 |
| 62 | 0 | 0 | 123 | 933 | 933 |
| 63 | 0 | 0 | 123 | 933 | 933 |
| 64 | 0 | 0 | 123 | 933 | 933 |
| 65 | 0 | 0 | 123 | 933 | 933 |
| 66 | 0 | 0 | 123 | 933 | 933 |
| 67 | 0 | 0 | 123 | 933 | 933 |
| 68 | 0 | 0 | 123 | 933 | 933 |
| 69 | 0 | 0 | 123 | 933 | 933 |
| 70 | 0 | 0 | 123 | 933 | 933 |
| 71 | 0 | 0 | 123 | 933 | 933 |
| 72 | 0 | 0 | 123 | 933 | 933 |
| 73 | 0 | 0 | 123 | 933 | 933 |
| 74 | 0 | 0 | 123 | 933 | 933 |
| 75 | 0 | 0 | 123 | 933 | 933 |
| 76 | 0 | 0 | 123 | 933 | 933 |
| 77 | 0 | 0 | 123 | 933 | 933 |
| 78 | 0 | 0 | 123 | 933 | 933 |
| 79 | 0 | 0 | 123 | 933 | 933 |
| 80 | 0 | 0 | 123 | 933 | 933 |
| 81 | 0 | 0 | 123 | 933 | 933 |
| 82 | 0 | 0 | 123 | 933 | 933 |
| 83 | 0 | 0 | 123 | 933 | 933 |
| 84 | 0 | 0 | 123 | 933 | 933 |
| 85 | 0 | 0 | 123 | 933 | 933 |
| 86 | 0 | 0 | 123 | 933 | 933 |
| 87 | 0 | 0 | 123 | 933 | 933 |
| 88 | 0 | 0 | 123 | 933 | 933 |
| 89 | 0 | 0 | 123 | 933 | 933 |
| 90 | 0 | 0 | 123 | 933 | 933 |
| 91 | 0 | 0 | 123 | 933 | 933 |
| 92 | 0 | 0 | 123 | 933 | 933 |
| 95 | 0 | 0 | 123 | 933 | 933 |
| 96 | 0 | 0 | 123 | 933 | 933 |
| 97 | 0 | 0 | 123 | 933 | 933 |
| 98 | 0 | 0 | 123 | 933 | 933 |
| 99 | 0 | 0 | 123 | 933 | 933 |
| 101 | 0 | 0 | 123 | 933 | 933 |
| 102 | 0 | 0 | 123 | 933 | 933 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 1"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 - Present Blocking | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 103 | 0 | 0 | 123 | 933 | 933 |
| 104 | 0 | 0 | 123 | 933 | 933 |
| 106 | 0 | 0 | 123 | 933 | 933 |
| 107 | 0 | 0 | 123 | 933 | 933 |
| 108 | 0 | 0 | 123 | 933 | 933 |
| 109 | 0 | 0 | 123 | 933 | 933 |
| 110 | 0 | 0 | 123 | 933 | 933 |
| 111 | 0 | 0 | 123 | 933 | 933 |
| 112 | 0 | 0 | 123 | 933 | 933 |
| 114 | 0 | 0 | 123 | 933 | 933 |
| 117 | 0 | 0 | 123 | 933 | 933 |
| 118 | 0 | 0 | 123 | 933 | 933 |
| 119 | 0 | 0 | 123 | 933 | 933 |
| 120 | 0 | 0 | 123 | 933 | 933 |
| 121 | 0 | 0 | 123 | 933 | 933 |
| 122 | 0 | 0 | 123 | 933 | 933 |
| 123 | 0 | 0 | 123 | 933 | 933 |
| 124 | 0 | 0 | 123 | 933 | 933 |
| 126 | 0 | 0 | 123 | 933 | 933 |
| 127 | 0 | 0 | 123 | 933 | 933 |
| 129 | 0 | 0 | 123 | 933 | 933 |
| 133 | 0 | 0 | 123 | 933 | 933 |
| 134 | 0 | 0 | 123 | 933 | 933 |
| 137 | 0 | 0 | 123 | 933 | 933 |
| 140 | 0 | 0 | 123 | 933 | 933 |
| 141 | 0 | 0 | 123 | 933 | 933 |
| 142 | 0 | 0 | 123 | 933 | 933 |
| 144 | 0 | 0 | 123 | 933 | 933 |
| 148 | 0 | 0 | 123 | 933 | 933 |
| 155 | 0 | 0 | 123 | 933 | 933 |
| 156 | 0 | 0 | 123 | 933 | 933 |
| 159 | 0 | 0 | 123 | 933 | 933 |
| 160 | 0 | 0 | 123 | 933 | 933 |
| 162 | 0 | 0 | 123 | 933 | 933 |
| 165 | 0 | 0 | 123 | 933 | 933 |
| 168 | 0 | 0 | 123 | 933 | 933 |
| 173 | 0 | 0 | 123 | 933 | 933 |
| 174 | 0 | 0 | 123 | 933 | 933 |
| 176 | 0 | 0 | 123 | 933 | 933 |
| 182 | 0 | 0 | 123 | 933 | 933 |
| 200 | 0 | 0 | 123 | 933 | 933 |
| 201 | 0 | 0 | 123 | 933 | 933 |
| 202 | 0 | 0 | 123 | 933 | 933 |
| 208 | 0 | 0 | 123 | 933 | 933 |
| 209 | 0 | 0 | 123 | 933 | 933 |
| 216 | 0 | 0 | 123 | 933 | 933 |
| 220 | 0 | 0 | 123 | 933 | 933 |
| 229 | 0 | 0 | 123 | 933 | 933 |
| 236 | 0 | 0 | 123 | 933 | 933 |
| 247 | 0 | 0 | 123 | 933 | 933 |
| 267 | 0 | 0 | 123 | 933 | 933 |
| 268 | 0 | 0 | 123 | 933 | 933 |
| 276 | 0 | 0 | 123 | 933 | 933 |
| 278 | 0 | 0 | 123 | 933 | 933 |
| 279 | 0 | 0 | 123 | 933 | 933 |
| 289 | 0 | 0 | 123 | 933 | 933 |
| 298 | 0 | 0 | 123 | 933 | 933 |
| 299 | 0 | 0 | 123 | 933 | 933 |
| 306 | 0 | 0 | 123 | 933 | 933 |
| 340 | 0 | 0 | 123 | 933 | 933 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | E2MS4 | | | | |
| Description: | Anthem Wastewater Commercial LG - 1" | | | | |
| Monthly Customer Charge: | | $ | 139.41 | | |
| Tier One | Break Over: | 999,999,999 | Gallons | $ | 4.3587 |

| Year 2015 - Present Blocking | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 404 | 0 | 0 | 123 | 933 | 933 |
| 480 | 0 | 0 | 123 | 933 | 933 |
| 517 | 0 | 0 | 123 | 933 | 933 |
| 635 | 0 | 0 | 123 | 933 | 933 |
| 663 | 0 | 0 | 123 | 933 | 933 |
| 664 | 0 | 0 | 123 | 933 | 933 |
| 668 | 0 | 0 | 123 | 933 | 933 |
| 783 | 0 | 0 | 123 | 933 | 933 |

| | Bill Count | Tier 1 Usage - Proposed (Up to 12,500 Gallons) | Tier 1 Usage - Present (All Usage) | Total Usage |
|---|---|---|---|---|
| Full Bill | 123 | 506 | 427 | 933 |
| Full Bill - More than 1 Dwelling | - | - | - | - |
| Partial Bills | - | - | - | - |
| | 123 | 506 | 427 | 933 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 17,147.43 | $ 2,205.50 | $ 1,861.16 | $ 21,214 |
| Misc. Adjustments | | | | $ - |
| Original Billing Determinants | | | | $ 21,214 |

| | |
|---|---|
| Average Customers | 10 |
| Average Consumption (Present Blocking) | 7.59 |
| Average Consumption (Proposed Blocking) | 4.11 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric* |
| Average Customer | 10 | |
| Average Consumption | | |
| Rate | $ 139.41 | |
| # of Months | 12 | |
| Annualized Revenues | $16,729.20 | $ 4,001.17 |

| | | |
|---|---|---|
| Annualized Revenues | $ | 20,730 |
| Increase/(Decrease) from Annualization | $ | (484) |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 10 | 10 | | |
| Average Consumption | | 4.11 | | |
| Rate | $ 77.88 | $ 3.1580 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 9,345.00 | $ 1,558.97 | $ | 10,904 |

*Annualized volumetric revenues allocated based on Anthem E2MS4 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



| | | | |
|---|---|---|---|
| Rate Schedule: | E2MS4 | | |
| Description: | Anthem Wastewater Commercial LG - 1 1/2" | | |
| Monthly Customer Charge: | $ 139.41 | | |
| Tier One | Break Over: 999,999,999 Gallons | $ | 4.3587 |

**Year 2015 - Present Blocking**

| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor |
|---|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 28 | 28 | 28 | 28 | 268 |
| 2 | 9 | 18 | 37 | 46 | 508 |
| 3 | 11 | 33 | 48 | 79 | 739 |
| 4 | 12 | 48 | 60 | 127 | 959 |
| 5 | 5 | 25 | 65 | 152 | 1,167 |
| 6 | 4 | 24 | 69 | 176 | 1,370 |
| 7 | 15 | 105 | 84 | 281 | 1,569 |
| 8 | 12 | 96 | 96 | 377 | 1,753 |
| 9 | 11 | 99 | 107 | 476 | 1,925 |
| 10 | 9 | 90 | 116 | 566 | 2,086 |
| 11 | 6 | 66 | 122 | 632 | 2,238 |
| 12 | 6 | 72 | 128 | 704 | 2,384 |
| 13 | 2 | 26 | 130 | 730 | 2,524 |
| 14 | 2 | 28 | 132 | 758 | 2,662 |
| 15 | 1 | 15 | 133 | 773 | 2,798 |
| 16 | 4 | 64 | 137 | 837 | 2,933 |
| 17 | 5 | 85 | 142 | 922 | 3,064 |
| 18 | 3 | 54 | 145 | 976 | 3,190 |
| 19 | 3 | 57 | 148 | 1,033 | 3,313 |
| 20 | 7 | 140 | 155 | 1,173 | 3,433 |
| 21 | 5 | 105 | 160 | 1,278 | 3,546 |
| 22 | 3 | 66 | 163 | 1,344 | 3,654 |
| 23 | 2 | 46 | 165 | 1,390 | 3,759 |
| 24 | 2 | 48 | 167 | 1,438 | 3,862 |
| 25 | 4 | 100 | 171 | 1,538 | 3,963 |
| 26 | 6 | 156 | 177 | 1,694 | 4,060 |
| 27 | 5 | 135 | 182 | 1,829 | 4,151 |
| 28 | 1 | 28 | 183 | 1,857 | 4,237 |
| 29 | 3 | 87 | 186 | 1,944 | 4,322 |
| 30 | 6 | 180 | 192 | 2,124 | 4,404 |
| 31 | 5 | 155 | 197 | 2,279 | 4,480 |
| 32 | 6 | 192 | 203 | 2,471 | 4,551 |
| 33 | 6 | 198 | 209 | 2,669 | 4,616 |
| 34 | 4 | 136 | 213 | 2,805 | 4,675 |
| 35 | 5 | 175 | 218 | 2,980 | 4,730 |
| 36 | 3 | 108 | 221 | 3,088 | 4,780 |
| 37 | 1 | 37 | 222 | 3,125 | 4,827 |
| 38 | 1 | 38 | 223 | 3,163 | 4,873 |
| 39 | 1 | 39 | 224 | 3,202 | 4,918 |
| 40 | 2 | 80 | 226 | 3,282 | 4,962 |
| 41 | 1 | 41 | 227 | 3,323 | 5,004 |
| 42 | 1 | 42 | 228 | 3,365 | 5,045 |
| 43 | 1 | 43 | 229 | 3,408 | 5,085 |
| 44 | 1 | 44 | 230 | 3,452 | 5,124 |
| 45 | 1 | 45 | 231 | 3,497 | 5,162 |
| 46 | 1 | 46 | 232 | 3,543 | 5,199 |
| 47 | 2 | 94 | 234 | 3,637 | 5,235 |
| 48 | 0 | 0 | 234 | 3,637 | 5,269 |
| 49 | 1 | 49 | 235 | 3,686 | 5,303 |
| 50 | 0 | 0 | 235 | 3,686 | 5,336 |
| 51 | 0 | 0 | 235 | 3,686 | 5,369 |
| 52 | 1 | 52 | 236 | 3,738 | 5,402 |
| 53 | 1 | 53 | 237 | 3,791 | 5,434 |

Proposed
Breakover Usage
3,963

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | |
|---|---|---|---|---|
| Rate Schedule: | E2MS4 | | | |
| Description: | Anthem Wastewater Commercial LG - 1 1/2" | | | |
| Monthly Customer Charge: | $ 139.41 | | | |
| Tier One | Break Over: | 999,999,999 Gallons | $ | 4.3587 |

**Year 2015 - Present Blocking**

| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor |
|---|---|---|---|---|---|
| 54 | 0 | 0 | 237 | 3,791 | 5,465 |
| 55 | 0 | 0 | 237 | 3,791 | 5,496 |
| 56 | 0 | 0 | 237 | 3,791 | 5,527 |
| 57 | 0 | 0 | 237 | 3,791 | 5,558 |
| 58 | 1 | 58 | 238 | 3,849 | 5,589 |
| 59 | 0 | 0 | 238 | 3,849 | 5,619 |
| 60 | 0 | 0 | 238 | 3,849 | 5,649 |
| 61 | 0 | 0 | 238 | 3,849 | 5,679 |
| 62 | 0 | 0 | 238 | 3,849 | 5,709 |
| 63 | 1 | 63 | 239 | 3,912 | 5,739 |
| 64 | 0 | 0 | 239 | 3,912 | 5,768 |
| 65 | 1 | 65 | 240 | 3,977 | 5,797 |
| 66 | 2 | 132 | 242 | 4,109 | 5,825 |
| 67 | 0 | 0 | 242 | 4,109 | 5,851 |
| 68 | 1 | 68 | 243 | 4,177 | 5,877 |
| 69 | 1 | 69 | 244 | 4,246 | 5,902 |
| 70 | 0 | 0 | 244 | 4,246 | 5,926 |
| 71 | 0 | 0 | 244 | 4,246 | 5,950 |
| 72 | 0 | 0 | 244 | 4,246 | 5,974 |
| 73 | 0 | 0 | 244 | 4,246 | 5,998 |
| 74 | 0 | 0 | 244 | 4,246 | 6,022 |
| 75 | 0 | 0 | 244 | 4,246 | 6,046 |
| 76 | 2 | 152 | 246 | 4,398 | 6,070 |
| 77 | 2 | 154 | 248 | 4,552 | 6,092 |
| 78 | 0 | 0 | 248 | 4,552 | 6,112 |
| 79 | 2 | 158 | 250 | 4,710 | 6,132 |
| 80 | 0 | 0 | 250 | 4,710 | 6,150 |
| 81 | 1 | 81 | 251 | 4,791 | 6,168 |
| 82 | 0 | 0 | 251 | 4,791 | 6,185 |
| 83 | 1 | 83 | 252 | 4,874 | 6,202 |
| 84 | 0 | 0 | 252 | 4,874 | 6,218 |
| 85 | 1 | 85 | 253 | 4,959 | 6,234 |
| 86 | 2 | 172 | 255 | 5,131 | 6,249 |
| 87 | 0 | 0 | 255 | 5,131 | 6,262 |
| 88 | 0 | 0 | 255 | 5,131 | 6,275 |
| 89 | 0 | 0 | 255 | 5,131 | 6,288 |
| 90 | 0 | 0 | 255 | 5,131 | 6,301 |
| 91 | 1 | 91 | 256 | 5,222 | 6,314 |
| 92 | 1 | 92 | 257 | 5,314 | 6,326 |
| 95 | 1 | 95 | 258 | 5,409 | 6,359 |
| 96 | 1 | 96 | 259 | 5,505 | 6,369 |
| 97 | 1 | 97 | 260 | 5,602 | 6,378 |
| 98 | 0 | 0 | 260 | 5,602 | 6,386 |
| 99 | 1 | 99 | 261 | 5,701 | 6,394 |
| 101 | 0 | 0 | 261 | 5,701 | 6,408 |
| 102 | 0 | 0 | 261 | 5,701 | 6,415 |
| 103 | 0 | 0 | 261 | 5,701 | 6,422 |
| 104 | 0 | 0 | 261 | 5,701 | 6,429 |
| 106 | 0 | 0 | 261 | 5,701 | 6,443 |
| 107 | 1 | 107 | 262 | 5,808 | 6,450 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | |
|---|---|---|---|---|
| Rate Schedule: | E2MS4 | | | |
| Description: | Anthem Wastewater Commercial LG - 1 1/2" | | | |
| Monthly Customer Charge: | | $ 139.41 | | |
| Tier One | Break Over: | 999,999,999 Gallons | $ | 4.3587 |

**Year 2015 - Present Blocking**

| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor |
|---|---|---|---|---|---|
| 108 | 0 | 0 | 262 | 5,808 | 6,456 |
| 109 | 0 | 0 | 262 | 5,808 | 6,462 |
| 110 | 1 | 110 | 263 | 5,918 | 6,468 |
| 111 | 0 | 0 | 263 | 5,918 | 6,473 |
| 112 | 0 | 0 | 263 | 5,918 | 6,478 |
| 114 | 0 | 0 | 263 | 5,918 | 6,488 |
| 117 | 0 | 0 | 263 | 5,918 | 6,503 |
| 118 | 0 | 0 | 263 | 5,918 | 6,508 |
| 119 | 0 | 0 | 263 | 5,918 | 6,513 |
| 120 | 1 | 120 | 264 | 6,038 | 6,518 |
| 121 | 0 | 0 | 264 | 6,038 | 6,522 |
| 122 | 0 | 0 | 264 | 6,038 | 6,526 |
| 123 | 0 | 0 | 264 | 6,038 | 6,530 |
| 124 | 2 | 248 | 266 | 6,286 | 6,534 |
| 126 | 0 | 0 | 266 | 6,286 | 6,538 |
| 127 | 0 | 0 | 266 | 6,286 | 6,540 |
| 129 | 0 | 0 | 266 | 6,286 | 6,544 |
| 133 | 0 | 0 | 266 | 6,286 | 6,552 |
| 134 | 1 | 134 | 267 | 6,420 | 6,554 |
| 137 | 1 | 137 | 268 | 6,557 | 6,557 |
| 140 | 0 | 0 | 268 | 6,557 | 6,557 |
| 141 | 0 | 0 | 268 | 6,557 | 6,557 |
| 142 | 0 | 0 | 268 | 6,557 | 6,557 |
| 144 | 0 | 0 | 268 | 6,557 | 6,557 |
| 148 | 0 | 0 | 268 | 6,557 | 6,557 |
| 155 | 0 | 0 | 268 | 6,557 | 6,557 |
| 156 | 0 | 0 | 268 | 6,557 | 6,557 |
| 159 | 0 | 0 | 268 | 6,557 | 6,557 |
| 160 | 0 | 0 | 268 | 6,557 | 6,557 |
| 162 | 0 | 0 | 268 | 6,557 | 6,557 |
| 165 | 0 | 0 | 268 | 6,557 | 6,557 |
| 168 | 0 | 0 | 268 | 6,557 | 6,557 |
| 173 | 0 | 0 | 268 | 6,557 | 6,557 |
| 174 | 0 | 0 | 268 | 6,557 | 6,557 |
| 176 | 0 | 0 | 268 | 6,557 | 6,557 |
| 182 | 0 | 0 | 268 | 6,557 | 6,557 |
| 200 | 0 | 0 | 268 | 6,557 | 6,557 |
| 201 | 0 | 0 | 268 | 6,557 | 6,557 |
| 202 | 0 | 0 | 268 | 6,557 | 6,557 |
| 208 | 0 | 0 | 268 | 6,557 | 6,557 |
| 209 | 0 | 0 | 268 | 6,557 | 6,557 |
| 216 | 0 | 0 | 268 | 6,557 | 6,557 |
| 220 | 0 | 0 | 268 | 6,557 | 6,557 |
| 229 | 0 | 0 | 268 | 6,557 | 6,557 |
| 236 | 0 | 0 | 268 | 6,557 | 6,557 |
| 247 | 0 | 0 | 268 | 6,557 | 6,557 |
| 267 | 0 | 0 | 268 | 6,557 | 6,557 |
| 268 | 0 | 0 | 268 | 6,557 | 6,557 |
| 276 | 0 | 0 | 268 | 6,557 | 6,557 |
| 278 | 0 | 0 | 268 | 6,557 | 6,557 |
| 279 | 0 | 0 | 268 | 6,557 | 6,557 |
| 289 | 0 | 0 | 268 | 6,557 | 6,557 |
| 298 | 0 | 0 | 268 | 6,557 | 6,557 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | E2MS4 | | | | |
| Description: | Anthem Wastewater Commercial LG - 1 1/2" | | | | |
| Monthly Customer Charge: | | $ | 139.41 | | |
| Tier One | Break Over: | | 999,999,999 | Gallons | $ 4.3587 |

**Year 2015 - Present Blocking**

| Usage | # of Bills | Total Usage | Cumulative # Bills | Cumulative Usage | Consolidated Factor |
|---|---|---|---|---|---|
| 299 | 0 | 0 | 268 | 6,557 | 6,557 |
| 306 | 0 | 0 | 268 | 6,557 | 6,557 |
| 340 | 0 | 0 | 268 | 6,557 | 6,557 |
| 404 | 0 | 0 | 268 | 6,557 | 6,557 |
| 480 | 0 | 0 | 268 | 6,557 | 6,557 |
| 517 | 0 | 0 | 268 | 6,557 | 6,557 |
| 635 | 0 | 0 | 268 | 6,557 | 6,557 |
| 663 | 0 | 0 | 268 | 6,557 | 6,557 |
| 664 | 0 | 0 | 268 | 6,557 | 6,557 |
| 668 | 0 | 0 | 268 | 6,557 | 6,557 |
| 783 | 0 | 0 | 268 | 6,557 | 6,557 |

| | Bill Count | Tier 1 Usage - Proposed (Up to 25,000 Gallons) | Tier 1 Usage - Present (All Usage) | Total Usage |
|---|---|---|---|---|
| Full Bill | 268 | 3,963 | 2,594 | 6,557 |
| Full Bill - More than 1 Dwelling | 60 | 157 | 0 | 157 |
| Partial Bills | - | 0 | 0 | 0 |
| | 328 | 4,120 | 2,594 | 6,714 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 40,707.72 | $ 17,957.84 | $ 11,306.47 | $ 69,972 |
| Misc. Adjustments | | | | $ - |
| Original Billing Determinants | | | | $ 69,972 |

| | |
|---|---|
| Average Customers | 27 |
| Average Consumption (Present Blocking) | 20.47 |
| Average Consumption (Proposed Blocking) | 12.56 |

| | Annualized Revenues Basic | Annualized Revenues Volumetric* |
|---|---|---|
| Average Customer | 27 | |
| Average Consumption | | |
| Rate | $ 139.41 | |
| # of Months | 12 | |
| Annualized Revenues | $45,168.84 | $ 28,793.00 |

| | |
|---|---|
| Annualized Revenues | $ 73,962 |
| Increase/(Decrease) from Annualization | $ 3,990 |

| | Proposed Revenues Basic | Proposed Revenues Volumetric | |
|---|---|---|---|
| Average Customer | 27 | 27 | |
| Average Consumption | | 12.56 | |
| Rate | $ 109.03 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 35,324.10 | $ 12,852.29 | $ 48,176 |

*Annualized volumetric revenues allocated based on Anthem E2MS4 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 2"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 31 | 31 | 31 | 31 | 913 |
| 2 | 22 | 44 | 53 | 75 | 1,795 |
| 3 | 23 | 69 | 76 | 144 | 2,655 |
| 4 | 23 | 92 | 99 | 236 | 3,492 |
| 5 | 9 | 45 | 108 | 281 | 4,306 |
| 6 | 12 | 72 | 120 | 353 | 5,111 |
| 7 | 13 | 91 | 133 | 444 | 5,904 |
| 8 | 16 | 128 | 149 | 572 | 6,684 |
| 9 | 14 | 126 | 163 | 698 | 7,448 |
| 10 | 12 | 120 | 175 | 818 | 8,198 |
| 11 | 7 | 77 | 182 | 895 | 8,936 |
| 12 | 9 | 108 | 191 | 1,003 | 9,667 |
| 13 | 23 | 299 | 214 | 1,302 | 10,389 |
| 14 | 12 | 168 | 226 | 1,470 | 11,088 |
| 15 | 17 | 255 | 243 | 1,725 | 11,775 |
| 16 | 15 | 240 | 258 | 1,965 | 12,445 |
| 17 | 8 | 136 | 266 | 2,101 | 13,100 |
| 18 | 7 | 126 | 273 | 2,227 | 13,747 |
| 19 | 3 | 57 | 276 | 2,284 | 14,387 |
| 20 | 5 | 100 | 281 | 2,384 | 15,024 |
| 21 | 15 | 315 | 296 | 2,699 | 15,656 |
| 22 | 8 | 176 | 304 | 2,875 | 16,273 |
| 23 | 12 | 276 | 316 | 3,151 | 16,882 |
| 24 | 9 | 216 | 325 | 3,367 | 17,479 |
| 25 | 12 | 300 | 337 | 3,667 | 18,067 |
| 26 | 19 | 494 | 356 | 4,161 | 18,643 |
| 27 | 15 | 405 | 371 | 4,566 | 19,200 |
| 28 | 14 | 392 | 385 | 4,958 | 19,742 |
| 29 | 14 | 406 | 399 | 5,364 | 20,270 |
| 30 | 14 | 420 | 413 | 5,784 | 20,784 |
| 31 | 17 | 527 | 430 | 6,311 | 21,284 |
| 32 | 9 | 288 | 439 | 6,599 | 21,767 |
| 33 | 9 | 297 | 448 | 6,896 | 22,241 |
| 34 | 15 | 510 | 463 | 7,406 | 22,706 |
| 35 | 13 | 455 | 476 | 7,861 | 23,156 |
| 36 | 12 | 432 | 488 | 8,293 | 23,593 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 2 of 5
Witness: Heppenstall

Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 2"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | # Bills | Usage | Factor | |
| 37 | 12 | 444 | 500 | 8,737 | 24,018 | |
| 38 | 10 | 380 | 510 | 9,117 | 24,431 | Proposed |
| 39 | 7 | 273 | 517 | 9,390 | 24,834 | Breakover Usage |
| 40 | 8 | 320 | 525 | 9,710 | 25,230 | 25,230 |
| 41 | 8 | 328 | 533 | 10,038 | 25,618 | |
| 42 | 14 | 588 | 547 | 10,626 | 25,998 | |
| 43 | 11 | 473 | 558 | 11,099 | 26,364 | |
| 44 | 17 | 748 | 575 | 11,847 | 26,719 | |
| 45 | 7 | 315 | 582 | 12,162 | 27,057 | |
| 46 | 13 | 598 | 595 | 12,760 | 27,388 | |
| 47 | 4 | 188 | 599 | 12,948 | 27,706 | |
| 48 | 12 | 576 | 611 | 13,524 | 28,020 | |
| 49 | 9 | 441 | 620 | 13,965 | 28,322 | |
| 50 | 7 | 350 | 627 | 14,315 | 28,615 | |
| 51 | 7 | 357 | 634 | 14,672 | 28,901 | |
| 52 | 8 | 416 | 642 | 15,088 | 29,180 | |
| 53 | 9 | 477 | 651 | 15,565 | 29,451 | |
| 54 | 7 | 378 | 658 | 15,943 | 29,713 | |
| 55 | 7 | 385 | 665 | 16,328 | 29,968 | |
| 56 | 9 | 504 | 674 | 16,832 | 30,216 | |
| 57 | 6 | 342 | 680 | 17,174 | 30,455 | |
| 58 | 7 | 406 | 687 | 17,580 | 30,688 | |
| 59 | 2 | 118 | 689 | 17,698 | 30,914 | |
| 60 | 7 | 420 | 696 | 18,118 | 31,138 | |
| 61 | 5 | 305 | 701 | 18,423 | 31,355 | |
| 62 | 6 | 372 | 707 | 18,795 | 31,567 | |
| 63 | 3 | 189 | 710 | 18,984 | 31,773 | |
| 64 | 7 | 448 | 717 | 19,432 | 31,976 | |
| 65 | 8 | 520 | 725 | 19,952 | 32,172 | |
| 66 | 5 | 330 | 730 | 20,282 | 32,360 | |
| 67 | 2 | 134 | 732 | 20,416 | 32,543 | |
| 68 | 7 | 476 | 739 | 20,892 | 32,724 | |
| 69 | 3 | 207 | 742 | 21,099 | 32,898 | |
| 70 | 2 | 140 | 744 | 21,239 | 33,069 | |
| 71 | 4 | 284 | 748 | 21,523 | 33,238 | |
| 72 | 1 | 72 | 749 | 21,595 | 33,403 | |
| 73 | 1 | 73 | 750 | 21,668 | 33,567 | |
| 74 | 3 | 222 | 753 | 21,890 | 33,730 | |
| 75 | 7 | 525 | 760 | 22,415 | 33,890 | |
| 76 | 0 | 0 | 760 | 22,415 | 34,043 | |
| 77 | 1 | 77 | 761 | 22,492 | 34,196 | |
| 78 | 1 | 78 | 762 | 22,570 | 34,348 | |
| 79 | 5 | 395 | 767 | 22,965 | 34,499 | |
| 80 | 5 | 400 | 772 | 23,365 | 34,645 | |
| 81 | 2 | 162 | 774 | 23,527 | 34,786 | |
| 82 | 2 | 164 | 776 | 23,691 | 34,925 | |
| 83 | 2 | 166 | 778 | 23,857 | 35,062 | |
| 84 | 2 | 168 | 780 | 24,025 | 35,197 | |
| 85 | 3 | 255 | 783 | 24,280 | 35,330 | |
| 86 | 2 | 172 | 785 | 24,452 | 35,460 | |
| 87 | 4 | 348 | 789 | 24,800 | 35,588 | |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 2"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 88 | 2 | 176 | 791 | 24,976 | 35,712 |
| 89 | 1 | 89 | 792 | 25,065 | 35,834 |
| 90 | 4 | 360 | 796 | 25,425 | 35,955 |
| 91 | 2 | 182 | 798 | 25,607 | 36,072 |
| 92 | 2 | 184 | 800 | 25,791 | 36,187 |
| 95 | 0 | 0 | 800 | 25,791 | 36,526 |
| 96 | 2 | 192 | 802 | 25,983 | 36,639 |
| 97 | 2 | 194 | 804 | 26,177 | 36,750 |
| 98 | 2 | 196 | 806 | 26,373 | 36,859 |
| 99 | 0 | 0 | 806 | 26,373 | 36,966 |
| 101 | 2 | 202 | 808 | 26,575 | 37,180 |
| 102 | 3 | 306 | 811 | 26,881 | 37,285 |
| 103 | 3 | 309 | 814 | 27,190 | 37,387 |
| 104 | 1 | 104 | 815 | 27,294 | 37,486 |
| 106 | 2 | 212 | 817 | 27,506 | 37,682 |
| 107 | 4 | 428 | 821 | 27,934 | 37,778 |
| 108 | 3 | 324 | 824 | 28,258 | 37,870 |
| 109 | 4 | 436 | 828 | 28,694 | 37,959 |
| 110 | 2 | 220 | 830 | 28,914 | 38,044 |
| 111 | 2 | 222 | 832 | 29,136 | 38,127 |
| 112 | 6 | 672 | 838 | 29,808 | 38,208 |
| 114 | 2 | 228 | 840 | 30,036 | 38,358 |
| 117 | 3 | 351 | 843 | 30,387 | 38,577 |
| 118 | 2 | 236 | 845 | 30,623 | 38,647 |
| 119 | 2 | 238 | 847 | 30,861 | 38,715 |
| 120 | 1 | 120 | 848 | 30,981 | 38,781 |
| 121 | 2 | 242 | 850 | 31,223 | 38,846 |
| 122 | 3 | 366 | 853 | 31,589 | 38,909 |
| 123 | 1 | 123 | 854 | 31,712 | 38,969 |
| 124 | 0 | 0 | 854 | 31,712 | 39,028 |
| 126 | 3 | 378 | 857 | 32,090 | 39,146 |
| 127 | 2 | 254 | 859 | 32,344 | 39,202 |
| 129 | 1 | 129 | 860 | 32,473 | 39,310 |
| 133 | 1 | 133 | 861 | 32,606 | 39,522 |
| 134 | 0 | 0 | 861 | 32,606 | 39,574 |
| 137 | 0 | 0 | 861 | 32,606 | 39,730 |
| 140 | 1 | 140 | 862 | 32,746 | 39,886 |
| 141 | 1 | 141 | 863 | 32,887 | 39,937 |
| 142 | 1 | 142 | 864 | 33,029 | 39,987 |
| 144 | 3 | 432 | 867 | 33,461 | 40,085 |
| 148 | 2 | 296 | 869 | 33,757 | 40,269 |
| 155 | 2 | 310 | 871 | 34,067 | 40,577 |
| 156 | 1 | 156 | 872 | 34,223 | 40,619 |
| 159 | 1 | 159 | 873 | 34,382 | 40,742 |
| 160 | 2 | 320 | 875 | 34,702 | 40,782 |
| 162 | 1 | 162 | 876 | 34,864 | 40,858 |
| 165 | 1 | 165 | 877 | 35,029 | 40,969 |
| 168 | 1 | 168 | 878 | 35,197 | 41,077 |
| 173 | 1 | 173 | 879 | 35,370 | 41,252 |
| 174 | 2 | 348 | 881 | 35,718 | 41,286 |
| 176 | 2 | 352 | 883 | 36,070 | 41,350 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



Rate Schedule: E2MS4
Description: Anthem Wastewater Commercial LG - 2"
Monthly Customer Charge: $ 139.41
Tier One Break Over: 999,999,999 Gallons $ 4.3587

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 182 | 1 | 182 | 884 | 36,252 | 41,530 |
| 200 | 1 | 200 | 885 | 36,452 | 42,052 |
| 201 | 1 | 201 | 886 | 36,653 | 42,080 |
| 202 | 1 | 202 | 887 | 36,855 | 42,107 |
| 208 | 1 | 208 | 888 | 37,063 | 42,263 |
| 209 | 1 | 209 | 889 | 37,272 | 42,288 |
| 216 | 1 | 216 | 890 | 37,488 | 42,456 |
| 220 | 1 | 220 | 891 | 37,708 | 42,548 |
| 229 | 1 | 229 | 892 | 37,937 | 42,746 |
| 236 | 1 | 236 | 893 | 38,173 | 42,893 |
| 247 | 1 | 247 | 894 | 38,420 | 43,113 |
| 267 | 1 | 267 | 895 | 38,687 | 43,493 |
| 268 | 1 | 268 | 896 | 38,955 | 43,511 |
| 276 | 1 | 276 | 897 | 39,231 | 43,647 |
| 278 | 1 | 278 | 898 | 39,509 | 43,679 |
| 279 | 1 | 279 | 899 | 39,788 | 43,694 |
| 289 | 1 | 289 | 900 | 40,077 | 43,834 |
| 298 | 1 | 298 | 901 | 40,375 | 43,951 |
| 299 | 2 | 598 | 903 | 40,973 | 43,963 |
| 306 | 1 | 306 | 904 | 41,279 | 44,033 |
| 340 | 1 | 340 | 905 | 41,619 | 44,339 |
| 404 | 1 | 404 | 906 | 42,023 | 44,851 |
| 480 | 1 | 480 | 907 | 42,503 | 45,383 |
| 517 | 1 | 517 | 908 | 43,020 | 45,605 |
| 635 | 1 | 635 | 909 | 43,655 | 46,195 |
| 663 | 1 | 663 | 910 | 44,318 | 46,307 |
| 664 | 1 | 664 | 911 | 44,982 | 46,310 |

**EPCOR Water**
**Anthem Wastewater - E2MS4**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | E2MS4 | | | | |
| Description: | Anthem Wastewater Commercial LG - 2" | | | | |
| Monthly Customer Charge: | | $ | 139.41 | | |
| Tier One | Break Over: | | 999,999,999 | Gallons | $ 4.3587 |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 668 | 1 | 668 | 912 | 45,650 | 46,318 |
| 783 | 1 | 783 | 913 | 46,433 | 46,433 |

| | Bill Count | Tier 1 Usage - Proposed (Up to 40,000 Gallons) | Tier 1 Usage - Present (All Usage) | Total Usage |
|---|---|---|---|---|
| Full Bill | 913 | 25,230 | 21,203 | 46,433 |
| Full Bill - More than 1 Dwelling | - | 0 | 0 | 0 |
| Partial Bills | 2.00 | 285 | 0 | 285 |
| | 915 | 25,515 | 21,203 | 46,718 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 127,560.15 | $ 111,212.23 | $92,417.52 | $ 331,190 |
| Misc. Adjustments | | | | $ - |
| Original Billing Determinants | | | | $ 331,190 |

| | |
|---|---|
| Average Customers** | 75 |
| Average Consumption (Present Blocking) | 51.06 |
| Average Consumption (Proposed Blocking) | 27.89 |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric* |
| Average Customer | 75 | |
| Average Consumption | | |
| Rate | $ 139.41 | |
| # of Months | 12 | |
| Annualized Revenues | $ 125,469.00 | $ 200,350.20 |

| | |
|---|---|
| Annualized Revenues | $ 325,819 |
| Increase/(Decrease) from Annualization | $ (5,371) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 75 | 75 | |
| Average Consumption | | 27.89 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 140,175.00 | $79,255.45 | $ 219,430 |

*Annualized volumetric revenues allocated based on Anthem E2MS4 stand-alone annualized volumetric revenues pro-rated by percentage of present volumetric revenues.
**Removed 1 to account for rounding

**EPCOR Water**
**Anthem Wastewater - E5M2**
**Unit of Measure = 1000 Gals.**

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Rate Schedule: E5M2
Description: Anthem Wastewater Wholesale (Phoenix) OWU
Monthly Customer Charge: $ -
Tier One Break Over: 999,999,999 Gallons Present Rate $ 4.1387

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | # Bills | Usage | Factor |
| 14,084 | 1 | 14,084 | 1 | 14,084 | 169,008 |
| 15,238 | 1 | 15,238 | 2 | 29,322 | 181,702 |
| 15,499 | 1 | 15,499 | 3 | 44,821 | 184,312 |
| 15,608 | 1 | 15,608 | 4 | 60,429 | 185,293 |
| 15,804 | 1 | 15,804 | 5 | 76,233 | 186,861 |
| 17,477 | 1 | 17,477 | 6 | 93,710 | 198,572 |
| 17,905 | 1 | 17,905 | 7 | 111,615 | 201,140 |
| 18,209 | 1 | 18,209 | 8 | 129,824 | 202,660 |
| 18,542 | 1 | 18,542 | 9 | 148,366 | 203,992 |
| 20,138 | 1 | 20,138 | 10 | 168,504 | 208,780 |
| 20,162 | 1 | 20,162 | 11 | 188,666 | 208,828 |
| 20,293 | 1 | 20,293 | 12 | 208,959 | 208,959 |

| | Bill Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 12 | 208,959 |
| Full Bill - More than 1 Dwelling | | |
| Partial Bills | | |
| | 12 | 208,959 |

| | | | Total |
|---|---|---|---|
| Revenues | $ - | $ 864,818.61 | $864,819 |
| Misc. Adjustments | | | $ (0) |
| Original Billing Determinants | | | $ 864,819 |

Average Customers 1
Average Consumption 17,267

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 17,266.63 | |
| Rate | $ - | $ 4.1387 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ - | $ 857,536.98 | $ 857,537 |

Increase/(Decrease) from Annualization $ (7,282)

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 17,266.63 | |
| Rate | $ - | $ 4.1700 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ - | $ 864,022.33 | $ 864,022 |

Note: Average consumption adjusted to Flume flow for 2015.

**EPCOR Water**
**Mohave Wastewater - P1MS1**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | P1MS1 | | | | | | |
| Description: | Mohave Wastewater Residential | | Rate 1 * | | Rate 2 * | | Rate 3 * |
| Monthly Customer Charge: | | | $ 48.07 | | $ 55.50 | | $ 63.84 |
| Tier One | | Break Over: | - | Gallons | | Rate: | $ - |
| Tier Two | | Break Over: | - | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 17,887 | 0 | 17,887 | 0 | 0 |

| | Unit Count Rate 1 | Unit Count Rate 2 | Unit Count Rate 3 | Total |
|---|---|---|---|---|
| Full Bill | 1,477.00 | 11,906 | 4,504 | 17,887 |
| Partial Bill | | 421.37 | | 421 |
| | 1,477.00 | 12,327.37 | 4,504.00 | 18,308.37 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 70,999.39 | $ 684,168.85 | $ 287,535.36 | $ 1,042,704 |
| Misc. Adjustments | | | | $ (514) |
| Original Billing Determinants | | | | $ 1,042,189 |

| | | | |
|---|---|---|---|
| Average Customers | 1,491 | Step 3 Rate | $ 78.53 |
| Average Consumption | - | | |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1,491 | 1,491 | |
| Average Consumption | | - | |
| Rate | $ 79 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 1,405,059 | $ - | $ 1,405,059 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 362,870 |

* To recalculate Present Revenues, three rates must be used. The first is the rate effective during 2014, which applies to a prorated portion of January Bills. The second rate is the interim settlement WW consolidation rate effective January 1, 2015, and the third is the Rate effective September 1, 2015 from the most recently decided rate case. This adjustment then annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In agreed to in Decision Number 75268.

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1,491 | 1,491 | |
| Average Consumption | | - | |
| Rate | $ 41 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 733,929.84 | $ - | $ 733,930 |

**EPCOR Water**
**Mohave Wastewater - P2MS1**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | P2MS1 | | | | | |
| Description: | Mohave Wastewater Commercial | | Rate 1 * | Rate 2 * | | |
| Monthly Customer Charge: | | | $ 56.55 | $ 63.84 | | |
| Tier One | | Break Over: | | Gallons | Rate: | |
| Tier Two | | Break Over: | | Gallons | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 185.00 | 0 | 185.00 | 0 | 0 |

| | Unit Count Rate 1 | Unit Count Rate 2 | Total |
|---|---|---|---|
| Full Bill | 140.00 | 45.00 | 185 |
| Partial Bill | | | |
| | 140.00 | 45.00 | 185 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 7,917.00 | $ 2,872.80 | | $ 10,790 |
| Misc. Adjustments | | | | $ 58 |
| Original Billing Determinants | | | | $ 10,847 |
| Average Customers | 15 | Step 3 Rate | $ 78.53 | |
| Average Consumption | - | | | |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 15 | 15 | |
| Average Consumption | | - | |
| Rate | $ 79 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 14,135.40 | $ - | $ 14,135 |
| Increase/(Decrease) from Annualization | | | $ 3,288 |

* To recalculate Present Revenues, two rates must be used. The first is the Rate effective during 2014, which applies to a prorated portion of January Bills. The second rate is the interim settlement WW consolidation rate effective January 1, 2015. This adjustment then annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In agreed to in Decision Number 75268.

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 15 | 15 | |
| Average Consumption | | - | |
| Rate | $ 200 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 36,000.00 | $ - | $ 36,000 |

**EPCOR Water**
**Mohave Wastewater - P2MS4**
**Unit of Measure = 1000 Gals.**

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| | | | Rate 1 * | | Rate 2 * | | | Rate 1 * | | Rate 2 * |
|---|---|---|---|---|---|---|---|---|---|---|
| Rate Schedule: | P2MS4 | | | | | | | | | |
| Description: | Mohave Wastewater Commercial | | | | | | | | | |
| Monthly Customer Charge: | | | $ 72.89 | $ | 82.29 | | | | | |
| Tier One | | Break Over: | | Gallons | | | Rate: | $ 2.2800 | $ | 2.57 |
| Tier Two | | Break Over: | 999,999,999 | Gallons | | | Rate: | $ - | | |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | | Factor |
| 8 | 1 | 8 | 1 | 8 | | 264 |
| 9 | 1 | 9 | 2 | 17 | | 296 |
| 11 | 1 | 11 | 3 | 28 | | 358 |
| 12 | 2 | 24 | 5 | 52 | | 388 |
| 13 | 1 | 13 | 6 | 65 | | 416 |
| 15 | 1 | 15 | 7 | 80 | | 470 |
| 16 | 1 | 16 | 8 | 96 | | 496 |
| 17 | 2 | 34 | 10 | 130 | | 521 |
| 18 | 1 | 18 | 11 | 148 | | 544 |
| 122 | 1 | 122 | 12 | 270 | | 2,832 |
| 131 | 1 | 131 | 13 | 401 | | 3,021 |
| 156 | 1 | 156 | 14 | 557 | | 3,521 |
| 157 | 1 | 157 | 15 | 714 | | 3,540 |
| 211 | 1 | 211 | 16 | 925 | | 4,512 |
| 212 | 2 | 424 | 18 | 1,349 | | 4,529 |
| 213 | 1 | 213 | 19 | 1,562 | | 4,544 |
| 215 | 1 | 215 | 20 | 1,777 | | 4,572 |
| 223 | 1 | 223 | 21 | 2,000 | | 4,676 |
| 226 | 2 | 452 | 23 | 2,452 | | 4,712 |
| 239 | 3 | 717 | 26 | 3,169 | | 4,842 |
| 255 | 1 | 255 | 27 | 3,424 | | 4,954 |
| 266 | 1 | 266 | 28 | 3,690 | | 5,020 |
| 267 | 1 | 267 | 29 | 3,957 | | 5,025 |
| 293 | 1 | 293 | 30 | 4,250 | | 5,129 |
| 303 | 1 | 303 | 31 | 4,553 | | 5,159 |
| 313 | 1 | 313 | 32 | 4,866 | | 5,179 |
| 341 | 1 | 341 | 33 | 5,207 | | 5,207 |

0

| | Unit Count - Rate 1 | Tier 1 Usage - Rate 1 | Unit Count - Rate 2 | Tier 1 Usage - Rate 2 |
|---|---|---|---|---|
| Full Bill | 24.00 | 3,643 | 9.00 | 1,564 |
| Partial Bill | | | 3 | 600 |
| | 24.00 | 3,643 | 12.00 | 2,164 |

| | | | | | Total |
|---|---|---|---|---|---|
| Revenues | $ 1,749.36 | $ 8,306.04 | $ 987.48 | $ 5,561.48 | $ 16,604 |
| Misc. Adjustments | | | | | $ (65) |
| Original Billing Determinants | | | | | $ 16,539 |

| | | | Fixed Charge | Volumetric |
|---|---|---|---|---|
| Average Customers | 3.00 | | | |
| Average Consumption | 161.31 | Step 3 Rates | $ 101.23 | $ 3.17 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 3 | 3 | |
| Average Consumption | | 161.31 | |
| Rate | $ 101 | $ 3.17 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 3,644.28 | $ 18,408.19 | $ 22,052 |

Increase/(Decrease) from Annualization $ 5,514

* To recalculate Present Revenues, two rates must be used. The first is the Rate effective during 2014, which applies to a prorated portion of January Bills. The second rate is the interim settlement WW consolidation rate effective January 1, 2015. This adjustment then annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In agreed to in Decision Number 75268.

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 3 | 3 | |
| Average Consumption | | 161.31 | |
| Rate | $ 156 | $ 3.16 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 5,607.00 | $ 18,338.51 | $ 23,946 |

**EPCOR Water**
**Mohave Wastewater - P4MS1**
Unit of Measure = 1000 Gals.

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | P4MS1 | | | | | | |
| Description: | Mohave Wastewater OPA | | Rate 1 * | | Rate 2 * | | |
| Monthly Customer Charge: | | | $ 56.55 | | $ 63.84 | | |
| Tier One | | Break Over: | | Gallons | | Rate: | |
| Tier Two | | Break Over: | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills/Units | Usage | Units | Usage | Factor |
| 0 | 12 | 0 | 12 | 0 | 0 |

| | ERU's | Unit Count Rate 1 | Unit Count Rate 2 | Total |
|---|---|---|---|---|
| Full Bill | 13 | 9 | 3 | 12 |
| Partial Bill | | | | |
| | | 9 | 3 | 12 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 6,616.35 | $ 2,489.76 | | $ 9,106 |
| Misc. Adjustments | | | | $ - |
| Original Billing Determinants | | | | $ 9,106 |

| | | | |
|---|---|---|---|
| Average Customers | 1 | Step 3 Rate | $ 78.53 |
| Average Consumption | - | | |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| ERU's | 13 | | |
| Average Consumption | | - | |
| Rate | $ 78.53 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 12,250.68 | $ - | $ 12,251 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 3,145 |

* To recalculate Present Revenues, two rates must be used. The first is the Rate effective during 2014, which applies to a prorated portion of January Bills. The second rate is the interim settlement WW consolidation rate effective January 1, 2015. This adjustment then annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In agreed to in Decision Number 75268.

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| ERU's | 13 | | |
| Average Consumption | | - | |
| Rate | $ 41 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 6,399.12 | $ - | $ 6,399 |

**EPCOR Water**
**Mohave Wastewater - P7A1**
Unit of Measure = Acre-Feet

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| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | P7A1 | | | | |
| Description: | Mohave Wastewater Effluent | | | | |
| Monthly Customer Charge: | | $ - | | | |
| Tier One | Break Over: | | Gallons | Rate: | |
| Tier Two | Break Over: | | Gallons | Rate: $ | 227.790 |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 15.45 | 1 | 15.45 | 1 | 15 | 185 |
| 15.88 | 1 | 15.88 | 2 | 31 | 190 |
| 16.32 | 1 | 16.32 | 3 | 48 | 195 |
| 16.81 | 1 | 16.81 | 4 | 64 | 199 |
| 17.08 | 1 | 17.08 | 5 | 82 | 201 |
| 17.62 | 1 | 17.62 | 6 | 99 | 205 |
| 18.23 | 1 | 18.23 | 7 | 117 | 209 |
| 18.28 | 1 | 18.28 | 8 | 136 | 209 |
| 18.83 | 1 | 18.83 | 9 | 155 | 211 |
| 19.48 | 1 | 19.48 | 10 | 174 | 213 |
| 19.91 | 1 | 19.91 | 11 | 194 | 214 |
| 19.97 | 1 | 19.97 | 12 | 214 | 214 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 12 | 214 |
| Partial Bill | | |
| | 12 | 214 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ - | $ 48,715.17 | $ | 48,715 |
| Misc. Adjustments | | | $ | 0 |
| Original Billing Determinants | | | $ | 48,715 |

| | |
|---|---|
| Average Customers | 1 |
| Average Consumption | 17.82 |

| | Annualized Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 1 | 1 | | |
| Average Consumption | | 17.82 | | |
| Rate | $ - | $ 227.79 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ - | $ 48,715 | $ | 48,715 |

| | | |
|---|---|---|
| Increase/(Decrease) from Annualization | $ | (0) |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 1 | 1 | | |
| Average Consumption | | 17.82 | | |
| Rate | $ - | $ 227.79 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ - | $ 48,715 | $ | 48,715 |

**EPCOR Water**
**Sun City West Wastewater - B1S1A**
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | B1S1A | | | | | | |
| Description: | Sun City West Wastewater Residential S Unit 5/8" x 3/4" | | | | | | |
| Monthly Customer Charge: | Present: | $ | 32.46 | Prior: | $ | 30.96 | |
| Tier One | Break Over: | | - | Gallons | | Rate: $ | - |
| Tier Two | Break Over: | | - | Gallons | | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 153,097 | 0 | 153,097 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill - Prior Rate | 27 |
| Full Bill - Present Rate | 153,097 |
| Partial Bill - Prior Rate | 8,854 |
| Partial Bill - Present Rate | 6,778 |
| | 168,756 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 5,464,499.09 | $ - | $ 5,464,499 |
| Misc. Adjustments | | | $ (17) |
| Original Billing Determinants | | | $ 5,464,482 |

| | |
|---|---|
| Average Customers | 14,216.00 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 14,216 | 14,216 | |
| Average Consumption | | - | |
| Rate | $ 32.46 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $5,537,416.32 | $ - | $ 5,537,416 |

Increase/(Decrease) from Annualization $ 72,935

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 14,216 | 14,216 | |
| Average Consumption | | - | |
| Rate | $ 41.02 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $6,997,683.84 | $ - | $ 6,997,684 |

**EPCOR Water**
**Sun City West Wastewater - B1S1B**
Unit of Measure = 1000 Gals.

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | B1S1B | | | | | | |
| Description: | Sun City West Wastewater Residential S Unit 1" | | | | | | |
| Monthly Customer Charge: | Prior Rate: | $ | 77.40 | Current Rate: | $ | 32.46 | |
| Tier One | Break Over: | | | Gallons | | Rate: | |
| Tier Two | Break Over: | | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 204 | 0 | 204 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill - Prior Rate | 12 |
| Full Bill - Present Rate | 204 |
| Partial Bill - Present Rate | 13 |
| | 229 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 7,972.79 | $ - | $ 7,973 |
| Misc. Adjustments | | | $ (26) |
| Original Billing Determinants | | | $ 7,947 |

| | |
|---|---|
| Average Customers | 19 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 19 | 19 | |
| Average Consumption | | - | |
| Rate | $ 32.46 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 7,440.70 | $ - | $ 7,441 |
| Increase/(Decrease) from Annualization | | | $ (507) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 19 | 19 | |
| Average Consumption | | - | |
| Rate | $ 41.02 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 9,402.88 | $ - | $ 9,403 |

**EPCOR Water**
**Sun City West Wastewater - B1S1C**
**Unit of Measure = 1000 Gals.**

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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | B1S1C | | | |
| Description: | Sun City West Wastewater Residential S Unit 1 1/2" | | | |
| Monthly Customer Charge: | | $ 32.46 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| | | | | | |

NO CUSTOMERS

| | Unit Count |
|---|---|
| Full Bill | - |
| Partial Bill | - |
| | - |

| | | | Total |
|---|---|---|---|
| Revenues | $0.00 | $ - | $ - |
| Misc. Adjustments | | | |
| Original Billing Determinants | | | |

| | |
|---|---|
| Average Customers | - |
| Average Consumption | - |

Annualized Revenues

Increase/(Decrease) from Annualization

**EPCOR Water**
**Sun City West Wastewater - B1S1D**
**Unit of Measure = 1000 Gals.**

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Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B1S1D | | | | |
| Description: | Sun City West Wastewater Residential S Unit => 2" | | | | |
| Monthly Customer Charge: | | $ | 32.46 | | |
| Tier One | Break Over: | | Gallons | Rate: | |
| Tier Two | Break Over: | | Gallons | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 33 | 0 | 33 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 33 |
| Partial Bill | 15 |
| | 48 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 1,549.46 | $ - | $ 1,549 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 1,549 |

| | |
|---|---|
| Average Customers | 3 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 3 | 3 | |
| Average Consumption | | - | |
| Rate | $ 32.46 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $1,168.56 | $ - | $ 1,169 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (381) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 3 | 3 | |
| Average Consumption | | - | |
| Rate | $ 41.02 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $1,476.72 | $ - | $ 1,477 |

**EPCOR Water**
**Sun City West Wastewater - B1S1N**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | B1S1N | | | | | | |
| Description: | Sun City West Wastewater Residential S Unit Non Water | | | | | | |
| Monthly Customer Charge: | Prior Rate: | $ | 30.96 | Current Rate: | $ | 32.46 | |
| Tier One | Break Over: | | - | Gallons | | Rate: $ | - |
| Tier Two | Break Over: | | - | Gallons | | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 219 | 0 | 219 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 219 |
| Partial Bill - Prior Rates | 14 |
| Partial Bill - Current Rates | 16 |
| | 234 |

| | | | Total |
|---|---|---|---|
| Revenues | $8,043.27 | $ - | $ 8,043 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 8,043 |

| | |
|---|---|
| Average Customers | 21 |
| Average Consumption | - |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 21 | | 21 | |
| Average Consumption | | | | - | |
| Rate | $ | 32.46 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | | $8,179.92 | $ | - | $ 8,180 |
| Increase/(Decrease) from Annualization | | | | | $ 137 |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 21 | | 21 | |
| Average Consumption | | | | - | |
| Rate | $ | 41.02 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | | $10,337.04 | $ | - | $ 10,337 |

**EPCOR Water**
**Sun City West Wastewater - B1S2A**
Unit of Measure = 1000 Gals.

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Schedule H-5
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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B1S2A | | | | | |
| Description: | Sun City West Wastewater Residential Multi All Units | | | | | |
| Monthly Customer Charge: | | $ | 32.46 | | | |
| Tier One | Break Over: | - | Gallons | Rate: | $ | - |
| Tier Two | Break Over: | - | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 30,447 | 0 | 30,447 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill - Units | 30,447 |
| Partial Bill* | 3,176 |
| | 33,623 |

| | | | | Total |
|---|---|---|---|---|
| Revenues* | $1,076,818.82 | $ - | $ | 1,076,819 |
| Misc. Adjustments | | | $ | (0) |
| Original Billing Determinants | | | $ | 1,076,819 |

| | |
|---|---|
| Average Customers | 2,714 |
| Average Consumption | - |

| Annualized Revenues | Basic | Volumetric | | |
|---|---|---|---|---|
| Average Customer | 2,714 | 2,714 | | |
| Average Consumption | | - | | |
| Rate | $ 32.46 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 1,057,350.42 | $ - | $ | 1,057,350 |
| Increase/(Decrease) from Annualization | | | $ | (19,468) |

| Proposed Revenues | Basic | Volumetric | | |
|---|---|---|---|---|
| Average Customer | 2,714 | 2,714 | | |
| Average Consumption | | - | | |
| Rate | $ 41.02 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 1,336,183.43 | $ - | $ | 1,336,183 |

*Many different rates for these bills. - revenue adjusted.

**EPCOR Water**
**Sun City West Wastewater - B2MS1**
**Unit of Measure = 1000 Gals.**

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Schedule H-5
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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | B2MS1 | | | |
| Description: | Sun City Commercial Building - 5/8" - 1 1/2" | | | |
| Monthly Customer Charge: | | $ 17.65 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| | | 0 | - | 0 | 0 |

No Customers

| | Unit Count |
|---|---|
| Full Bill | - |
| Partial Bill | |
| | - |

| | | | Total |
|---|---|---|---|
| Revenues | $0.00 | $ - | $ - |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ - |

| | |
|---|---|
| Average Customers | - |
| Average Consumption | - |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric |
| Average Customer | - | - |
| erage Consumption | | - |
| Rate | $ 17.65 | $ - |
| # of Months | 12 | 12 |
| nualized Revenues | $ - | $ - |

| | |
|---|---|
| Annualized Revenues | $ - |
| Increase/(Decrease) from Annualization | $ - |

**EPCOR Water**
**Sun City West Wastewater - B2MS2**
Unit of Measure = 1000 Gals.

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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | B2MS2 | | | |
| Description: | Sun City West Wastewater Commercial WC - Toilets | | | |
| Monthly Customer Charge: | | $ 11.65 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 2,064 | 0 | 2,064 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 2,064 |
| Partial Bill | |
| | 2,064 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 24,045.60 | $ - | $ 24,046 |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ 24,046 |

| | |
|---|---|
| Average Customers | 172 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 172 | 172 | |
| Average Consumption | | - | |
| Rate | $ 11.65 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $24,045.60 | $ - | $ 24,046 |
| Increase/(Decrease) from Annualization | | | $ - |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 172 | 172 | |
| Average Consumption | | - | |
| Rate | $ - | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ - | $ - | $ - |

**EPCOR Water**
**Sun City West Wastewater - B2MS3**
Unit of Measure = 1000 Gals.

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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | B2MS3 | | | |
| Description: | Sun City West Wastewater Commercial DW - Dish Washers | | | |
| Monthly Customer Charge: | | $ 93.42 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 47.00 | 0 | 47 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 47 |
| Partial Bill | |
| | 47 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 4,390.74 | $ - | $ 4,391 |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ 4,391 |

| | |
|---|---|
| Average Customers | 4 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 4 | 4 | |
| Average Consumption | | - | |
| Rate | $ 93.42 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $4,390.74 | $ - | $ 4,391 |
| Increase/(Decrease) from Annualization | | | $ - |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 4 | 4 | |
| Average Consumption | | - | |
| Rate | $ - | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ - | $ - | $ - |

**EPCOR Water**
**Sun City West Wastewater - B2MS4**
Unit of Measure = 1000 Gals.

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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | B2MS4 | | | |
| Description: | Sun City West Wastewater Commercial WM - Washing Machines | | | |
| Monthly Customer Charge: | | $ 21.80 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 335 | 0 | 335 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 335 |
| Partial Bill | |
| | 335 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 7,300.38 | $ - | $ 7,300 |
| Misc. Adjustments | | | $ (0) |
| Original Billing Determinants | | | $ 7,300 |

| | |
|---|---|
| Average Customers | 28 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 28 | 28 | |
| Average Consumption | | - | |
| Rate | $ 21.80 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 7,300.38 | $ - | $ 7,300 |
| Increase/(Decrease) from Annualization | | | $ 0 |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 28 | 28 | |
| Average Consumption | | - | |
| Rate | $ - | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ - | $ - | $ - |

**EPCOR Water**
**Sun City West Wastewater - B2MS5**
**Unit of Measure = 1000 Gals.**

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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | B2MS5 | | | |
| Description: | Sun City West Wastewater Commercial WR - Washing Rack | | | |
| Monthly Customer Charge: | | $ 45.67 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| | | | | | |

NO CUSTOMERS

| | Unit Count |
|---|---|
| Full Bill | - |
| Partial Bill | |
| | - |

| | | | Total |
|---|---|---|---|
| Revenues | $ - | $ - | $ - |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ - |

| | |
|---|---|
| Average Customers | - |
| Average Consumption | - |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric |
| Average Customer | - | - |
| Average Consumption | | - |
| Rate | $ 45.67 | $ - |
| # of Months | 12 | 12 |
| Annualized Revenues | $ - | $ - |

| | |
|---|---|
| Annualized Revenues | $ - |
| Increase/(Decrease) from Annualization | $ - |

**EPCOR Water**
**Sun City West Wastewater - B2S1A**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1A | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 17.65 | | | |
| Tier One | Break Over: | | 5,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 0 | 7 | 0 | 7 | 0 | 0 | |
| 1 | 38 | 38 | 45 | 38 | 257 | |
| 2 | 37 | 74 | 82 | 112 | 476 | |
| 3 | 37 | 111 | 119 | 223 | 658 | |
| 4 | 16 | 64 | 135 | 287 | 803 | Present Breakover |
| 5 | 20 | 100 | 155 | 387 | 932 | 932 |
| 6 | 9 | 54 | 164 | 441 | 1,041 | |
| 7 | 7 | 49 | 171 | 490 | 1,141 | |
| 8 | 2 | 16 | 173 | 506 | 1,234 | |
| 9 | 1 | 9 | 174 | 515 | 1,325 | |
| 10 | 1 | 10 | 175 | 525 | 1,415 | |
| 11 | 3 | 33 | 178 | 558 | 1,504 | |
| 12 | 7 | 84 | 185 | 642 | 1,590 | |
| 13 | 1 | 13 | 186 | 655 | 1,630 | |
| 13 | 2 | 26 | 188 | 681 | 1,669 | |
| 14 | 8 | 112 | 196 | 793 | 1,745 | |
| 15 | 5 | 75 | 201 | 868 | 1,813 | |
| 16 | 5 | 80 | 206 | 948 | 1,876 | |
| 17 | 6 | 102 | 212 | 1,050 | 1,934 | |
| 18 | 1 | 18 | 213 | 1,068 | 1,986 | |
| 19 | 1 | 19 | 214 | 1,087 | 2,037 | |
| 20 | 4 | 80 | 218 | 1,167 | 2,087 | |
| 21 | 1 | 21 | 219 | 1,188 | 2,133 | |
| 22 | 2 | 44 | 221 | 1,232 | 2,178 | |
| 25 | 1 | 25 | 222 | 1,257 | 2,307 | |
| 26 | 1 | 26 | 223 | 1,283 | 2,349 | |
| 27 | 1 | 27 | 224 | 1,310 | 2,390 | |
| 28 | 1 | 28 | 225 | 1,338 | 2,430 | |
| 30 | 1 | 30 | 226 | 1,367 | 2,488 | |
| 31 | 1 | 31 | 227 | 1,398 | 2,526 | |
| 32 | 2 | 64 | 229 | 1,462 | 2,582 | |
| 33 | 1 | 33 | 230 | 1,495 | 2,617 | |
| 34 | 3 | 102 | 233 | 1,597 | 2,651 | |
| 35 | 2 | 70 | 235 | 1,667 | 2,682 | |
| 36 | 1 | 36 | 236 | 1,702 | 2,696 | |
| 37 | 1 | 37 | 237 | 1,739 | 2,724 | |
| 37 | 2 | 74 | 239 | 1,813 | 2,738 | |
| 38 | 2 | 76 | 241 | 1,889 | 2,763 | |
| 39 | 2 | 78 | 243 | 1,967 | 2,786 | |
| 42 | 2 | 84 | 245 | 2,051 | 2,849 | |
| 43 | 1 | 43 | 246 | 2,094 | 2,868 | |
| 44 | 3 | 132 | 249 | 2,226 | 2,886 | |
| 45 | 1 | 45 | 250 | 2,270 | 2,893 | |
| 45 | 1 | 45 | 251 | 2,315 | 2,900 | |
| 46 | 1 | 46 | 252 | 2,361 | 2,913 | |
| 48 | 1 | 48 | 253 | 2,409 | 2,937 | |
| 49 | 1 | 49 | 254 | 2,458 | 2,948 | |
| 51 | 1 | 51 | 255 | 2,509 | 2,968 | |
| 52 | 1 | 52 | 256 | 2,561 | 2,973 | |
| 61 | 1 | 61 | 257 | 2,621 | 3,045 | |
| 77 | 2 | 154 | 259 | 2,775 | 3,160 | |
| 105 | 1 | 105 | 260 | 2,880 | 3,300 | |
| 113 | 1 | 113 | 261 | 2,993 | 3,332 | |
| 180 | 1 | 180 | 262 | 3,173 | 3,532 | |

**EPCOR Water**
**Sun City West Wastewater - B2S1A**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1A | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 17.65 | | | |
| Tier One | Break Over: | | 5,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 234 | 1 | 234 | 263 | 3,406 | 3,640 |
| 279 | 1 | 279 | 264 | 3,685 | 3,685 |

| | Unit Count | Tier 1 Usage (5,000 Gallon Breakover) | Usage Over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 264 | 932 | 2,753 | 3,685 |
| Partial Bill | - | - | - | - |
| | 264 | 932 | 2,753 | 3,685 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 4,659.60 | $ 2,425.44 | $ | 7,085 |
| Misc. Adjustments | | | $ | 6 |
| Original Billing Determinants | | | $ | 7,079 |

| | |
|---|---|
| Average Customers | 22 |
| Average Consumption | 3.53 |

| Annualized Revenues | Basic | Volumetric | | |
|---|---|---|---|---|
| Average Customer | 22 | 22.000 | | |
| Average Consumption | | 3.530 | | |
| Rate | $ 17.65 | $ 2.602 | | |
| # of Months | 12 | 12.000 | | |
| Annualized Revenues | $ 4,659.60 | $ 2,425.44 | $ | 7,085 |
| Increase/(Decrease) from Annualization | | | $ | 6 |

| Proposed Revenues | Basic | Volumetric | | |
|---|---|---|---|---|
| Average Customer | 22 | 22 | | |
| Average Consumption | | 3.530 | | |
| Rate | $ 31.15 | $ 3.158 | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 8,223.60 | $ 2,943.26 | $ | 11,167 |

**EPCOR Water**
**Sun City West Wastewater -B2BS1**
**Unit of Measure = 1000 Gals.**

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Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B2S1B | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 1" | | | | |
| Monthly Customer Charge: | | $ | 44.13 | | |
| Tier One | Break Over: | 12,500 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | | |
| Usage | # of Bills | Usage | Units | Usage | Factor | | |
| - | 24 | 0 | 24 | 0 | 0 | | |
| 1 | 43 | 43 | 67 | 43 | 363 | | |
| 2 | 30 | 60 | 97 | 103 | 683 | | |
| 3 | 16 | 48 | 113 | 151 | 973 | | |
| 4 | 6 | 24 | 119 | 175 | 1,247 | | |
| 5 | 9 | 45 | 128 | 220 | 1,515 | | |
| 6 | 24 | 144 | 152 | 364 | 1,774 | | |
| 7 | 20 | 140 | 172 | 504 | 2,009 | | |
| 8 | 9 | 72 | 181 | 576 | 2,224 | | |
| 9 | 11 | 99 | 192 | 675 | 2,430 | | |
| 10 | 10 | 100 | 202 | 775 | 2,625 | | |
| 11 | 10 | 110 | 212 | 885 | 2,810 | Present | |
| 12 | 9 | 108 | 221 | 993 | 2,985 | Breakover | |
| 12.5 | - | 0 | 221 | 993 | 3,068 | | 3,068 |
| 13 | 4 | 52 | 225 | 1,045 | 3,151 | | |
| 14 | 10 | 140 | 235 | 1,185 | 3,313 | | |
| 15 | 17 | 255 | 252 | 1,440 | 3,465 | | |
| 16 | 11 | 176 | 263 | 1,616 | 3,600 | | |
| 17 | 10 | 170 | 273 | 1,786 | 3,724 | | |
| 18 | 6 | 108 | 279 | 1,894 | 3,838 | | |
| 19 | 6 | 114 | 285 | 2,008 | 3,946 | | |
| 20 | 4 | 80 | 289 | 2,088 | 4,048 | | |
| 21 | 4 | 84 | 293 | 2,172 | 4,146 | | |
| 22 | 3 | 66 | 296 | 2,238 | 4,240 | | |
| 23 | 2 | 46 | 298 | 2,284 | 4,331 | | |
| 24 | 3 | 72 | 301 | 2,356 | 4,420 | | |
| 25 | 9 | 225 | 310 | 2,581 | 4,506 | | |
| 26 | 4 | 104 | 314 | 2,685 | 4,583 | | |
| 27 | 3 | 81 | 317 | 2,766 | 4,656 | | |
| 28 | 2 | 56 | 319 | 2,822 | 4,726 | | |
| 29 | 2 | 58 | 321 | 2,880 | 4,794 | | |
| 30 | 2 | 60 | 323 | 2,940 | 4,860 | | |
| 31 | 1 | 31 | 324 | 2,971 | 4,924 | | |
| 32 | 2 | 64 | 326 | 3,035 | 4,987 | | |
| 33 | 2 | 66 | 328 | 3,101 | 5,048 | | |
| 34 | 6 | 204 | 334 | 3,305 | 5,107 | | |
| 36 | 4 | 144 | 338 | 3,449 | 5,213 | | |
| 37 | 1 | 37 | 339 | 3,486 | 5,262 | | |
| 38 | 2 | 76 | 341 | 3,562 | 5,310 | | |
| 39 | 6 | 234 | 347 | 3,796 | 5,356 | | |
| 40 | 2 | 80 | 349 | 3,876 | 5,396 | | |
| 41 | 4 | 164 | 353 | 4,040 | 5,434 | | |
| 42 | 1 | 42 | 354 | 4,082 | 5,468 | | |
| 43 | 2 | 86 | 356 | 4,168 | 5,501 | | |
| 45 | 1 | 45 | 357 | 4,213 | 5,563 | | |
| 46 | 2 | 92 | 359 | 4,305 | 5,593 | | |
| 47 | 1 | 47 | 360 | 4,352 | 5,621 | | |
| 49 | 2 | 98 | 362 | 4,450 | 5,675 | | |
| 50 | 1 | 50 | 363 | 4,500 | 5,700 | | |
| 52 | 1 | 52 | 364 | 4,552 | 5,748 | | |
| 53 | 1 | 53 | 365 | 4,605 | 5,771 | | |
| 54 | 2 | 108 | 367 | 4,713 | 5,793 | | |

**EPCOR Water**
**Sun City West Wastewater -B2BS1**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1B | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 1" | | | | | |
| Monthly Customer Charge: | | $ | 44.13 | | | |
| Tier One | Break Over: | | 12,500 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 71 | 1 | 71 | 368 | 4,784 | 6,133 |
| 72 | 1 | 72 | 369 | 4,856 | 6,152 |
| 79 | 1 | 79 | 370 | 4,935 | 6,278 |
| 85 | 2 | 170 | 372 | 5,105 | 6,380 |
| 90 | 1 | 90 | 373 | 5,195 | 6,455 |
| 97 | 1 | 97 | 374 | 5,292 | 6,553 |
| 103 | 1 | 103 | 375 | 5,395 | 6,631 |
| 207 | 1 | 207 | 376 | 5,602 | 7,879 |
| 212 | 1 | 212 | 377 | 5,814 | 7,934 |
| 214 | 1 | 214 | 378 | 6,028 | 7,954 |
| 232 | 1 | 232 | 379 | 6,260 | 8,116 |
| 233 | 1 | 233 | 380 | 6,493 | 8,124 |
| 237 | 1 | 237 | 381 | 6,730 | 8,152 |
| 239 | 1 | 239 | 382 | 6,969 | 8,164 |
| 242 | 1 | 242 | 383 | 7,211 | 8,179 |
| 252 | 1 | 252 | 384 | 7,463 | 8,219 |
| 259 | 1 | 259 | 385 | 7,722 | 8,240 |
| 267 | 1 | 267 | 386 | 7,989 | 8,256 |
| 269 | 1 | 269 | 387 | 8,258 | 8,258 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 387 | 3,068 | 5,190 | 8,258 |
| Partial Bill | 2 | - | | - |
| | 389 | 3,068 | 5,190 | 8,258 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 17,153.33 | $ 7,984.16 | $ 25,137 |
| Misc. Adjustments | | | $ (0) |
| Original Billing Determinants | | | $ 25,137 |

| | |
|---|---|
| Average Customers | 33 |
| Average Consumption | 7.893 |

| Annualized Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 33 | 33 | |
| Average Consumption | | 7.89 | |
| Rate | $ 44.13 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $17,475.48 | $ 8,134.11 | $ 25,610 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 472 |

| Annualized Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 33 | 33 | |
| Average Consumption | | 7.89 | |
| Rate | $ 77.88 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 30,838.50 | $ 9,870.70 | $ 40,709 |

**EPCOR Water**
**Sun City West Wastewater - B2S1C**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1C | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 1 1/2" | | | | | |
| Monthly Customer Charge: | | $ | 88.27 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| - | 17 | 0 | 17 | 0 | 0 | |
| 1 | 20 | 20 | 37 | 20 | 631 | |
| 2 | 24 | 48 | 61 | 68 | 1,242 | |
| 3 | 28 | 84 | 89 | 152 | 1,829 | |
| 4 | 18 | 72 | 107 | 224 | 2,388 | |
| 5 | 18 | 90 | 125 | 314 | 2,929 | |
| 6 | 24 | 144 | 149 | 458 | 3,452 | |
| 7 | 21 | 147 | 170 | 605 | 3,951 | |
| 8 | 20 | 160 | 190 | 765 | 4,429 | |
| 9 | 17 | 153 | 207 | 918 | 4,887 | |
| 10 | 13 | 130 | 220 | 1,048 | 5,328 | |
| 11 | 22 | 242 | 242 | 1,290 | 5,756 | |
| 12 | 14 | 168 | 256 | 1,458 | 6,162 | |
| 13 | 21 | 273 | 277 | 1,731 | 6,554 | |
| 14 | 10 | 140 | 287 | 1,871 | 6,925 | |
| 15 | 10 | 150 | 297 | 2,021 | 7,286 | |
| 16 | 12 | 192 | 309 | 2,213 | 7,637 | |
| 17 | 13 | 221 | 322 | 2,434 | 7,976 | |
| 18 | 12 | 216 | 334 | 2,650 | 8,302 | |
| 19 | 14 | 266 | 348 | 2,916 | 8,616 | |
| 20 | 16 | 320 | 364 | 3,236 | 8,916 | |
| 21 | 10 | 210 | 374 | 3,446 | 9,200 | |
| 22 | 10 | 220 | 384 | 3,666 | 9,474 | |
| 23 | 4 | 92 | 388 | 3,758 | 9,738 | Present |
| 24 | 10 | 240 | 398 | 3,998 | 9,998 | Breakover |
| 25 | 14 | 350 | 412 | 4,348 | 10,248 | 10,248 |
| 27 | 7 | 189 | 419 | 4,537 | 10,720 | |
| 28 | 10 | 280 | 429 | 4,817 | 10,949 | |
| 29 | 12 | 348 | 441 | 5,165 | 11,168 | |
| 30 | 4 | 120 | 445 | 5,285 | 11,375 | |
| 31 | 6 | 186 | 451 | 5,471 | 11,578 | |
| 32 | 8 | 256 | 459 | 5,727 | 11,775 | |
| 33 | 6 | 198 | 465 | 5,925 | 11,964 | |
| 34 | 5 | 170 | 470 | 6,095 | 12,147 | |
| 35 | 4 | 140 | 474 | 6,235 | 12,325 | |
| 36 | 5 | 180 | 479 | 6,415 | 12,499 | |
| 37 | 3 | 111 | 482 | 6,526 | 12,668 | |
| 38 | 3 | 114 | 485 | 6,640 | 12,834 | |
| 39 | 3 | 117 | 488 | 6,757 | 12,997 | |
| 40 | 3 | 120 | 491 | 6,877 | 13,157 | |
| 41 | 1 | 41 | 492 | 6,918 | 13,314 | |
| 42 | 1 | 42 | 493 | 6,960 | 13,470 | |
| 43 | 6 | 258 | 499 | 7,218 | 13,625 | |
| 44 | 1 | 44 | 500 | 7,262 | 13,774 | |
| 45 | 3 | 135 | 503 | 7,397 | 13,922 | |
| 46 | 1 | 46 | 504 | 7,443 | 14,067 | |
| 47 | 1 | 47 | 505 | 7,490 | 14,211 | |
| 48 | 1 | 48 | 506 | 7,538 | 14,354 | |
| 49 | 1 | 49 | 507 | 7,587 | 14,496 | |
| 51 | 2 | 102 | 509 | 7,689 | 14,778 | |
| 52 | 2 | 104 | 511 | 7,793 | 14,917 | |
| 53 | 1 | 53 | 512 | 7,846 | 15,054 | |

**EPCOR Water**
**Sun City West Wastewater - B2S1C**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1C | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 1 1/2" | | | | | |
| Monthly Customer Charge: | | $ | 88.27 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 54 | 1 | 54 | 513 | 7,900 | 15,190 |
| 55 | 3 | 165 | 516 | 8,065 | 15,325 |
| 56 | 3 | 168 | 519 | 8,233 | 15,457 |
| 57 | 1 | 57 | 520 | 8,290 | 15,586 |
| 58 | 1 | 58 | 521 | 8,348 | 15,714 |
| 60 | 1 | 60 | 522 | 8,408 | 15,968 |
| 61 | 2 | 122 | 524 | 8,530 | 16,094 |
| 62 | 2 | 124 | 526 | 8,654 | 16,218 |
| 63 | 1 | 63 | 527 | 8,717 | 16,340 |
| 66 | 5 | 330 | 532 | 9,047 | 16,703 |
| 68 | 1 | 68 | 533 | 9,115 | 16,935 |
| 69 | 2 | 138 | 535 | 9,253 | 17,050 |
| 70 | 1 | 70 | 536 | 9,323 | 17,163 |
| 72 | 2 | 144 | 538 | 9,467 | 17,387 |
| 73 | 1 | 73 | 539 | 9,540 | 17,497 |
| 74 | 2 | 148 | 541 | 9,688 | 17,606 |
| 75 | 1 | 75 | 542 | 9,763 | 17,713 |
| 76 | 1 | 76 | 543 | 9,839 | 17,819 |
| 77 | 1 | 77 | 544 | 9,916 | 17,924 |
| 79 | 2 | 158 | 546 | 10,074 | 18,132 |
| 81 | 2 | 162 | 548 | 10,236 | 18,336 |
| 82 | 1 | 82 | 549 | 10,318 | 18,436 |
| 84 | 2 | 168 | 551 | 10,486 | 18,634 |
| 85 | 1 | 85 | 552 | 10,571 | 18,731 |
| 88 | 2 | 176 | 554 | 10,747 | 19,019 |
| 92 | 1 | 92 | 555 | 10,839 | 19,395 |
| 93 | 1 | 93 | 556 | 10,932 | 19,488 |
| 94 | 2 | 188 | 558 | 11,120 | 19,580 |
| 95 | 2 | 190 | 560 | 11,310 | 19,670 |
| 96 | 1 | 96 | 561 | 11,406 | 19,758 |
| 97 | 1 | 97 | 562 | 11,503 | 19,845 |
| 98 | 1 | 98 | 563 | 11,601 | 19,931 |
| 100 | 2 | 200 | 565 | 11,801 | 20,101 |
| 101 | 2 | 202 | 567 | 12,003 | 20,184 |
| 102 | 2 | 204 | 569 | 12,207 | 20,265 |
| 103 | 4 | 412 | 573 | 12,619 | 20,344 |
| 105 | 2 | 210 | 575 | 12,829 | 20,494 |
| 106 | 1 | 106 | 576 | 12,935 | 20,567 |
| 107 | 1 | 107 | 577 | 13,042 | 20,639 |
| 108 | 2 | 216 | 579 | 13,258 | 20,710 |
| 122 | 1 | 122 | 580 | 13,380 | 21,676 |
| 124 | 3 | 372 | 583 | 13,752 | 21,812 |
| 129 | 1 | 129 | 584 | 13,881 | 22,137 |
| 130 | 1 | 130 | 585 | 14,011 | 22,201 |
| 134 | 1 | 134 | 586 | 14,145 | 22,453 |
| 136 | 1 | 136 | 587 | 14,281 | 22,577 |
| 146 | 1 | 146 | 588 | 14,427 | 23,187 |
| 149 | 1 | 149 | 589 | 14,576 | 23,367 |
| 150 | 1 | 150 | 590 | 14,726 | 23,426 |
| 151 | 2 | 302 | 592 | 15,028 | 23,484 |
| 153 | 1 | 153 | 593 | 15,181 | 23,596 |
| 157 | 1 | 157 | 594 | 15,338 | 23,816 |

**EPCOR Water**
**Sun City West Wastewater - B2S1C**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1C | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 1 1/2" | | | | | |
| Monthly Customer Charge: | | $ | 88.27 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 159 | 1 | 159 | 595 | 15,497 | 23,924 |
| 161 | 1 | 161 | 596 | 15,658 | 24,030 |
| 162 | 1 | 162 | 597 | 15,820 | 24,082 |
| 164 | 1 | 164 | 598 | 15,984 | 24,184 |
| 165 | 1 | 165 | 599 | 16,149 | 24,234 |
| 167 | 1 | 167 | 600 | 16,316 | 24,332 |
| 171 | 1 | 171 | 601 | 16,487 | 24,524 |
| 173 | 1 | 173 | 602 | 16,660 | 24,618 |
| 175 | 2 | 350 | 604 | 17,010 | 24,710 |
| 179 | 1 | 179 | 605 | 17,189 | 24,886 |
| 180 | 1 | 180 | 606 | 17,369 | 24,929 |
| 182 | 1 | 182 | 607 | 17,551 | 25,013 |
| 183 | 1 | 183 | 608 | 17,734 | 25,054 |
| 185 | 2 | 370 | 610 | 18,104 | 25,134 |
| 186 | 1 | 186 | 611 | 18,290 | 25,172 |
| 194 | 2 | 388 | 613 | 18,678 | 25,468 |
| 195 | 1 | 195 | 614 | 18,873 | 25,503 |
| 197 | 1 | 197 | 615 | 19,070 | 25,571 |
| 207 | 1 | 207 | 616 | 19,277 | 25,901 |
| 209 | 1 | 209 | 617 | 19,486 | 25,965 |
| 210 | 1 | 210 | 618 | 19,696 | 25,996 |
| 212 | 1 | 212 | 619 | 19,908 | 26,056 |
| 213 | 1 | 213 | 620 | 20,121 | 26,085 |
| 216 | 1 | 216 | 621 | 20,337 | 26,169 |
| 222 | 1 | 222 | 622 | 20,559 | 26,331 |
| 229 | 2 | 458 | 624 | 21,017 | 26,513 |
| 230 | 1 | 230 | 625 | 21,247 | 26,537 |
| 242 | 1 | 242 | 626 | 21,489 | 26,813 |
| 249 | 2 | 498 | 628 | 21,987 | 26,967 |
| 268 | 1 | 268 | 629 | 22,255 | 27,347 |
| 285 | 1 | 285 | 630 | 22,540 | 27,670 |
| 288 | 1 | 288 | 631 | 22,828 | 27,724 |
| 300 | 1 | 300 | 632 | 23,128 | 27,928 |
| 327 | 1 | 327 | 633 | 23,455 | 28,360 |
| 351 | 1 | 351 | 634 | 23,806 | 28,720 |
| 389 | 1 | 389 | 635 | 24,195 | 29,252 |
| 397 | 1 | 397 | 636 | 24,592 | 29,356 |
| 404 | 1 | 404 | 637 | 24,996 | 29,440 |
| 412 | 1 | 412 | 638 | 25,408 | 29,528 |
| 413 | 1 | 413 | 639 | 25,821 | 29,538 |
| 419 | 1 | 419 | 640 | 26,240 | 29,592 |
| 433 | 1 | 433 | 641 | 26,673 | 29,704 |
| 434 | 1 | 434 | 642 | 27,107 | 29,711 |
| 439 | 1 | 439 | 643 | 27,546 | 29,741 |
| 453 | 1 | 453 | 644 | 27,999 | 29,811 |
| 463 | 1 | 463 | 645 | 28,462 | 29,851 |
| 472 | 1 | 472 | 646 | 28,934 | 29,878 |

**EPCOR Water**
**Sun City West Wastewater - B2S1C**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1C | | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 1 1/2" | | | | | | |
| Monthly Customer Charge: | | | $ | 88.27 | | | |
| Tier One | | Break Over: | | 25,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 480 | 1 | 480 | 647 | 29,414 | 29,894 |
| 492 | 1 | 492 | 648 | 29,906 | 29,906 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 647 | 10,248 | 19,658 | 29,906 |
| Partial Bill | 1 | - | | - |
| | 648 | 10,248 | 19,658 | 29,906 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 57,216.61 | $ 26,669.40 | $ 83,886 |
| Misc. Adjustments | | | $ (0) |
| Original Billing Determinants | | | $ 83,886 |

| | |
|---|---|
| Average Customers | 54 |
| Average Consumption | 15.810 |

| Annualized Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 54 | 54 | |
| Average Consumption | | 15.81 | |
| Rate | $ 88.27 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 57,198.96 | $ 26,661.17 | $ 83,860 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (26) |

| Proposed Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 54 | 54 | |
| Average Consumption | | 15.81 | |
| Rate | $ 109.03 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 70,648.20 | $ 32,353.20 | $ 103,001 |

**EPCOR Water**
**Sun City West Wastewater - B2S1D**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1D | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| - | 39 | 0 | 39 | 0 | 0 | |
| 1 | 36 | 36 | 75 | 36 | 1,141 | |
| 2 | 38 | 76 | 113 | 112 | 2,246 | |
| 3 | 41 | 123 | 154 | 235 | 3,313 | |
| 4 | 30 | 120 | 184 | 355 | 4,339 | |
| 5 | 41 | 205 | 225 | 560 | 5,335 | |
| 6 | 36 | 216 | 261 | 776 | 6,290 | |
| 7 | 37 | 259 | 298 | 1,035 | 7,209 | |
| 8 | 25 | 200 | 323 | 1,235 | 8,091 | |
| 9 | 18 | 162 | 341 | 1,397 | 8,948 | |
| 10 | 26 | 260 | 367 | 1,657 | 9,787 | |
| 11 | 26 | 286 | 393 | 1,943 | 10,600 | |
| 12 | 17 | 204 | 410 | 2,147 | 11,387 | |
| 13 | 16 | 208 | 426 | 2,355 | 12,157 | |
| 14 | 22 | 308 | 448 | 2,663 | 12,911 | |
| 15 | 9 | 135 | 457 | 2,798 | 13,643 | |
| 16 | 9 | 144 | 466 | 2,942 | 14,366 | |
| 17 | 20 | 340 | 486 | 3,282 | 15,080 | |
| 18 | 21 | 378 | 507 | 3,660 | 15,774 | |
| 19 | 12 | 228 | 519 | 3,888 | 16,447 | |
| 20 | 16 | 320 | 535 | 4,208 | 17,108 | |
| 21 | 14 | 294 | 549 | 4,502 | 17,753 | |
| 22 | 15 | 330 | 564 | 4,832 | 18,384 | |
| 23 | 12 | 276 | 576 | 5,108 | 19,000 | |
| 24 | 11 | 264 | 587 | 5,372 | 19,604 | |
| 25 | 8 | 200 | 595 | 5,572 | 20,197 | |
| 26 | 12 | 312 | 607 | 5,884 | 20,782 | |
| 27 | 19 | 513 | 626 | 6,397 | 21,355 | |
| 28 | 10 | 280 | 636 | 6,677 | 21,909 | |
| 29 | 11 | 319 | 647 | 6,996 | 22,453 | |
| 30 | 5 | 150 | 652 | 7,146 | 22,986 | |
| 31 | 16 | 496 | 668 | 7,642 | 23,514 | |
| 32 | 10 | 320 | 678 | 7,962 | 24,026 | |
| 33 | 10 | 330 | 688 | 8,292 | 24,528 | |
| 34 | 7 | 238 | 695 | 8,530 | 25,020 | |
| 35 | 8 | 280 | 703 | 8,810 | 25,505 | |
| 36 | 5 | 180 | 708 | 8,990 | 25,982 | |
| 37 | 6 | 222 | 714 | 9,212 | 26,454 | |
| 38 | 10 | 380 | 724 | 9,592 | 26,920 | Present |
| 39 | 5 | 195 | 729 | 9,787 | 27,376 | Breakover Usage |
| 40 | 9 | 360 | 738 | 10,147 | 27,827 | 27,827 |
| 41 | 9 | 369 | 747 | 10,516 | 28,269 | |
| 42 | 9 | 378 | 756 | 10,894 | 28,702 | |
| 43 | 3 | 129 | 759 | 11,023 | 29,126 | |
| 44 | 7 | 308 | 766 | 11,331 | 29,547 | |
| 45 | 7 | 315 | 773 | 11,646 | 29,961 | |
| 46 | 4 | 184 | 777 | 11,830 | 30,368 | |
| 47 | 6 | 282 | 783 | 12,112 | 30,771 | |
| 48 | 3 | 144 | 786 | 12,256 | 31,168 | |
| 49 | 9 | 441 | 795 | 12,697 | 31,562 | |
| 50 | 3 | 150 | 798 | 12,847 | 31,947 | |

**EPCOR Water**
**Sun City West Wastewater - B2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B2S1D | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 2" | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 51 | 3 | 153 | 801 | 13,000 | 32,329 |
| 52 | 6 | 312 | 807 | 13,312 | 32,708 |
| 53 | 6 | 318 | 813 | 13,630 | 33,081 |
| 54 | 1 | 54 | 814 | 13,684 | 33,448 |
| 55 | 2 | 110 | 816 | 13,794 | 33,814 |
| 56 | 6 | 336 | 822 | 14,130 | 34,178 |
| 57 | 5 | 285 | 827 | 14,415 | 34,536 |
| 58 | 8 | 464 | 835 | 14,879 | 34,889 |
| 59 | 4 | 236 | 839 | 15,115 | 35,234 |
| 60 | 6 | 360 | 845 | 15,475 | 35,575 |
| 61 | 1 | 61 | 846 | 15,536 | 35,910 |
| 62 | 2 | 124 | 848 | 15,660 | 36,244 |
| 63 | 3 | 189 | 851 | 15,849 | 36,576 |
| 64 | 4 | 256 | 855 | 16,105 | 36,905 |
| 65 | 2 | 130 | 857 | 16,235 | 37,230 |
| 66 | 2 | 132 | 859 | 16,367 | 37,553 |
| 67 | 2 | 134 | 861 | 16,501 | 37,874 |
| 68 | 2 | 136 | 863 | 16,637 | 38,193 |
| 69 | 2 | 138 | 865 | 16,775 | 38,510 |
| 70 | 1 | 70 | 866 | 16,845 | 38,825 |
| 71 | 3 | 213 | 869 | 17,058 | 39,139 |
| 72 | 9 | 648 | 878 | 17,706 | 39,450 |
| 73 | 3 | 219 | 881 | 17,925 | 39,752 |
| 74 | 3 | 222 | 884 | 18,147 | 40,051 |
| 75 | 2 | 150 | 886 | 18,297 | 40,347 |
| 76 | 1 | 76 | 887 | 18,373 | 40,641 |
| 77 | 4 | 308 | 891 | 18,681 | 40,934 |
| 81 | 1 | 81 | 892 | 18,762 | 42,090 |
| 82 | 2 | 164 | 894 | 18,926 | 42,378 |
| 83 | 2 | 166 | 896 | 19,092 | 42,664 |
| 86 | 6 | 516 | 902 | 19,608 | 43,516 |
| 87 | 5 | 435 | 907 | 20,043 | 43,794 |
| 88 | 2 | 176 | 909 | 20,219 | 44,067 |
| 89 | 3 | 267 | 912 | 20,486 | 44,338 |
| 91 | 2 | 182 | 914 | 20,668 | 44,874 |
| 92 | 3 | 276 | 917 | 20,944 | 45,140 |
| 93 | 2 | 186 | 919 | 21,130 | 45,403 |
| 94 | 4 | 376 | 923 | 21,506 | 45,664 |
| 95 | 2 | 190 | 925 | 21,696 | 45,921 |
| 96 | 2 | 192 | 927 | 21,888 | 46,176 |
| 97 | 3 | 291 | 930 | 22,179 | 46,429 |
| 98 | 2 | 196 | 932 | 22,375 | 46,679 |
| 99 | 1 | 99 | 933 | 22,474 | 46,927 |
| 100 | 1 | 100 | 934 | 22,574 | 47,174 |
| 101 | 5 | 505 | 939 | 23,079 | 47,420 |
| 102 | 1 | 102 | 940 | 23,181 | 47,661 |
| 103 | 2 | 206 | 942 | 23,387 | 47,901 |
| 104 | 3 | 312 | 945 | 23,699 | 48,139 |
| 106 | 1 | 106 | 946 | 23,805 | 48,609 |
| 107 | 1 | 107 | 947 | 23,912 | 48,843 |
| 108 | 1 | 108 | 948 | 24,020 | 49,076 |
| 109 | 2 | 218 | 950 | 24,238 | 49,308 |

**EPCOR Water**
**Sun City West Wastewater - B2S1D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 3 of 6
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1D | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 110 | 2 | 220 | 952 | 24,458 | 49,538 |
| 111 | 1 | 111 | 953 | 24,569 | 49,766 |
| 113 | 3 | 339 | 956 | 24,908 | 50,220 |
| 114 | 1 | 114 | 957 | 25,022 | 50,444 |
| 115 | 2 | 230 | 959 | 25,252 | 50,667 |
| 116 | 5 | 580 | 964 | 25,832 | 50,888 |
| 117 | 3 | 351 | 967 | 26,183 | 51,104 |
| 118 | 4 | 472 | 971 | 26,655 | 51,317 |
| 119 | 2 | 238 | 973 | 26,893 | 51,526 |
| 120 | 2 | 240 | 975 | 27,133 | 51,733 |
| 121 | 1 | 121 | 976 | 27,254 | 51,938 |
| 122 | 2 | 244 | 978 | 27,498 | 52,142 |
| 123 | 1 | 123 | 979 | 27,621 | 52,344 |
| 124 | 1 | 124 | 980 | 27,745 | 52,545 |
| 125 | 1 | 125 | 981 | 27,870 | 52,745 |
| 126 | 1 | 126 | 982 | 27,996 | 52,944 |
| 127 | 1 | 127 | 983 | 28,123 | 53,142 |
| 128 | 1 | 128 | 984 | 28,251 | 53,339 |
| 129 | 3 | 387 | 987 | 28,638 | 53,535 |
| 130 | 2 | 260 | 989 | 28,898 | 53,728 |
| 131 | 3 | 393 | 992 | 29,291 | 53,919 |
| 132 | 2 | 264 | 994 | 29,555 | 54,107 |
| 133 | 4 | 532 | 998 | 30,087 | 54,293 |
| 134 | 3 | 402 | 1,001 | 30,489 | 54,475 |
| 135 | 4 | 540 | 1,005 | 31,029 | 54,654 |
| 137 | 3 | 411 | 1,008 | 31,440 | 55,004 |
| 138 | 1 | 138 | 1,009 | 31,578 | 55,176 |
| 139 | 3 | 417 | 1,012 | 31,995 | 55,347 |
| 140 | 3 | 420 | 1,015 | 32,415 | 55,515 |
| 144 | 3 | 432 | 1,018 | 32,847 | 56,175 |
| 145 | 1 | 145 | 1,019 | 32,992 | 56,337 |
| 147 | 1 | 147 | 1,020 | 33,139 | 56,659 |
| 148 | 3 | 444 | 1,023 | 33,583 | 56,819 |
| 149 | 5 | 745 | 1,028 | 34,328 | 56,976 |
| 150 | 3 | 450 | 1,031 | 34,778 | 57,128 |
| 151 | 1 | 151 | 1,032 | 34,929 | 57,277 |
| 152 | 3 | 456 | 1,035 | 35,385 | 57,425 |
| 153 | 2 | 306 | 1,037 | 35,691 | 57,570 |
| 154 | 2 | 308 | 1,039 | 35,999 | 57,713 |
| 155 | 2 | 310 | 1,041 | 36,309 | 57,854 |
| 156 | 4 | 624 | 1,045 | 36,933 | 57,993 |
| 157 | 1 | 157 | 1,046 | 37,090 | 58,128 |
| 159 | 1 | 159 | 1,047 | 37,249 | 58,396 |
| 161 | 3 | 483 | 1,050 | 37,732 | 58,662 |
| 162 | 1 | 162 | 1,051 | 37,894 | 58,792 |
| 163 | 1 | 163 | 1,052 | 38,057 | 58,921 |
| 165 | 4 | 660 | 1,056 | 38,717 | 59,177 |
| 170 | 2 | 340 | 1,058 | 39,057 | 59,797 |
| 172 | 2 | 344 | 1,060 | 39,401 | 60,041 |
| 173 | 1 | 173 | 1,061 | 39,574 | 60,161 |
| 174 | 1 | 174 | 1,062 | 39,748 | 60,280 |
| 175 | 1 | 175 | 1,063 | 39,923 | 60,398 |

**EPCOR Water**
**Sun City West Wastewater - B2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1D | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 176 | 2 | 352 | 1,065 | 40,275 | 60,515 |
| 177 | 1 | 177 | 1,066 | 40,452 | 60,630 |
| 178 | 1 | 178 | 1,067 | 40,630 | 60,744 |
| 179 | 2 | 358 | 1,069 | 40,988 | 60,857 |
| 180 | 1 | 180 | 1,070 | 41,168 | 60,968 |
| 181 | 2 | 362 | 1,072 | 41,530 | 61,078 |
| 183 | 1 | 183 | 1,073 | 41,713 | 61,294 |
| 184 | 1 | 184 | 1,074 | 41,897 | 61,401 |
| 185 | 3 | 555 | 1,077 | 42,452 | 61,507 |
| 188 | 1 | 188 | 1,078 | 42,640 | 61,816 |
| 189 | 2 | 378 | 1,080 | 43,018 | 61,918 |
| 194 | 1 | 194 | 1,081 | 43,212 | 62,418 |
| 196 | 2 | 392 | 1,083 | 43,604 | 62,616 |
| 197 | 2 | 394 | 1,085 | 43,998 | 62,713 |
| 198 | 1 | 198 | 1,086 | 44,196 | 62,808 |
| 200 | 1 | 200 | 1,087 | 44,396 | 62,996 |
| 201 | 1 | 201 | 1,088 | 44,597 | 63,089 |
| 202 | 2 | 404 | 1,090 | 45,001 | 63,181 |
| 207 | 1 | 207 | 1,091 | 45,208 | 63,631 |
| 208 | 3 | 624 | 1,094 | 45,832 | 63,720 |
| 211 | 1 | 211 | 1,095 | 46,043 | 63,978 |
| 213 | 1 | 213 | 1,096 | 46,256 | 64,148 |
| 216 | 2 | 432 | 1,098 | 46,688 | 64,400 |
| 217 | 1 | 217 | 1,099 | 46,905 | 64,482 |
| 218 | 1 | 218 | 1,100 | 47,123 | 64,563 |
| 220 | 1 | 220 | 1,101 | 47,343 | 64,723 |
| 221 | 1 | 221 | 1,102 | 47,564 | 64,802 |
| 227 | 1 | 227 | 1,103 | 47,791 | 65,270 |
| 230 | 1 | 230 | 1,104 | 48,021 | 65,501 |
| 231 | 1 | 231 | 1,105 | 48,252 | 65,577 |
| 233 | 1 | 233 | 1,106 | 48,485 | 65,727 |
| 235 | 2 | 470 | 1,108 | 48,955 | 65,875 |
| 236 | 2 | 472 | 1,110 | 49,427 | 65,947 |
| 238 | 1 | 238 | 1,111 | 49,665 | 66,087 |
| 241 | 1 | 241 | 1,112 | 49,906 | 66,294 |
| 249 | 1 | 249 | 1,113 | 50,155 | 66,838 |
| 252 | 1 | 252 | 1,114 | 50,407 | 67,039 |
| 253 | 1 | 253 | 1,115 | 50,660 | 67,105 |
| 256 | 3 | 768 | 1,118 | 51,428 | 67,300 |
| 258 | 1 | 258 | 1,119 | 51,686 | 67,424 |
| 259 | 2 | 518 | 1,121 | 52,204 | 67,485 |
| 262 | 1 | 262 | 1,122 | 52,466 | 67,662 |
| 263 | 3 | 789 | 1,125 | 53,255 | 67,720 |
| 266 | 1 | 266 | 1,126 | 53,521 | 67,885 |
| 269 | 1 | 269 | 1,127 | 53,790 | 68,047 |
| 271 | 1 | 271 | 1,128 | 54,061 | 68,153 |
| 273 | 1 | 273 | 1,129 | 54,334 | 68,257 |
| 274 | 1 | 274 | 1,130 | 54,608 | 68,308 |
| 277 | 1 | 277 | 1,131 | 54,885 | 68,458 |
| 278 | 1 | 278 | 1,132 | 55,163 | 68,507 |
| 279 | 1 | 279 | 1,133 | 55,442 | 68,555 |
| 280 | 1 | 280 | 1,134 | 55,722 | 68,602 |

**EPCOR Water**
**Sun City West Wastewater - B2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B2S1D | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 2" | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 283 | 1 | 283 | 1,135 | 56,005 | 68,740 |
| 284 | 1 | 284 | 1,136 | 56,289 | 68,785 |
| 285 | 3 | 855 | 1,139 | 57,144 | 68,829 |
| 287 | 1 | 287 | 1,140 | 57,431 | 68,911 |
| 289 | 1 | 289 | 1,141 | 57,720 | 68,991 |
| 292 | 1 | 292 | 1,142 | 58,012 | 69,108 |
| 293 | 1 | 293 | 1,143 | 58,305 | 69,146 |
| 294 | 1 | 294 | 1,144 | 58,599 | 69,183 |
| 297 | 2 | 594 | 1,146 | 59,193 | 69,291 |
| 303 | 1 | 303 | 1,147 | 59,496 | 69,495 |
| 305 | 1 | 305 | 1,148 | 59,801 | 69,561 |
| 306 | 1 | 306 | 1,149 | 60,107 | 69,593 |
| 307 | 1 | 307 | 1,150 | 60,414 | 69,624 |
| 320 | 1 | 320 | 1,151 | 60,734 | 70,014 |
| 322 | 2 | 644 | 1,153 | 61,378 | 70,072 |
| 324 | 1 | 324 | 1,154 | 61,702 | 70,126 |
| 328 | 1 | 328 | 1,155 | 62,030 | 70,230 |
| 332 | 1 | 332 | 1,156 | 62,362 | 70,330 |
| 338 | 1 | 338 | 1,157 | 62,700 | 70,474 |
| 350 | 1 | 350 | 1,158 | 63,050 | 70,750 |
| 351 | 1 | 351 | 1,159 | 63,401 | 70,772 |
| 362 | 1 | 362 | 1,160 | 63,763 | 71,003 |
| 366 | 1 | 366 | 1,161 | 64,129 | 71,083 |
| 370 | 1 | 370 | 1,162 | 64,499 | 71,159 |
| 371 | 1 | 371 | 1,163 | 64,870 | 71,177 |
| 372 | 1 | 372 | 1,164 | 65,242 | 71,194 |
| 381 | 1 | 381 | 1,165 | 65,623 | 71,338 |
| 384 | 1 | 384 | 1,166 | 66,007 | 71,383 |
| 392 | 1 | 392 | 1,167 | 66,399 | 71,495 |
| 393 | 1 | 393 | 1,168 | 66,792 | 71,508 |
| 400 | 1 | 400 | 1,169 | 67,192 | 71,592 |
| 409 | 1 | 409 | 1,170 | 67,601 | 71,691 |
| 428 | 1 | 428 | 1,171 | 68,029 | 71,881 |
| 430 | 1 | 430 | 1,172 | 68,459 | 71,899 |
| 457 | 1 | 457 | 1,173 | 68,916 | 72,115 |
| 464 | 1 | 464 | 1,174 | 69,380 | 72,164 |
| 494 | 1 | 494 | 1,175 | 69,874 | 72,344 |
| 515 | 1 | 515 | 1,176 | 70,389 | 72,449 |
| 529 | 1 | 529 | 1,177 | 70,918 | 72,505 |

**EPCOR Water**
**Sun City West Wastewater - B2S1D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
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Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1D | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 535 | 1 | 535 | 1,178 | 71,453 | 72,523 |
| 544 | 1 | 544 | 1,179 | 71,997 | 72,541 |
| 549 | 1 | 549 | 1,180 | 72,546 | 72,546 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 1,180 | 27,827 |
| Partial Bill | - | - |
| | 1,180 | 27,827 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 166,651.40 | $ 72,416.98 | $ 239,068 |
| Misc. Adjustments | | | $ 140 |
| Original Billing Determinants | | | $ 239,208 |

| | |
|---|---|
| Average Customers | 98 |
| Average Consumption | 23.582 |

| Annualized Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 98 | 98 | |
| Average Consumption | | 23.58 | |
| Rate | $ 141.23 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $166,086.48 | $72,171.50 | $ 238,258 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (950) |

| Proposed Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 98 | 98 | |
| Average Consumption | | 23.58 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 183,162.00 | $ 87,579.78 | $ 270,742 |

**EPCOR Water**
**Sun City West Wastewater - B2S1E**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B2S1E | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit > 2" | | | | |
| Monthly Customer Charge: | | $ 141.23 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| - | 0 | 0 | 0 | 0 | 0 |
| 19 | 1 | 19 | 1 | 19 | 247 |
| 120 | 1 | 120 | 2 | 139 | 1,459 |
| 128 | 1 | 128 | 3 | 267 | 1,547 |
| 129 | 1 | 129 | 4 | 396 | 1,557 |
| 130 | 1 | 130 | 5 | 526 | 1,566 |
| 135 | 1 | 135 | 6 | 661 | 1,606 |
| 136 | 1 | 136 | 7 | 797 | 1,613 |
| 139 | 1 | 139 | 8 | 936 | 1,631 |
| 140 | 1 | 140 | 9 | 1,076 | 1,636 |
| 145 | 1 | 145 | 10 | 1,221 | 1,656 |
| 157 | 1 | 157 | 11 | 1,378 | 1,692 |
| 164 | 1 | 164 | 12 | 1,542 | 1,706 |
| 167 | 1 | 167 | 13 | 1,709 | 1,709 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 13 | 1,709 |
| Partial Bill | 0 | 6 |
| | 13 | 1,715 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 1,897.19 | $ 4,463.12 | $ 6,360 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 6,360 |

| | |
|---|---|
| Average Customers | 1 |
| Average Consumption | 127.667 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 127.67 | |
| Rate | $ 141.23 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $1,694.76 | $ 3,986.90 | $ 5,682 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (679) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 127.67 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 1,869.00 | $ 4,838.09 | $ 6,707 |

**EPCOR Water**
**Sun City West Wastewater - B2S1N**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S1N | | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit No Water | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | - | Gallons | Rate: $ | - |
| Tier Two | Break Over: | | - | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 392 | 0 | 392 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 392 |
| Partial Bill | 4 |
| | 396 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 55,917.19 | $ - | $ 55,917 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 55,917 |

| | |
|---|---|
| Average Customers | 33 |
| Average Consumption | - |

| Annualized Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 33 | 33 | |
| Average Consumption | | - | |
| Rate | $ 141.23 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 55,927.08 | $ - | $ 55,927 |
| Increase/(Decrease) from Annualization | | | $ 10 |

| Proposed Revenues | Basic * | Volumetric* | |
|---|---|---|---|
| Average Customer | 31 | 31 | |
| Average Consumption | | - | |
| Rate | $ 200.00 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 74,400.00 | $ - | $ 74,400 |

*Two customers on this rate schedule have been moved to two new proposed rates schedules B2S1N L - Commercial Laundry Non Water and B2S1N H - Commercial Hotel Non Water. Both customers are included in the present and annualized calculations, but are excluded from the proposed revenue calculation.

**EPCOR Water**
**Sun City West Wastewater - B2S2A**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2A | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 5/8 x 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 17.65 | | | |
| Tier One | Break Over: | | 15,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| NO CUSTOMERS | | | | | |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | - | - |
| Partial Bill | - | - |
| | - | - |

| | | | Total |
|---|---|---|---|
| Revenues | $ - | $ - | $ - |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ - |

| | |
|---|---|
| Average Customers | - |
| Average Consumption | - |

| | Annualized Revenues | |
|---|---|---|
| | Basic | Volumetric |
| Average Customer | - | - |
| Average Consumption | | - |
| Rate | $ 17.65 | $ 2.6024 |
| # of Months | 12 | 12 |
| Annualized Revenues | $ - | $ - |

| | |
|---|---|
| Annualized Revenues | $ - |
| Increase/(Decrease) from Annualization | $ - |

**EPCOR Water**
**Sun City West Wastewater - B2S2B**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1 of 2
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2B | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 1" | | | | | |
| Monthly Customer Charge: | | $ | 44.13 | | | |
| Tier One | | Break Over: | 12,500 | Gallons | Rate: $ | 2.6024 |
| Tier Two | | Break Over: | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 0 | 2 | 0 | 2 | 0 | 0 | |
| 1 | 4 | 4 | 6 | 4 | 94 | |
| 2 | 5 | 10 | 11 | 14 | 184 | |
| 3 | 9 | 27 | 20 | 41 | 269 | |
| 4 | 13 | 52 | 33 | 93 | 345 | |
| 5 | 4 | 20 | 37 | 113 | 408 | |
| 8 | 2 | 16 | 39 | 129 | 585 | |
| 9 | 2 | 18 | 41 | 147 | 642 | |
| 10 | 2 | 20 | 43 | 167 | 697 | Present Usage |
| 11 | 1 | 11 | 44 | 178 | 750 | Breakover |
| 12.5 | 0 | 0 | 44 | 178 | 828 | 828 |
| 14 | 3 | 42 | 47 | 220 | 906 | |
| 15 | 2 | 30 | 49 | 250 | 955 | |
| 16 | 3 | 48 | 52 | 298 | 1,002 | |
| 17 | 2 | 34 | 54 | 332 | 1,046 | |
| 19 | 1 | 19 | 55 | 351 | 1,130 | |
| 21 | 1 | 21 | 56 | 372 | 1,212 | |
| 25 | 1 | 25 | 57 | 397 | 1,372 | |
| 28 | 1 | 28 | 58 | 425 | 1,489 | |
| 31 | 2 | 62 | 60 | 487 | 1,603 | |
| 32 | 2 | 64 | 62 | 551 | 1,639 | |
| 34 | 1 | 34 | 63 | 585 | 1,707 | |
| 36 | 1 | 36 | 64 | 621 | 1,773 | |
| 37 | 2 | 74 | 66 | 695 | 1,805 | |
| 38 | 1 | 38 | 67 | 733 | 1,835 | |
| 39 | 4 | 156 | 71 | 889 | 1,864 | |
| 40 | 1 | 40 | 72 | 929 | 1,889 | |
| 41 | 2 | 82 | 74 | 1,011 | 1,913 | |
| 45 | 1 | 45 | 75 | 1,056 | 2,001 | |
| 47 | 1 | 47 | 76 | 1,103 | 2,043 | |
| 49 | 1 | 49 | 77 | 1,152 | 2,083 | |
| 51 | 1 | 51 | 78 | 1,203 | 2,121 | |
| 52 | 1 | 52 | 79 | 1,255 | 2,139 | |
| 56 | 1 | 56 | 80 | 1,311 | 2,207 | |
| 75 | 1 | 75 | 81 | 1,386 | 2,511 | |
| 77 | 2 | 154 | 83 | 1,540 | 2,541 | |
| 131 | 1 | 131 | 84 | 1,671 | 3,243 | |
| 335 | 1 | 335 | 85 | 2,006 | 5,691 | |
| 343 | 1 | 343 | 86 | 2,349 | 5,779 | |
| 380 | 1 | 380 | 87 | 2,729 | 6,149 | |
| 385 | 1 | 385 | 88 | 3,114 | 6,194 | |
| 399 | 1 | 399 | 89 | 3,513 | 6,306 | |
| 402 | 1 | 402 | 90 | 3,915 | 6,327 | |
| 434 | 1 | 434 | 91 | 4,349 | 6,519 | |
| 475 | 1 | 475 | 92 | 4,824 | 6,724 | |
| 479 | 1 | 479 | 93 | 5,303 | 6,740 | |

**EPCOR Water**
**Sun City West Wastewater - B2S2B**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2B | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 1" | | | | | |
| Monthly Customer Charge: | | $ | 44.13 | | | |
| Tier One | Break Over: | | 12,500 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 576 | 1 | 576 | 94 | 5,879 | 7,031 |
| 627 | 1 | 627 | 95 | 6,506 | 7,133 |
| 705 | 1 | 705 | 96.00 | 7,211 | 7,211 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 96 | 828 | 6,383 | 7,211 |
| Partial Bill | 0 | - | | |
| | 96.00 | 828.00 | 6,383 | 7,211 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 4,236.48 | $ 2,154.79 | $ 6,391 |
| Misc. Adjustments | | | $ 3 |
| Original Billing Determinants | | | $ 6,394 |

| | |
|---|---|
| Average Customers | 8.00 |
| Average Consumption | 8.625 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 8 | 8 | |
| Average Consumption | | 8.625 | |
| Rate | $ 44.13 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 4,236.48 | $ 2,154.79 | $ 6,391 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (3) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 8 | 8 | |
| Average Consumption | | 8.625 | |
| Rate | $ 77.88 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 7,476.00 | $ 2,614.82 | $ 10,091 |

**EPCOR Water**
**Sun City West Wastewater - B2S2C**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1 of 2
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2C | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 1 1/2" | | | | | |
| Monthly Customer Charge: | | $ | 88.27 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| - | 8 | 0 | 8 | 0 | 0 | |
| 4 | 1 | 4 | 9 | 4 | 544 | |
| 12 | 1 | 12 | 10 | 16 | 1,624 | |
| 14 | 1 | 14 | 11 | 30 | 1,892 | |
| 16 | 1 | 16 | 12 | 46 | 2,158 | |
| 17 | 1 | 17 | 13 | 63 | 2,290 | |
| 19 | 2 | 38 | 15 | 101 | 2,552 | |
| 21 | 4 | 84 | 19 | 185 | 2,810 | |
| 22 | 2 | 44 | 21 | 229 | 2,935 | |
| 23 | 2 | 46 | 23 | 275 | 3,058 | Present Usage |
| 24 | 4 | 96 | 27 | 371 | 3,179 | Breakover |
| 25 | 0 | 0 | 27 | 371 | 3,296 | 3,296 |
| 26 | 1 | 26 | 28 | 397 | 3,413 | |
| 27 | 6 | 162 | 34 | 559 | 3,529 | |
| 28 | 4 | 112 | 38 | 671 | 3,639 | |
| 29 | 3 | 87 | 41 | 758 | 3,745 | |
| 30 | 3 | 90 | 44 | 848 | 3,848 | |
| 31 | 3 | 93 | 47 | 941 | 3,948 | |
| 32 | 2 | 64 | 49 | 1,005 | 4,045 | |
| 33 | 1 | 33 | 50 | 1,038 | 4,140 | |
| 34 | 1 | 34 | 51 | 1,072 | 4,234 | |
| 35 | 2 | 70 | 53 | 1,142 | 4,327 | |
| 36 | 1 | 36 | 54 | 1,178 | 4,418 | |
| 37 | 2 | 74 | 56 | 1,252 | 4,508 | |
| 38 | 3 | 114 | 59 | 1,366 | 4,596 | |
| 39 | 3 | 117 | 62 | 1,483 | 4,681 | |
| 40 | 2 | 80 | 64 | 1,563 | 4,763 | |
| 41 | 3 | 123 | 67 | 1,686 | 4,843 | |
| 42 | 3 | 126 | 70 | 1,812 | 4,920 | |
| 43 | 4 | 172 | 74 | 1,984 | 4,994 | |
| 44 | 1 | 44 | 75 | 2,028 | 5,064 | |
| 45 | 1 | 45 | 76 | 2,073 | 5,133 | |
| 46 | 1 | 46 | 77 | 2,119 | 5,201 | |
| 47 | 2 | 94 | 79 | 2,213 | 5,268 | |
| 48 | 1 | 48 | 80 | 2,261 | 5,333 | |
| 49 | 1 | 49 | 81 | 2,310 | 5,397 | |
| 50 | 3 | 150 | 84 | 2,460 | 5,460 | |
| 51 | 2 | 102 | 86 | 2,562 | 5,520 | |
| 52 | 5 | 260 | 91 | 2,822 | 5,578 | |
| 53 | 1 | 53 | 92 | 2,875 | 5,631 | |
| 54 | 1 | 54 | 93 | 2,929 | 5,683 | |
| 55 | 2 | 110 | 95 | 3,039 | 5,734 | |
| 58 | 1 | 58 | 96 | 3,097 | 5,881 | |
| 59 | 1 | 59 | 97 | 3,156 | 5,929 | |
| 60 | 3 | 180 | 100 | 3,336 | 5,976 | |
| 61 | 1 | 61 | 101 | 3,397 | 6,020 | |
| 64 | 1 | 64 | 102 | 3,461 | 6,149 | |
| 65 | 1 | 65 | 103 | 3,526 | 6,191 | |
| 66 | 2 | 132 | 105 | 3,658 | 6,232 | |
| 67 | 2 | 134 | 107 | 3,792 | 6,271 | |
| 68 | 2 | 136 | 109 | 3,928 | 6,308 | |
| 71 | 2 | 142 | 111 | 4,070 | 6,413 | |
| 72 | 1 | 72 | 112 | 4,142 | 6,446 | |

**EPCOR Water**
**Sun City West Wastewater - B2S2C**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
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Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2C | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 1 1/2" | | | | | |
| Monthly Customer Charge: | | $ | 88.27 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 73 | 3 | 219 | 115 | 4,361 | 6,478 |
| 75 | 3 | 225 | 118 | 4,586 | 6,536 |
| 76 | 1 | 76 | 119 | 4,662 | 6,562 |
| 77 | 2 | 154 | 121 | 4,816 | 6,587 |
| 78 | 1 | 78 | 122 | 4,894 | 6,610 |
| 82 | 1 | 82 | 123 | 4,976 | 6,698 |
| 84 | 3 | 252 | 126 | 5,228 | 6,740 |
| 86 | 1 | 86 | 127 | 5,314 | 6,776 |
| 87 | 2 | 174 | 129 | 5,488 | 6,793 |
| 101 | 1 | 101 | 130 | 5,589 | 7,003 |
| 108 | 1 | 108 | 131 | 5,697 | 7,101 |
| 130 | 1 | 130 | 132 | 5,827 | 7,387 |
| 133 | 1 | 133 | 133 | 5,960 | 7,423 |
| 139 | 2 | 278 | 135 | 6,238 | 7,489 |
| 140 | 1 | 140 | 136 | 6,378 | 7,498 |
| 141 | 1 | 141 | 137 | 6,519 | 7,506 |
| 148 | 1 | 148 | 138 | 6,667 | 7,555 |
| 154 | 1 | 154 | 139 | 6,821 | 7,591 |
| 168 | 1 | 168 | 140 | 6,989 | 7,661 |
| 171 | 1 | 171 | 141 | 7,160 | 7,673 |
| 177 | 1 | 177 | 142 | 7,337 | 7,691 |
| 187 | 2 | 374 | 144 | 7,711 | 7,711 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 144 | 3,296 | 4,415 | 7,711 |
| Partial Bill | | | | - |
| | 144 | 3,296 | 4,415 | 7,711 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 12,710.88 | $ 8,577.51 | $ | 21,288 |
| Misc. Adjustments | | | $ | 0 |
| Original Billing Determinants | | | $ | 21,288 |

| | |
|---|---|
| Average Customers | 12 |
| Average Consumption | 22.889 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 12 | 12 | |
| Average Consumption | | 22.89 | |
| Rate | $ 88.27 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $12,710.88 | $ 8,577.51 | $ 21,288 |

Increase/(Decrease) from Annualization $ (0)

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 12 | 12 | |
| Average Consumption | | 22.889 | |
| Rate | $ 109.03 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 15,699.60 | $ 10,408.77 | $ 26,108 |

**EPCOR Water**
**Sun City West Wastewater - B2S2D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5

Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2D | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 0 | 1 | 0 | 1 | 0 | 0 | |
| 1 | 1 | 1 | 2 | 1 | 71 | |
| 9 | 5 | 45 | 7 | 46 | 631 | |
| 10 | 2 | 20 | 9 | 66 | 696 | |
| 12 | 1 | 12 | 10 | 78 | 822 | |
| 13 | 1 | 13 | 11 | 91 | 884 | |
| 15 | 3 | 45 | 14 | 136 | 1,006 | |
| 17 | 3 | 51 | 17 | 187 | 1,122 | |
| 19 | 1 | 19 | 18 | 206 | 1,232 | |
| 20 | 1 | 20 | 19 | 226 | 1,286 | |
| 22 | 1 | 22 | 20 | 248 | 1,392 | |
| 26 | 1 | 26 | 21 | 274 | 1,600 | Present Usage |
| 29 | 1 | 29 | 22 | 303 | 1,753 | Breakover |
| 40 | 0 | 0 | 22 | 303 | 2,303 | 2,303 |
| 45 | 1 | 45 | 23 | 348 | 2,553 | |
| 64 | 1 | 64 | 24 | 412 | 3,484 | |
| 69 | 1 | 69 | 25 | 481 | 3,724 | |
| 71 | 1 | 71 | 26 | 552 | 3,818 | |
| 78 | 1 | 78 | 27 | 630 | 4,140 | |
| 79 | 1 | 79 | 28 | 709 | 4,185 | |
| 80 | 2 | 160 | 30 | 869 | 4,229 | |
| 82 | 1 | 82 | 31 | 951 | 4,313 | |
| 83 | 1 | 83 | 32 | 1,034 | 4,354 | |
| 84 | 1 | 84 | 33 | 1,118 | 4,394 | |
| 86 | 2 | 172 | 35 | 1,290 | 4,472 | |
| 89 | 1 | 89 | 36 | 1,379 | 4,583 | |
| 97 | 1 | 97 | 37 | 1,476 | 4,871 | |
| 102 | 1 | 102 | 38 | 1,578 | 5,046 | |
| 105 | 1 | 105 | 39 | 1,683 | 5,148 | |
| 106 | 1 | 106 | 40 | 1,789 | 5,181 | |
| 107 | 1 | 107 | 41 | 1,896 | 5,213 | |
| 109 | 1 | 109 | 42 | 2,005 | 5,275 | |
| 113 | 1 | 113 | 43 | 2,118 | 5,395 | |
| 115 | 1 | 115 | 44 | 2,233 | 5,453 | |
| 117 | 1 | 117 | 45 | 2,350 | 5,509 | |
| 119 | 1 | 119 | 46 | 2,469 | 5,563 | |
| 128 | 1 | 128 | 47 | 2,597 | 5,797 | |
| 129 | 1 | 129 | 48 | 2,726 | 5,822 | |
| 131 | 1 | 131 | 49 | 2,857 | 5,870 | |
| 137 | 1 | 137 | 50 | 2,994 | 6,008 | |
| 146 | 1 | 146 | 51 | 3,140 | 6,206 | |
| 148 | 1 | 148 | 52 | 3,288 | 6,248 | |
| 151 | 1 | 151 | 53 | 3,439 | 6,308 | |
| 156 | 1 | 156 | 54 | 3,595 | 6,403 | |
| 159 | 1 | 159 | 55 | 3,754 | 6,457 | |
| 165 | 1 | 165 | 56 | 3,919 | 6,559 | |
| 183 | 1 | 183 | 57 | 4,102 | 6,847 | |
| 184 | 1 | 184 | 58 | 4,286 | 6,862 | |
| 195 | 1 | 195 | 59 | 4,481 | 7,016 | |
| 225 | 1 | 225 | 60 | 4,706 | 7,406 | |
| 670 | 1 | 670 | 61 | 5,376 | 12,746 | |
| 687 | 1 | 687 | 62 | 6,063 | 12,933 | |
| 760 | 1 | 760 | 63 | 6,823 | 13,663 | |
| 770 | 1 | 770 | 64 | 7,593 | 13,753 | |
| 798 | 1 | 798 | 65 | 8,391 | 13,977 | |

**EPCOR Water**
**Sun City West Wastewater - B2S2D**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | B2S2D | | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 141.23 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 804 | 1 | 804 | 66 | 9,195 | 14,019 |
| 868 | 1 | 868 | 67 | 10,063 | 14,403 |
| 950 | 1 | 950 | 68 | 11,013 | 14,813 |
| 959 | 1 | 959 | 69 | 11,972 | 14,849 |
| 1153 | 1 | 1,153 | 70 | 13,125 | 15,431 |
| 1255 | 1 | 1,255 | 71 | 14,380 | 15,635 |
| 1410 | 1 | 1,410 | 72 | 15,790 | 15,790 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 72 | 2,303 | 13,487 | 15,790 |
| Partial Bill | | | | |
| | 72 | 2,303 | 13,487 | 15,790 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 10,168.56 | $ 5,993.33 | $ 16,162 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 16,162 |

| | |
|---|---|
| Average Customers | 6 |
| Average Consumption | 31.986 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 6 | 6 | |
| Average Consumption | | 31.99 | |
| Rate | $ 141.23 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $10,168.56 | $ 5,993.33 | $ 16,162 |
| Increase/(Decrease) from Annualization | | | $ (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 6 | 6 | |
| Average Consumption | | 31.986 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 11,214.00 | $ 7,272.87 | $ 18,487 |

**EPCOR Water**
**Sun City West Wastewater - B2S2E**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
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| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B2S2E | | | | |
| Description: | Sun City West Wastewater Commercial Multi Unit >2" | | | | |
| Monthly Customer Charge: | | $ 141.23 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 489 | 1 | 489 | 1 | 489 | 11,736 |
| 582 | 1 | 582 | 2 | 1,071 | 13,875 |
| 698 | 1 | 698 | 3 | 1,769 | 16,427 |
| 723 | 2 | 1,446 | 5 | 3,215 | 16,952 |
| 726 | 1 | 726 | 6 | 3,941 | 17,009 |
| 730 | 1 | 730 | 7 | 4,671 | 17,081 |
| 732 | 1 | 732 | 8 | 5,403 | 17,115 |
| 767 | 1 | 767 | 9 | 6,170 | 17,675 |
| 770 | 1 | 770 | 10 | 6,940 | 17,720 |
| 781 | 1 | 781 | 11 | 7,721 | 17,874 |
| 799 | 1 | 799 | 12 | 8,520 | 18,108 |
| 820 | 1 | 820 | 13 | 9,340 | 18,360 |
| 841 | 1 | 841 | 14 | 10,181 | 18,591 |
| 858 | 1 | 858 | 15 | 11,039 | 18,761 |
| 862 | 1 | 862 | 16 | 11,901 | 18,797 |
| 872 | 1 | 872 | 17 | 12,773 | 18,877 |
| 885 | 1 | 885 | 18 | 13,658 | 18,968 |
| 908 | 1 | 908 | 19 | 14,566 | 19,106 |
| 978 | 1 | 978 | 20 | 15,544 | 19,456 |
| 1004 | 1 | 1,004 | 21 | 16,548 | 19,560 |
| 1101 | 1 | 1,101 | 22 | 17,649 | 19,851 |
| 1204 | 1 | 1,204 | 23 | 18,853 | 20,057 |
| 2769 | 1 | 2,769 | 24 | 21,622 | 21,622 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 24 | 21,622 |
| | 24 | 21,622 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 3,389.52 | $ 56,269.09 | $ 59,659 |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ 59,659 |

| | |
|---|---|
| Average Customers | 2 |
| Average Consumption | 901 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 2 | 2 | |
| Average Consumption | | 901 | |
| Rate | $ 141.23 | $ 2.6024 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 3,389.52 | $ 56,269.09 | $ 59,659 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 2 | 2 | |
| Average Consumption | | 900.917 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 3,738.00 | $ 68,282.28 | $ 72,020 |

**EPCOR Water**
**Sun City West Wastewater - B2S7D**
**Unit of Measure = 1000 Gals**

Exhibit
Schedule H-5
Page 1 of 2
Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | B2S7D | | | | |
| Description: | Sun City West Wastewater Commercial Single Unit LU => 2" | | | | |
| Monthly Customer Charge: | | $ 141.23 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 2.6024 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| - | 0 | 0 | 0 | 0 | 0 |
| 162 | 1 | 162 | 1 | 162 | 7,776 |
| 180 | 1 | 180 | 2 | 342 | 8,622 |
| 182 | 1 | 182 | 3 | 524 | 8,714 |
| 186 | 1 | 186 | 4 | 710 | 8,894 |
| 189 | 1 | 189 | 5 | 899 | 9,026 |
| 192 | 1 | 192 | 6 | 1,091 | 9,155 |
| 196 | 1 | 196 | 7 | 1,287 | 9,323 |
| 203 | 1 | 203 | 8 | 1,490 | 9,610 |
| 204 | 1 | 204 | 9 | 1,694 | 9,650 |
| 209 | 1 | 209 | 10 | 1,903 | 9,845 |
| 211 | 1 | 211 | 11 | 2,114 | 9,921 |
| 228 | 1 | 228 | 12 | 2,342 | 10,550 |
| 485 | 1 | 485 | 13 | 2,827 | 19,802 |
| 516 | 1 | 516 | 14 | 3,343 | 20,887 |
| 517 | 1 | 517 | 15 | 3,860 | 20,921 |
| 562 | 1 | 562 | 16 | 4,422 | 22,406 |
| 583 | 1 | 583 | 17 | 5,005 | 23,078 |
| 644 | 1 | 644 | 18 | 5,649 | 24,969 |
| 662 | 1 | 662 | 19 | 6,311 | 25,509 |
| 723 | 1 | 723 | 20 | 7,034 | 27,278 |
| 741 | 1 | 741 | 21 | 7,775 | 27,782 |
| 963 | 1 | 963 | 22 | 8,738 | 33,776 |
| 966 | 1 | 966 | 23 | 9,704 | 33,854 |
| 971 | 1 | 971 | 24 | 10,675 | 33,979 |
| 1,304 | 1 | 1,304 | 25 | 11,979 | 41,971 |
| 1,308 | 1 | 1,308 | 26 | 13,287 | 42,063 |
| 1,337 | 1 | 1,337 | 27 | 14,624 | 42,701 |
| 1,348 | 1 | 1,348 | 28 | 15,972 | 42,932 |
| 1,539 | 1 | 1,539 | 29 | 17,511 | 46,752 |
| 1,549 | 1 | 1,549 | 30 | 19,060 | 46,942 |
| 1,598 | 1 | 1,598 | 31 | 20,658 | 47,824 |
| 1,647 | 1 | 1,647 | 32 | 22,305 | 48,657 |
| 1,751 | 1 | 1,751 | 33 | 24,056 | 50,321 |
| 1,771 | 1 | 1,771 | 34 | 25,827 | 50,621 |
| 1,776 | 1 | 1,776 | 35 | 27,603 | 50,691 |
| 1,785 | 1 | 1,785 | 36 | 29,388 | 50,808 |
| 1,828 | 1 | 1,828 | 37 | 31,216 | 51,324 |
| 1,835 | 1 | 1,835 | 38 | 33,051 | 51,401 |
| 1,858 | 1 | 1,858 | 39 | 34,909 | 51,631 |
| 1,883 | 1 | 1,883 | 40 | 36,792 | 51,856 |
| 1,888 | 1 | 1,888 | 41 | 38,680 | 51,896 |
| 1,985 | 1 | 1,985 | 42 | 40,665 | 52,575 |
| 2,299 | 1 | 2,299 | 43 | 42,964 | 54,459 |
| 2,421 | 1 | 2,421 | 44 | 45,385 | 55,069 |
| 2,510 | 1 | 2,510 | 45 | 47,895 | 55,425 |
| 2,650 | 1 | 2,650 | 46 | 50,545 | 55,845 |
| 2,663 | 1 | 2,663 | 47 | 53,208 | 55,871 |
| 2,795 | 1 | 2,795 | 48 | 56,003 | 56,003 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 48 | 56,003 |
| Partial Bill | | |
| | 48 | 56,003 |

**EPCOR Water**
**Sun City West Wastewater - B2S7D**
**Unit of Measure = 1000 Gals**



| | | | | | | Total |
|---|---|---|---|---|---|---|
| Revenues | $ | 6,779.04 | $ | 145,742.21 | $ | 152,521 |
| Misc. Adjustments | | | | | $ | 0 |
| Original Billing Determinants | | | | | $ | 152,521 |
| Average Customers | | 4 | | | | |
| Average Consumption | | 1,166.73 | | | | |

| | Annualized Revenues | | | | | |
|---|---|---|---|---|---|---|
| | | Basic | | Volumetric | | |
| Average Customer | | 4 | | 4 | | |
| Average Consumption | | | | 1,166.73 | | |
| Rate | $ | 141.23 | $ | 2.6024 | | |
| # of Months | | 12 | | 12 | | |
| Annualized Revenues | $ | 6,779.04 | $ | 145,742.21 | $ | 152,521 |
| Increase/(Decrease) from Annualization | | | | | $ | (0) |

| | Proposed Revenues | | | | | |
|---|---|---|---|---|---|---|
| | | Basic | | Volumetric | | |
| Average Customer | | 4 | | 4 | | |
| Average Consumption | | | | 1,166.73 | | |
| Rate | $ | 155.75 | $ | 3.1580 | | |
| # of Months | | 12 | | 12 | | |
| Annualized Revenues | $ | 7,476.00 | $ | 176,857.47 | $ | 184,333 |

**EPCOR Water**
**Sun City Wastewater - A1S1A**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A1S1A | | | | | |
| Description: | Sun City Wastewater Residential S Unit 5/8"& 3/4" | | | | | |
| | | Prior | Current | | | |
| Monthly Customer Charge: | | $ 18.11 | $ 22.11 | | | |
| Tier One | Break Over: | | Gallons | | Rate: | |
| Tier Two | Break Over: | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 224,722 | 0 | 224,722 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill - Prior Rate | 13,501 |
| Full Bill - Present Rates | 211,221 |
| Partial Bill - Prior Rate | 2,033 |
| Partial Bill - Present Rate | 6,035 |
| | 232,790 |

| | | | |
|---|---|---|---|
| Revenues | $5,084,852.21 | $ | 5,084,852 |
| Misc. Adjustments | | $ | 0 |
| Original Billing Determinants | | $ | 5,084,852 |

| | |
|---|---|
| Average Customers | 19,510 |
| Average Consumption | - |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 19,510 | | 19,510 | |
| Average Consumption | | | | - | |
| Rate | $ | 22.11 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | | $5,176,393.20 | $ | - | $ 5,176,393 |

| | | |
|---|---|---|
| Increase/(Decrease) from Annualization | $ | 91,541 |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 19,510 | | 19,510 | |
| Average Consumption | | | | - | |
| Rate | $ | 41.02 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 9,603,602.40 | $ | - | $ 9,603,602 |

**EPCOR Water**
**Sun City Wastewater - A1S1A**
**Unit of Measure = 1000 Gals.**

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Schedule H-5
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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A1S1B | | | | | |
| Description: | Sun City Wastewater Residential S Unit 1" | | | | | |
| Monthly Customer Charge: | | $ 46.86 | $ 22.11 | | | |
| Tier One | Break Over: | | Gallons | | Rate: | |
| Tier Two | Break Over: | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 2,365 | 0 | 2,365 | 0 | 0 |

| | Unit Count | | | |
|---|---|---|---|---|
| Full Bill - Prior Rate | 8 | | | |
| Full Bill - Present Rate | 2,356 | | | |
| Partial Bill - Prior Rate | 149 | | | |
| Partial Bill - Present rate | 112 | | | |
| | 2,626 | | | |
| Revenues | $ 61,962.93 | $ - | | $ 61,963 |
| Misc. Adjustments | | | | $ 0 |
| Original Billing Determinants | | | | $ 61,963 |
| Average Customers | 214 | | | |
| Average Consumption | - | | | |

| | Annualized Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 214 | 214 | | |
| Average Consumption | | - | | |
| Rate | $ 22.11 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 56,778.48 | $ - | $ | 56,778 |
| Increase/(Decrease) from Annualization | | | $ | (5,184) |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 214 | 214 | | |
| Average Consumption | | - | | |
| Rate | $ 41.02 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 105,339.36 | $ - | $ | 105,339 |

**EPCOR Water**
**Sun City Wastewater - A1S1A**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A1S1C | | | | | | |
| Description: | Sun City Wastewater Residential S Unit 1-1/2" | | | | | | |
| Monthly Customer Charge: | Rate 1: | $ | 93.73 | Rate 2: | $ | 22.11 | |
| Tier One | Break Over: | | | Gallons | | Rate: | |
| Tier Two | Break Over: | | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 11 | 0 | 11 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 11 |
| Prior Partial Bill | 1 |
| Partial Bill | 0 |
| | 11 |

| | | | | |
|---|---|---|---|---|
| Revenues | $ 326.20 | $ - | $ | 326 |
| Misc. Adjustments | | | $ | 0 |
| Original Billing Determinants | | | $ | 326 |

| | |
|---|---|
| Average Customers | 1 |
| Average Consumption | - |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | Basic | | Volumetric | | |
| Average Customer | | 1 | | 1 | |
| Average Consumption | | | | - | |
| Rate | $ | 22.11 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 265.32 | $ | - | $ 265 |

| | | |
|---|---|---|
| Increase/(Decrease) from Annualization | $ | (61) |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | Basic | | Volumetric | | |
| Average Customer | | 1 | | 1 | |
| Average Consumption | | | | - | |
| Rate | $ | 41.02 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 492.24 | $ | - | $ 492 |

**EPCOR Water**
**Sun City Wastewater - A1S1A**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A1S1D | | | | | | |
| Description: | Sun City Wastewater Residential S Unit => 2" | | | | | | |
| Monthly Customer Charge: | Rate 1: | $ | 149.96 | Rate 2: | $ | 22.11 | |
| Tier One | Break Over: | | | Gallons | | Rate: | |
| Tier Two | Break Over: | | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 34 | 0 | 34 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 34 |
| Partial Bill - Prior Rate | 3 |
| | 36 |

| | | | | |
|---|---|---|---|---|
| Revenues | $ 1,121.02 | $ - | $ | 1,121 |
| Misc. Adjustments | | | $ | (0) |
| Original Billing Determinants | | | $ | 1,121 |

| | |
|---|---|
| Average Customers | 3 |
| Average Consumption | - |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | Basic | | Volumetric | | |
| Average Customer | | 3 | | 3 | |
| Average Consumption | | | | - | |
| Rate | $ | 22.11 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 795.96 | $ | - | $ 796 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (325) |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | Basic | | Volumetric | | |
| Average Customer | | 3 | | 3 | |
| Average Consumption | | | | - | |
| Rate | $ | 41.02 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 1,476.72 | $ | - | $ 1,477 |

**EPCOR Water**
**Sun City Wastewater - A1S1N**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A1S1N | | | | | | |
| Description: | Sun City Wastewater Residential S Unit Non Water | | | | | | |
| Monthly Customer Charge: | Rate 1: | $ | 18.11 | Rate 2: | $ | 22.11 | |
| Tier One | Break Over: | | - | Gallons | | Rate: | $ - |
| Tier Two | Break Over: | | - | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 2817 | 0 | 2,817 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill - Prior Rate | 185 |
| Full Bill - Present Rate | 2,632 |
| | 2,817 |

| | | | | |
|---|---|---|---|---|
| Revenues | $ 61,541.26 | $ - | $ | 61,541 |
| Misc. Adjustments | | | $ | (0) |
| Original Billing Determinants | | | $ | 61,541 |

| | |
|---|---|
| Average Customers | 235 |
| Average Consumption | - |

| | Annualized Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 235 | 235 | | |
| Average Consumption | | - | | |
| Rate | $ 22.11 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 62,350.20 | $ - | $ | 62,350 |

| | | |
|---|---|---|
| Increase/(Decrease) from Annualization | $ | 809 |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 235 | 235 | | |
| Average Consumption | | - | | |
| Rate | $ 41.02 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 115,676.40 | $ - | $ | 115,676 |

**EPCOR Water**
**Sun City Wastewater - A1S2A**
**Unit of Measure = 1000 Gals.**

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Schedule H-5
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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A1S2A | | | | | | |
| Description: | Sun City Wastewater Residential M Unit All Water | | | | | | |
| Monthly Customer Charge per unit: | Rate 1: | $ | 18.11 | Rate 2: | $ | 22.11 | |
| Tier One | Break Over: | | | Gallons | | Rate: | |
| Tier Two | Break Over: | | | Gallons | | Rate: | $ - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 125,072 | 0 | 125,072 | 0 | 0 |

| | Unit Count |
|---|---|
| Partial Bills - Prior Rate | 8,476 |
| Partial Bills - Present Rate | 2,032 |
| Full Bill - Units - Prior Rate | - |
| Full Bill - Units - Present Rate | 114,564 |
| | 125,072 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 2,731,435.84 | $ - | $ 2,731,436 |
| Misc. Adjustments | | | $ (3) |
| Original Billing Determinants | | | $ 2,731,433 |

| | |
|---|---|
| Average Customers | 10,423 |
| Average Consumption | - |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | Basic | | Volumetric | | |
| Average Customer | | 10,423 | | 10,423 | |
| Average Consumption | | | | - | |
| Rate | $ | 22.11 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 2,765,430.36 | $ | - | $ 2,765,430 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 33,998 |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | Basic | | Volumetric | | |
| Average Customer | | 10,423 | | 10,423 | |
| Average Consumption | | | | - | |
| Rate | $ | 41.02 | $ | - | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 5,130,617.52 | $ | - | $ 5,130,618 |

**EPCOR Water**
**Sun City Wastewater - A1S2N**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A1S2N | | | | | |
| Description: | Sun City Wastewater Residential M Unit Non Water | | | | | |
| Monthly Customer Charge: | Prior Rate: | $ | 18.11 | Present Rate: | $ | 22.11 |
| Tier One | Break Over: | | | Gallons | | Rate: |
| Tier Two | Break Over: | | | Gallons | | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 7,620 | 0 | 7,620 | 0 | 0 |

| | Unit Count | |
|---|---|---|
| Partial Bill - Prior Rate | 532 | 1,862.67 |
| Partial Bill - Present Rate | 103 | 11,765.77 |
| Full Bill - Prior Rate | - | |
| Full Bill - Present | 6,985 | 154,438.35 |
| | 7,620 | 168,067 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 166,349.61 | $ - | | $ 166,350 |
| Misc. Adjustments | | | | $ (0) |
| Original Billing Determinants | | | | $ 166,350 |

| | |
|---|---|
| Average Customers | 635 |
| Average Consumption | - |

| | Annualized Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 635 | 635 | | |
| Average Consumption | | - | | |
| Rate | $ 22.11 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 168,478.20 | $ - | $ | 168,478 |
| Increase/(Decrease) from Annualization | | | $ | 2,129 |

| | Proposed Revenues | | | |
|---|---|---|---|---|
| | Basic | Volumetric | | |
| Average Customer | 635 | 635 | | |
| Average Consumption | | - | | |
| Rate | $ 41.02 | $ - | | |
| # of Months | 12 | 12 | | |
| Annualized Revenues | $ 312,572.40 | $ - | $ | 312,572 |

**EPCOR Water**
**Sun City Wastewater - A2MS2**
**Unit of Measure = 1000 Gals.**

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| | | | | |
|---|---|---|---|---|
| Rate Schedule: | A2MS2 | | | |
| Description: | Sun City Wastewater Commercial WC | | | |
| Monthly Customer Charge: | | $ 5.64 | | |
| Tier One | Break Over: | | Gallons | Rate: |
| Tier Two | Break Over: | | Gallons | Rate: |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 96 | 0 | 96 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill - Units | 96 |
| Partial Bill | - |
| | 96 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 541.44 | $ - | $ 541 |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ 541 |

| | |
|---|---|
| Average Customers | 8 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 8 | 8 | |
| Average Consumption | | - | |
| Rate | $ 5.64 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 541.44 | $ - | $ 541 |
| Increase/(Decrease) from Annualization | | | $ - |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 8 | 8 | |
| Average Consumption | | - | |
| Rate | $ - | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ - | $ - | $ - |

**EPCOR Water**
**Sun City Wastewater - A2MSP**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2MSP | | | | | |
| Description: | Sun City Wastewater Mobile Home | | | | | |
| Monthly Customer Charge: | | $ | 8,711.69 | | | |
| Tier One | Break Over: | | | Gallons | Rate: $ | 1.8770 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 199 | 1 | 199 | 1 | 199 | 2,388 |
| 1,305 | 1 | 1,305 | 2 | 1,504 | 14,554 |
| 1,333 | 1 | 1,333 | 3 | 2,837 | 14,834 |
| 1,489 | 1 | 1,489 | 4 | 4,326 | 16,238 |
| 1,637 | 1 | 1,637 | 5 | 5,963 | 17,422 |
| 1,870 | 1 | 1,870 | 6 | 7,833 | 19,053 |
| 2,042 | 1 | 2,042 | 7 | 9,875 | 20,085 |
| 2,307 | 1 | 2,307 | 8 | 12,182 | 21,410 |
| 2,310 | 1 | 2,310 | 9 | 14,492 | 21,422 |
| 2,399 | 1 | 2,399 | 10 | 16,891 | 21,689 |
| 2,899 | 1 | 2,899 | 11 | 19,790 | 22,689 |
| 3,965 | 1 | 3,965 | 12 | 23,755 | 23,755 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 12 | 23,755 |
| Partial Bill | - | - |
| | 12 | 23,755 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 104,540.28 | $ 44,588.14 | $ 149,128 |
| Misc. Adjustments | | | $ (0) |
| Original Billing Determinants | | | $ 149,128 |

| | |
|---|---|
| Average Customers | 1 |
| Average Consumption | 1,980 |

| Annualized Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 1,979.58 | |
| Rate | $ 8,711.69 | $ 1.8770 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $104,540.28 | $ 44,588.14 | $ 149,128 |

Increase/(Decrease) from Annualization $ (0)

| Proposed Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 1 | 1 | |
| Average Consumption | | 1,979.58 | |
| Rate | $ 12,273.10 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 147,277.20 | $ 75,018.29 | $ 222,295 |

**EPCOR Water**
**Sun City Wastewater - A2S1A**
**Unit of Measure = 1000 Gals.**

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| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1A | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 5/8" & 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 9.20 | | | |
| Tier One | Break Over: | | 5,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 0 | 484 | 0 | 484 | 0 | 0 | |
| 1 | 411 | 411 | 895 | 411 | 1,440 | |
| 2 | 240 | 480 | 1,135 | 891 | 2,469 | |
| 3 | 176 | 528 | 1,311 | 1,419 | 3,258 | Present |
| 4 | 125 | 500 | 1,436 | 1,919 | 3,871 | Breakover Usage |
| 5 | 70 | 350 | 1,506 | 2,269 | 4,359 | 4,359 |
| 6 | 54 | 324 | 1,560 | 2,593 | 4,777 | |
| 7 | 46 | 322 | 1,606 | 2,915 | 5,141 | |
| 8 | 34 | 272 | 1,640 | 3,187 | 5,459 | |
| 9 | 30 | 270 | 1,670 | 3,457 | 5,743 | |
| 10 | 19 | 190 | 1,689 | 3,647 | 5,997 | |
| 11 | 24 | 264 | 1,713 | 3,911 | 6,232 | |
| 12 | 11 | 132 | 1,724 | 4,043 | 6,443 | |
| 13 | 11 | 143 | 1,735 | 4,186 | 6,643 | |
| 14 | 16 | 224 | 1,751 | 4,410 | 6,832 | |
| 15 | 17 | 255 | 1,768 | 4,665 | 7,005 | |
| 16 | 9 | 144 | 1,777 | 4,809 | 7,161 | |
| 17 | 7 | 119 | 1,784 | 4,928 | 7,308 | |
| 18 | 5 | 90 | 1,789 | 5,018 | 7,448 | |
| 19 | 6 | 114 | 1,795 | 5,132 | 7,583 | |
| 20 | 9 | 180 | 1,804 | 5,312 | 7,712 | |
| 21 | 5 | 105 | 1,809 | 5,417 | 7,832 | |
| 22 | 7 | 154 | 1,816 | 5,571 | 7,947 | |
| 23 | 9 | 207 | 1,825 | 5,778 | 8,055 | |
| 24 | 5 | 120 | 1,830 | 5,898 | 8,154 | |
| 25 | 7 | 175 | 1,837 | 6,073 | 8,248 | |
| 26 | 9 | 234 | 1,846 | 6,307 | 8,335 | |
| 27 | 4 | 108 | 1,850 | 6,415 | 8,413 | |
| 28 | 5 | 140 | 1,855 | 6,555 | 8,487 | |
| 29 | 4 | 116 | 1,859 | 6,671 | 8,556 | |
| 30 | 3 | 90 | 1,862 | 6,761 | 8,621 | |
| 31 | 4 | 124 | 1,866 | 6,885 | 8,683 | |
| 32 | 4 | 128 | 1,870 | 7,013 | 8,741 | |
| 33 | 3 | 99 | 1,873 | 7,112 | 8,795 | |
| 34 | 4 | 136 | 1,877 | 7,248 | 8,846 | |
| 35 | 4 | 140 | 1,881 | 7,388 | 8,893 | |
| 36 | 3 | 108 | 1,884 | 7,496 | 8,936 | |
| 37 | 3 | 111 | 1,887 | 7,607 | 8,976 | |
| 38 | 5 | 190 | 1,892 | 7,797 | 9,013 | |
| 39 | 3 | 117 | 1,895 | 7,914 | 9,045 | |
| 40 | 3 | 120 | 1,898 | 8,034 | 9,074 | |
| 41 | 2 | 82 | 1,900 | 8,116 | 9,100 | |
| 42 | 4 | 168 | 1,904 | 8,284 | 9,124 | |
| 43 | 1 | 43 | 1,905 | 8,327 | 9,144 | |
| 45 | 1 | 45 | 1,906 | 8,372 | 9,182 | |
| 46 | 2 | 92 | 1,908 | 8,464 | 9,200 | |
| 47 | 1 | 47 | 1,909 | 8,511 | 9,216 | |
| 49 | 1 | 49 | 1,910 | 8,560 | 9,246 | |
| 50 | 1 | 50 | 1,911 | 8,610 | 9,260 | |

**EPCOR Water**
**Sun City Wastewater - A2S1A**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 2 of 2
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1A | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 5/8" & 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 9.20 | | | |
| Tier One | Break Over: | | 5,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 51 | 1 | 51 | 1,912 | 8,661 | 9,273 |
| 53 | 3 | 159 | 1,915 | 8,820 | 9,297 |
| 54 | 1 | 54 | 1,916 | 8,874 | 9,306 |
| 55 | 1 | 55 | 1,917 | 8,929 | 9,314 |
| 59 | 1 | 59 | 1,918 | 8,988 | 9,342 |
| 64 | 1 | 64 | 1,919 | 9,052 | 9,372 |
| 66 | 1 | 66 | 1,920 | 9,118 | 9,382 |
| 68 | 1 | 68 | 1,921 | 9,186 | 9,390 |
| 74 | 1 | 74 | 1,922 | 9,260 | 9,408 |
| 97 | 1 | 97 | 1,923 | 9,357 | 9,454 |
| 107 | 1 | 107 | 1,924 | 9,464 | 9,464 |

| | Unit Count | Tier 1 Usage | Usage over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 1,924 | 4,359 | 5,105 | 9,464 |
| Partial Bill | 9 | 2 | | 2 |
| | 1,933 | 4,361 | 5,105 | 9,466 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 17,780.53 | $ 5,609.12 | $ 23,390 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 23,390 |

| | |
|---|---|
| Average Customers | 160 |
| Average Consumption | 2 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 160 | 160 | |
| Average Consumption | | 2.26 | |
| Rate | $9.20 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $17,664.00 | $ 5,572.36 | $ 23,236 |
| Increase/(Decrease) from Annualization | | | $ (153) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 160 | 160 | |
| Average Consumption | | 2.26 | |
| Rate | $ 31.15 | $ 3.158 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 59,808.00 | $ 13,681.78 | $ 73,490 |

**EPCOR Water**
**Sun City - A2S1B**
**Unit of Measure = 1000G**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1B | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1" | | | | | |
| Monthly Customer Charge: | | $ | 23.02 | | | |
| Tier One | Break Over: | | 12,500 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| - | 96 | 0 | 96 | 0 | 0 | |
| 1 | 98 | 98 | 194 | 98 | 976 | |
| 2 | 72 | 144 | 266 | 242 | 1,854 | |
| 3 | 72 | 216 | 338 | 458 | 2,660 | |
| 4 | 77 | 308 | 415 | 766 | 3,394 | |
| 5 | 52 | 260 | 467 | 1,026 | 4,051 | |
| 6 | 33 | 198 | 500 | 1,224 | 4,656 | |
| 7 | 39 | 273 | 539 | 1,497 | 5,228 | |
| 8 | 25 | 200 | 564 | 1,697 | 5,761 | |
| 9 | 31 | 279 | 595 | 1,976 | 6,269 | |
| 10 | 27 | 270 | 622 | 2,246 | 6,746 | |
| 11 | 28 | 308 | 650 | 2,554 | 7,196 | Present |
| 12 | 26 | 312 | 676 | 2,866 | 7,618 | Breakover Usage |
| 12.5 | - | 0 | 676 | 2,866 | 7,816 | 7,816 |
| 13 | 27 | 351 | 703 | 3,217 | 8,014 | |
| 14 | 21 | 294 | 724 | 3,511 | 8,383 | |
| 15 | 24 | 360 | 748 | 3,871 | 8,731 | |
| 16 | 23 | 368 | 771 | 4,239 | 9,055 | |
| 17 | 15 | 255 | 786 | 4,494 | 9,356 | |
| 18 | 20 | 360 | 806 | 4,854 | 9,642 | |
| 19 | 10 | 190 | 816 | 5,044 | 9,908 | |
| 20 | 13 | 260 | 829 | 5,304 | 10,164 | |
| 21 | 18 | 378 | 847 | 5,682 | 10,407 | |
| 22 | 24 | 528 | 871 | 6,210 | 10,632 | |
| 23 | 10 | 230 | 881 | 6,440 | 10,833 | |
| 24 | 16 | 384 | 897 | 6,824 | 11,024 | |
| 25 | 4 | 100 | 901 | 6,924 | 11,199 | |
| 26 | 5 | 130 | 906 | 7,054 | 11,370 | |
| 27 | 11 | 297 | 917 | 7,351 | 11,536 | |
| 28 | 12 | 336 | 929 | 7,687 | 11,691 | |
| 29 | 11 | 319 | 940 | 8,006 | 11,834 | |
| 30 | 5 | 150 | 945 | 8,156 | 11,966 | |
| 31 | 11 | 341 | 956 | 8,497 | 12,093 | |
| 32 | 8 | 256 | 964 | 8,753 | 12,209 | |
| 33 | 8 | 264 | 972 | 9,017 | 12,317 | |
| 34 | 2 | 68 | 974 | 9,085 | 12,417 | |
| 35 | 2 | 70 | 976 | 9,155 | 12,515 | |
| 36 | 4 | 144 | 980 | 9,299 | 12,611 | |
| 37 | 2 | 74 | 982 | 9,373 | 12,703 | |
| 38 | 3 | 114 | 985 | 9,487 | 12,793 | |
| 39 | 1 | 39 | 986 | 9,526 | 12,880 | |
| 40 | 3 | 120 | 989 | 9,646 | 12,966 | |
| 41 | 2 | 82 | 991 | 9,728 | 13,049 | |
| 42 | 4 | 168 | 995 | 9,896 | 13,130 | |

**EPCOR Water**
**Sun City - A2S1B**
**Unit of Measure = 1000G**

Exhibit
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Page 2 of 3
Witness: Heppenstall

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1B | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1" | | | | | | |
| Monthly Customer Charge: | | $ | 23.02 | | | | |
| Tier One | Break Over: | | 12,500 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 43 | 1 | 43 | 996 | 9,939 | 13,207 |
| 44 | 4 | 176 | 1,000 | 10,115 | 13,283 |
| 45 | 3 | 135 | 1,003 | 10,250 | 13,355 |
| 46 | 5 | 230 | 1,008 | 10,480 | 13,424 |
| 47 | 3 | 141 | 1,011 | 10,621 | 13,488 |
| 48 | 1 | 48 | 1,012 | 10,669 | 13,549 |
| 50 | 2 | 100 | 1,014 | 10,769 | 13,669 |
| 51 | 2 | 102 | 1,016 | 10,871 | 13,727 |
| 52 | 1 | 52 | 1,017 | 10,923 | 13,783 |
| 53 | 2 | 106 | 1,019 | 11,029 | 13,838 |
| 55 | 2 | 110 | 1,021 | 11,139 | 13,944 |
| 56 | 3 | 168 | 1,024 | 11,307 | 13,995 |
| 57 | 2 | 114 | 1,026 | 11,421 | 14,043 |
| 58 | 1 | 58 | 1,027 | 11,479 | 14,089 |
| 59 | 1 | 59 | 1,028 | 11,538 | 14,134 |
| 61 | 1 | 61 | 1,029 | 11,599 | 14,222 |
| 62 | 1 | 62 | 1,030 | 11,661 | 14,265 |
| 63 | 1 | 63 | 1,031 | 11,724 | 14,307 |
| 66 | 2 | 132 | 1,033 | 11,856 | 14,430 |
| 67 | 2 | 134 | 1,035 | 11,990 | 14,469 |
| 70 | 2 | 140 | 1,037 | 12,130 | 14,580 |
| 72 | 1 | 72 | 1,038 | 12,202 | 14,650 |
| 74 | 1 | 74 | 1,039 | 12,276 | 14,718 |
| 75 | 2 | 150 | 1,041 | 12,426 | 14,751 |
| 76 | 1 | 76 | 1,042 | 12,502 | 14,782 |
| 77 | 1 | 77 | 1,043 | 12,579 | 14,812 |
| 80 | 1 | 80 | 1,044 | 12,659 | 14,899 |
| 81 | 1 | 81 | 1,045 | 12,740 | 14,927 |
| 82 | 1 | 82 | 1,046 | 12,822 | 14,954 |
| 83 | 1 | 83 | 1,047 | 12,905 | 14,980 |
| 85 | 1 | 85 | 1,048 | 12,990 | 15,030 |
| 88 | 1 | 88 | 1,049 | 13,078 | 15,102 |
| 89 | 1 | 89 | 1,050 | 13,167 | 15,125 |
| 92 | 1 | 92 | 1,051 | 13,259 | 15,191 |
| 94 | 2 | 188 | 1,053 | 13,447 | 15,233 |
| 96 | 1 | 96 | 1,054 | 13,543 | 15,271 |
| 97 | 1 | 97 | 1,055 | 13,640 | 15,289 |
| 100 | 1 | 100 | 1,056 | 13,740 | 15,340 |
| 110 | 1 | 110 | 1,057 | 13,850 | 15,500 |
| 117 | 1 | 117 | 1,058 | 13,967 | 15,605 |
| 118 | 1 | 118 | 1,059 | 14,085 | 15,619 |
| 125 | 2 | 250 | 1,061 | 14,335 | 15,710 |
| 128 | 1 | 128 | 1,062 | 14,463 | 15,743 |
| 135 | 1 | 135 | 1,063 | 14,598 | 15,813 |
| 143 | 1 | 143 | 1,064 | 14,741 | 15,885 |
| 147 | 1 | 147 | 1,065 | 14,888 | 15,917 |
| 149 | 1 | 149 | 1,066 | 15,037 | 15,931 |
| 159 | 1 | 159 | 1,067 | 15,196 | 15,991 |
| 173 | 1 | 173 | 1,068 | 15,369 | 16,061 |
| 175 | 1 | 175 | 1,069 | 15,544 | 16,069 |

**EPCOR Water**
**Sun City - A2S1B**
**Unit of Measure = 1000G**



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1B | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1" | | | | | | |
| Monthly Customer Charge: | | | $ | 23.02 | | | |
| Tier One | | Break Over: | | 12,500 | Gallons | Rate: $ | 1.2862 |
| Tier Two | | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 180 | 1 | 180 | 1,070 | 15,724 | 16,084 |
| 204 | 1 | 204 | 1,071 | 15,928 | 16,132 |
| 245 | 1 | 245 | 1,072 | 16,173 | 16,173 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 1,072 | 7,816 | 8,357 | 16,173 |
| Partial Bill | 5 | 13 | | 13 |
| | 1,076.87 | 7,829 | 8,357 | 16,186 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 24,789.47 | $ 10,069.12 | $ 34,859 |
| Misc. Adjustments | | | $ 1 |
| Original Billing Determinants | | | $ 34,859 |

| | |
|---|---|
| Average Customers | 90 |
| Average Consumption | 7 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 90 | 90 | |
| Average Consumption | | 7.27 | |
| Rate | $ 23.02 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $24,861.60 | $ 10,098.42 | $ 34,960 |
| Increase/(Decrease) from Annualization | | | $ 101 |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 90 | 90 | |
| Average Consumption | | 7.27 | |
| Rate | $ 77.88 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 84,105.00 | $ 24,794.59 | $ 108,900 |

**EPCOR Water**
**Sun City - A2S1C**
**Unit of Measure = 1000G**



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1C | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1-1/2" | | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| - | 88 | 0 | 88 | 0 | 0 | |
| 1 | 64 | 64 | 152 | 64 | 1,124 | |
| 2 | 32 | 64 | 184 | 128 | 2,184 | |
| 3 | 22 | 66 | 206 | 194 | 3,212 | |
| 4 | 26 | 104 | 232 | 298 | 4,218 | |
| 5 | 32 | 160 | 264 | 458 | 5,198 | |
| 6 | 30 | 180 | 294 | 638 | 6,146 | |
| 7 | 31 | 217 | 325 | 855 | 7,064 | |
| 8 | 32 | 256 | 357 | 1,111 | 7,951 | |
| 9 | 23 | 207 | 380 | 1,318 | 8,806 | |
| 10 | 14 | 140 | 394 | 1,458 | 9,638 | |
| 11 | 20 | 220 | 414 | 1,678 | 10,456 | |
| 12 | 16 | 192 | 430 | 1,870 | 11,254 | |
| 13 | 20 | 260 | 450 | 2,130 | 12,036 | |
| 14 | 16 | 224 | 466 | 2,354 | 12,798 | |
| 15 | 14 | 210 | 480 | 2,564 | 13,544 | |
| 16 | 16 | 256 | 496 | 2,820 | 14,276 | |
| 17 | 31 | 527 | 527 | 3,347 | 14,992 | |
| 18 | 19 | 342 | 546 | 3,689 | 15,677 | |
| 19 | 25 | 475 | 571 | 4,164 | 16,343 | |
| 20 | 15 | 300 | 586 | 4,464 | 16,984 | |
| 21 | 13 | 273 | 599 | 4,737 | 17,610 | |
| 22 | 18 | 396 | 617 | 5,133 | 18,223 | |
| 23 | 20 | 460 | 637 | 5,593 | 18,818 | Present |
| 24 | 17 | 408 | 654 | 6,001 | 19,393 | Breakover Usage |
| 25 | 12 | 300 | 666 | 6,301 | 19,951 | 19,951 |
| 26 | 16 | 416 | 682 | 6,717 | 20,497 | |
| 27 | 18 | 486 | 700 | 7,203 | 21,027 | |
| 28 | 9 | 252 | 709 | 7,455 | 21,539 | |
| 29 | 12 | 348 | 721 | 7,803 | 22,042 | |
| 30 | 11 | 330 | 732 | 8,133 | 22,533 | |
| 31 | 16 | 496 | 748 | 8,629 | 23,013 | |
| 32 | 19 | 608 | 767 | 9,237 | 23,477 | |
| 33 | 8 | 264 | 775 | 9,501 | 23,922 | |
| 34 | 6 | 204 | 781 | 9,705 | 24,359 | |
| 35 | 10 | 350 | 791 | 10,055 | 24,790 | |
| 36 | 9 | 324 | 800 | 10,379 | 25,211 | |
| 37 | 6 | 222 | 806 | 10,601 | 25,623 | |
| 38 | 11 | 418 | 817 | 11,019 | 26,029 | |
| 39 | 2 | 78 | 819 | 11,097 | 26,424 | |
| 40 | 6 | 240 | 825 | 11,337 | 26,817 | |
| 41 | 4 | 164 | 829 | 11,501 | 27,204 | |
| 42 | 3 | 126 | 832 | 11,627 | 27,587 | |
| 43 | 9 | 387 | 841 | 12,014 | 27,967 | |
| 44 | 8 | 352 | 849 | 12,366 | 28,338 | |
| 45 | 7 | 315 | 856 | 12,681 | 28,701 | |
| 46 | 4 | 184 | 860 | 12,865 | 29,057 | |
| 47 | 7 | 329 | 867 | 13,194 | 29,409 | |
| 48 | 9 | 432 | 876 | 13,626 | 29,754 | |
| 49 | 6 | 294 | 882 | 13,920 | 30,090 | |
| 50 | 10 | 500 | 892 | 14,420 | 30,420 | |
| 51 | 5 | 255 | 897 | 14,675 | 30,740 | |

**EPCOR Water**
**Sun City - A2S1C**
**Unit of Measure = 1000G**

Exhibit
Schedule H-5
Page 2 of 4
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1C | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1-1/2" | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 52 | 4 | 208 | 901 | 14,883 | 31,055 |
| 53 | 6 | 318 | 907 | 15,201 | 31,366 |
| 54 | 6 | 324 | 913 | 15,525 | 31,671 |
| 55 | 9 | 495 | 922 | 16,020 | 31,970 |
| 56 | 9 | 504 | 931 | 16,524 | 32,260 |
| 57 | 11 | 627 | 942 | 17,151 | 32,541 |
| 58 | 5 | 290 | 947 | 17,441 | 32,811 |
| 59 | 4 | 236 | 951 | 17,677 | 33,076 |
| 60 | 6 | 360 | 957 | 18,037 | 33,337 |
| 61 | 8 | 488 | 965 | 18,525 | 33,592 |
| 62 | 5 | 310 | 970 | 18,835 | 33,839 |
| 63 | 6 | 378 | 976 | 19,213 | 34,081 |
| 64 | 2 | 128 | 978 | 19,341 | 34,317 |
| 65 | 6 | 390 | 984 | 19,731 | 34,551 |
| 66 | 6 | 396 | 990 | 20,127 | 34,779 |
| 67 | 2 | 134 | 992 | 20,261 | 35,001 |
| 68 | 7 | 476 | 999 | 20,737 | 35,221 |
| 69 | 4 | 276 | 1,003 | 21,013 | 35,434 |
| 70 | 4 | 280 | 1,007 | 21,293 | 35,643 |
| 71 | 5 | 355 | 1,012 | 21,648 | 35,848 |
| 72 | 3 | 216 | 1,015 | 21,864 | 36,048 |
| 73 | 1 | 73 | 1,016 | 21,937 | 36,245 |
| 74 | 6 | 444 | 1,022 | 22,381 | 36,441 |
| 75 | 2 | 150 | 1,024 | 22,531 | 36,631 |
| 76 | 6 | 456 | 1,030 | 22,987 | 36,819 |
| 77 | 2 | 154 | 1,032 | 23,141 | 37,001 |
| 78 | 3 | 234 | 1,035 | 23,375 | 37,181 |
| 79 | 5 | 395 | 1,040 | 23,770 | 37,358 |
| 81 | 7 | 567 | 1,047 | 24,337 | 37,702 |
| 82 | 2 | 164 | 1,049 | 24,501 | 37,867 |
| 83 | 5 | 415 | 1,054 | 24,916 | 38,030 |
| 84 | 4 | 336 | 1,058 | 25,252 | 38,188 |
| 85 | 4 | 340 | 1,062 | 25,592 | 38,342 |
| 86 | 2 | 172 | 1,064 | 25,764 | 38,492 |
| 87 | 1 | 87 | 1,065 | 25,851 | 38,640 |
| 89 | 6 | 534 | 1,071 | 26,385 | 38,934 |
| 90 | 2 | 180 | 1,073 | 26,565 | 39,075 |
| 91 | 2 | 182 | 1,075 | 26,747 | 39,214 |
| 93 | 6 | 558 | 1,081 | 27,305 | 39,488 |
| 94 | 3 | 282 | 1,084 | 27,587 | 39,619 |
| 95 | 3 | 285 | 1,087 | 27,872 | 39,747 |
| 96 | 3 | 288 | 1,090 | 28,160 | 39,872 |
| 97 | 2 | 194 | 1,092 | 28,354 | 39,994 |
| 98 | 7 | 686 | 1,099 | 29,040 | 40,114 |
| 99 | 1 | 99 | 1,100 | 29,139 | 40,227 |
| 100 | 5 | 500 | 1,105 | 29,639 | 40,339 |
| 101 | 4 | 404 | 1,109 | 30,043 | 40,446 |
| 102 | 1 | 102 | 1,110 | 30,145 | 40,549 |
| 103 | 1 | 103 | 1,111 | 30,248 | 40,651 |
| 104 | 3 | 312 | 1,114 | 30,560 | 40,752 |
| 105 | 3 | 315 | 1,117 | 30,875 | 40,850 |
| 106 | 4 | 424 | 1,121 | 31,299 | 40,945 |

**EPCOR Water**
**Sun City - A2S1C**
**Unit of Measure = 1000G**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1C | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1-1/2" | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | |
| Tier One | | Break Over: | 25,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | | Break Over: | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 107 | 1 | 107 | 1,122 | 31,406 | 41,036 |
| 108 | 3 | 324 | 1,125 | 31,730 | 41,126 |
| 109 | 3 | 327 | 1,128 | 32,057 | 41,213 |
| 110 | 5 | 550 | 1,133 | 32,607 | 41,297 |
| 111 | 2 | 222 | 1,135 | 32,829 | 41,376 |
| 112 | 2 | 224 | 1,137 | 33,053 | 41,453 |
| 113 | 1 | 113 | 1,138 | 33,166 | 41,528 |
| 115 | 2 | 230 | 1,140 | 33,396 | 41,676 |
| 116 | 2 | 232 | 1,142 | 33,628 | 41,748 |
| 117 | 3 | 351 | 1,145 | 33,979 | 41,818 |
| 118 | 2 | 236 | 1,147 | 34,215 | 41,885 |
| 119 | 2 | 238 | 1,149 | 34,453 | 41,950 |
| 120 | 1 | 120 | 1,150 | 34,573 | 42,013 |
| 121 | 1 | 121 | 1,151 | 34,694 | 42,075 |
| 123 | 1 | 123 | 1,152 | 34,817 | 42,197 |
| 124 | 1 | 124 | 1,153 | 34,941 | 42,257 |
| 125 | 2 | 250 | 1,155 | 35,191 | 42,316 |
| 126 | 1 | 126 | 1,156 | 35,317 | 42,373 |
| 127 | 1 | 127 | 1,157 | 35,444 | 42,429 |
| 128 | 1 | 128 | 1,158 | 35,572 | 42,484 |
| 129 | 1 | 129 | 1,159 | 35,701 | 42,538 |
| 130 | 2 | 260 | 1,161 | 35,961 | 42,591 |
| 133 | 2 | 266 | 1,163 | 36,227 | 42,744 |
| 135 | 2 | 270 | 1,165 | 36,497 | 42,842 |
| 136 | 2 | 272 | 1,167 | 36,769 | 42,889 |
| 137 | 2 | 274 | 1,169 | 37,043 | 42,934 |
| 138 | 1 | 138 | 1,170 | 37,181 | 42,977 |
| 142 | 2 | 284 | 1,172 | 37,465 | 43,145 |
| 143 | 1 | 143 | 1,173 | 37,608 | 43,185 |
| 144 | 1 | 144 | 1,174 | 37,752 | 43,224 |
| 149 | 1 | 149 | 1,175 | 37,901 | 43,414 |
| 150 | 1 | 150 | 1,176 | 38,051 | 43,451 |
| 152 | 1 | 152 | 1,177 | 38,203 | 43,523 |
| 153 | 1 | 153 | 1,178 | 38,356 | 43,558 |
| 155 | 1 | 155 | 1,179 | 38,511 | 43,626 |
| 157 | 1 | 157 | 1,180 | 38,668 | 43,692 |
| 158 | 4 | 632 | 1,184 | 39,300 | 43,724 |
| 160 | 1 | 160 | 1,185 | 39,460 | 43,780 |
| 161 | 1 | 161 | 1,186 | 39,621 | 43,807 |
| 162 | 1 | 162 | 1,187 | 39,783 | 43,833 |
| 164 | 1 | 164 | 1,188 | 39,947 | 43,883 |
| 166 | 1 | 166 | 1,189 | 40,113 | 43,931 |
| 169 | 2 | 338 | 1,191 | 40,451 | 44,000 |
| 171 | 1 | 171 | 1,192 | 40,622 | 44,042 |
| 184 | 1 | 184 | 1,193 | 40,806 | 44,302 |
| 192 | 1 | 192 | 1,194 | 40,998 | 44,454 |
| 195 | 1 | 195 | 1,195 | 41,193 | 44,508 |
| 200 | 1 | 200 | 1,196 | 41,393 | 44,593 |
| 201 | 1 | 201 | 1,197 | 41,594 | 44,609 |
| 202 | 1 | 202 | 1,198 | 41,796 | 44,624 |
| 209 | 1 | 209 | 1,199 | 42,005 | 44,722 |
| 223 | 1 | 223 | 1,200 | 42,228 | 44,904 |

**EPCOR Water**
**Sun City - A2S1C**
**Unit of Measure = 1000G**



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1C | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 1-1/2" | | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 228 | 1 | 228 | 1,201 | 42,456 | 44,964 |
| 229 | 1 | 229 | 1,202 | 42,685 | 44,975 |
| 247 | 1 | 247 | 1,203 | 42,932 | 45,155 |
| 257 | 1 | 257 | 1,204 | 43,189 | 45,245 |
| 258 | 1 | 258 | 1,205 | 43,447 | 45,253 |
| 283 | 1 | 283 | 1,206 | 43,730 | 45,428 |
| 307 | 1 | 307 | 1,207 | 44,037 | 45,572 |
| 309 | 1 | 309 | 1,208 | 44,346 | 45,582 |
| 313 | 1 | 313 | 1,209 | 44,659 | 45,598 |
| 314 | 1 | 314 | 1,210 | 44,973 | 45,601 |
| 381 | 1 | 381 | 1,211 | 45,354 | 45,735 |
| 442 | 1 | 442 | 1,212 | 45,796 | 45,796 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 1,212 | 19,951 | 25,845 | 45,796 |
| Partial Bill | 5.97 | 124 | | 124 |
| | 1,218 | 20,075 | 25,845 | 45,920 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 56,050.83 | $ 25,820.48 | | $ 81,871 |
| Misc. Adjustments | | | | $ 3 |
| Original Billing Determinants | | | | $ 81,874 |

| | |
|---|---|
| Average Customers | 101.50 |
| Average Consumption | 16.48 |

| Annualized Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 101 | 101 | |
| Average Consumption | | 16.48 | |
| Rate | $ 46.02 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $56,050.83 | $ 25,820.48 | $ 81,871 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (3) |

| Proposed Revenues | | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 101 | 101 | |
| Average Consumption | | 16.48 | |
| Rate | $ 109.03 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 132,788.82 | $ 63,396.88 | $ 196,186 |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5

Witness: Heppenstall

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| - | 24 | 0 | 24 | 0 | 0 |
| 1 | 33 | 33 | 57 | 33 | 1,253 |
| 2 | 22 | 44 | 79 | 77 | 2,473 |
| 3 | 34 | 102 | 113 | 179 | 3,671 |
| 4 | 8 | 32 | 121 | 211 | 4,835 |
| 5 | 1 | 5 | 122 | 216 | 5,991 |
| 6 | 9 | 54 | 131 | 270 | 7,146 |
| 7 | 6 | 42 | 137 | 312 | 8,292 |
| 8 | 17 | 136 | 154 | 448 | 9,432 |
| 9 | 14 | 126 | 168 | 574 | 10,555 |
| 10 | 12 | 120 | 180 | 694 | 11,664 |
| 11 | 18 | 198 | 198 | 892 | 12,761 |
| 12 | 18 | 216 | 216 | 1,108 | 13,840 |
| 13 | 18 | 234 | 234 | 1,342 | 14,901 |
| 14 | 19 | 266 | 253 | 1,608 | 15,944 |
| 15 | 19 | 285 | 272 | 1,893 | 16,968 |
| 16 | 18 | 288 | 290 | 2,181 | 17,973 |
| 17 | 24 | 408 | 314 | 2,589 | 18,960 |
| 18 | 12 | 216 | 326 | 2,805 | 19,923 |
| 19 | 21 | 399 | 347 | 3,204 | 20,874 |
| 20 | 23 | 460 | 370 | 3,664 | 21,804 |
| 21 | 17 | 357 | 387 | 4,021 | 22,711 |
| 22 | 17 | 374 | 404 | 4,395 | 23,601 |
| 23 | 22 | 506 | 426 | 4,901 | 24,474 |
| 24 | 22 | 528 | 448 | 5,429 | 25,325 |
| 25 | 16 | 400 | 464 | 5,829 | 26,154 |
| 26 | 16 | 416 | 480 | 6,245 | 26,967 |
| 27 | 11 | 297 | 491 | 6,542 | 27,764 |
| 28 | 11 | 308 | 502 | 6,850 | 28,550 |
| 29 | 6 | 174 | 508 | 7,024 | 29,325 |
| 30 | 6 | 180 | 514 | 7,204 | 30,094 |
| 31 | 12 | 372 | 526 | 7,576 | 30,857 |
| 32 | 12 | 384 | 538 | 7,960 | 31,608 |
| 33 | 3 | 99 | 541 | 8,059 | 32,347 |
| 34 | 9 | 306 | 550 | 8,365 | 33,083 |
| 35 | 7 | 245 | 557 | 8,610 | 33,810 |
| 36 | 10 | 360 | 567 | 8,970 | 34,530 |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 2 of 7
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 37 | 7 | 259 | 574 | 9,229 | 35,240 | |
| 38 | 5 | 190 | 579 | 9,419 | 35,943 | Present |
| 39 | 7 | 273 | 586 | 9,692 | 36,641 | Breakover Usage |
| 40 | 7 | 280 | 593 | 9,972 | 37,332 | 37,332 |
| 41 | 5 | 205 | 598 | 10,177 | 38,016 | |
| 42 | 3 | 126 | 601 | 10,303 | 38,695 | |
| 43 | 1 | 43 | 602 | 10,346 | 39,371 | |
| 44 | 7 | 308 | 609 | 10,654 | 40,046 | |
| 45 | 2 | 90 | 611 | 10,744 | 40,714 | |
| 46 | 5 | 230 | 616 | 10,974 | 41,380 | |
| 47 | 7 | 329 | 623 | 11,303 | 42,041 | |
| 48 | 6 | 288 | 629 | 11,591 | 42,695 | |
| 49 | 6 | 294 | 635 | 11,885 | 43,343 | |
| 51 | 5 | 255 | 640 | 12,140 | 44,627 | |
| 52 | 6 | 312 | 646 | 12,452 | 45,264 | |
| 53 | 6 | 318 | 652 | 12,770 | 45,895 | |
| 54 | 8 | 432 | 660 | 13,202 | 46,520 | |
| 55 | 9 | 495 | 669 | 13,697 | 47,137 | |
| 56 | 7 | 392 | 676 | 14,089 | 47,745 | |
| 57 | 8 | 456 | 684 | 14,545 | 48,346 | |
| 58 | 10 | 580 | 694 | 15,125 | 48,939 | |
| 59 | 6 | 354 | 700 | 15,479 | 49,522 | |
| 60 | 10 | 600 | 710 | 16,079 | 50,099 | |
| 61 | 7 | 427 | 717 | 16,506 | 50,666 | |
| 62 | 9 | 558 | 726 | 17,064 | 51,226 | |
| 63 | 9 | 567 | 735 | 17,631 | 51,777 | |
| 64 | 7 | 448 | 742 | 18,079 | 52,319 | |
| 65 | 4 | 260 | 746 | 18,339 | 52,854 | |
| 66 | 3 | 198 | 749 | 18,537 | 53,385 | |
| 67 | 7 | 469 | 756 | 19,006 | 53,913 | |
| 68 | 7 | 476 | 763 | 19,482 | 54,434 | |
| 69 | 5 | 345 | 768 | 19,827 | 54,948 | |
| 70 | 3 | 210 | 771 | 20,037 | 55,457 | |
| 71 | 5 | 355 | 776 | 20,392 | 55,963 | |
| 72 | 8 | 576 | 784 | 20,968 | 56,464 | |
| 73 | 3 | 219 | 787 | 21,187 | 56,957 | |
| 74 | 5 | 370 | 792 | 21,557 | 57,447 | |
| 75 | 7 | 525 | 799 | 22,082 | 57,932 | |
| 76 | 7 | 532 | 806 | 22,614 | 58,410 | |
| 77 | 5 | 385 | 811 | 22,999 | 58,881 | |
| 78 | 5 | 390 | 816 | 23,389 | 59,347 | |
| 79 | 6 | 474 | 822 | 23,863 | 59,808 | |
| 80 | 5 | 400 | 827 | 24,263 | 60,263 | |
| 81 | 4 | 324 | 831 | 24,587 | 60,713 | |
| 82 | 2 | 164 | 833 | 24,751 | 61,159 | |
| 83 | 3 | 249 | 836 | 25,000 | 61,603 | |
| 84 | 8 | 672 | 844 | 25,672 | 62,044 | |
| 85 | 3 | 255 | 847 | 25,927 | 62,477 | |
| 86 | 3 | 258 | 850 | 26,185 | 62,907 | |
| 87 | 1 | 87 | 851 | 26,272 | 63,334 | |
| 88 | 5 | 440 | 856 | 26,712 | 63,760 | |
| 89 | 9 | 801 | 865 | 27,513 | 64,181 | |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 90 | 4 | 360 | 869 | 27,873 | 64,593 |
| 91 | 3 | 273 | 872 | 28,146 | 65,001 |
| 92 | 3 | 276 | 875 | 28,422 | 65,406 |
| 93 | 3 | 279 | 878 | 28,701 | 65,808 |
| 94 | 4 | 376 | 882 | 29,077 | 66,207 |
| 95 | 3 | 285 | 885 | 29,362 | 66,602 |
| 96 | 5 | 480 | 890 | 29,842 | 66,994 |
| 97 | 3 | 291 | 893 | 30,133 | 67,381 |
| 98 | 1 | 98 | 894 | 30,231 | 67,765 |
| 99 | 3 | 297 | 897 | 30,528 | 68,148 |
| 100 | 1 | 100 | 898 | 30,628 | 68,528 |
| 101 | 3 | 303 | 901 | 30,931 | 68,907 |
| 103 | 4 | 412 | 905 | 31,343 | 69,659 |
| 104 | 7 | 728 | 912 | 32,071 | 70,031 |
| 105 | 4 | 420 | 916 | 32,491 | 70,396 |
| 106 | 4 | 424 | 920 | 32,915 | 70,757 |
| 109 | 3 | 327 | 923 | 33,242 | 71,828 |
| 110 | 4 | 440 | 927 | 33,682 | 72,182 |
| 111 | 1 | 111 | 928 | 33,793 | 72,532 |
| 112 | 6 | 672 | 934 | 34,465 | 72,881 |
| 113 | 5 | 565 | 939 | 35,030 | 73,224 |
| 114 | 2 | 228 | 941 | 35,258 | 73,562 |
| 115 | 1 | 115 | 942 | 35,373 | 73,898 |
| 116 | 2 | 232 | 944 | 35,605 | 74,233 |
| 117 | 4 | 468 | 948 | 36,073 | 74,566 |
| 118 | 5 | 590 | 953 | 36,663 | 74,895 |
| 119 | 3 | 357 | 956 | 37,020 | 75,219 |
| 120 | 2 | 240 | 958 | 37,260 | 75,540 |
| 121 | 2 | 242 | 960 | 37,502 | 75,859 |
| 122 | 3 | 366 | 963 | 37,868 | 76,176 |
| 123 | 2 | 246 | 965 | 38,114 | 76,490 |
| 124 | 1 | 124 | 966 | 38,238 | 76,802 |
| 125 | 2 | 250 | 968 | 38,488 | 77,113 |
| 126 | 1 | 126 | 969 | 38,614 | 77,422 |
| 127 | 8 | 1,016 | 977 | 39,630 | 77,730 |
| 129 | 4 | 516 | 981 | 40,146 | 78,330 |
| 130 | 7 | 910 | 988 | 41,056 | 78,626 |
| 131 | 1 | 131 | 989 | 41,187 | 78,915 |
| 132 | 1 | 132 | 990 | 41,319 | 79,203 |
| 133 | 4 | 532 | 994 | 41,851 | 79,490 |
| 134 | 2 | 268 | 996 | 42,119 | 79,773 |
| 135 | 3 | 405 | 999 | 42,524 | 80,054 |
| 137 | 1 | 137 | 1,000 | 42,661 | 80,610 |
| 138 | 2 | 276 | 1,002 | 42,937 | 80,887 |
| 139 | 4 | 556 | 1,006 | 43,493 | 81,162 |
| 141 | 5 | 705 | 1,011 | 44,198 | 81,704 |
| 142 | 2 | 284 | 1,013 | 44,482 | 81,970 |
| 143 | 4 | 572 | 1,017 | 45,054 | 82,234 |
| 145 | 2 | 290 | 1,019 | 45,344 | 82,754 |
| 146 | 5 | 730 | 1,024 | 46,074 | 83,012 |
| 147 | 1 | 147 | 1,025 | 46,221 | 83,265 |
| 148 | 1 | 148 | 1,026 | 46,369 | 83,517 |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | | |
| Monthly Customer Charge: | | | $ | 73.63 | | | |
| Tier One | | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 149 | 1 | 149 | 1,027 | 46,518 | 83,768 |
| 150 | 2 | 300 | 1,029 | 46,818 | 84,018 |
| 151 | 1 | 151 | 1,030 | 46,969 | 84,266 |
| 152 | 2 | 304 | 1,032 | 47,273 | 84,513 |
| 153 | 1 | 153 | 1,033 | 47,426 | 84,758 |
| 154 | 2 | 308 | 1,035 | 47,734 | 85,002 |
| 155 | 2 | 310 | 1,037 | 48,044 | 85,244 |
| 156 | 3 | 468 | 1,040 | 48,512 | 85,484 |
| 157 | 5 | 785 | 1,045 | 49,297 | 85,721 |
| 158 | 1 | 158 | 1,046 | 49,455 | 85,953 |
| 160 | 1 | 160 | 1,047 | 49,615 | 86,415 |
| 161 | 4 | 644 | 1,051 | 50,259 | 86,645 |
| 162 | 1 | 162 | 1,052 | 50,421 | 86,871 |
| 164 | 1 | 164 | 1,053 | 50,585 | 87,321 |
| 165 | 2 | 330 | 1,055 | 50,915 | 87,545 |
| 167 | 2 | 334 | 1,057 | 51,249 | 87,989 |
| 168 | 1 | 168 | 1,058 | 51,417 | 88,209 |
| 169 | 3 | 507 | 1,061 | 51,924 | 88,428 |
| 170 | 4 | 680 | 1,065 | 52,604 | 88,644 |
| 171 | 5 | 855 | 1,070 | 53,459 | 88,856 |
| 172 | 1 | 172 | 1,071 | 53,631 | 89,063 |
| 173 | 1 | 173 | 1,072 | 53,804 | 89,269 |
| 176 | 3 | 528 | 1,075 | 54,332 | 89,884 |
| 177 | 6 | 1,062 | 1,081 | 55,394 | 90,086 |
| 178 | 1 | 178 | 1,082 | 55,572 | 90,282 |
| 179 | 3 | 537 | 1,085 | 56,109 | 90,477 |
| 180 | 3 | 540 | 1,088 | 56,649 | 90,669 |
| 181 | 2 | 362 | 1,090 | 57,011 | 90,858 |
| 182 | 2 | 364 | 1,092 | 57,375 | 91,045 |
| 183 | 1 | 183 | 1,093 | 57,558 | 91,230 |
| 184 | 2 | 368 | 1,095 | 57,926 | 91,414 |
| 185 | 1 | 185 | 1,096 | 58,111 | 91,596 |
| 186 | 2 | 372 | 1,098 | 58,483 | 91,777 |
| 187 | 1 | 187 | 1,099 | 58,670 | 91,956 |
| 189 | 1 | 189 | 1,100 | 58,859 | 92,312 |
| 190 | 2 | 380 | 1,102 | 59,239 | 92,489 |
| 191 | 3 | 573 | 1,105 | 59,812 | 92,664 |
| 192 | 3 | 576 | 1,108 | 60,388 | 92,836 |
| 193 | 1 | 193 | 1,109 | 60,581 | 93,005 |
| 194 | 3 | 582 | 1,112 | 61,163 | 93,173 |
| 195 | 2 | 390 | 1,114 | 61,553 | 93,338 |
| 197 | 1 | 197 | 1,115 | 61,750 | 93,664 |
| 198 | 2 | 396 | 1,117 | 62,146 | 93,826 |
| 200 | 1 | 200 | 1,118 | 62,346 | 94,146 |
| 201 | 1 | 201 | 1,119 | 62,547 | 94,305 |
| 202 | 2 | 404 | 1,121 | 62,951 | 94,463 |
| 203 | 1 | 203 | 1,122 | 63,154 | 94,619 |
| 204 | 1 | 204 | 1,123 | 63,358 | 94,774 |
| 205 | 1 | 205 | 1,124 | 63,563 | 94,928 |
| 206 | 1 | 206 | 1,125 | 63,769 | 95,081 |
| 207 | 3 | 621 | 1,128 | 64,390 | 95,233 |
| 208 | 2 | 416 | 1,130 | 64,806 | 95,382 |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | | |
| Monthly Customer Charge: | | | $ | 73.63 | | | |
| Tier One | | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 210 | 1 | 210 | 1,131 | 65,016 | 95,676 |
| 211 | 1 | 211 | 1,132 | 65,227 | 95,822 |
| 212 | 1 | 212 | 1,133 | 65,439 | 95,967 |
| 214 | 1 | 214 | 1,134 | 65,653 | 96,255 |
| 215 | 1 | 215 | 1,135 | 65,868 | 96,398 |
| 216 | 3 | 648 | 1,138 | 66,516 | 96,540 |
| 217 | 2 | 434 | 1,140 | 66,950 | 96,679 |
| 218 | 2 | 436 | 1,142 | 67,386 | 96,816 |
| 219 | 2 | 438 | 1,144 | 67,824 | 96,951 |
| 221 | 1 | 221 | 1,145 | 68,045 | 97,217 |
| 222 | 1 | 222 | 1,146 | 68,267 | 97,349 |
| 224 | 2 | 448 | 1,148 | 68,715 | 97,611 |
| 225 | 3 | 675 | 1,151 | 69,390 | 97,740 |
| 227 | 1 | 227 | 1,152 | 69,617 | 97,992 |
| 231 | 1 | 231 | 1,153 | 69,848 | 98,492 |
| 233 | 1 | 233 | 1,154 | 70,081 | 98,740 |
| 239 | 1 | 239 | 1,155 | 70,320 | 99,478 |
| 240 | 2 | 480 | 1,157 | 70,800 | 99,600 |
| 241 | 1 | 241 | 1,158 | 71,041 | 99,720 |
| 242 | 1 | 242 | 1,159 | 71,283 | 99,839 |
| 243 | 1 | 243 | 1,160 | 71,526 | 99,957 |
| 244 | 1 | 244 | 1,161 | 71,770 | 100,074 |
| 249 | 1 | 249 | 1,162 | 72,019 | 100,654 |
| 250 | 3 | 750 | 1,165 | 72,769 | 100,769 |
| 251 | 1 | 251 | 1,166 | 73,020 | 100,881 |
| 255 | 1 | 255 | 1,167 | 73,275 | 101,325 |
| 256 | 1 | 256 | 1,168 | 73,531 | 101,435 |
| 257 | 1 | 257 | 1,169 | 73,788 | 101,544 |
| 259 | 1 | 259 | 1,170 | 74,047 | 101,760 |
| 260 | 1 | 260 | 1,171 | 74,307 | 101,867 |
| 261 | 1 | 261 | 1,172 | 74,568 | 101,973 |
| 262 | 1 | 262 | 1,173 | 74,830 | 102,078 |
| 263 | 2 | 526 | 1,175 | 75,356 | 102,182 |
| 264 | 1 | 264 | 1,176 | 75,620 | 102,284 |
| 265 | 2 | 530 | 1,178 | 76,150 | 102,385 |
| 266 | 1 | 266 | 1,179 | 76,416 | 102,484 |
| 267 | 1 | 267 | 1,180 | 76,683 | 102,582 |
| 268 | 1 | 268 | 1,181 | 76,951 | 102,679 |
| 269 | 1 | 269 | 1,182 | 77,220 | 102,775 |
| 270 | 3 | 810 | 1,185 | 78,030 | 102,870 |
| 273 | 1 | 273 | 1,186 | 78,303 | 103,146 |
| 278 | 1 | 278 | 1,187 | 78,581 | 103,601 |
| 279 | 1 | 279 | 1,188 | 78,860 | 103,691 |
| 280 | 2 | 560 | 1,190 | 79,420 | 103,780 |
| 283 | 2 | 566 | 1,192 | 79,986 | 104,041 |
| 286 | 1 | 286 | 1,193 | 80,272 | 104,296 |
| 293 | 3 | 879 | 1,196 | 81,151 | 104,884 |
| 297 | 1 | 297 | 1,197 | 81,448 | 105,208 |
| 302 | 1 | 302 | 1,198 | 81,750 | 105,608 |
| 303 | 1 | 303 | 1,199 | 82,053 | 105,687 |
| 304 | 1 | 304 | 1,200 | 82,357 | 105,765 |
| 305 | 2 | 610 | 1,202 | 82,967 | 105,842 |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | | |
| Monthly Customer Charge: | | | $ | 73.63 | | | |
| Tier One | | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 307 | 1 | 307 | 1,203 | 83,274 | 105,992 |
| 310 | 1 | 310 | 1,204 | 83,584 | 106,214 |
| 312 | 1 | 312 | 1,205 | 83,896 | 106,360 |
| 313 | 1 | 313 | 1,206 | 84,209 | 106,432 |
| 315 | 2 | 630 | 1,208 | 84,839 | 106,574 |
| 316 | 1 | 316 | 1,209 | 85,155 | 106,643 |
| 318 | 2 | 636 | 1,211 | 85,791 | 106,779 |
| 319 | 1 | 319 | 1,212 | 86,110 | 106,845 |
| 320 | 1 | 320 | 1,213 | 86,430 | 106,910 |
| 321 | 1 | 321 | 1,214 | 86,751 | 106,974 |
| 323 | 1 | 323 | 1,215 | 87,074 | 107,100 |
| 324 | 2 | 648 | 1,217 | 87,722 | 107,162 |
| 326 | 2 | 652 | 1,219 | 88,374 | 107,282 |
| 327 | 1 | 327 | 1,220 | 88,701 | 107,340 |
| 329 | 1 | 329 | 1,221 | 89,030 | 107,454 |
| 330 | 1 | 330 | 1,222 | 89,360 | 107,510 |
| 333 | 1 | 333 | 1,223 | 89,693 | 107,675 |
| 337 | 2 | 674 | 1,225 | 90,367 | 107,891 |
| 338 | 1 | 338 | 1,226 | 90,705 | 107,943 |
| 340 | 1 | 340 | 1,227 | 91,045 | 108,045 |
| 341 | 2 | 682 | 1,229 | 91,727 | 108,095 |
| 342 | 1 | 342 | 1,230 | 92,069 | 108,143 |
| 343 | 1 | 343 | 1,231 | 92,412 | 108,190 |
| 345 | 1 | 345 | 1,232 | 92,757 | 108,282 |
| 350 | 1 | 350 | 1,233 | 93,107 | 108,507 |
| 351 | 1 | 351 | 1,234 | 93,458 | 108,551 |
| 352 | 1 | 352 | 1,235 | 93,810 | 108,594 |
| 368 | 1 | 368 | 1,236 | 94,178 | 109,266 |
| 370 | 1 | 370 | 1,237 | 94,548 | 109,348 |
| 371 | 2 | 742 | 1,239 | 95,290 | 109,388 |
| 372 | 2 | 744 | 1,241 | 96,034 | 109,426 |
| 375 | 1 | 375 | 1,242 | 96,409 | 109,534 |
| 376 | 1 | 376 | 1,243 | 96,785 | 109,569 |
| 381 | 2 | 762 | 1,245 | 97,547 | 109,739 |
| 385 | 1 | 385 | 1,246 | 97,932 | 109,867 |
| 389 | 1 | 389 | 1,247 | 98,321 | 109,991 |
| 396 | 2 | 792 | 1,249 | 99,113 | 110,201 |
| 397 | 1 | 397 | 1,250 | 99,510 | 110,229 |
| 401 | 1 | 401 | 1,251 | 99,911 | 110,337 |
| 402 | 1 | 402 | 1,252 | 100,313 | 110,363 |
| 405 | 1 | 405 | 1,253 | 100,718 | 110,438 |
| 406 | 1 | 406 | 1,254 | 101,124 | 110,462 |
| 411 | 1 | 411 | 1,255 | 101,535 | 110,577 |
| 412 | 1 | 412 | 1,256 | 101,947 | 110,599 |
| 413 | 1 | 413 | 1,257 | 102,360 | 110,620 |
| 415 | 1 | 415 | 1,258 | 102,775 | 110,660 |
| 420 | 1 | 420 | 1,259 | 103,195 | 110,755 |
| 429 | 1 | 429 | 1,260 | 103,624 | 110,917 |
| 439 | 1 | 439 | 1,261 | 104,063 | 111,087 |
| 443 | 1 | 443 | 1,262 | 104,506 | 111,151 |
| 448 | 1 | 448 | 1,263 | 104,954 | 111,226 |
| 455 | 1 | 455 | 1,264 | 105,409 | 111,324 |

**EPCOR Water**
**Sun City Wastewater - A2S1D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
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Witness: Heppenstall

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1D | | | | | | |
| Description: | Sun City Wastewater Commercial S Unit 2" | | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 456 | 1 | 456 | 1,265 | 105,865 | 111,337 |
| 467 | 1 | 467 | 1,266 | 106,332 | 111,469 |
| 477 | 1 | 477 | 1,267 | 106,809 | 111,579 |
| 488 | 1 | 488 | 1,268 | 107,297 | 111,689 |
| 489 | 1 | 489 | 1,269 | 107,786 | 111,698 |
| 507 | 1 | 507 | 1,270 | 108,293 | 111,842 |
| 529 | 1 | 529 | 1,271 | 108,822 | 111,996 |
| 531 | 1 | 531 | 1,272 | 109,353 | 112,008 |
| 550 | 1 | 550 | 1,273 | 109,903 | 112,103 |
| 551 | 1 | 551 | 1,274 | 110,454 | 112,107 |
| 578 | 1 | 578 | 1,275 | 111,032 | 112,188 |
| 683 | 1 | 683 | 1,276 | 111,715 | 112,398 |
| 729 | 1 | 729 | 1,277 | 112,444 | 112,444 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 1,277 | 37,332 | 75,112 | 112,444 |
| Partial Bill | 3 | 107 | - | 107 |
| | 1,280 | 37,439 | 75,112 | 112,551 |

| | | | | | Total |
|---|---|---|---|---|---|
| Revenues | $ | 94,253.76 | $ | 48,154.04 | $ 142,408 |
| Misc. Adjustments | | | | | $ 2 |
| Original Billing Determinants | | | | | $ 142,409 |

| | |
|---|---|
| Average Customers | 106 |
| Average Consumption | 29.25 |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 106 | | 106 | |
| Average Consumption | | | | 29.25 | |
| Rate | $ | 73.63 | $ | 1.2862 | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 94,025.51 | $ | 48,037.43 | $ 142,063 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (346) |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 106 | | 106 | |
| Average Consumption | | | | 29.25 | |
| Rate | $ | 155.75 | $ | 3.1580 | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 198,892.75 | $ | 117,946.04 | $ 316,839 |

**EPCOR Water**
**Sun City Wastewater - A2S1E**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1 of 3
Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S1E | | | | |
| Description: | Sun City Wastewater Commercial S Unit > 2" | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| - | 0 | 0 | 0 | 0 | 0 |
| 8 | 1 | 8 | 1 | 8 | 960 |
| 10 | 1 | 10 | 2 | 18 | 1,198 |
| 11 | 1 | 11 | 3 | 29 | 1,316 |
| 12 | 2 | 24 | 5 | 53 | 1,433 |
| 16 | 1 | 16 | 6 | 69 | 1,893 |
| 22 | 4 | 88 | 10 | 157 | 2,577 |
| 24 | 1 | 24 | 11 | 181 | 2,797 |
| 25 | 3 | 75 | 14 | 256 | 2,906 |
| 31 | 1 | 31 | 15 | 287 | 3,542 |
| 32 | 1 | 32 | 16 | 319 | 3,647 |
| 36 | 1 | 36 | 17 | 355 | 4,063 |
| 40 | 1 | 40 | 18 | 395 | 4,475 |
| 41 | 1 | 41 | 19 | 436 | 4,577 |
| 45 | 1 | 45 | 20 | 481 | 4,981 |
| 46 | 1 | 46 | 21 | 527 | 5,081 |
| 48 | 1 | 48 | 22 | 575 | 5,279 |
| 49 | 1 | 49 | 23 | 624 | 5,377 |
| 53 | 3 | 159 | 26 | 783 | 5,765 |
| 55 | 1 | 55 | 27 | 838 | 5,953 |
| 58 | 2 | 116 | 29 | 954 | 6,232 |
| 67 | 1 | 67 | 30 | 1,021 | 7,051 |
| 69 | 1 | 69 | 31 | 1,090 | 7,231 |
| 82 | 1 | 82 | 32 | 1,172 | 8,388 |
| 88 | 1 | 88 | 33 | 1,260 | 8,916 |
| 93 | 1 | 93 | 34 | 1,353 | 9,351 |
| 94 | 1 | 94 | 35 | 1,447 | 9,437 |
| 96 | 2 | 192 | 37 | 1,639 | 9,607 |
| 101 | 1 | 101 | 38 | 1,740 | 10,022 |
| 102 | 1 | 102 | 39 | 1,842 | 10,104 |
| 103 | 1 | 103 | 40 | 1,945 | 10,185 |
| 104 | 1 | 104 | 41 | 2,049 | 10,265 |
| 106 | 1 | 106 | 42 | 2,155 | 10,423 |
| 108 | 1 | 108 | 43 | 2,263 | 10,579 |
| 112 | 1 | 112 | 44 | 2,375 | 10,887 |
| 113 | 2 | 226 | 46 | 2,601 | 10,963 |
| 121 | 1 | 121 | 47 | 2,722 | 11,555 |
| 123 | 1 | 123 | 48 | 2,845 | 11,701 |
| 127 | 1 | 127 | 49 | 2,972 | 11,989 |
| 128 | 1 | 128 | 50 | 3,100 | 12,060 |
| 134 | 1 | 134 | 51 | 3,234 | 12,480 |
| 140 | 1 | 140 | 52 | 3,374 | 12,894 |
| 142 | 1 | 142 | 53 | 3,516 | 13,030 |
| 145 | 1 | 145 | 54 | 3,661 | 13,231 |
| 148 | 1 | 148 | 55 | 3,809 | 13,429 |
| 154 | 1 | 154 | 56 | 3,963 | 13,819 |
| 165 | 1 | 165 | 57 | 4,128 | 14,523 |
| 170 | 1 | 170 | 58 | 4,298 | 14,838 |
| 176 | 1 | 176 | 59 | 4,474 | 15,210 |
| 182 | 1 | 182 | 60 | 4,656 | 15,576 |
| 186 | 2 | 372 | 62 | 5,028 | 15,816 |

**EPCOR Water**
**Sun City Wastewater - A2S1E**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S1E | | | | |
| Description: | Sun City Wastewater Commercial S Unit > 2" | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 188 | 1 | 188 | 63 | 5,216 | 15,932 |
| 193 | 1 | 193 | 64 | 5,409 | 16,217 |
| 198 | 2 | 396 | 66 | 5,805 | 16,497 |
| 201 | 1 | 201 | 67 | 6,006 | 16,659 |
| 211 | 1 | 211 | 68 | 6,217 | 17,189 |
| 213 | 1 | 213 | 69 | 6,430 | 17,293 |
| 215 | 1 | 215 | 70 | 6,645 | 17,395 |
| 218 | 1 | 218 | 71 | 6,863 | 17,545 |
| 221 | 1 | 221 | 72 | 7,084 | 17,692 |
| 226 | 1 | 226 | 73 | 7,310 | 17,932 |
| 228 | 1 | 228 | 74 | 7,538 | 18,026 |
| 233 | 1 | 233 | 75 | 7,771 | 18,256 |
| 236 | 1 | 236 | 76 | 8,007 | 18,391 |
| 261 | 2 | 522 | 78 | 8,529 | 19,491 |
| 282 | 1 | 282 | 79 | 8,811 | 20,373 |
| 285 | 1 | 285 | 80 | 9,096 | 20,496 |
| 289 | 1 | 289 | 81 | 9,385 | 20,656 |
| 290 | 1 | 290 | 82 | 9,675 | 20,695 |
| 296 | 1 | 296 | 83 | 9,971 | 20,923 |
| 305 | 1 | 305 | 84 | 10,276 | 21,256 |
| 338 | 1 | 338 | 85 | 10,614 | 22,444 |
| 373 | 1 | 373 | 86 | 10,987 | 23,669 |
| 403 | 2 | 806 | 88 | 11,793 | 24,689 |
| 404 | 1 | 404 | 89 | 12,197 | 24,721 |
| 424 | 1 | 424 | 90 | 12,621 | 25,341 |
| 428 | 1 | 428 | 91 | 13,049 | 25,461 |
| 440 | 1 | 440 | 92 | 13,489 | 25,809 |
| 460 | 1 | 460 | 93 | 13,949 | 26,369 |
| 478 | 1 | 478 | 94 | 14,427 | 26,855 |
| 543 | 1 | 543 | 95 | 14,970 | 28,545 |
| 567 | 1 | 567 | 96 | 15,537 | 29,145 |
| 575 | 1 | 575 | 97 | 16,112 | 29,337 |
| 576 | 1 | 576 | 98 | 16,688 | 29,360 |
| 650 | 1 | 650 | 99 | 17,338 | 30,988 |
| 676 | 1 | 676 | 100 | 18,014 | 31,534 |
| 683 | 1 | 683 | 101 | 18,697 | 31,674 |
| 695 | 1 | 695 | 102 | 19,392 | 31,902 |
| 718 | 1 | 718 | 103 | 20,110 | 32,316 |
| 765 | 1 | 765 | 104 | 20,875 | 33,115 |
| 780 | 1 | 780 | 105 | 21,655 | 33,355 |
| 811 | 1 | 811 | 106 | 22,466 | 33,820 |
| 817 | 1 | 817 | 107 | 23,283 | 33,904 |
| 829 | 1 | 829 | 108 | 24,112 | 34,060 |
| 840 | 1 | 840 | 109 | 24,952 | 34,192 |
| 848 | 1 | 848 | 110 | 25,800 | 34,280 |
| 857 | 1 | 857 | 111 | 26,657 | 34,370 |
| 891 | 1 | 891 | 112 | 27,548 | 34,676 |
| 903 | 1 | 903 | 113 | 28,451 | 34,772 |
| 930 | 1 | 930 | 114 | 29,381 | 34,961 |
| 1,014 | 1 | 1,014 | 115 | 30,395 | 35,465 |
| 1,063 | 1 | 1,063 | 116 | 31,458 | 35,710 |

**EPCOR Water**
**Sun City Wastewater - A2S1E**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 3 of 3
Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S1E | | | | |
| Description: | Sun City Wastewater Commercial S Unit > 2" | | | | |
| Monthly Customer Charge: | | $ 73.63 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 1,241 | 1 | 1,241 | 117 | 32,699 | 36,422 |
| 1,257 | 1 | 1,257 | 118 | 33,956 | 36,470 |
| 1,416 | 1 | 1,416 | 119 | 35,372 | 36,788 |
| 1,617 | 1 | 1,617 | 120 | 36,989 | 36,989 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 120 | 36,989 |
| Partial Bill | | |
| | 120 | 36,989 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 8,835.60 | $ 47,575.25 | $ 56,411 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 56,411 |

| | |
|---|---|
| Average Customers | 10 |
| Average Consumption | 308.24 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 10 | 10 | |
| Average Consumption | | 308.24 | |
| Rate | $ 73.63 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 8,835.60 | $ 47,575.25 | $ 56,411 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 10 | 10 | |
| Average Consumption | | 308.24 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 18,690.00 | $ 116,811.26 | $ 135,501 |

**EPCOR Water**
**Sun City Wastewater - A2S1N**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S1N | | | | | |
| Description: | Sun City Wastewater Commercial Single Unit Non Water | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | | - | Gallons | Rate: $ | - |
| Tier Two | Break Over: | | - | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 0 | 168 | 0 | 168 | 0 | 0 |

| | Unit Count |
|---|---|
| Full Bill | 168 |
| Partial Bill | 2 |
| | 170 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 12,490.10 | $ - | $ 12,490 |
| Misc. Adjustments | | | $ (0) |
| Original Billing Determinants | | | $ 12,490 |

| | |
|---|---|
| Average Customers | 14 |
| Average Consumption | - |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 14 | 14 | |
| Average Consumption | | - | |
| Rate | $ 73.63 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 12,369.84 | $ - | $ 12,370 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (120) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 14 | 14 | |
| Average Consumption | | - | |
| Rate | $ 200.00 | $ - | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 33,600.00 | $ - | $ 33,600 |

**EPCOR Water**
**Sun City Wastewater - A2S2A**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2A | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 5/8" & 3/4" | | | | | |
| Monthly Customer Charge: | | $ | 9.20 | | | |
| Tier One | Break Over: | | 5,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 0 | 10 | 0 | 10 | 0 | 0 | |
| 1 | 12 | 12 | 22 | 12 | 50 | |
| 2 | 2 | 4 | 24 | 16 | 88 | |
| 3 | 6 | 18 | 30 | 34 | 124 | Present |
| 4 | 11 | 44 | 41 | 78 | 154 | Breakover Usage |
| 5 | 3 | 15 | 44 | 93 | 173 | 173 |
| 6 | 2 | 12 | 46 | 105 | 189 | |
| 9 | 1 | 9 | 47 | 114 | 231 | |
| 10 | 1 | 10 | 48 | 124 | 244 | |
| 16 | 1 | 16 | 49 | 140 | 316 | |
| 17 | 2 | 34 | 51 | 174 | 327 | |
| 18 | 2 | 36 | 53 | 210 | 336 | |
| 19 | 3 | 57 | 56 | 267 | 343 | |
| 20 | 1 | 20 | 57 | 287 | 347 | |
| 22 | 1 | 22 | 58 | 309 | 353 | |
| 25 | 1 | 25 | 59 | 334 | 359 | |
| 30 | 1 | 30 | 60 | 364 | 364 | |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total Usage |
|---|---|---|---|---|
| Full Bill | 60 | 173 | 191 | 364 |
| Partial Bill | | | | |
| | 60 | 173 | 191 | 364 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 552.00 | $ 222.51 | $ 775 |
| Misc. Adjustments | | | $ (8) |
| Original Billing Determinants | | | $ 767 |

| | |
|---|---|
| Average Customers | 5 |
| Average Consumption | 2.88 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 5 | 5 | |
| Average Consumption | | 2.88 | |
| Rate | $ 9.20 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 552.00 | $ 222.51 | $ 775 |
| Increase/(Decrease) from Annualization | | | $ 8 |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 5 | 5 | |
| Average Consumption | | 2.88 | |
| Rate | $ 31.15 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 1,869.00 | $ 546.33 | $ 2,415 |

**EPCOR Water**
**Sun City Wastewater - A2S2B**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2B | | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 1" | | | | | | |
| Monthly Customer Charge: | | $ | 23.02 | | | | |
| Tier One | Break Over: | | 12,500 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | Present |
| Usage | # of Bills | Usage | Units | Usage | Factor | Breakover Usage |
| 12.5 | 0 | 0 | 0 | 0 | 300 | 300 |
| 16 | 2 | 32 | 2 | 32 | 384 | |
| 17 | 3 | 51 | 5 | 83 | 406 | |
| 19 | 1 | 19 | 6 | 102 | 444 | |
| 20 | 5 | 100 | 11 | 202 | 462 | |
| 21 | 1 | 21 | 12 | 223 | 475 | |
| 22 | 1 | 22 | 13 | 245 | 487 | |
| 23 | 2 | 46 | 15 | 291 | 498 | |
| 24 | 1 | 24 | 16 | 315 | 507 | |
| 25 | 1 | 25 | 17 | 340 | 515 | |
| 26 | 1 | 26 | 18 | 366 | 522 | |
| 27 | 3 | 81 | 21 | 447 | 528 | |
| 28 | 1 | 28 | 22 | 475 | 531 | |
| 29 | 1 | 29 | 23 | 504 | 533 | |
| 42 | 1 | 42 | 24 | 546 | 546 | |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 24 | 300 | 246 | 546 |
| Partial Bill | | | | |
| | 24 | 300 | 246 | 546 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 552.48 | $ 385.86 | $ 938 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 938 |

| | |
|---|---|
| Average Customers | 2 |
| Average Consumption | 12.50 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 2 | 2 | |
| Average Consumption | | 12.50 | |
| Rate | $ 23.02 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 552.48 | $ 385.86 | $ 938 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 2 | 2 | |
| Average Consumption | | 12.50 | |
| Rate | $ 77.88 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 1,869.00 | $ 947.40 | $ 2,816 |

**EPCOR Water**
**Sun City Wastewater - A2S2C**
**Unit of Measure = 1000 Gals.**

Exhibit
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Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2C | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 1-1/2" | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| - | 1 | 0 | 1 | 0 | 0 | |
| 1 | 7 | 7 | 8 | 7 | 119 | |
| 2 | 5 | 10 | 13 | 17 | 231 | |
| 3 | 9 | 27 | 22 | 44 | 338 | |
| 4 | 1 | 4 | 23 | 48 | 436 | |
| 6 | 1 | 6 | 24 | 54 | 630 | |
| 16 | 1 | 16 | 25 | 70 | 1,590 | |
| 17 | 1 | 17 | 26 | 87 | 1,685 | |
| 18 | 2 | 36 | 28 | 123 | 1,779 | |
| 19 | 2 | 38 | 30 | 161 | 1,871 | |
| 20 | 3 | 60 | 33 | 221 | 1,961 | Present |
| 23 | 1 | 23 | 34 | 244 | 2,222 | Breakover Usage |
| 25 | - | 0 | 34 | 244 | 2,394 | 2,394 |
| 30 | 1 | 30 | 35 | 274 | 2,824 | |
| 31 | 1 | 31 | 36 | 305 | 2,909 | |
| 32 | 1 | 32 | 37 | 337 | 2,993 | |
| 35 | 2 | 70 | 39 | 407 | 3,242 | |
| 38 | 1 | 38 | 40 | 445 | 3,485 | |
| 39 | 1 | 39 | 41 | 484 | 3,565 | |
| 41 | 1 | 41 | 42 | 525 | 3,723 | |
| 42 | 1 | 42 | 43 | 567 | 3,801 | |
| 44 | 1 | 44 | 44 | 611 | 3,955 | |
| 45 | 2 | 90 | 46 | 701 | 4,031 | |
| 48 | 1 | 48 | 47 | 749 | 4,253 | |
| 49 | 1 | 49 | 48 | 798 | 4,326 | |
| 51 | 2 | 102 | 50 | 900 | 4,470 | |
| 53 | 1 | 53 | 51 | 953 | 4,610 | |
| 54 | 2 | 108 | 53 | 1,061 | 4,679 | |
| 55 | 1 | 55 | 54 | 1,116 | 4,746 | |
| 57 | 1 | 57 | 55 | 1,173 | 4,878 | |
| 58 | 1 | 58 | 56 | 1,231 | 4,943 | |
| 59 | 1 | 59 | 57 | 1,290 | 5,007 | |
| 60 | 1 | 60 | 58 | 1,350 | 5,070 | |
| 63 | 1 | 63 | 59 | 1,413 | 5,256 | |
| 64 | 2 | 128 | 61 | 1,541 | 5,317 | |
| 67 | 1 | 67 | 62 | 1,608 | 5,494 | |
| 76 | 1 | 76 | 63 | 1,684 | 6,016 | |
| 78 | 1 | 78 | 64 | 1,762 | 6,130 | |
| 84 | 1 | 84 | 65 | 1,846 | 6,466 | |
| 85 | 1 | 85 | 66 | 1,931 | 6,521 | |
| 86 | 1 | 86 | 67 | 2,017 | 6,575 | |
| 90 | 2 | 180 | 69 | 2,197 | 6,787 | |
| 91 | 1 | 91 | 70 | 2,288 | 6,838 | |
| 95 | 1 | 95 | 71 | 2,383 | 7,038 | |
| 98 | 1 | 98 | 72 | 2,481 | 7,185 | |
| 102 | 1 | 102 | 73 | 2,583 | 7,377 | |
| 108 | 1 | 108 | 74 | 2,691 | 7,659 | |
| 113 | 3 | 339 | 77 | 3,030 | 7,889 | |
| 117 | 2 | 234 | 79 | 3,264 | 8,061 | |
| 121 | 2 | 242 | 81 | 3,506 | 8,225 | |
| 122 | 1 | 122 | 82 | 3,628 | 8,264 | |
| 123 | 1 | 123 | 83 | 3,751 | 8,302 | |
| 125 | 1 | 125 | 84 | 3,876 | 8,376 | |
| 126 | 1 | 126 | 85 | 4,002 | 8,412 | |

**EPCOR Water**
**Sun City Wastewater - A2S2C**
**Unit of Measure = 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2C | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 1-1/2" | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 128 | 1 | 128 | 86 | 4,130 | 8,482 |
| 129 | 1 | 129 | 87 | 4,259 | 8,516 |
| 133 | 1 | 133 | 88 | 4,392 | 8,648 |
| 135 | 1 | 135 | 89 | 4,527 | 8,712 |
| 137 | 1 | 137 | 90 | 4,664 | 8,774 |
| 139 | 1 | 139 | 91 | 4,803 | 8,834 |
| 141 | 2 | 282 | 93 | 5,085 | 8,892 |
| 142 | 1 | 142 | 94 | 5,227 | 8,919 |
| 156 | 1 | 156 | 95 | 5,383 | 9,283 |
| 158 | 1 | 158 | 96 | 5,541 | 9,333 |
| 164 | 1 | 164 | 97 | 5,705 | 9,477 |
| 167 | 1 | 167 | 98 | 5,872 | 9,546 |
| 189 | 1 | 189 | 99 | 6,061 | 10,030 |
| 192 | 1 | 192 | 100 | 6,253 | 10,093 |
| 194 | 1 | 194 | 101 | 6,447 | 10,133 |
| 196 | 1 | 196 | 102 | 6,643 | 10,171 |
| 197 | 1 | 197 | 103 | 6,840 | 10,189 |
| 201 | 1 | 201 | 104 | 7,041 | 10,257 |
| 202 | 1 | 202 | 105 | 7,243 | 10,273 |
| 211 | 1 | 211 | 106 | 7,454 | 10,408 |
| 214 | 1 | 214 | 107 | 7,668 | 10,450 |
| 215 | 1 | 215 | 108 | 7,883 | 10,463 |
| 222 | 1 | 222 | 109 | 8,105 | 10,547 |
| 238 | 1 | 238 | 110 | 8,343 | 10,723 |
| 242 | 1 | 242 | 111 | 8,585 | 10,763 |
| 245 | 1 | 245 | 112 | 8,830 | 10,790 |
| 250 | 1 | 250 | 113 | 9,080 | 10,830 |
| 253 | 1 | 253 | 114 | 9,333 | 10,851 |
| 262 | 1 | 262 | 115 | 9,595 | 10,905 |
| 287 | 1 | 287 | 116 | 9,882 | 11,030 |
| 291 | 1 | 291 | 117 | 10,173 | 11,046 |
| 307 | 1 | 307 | 118 | 10,480 | 11,094 |
| 323 | 1 | 323 | 119 | 10,803 | 11,126 |

**EPCOR Water**
**Sun City Wastewater - A2S2C**
**Unit of Measure = 1000 Gals.**

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2C | | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 1-1/2" | | | | | | |
| Monthly Customer Charge: | | $ | 46.02 | | | | |
| Tier One | Break Over: | | 25,000 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 378 | 1 | 378 | 120 | 11,181 | 11,181 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 120 | 2,394 | 8,787 | 11,181 |
| Partial Bill | | | | |
| | 120 | 2,394 | 8,787 | 11,181 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $ 5,522.40 | $ 3,079.16 | | $ 8,602 |
| Misc. Adjustments | | | | $ 0 |
| Original Billing Determinants | | | | $ 8,602 |

| | |
|---|---|
| Average Customers | 10 |
| Average Consumption | 19.95 |

| | Annualized Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 10 | 10 | |
| Average Consumption | | 19.95 | |
| Rate | $ 46.02 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 5,522.40 | $ 3,079.16 | $ 8,602 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (0) |

| | Proposed Revenues | | |
|---|---|---|---|
| | Basic | Volumetric | |
| Average Customer | 10 | 10 | |
| Average Consumption | | 19.95 | |
| Rate | $ 109.03 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 13,083.00 | $ 7,560.25 | $ 20,643 |

**EPCOR Water**
**Sun City Wastewater - A2S2D**
**Unit of Measure 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2D | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | | |
|---|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated | |
| Usage | # of Bills | Usage | Units | Usage | Factor | |
| 0 | 2 | 0 | 2 | 0 | 0 | |
| 1 | 2 | 2 | 4 | 2 | 298 | |
| 2 | 6 | 12 | 10 | 14 | 594 | |
| 3 | 1 | 3 | 11 | 17 | 884 | |
| 4 | 4 | 16 | 15 | 33 | 1,173 | |
| 5 | 8 | 40 | 23 | 73 | 1,458 | |
| 7 | 2 | 0 | 25 | 73 | 1,998 | |
| 8 | 6 | 48 | 31 | 121 | 2,273 | |
| 9 | 3 | 27 | 34 | 148 | 2,542 | |
| 10 | 3 | 30 | 37 | 178 | 2,808 | |
| 11 | 2 | 22 | 39 | 200 | 3,071 | |
| 12 | 8 | 96 | 47 | 296 | 3,332 | |
| 13 | 5 | 65 | 52 | 361 | 3,585 | |
| 14 | 3 | 42 | 55 | 403 | 3,833 | |
| 16 | 4 | 64 | 59 | 467 | 4,323 | |
| 17 | 1 | 17 | 60 | 484 | 4,564 | |
| 19 | 2 | 38 | 62 | 522 | 5,044 | |
| 20 | 2 | 40 | 64 | 562 | 5,282 | |
| 22 | 2 | 44 | 66 | 606 | 5,754 | |
| 23 | 1 | 23 | 67 | 629 | 5,988 | |
| 24 | 2 | 48 | 69 | 677 | 6,221 | |
| 25 | 2 | 50 | 71 | 727 | 6,452 | |
| 26 | 4 | 104 | 75 | 831 | 6,681 | |
| 28 | 1 | 28 | 76 | 859 | 7,131 | |
| 29 | 5 | 145 | 81 | 1,004 | 7,355 | |
| 30 | 3 | 90 | 84 | 1,094 | 7,574 | |
| 31 | 8 | 248 | 92 | 1,342 | 7,790 | |
| 33 | 3 | 99 | 95 | 1,441 | 8,206 | |
| 34 | 2 | 68 | 97 | 1,509 | 8,411 | |
| 35 | 2 | 70 | 99 | 1,579 | 8,614 | |
| 36 | 4 | 144 | 103 | 1,723 | 8,815 | |
| 37 | 6 | 222 | 109 | 1,945 | 9,012 | |
| 38 | 5 | 190 | 114 | 2,135 | 9,203 | Present |
| 39 | 3 | 117 | 117 | 2,252 | 9,389 | Breakover Usage |
| 40 | 1 | 40 | 118 | 2,292 | 9,572 | 9,572 |
| 41 | 2 | 82 | 120 | 2,374 | 9,754 | |
| 42 | 2 | 84 | 122 | 2,458 | 9,934 | |
| 43 | 1 | 43 | 123 | 2,501 | 10,112 | |
| 44 | 1 | 44 | 124 | 2,545 | 10,289 | |
| 45 | 2 | 90 | 126 | 2,635 | 10,465 | |
| 46 | 1 | 46 | 127 | 2,681 | 10,639 | |
| 47 | 1 | 47 | 128 | 2,728 | 10,812 | |
| 52 | 1 | 52 | 129 | 2,780 | 11,672 | |
| 53 | 1 | 53 | 130 | 2,833 | 11,843 | |
| 55 | 1 | 55 | 131 | 2,888 | 12,183 | |
| 56 | 2 | 112 | 133 | 3,000 | 12,352 | |
| 58 | 2 | 116 | 135 | 3,116 | 12,686 | |

**EPCOR Water**
**Sun City Wastewater - A2S2D**
**Unit of Measure 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2D | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 59 | 1 | 59 | 136 | 3,175 | 12,851 |
| 62 | 1 | 62 | 137 | 3,237 | 13,343 |
| 66 | 1 | 66 | 138 | 3,303 | 13,995 |
| 67 | 1 | 67 | 139 | 3,370 | 14,157 |
| 68 | 1 | 68 | 140 | 3,438 | 14,318 |
| 69 | 1 | 69 | 141 | 3,507 | 14,478 |
| 71 | 2 | 142 | 143 | 3,649 | 14,796 |
| 72 | 1 | 72 | 144 | 3,721 | 14,953 |
| 73 | 2 | 146 | 146 | 3,867 | 15,109 |
| 76 | 3 | 228 | 149 | 4,095 | 15,571 |
| 77 | 3 | 231 | 152 | 4,326 | 15,722 |
| 79 | 2 | 158 | 154 | 4,484 | 16,018 |
| 80 | 2 | 160 | 156 | 4,644 | 16,164 |
| 81 | 1 | 81 | 157 | 4,725 | 16,308 |
| 82 | 1 | 82 | 158 | 4,807 | 16,451 |
| 83 | 1 | 83 | 159 | 4,890 | 16,593 |
| 84 | 3 | 252 | 162 | 5,142 | 16,734 |
| 86 | 2 | 172 | 164 | 5,314 | 17,010 |
| 87 | 2 | 174 | 166 | 5,488 | 17,146 |
| 89 | 2 | 178 | 168 | 5,666 | 17,414 |
| 91 | 6 | 546 | 174 | 6,212 | 17,678 |
| 92 | 1 | 92 | 175 | 6,304 | 17,804 |
| 93 | 1 | 93 | 176 | 6,397 | 17,929 |
| 94 | 2 | 188 | 178 | 6,585 | 18,053 |
| 101 | 2 | 202 | 180 | 6,787 | 18,907 |
| 102 | 1 | 102 | 181 | 6,889 | 19,027 |
| 103 | 2 | 206 | 183 | 7,095 | 19,146 |
| 104 | 1 | 104 | 184 | 7,199 | 19,263 |
| 106 | 2 | 212 | 186 | 7,411 | 19,495 |
| 108 | 2 | 216 | 188 | 7,627 | 19,723 |
| 110 | 2 | 220 | 190 | 7,847 | 19,947 |
| 111 | 1 | 111 | 191 | 7,958 | 20,057 |
| 112 | 1 | 112 | 192 | 8,070 | 20,166 |
| 115 | 2 | 230 | 194 | 8,300 | 20,490 |
| 119 | 1 | 119 | 195 | 8,419 | 20,914 |
| 120 | 2 | 240 | 197 | 8,659 | 21,019 |
| 121 | 1 | 121 | 198 | 8,780 | 21,122 |
| 122 | 2 | 244 | 200 | 9,024 | 21,224 |
| 126 | 1 | 126 | 201 | 9,150 | 21,624 |
| 127 | 1 | 127 | 202 | 9,277 | 21,723 |
| 128 | 1 | 128 | 203 | 9,405 | 21,821 |
| 130 | 1 | 130 | 204 | 9,535 | 22,015 |
| 132 | 3 | 396 | 207 | 9,931 | 22,207 |
| 135 | 1 | 135 | 208 | 10,066 | 22,486 |
| 136 | 1 | 136 | 209 | 10,202 | 22,578 |
| 137 | 2 | 274 | 211 | 10,476 | 22,669 |
| 138 | 2 | 276 | 213 | 10,752 | 22,758 |
| 139 | 4 | 556 | 217 | 11,308 | 22,845 |

**EPCOR Water**
**Sun City Wastewater - A2S2D**
**Unit of Measure 1000 Gals.**

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Witness: Heppenstall

| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2D | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | | 40,000 | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | 999,999,999 | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 140 | 2 | 280 | 219 | 11,588 | 22,928 |
| 141 | 3 | 423 | 222 | 12,011 | 23,009 |
| 144 | 2 | 288 | 224 | 12,299 | 23,243 |
| 145 | 1 | 145 | 225 | 12,444 | 23,319 |
| 146 | 1 | 146 | 226 | 12,590 | 23,394 |
| 149 | 4 | 596 | 230 | 13,186 | 23,616 |
| 150 | 2 | 300 | 232 | 13,486 | 23,686 |
| 151 | 3 | 453 | 235 | 13,939 | 23,754 |
| 153 | 3 | 459 | 238 | 14,398 | 23,884 |
| 156 | 1 | 156 | 239 | 14,554 | 24,070 |
| 157 | 1 | 157 | 240 | 14,711 | 24,131 |
| 158 | 1 | 158 | 241 | 14,869 | 24,191 |
| 160 | 1 | 160 | 242 | 15,029 | 24,309 |
| 163 | 1 | 163 | 243 | 15,192 | 24,483 |
| 164 | 1 | 164 | 244 | 15,356 | 24,540 |
| 169 | 1 | 169 | 245 | 15,525 | 24,820 |
| 170 | 1 | 170 | 246 | 15,695 | 24,875 |
| 171 | 2 | 342 | 248 | 16,037 | 24,929 |
| 172 | 4 | 688 | 252 | 16,725 | 24,981 |
| 173 | 1 | 173 | 253 | 16,898 | 25,029 |
| 174 | 3 | 522 | 256 | 17,420 | 25,076 |
| 175 | 1 | 175 | 257 | 17,595 | 25,120 |
| 177 | 1 | 177 | 258 | 17,772 | 25,206 |
| 180 | 1 | 180 | 259 | 17,952 | 25,332 |
| 183 | 2 | 366 | 261 | 18,318 | 25,455 |
| 184 | 1 | 184 | 262 | 18,502 | 25,494 |
| 186 | 1 | 186 | 263 | 18,688 | 25,570 |
| 187 | 1 | 187 | 264 | 18,875 | 25,607 |
| 190 | 1 | 190 | 265 | 19,065 | 25,715 |
| 192 | 1 | 192 | 266 | 19,257 | 25,785 |
| 195 | 1 | 195 | 267 | 19,452 | 25,887 |
| 198 | 1 | 198 | 268 | 19,650 | 25,986 |
| 200 | 1 | 200 | 269 | 19,850 | 26,050 |
| 201 | 1 | 201 | 270 | 20,051 | 26,081 |
| 203 | 1 | 203 | 271 | 20,254 | 26,141 |
| 204 | 1 | 204 | 272 | 20,458 | 26,170 |
| 205 | 1 | 205 | 273 | 20,663 | 26,198 |
| 211 | 1 | 211 | 274 | 20,874 | 26,360 |
| 214 | 1 | 214 | 275 | 21,088 | 26,438 |
| 222 | 2 | 444 | 277 | 21,532 | 26,638 |
| 224 | 2 | 448 | 279 | 21,980 | 26,684 |
| 227 | 1 | 227 | 280 | 22,207 | 26,747 |
| 228 | 1 | 228 | 281 | 22,435 | 26,767 |
| 232 | 1 | 232 | 282 | 22,667 | 26,843 |
| 233 | 1 | 233 | 283 | 22,900 | 26,861 |
| 234 | 2 | 468 | 285 | 23,368 | 26,878 |
| 237 | 1 | 237 | 286 | 23,605 | 26,923 |
| 244 | 1 | 244 | 287 | 23,849 | 27,021 |
| 248 | 1 | 248 | 288 | 24,097 | 27,073 |
| 249 | 1 | 249 | 289 | 24,346 | 27,085 |
| 250 | 1 | 250 | 290 | 24,596 | 27,096 |
| 259 | 1 | 259 | 291 | 24,855 | 27,186 |
| 260 | 2 | 520 | 293 | 25,375 | 27,195 |
| 268 | 1 | 268 | 294 | 25,643 | 27,251 |
| 277 | 1 | 277 | 295 | 25,920 | 27,305 |

**EPCOR Water**
**Sun City Wastewater - A2S2D**
**Unit of Measure 1000 Gals.**



| | | | | | | |
|---|---|---|---|---|---|---|
| Rate Schedule: | A2S2D | | | | | |
| Description: | Sun City Wastewater Commercial M Unit 2" | | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | | |
| Tier One | Break Over: | 40,000 | Gallons | Rate: | $ | 1.2862 |
| Tier Two | Break Over: | 999,999,999 | Gallons | Rate: | $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 278 | 1 | 278 | 296 | 26,198 | 27,310 |
| 304 | 1 | 304 | 297 | 26,502 | 27,414 |
| 404 | 1 | 404 | 298 | 26,906 | 27,714 |
| 520 | 1 | 520 | 299 | 27,426 | 27,946 |
| 550 | 1 | 550 | 300 | 27,976 | 27,976 |

| | Unit Count | Tier 1 Usage | Usage Over Tier 1 | Total |
|---|---|---|---|---|
| Full Bill | 300 | 9,572 | 18,404 | 27,976 |
| Partial Bill | | | | |
| | 300 | 9,572 | 18,404 | 27,976 |

| | | | | Total |
|---|---|---|---|---|
| Revenues | $22,089.00 | $ 12,311.51 | $ | 34,401 |
| Misc. Adjustments | | | $ | 18 |
| Original Billing Determinants | | | $ | 34,419 |

| | |
|---|---|
| Average Customers | 25 |
| Average Consumption | 31.91 |

| | Annualized Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 25 | | 25 | |
| Average Consumption | | | | 31.91 | |
| Rate | $ | 73.63 | $ | 1.2862 | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 22,089.00 | $ | 12,311.51 | $ 34,401 |

| | | |
|---|---|---|
| Increase/(Decrease) from Annualization | $ | (18) |

| | Proposed Revenues | | | | |
|---|---|---|---|---|---|
| | | Basic | | Volumetric | |
| Average Customer | | 25 | | 25 | |
| Average Consumption | | | | 31.91 | |
| Rate | $ | 155.75 | $ | 3.1580 | |
| # of Months | | 12 | | 12 | |
| Annualized Revenues | $ | 46,725.00 | $ | 30,228.38 | $ 76,953 |

**EPCOR Water**
**Sun City Wastewater - A2S2E**
**Unit of Measure = 1000 Gals.**

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Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S2E | | | | |
| Description: | Sun City Wastewater Commercial M Unit > 2" | | | | |
| Monthly Customer Charge: | | $ 73.63 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| - | 0 | 0 | 0 | 0 | 0 |
| 72 | 2 | 144 | 2 | 144 | 6,912 |
| 73 | 1 | 73 | 3 | 217 | 7,006 |
| 74 | 2 | 148 | 5 | 365 | 7,099 |
| 77 | 1 | 77 | 6 | 442 | 7,372 |
| 78 | 1 | 78 | 7 | 520 | 7,462 |
| 83 | 1 | 83 | 8 | 603 | 7,907 |
| 89 | 2 | 178 | 10 | 781 | 8,435 |
| 90 | 1 | 90 | 11 | 871 | 8,521 |
| 109 | 1 | 109 | 12 | 980 | 10,136 |
| 131 | 1 | 131 | 13 | 1,111 | 11,984 |
| 132 | 1 | 132 | 14 | 1,243 | 12,067 |
| 134 | 1 | 134 | 15 | 1,377 | 12,231 |
| 143 | 1 | 143 | 16 | 1,520 | 12,960 |
| 155 | 1 | 155 | 17 | 1,675 | 13,920 |
| 163 | 1 | 163 | 18 | 1,838 | 14,552 |
| 172 | 1 | 172 | 19 | 2,010 | 15,254 |
| 181 | 1 | 181 | 20 | 2,191 | 15,947 |
| 187 | 1 | 187 | 21 | 2,378 | 16,403 |
| 196 | 1 | 196 | 22 | 2,574 | 17,078 |
| 213 | 1 | 213 | 23 | 2,787 | 18,336 |
| 222 | 1 | 222 | 24 | 3,009 | 18,993 |
| 278 | 1 | 278 | 25 | 3,287 | 23,025 |
| 289 | 1 | 289 | 26 | 3,576 | 23,806 |
| 290 | 1 | 290 | 27 | 3,866 | 23,876 |
| 295 | 1 | 295 | 28 | 4,161 | 24,221 |
| 314 | 1 | 314 | 29 | 4,475 | 25,513 |
| 324 | 1 | 324 | 30 | 4,799 | 26,183 |
| 348 | 1 | 348 | 31 | 5,147 | 27,767 |
| 357 | 1 | 357 | 32 | 5,504 | 28,352 |
| 363 | 1 | 363 | 33 | 5,867 | 28,736 |
| 378 | 1 | 378 | 34 | 6,245 | 29,681 |
| 392 | 1 | 392 | 35 | 6,637 | 30,549 |
| 395 | 1 | 395 | 36 | 7,032 | 30,732 |
| 406 | 1 | 406 | 37 | 7,438 | 31,392 |
| 414 | 2 | 828 | 39 | 8,266 | 31,864 |
| 417 | 1 | 417 | 40 | 8,683 | 32,035 |
| 509 | 1 | 509 | 41 | 9,192 | 37,187 |
| 549 | 1 | 549 | 42 | 9,741 | 39,387 |
| 554 | 1 | 554 | 43 | 10,295 | 39,657 |
| 591 | 1 | 591 | 44 | 10,886 | 41,618 |
| 618 | 1 | 618 | 45 | 11,504 | 43,022 |
| 648 | 1 | 648 | 46 | 12,152 | 44,552 |
| 654 | 1 | 654 | 47 | 12,806 | 44,852 |

**EPCOR Water**
**Sun City Wastewater - A2S2E**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
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Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S2E | | | | |
| Description: | Sun City Wastewater Commercial M Unit > 2" | | | | |
| Monthly Customer Charge: | $ 73.63 | | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 666 | 1 | 666 | 48 | 13,472 | 45,440 |
| 676 | 3 | 2,028 | 51 | 15,500 | 45,920 |
| 697 | 1 | 697 | 52 | 16,197 | 46,865 |
| 698 | 1 | 698 | 53 | 16,895 | 46,909 |
| 707 | 1 | 707 | 54 | 17,602 | 47,296 |
| 715 | 1 | 715 | 55 | 18,317 | 47,632 |
| 718 | 1 | 718 | 56 | 19,035 | 47,755 |
| 726 | 1 | 726 | 57 | 19,761 | 48,075 |
| 730 | 1 | 730 | 58 | 20,491 | 48,231 |
| 748 | 1 | 748 | 59 | 21,239 | 48,915 |
| 761 | 1 | 761 | 60 | 22,000 | 49,396 |
| 764 | 1 | 764 | 61 | 22,764 | 49,504 |
| 803 | 1 | 803 | 62 | 23,567 | 50,869 |
| 810 | 1 | 810 | 63 | 24,377 | 51,107 |
| 843 | 1 | 843 | 64 | 25,220 | 52,196 |
| 858 | 1 | 858 | 65 | 26,078 | 52,676 |
| 892 | 1 | 892 | 66 | 26,970 | 53,730 |
| 909 | 1 | 909 | 67 | 27,879 | 54,240 |
| 1,007 | 1 | 1,007 | 68 | 28,886 | 57,082 |
| 1,056 | 1 | 1,056 | 69 | 29,942 | 58,454 |
| 1,057 | 1 | 1,057 | 70 | 30,999 | 58,481 |
| 1,104 | 1 | 1,104 | 71 | 32,103 | 59,703 |
| 1,129 | 1 | 1,129 | 72 | 33,232 | 60,328 |
| 1,131 | 1 | 1,131 | 73 | 34,363 | 60,376 |
| 1,138 | 1 | 1,138 | 74 | 35,501 | 60,537 |
| 1,141 | 1 | 1,141 | 75 | 36,642 | 60,603 |
| 1,349 | 1 | 1,349 | 76 | 37,991 | 64,971 |
| 1,378 | 1 | 1,378 | 77 | 39,369 | 65,551 |
| 1,404 | 1 | 1,404 | 78 | 40,773 | 66,045 |
| 1,445 | 1 | 1,445 | 79 | 42,218 | 66,783 |
| 1,475 | 1 | 1,475 | 80 | 43,693 | 67,293 |
| 1,565 | 1 | 1,565 | 81 | 45,258 | 68,733 |
| 1,642 | 1 | 1,642 | 82 | 46,900 | 69,888 |
| 1,715 | 1 | 1,715 | 83 | 48,615 | 70,910 |
| 1,766 | 1 | 1,766 | 84 | 50,381 | 71,573 |
| 1,840 | 1 | 1,840 | 85 | 52,221 | 72,461 |
| 1,877 | 1 | 1,877 | 86 | 54,098 | 72,868 |
| 1,908 | 1 | 1,908 | 87 | 56,006 | 73,178 |
| 1,920 | 1 | 1,920 | 88 | 57,926 | 73,286 |
| 1,935 | 1 | 1,935 | 89 | 59,861 | 73,406 |
| 2,017 | 1 | 2,017 | 90 | 61,878 | 73,980 |
| 2,124 | 1 | 2,124 | 91 | 64,002 | 74,622 |
| 2,130 | 1 | 2,130 | 92 | 66,132 | 74,652 |
| 2,201 | 1 | 2,201 | 93 | 68,333 | 74,936 |
| 2,250 | 1 | 2,250 | 94 | 70,583 | 75,083 |

**EPCOR Water**
**Sun City Wastewater - A2S2E**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 3 of 3
Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S2E | | | | |
| Description: | Sun City Wastewater Commercial M Unit > 2" | | | | |
| Monthly Customer Charge: | | $ 73.63 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 2,287 | 1 | 2,287 | 95 | 72,870 | 75,157 |
| 2,443 | 1 | 2,443 | 96 | 75,313 | 75,313 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 96 | 75,313 |
| Multi-Family | | |
| Partial Bill | - | - |
| | 96 | 75,313 |

| | | | Total |
|---|---|---|---|
| Revenues | $ 7,068.48 | $ 96,867.58 | $ 103,936 |
| Misc. Adjustments | | | $ 0 |
| Original Billing Determinants | | | $ 103,936 |

| | |
|---|---|
| Average Customers | 8 |
| Average Consumption | 785 |

| Annualized Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 8 | 8 | |
| Average Consumption | | 784.51 | |
| Rate | $ 73.63 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 7,068.48 | $ 96,867.58 | $ 103,936 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ (0) |

| Proposed Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 8 | 8 | |
| Average Consumption | | 784.51 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 14,952.00 | $ 237,838.45 | $ 252,790 |

# of A2MS1 Customers from 1/1 to 5/31 that should be on and were included with A2S2E:
14
Bills times Avg Consumption 23,844

Rose Garden RV Park was on A2MS8 for the first 3 months but should be included on A2S2E:
# of bills 3
Actual Consumption 6,553

**EPCOR Water**
**Sun City Wastewater - A2S7D**
**Unit of Measure = 1000 Gals.**



| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S7D | | | | |
| Description: | Sun City Wastewater Commercial Large User => 2" | | | | |
| Monthly Customer Charge: | | $ | 73.63 | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| - | 0 | 0 | 0 | 0 | 0 |
| 2 | 1 | 2 | 1 | 2 | 192 |
| 3 | 1 | 3 | 2 | 5 | 287 |
| 4 | 1 | 4 | 3 | 9 | 381 |
| 5 | 4 | 20 | 7 | 29 | 474 |
| 6 | 7 | 42 | 14 | 71 | 563 |
| 7 | 11 | 77 | 25 | 148 | 645 |
| 8 | 15 | 120 | 40 | 268 | 716 |
| 9 | 2 | 18 | 42 | 286 | 772 |
| 10 | 5 | 50 | 47 | 336 | 826 |
| 11 | 1 | 11 | 48 | 347 | 875 |
| 73 | 1 | 73 | 49 | 420 | 3,851 |
| 94 | 1 | 94 | 50 | 514 | 4,838 |
| 98 | 1 | 98 | 51 | 612 | 5,022 |
| 105 | 1 | 105 | 52 | 717 | 5,337 |
| 110 | 1 | 110 | 53 | 827 | 5,557 |
| 114 | 1 | 114 | 54 | 941 | 5,729 |
| 116 | 1 | 116 | 55 | 1,057 | 5,813 |
| 122 | 1 | 122 | 56 | 1,179 | 6,059 |
| 129 | 1 | 129 | 57 | 1,308 | 6,339 |
| 135 | 1 | 135 | 58 | 1,443 | 6,573 |
| 137 | 1 | 137 | 59 | 1,580 | 6,649 |
| 139 | 1 | 139 | 60 | 1,719 | 6,723 |
| 254 | 1 | 254 | 61 | 1,973 | 10,863 |
| 257 | 1 | 257 | 62 | 2,230 | 10,968 |
| 273 | 1 | 273 | 63 | 2,503 | 11,512 |
| 281 | 1 | 281 | 64 | 2,784 | 11,776 |
| 288 | 1 | 288 | 65 | 3,072 | 12,000 |
| 331 | 1 | 331 | 66 | 3,403 | 13,333 |
| 336 | 1 | 336 | 67 | 3,739 | 13,483 |
| 343 | 1 | 343 | 68 | 4,082 | 13,686 |
| 351 | 1 | 351 | 69 | 4,433 | 13,910 |
| 369 | 1 | 369 | 70 | 4,802 | 14,396 |
| 386 | 1 | 386 | 71 | 5,188 | 14,838 |
| 409 | 1 | 409 | 72 | 5,597 | 15,413 |
| 661 | 1 | 661 | 73 | 6,258 | 21,461 |
| 701 | 1 | 701 | 74 | 6,959 | 22,381 |
| 708 | 1 | 708 | 75 | 7,667 | 22,535 |
| 749 | 1 | 749 | 76 | 8,416 | 23,396 |
| 768 | 1 | 768 | 77 | 9,184 | 23,776 |
| 772 | 3 | 2,316 | 80 | 11,500 | 23,852 |
| 780 | 1 | 780 | 81 | 12,280 | 23,980 |
| 797 | 1 | 797 | 82 | 13,077 | 24,235 |
| 815 | 1 | 815 | 83 | 13,892 | 24,487 |
| 819 | 1 | 819 | 84 | 14,711 | 24,539 |
| 824 | 1 | 824 | 85 | 15,535 | 24,599 |
| 879 | 1 | 879 | 86 | 16,414 | 25,204 |
| 1,005 | 1 | 1,005 | 87 | 17,419 | 26,464 |

**EPCOR Water**
**Sun City Wastewater - A2S7D**
**Unit of Measure = 1000 Gals.**

Exhibit
Schedule H-5
Page 2 of 2
Witness: Heppenstall

| | | | | | |
|---|---|---|---|---|---|
| Rate Schedule: | A2S7D | | | | |
| Description: | Sun City Wastewater Commercial Large User => 2" | | | | |
| Monthly Customer Charge: | | $ 73.63 | | | |
| Tier One | Break Over: | | Gallons | Rate: $ | 1.2862 |
| Tier Two | Break Over: | | Gallons | Rate: $ | - |

| Year 2015 | | | | | |
|---|---|---|---|---|---|
| | | Total | Cumulative | | Consolidated |
| Usage | # of Bills | Usage | Units | Usage | Factor |
| 1,696 | 1 | 1,696 | 88 | 19,115 | 32,683 |
| 1,821 | 1 | 1,821 | 89 | 20,936 | 33,683 |
| 1,891 | 1 | 1,891 | 90 | 22,827 | 34,173 |
| 2,229 | 1 | 2,229 | 91 | 25,056 | 36,201 |
| 2,482 | 1 | 2,482 | 92 | 27,538 | 37,466 |
| 2,568 | 1 | 2,568 | 93 | 30,106 | 37,810 |
| 2,710 | 1 | 2,710 | 94 | 32,816 | 38,236 |
| 2,937 | 1 | 2,937 | 95 | 35,753 | 38,690 |
| 3,100 | 1 | 3,100 | 96 | 38,853 | 38,853 |

| | Unit Count | Tier 1 Usage |
|---|---|---|
| Full Bill | 96 | 38,853 |
| Partial Bill | | |
| | 96 | 38,853 |

| | | | Total |
|---|---|---|---|
| Revenues | $7,068.48 | $ 49,972.73 | $ 57,041 |
| Misc. Adjustments | | | $ - |
| Original Billing Determinants | | | $ 57,041 |

| | |
|---|---|
| Average Customers | 8 |
| Average Consumption | 404.72 |

| Annualized Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 8 | 8 | |
| Average Consumption | | 404.72 | |
| Rate | $ 73.63 | $ 1.2862 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 7,068.48 | $ 49,972.73 | $ 57,041 |

| | |
|---|---|
| Increase/(Decrease) from Annualization | $ 0 |

| Proposed Revenues | Basic | Volumetric | |
|---|---|---|---|
| Average Customer | 8 | 8 | |
| Average Consumption | | 404.72 | |
| Rate | $ 155.75 | $ 3.1580 | |
| # of Months | 12 | 12 | |
| Annualized Revenues | $ 14,952.00 | $ 122,697.77 | $ 137,650 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Summary of Revenues by Customer Classification - Present & Proposed Rates
Step 1

Exhibit
Schedule H-1
Page 1
Witness: Heppenstall

| Line No. | Customer Classification | Revenues in Test Year: Present Rates | Revenues in Test Year: Annualized Present Rates | Revenues in Test Year: Proposed Rates | Proposed Increase Amount | Proposed Increase % |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | Residential | $ 27,040,951 | $ 27,659,276 | $ 32,072,779 | $ 4,413,503 | 15.96% |
| 3 | | | | | | |
| 4 | Commercial | $ 710,992 | $ 714,309 | $ 1,300,106 | $ 585,797 | 82.01% |
| 5 | | | | | | |
| 6 | Commercial Large | $ 1,438,001 | $ 1,440,447 | $ 1,589,930 | $ 149,483 | 10.38% |
| 7 | | | | | | |
| 8 | Bulk User | $ 864,819 | $ 857,537 | $ 864,022 | $ 6,485 | 0.76% |
| 9 | OPA | $ 9,106 | $ 12,251 | $ 10,608 | $ (1,643) | -13.41% |
| 10 | Effluent | $ 48,715 | $ 48,715 | $ 48,715 | $ - | 0.00% |
| 11 | | | | | | |
| 12 | Misc Revenues | $ 25,631 | $ 25,631 | $ 25,631 | $ - | 0.00% |
| 13 | | | | | | |
| 14 | Reconciling Amount to General Ledger | $ (2,946) | | | | |
| 15 | Total Revenues | $ 30,135,270 | $ 30,758,167 | $ 35,911,792 | $ 5,153,626 | 16.76% |
| 16 | | | | | | |
| 17 | Revenues Excluding Effluent | $ 30,086,555 | | | | |
| 18 | | | | | | |
| 19 | Per General Ledger | $ 30,086,555 | | | | |
| 20 | | | | | | |
| 21 | Difference | $ 0 | | | | |
| 22 | | | | | | |
| 23 | Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6) | | $ 622,896 | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Analysis of Revenue by Detailed Class
Step 1



| Line No. | Present Rate Schedule | Consol Rate Schedule | Description | Average Number of Customers | Average Consumption Proposed Rate | Revenues: Present Rates | Revenues: Annualized Present Rates | Revenues: Proposed Rates | Proposed: Increase Amount | Proposed: Increase % |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | 6,790 | 3,699 | $ 5,739,865 | $ 5,798,117 | $ 5,349,162 | $ (390,703) | -6.74% |
| 2 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | 2 | 1,931 | 1,545 | 1,746 | 1,320 | (225) | -12.87% |
| 3 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | 1 | 83 | 1,067 | 1,067 | 722 | (345) | -32.35% |
| 4 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | 2 | 2,875 | 3,362 | 3,361 | 2,706 | (655) | -19.49% |
| 5 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2" | 6 | 14,579 | 53,939 | 53,045 | 17,835 | (36,103) | -68.06% |
| 6 | C2MS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | 28 | 23,999 | 192,337 | 193,572 | 107,429 | (84,909) | -43.86% |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | **Total Agua Fria - Billed Revenues** | | | **6,829** | **47,166** | **$ 5,992,115** | **$ 6,050,910** | **$ 5,479,175** | **$ (512,941)** | **-8.48%** |
| 10 | | | | | | | | | | |
| 11 | E1MS1 | X1MS1 | Anthem Wastewater Residential | 8,884 | 5,158 | $ 5,591,909 | $ 5,614,053 | $ 5,851,713 | $ 259,804 | 4.63% |
| 12 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | 4 | 3,485 | 2,768 | 2,757 | 2,212 | (556) | -20.18% |
| 13 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | 3 | 1,444 | 2,120 | 2,120 | 1,696 | (424) | -19.99% |
| 14 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | 15 | 5,961 | 17,594 | 17,566 | 17,317 | (277) | -1.58% |
| 15 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1 1/2" | 1 | 15,000 | 1,689 | 1,649 | 1,749 | 60 | 3.65% |
| 16 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | 5 | 14,540 | 6,799 | 6,719 | 10,043 | 3,245 | 48.29% |
| 17 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | 10 | 4,114 | 21,214 | 20,730 | 14,892 | (6,322) | -30.49% |
| 18 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | 27 | 12,561 | 69,972 | 73,962 | 55,542 | (14,430) | -19.51% |
| 19 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | 75 | 27,885 | 331,190 | 325,819 | 227,144 | (104,046) | -31.93% |
| 20 | E5M2 | X5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | 1 | 17,266,633 | 864,819 | 857,537 | 864,022 | (796) | -0.09% |
| 21 | | | | | | | | | | |
| 22 | **Total Anthem Wastewater - Billed Revenues** | | | **9,025** | **17,356,782** | **$ 6,910,075** | **$ 6,922,913** | **$ 7,046,332** | **$ 136,257** | **1.97%** |
| 23 | | | | | | | | | | |
| 24 | P1MS1 | X1MS1 | Mohave Wastewater Residential | 1,491 | - | $ 1,042,704 | $ 1,405,059 | $ 1,216,656 | $ 173,952 | 12.38% |
| 25 | P2MS1 | X2N1 | Mohave Wastewater Commercial | 15 | - | 10,790 | 14,135 | 23,746 | 12,956 | 91.65% |
| 26 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | 3 | 161,306 | 16,604 | 22,052 | 20,916 | 4,312 | 19.55% |
| 27 | P4MS1 | X4MS1 | Mohave Wastewater OPA | 1 | - | 9,106 | 12,251 | 10,608 | 1,502 | 12.26% |
| 28 | P7A1 | X7A1 | Mohave Wastewater Effluent | 1 | 17,822 | 48,715 | 48,715 | 48,715 | - | 0.00% |
| 29 | | | | | | | | | | |
| 30 | **Total Mohave Sewer - Billed Revenues** | | | **1,511** | **179,127** | **$ 1,127,919** | **$ 1,502,212** | **$ 1,320,641** | **$ 192,722** | **12.83%** |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Analysis of Revenue by Detailed Class
Step 1

Exhibit
Schedule H-2
Page 2 of 2
Witness: Heppenstall

| Line No. | Present Rate Schedule | Consol Rate Schedule | Description | Average Number of Customers | Average Consumption Proposed Rate | Revenues: Present Rates | Revenues: Annualized Present Rates | Revenues: Proposed Rates | Proposed: Increase Amount | Proposed: Increase % |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential Single Unit 5/8" x 3/4" | 14,216 | - | $ 5,464,499 | $ 5,537,416 | $ 7,164,864 | 1,700,365 | 30.71% |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential Single Unit 1" | 19 | - | 7,973 | 7,441 | 9,628 | 1,655 | 22.24% |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Residential S Unit => 2" | 3 | - | 1,549 | 1,169 | 1,512 | (37) | -3.21% |
| 4 | B1S1N | X1MS1 | Sun City West Wastewater Residential S Unit Non Water | 21 | - | 8,043 | 8,180 | 10,584 | 2,541 | 31.06% |
| 5 | B1S2A | X1MS1 | Sun City West Wastewater Residential Multi All Units | 2,714 | - | 1,076,819 | 1,057,350 | 1,368,106 | 291,287 | 27.55% |
| 6 | B2MS2 | NA | Sun City West Wastewater Commercial WC - Toilets | 172 | - | 24,046 | 24,046 | - | (24,046) | -100.00% |
| 7 | B2MS3 | NA | Sun City West Wastewater Commercial DW - Dish Washers | 4 | - | 4,391 | 4,391 | - | (4,391) | -100.00% |
| 8 | B2MS4 | NA | Sun City West Wastewater Commercial WM - Washing Machines | 28 | - | 7,300 | 7,300 | - | (7,300) | -100.00% |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | 22 | 3,530 | 7,085 | 7,085 | 11,167 | 4,082 | 57.61% |
| 10 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | 33 | 7,893 | 25,137 | 25,610 | 40,709 | 15,572 | 60.80% |
| 11 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | 54 | 15,810 | 83,886 | 83,860 | 103,001 | 19,115 | 22.79% |
| 12 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | 98 | 23,582 | 239,068 | 238,258 | 270,742 | 31,673 | 13.29% |
| 13 | B2S1E | X2MS6 | Sun City West Wastewater Commercial Single Unit > 2" | 1 | 127,667 | 6,360 | 5,682 | 6,707 | 347 | 6.10% |
| 14 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit Non-Water | 33 | - | 55,917 | 55,927 | 79,200 | 23,283 | 41.63% |
| 15 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non-Water | 1 | - | - | - | 9,600 | 9,600 | 100.0% |
| 16 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non-Water | 1 | - | - | - | 14,706 | 14,706 | 100.0% |
| 17 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | 8 | 8,625 | 6,391 | 6,391 | 10,091 | 3,700 | 57.88% |
| 18 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | 12 | 22,889 | 21,288 | 21,288 | 26,108 | 4,820 | 22.64% |
| 19 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | 6 | 31,986 | 16,162 | 16,162 | 18,271 | 2,109 | 13.05% |
| 20 | B2S2E | X2MS6 | Sun City West Wastewater Commercial Multi Unit >2" | 2 | 900,917 | 59,659 | 59,659 | 71,948 | 12,290 | 20.60% |
| 21 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | 4 | 1,166,729 | 152,521 | 152,521 | 184,189 | 31,668 | 20.76% |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
| 24 | **Total Sun City West Sewer - Billed Revenues** | | | **17,452** | **2,309,629** | **$ 7,268,096** | **$ 7,319,736** | **$ 9,401,134** | **$ 2,133,038** | **29.14%** |
| 25 | | | | | | | | | | |
| 26 | A1S1A | X1MS1 | 5/8" Single Family | 19,510 | NA | $ 5,084,852 | $ 5,176,393 | $ 6,981,458 | $ 1,896,606 | 36.64% |
| 27 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | 214 | NA | 61,963 | 56,778 | 76,578 | 14,615 | 25.74% |
| 28 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | 1 | NA | 326 | 265 | 358 | 32 | 11.93% |
| 29 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | 3 | NA | 1,121 | 796 | 1,074 | (47) | -5.97% |
| 30 | A1S1N | X1MS1 | 5/8" Single Family | 235 | NA | 61,541 | 62,350 | 84,092 | 22,551 | 36.17% |
| 31 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | 10,423 | NA | 2,731,436 | 2,765,430 | 3,729,766 | 998,330 | 36.10% |
| 32 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | 635 | NA | 166,350 | 168,478 | 227,228 | 60,879 | 36.13% |
| 33 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" | 8 | NA | 541 | 541 | - | (541) | -100.00% |
| 34 | A2MSP | X2MSP | Sun City Mobile Home | 1 | 1,979,583 | 149,128 | 149,128 | 218,197 | 69,069 | 46.31% |
| 35 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | 160 | 2,256 | 23,390 | 23,236 | 71,128 | 47,738 | 205.45% |
| 36 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | 90 | 7,270 | 34,859 | 34,960 | 105,424 | 70,566 | 201.85% |
| 37 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | 101 | 16,482 | 81,871 | 81,871 | 190,813 | 108,942 | 133.06% |
| 38 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | 106 | 29,247 | 142,408 | 142,063 | 308,624 | 166,217 | 117.00% |
| 39 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | 10 | 308,242 | 56,411 | 56,411 | 131,784 | 75,373 | 133.61% |
| 40 | A2S1N | X2N1 | Sun City Wastewater Commercial Single Unit Non-Water | 14 | NA | 12,490 | 12,370 | 32,602 | 20,112 | 162.59% |
| 41 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | 5 | 2,883 | 775 | 775 | 2,338 | 1,564 | 201.90% |
| 42 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | 2 | 12,500 | 938 | 938 | 2,728 | 1,790 | 190.74% |
| 43 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | 10 | 19,950 | 8,602 | 8,602 | 20,077 | 11,476 | 133.41% |
| 44 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | 25 | 31,907 | 34,401 | 34,401 | 74,953 | 40,553 | 117.88% |
| 45 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | 8 | 784,510 | 103,936 | 103,936 | 245,794 | 141,858 | 136.49% |
| 46 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | 8 | 404,719 | 57,041 | 57,041 | 133,861 | 76,820 | 134.67% |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | **Total Sun City Sewer - Billed Revenues** | | | **31,570** | **3,599,550** | **$ 8,814,379** | **$ 8,936,765** | **$ 12,638,880** | **$ 3,824,500** | **42.80%** |
| 50 | | | | | | | | | | |
| 51 | **Total Revenues** | | | | | **$ 30,112,585** | **$ 30,732,536** | **$ 35,886,161** | **$ 5,773,576** | **18.79%** |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 1



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Agua Fria** | | | | | | | | | |
| 2 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | First 7,000 gals. | Flat Rate | $ 71.16 | $ 65.65 | $ (5.51) | $ 6.9782 | $ - | $ - | $ (6.9782) |
| 3 | | | | Over 7,000 gals. | Flat Rate | | | | - | | - | - |
| 4 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | First 10,000 gals. | First 5,000 gals. | 58.91 | $ 45.03 | (13.88) | 7.1720 | | 5.165 | (2.007) |
| 5 | | | | Over 10,000 gals. | Over 5,000 gals. | | | | - | | - | - |
| 6 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | First 15,000 gals. | First 5,000 gals. | 88.36 | $ 59.76 | (28.61) | 7.1720 | | 5.165 | (2.007) |
| 7 | | | | Over 15,000 gals. | Over 5,000 gals. | | | | - | | - | - |
| 8 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | First 15,000 gals. | First 12,500 gals. | 117.95 | $ 97.91 | (20.04) | 7.1720 | | 5.165 | (2.007) |
| 9 | | | | Over 15,000 gals. | Over 12,500 gals. | | | | - | | - | - |
| 10 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | All Usage | First 25,000 gals. | 235.80 | $ 172.41 | (63.39) | 7.1720 | | 5.165 | (2.007) |
| 11 | | | | All Usage | Over 25,000 gals. | | | | | | - | |
| 12 | C2MS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | All Usage | First 40,000 gals. | 235.80 | $ 195.78 | (40.03) | 7.1720 | | 5.165 | (2.007) |
| 13 | | | | All Usage | Over 40,000 gals. | | | | | | | |
| 14 | | | **Anthem** | | | | | | | | | |
| 15 | E1MS1 | X1MS1 | Anthem Wastewater Residential | First 7,000 gals. | Flat Rate | $ 31.18 | $ 54.89 | $ 23.71 | | 4.165 | - | (4.165) |
| 16 | | | | Over 7,000 gals. | Flat Rate | | | | | - | - | - |
| 17 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | First 10,000 gals. | First 5,000 gals. | 34.83 | $ 32.99 | (1.84) | | 4.359 | 3.758 | (0.600) |
| 18 | | | | Over 10,000 gals. | Over 5,000 gals. | | | | | - | - | - |
| 19 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | First 15,000 gals. | First 5,000 gals. | 52.24 | $ 41.70 | (10.55) | | 4.359 | 3.758 | (0.600) |
| 20 | | | | Over 15,000 gals. | Over 5,000 gals. | | | | | - | - | - |
| 21 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | First 15,000 gals. | First 12,500 gals. | 69.73 | $ 73.80 | 4.07 | | 4.359 | 3.758 | (0.600) |
| 22 | | | | Over 15,000 gals. | Over 12,500 gals. | | | | | - | - | - |
| 23 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1" - 1 1/2" | First 15,000 gals. | First 25,000 gals. | 69.73 | $ 89.38 | 19.65 | | 4.359 | 3.758 | (0.600) |
| 24 | | | | Over 15,000 gals. | Over 25,000 gals. | | | | | - | - | - |
| 25 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | First 15,000 gals. | First 40,000 gals. | 69.73 | $ 112.74 | 43.01 | | 4.359 | 3.758 | (0.600) |
| 26 | | | | Over 15,000 gals. | Over 40,000 gals. | | | | | - | - | - |
| 27 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | All Usage | First 12,500 gals. | 139.41 | $ 108.64 | (30.77) | | 4.359 | 3.758 | (0.600) |
| 28 | | | | All Usage | Over 12,500 gals. | | | | | - | - | - |
| 29 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | All Usage | First 25,000 gals. | 139.41 | $ 124.22 | (15.19) | | 4.359 | 3.758 | (0.600) |
| 30 | | | | All Usage | Over 25,000 gals. | | | | | - | - | - |
| 31 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | All Usage | First 40,000 gals. | 139.41 | $ 147.58 | 8.17 | | 4.359 | 3.758 | (0.600) |
| 32 | | | | All Usage | Over 40,000 gals. | | | | | - | - | |
| 33 | E5M2 | X5MS2 | Anthem Wastewater Wholesale (Phoenix) OWU | All Usage | All Usage | - | - | - | | 4.139 | 4.170 | 0.031 |
| 34 | | | | | | | | | | | | |
| 35 | | | **Mohave** | | | | | | | | | |
| 36 | P1MS1 | X1MS1 | Mohave Wastewater Residential | Flat Rate | Flat Rate | $ 63.84 | $ 68.00 | $ 4.16 | | $ - | $ - | $ - |
| 37 | P2MS1 | X2N1 | Mohave Wastewater Commercial | Flat Rate | Flat Rate | 63.84 | $ 131.92 | 68.08 | | - | - | - |
| 38 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | All Usage | All Usage | 82.29 | $ 119.02 | 36.73 | | 2.570 | 2.864 | 0.294 |
| 39 | P4MS1 | X4MS1 | Mohave Wastewater OPA | Flat Rate* | Flat Rate* | 63.84 | $ 68.00 | 4.16 | | - | - | - |
| 40 | P7A1 | X7A1 | Mohave Wastewater Effluent | Acre-Feet | Acre-Feet | - | - | - | | 227.790 | 227.790 | - |

*Mohave Wastewater OPA is calculated per bill, per Equivalent Residential Unit ("ERU").

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 1



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Sun City West** | | | | | | | | | |
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential Single Unit 5/8" x 3/4" | Flat Rate | Flat Rate | $ 32.46 | $ 42.00 | $ 9.54 | | | | |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential Single Unit 1" | Flat Rate | Flat Rate | 32.46 | 42.00 | 9.54 | | | | |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Residential S Unit => 2" | Flat Rate | Flat Rate | 32.46 | 42.00 | 9.54 | | | | |
| 4 | B1S1N | X1MS1 | Sun City West Wastewater Residential S Unit Non Water | Flat Rate | Flat Rate | 32.46 | 42.00 | 9.54 | | | | |
| 5 | B1S2A | X1MS1 | Sun City West Wastewater Residential Multi All Units | Flat Rate | Flat Rate | 32.46 | 42.00 | 9.54 | | | | |
| 6 | B2MS2 | NA | Sun City West Wastewater Commercial WC - Toilets | Flat Rate | Flat Rate | 11.65 | - | NA | | | | |
| 7 | B2MS3 | NA | Sun City West Wastewater Commercial DW - Dish Washers | Flat Rate | Flat Rate | 93.42 | - | NA | | | | |
| 8 | B2MS4 | NA | Sun City West Wastewater Commercial WM - Washing Machines | Flat Rate | Flat Rate | 21.80 | - | NA | | | | |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 17.65 | 31.15 | 13.50 | | 2.602 | 3.158 | 0.556 |
| 10 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | - | - | | | - | - |
| 11 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | First 12,500 gals. | First 12,500 gals. | 44.13 | 77.88 | 33.75 | | 2.602 | 3.158 | 0.556 |
| 12 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | - | - | | | - | - |
| 13 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 88.27 | 109.03 | 20.76 | | 2.602 | 3.158 | 0.556 |
| 14 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | - | - | | | - | - |
| 15 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | First 40,000 gals. | First 40,000 gals. | 141.23 | 155.75 | 14.52 | | 2.602 | 3.158 | 0.556 |
| 16 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | - | - | | | - | - |
| 17 | B2S1E | X2MS6 | Sun City West Wastewater Commercial Single Unit > 2" | All Usage | All Usage | 141.23 | 155.75 | 14.52 | | 2.602 | 3.158 | 0.556 |
| 18 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit Non-Water | Flat Rate | Flat Rate | 141.23 | 200.00 | 58.77 | | | - | - |
| 19 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non-Water | Flat Rate | Flat Rate | | 800.00 | 800.00 | | | - | |
| 20 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non-Water | Flat Rate | Flat Rate | | 1,225.50 | 1,225.50 | | | - | |
| 21 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | First 12,500 gals. | First 12,500 gals. | 44.13 | 77.88 | 33.75 | | 2.602 | 3.158 | 0.556 |
| 22 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | - | - | | | - | - |
| 23 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 88.27 | 109.03 | 20.76 | | 2.602 | 3.158 | 0.556 |
| 24 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | - | - | | | - | - |
| 25 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | First 40,000 gals. | First 40,000 gals. | 141.23 | 152.75 | 11.52 | | 2.602 | 3.158 | 0.556 |
| 26 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | - | - | | | - | - |
| 27 | B2S2E | X2MS6 | Sun City West Wastewater Commercial Multi Unit >2" | All Usage | All Usage | 141.23 | 152.75 | 11.52 | | 2.602 | 3.158 | 0.556 |
| 28 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | All Usage | All Usage | 141.23 | 152.75 | 11.52 | | 2.602 | 3.158 | 0.556 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 1



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Sun City** | | | | | | | | | |
| 2 | A1S1A | X1MS1 | 5/8" Single Family | Flat Rate | Flat Rate | $ 22.11 | $ 29.82 | $ 7.71 | | | | |
| 3 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | Flat Rate | Flat Rate | 22.11 | 29.82 | 7.71 | | | | |
| 4 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | Flat Rate | Flat Rate | 22.11 | 29.82 | 7.71 | | | | |
| 5 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | Flat Rate | Flat Rate | 22.11 | 29.82 | 7.71 | | | | |
| 6 | A1S1N | X1MS1 | 5/8" Single Family | Flat Rate | Flat Rate | 22.11 | 29.82 | 7.71 | | | | |
| 7 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | Flat Rate | Flat Rate | 22.11 | 29.82 | 7.71 | | | | |
| 8 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | Flat Rate | Flat Rate | 22.11 | 29.82 | 7.71 | | | | |
| 9 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" WC | Flat Rate | Flat Rate | 5.64 | - | NA | | | | |
| 10 | A2MSP | X2MSP | Sun City Mobile Home | All Usage | All Usage | 8,711.69 | 12,105.71 | 3,394.02 | | $ 1.877 | $ 3.070 | $ 1.193 |
| 11 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 9.20 | 30.12 | 20.92 | | 1.286 | 3.070 | 1.784 |
| 12 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | - | | | - | - | - |
| 13 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | First 12,500 gals. | First 12,500 gals. | 23.02 | 75.30 | 52.28 | | 1.286 | 3.070 | 1.784 |
| 14 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | - | | | - | - | - |
| 15 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 46.02 | 106.06 | 60.04 | | 1.286 | 3.070 | 1.784 |
| 16 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | - | | | - | - | - |
| 17 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | First 40,000 gals. | First 40,000 gals. | 73.63 | 151.89 | 78.26 | | 1.286 | 3.070 | 1.784 |
| 18 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | - | | | - | - | - |
| 19 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | All Usage | All Usage | 73.63 | 151.89 | 78.26 | | 1.286 | 3.070 | 1.784 |
| 20 | A2S1N | X2N1 | Sun City Wastewater Commercial single Unit Non-Water | Flat Rate | Flat Rate | 73.63 | 194.06 | 120.43 | | | - | - |
| 21 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 9.20 | 30.12 | 20.92 | | 1.286 | 3.070 | 1.784 |
| 22 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | - | | | - | - | - |
| 23 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | First 12,500 gals. | First 12,500 gals. | 23.02 | 75.30 | 52.28 | | 1.286 | 3.070 | 1.784 |
| 24 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | Over 12,500 gals. | Over 12,500 gals. | | - | | | | - | - |
| 25 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | First 25,000 gals. | 46.02 | 106.06 | 60.04 | | 1.286 | 3.070 | 1.784 |
| 26 | A2S2C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | - | | | - | - | - |
| 27 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | First 40,000 gals. | First 40,000 gals. | 73.63 | 151.89 | 78.26 | | 1.286 | 3.070 | 1.784 |
| 28 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | - | | | - | - | - |
| 29 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | All Usage | All Usage | 73.63 | 151.89 | | | 1.286 | 3.070 | 1.784 |
| 30 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | All Usage | All Usage | 73.63 | 151.89 | 78.26 | | 1.286 | 3.070 | 1.784 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 1

Exhibit
Schedule H-3
Page 4 of 6
Witness: Heppenstall

| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Agua Fria** | | | | | | | | |
| 2 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | Flat Rate | $ 65.65 | 81,480 | $ 5,349,162 | - | $ - | $ - | $ 5,349,162 |
| 3 | | | | Flat Rate | | | - | | - | - | - |
| 4 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | First 5,000 gals. | 45.03 | 24 | 1,081 | 46 | 5.165 | 239 | 1,320 |
| 5 | | | | Over 5,000 gals. | | | - | | - | - | - |
| 6 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | First 5,000 gals. | 59.76 | 12 | 717 | 1 | 5.165 | 5 | 722 |
| 7 | | | | Over 5,000 gals. | | | - | | - | - | - |
| 8 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | First 12,500 gals. | 97.91 | 24 | 2,350 | 69 | 5.165 | 356 | 2,706 |
| 9 | | | | Over 12,500 gals. | | | - | | - | - | - |
| 10 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | First 25,000 gals. | 172.41 | 72 | 12,414 | 1,050 | 5.165 | 5,422 | 17,835 |
| 11 | | | | Over 25,000 gals. | | | | | | | |
| 12 | CSMS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | First 40,000 gals. | 195.78 | 336 | 65,780 | 8,064 | 5.165 | 41,648 | $ 107,429 |
| 13 | | | | Over 40,000 gals. | | | | | | | |
| 14 | | | **Anthem** | | | | | | | | |
| 15 | E1MS1 | X1MS1 | Anthem Wastewater Residential | Flat Rate | $ 54.89 | 106,608 | $ 5,851,713 | 549,837 | $ - | $ - | $ 5,851,713 |
| 16 | | | | Flat Rate | - | | | | - | - | - |
| 17 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | First 5,000 gals. | 32.99 | 48 | 1,584 | 167 | 3.758 | 629 | 2,212 |
| 18 | | | | Over 5,000 gals. | - | | | | - | - | - |
| 19 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | First 5,000 gals. | 41.70 | 36 | 1,501 | 52 | 3.758 | 195 | 1,696 |
| 20 | | | | Over 5,000 gals. | - | | | | - | - | - |
| 21 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | First 12,500 gals. | 73.80 | 180 | 13,284 | 1,073 | 3.758 | 4,033 | 17,317 |
| 22 | | | | Over 12,500 gals. | - | | | | - | - | - |
| 23 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1" - 1 1/2" | First 25,000 gals. | 89.38 | 12 | 1,073 | 180 | 3.758 | 677 | 1,749 |
| 24 | | | | Over 25,000 gals. | - | | | | - | - | - |
| 25 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | First 40,000 gals. | 112.74 | 60 | 6,764 | 872 | 3.758 | 3,279 | 10,043 |
| 26 | | | | Over 40,000 gals. | | | | | | | |
| 27 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | First 12,500 gals. | 108.64 | 120 | 13,037 | 494 | 3.758 | 1,855 | 14,892 |
| 28 | | | | Over 12,500 gals. | | | | | | | |
| 29 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | First 25,000 gals. | 124.22 | 324 | 40,246 | 4,070 | 3.758 | 15,296 | 55,542 |
| 30 | | | | Over 25,000 gals. | | | | | | | |
| 31 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | First 40,000 gals. | 147.58 | 900 | 132,822 | 25,097 | 3.758 | 94,322 | 227,144 |
| 32 | | | | Over 40,000 gals. | | | | | | | |
| 33 | E5M2 | X5MS2 | Anthem Wastewater Wholesale (Phoenix) OWU | All Usage | - | - | - | 207,200 | 4.170 | 864,022 | $ 864,022 |
| 34 | | | | | | | | | | | |
| 35 | | | **Mohave** | | | | | | | | |
| 36 | P1MS1 | X1MS1 | Mohave Wastewater Residential | Flat Rate | $ 68.00 | 17,892 | $ 1,216,656 | - | $ - | $ - | $ 1,216,656 |
| 37 | P2MS1 | X2N1 | Mohave Wastewater Commercial | Flat Rate | 131.92 | 180 | 23,746 | - | - | - | 23,746 |
| 38 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | All Usage | 119.02 | 36 | 4,285 | 5,807 | 2.864 | 16,631 | 20,916 |
| 39 | P4MS1 | X4MS1 | Mohave Wastewater OPA | Flat Rate* | 68.00 | 12 | 10,608 | - | - | - | 10,608 |
| 40 | P7A1 | X7A1 | Mohave Wastewater Effluent | Acre-Feet | | 12 | - | 214 | 227.790 | 48,715 | 48,715 |

*Mohave Wastewater OPA is calculated per bill, per Equivalent Residential Unit ("ERU").

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 1



| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Sun City West** | | | | | | | | |
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential S Unit 5/8"& 3/4" | Flat Rate | $ 42.00 | 170,592 | $ 7,164,864 | | | | $ 7,164,864 |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential S Unit 1" | Flat Rate | 42.00 | 229 | 9,628 | | | | 9,628 |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Multi-Family 2" | Flat Rate | 42.00 | 36 | 1,512 | | | | 1,512 |
| 4 | B1S1N | X1MS1 | Sun City West 5/8" Single Family | Flat Rate | 42.00 | 252 | 10,584 | | | | 10,584 |
| 5 | B1S2A | X1MS1 | Sun City Wastewater Condos | Flat Rate | 42.00 | 32,574 | 1,368,106 | | | | 1,368,106 |
| 6 | B2MS2 | NA | Sun City West Commercial Building - WC | Flat Rate | - | 2,064 | - | | | | - |
| 7 | B2MS3 | NA | Sun City West Commercial Building | Flat Rate | - | 47 | - | | | | - |
| 8 | B2MS4 | NA | Sun City West Commercial Building | Flat Rate | - | 335 | - | | | | - |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 264 | 8,224 | 932 | 3.158 | 2,943 | 11,167 |
| 10 | B2S1A | X2MS1 | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | - | | - | | - | - | - |
| 11 | B2S1B | X2MS3 | Sun City West Wastewater Commercial S Unit 1" | First 12,500 gals. | 77.88 | 396 | 30,839 | 3,126 | 3.158 | 9,871 | 40,709 |
| 12 | B2S1B | X2MS3 | Sun City West Wastewater Commercial S Unit 1" | Over 12,500 gals. | - | | - | | - | - | - |
| 13 | B2S1C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | 109.03 | 648 | 70,648 | 10,245 | 3.158 | 32,353 | 103,001 |
| 14 | B2S1C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 15 | B2S1D | X2MS5 | Sun City West Wastewater Commercial S Unit 2" | All Usage | 155.75 | 1,176 | 183,162 | 27,733 | 3.158 | 87,580 | 270,742 |
| 16 | B2S1D | X2MS5 | Sun City West Wastewater Commercial S Unit 2" | All Usage | - | | - | | - | - | - |
| 17 | B2S1E | X2MS6 | Sun City West Wastewater Commercial S Unit > 2" | All Usage | 155.75 | 12 | 1,869 | 1,532 | 3.158 | 4,838 | 6,707 |
| 18 | B2S1N | X2N1 | Sun City West Wastewater Commercial single Unit Non Water | Flat Rate | 200.00 | 396 | 79,200 | | - | - | 79,200 |
| 19 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non Water | | 800.00 | 12 | 9,600 | | | | 9,600 |
| 20 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non Water | | 1,225.50 | 12 | 14,706 | | | | 14,706 |
| 21 | B2S2B | X2MS3 | Sun City West Wastewater Commercial M Unit1" | First 12,500 gals. | 77.88 | 96 | 7,476 | 828 | 3.158 | 2,615 | 10,091 |
| 22 | B2S2B | X2MS3 | Sun City West Wastewater Commercial M Unit1" | Over 12,500 gals. | - | - | - | - | - | - | - |
| 23 | B2S2C | X2MS4 | Sun City West Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | 109.03 | 144 | 15,700 | 3,296 | 3.158 | 10,409 | 26,108 |
| 24 | B2S2C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 25 | B2S2D | X2MS5 | Sun City West Wastewater Commercial M Unit 2" | All Usage | 152.75 | 72 | 10,998 | 2,303 | 3.158 | 7,273 | 18,271 |
| 26 | B2S2D | X2MS5 | Sun City West Wastewater Commercial M Unit 2" | All Usage | - | | - | | - | - | - |
| 27 | B2S2E | X2MS6 | Sun City West Wastewater Commercial M Unit > 2" | All Usage | 152.75 | 24 | 3,666 | 21,622 | 3.158 | 68,282 | 71,948 |
| 28 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | All Usage | 152.75 | 48 | 7,332 | 56,003 | 3.158 | 176,857 | 184,189 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 1



| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | A1S1A | X1MS1 | 5/8" Single Family | Flat Rate | $ 29.82 | 234,120 | $ 6,981,458 | | $ - | $ - | 6,981,458 |
| 3 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | Flat Rate | 29.82 | 2,568 | 76,578 | | - | - | 76,578 |
| 4 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | Flat Rate | 29.82 | 12 | 358 | | - | - | 358 |
| 5 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | Flat Rate | 29.82 | 36 | 1,074 | | - | - | 1,074 |
| 6 | A1S1N | X1MS1 | 5/8" Single Family | Flat Rate | 29.82 | 2,820 | 84,092 | | - | - | 84,092 |
| 7 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | Flat Rate | 29.82 | 125,076 | 3,729,766 | | - | - | 3,729,766 |
| 8 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | Flat Rate | 29.82 | 7,620 | 227,228 | | - | - | 227,228 |
| 9 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" | Flat Rate | - | 96 | - | | - | - | - |
| 10 | A2MSP | X2MSP | Sun City Mobile Home | All Usage | 12,105.71 | 12 | 145,269 | 23,755 | 3.070 | 72,928 | 218,197 |
| 11 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | 30.12 | 1,920 | 57,827 | 4,332 | 3.070 | 13,301 | 71,128 |
| 12 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | - | | - | | - | - | - |
| 13 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | First 12,500 gals. | 75.30 | 1,080 | 81,321 | 7,851 | 3.070 | 24,104 | 105,424 |
| 14 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | Over 12,500 gals. | - | | - | | - | - | - |
| 15 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | 106.06 | 1,218 | 129,182 | 20,075 | 3.070 | 61,631 | 190,813 |
| 16 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 17 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | First 40,000 gals. | 151.89 | 1,277 | 193,964 | 37,348 | 3.070 | 114,660 | 308,624 |
| 18 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 19 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | All Usage | 151.89 | 120 | 18,227 | 36,989 | 3.070 | 113,557 | 131,784 |
| 20 | A2S1N | X2N1 | Sun City Wastewater Commercial single Unit Non Water | Flat Rate | 194.06 | 168 | 32,602 | | - | - | 32,602 |
| 21 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | First 5,000 gals. | 30.12 | 60 | 1,807 | 173 | 3.070 | 531 | 2,338 |
| 22 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Over 5,000 gals. | - | - | - | - | - | - | - |
| 23 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | First 12,500 gals. | 75.30 | 24 | 1,807 | 300 | 3.070 | 921 | 2,728 |
| 24 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | Over 12,500 gals. | - | | - | | - | - | - |
| 25 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | 106.06 | 120 | 12,728 | 2,394 | 3.070 | 7,350 | 20,077 |
| 26 | A2S2C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 27 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | First 40,000 gals. | 151.89 | 300 | 45,567 | 9,572 | 3.070 | 29,386 | 74,953 |
| 28 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 29 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | All Usage | 151.89 | 96 | 14,581 | 75,313 | 3.070 | 231,213 | 245,794 |
| 30 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | All Usage | 151.89 | 96 | 14,581 | 38,853 | 3.070 | 119,280 | 133,861 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | C1MS1 | Agua Fria Wastewater Residential | - | $ 71.16 | $ 65.65 | $ (5.51) |
| 2 | C1MS1 | Agua Fria Wastewater Residential | 1,000 | $ 71.16 | $ 65.65 | $ (5.51) |
| 3 | C1MS1 | Agua Fria Wastewater Residential | 2,000 | $ 71.16 | $ 65.65 | $ (5.51) |
| 4 | C1MS1 | Agua Fria Wastewater Residential | 3,000 | $ 71.16 | $ 65.65 | $ (5.51) |
| 5 | C1MS1 | Agua Fria Wastewater Residential | 4,000 | $ 71.16 | $ 65.65 | $ (5.51) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | - | $ 58.91 | $ 45.03 | $ (13.88) |
| 2 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 1,000 | $ 58.91 | $ 50.20 | $ (8.72) |
| 3 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 2,000 | $ 58.91 | $ 55.36 | $ (3.55) |
| 4 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 3,000 | $ 58.91 | $ 60.53 | $ 1.62 |
| 5 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 4,000 | $ 58.91 | $ 65.69 | $ 6.78 |
| 6 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 5,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 7 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 6,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 8 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 7,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 9 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 8,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 10 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 9,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 11 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 10,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 12 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 11,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 13 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 12,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 14 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 13,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 15 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 14,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 16 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 15,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 17 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 16,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 18 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 17,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 19 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 18,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 20 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 19,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 21 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 20,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 22 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 21,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 23 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 22,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 24 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 23,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 25 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 24,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 26 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 25,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 27 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 26,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 28 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 27,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 29 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 28,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 30 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 29,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 31 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 30,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 32 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 31,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 33 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 32,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 34 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 33,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 35 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 34,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 36 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 35,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 37 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 36,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 38 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 37,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 39 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 38,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 40 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 39,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 41 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 40,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 42 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 41,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 43 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 42,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 44 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 43,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 45 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 44,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 46 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 45,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 47 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 46,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 48 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 47,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 49 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 48,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 50 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 49,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 51 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 50,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 52 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 51,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 53 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 52,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 54 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 53,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 55 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 54,000 | $ 58.91 | $ 70.86 | $ 11.95 |
| 56 | | | | | | | |
| 57 | E1MS1 | Agua Fria Wastewater Commercial 5/8" | Average: | 1,931 | $ 58.91 | $ 55.00 | $ (3.91) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | - | $ 88.36 | $ 59.76 | $ (28.61) |
| 2 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 1,000 | $ 88.36 | $ 64.92 | $ (23.44) |
| 3 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 2,000 | $ 88.36 | $ 70.09 | $ (18.28) |
| 4 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 3,000 | $ 88.36 | $ 75.25 | $ (13.11) |
| 5 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 4,000 | $ 88.36 | $ 80.42 | $ (7.95) |
| 6 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 5,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 7 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 6,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 8 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 7,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 9 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 8,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 10 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 9,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 11 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 10,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 12 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 11,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 13 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 12,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 14 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 13,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 15 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 14,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 16 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 15,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 17 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 16,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 18 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 17,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 19 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 18,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 20 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 19,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 21 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 20,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 22 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 21,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 23 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 22,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 24 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 23,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 25 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 24,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 26 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 25,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 27 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 26,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 28 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 27,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 29 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 28,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 30 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 29,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 31 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 30,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 32 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 31,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 33 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 32,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 34 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 33,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 35 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 34,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 36 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 35,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 37 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 36,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 38 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 37,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 39 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 38,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 40 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 39,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 41 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 40,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 42 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 41,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 43 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 42,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 44 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 43,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 45 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 44,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 46 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 45,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 47 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 46,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 48 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 47,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 49 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 48,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 50 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 49,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 51 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 50,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 52 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 51,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 53 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 52,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 54 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 53,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 55 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 54,000 | $ 88.36 | $ 85.58 | $ (2.78) |
| 56 | | | | | | | |
| 57 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | Average: | 83 | $ 88.36 | $ 60.18 | $ (28.18) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS3 | Agua Fria Wastewater Commercial 1" | | - | $ 117.95 | $ 97.91 | $ (20.04) |
| 2 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 1,000 | $ 117.95 | $ 103.08 | $ (14.87) |
| 3 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 2,000 | $ 117.95 | $ 108.24 | $ (9.71) |
| 4 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 3,000 | $ 117.95 | $ 113.41 | $ (4.54) |
| 5 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 4,000 | $ 117.95 | $ 118.57 | $ 0.62 |
| 6 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 5,000 | $ 117.95 | $ 123.74 | $ 5.79 |
| 7 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 6,000 | $ 117.95 | $ 128.90 | $ 10.95 |
| 8 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 7,000 | $ 117.95 | $ 134.07 | $ 16.12 |
| 9 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 8,000 | $ 117.95 | $ 139.23 | $ 21.28 |
| 10 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 9,000 | $ 117.95 | $ 144.40 | $ 26.45 |
| 11 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 10,000 | $ 117.95 | $ 149.56 | $ 31.61 |
| 12 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 11,000 | $ 117.95 | $ 154.73 | $ 36.78 |
| 13 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 12,000 | $ 117.95 | $ 159.89 | $ 41.94 |
| 14 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 13,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 15 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 14,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 16 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 15,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 17 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 16,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 18 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 17,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 19 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 18,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 20 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 19,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 21 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 20,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 22 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 21,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 23 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 22,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 24 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 23,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 25 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 24,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 26 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 25,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 27 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 26,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 28 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 27,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 29 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 28,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 30 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 29,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 31 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 30,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 32 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 31,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 33 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 32,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 34 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 33,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 35 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 34,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 36 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 35,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 37 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 36,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 38 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 37,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 39 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 38,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 40 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 39,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 41 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 40,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 42 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 41,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 43 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 42,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 44 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 43,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 45 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 44,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 46 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 45,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 47 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 46,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 48 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 47,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 49 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 48,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 50 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 49,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 51 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 50,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 52 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 51,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 53 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 52,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 54 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 53,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 55 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 54,000 | $ 117.95 | $ 162.48 | $ 44.53 |
| 56 | | | | | | | |
| 57 | C2MS3 | Agua Fria Wastewater Commercial 1" | Average: | 2,875 | $ 117.95 | $ 112.76 | $ (5.19) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | - | $ 235.80 | $ 172.41 | $ (63.39) |
| 2 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 5,000 | $ 235.80 | $ 198.24 | $ (37.56) |
| 3 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 10,000 | $ 235.80 | $ 224.06 | $ (11.74) |
| 4 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 15,000 | $ 235.80 | $ 249.89 | $ 14.09 |
| 5 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 20,000 | $ 235.80 | $ 275.71 | $ 39.91 |
| 6 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 25,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 7 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 30,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 8 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 35,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 9 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 40,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 10 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 45,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 11 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 50,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 12 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 55,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 13 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 60,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 14 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 65,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 15 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 70,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 16 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 75,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 17 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 80,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 18 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 85,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 19 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 90,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 20 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 95,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 21 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 100,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 22 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 105,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 23 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 110,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 24 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 115,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 25 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 120,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 26 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 125,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 27 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 130,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 28 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 135,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 29 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 140,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 30 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 145,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 31 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 150,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 32 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 155,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 33 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 160,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 34 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 165,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 35 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 170,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 36 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 175,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 37 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 180,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 38 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 185,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 39 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 190,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 40 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 195,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 41 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 200,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 42 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 205,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 43 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 210,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 44 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 215,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 45 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 220,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 46 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 225,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 47 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 230,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 48 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 235,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 49 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 240,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 50 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 245,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 51 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 250,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 52 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 255,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 53 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 260,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 54 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 265,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 55 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 270,000 | $ 235.80 | $ 301.54 | $ 65.74 |
| 56 | | | | | | | |
| 57 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | Average: | 14,579 | $ 235.80 | $ 247.71 | $ 11.91 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | - | $ 235.80 | $ 195.78 | $ (40.03) |
| 2 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 5,000 | $ 235.80 | $ 221.60 | $ (14.20) |
| 3 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 10,000 | $ 235.80 | $ 247.43 | $ 11.63 |
| 4 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 15,000 | $ 235.80 | $ 273.25 | $ 37.45 |
| 5 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 20,000 | $ 235.80 | $ 299.08 | $ 63.28 |
| 6 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 25,000 | $ 235.80 | $ 324.90 | $ 89.10 |
| 7 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 30,000 | $ 235.80 | $ 350.73 | $ 114.93 |
| 8 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 35,000 | $ 235.80 | $ 376.55 | $ 140.75 |
| 9 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 40,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 10 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 45,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 11 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 50,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 12 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 55,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 13 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 60,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 14 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 65,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 15 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 70,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 16 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 75,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 17 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 80,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 18 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 85,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 19 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 90,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 20 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 95,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 21 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 100,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 22 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 105,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 23 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 110,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 24 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 115,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 25 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 120,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 26 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 125,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 27 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 130,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 28 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 135,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 29 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 140,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 30 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 145,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 31 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 150,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 32 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 155,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 33 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 160,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 34 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 165,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 35 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 170,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 36 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 175,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 37 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 180,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 38 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 185,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 39 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 190,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 40 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 195,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 41 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 200,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 42 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 205,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 43 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 210,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 44 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 215,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 45 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 220,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 46 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 225,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 47 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 230,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 48 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 235,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 49 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 240,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 50 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 245,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 51 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 250,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 52 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 255,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 53 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 260,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 54 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 265,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 55 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 270,000 | $ 235.80 | $ 402.38 | $ 166.58 |
| 56 | | | | | | | |
| 57 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | Average: | 23,999 | $ 235.80 | $ 319.73 | $ 83.93 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E1MS1 | Anthem Wastewater Residential | | - | $ 31.18 | $ 54.89 | $ 23.71 |
| 2 | E1MS1 | Anthem Wastewater Residential | | 1,000 | $ 35.34 | $ 54.89 | $ 19.55 |
| 3 | E1MS1 | Anthem Wastewater Residential | | 2,000 | $ 39.51 | $ 54.89 | $ 15.38 |
| 4 | E1MS1 | Anthem Wastewater Residential | | 3,000 | $ 43.67 | $ 54.89 | $ 11.22 |
| 5 | E1MS1 | Anthem Wastewater Residential | | 4,000 | $ 47.84 | $ 54.89 | $ 7.05 |
| 6 | E1MS1 | Anthem Wastewater Residential | | 5,000 | $ 52.00 | $ 54.89 | $ 2.89 |
| 7 | E1MS1 | Anthem Wastewater Residential | | 6,000 | $ 56.17 | $ 54.89 | $ (1.28) |
| 8 | E1MS1 | Anthem Wastewater Residential | | 7,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 9 | E1MS1 | Anthem Wastewater Residential | | 8,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 10 | E1MS1 | Anthem Wastewater Residential | | 9,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 11 | E1MS1 | Anthem Wastewater Residential | | 10,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 12 | E1MS1 | Anthem Wastewater Residential | | 11,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 13 | E1MS1 | Anthem Wastewater Residential | | 12,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 14 | E1MS1 | Anthem Wastewater Residential | | 13,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 15 | E1MS1 | Anthem Wastewater Residential | | 14,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 16 | E1MS1 | Anthem Wastewater Residential | | 15,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 17 | E1MS1 | Anthem Wastewater Residential | | 16,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 18 | E1MS1 | Anthem Wastewater Residential | | 17,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 19 | E1MS1 | Anthem Wastewater Residential | | 18,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 20 | E1MS1 | Anthem Wastewater Residential | | 19,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 21 | E1MS1 | Anthem Wastewater Residential | | 20,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 22 | E1MS1 | Anthem Wastewater Residential | | 21,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 23 | E1MS1 | Anthem Wastewater Residential | | 22,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 24 | E1MS1 | Anthem Wastewater Residential | | 23,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 25 | E1MS1 | Anthem Wastewater Residential | | 24,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 26 | E1MS1 | Anthem Wastewater Residential | | 25,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 27 | E1MS1 | Anthem Wastewater Residential | | 26,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 28 | E1MS1 | Anthem Wastewater Residential | | 27,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 29 | E1MS1 | Anthem Wastewater Residential | | 28,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 30 | E1MS1 | Anthem Wastewater Residential | | 29,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 31 | E1MS1 | Anthem Wastewater Residential | | 30,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 32 | E1MS1 | Anthem Wastewater Residential | | 31,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 33 | E1MS1 | Anthem Wastewater Residential | | 32,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 34 | E1MS1 | Anthem Wastewater Residential | | 33,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 35 | E1MS1 | Anthem Wastewater Residential | | 34,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 36 | E1MS1 | Anthem Wastewater Residential | | 35,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 37 | E1MS1 | Anthem Wastewater Residential | | 36,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 38 | E1MS1 | Anthem Wastewater Residential | | 37,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 39 | E1MS1 | Anthem Wastewater Residential | | 38,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 40 | E1MS1 | Anthem Wastewater Residential | | 39,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 41 | E1MS1 | Anthem Wastewater Residential | | 40,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 42 | E1MS1 | Anthem Wastewater Residential | | 41,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 43 | E1MS1 | Anthem Wastewater Residential | | 42,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 44 | E1MS1 | Anthem Wastewater Residential | | 43,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 45 | E1MS1 | Anthem Wastewater Residential | | 44,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 46 | E1MS1 | Anthem Wastewater Residential | | 45,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 47 | E1MS1 | Anthem Wastewater Residential | | 46,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 48 | E1MS1 | Anthem Wastewater Residential | | 47,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 49 | E1MS1 | Anthem Wastewater Residential | | 48,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 50 | E1MS1 | Anthem Wastewater Residential | | 49,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 51 | E1MS1 | Anthem Wastewater Residential | | 50,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 52 | E1MS1 | Anthem Wastewater Residential | | 51,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 53 | E1MS1 | Anthem Wastewater Residential | | 52,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 54 | E1MS1 | Anthem Wastewater Residential | | 53,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 55 | E1MS1 | Anthem Wastewater Residential | | 54,000 | $ 60.33 | $ 54.89 | $ (5.44) |
| 56 | | | | | | | |
| 57 | E1MS1 | Anthem Wastewater Residential | Average: | 5,158 | $ 52.66 | $ 54.89 | $ 2.23 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS1 | Anthem Wastewater Commercial 5/8" | | - | $ 34.83 | $ 32.99 | $ (1.84) |
| 2 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 1,000 | $ 39.19 | $ 36.75 | $ (2.44) |
| 3 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 2,000 | $ 43.55 | $ 40.51 | $ (3.04) |
| 4 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 3,000 | $ 47.91 | $ 44.27 | $ (3.64) |
| 5 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 4,000 | $ 52.26 | $ 48.02 | $ (4.24) |
| 6 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 5,000 | $ 56.62 | $ 51.78 | $ (4.84) |
| 7 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 6,000 | $ 60.98 | $ 51.78 | $ (9.20) |
| 8 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 7,000 | $ 65.34 | $ 51.78 | $ (13.56) |
| 9 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 8,000 | $ 69.70 | $ 51.78 | $ (17.92) |
| 10 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 9,000 | $ 74.06 | $ 51.78 | $ (22.28) |
| 11 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 10,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 12 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 11,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 13 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 12,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 14 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 13,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 15 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 14,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 16 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 15,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 17 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 16,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 18 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 17,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 19 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 18,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 20 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 19,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 21 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 20,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 22 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 21,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 23 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 22,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 24 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 23,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 25 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 24,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 26 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 25,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 27 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 26,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 28 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 27,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 29 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 28,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 30 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 29,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 31 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 30,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 32 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 31,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 33 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 32,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 34 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 33,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 35 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 34,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 36 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 35,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 37 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 36,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 38 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 37,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 39 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 38,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 40 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 39,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 41 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 40,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 42 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 41,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 43 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 42,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 44 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 43,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 45 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 44,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 46 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 45,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 47 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 46,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 48 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 47,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 49 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 48,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 50 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 49,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 51 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 50,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 52 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 51,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 53 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 52,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 54 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 53,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 55 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 54,000 | $ 78.42 | $ 51.78 | $ (26.64) |
| 56 | | | | | | | |
| 57 | E2MS1 | Anthem Wastewater Commercial 5/8" | Average: | 3,485 | $ 50.02 | $ 46.09 | $ (3.93) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS2 | Anthem Wastewater Commercial 3/4" | | - | $ 52.24 | $ 41.70 | $ (10.55) |
| 2 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 1,000 | $ 56.60 | $ 45.45 | $ (11.15) |
| 3 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 2,000 | $ 60.96 | $ 49.21 | $ (11.75) |
| 4 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 3,000 | $ 65.32 | $ 52.97 | $ (12.35) |
| 5 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 4,000 | $ 69.67 | $ 56.73 | $ (12.95) |
| 6 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 5,000 | $ 74.03 | $ 60.49 | $ (13.55) |
| 7 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 6,000 | $ 78.39 | $ 60.49 | $ (17.91) |
| 8 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 7,000 | $ 82.75 | $ 60.49 | $ (22.26) |
| 9 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 8,000 | $ 87.11 | $ 60.49 | $ (26.62) |
| 10 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 9,000 | $ 91.47 | $ 60.49 | $ (30.98) |
| 11 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 10,000 | $ 95.83 | $ 60.49 | $ (35.34) |
| 12 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 11,000 | $ 100.19 | $ 60.49 | $ (39.70) |
| 13 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 12,000 | $ 104.54 | $ 60.49 | $ (44.06) |
| 14 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 13,000 | $ 108.90 | $ 60.49 | $ (48.42) |
| 15 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 14,000 | $ 113.26 | $ 60.49 | $ (52.78) |
| 16 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 15,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 17 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 16,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 18 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 17,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 19 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 18,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 20 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 19,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 21 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 20,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 22 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 21,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 23 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 22,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 24 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 23,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 25 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 24,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 26 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 25,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 27 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 26,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 28 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 27,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 29 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 28,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 30 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 29,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 31 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 30,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 32 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 31,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 33 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 32,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 34 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 33,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 35 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 34,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 36 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 35,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 37 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 36,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 38 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 37,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 39 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 38,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 40 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 39,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 41 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 40,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 42 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 41,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 43 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 42,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 44 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 43,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 45 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 44,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 46 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 45,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 47 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 46,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 48 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 47,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 49 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 48,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 50 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 49,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 51 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 50,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 52 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 51,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 53 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 52,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 54 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 53,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 55 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 54,000 | $ 117.62 | $ 60.49 | $ (57.13) |
| 56 | | | | | | | |
| 57 | E2MS2 | Anthem Wastewater Commercial 3/4" | Average: | 1,444 | $ 58.54 | $ 47.12 | $ (11.41) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 1" | | - | $ 69.73 | $ 73.80 | $ 4.07 |
| 2 | E2MS3 | Anthem Wastewater Commercial 1" | | 1,000 | $ 74.09 | $ 77.56 | $ 3.47 |
| 3 | E2MS3 | Anthem Wastewater Commercial 1" | | 2,000 | $ 78.45 | $ 81.32 | $ 2.87 |
| 4 | E2MS3 | Anthem Wastewater Commercial 1" | | 3,000 | $ 82.81 | $ 85.08 | $ 2.27 |
| 5 | E2MS3 | Anthem Wastewater Commercial 1" | | 4,000 | $ 87.16 | $ 88.84 | $ 1.67 |
| 6 | E2MS3 | Anthem Wastewater Commercial 1" | | 5,000 | $ 91.52 | $ 92.59 | $ 1.07 |
| 7 | E2MS3 | Anthem Wastewater Commercial 1" | | 6,000 | $ 95.88 | $ 96.35 | $ 0.47 |
| 8 | E2MS3 | Anthem Wastewater Commercial 1" | | 7,000 | $ 100.24 | $ 100.11 | $ (0.13) |
| 9 | E2MS3 | Anthem Wastewater Commercial 1" | | 8,000 | $ 104.60 | $ 103.87 | $ (0.73) |
| 10 | E2MS3 | Anthem Wastewater Commercial 1" | | 9,000 | $ 108.96 | $ 107.63 | $ (1.33) |
| 11 | E2MS3 | Anthem Wastewater Commercial 1" | | 10,000 | $ 113.32 | $ 111.39 | $ (1.93) |
| 12 | E2MS3 | Anthem Wastewater Commercial 1" | | 11,000 | $ 117.68 | $ 115.14 | $ (2.53) |
| 13 | E2MS3 | Anthem Wastewater Commercial 1" | | 12,000 | $ 122.03 | $ 118.90 | $ (3.13) |
| 14 | E2MS3 | Anthem Wastewater Commercial 1" | | 13,000 | $ 126.39 | $ 120.78 | $ (5.61) |
| 15 | E2MS3 | Anthem Wastewater Commercial 1" | | 14,000 | $ 130.75 | $ 120.78 | $ (9.97) |
| 16 | E2MS3 | Anthem Wastewater Commercial 1" | | 15,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 17 | E2MS3 | Anthem Wastewater Commercial 1" | | 16,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 18 | E2MS3 | Anthem Wastewater Commercial 1" | | 17,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 19 | E2MS3 | Anthem Wastewater Commercial 1" | | 18,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 20 | E2MS3 | Anthem Wastewater Commercial 1" | | 19,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 21 | E2MS3 | Anthem Wastewater Commercial 1" | | 20,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 22 | E2MS3 | Anthem Wastewater Commercial 1" | | 21,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 23 | E2MS3 | Anthem Wastewater Commercial 1" | | 22,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 24 | E2MS3 | Anthem Wastewater Commercial 1" | | 23,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 25 | E2MS3 | Anthem Wastewater Commercial 1" | | 24,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 26 | E2MS3 | Anthem Wastewater Commercial 1" | | 25,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 27 | E2MS3 | Anthem Wastewater Commercial 1" | | 26,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 28 | E2MS3 | Anthem Wastewater Commercial 1" | | 27,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 29 | E2MS3 | Anthem Wastewater Commercial 1" | | 28,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 30 | E2MS3 | Anthem Wastewater Commercial 1" | | 29,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 31 | E2MS3 | Anthem Wastewater Commercial 1" | | 30,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 32 | E2MS3 | Anthem Wastewater Commercial 1" | | 31,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 33 | E2MS3 | Anthem Wastewater Commercial 1" | | 32,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 34 | E2MS3 | Anthem Wastewater Commercial 1" | | 33,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 35 | E2MS3 | Anthem Wastewater Commercial 1" | | 34,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 36 | E2MS3 | Anthem Wastewater Commercial 1" | | 35,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 37 | E2MS3 | Anthem Wastewater Commercial 1" | | 36,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 38 | E2MS3 | Anthem Wastewater Commercial 1" | | 37,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 39 | E2MS3 | Anthem Wastewater Commercial 1" | | 38,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 40 | E2MS3 | Anthem Wastewater Commercial 1" | | 39,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 41 | E2MS3 | Anthem Wastewater Commercial 1" | | 40,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 42 | E2MS3 | Anthem Wastewater Commercial 1" | | 41,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 43 | E2MS3 | Anthem Wastewater Commercial 1" | | 42,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 44 | E2MS3 | Anthem Wastewater Commercial 1" | | 43,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 45 | E2MS3 | Anthem Wastewater Commercial 1" | | 44,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 46 | E2MS3 | Anthem Wastewater Commercial 1" | | 45,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 47 | E2MS3 | Anthem Wastewater Commercial 1" | | 46,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 48 | E2MS3 | Anthem Wastewater Commercial 1" | | 47,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 49 | E2MS3 | Anthem Wastewater Commercial 1" | | 48,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 50 | E2MS3 | Anthem Wastewater Commercial 1" | | 49,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 51 | E2MS3 | Anthem Wastewater Commercial 1" | | 50,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 52 | E2MS3 | Anthem Wastewater Commercial 1" | | 51,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 53 | E2MS3 | Anthem Wastewater Commercial 1" | | 52,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 54 | E2MS3 | Anthem Wastewater Commercial 1" | | 53,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 55 | E2MS3 | Anthem Wastewater Commercial 1" | | 54,000 | $ 135.11 | $ 120.78 | $ (14.33) |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 1" | Average: | 5,961 | $ 95.71 | $ 96.21 | $ 0.49 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1

Exhibit
Schedule H-4
Page 11 of 43
Witness: Heppenstall

| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | - | $ 69.73 | $ 89.38 | $ 19.65 |
| 2 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 1,000 | $ 74.09 | $ 93.14 | $ 19.05 |
| 3 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 2,000 | $ 78.45 | $ 96.89 | $ 18.45 |
| 4 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 3,000 | $ 82.81 | $ 100.65 | $ 17.85 |
| 5 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 4,000 | $ 87.16 | $ 104.41 | $ 17.25 |
| 6 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 5,000 | $ 91.52 | $ 108.17 | $ 16.65 |
| 7 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 6,000 | $ 95.88 | $ 111.93 | $ 16.05 |
| 8 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 7,000 | $ 100.24 | $ 115.69 | $ 15.45 |
| 9 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 8,000 | $ 104.60 | $ 119.44 | $ 14.84 |
| 10 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 9,000 | $ 108.96 | $ 123.20 | $ 14.24 |
| 11 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 10,000 | $ 113.32 | $ 126.96 | $ 13.64 |
| 12 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 11,000 | $ 117.68 | $ 130.72 | $ 13.04 |
| 13 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 12,000 | $ 122.03 | $ 134.48 | $ 12.44 |
| 14 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 13,000 | $ 126.39 | $ 138.24 | $ 11.84 |
| 15 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 14,000 | $ 130.75 | $ 141.99 | $ 11.24 |
| 16 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 15,000 | $ 135.11 | $ 145.75 | $ 10.64 |
| 17 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 16,000 | $ 135.11 | $ 149.51 | $ 14.40 |
| 18 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 17,000 | $ 135.11 | $ 153.27 | $ 18.16 |
| 19 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 18,000 | $ 135.11 | $ 157.03 | $ 21.92 |
| 20 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 19,000 | $ 135.11 | $ 160.79 | $ 25.68 |
| 21 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 20,000 | $ 135.11 | $ 164.54 | $ 29.43 |
| 22 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 21,000 | $ 135.11 | $ 168.30 | $ 33.19 |
| 23 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 22,000 | $ 135.11 | $ 172.06 | $ 36.95 |
| 24 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 23,000 | $ 135.11 | $ 175.82 | $ 40.71 |
| 25 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 24,000 | $ 135.11 | $ 179.58 | $ 44.47 |
| 26 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 25,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 27 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 26,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 28 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 27,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 29 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 28,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 30 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 29,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 31 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 30,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 32 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 31,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 33 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 32,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 34 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 33,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 35 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 34,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 36 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 35,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 37 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 36,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 38 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 37,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 39 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 38,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 40 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 39,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 41 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 40,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 42 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 41,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 43 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 42,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 44 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 43,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 45 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 44,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 46 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 45,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 47 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 46,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 48 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 47,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 49 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 48,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 50 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 49,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 51 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 50,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 52 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 51,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 53 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 52,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 54 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 53,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 55 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 54,000 | $ 135.11 | $ 183.34 | $ 48.23 |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | Average: | 15,000 | $ 135.11 | $ 145.75 | $ 10.64 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 2" | | - | $ 69.73 | $ 112.74 | $ 43.01 |
| 2 | E2MS3 | Anthem Wastewater Commercial 2" | | 1,000 | $ 74.09 | $ 116.50 | $ 42.41 |
| 3 | E2MS3 | Anthem Wastewater Commercial 2" | | 2,000 | $ 78.45 | $ 120.26 | $ 41.81 |
| 4 | E2MS3 | Anthem Wastewater Commercial 2" | | 3,000 | $ 82.81 | $ 124.02 | $ 41.21 |
| 5 | E2MS3 | Anthem Wastewater Commercial 2" | | 4,000 | $ 87.16 | $ 127.77 | $ 40.61 |
| 6 | E2MS3 | Anthem Wastewater Commercial 2" | | 5,000 | $ 91.52 | $ 131.53 | $ 40.01 |
| 7 | E2MS3 | Anthem Wastewater Commercial 2" | | 6,000 | $ 95.88 | $ 135.29 | $ 39.41 |
| 8 | E2MS3 | Anthem Wastewater Commercial 2" | | 7,000 | $ 100.24 | $ 139.05 | $ 38.81 |
| 9 | E2MS3 | Anthem Wastewater Commercial 2" | | 8,000 | $ 104.60 | $ 142.81 | $ 38.21 |
| 10 | E2MS3 | Anthem Wastewater Commercial 2" | | 9,000 | $ 108.96 | $ 146.57 | $ 37.61 |
| 11 | E2MS3 | Anthem Wastewater Commercial 2" | | 10,000 | $ 113.32 | $ 150.32 | $ 37.01 |
| 12 | E2MS3 | Anthem Wastewater Commercial 2" | | 11,000 | $ 117.68 | $ 154.08 | $ 36.41 |
| 13 | E2MS3 | Anthem Wastewater Commercial 2" | | 12,000 | $ 122.03 | $ 157.84 | $ 35.81 |
| 14 | E2MS3 | Anthem Wastewater Commercial 2" | | 13,000 | $ 126.39 | $ 161.60 | $ 35.21 |
| 15 | E2MS3 | Anthem Wastewater Commercial 2" | | 14,000 | $ 130.75 | $ 165.36 | $ 34.61 |
| 16 | E2MS3 | Anthem Wastewater Commercial 2" | | 15,000 | $ 135.11 | $ 169.12 | $ 34.00 |
| 17 | E2MS3 | Anthem Wastewater Commercial 2" | | 16,000 | $ 135.11 | $ 172.87 | $ 37.76 |
| 18 | E2MS3 | Anthem Wastewater Commercial 2" | | 17,000 | $ 135.11 | $ 176.63 | $ 41.52 |
| 19 | E2MS3 | Anthem Wastewater Commercial 2" | | 18,000 | $ 135.11 | $ 180.39 | $ 45.28 |
| 20 | E2MS3 | Anthem Wastewater Commercial 2" | | 19,000 | $ 135.11 | $ 184.15 | $ 49.04 |
| 21 | E2MS3 | Anthem Wastewater Commercial 2" | | 20,000 | $ 135.11 | $ 187.91 | $ 52.80 |
| 22 | E2MS3 | Anthem Wastewater Commercial 2" | | 21,000 | $ 135.11 | $ 191.67 | $ 56.55 |
| 23 | E2MS3 | Anthem Wastewater Commercial 2" | | 22,000 | $ 135.11 | $ 195.42 | $ 60.31 |
| 24 | E2MS3 | Anthem Wastewater Commercial 2" | | 23,000 | $ 135.11 | $ 199.18 | $ 64.07 |
| 25 | E2MS3 | Anthem Wastewater Commercial 2" | | 24,000 | $ 135.11 | $ 202.94 | $ 67.83 |
| 26 | E2MS3 | Anthem Wastewater Commercial 2" | | 25,000 | $ 135.11 | $ 206.70 | $ 71.59 |
| 27 | E2MS3 | Anthem Wastewater Commercial 2" | | 26,000 | $ 135.11 | $ 210.46 | $ 75.35 |
| 28 | E2MS3 | Anthem Wastewater Commercial 2" | | 27,000 | $ 135.11 | $ 214.22 | $ 79.10 |
| 29 | E2MS3 | Anthem Wastewater Commercial 2" | | 28,000 | $ 135.11 | $ 217.97 | $ 82.86 |
| 30 | E2MS3 | Anthem Wastewater Commercial 2" | | 29,000 | $ 135.11 | $ 221.73 | $ 86.62 |
| 31 | E2MS3 | Anthem Wastewater Commercial 2" | | 30,000 | $ 135.11 | $ 225.49 | $ 90.38 |
| 32 | E2MS3 | Anthem Wastewater Commercial 2" | | 31,000 | $ 135.11 | $ 229.25 | $ 94.14 |
| 33 | E2MS3 | Anthem Wastewater Commercial 2" | | 32,000 | $ 135.11 | $ 233.01 | $ 97.90 |
| 34 | E2MS3 | Anthem Wastewater Commercial 2" | | 33,000 | $ 135.11 | $ 236.77 | $ 101.66 |
| 35 | E2MS3 | Anthem Wastewater Commercial 2" | | 34,000 | $ 135.11 | $ 240.52 | $ 105.41 |
| 36 | E2MS3 | Anthem Wastewater Commercial 2" | | 35,000 | $ 135.11 | $ 244.28 | $ 109.17 |
| 37 | E2MS3 | Anthem Wastewater Commercial 2" | | 36,000 | $ 135.11 | $ 248.04 | $ 112.93 |
| 38 | E2MS3 | Anthem Wastewater Commercial 2" | | 37,000 | $ 135.11 | $ 251.80 | $ 116.69 |
| 39 | E2MS3 | Anthem Wastewater Commercial 2" | | 38,000 | $ 135.11 | $ 255.56 | $ 120.45 |
| 40 | E2MS3 | Anthem Wastewater Commercial 2" | | 39,000 | $ 135.11 | $ 259.32 | $ 124.21 |
| 41 | E2MS3 | Anthem Wastewater Commercial 2" | | 40,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 42 | E2MS3 | Anthem Wastewater Commercial 2" | | 41,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 43 | E2MS3 | Anthem Wastewater Commercial 2" | | 42,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 44 | E2MS3 | Anthem Wastewater Commercial 2" | | 43,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 45 | E2MS3 | Anthem Wastewater Commercial 2" | | 44,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 46 | E2MS3 | Anthem Wastewater Commercial 2" | | 45,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 47 | E2MS3 | Anthem Wastewater Commercial 2" | | 46,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 48 | E2MS3 | Anthem Wastewater Commercial 2" | | 47,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 49 | E2MS3 | Anthem Wastewater Commercial 2" | | 48,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 50 | E2MS3 | Anthem Wastewater Commercial 2" | | 49,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 51 | E2MS3 | Anthem Wastewater Commercial 2" | | 50,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 52 | E2MS3 | Anthem Wastewater Commercial 2" | | 51,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 53 | E2MS3 | Anthem Wastewater Commercial 2" | | 52,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 54 | E2MS3 | Anthem Wastewater Commercial 2" | | 53,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 55 | E2MS3 | Anthem Wastewater Commercial 2" | | 54,000 | $ 135.11 | $ 263.07 | $ 127.96 |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 2" | Average: | 14,540 | $ 133.11 | $ 167.39 | $ 34.28 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | - | $ 139.41 | $ 108.64 | $ (30.77) |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 5,000 | $ 161.20 | $ 127.43 | $ (33.77) |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 10,000 | $ 183.00 | $ 146.23 | $ (36.77) |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 15,000 | $ 204.79 | $ 165.02 | $ (39.77) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 20,000 | $ 226.58 | $ 183.81 | $ (42.77) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 25,000 | $ 248.38 | $ 202.60 | $ (45.78) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 30,000 | $ 270.17 | $ 221.39 | $ (48.78) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 35,000 | $ 291.96 | $ 240.18 | $ (51.78) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 40,000 | $ 313.76 | $ 258.98 | $ (54.78) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 45,000 | $ 335.55 | $ 277.77 | $ (57.78) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 50,000 | $ 357.35 | $ 296.56 | $ (60.79) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 55,000 | $ 379.14 | $ 315.35 | $ (63.79) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 60,000 | $ 400.93 | $ 334.14 | $ (66.79) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 65,000 | $ 422.73 | $ 352.94 | $ (69.79) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 70,000 | $ 444.52 | $ 371.73 | $ (72.79) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 75,000 | $ 466.31 | $ 390.52 | $ (75.79) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 80,000 | $ 488.11 | $ 409.31 | $ (78.80) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 85,000 | $ 509.90 | $ 428.10 | $ (81.80) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 90,000 | $ 531.69 | $ 446.89 | $ (84.80) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 95,000 | $ 553.49 | $ 465.69 | $ (87.80) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 100,000 | $ 575.28 | $ 484.48 | $ (90.80) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 105,000 | $ 597.07 | $ 503.27 | $ (93.80) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 110,000 | $ 618.87 | $ 522.06 | $ (96.81) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 115,000 | $ 640.66 | $ 540.85 | $ (99.81) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 120,000 | $ 662.45 | $ 559.64 | $ (102.81) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 125,000 | $ 684.25 | $ 578.44 | $ (105.81) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 130,000 | $ 706.04 | $ 597.23 | $ (108.81) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 135,000 | $ 727.83 | $ 616.02 | $ (111.81) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 140,000 | $ 749.63 | $ 634.81 | $ (114.82) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 145,000 | $ 771.42 | $ 653.60 | $ (117.82) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 150,000 | $ 793.22 | $ 672.40 | $ (120.82) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 155,000 | $ 815.01 | $ 691.19 | $ (123.82) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 160,000 | $ 836.80 | $ 709.98 | $ (126.82) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 165,000 | $ 858.60 | $ 728.77 | $ (129.83) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 170,000 | $ 880.39 | $ 747.56 | $ (132.83) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 175,000 | $ 902.18 | $ 766.35 | $ (135.83) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 180,000 | $ 923.98 | $ 785.15 | $ (138.83) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 185,000 | $ 945.77 | $ 803.94 | $ (141.83) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 190,000 | $ 967.56 | $ 822.73 | $ (144.83) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 195,000 | $ 989.36 | $ 841.52 | $ (147.84) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 200,000 | $ 1,011.15 | $ 860.31 | $ (150.84) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 205,000 | $ 1,032.94 | $ 879.10 | $ (153.84) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 210,000 | $ 1,054.74 | $ 897.90 | $ (156.84) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 215,000 | $ 1,076.53 | $ 916.69 | $ (159.84) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 220,000 | $ 1,098.32 | $ 935.48 | $ (162.84) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 225,000 | $ 1,120.12 | $ 954.27 | $ (165.85) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 230,000 | $ 1,141.91 | $ 973.06 | $ (168.85) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 235,000 | $ 1,163.70 | $ 991.85 | $ (171.85) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 240,000 | $ 1,185.50 | $ 1,010.65 | $ (174.85) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 245,000 | $ 1,207.29 | $ 1,029.44 | $ (177.85) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 250,000 | $ 1,229.09 | $ 1,048.23 | $ (180.86) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 255,000 | $ 1,250.88 | $ 1,067.02 | $ (183.86) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 260,000 | $ 1,272.67 | $ 1,085.81 | $ (186.86) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 265,000 | $ 1,294.47 | $ 1,104.61 | $ (189.86) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 270,000 | $ 1,316.26 | $ 1,123.40 | $ (192.86) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 1" | Average: | 4,114 | $ 157.34 | $ 124.10 | $ (33.24) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | - | $ 139.41 | $ 124.22 | $ (15.19) |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 5,000 | $ 161.20 | $ 143.01 | $ (18.19) |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 10,000 | $ 183.00 | $ 161.80 | $ (21.20) |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 15,000 | $ 204.79 | $ 180.59 | $ (24.20) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 20,000 | $ 226.58 | $ 199.38 | $ (27.20) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 25,000 | $ 248.38 | $ 218.18 | $ (30.20) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 30,000 | $ 270.17 | $ 236.97 | $ (33.20) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 35,000 | $ 291.96 | $ 255.76 | $ (36.20) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 40,000 | $ 313.76 | $ 274.55 | $ (39.21) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 45,000 | $ 335.55 | $ 293.34 | $ (42.21) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 50,000 | $ 357.35 | $ 312.14 | $ (45.21) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 55,000 | $ 379.14 | $ 330.93 | $ (48.21) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 60,000 | $ 400.93 | $ 349.72 | $ (51.21) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 65,000 | $ 422.73 | $ 368.51 | $ (54.22) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 70,000 | $ 444.52 | $ 387.30 | $ (57.22) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 75,000 | $ 466.31 | $ 406.09 | $ (60.22) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 80,000 | $ 488.11 | $ 424.89 | $ (63.22) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 85,000 | $ 509.90 | $ 443.68 | $ (66.22) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 90,000 | $ 531.69 | $ 462.47 | $ (69.22) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 95,000 | $ 553.49 | $ 481.26 | $ (72.23) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 100,000 | $ 575.28 | $ 500.05 | $ (75.23) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 105,000 | $ 597.07 | $ 518.84 | $ (78.23) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 110,000 | $ 618.87 | $ 537.64 | $ (81.23) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 115,000 | $ 640.66 | $ 556.43 | $ (84.23) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 120,000 | $ 662.45 | $ 575.22 | $ (87.23) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 125,000 | $ 684.25 | $ 594.01 | $ (90.24) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 130,000 | $ 706.04 | $ 612.80 | $ (93.24) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 135,000 | $ 727.83 | $ 631.59 | $ (96.24) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 140,000 | $ 749.63 | $ 650.39 | $ (99.24) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 145,000 | $ 771.42 | $ 669.18 | $ (102.24) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 150,000 | $ 793.22 | $ 687.97 | $ (105.25) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 155,000 | $ 815.01 | $ 706.76 | $ (108.25) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 160,000 | $ 836.80 | $ 725.55 | $ (111.25) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 165,000 | $ 858.60 | $ 744.35 | $ (114.25) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 170,000 | $ 880.39 | $ 763.14 | $ (117.25) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 175,000 | $ 902.18 | $ 781.93 | $ (120.25) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 180,000 | $ 923.98 | $ 800.72 | $ (123.26) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 185,000 | $ 945.77 | $ 819.51 | $ (126.26) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 190,000 | $ 967.56 | $ 838.30 | $ (129.26) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 195,000 | $ 989.36 | $ 857.10 | $ (132.26) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 200,000 | $ 1,011.15 | $ 875.89 | $ (135.26) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 205,000 | $ 1,032.94 | $ 894.68 | $ (138.26) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 210,000 | $ 1,054.74 | $ 913.47 | $ (141.27) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 215,000 | $ 1,076.53 | $ 932.26 | $ (144.27) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 220,000 | $ 1,098.32 | $ 951.05 | $ (147.27) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 225,000 | $ 1,120.12 | $ 969.85 | $ (150.27) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 230,000 | $ 1,141.91 | $ 988.64 | $ (153.27) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 235,000 | $ 1,163.70 | $ 1,007.43 | $ (156.27) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 240,000 | $ 1,185.50 | $ 1,026.22 | $ (159.28) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 245,000 | $ 1,207.29 | $ 1,045.01 | $ (162.28) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 250,000 | $ 1,229.09 | $ 1,063.81 | $ (165.28) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 255,000 | $ 1,250.88 | $ 1,082.60 | $ (168.28) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 260,000 | $ 1,272.67 | $ 1,101.39 | $ (171.28) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 265,000 | $ 1,294.47 | $ 1,120.18 | $ (174.29) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 270,000 | $ 1,316.26 | $ 1,138.97 | $ (177.29) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | Average: | 12,561 | $ 194.16 | $ 171.43 | $ (22.73) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | - | $ 139.41 | $ 147.58 | $ 8.17 |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 5,000 | $ 161.20 | $ 166.37 | $ 5.17 |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 10,000 | $ 183.00 | $ 185.16 | $ 2.17 |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 15,000 | $ 204.79 | $ 203.96 | $ (0.84) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 20,000 | $ 226.58 | $ 222.75 | $ (3.84) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 25,000 | $ 248.38 | $ 241.54 | $ (6.84) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 30,000 | $ 270.17 | $ 260.33 | $ (9.84) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 35,000 | $ 291.96 | $ 279.12 | $ (12.84) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 40,000 | $ 313.76 | $ 297.91 | $ (15.84) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 45,000 | $ 335.55 | $ 316.71 | $ (18.85) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 50,000 | $ 357.35 | $ 335.50 | $ (21.85) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 55,000 | $ 379.14 | $ 354.29 | $ (24.85) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 60,000 | $ 400.93 | $ 373.08 | $ (27.85) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 65,000 | $ 422.73 | $ 391.87 | $ (30.85) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 70,000 | $ 444.52 | $ 410.66 | $ (33.85) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 75,000 | $ 466.31 | $ 429.46 | $ (36.86) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 80,000 | $ 488.11 | $ 448.25 | $ (39.86) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 85,000 | $ 509.90 | $ 467.04 | $ (42.86) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 90,000 | $ 531.69 | $ 485.83 | $ (45.86) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 95,000 | $ 553.49 | $ 504.62 | $ (48.86) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 100,000 | $ 575.28 | $ 523.42 | $ (51.87) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 105,000 | $ 597.07 | $ 542.21 | $ (54.87) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 110,000 | $ 618.87 | $ 561.00 | $ (57.87) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 115,000 | $ 640.66 | $ 579.79 | $ (60.87) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 120,000 | $ 662.45 | $ 598.58 | $ (63.87) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 125,000 | $ 684.25 | $ 617.37 | $ (66.87) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 130,000 | $ 706.04 | $ 636.17 | $ (69.88) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 135,000 | $ 727.83 | $ 654.96 | $ (72.88) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 140,000 | $ 749.63 | $ 673.75 | $ (75.88) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 145,000 | $ 771.42 | $ 692.54 | $ (78.88) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 150,000 | $ 793.22 | $ 711.33 | $ (81.88) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 155,000 | $ 815.01 | $ 730.12 | $ (84.88) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 160,000 | $ 836.80 | $ 748.92 | $ (87.89) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 165,000 | $ 858.60 | $ 767.71 | $ (90.89) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 170,000 | $ 880.39 | $ 786.50 | $ (93.89) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 175,000 | $ 902.18 | $ 805.29 | $ (96.89) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 180,000 | $ 923.98 | $ 824.08 | $ (99.89) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 185,000 | $ 945.77 | $ 842.87 | $ (102.89) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 190,000 | $ 967.56 | $ 861.67 | $ (105.90) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 195,000 | $ 989.36 | $ 880.46 | $ (108.90) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 200,000 | $ 1,011.15 | $ 899.25 | $ (111.90) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 205,000 | $ 1,032.94 | $ 918.04 | $ (114.90) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 210,000 | $ 1,054.74 | $ 936.83 | $ (117.90) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 215,000 | $ 1,076.53 | $ 955.63 | $ (120.91) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 220,000 | $ 1,098.32 | $ 974.42 | $ (123.91) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 225,000 | $ 1,120.12 | $ 993.21 | $ (126.91) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 230,000 | $ 1,141.91 | $ 1,012.00 | $ (129.91) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 235,000 | $ 1,163.70 | $ 1,030.79 | $ (132.91) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 240,000 | $ 1,185.50 | $ 1,049.58 | $ (135.91) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 245,000 | $ 1,207.29 | $ 1,068.38 | $ (138.92) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 250,000 | $ 1,229.09 | $ 1,087.17 | $ (141.92) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 255,000 | $ 1,250.88 | $ 1,105.96 | $ (144.92) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 260,000 | $ 1,272.67 | $ 1,124.75 | $ (147.92) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 265,000 | $ 1,294.47 | $ 1,143.54 | $ (150.92) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 270,000 | $ 1,316.26 | $ 1,162.33 | $ (153.92) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 2" | Average: | 27,885 | $ 260.95 | $ 252.38 | $ (8.57) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | - | $ - | $ - | $ - |
| 2 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 100,000 | $ 413.87 | $ 417.00 | $ 3.13 |
| 3 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 200,000 | $ 827.74 | $ 834.00 | $ 6.26 |
| 4 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 300,000 | $ 1,241.61 | $ 1,251.00 | $ 9.39 |
| 5 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 400,000 | $ 1,655.48 | $ 1,668.00 | $ 12.52 |
| 6 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 500,000 | $ 2,069.35 | $ 2,085.00 | $ 15.65 |
| 7 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 600,000 | $ 2,483.22 | $ 2,502.00 | $ 18.78 |
| 8 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 700,000 | $ 2,897.09 | $ 2,919.00 | $ 21.91 |
| 9 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 800,000 | $ 3,310.96 | $ 3,336.00 | $ 25.04 |
| 10 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 900,000 | $ 3,724.83 | $ 3,753.00 | $ 28.17 |
| 11 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,000,000 | $ 4,138.70 | $ 4,170.00 | $ 31.30 |
| 12 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,100,000 | $ 4,552.57 | $ 4,587.00 | $ 34.43 |
| 13 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,200,000 | $ 4,966.44 | $ 5,004.00 | $ 37.56 |
| 14 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,300,000 | $ 5,380.31 | $ 5,421.00 | $ 40.69 |
| 15 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,400,000 | $ 5,794.18 | $ 5,838.00 | $ 43.82 |
| 16 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,500,000 | $ 6,208.05 | $ 6,255.00 | $ 46.95 |
| 17 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,600,000 | $ 6,621.92 | $ 6,672.00 | $ 50.08 |
| 18 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,700,000 | $ 7,035.79 | $ 7,089.00 | $ 53.21 |
| 19 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,800,000 | $ 7,449.66 | $ 7,506.00 | $ 56.34 |
| 20 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,900,000 | $ 7,863.53 | $ 7,923.00 | $ 59.47 |
| 21 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 2,000,000 | $ 8,277.40 | $ 8,340.00 | $ 62.60 |
| 22 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 2,500,000 | $ 10,346.75 | $ 10,425.00 | $ 78.25 |
| 23 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 3,000,000 | $ 12,416.10 | $ 12,510.00 | $ 93.90 |
| 24 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 3,500,000 | $ 14,485.45 | $ 14,595.00 | $ 109.55 |
| 25 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 4,000,000 | $ 16,554.80 | $ 16,680.00 | $ 125.20 |
| 26 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 4,500,000 | $ 18,624.15 | $ 18,765.00 | $ 140.85 |
| 27 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 5,000,000 | $ 20,693.50 | $ 20,850.00 | $ 156.50 |
| 28 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 5,500,000 | $ 22,762.85 | $ 22,935.00 | $ 172.15 |
| 29 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 6,000,000 | $ 24,832.20 | $ 25,020.00 | $ 187.80 |
| 30 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 6,500,000 | $ 26,901.55 | $ 27,105.00 | $ 203.45 |
| 31 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 7,000,000 | $ 28,970.90 | $ 29,190.00 | $ 219.10 |
| 32 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 7,500,000 | $ 31,040.25 | $ 31,275.00 | $ 234.75 |
| 33 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 8,000,000 | $ 33,109.60 | $ 33,360.00 | $ 250.40 |
| 34 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 8,500,000 | $ 35,178.95 | $ 35,445.00 | $ 266.05 |
| 35 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 9,000,000 | $ 37,248.30 | $ 37,530.00 | $ 281.70 |
| 36 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 9,500,000 | $ 39,317.65 | $ 39,615.00 | $ 297.35 |
| 37 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 10,000,000 | $ 41,387.00 | $ 41,700.00 | $ 313.00 |
| 38 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 10,500,000 | $ 43,456.35 | $ 43,785.00 | $ 328.65 |
| 39 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 11,000,000 | $ 45,525.70 | $ 45,870.00 | $ 344.30 |
| 40 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 11,500,000 | $ 47,595.05 | $ 47,955.00 | $ 359.95 |
| 41 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 12,000,000 | $ 49,664.40 | $ 50,040.00 | $ 375.60 |
| 42 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 12,500,000 | $ 51,733.75 | $ 52,125.00 | $ 391.25 |
| 43 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 13,000,000 | $ 53,803.10 | $ 54,210.00 | $ 406.90 |
| 44 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 13,500,000 | $ 55,872.45 | $ 56,295.00 | $ 422.55 |
| 45 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 14,000,000 | $ 57,941.80 | $ 58,380.00 | $ 438.20 |
| 46 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 14,500,000 | $ 60,011.15 | $ 60,465.00 | $ 453.85 |
| 47 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 15,000,000 | $ 62,080.50 | $ 62,550.00 | $ 469.50 |
| 48 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 15,500,000 | $ 64,149.85 | $ 64,635.00 | $ 485.15 |
| 49 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 16,000,000 | $ 66,219.20 | $ 66,720.00 | $ 500.80 |
| 50 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 16,500,000 | $ 68,288.55 | $ 68,805.00 | $ 516.45 |
| 51 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 17,000,000 | $ 70,357.90 | $ 70,890.00 | $ 532.10 |
| 52 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 17,500,000 | $ 72,427.25 | $ 72,975.00 | $ 547.75 |
| 53 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 18,000,000 | $ 74,496.60 | $ 75,060.00 | $ 563.40 |
| 54 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 18,500,000 | $ 76,565.95 | $ 77,145.00 | $ 579.05 |
| 55 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 19,000,000 | $ 78,635.30 | $ 79,230.00 | $ 594.70 |
| 56 | | | | | | | |
| 57 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | Average: | 17,266,633 | $ 71,461.42 | $ 72,001.86 | $ 540.45 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | P1MS1 | Mohave Wastewater Residential | All Usage Levels | $ 63.84 | $ 68.00 | $ 4.16 |
| 2 | P2MS1 | Mohave Wastewater Commercial | All Usage Levels | $ 63.84 | $ 131.92 | $ 68.08 |
| 2 | P4MS1 | Mohave Wastewater OPA | All Usage Levels | $ 63.84 | $ 68.00 | $ 4.16 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | P2MS4 | Mohave Wastewater Commercial LG | | - | $ 82.29 | $ 119.02 | $ 36.73 |
| 2 | P2MS4 | Mohave Wastewater Commercial LG | | 5,000 | $ 95.14 | $ 121.88 | $ 26.74 |
| 3 | P2MS4 | Mohave Wastewater Commercial LG | | 10,000 | $ 107.99 | $ 124.75 | $ 16.76 |
| 4 | P2MS4 | Mohave Wastewater Commercial LG | | 20,000 | $ 133.69 | $ 127.61 | $ (6.08) |
| 5 | P2MS4 | Mohave Wastewater Commercial LG | | 30,000 | $ 159.39 | $ 130.48 | $ (28.91) |
| 6 | P2MS4 | Mohave Wastewater Commercial LG | | 40,000 | $ 185.09 | $ 133.34 | $ (51.75) |
| 7 | P2MS4 | Mohave Wastewater Commercial LG | | 50,000 | $ 210.79 | $ 136.20 | $ (74.59) |
| 8 | P2MS4 | Mohave Wastewater Commercial LG | | 60,000 | $ 236.49 | $ 139.07 | $ (97.42) |
| 9 | P2MS4 | Mohave Wastewater Commercial LG | | 70,000 | $ 262.19 | $ 141.93 | $ (120.26) |
| 10 | P2MS4 | Mohave Wastewater Commercial LG | | 80,000 | $ 287.89 | $ 144.80 | $ (143.09) |
| 11 | P2MS4 | Mohave Wastewater Commercial LG | | 90,000 | $ 313.59 | $ 147.66 | $ (165.93) |
| 12 | P2MS4 | Mohave Wastewater Commercial LG | | 100,000 | $ 339.29 | $ 150.52 | $ (188.77) |
| 13 | P2MS4 | Mohave Wastewater Commercial LG | | 110,000 | $ 364.99 | $ 153.39 | $ (211.60) |
| 14 | P2MS4 | Mohave Wastewater Commercial LG | | 120,000 | $ 390.69 | $ 156.25 | $ (234.44) |
| 15 | P2MS4 | Mohave Wastewater Commercial LG | | 130,000 | $ 416.39 | $ 159.12 | $ (257.27) |
| 16 | P2MS4 | Mohave Wastewater Commercial LG | | 140,000 | $ 442.09 | $ 161.98 | $ (280.11) |
| 17 | P2MS4 | Mohave Wastewater Commercial LG | | 150,000 | $ 467.79 | $ 164.84 | $ (302.95) |
| 18 | P2MS4 | Mohave Wastewater Commercial LG | | 160,000 | $ 493.49 | $ 167.71 | $ (325.78) |
| 19 | P2MS4 | Mohave Wastewater Commercial LG | | 170,000 | $ 519.19 | $ 170.57 | $ (348.62) |
| 20 | P2MS4 | Mohave Wastewater Commercial LG | | 180,000 | $ 544.89 | $ 173.44 | $ (371.45) |
| 21 | P2MS4 | Mohave Wastewater Commercial LG | | 190,000 | $ 570.59 | $ 176.30 | $ (394.29) |
| 22 | P2MS4 | Mohave Wastewater Commercial LG | | 200,000 | $ 596.29 | $ 179.16 | $ (417.13) |
| 23 | P2MS4 | Mohave Wastewater Commercial LG | | 210,000 | $ 621.99 | $ 182.03 | $ (439.96) |
| 24 | | | | | | | |
| 25 | | | Average: | 161,306 | $ 496.85 | $ 187.76 | $ (309.09) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Acre-Feet Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | P7A1 | Mohave Wastewater Effluent | | 1 | $ 227.79 | $ 227.79 | $ - |
| 2 | P7A1 | Mohave Wastewater Effluent | | 2 | $ 455.58 | $ 455.58 | $ - |
| 3 | P7A1 | Mohave Wastewater Effluent | | 3 | $ 683.37 | $ 683.37 | $ - |
| 4 | P7A1 | Mohave Wastewater Effluent | | 4 | $ 911.16 | $ 911.16 | $ - |
| 5 | P7A1 | Mohave Wastewater Effluent | | 5 | $ 1,138.95 | $ 1,138.95 | $ - |
| 6 | P7A1 | Mohave Wastewater Effluent | | 6 | $ 1,366.74 | $ 1,366.74 | $ - |
| 7 | P7A1 | Mohave Wastewater Effluent | | 7 | $ 1,594.53 | $ 1,594.53 | $ - |
| 8 | P7A1 | Mohave Wastewater Effluent | | 8 | $ 1,822.32 | $ 1,822.32 | $ - |
| 9 | P7A1 | Mohave Wastewater Effluent | | 9 | $ 2,050.11 | $ 2,050.11 | $ - |
| 10 | P7A1 | Mohave Wastewater Effluent | | 10 | $ 2,277.90 | $ 2,277.90 | $ - |
| 11 | P7A1 | Mohave Wastewater Effluent | | 11 | $ 2,505.69 | $ 2,505.69 | $ - |
| 12 | P7A1 | Mohave Wastewater Effluent | | 12 | $ 2,733.48 | $ 2,733.48 | $ - |
| 13 | P7A1 | Mohave Wastewater Effluent | | 13 | $ 2,961.27 | $ 2,961.27 | $ - |
| 14 | P7A1 | Mohave Wastewater Effluent | | 14 | $ 3,189.06 | $ 3,189.06 | $ - |
| 15 | P7A1 | Mohave Wastewater Effluent | | 15 | $ 3,416.85 | $ 3,416.85 | $ - |
| 16 | P7A1 | Mohave Wastewater Effluent | | 16 | $ 3,644.64 | $ 3,644.64 | $ - |
| 17 | P7A1 | Mohave Wastewater Effluent | | 17 | $ 3,872.43 | $ 3,872.43 | $ - |
| 18 | P7A1 | Mohave Wastewater Effluent | | 18 | $ 4,100.22 | $ 4,100.22 | $ - |
| 19 | P7A1 | Mohave Wastewater Effluent | | 19 | $ 4,328.01 | $ 4,328.01 | $ - |
| 20 | P7A1 | Mohave Wastewater Effluent | | 20 | $ 4,555.80 | $ 4,555.80 | $ - |
| 21 | P7A1 | Mohave Wastewater Effluent | | 21 | $ 4,783.59 | $ 4,783.59 | $ - |
| 22 | P7A1 | Mohave Wastewater Effluent | | 22 | $ 5,011.38 | $ 5,011.38 | $ - |
| 23 | P7A1 | Mohave Wastewater Effluent | | 23 | $ 5,239.17 | $ 5,239.17 | $ - |
| 24 | P7A1 | Mohave Wastewater Effluent | | 24 | $ 5,466.96 | $ 5,466.96 | $ - |
| 25 | P7A1 | Mohave Wastewater Effluent | | 25 | $ 5,694.75 | $ 5,694.75 | $ - |
| 26 | P7A1 | Mohave Wastewater Effluent | | 26 | $ 5,922.54 | $ 5,922.54 | $ - |
| 27 | P7A1 | Mohave Wastewater Effluent | | 27 | $ 6,150.33 | $ 6,150.33 | $ - |
| 28 | P7A1 | Mohave Wastewater Effluent | | 28 | $ 6,378.12 | $ 6,378.12 | $ - |
| 29 | P7A1 | Mohave Wastewater Effluent | | 29 | $ 6,605.91 | $ 6,605.91 | $ - |
| 30 | P7A1 | Mohave Wastewater Effluent | | 30 | $ 6,833.70 | $ 6,833.70 | $ - |
| 31 | P7A1 | Mohave Wastewater Effluent | | 31 | $ 7,061.49 | $ 7,061.49 | $ - |
| 32 | P7A1 | Mohave Wastewater Effluent | | 32 | $ 7,289.28 | $ 7,289.28 | $ - |
| 33 | P7A1 | Mohave Wastewater Effluent | | 33 | $ 7,517.07 | $ 7,517.07 | $ - |
| 34 | P7A1 | Mohave Wastewater Effluent | | 34 | $ 7,744.86 | $ 7,744.86 | $ - |
| 35 | P7A1 | Mohave Wastewater Effluent | | 35 | $ 7,972.65 | $ 7,972.65 | $ - |
| 36 | P7A1 | Mohave Wastewater Effluent | | 36 | $ 8,200.44 | $ 8,200.44 | $ - |
| 37 | P7A1 | Mohave Wastewater Effluent | | 37 | $ 8,428.23 | $ 8,428.23 | $ - |
| 38 | P7A1 | Mohave Wastewater Effluent | | 38 | $ 8,656.02 | $ 8,656.02 | $ - |
| 39 | P7A1 | Mohave Wastewater Effluent | | 39 | $ 8,883.81 | $ 8,883.81 | $ - |
| 40 | P7A1 | Mohave Wastewater Effluent | | 40 | $ 9,111.60 | $ 9,111.60 | $ - |
| 41 | | | | | | | |
| 42 | P7A1 | Mohave Wastewater Effluent | Average: | 17,822 | $ 4,059,597.45 | $ 4,059,597.45 | $ - |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 2 | B1S1A | Sun City West Wastewater Residential Single Unit 5/8" x 3/4" | | All Usage Levels | $ 32.46 | $ 42.00 | $ 9.54 |
| 3 | B1S1B | Sun City West Wastewater Residential Single Unit 1" | | All Usage Levels | $ 32.46 | $ 42.00 | $ 9.54 |
| 4 | B1S1D | Sun City West Wastewater Residential S Unit => 2" | | All Usage Levels | $ 32.46 | $ 42.00 | $ 9.54 |
| 5 | B1S1N | Sun City West Wastewater Residential S Unit Non Water | | All Usage Levels | $ 32.46 | $ 42.00 | $ 9.54 |
| 6 | B1S2A | Sun City West Wastewater Residential Multi All Units | | All Usage Levels | $ 32.46 | $ 42.00 | $ 9.54 |
| 8 | B2MS2 | Sun City West Wastewater Commercial WC - Toilets | | All Usage Levels | $ 11.65 | $ - | $ (11.65) |
| 9 | B2MS3 | Sun City West Wastewater Commercial DW - Dish Washers | | All Usage Levels | $ 93.42 | $ - | $ (93.42) |
| 10 | B2MS4 | ın City West Wastewater Commercial WM - Washing Machines | | All Usage Levels | $ 21.80 | $ - | $ (21.80) |
| 11 | B2S1N | Sun City West Wastewater Commercial Single Unit Non-Water | Flat Rate | All Usage Levels | $ 141.23 | $ 200.00 | $ 58.77 |
| 12 | B2S1N L | Sun City West Wastewater Commercial Laundry Non-Water | Flat Rate | All Usage Levels | $ - | $ 800.00 | $ 800.00 |
| 13 | B2S1N H | Sun City West Wastewater Commercial Hotel Non-Water | Flat Rate | All Usage Levels | $ - | $ 1,225.50 | $ 1,225.50 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | - | $ 17.65 | $ 31.15 | $ 13.50 |
| 2 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 1,000 | $ 20.25 | $ 34.31 | $ 14.06 |
| 3 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 2,000 | $ 22.85 | $ 37.47 | $ 14.61 |
| 4 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 3,000 | $ 25.46 | $ 40.62 | $ 15.17 |
| 5 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 4,000 | $ 28.06 | $ 43.78 | $ 15.72 |
| 6 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 5,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 7 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 6,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 8 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 7,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 9 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 8,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 10 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 9,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 11 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 10,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 12 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 11,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 13 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 12,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 14 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 13,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 15 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 14,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 16 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 15,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 17 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 16,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 18 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 17,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 19 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 18,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 20 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 19,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 21 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 20,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 22 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 21,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 23 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 22,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 24 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 23,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 25 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 24,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 26 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 25,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 27 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 26,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 28 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 27,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 29 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 28,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 30 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 29,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 31 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 30,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 32 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 31,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 33 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 32,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 34 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 33,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 35 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 34,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 36 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 35,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 37 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 36,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 38 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 37,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 39 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 38,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 40 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 39,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 41 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 40,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 42 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 41,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 43 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 42,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 44 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 43,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 45 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 44,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 46 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 45,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 47 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 46,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 48 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 47,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 49 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 48,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 50 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 49,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 51 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 50,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 52 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 51,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 53 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 52,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 54 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 53,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 55 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 54,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 56 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 55,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 57 | | | | | | | |
| 58 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | Average: | 3,530 | $ - | $ - | $ - |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | - | $ 44.13 | $ 77.88 | $ 33.75 |
| 2 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 1,000 | $ 46.73 | $ 81.03 | $ 34.30 |
| 3 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 2,000 | $ 49.33 | $ 84.19 | $ 34.86 |
| 4 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 3,000 | $ 51.94 | $ 87.35 | $ 35.41 |
| 5 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 4,000 | $ 54.54 | $ 90.51 | $ 35.97 |
| 6 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 5,000 | $ 57.14 | $ 93.67 | $ 36.52 |
| 7 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 6,000 | $ 59.74 | $ 96.82 | $ 37.08 |
| 8 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 7,000 | $ 62.35 | $ 99.98 | $ 37.63 |
| 9 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 8,000 | $ 64.95 | $ 103.14 | $ 38.19 |
| 10 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 9,000 | $ 67.55 | $ 106.30 | $ 38.75 |
| 11 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 10,000 | $ 70.15 | $ 109.46 | $ 39.30 |
| 12 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 11,000 | $ 72.76 | $ 112.61 | $ 39.86 |
| 13 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 12,000 | $ 75.36 | $ 115.77 | $ 40.41 |
| 14 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 12,500 | $ 76.66 | $ 117.35 | $ 40.69 |
| 15 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 13,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 16 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 14,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 17 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 15,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 18 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 16,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 19 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 17,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 20 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 18,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 21 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 19,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 22 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 20,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 23 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 21,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 24 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 22,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 25 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 23,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 26 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 24,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 27 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 25,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 28 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 26,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 29 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 27,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 30 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 28,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 31 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 29,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 32 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 30,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 33 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 31,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 34 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 32,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 35 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 33,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 36 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 34,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 37 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 35,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 38 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 36,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 39 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 37,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 40 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 38,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 41 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 39,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 42 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 40,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 43 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 41,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 44 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 42,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 45 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 43,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 46 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 44,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 47 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 45,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 48 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 46,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 49 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 47,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 50 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 48,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 51 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 49,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 52 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 50,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 53 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 51,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 54 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 52,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 55 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 53,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 56 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 54,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 57 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 55,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 58 | | | | | | | |
| 59 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | Average: | 7,893 | $ 64.67 | $ 102.80 | $ 38.13 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | - | $ 88.27 | $ 109.03 | $ 20.76 |
| 2 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 5,000 | $ 101.28 | $ 124.82 | $ 23.53 |
| 3 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 10,000 | $ 114.29 | $ 140.61 | $ 26.31 |
| 4 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 15,000 | $ 127.31 | $ 156.40 | $ 29.09 |
| 5 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 20,000 | $ 140.32 | $ 172.19 | $ 31.87 |
| 6 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 25,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 7 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 30,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 8 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 35,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 9 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 40,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 10 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 45,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 11 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 50,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 12 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 55,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 13 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 60,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 14 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 65,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 15 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 70,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 16 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 75,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 17 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 80,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 18 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 85,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 19 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 90,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 20 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 95,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 21 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 100,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 22 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 105,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 23 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 110,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 24 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 115,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 25 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 120,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 26 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 125,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 27 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 130,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 28 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 135,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 29 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 140,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 30 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 145,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 31 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 150,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 32 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 155,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 33 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 160,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 34 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 165,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 35 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 170,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 36 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 175,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 37 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 180,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 38 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 185,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 39 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 190,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 40 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 195,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 41 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 200,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 42 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 205,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 43 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 210,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 44 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 215,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 45 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 220,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 46 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 225,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 47 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 230,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 48 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 235,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 49 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 240,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 50 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 245,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 51 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 250,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 52 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 255,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 53 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 260,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 54 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 265,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 55 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 270,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 56 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 275,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 57 | | | | | | | |
| 58 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | Average: | 15,810 | $ 129.41 | $ 158.95 | $ 29.54 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 2 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 2,500 | $ 147.74 | $ 163.65 | $ 15.91 |
| 3 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 5,000 | $ 154.24 | $ 171.54 | $ 17.30 |
| 4 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 7,500 | $ 160.75 | $ 179.44 | $ 18.69 |
| 5 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 6 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 12,500 | $ 173.76 | $ 195.23 | $ 21.47 |
| 7 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 15,000 | $ 180.27 | $ 203.12 | $ 22.85 |
| 8 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 17,500 | $ 186.77 | $ 211.02 | $ 24.24 |
| 9 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 10 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 22,500 | $ 199.78 | $ 226.81 | $ 27.02 |
| 11 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 25,000 | $ 206.29 | $ 234.70 | $ 28.41 |
| 12 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 27,500 | $ 212.80 | $ 242.60 | $ 29.80 |
| 13 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 14 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 32,500 | $ 225.81 | $ 258.39 | $ 32.58 |
| 15 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 35,000 | $ 232.31 | $ 266.28 | $ 33.97 |
| 16 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 37,500 | $ 238.82 | $ 274.18 | $ 35.36 |
| 17 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 18 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 42,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 19 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 45,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 20 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 47,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 21 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 50,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 22 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 52,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 23 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 55,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 24 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 57,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 25 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 60,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 26 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 62,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 27 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 65,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 28 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 67,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 29 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 70,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 30 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 72,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 31 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 75,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 32 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 77,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 33 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 80,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 34 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 82,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 35 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 85,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 36 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 87,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 37 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 90,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 38 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 92,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 39 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 95,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 40 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 97,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 41 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 100,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 42 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 102,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 43 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 105,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 44 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 107,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 45 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 110,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 46 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 112,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 47 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 115,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 48 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 117,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 49 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 120,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 50 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 122,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 51 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 125,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 52 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 127,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 53 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 130,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 54 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 132,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 55 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 135,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 56 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 137,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 57 | | | | | | | |
| 58 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | Average: | 23,582 | $ 202.60 | $ 230.22 | $ 27.62 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 1 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 2 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 3 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 4 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 5 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 50,000 | $ 271.35 | $ 313.65 | $ 42.30 |
| 6 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 60,000 | $ 297.37 | $ 345.23 | $ 47.86 |
| 7 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 70,000 | $ 323.40 | $ 376.81 | $ 53.41 |
| 8 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 80,000 | $ 349.42 | $ 408.39 | $ 58.97 |
| 9 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 90,000 | $ 375.45 | $ 439.97 | $ 64.52 |
| 10 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 100,000 | $ 401.47 | $ 471.55 | $ 70.08 |
| 11 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 110,000 | $ 427.49 | $ 503.13 | $ 75.64 |
| 12 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 120,000 | $ 453.52 | $ 534.71 | $ 81.19 |
| 13 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 130,000 | $ 479.54 | $ 566.29 | $ 86.75 |
| 14 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 140,000 | $ 505.57 | $ 597.87 | $ 92.30 |
| 15 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 150,000 | $ 531.59 | $ 629.45 | $ 97.86 |
| 16 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 160,000 | $ 557.61 | $ 661.03 | $ 103.42 |
| 17 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 170,000 | $ 583.64 | $ 692.61 | $ 108.97 |
| 18 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 180,000 | $ 609.66 | $ 724.19 | $ 114.53 |
| 19 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 190,000 | $ 635.69 | $ 755.77 | $ 120.08 |
| 20 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 200,000 | $ 661.71 | $ 787.35 | $ 125.64 |
| 21 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 210,000 | $ 687.73 | $ 818.93 | $ 131.20 |
| 22 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 220,000 | $ 713.76 | $ 850.51 | $ 136.75 |
| 23 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 230,000 | $ 739.78 | $ 882.09 | $ 142.31 |
| 24 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 240,000 | $ 765.81 | $ 913.67 | $ 147.86 |
| 25 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 250,000 | $ 791.83 | $ 945.25 | $ 153.42 |
| 26 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 260,000 | $ 817.85 | $ 976.83 | $ 158.98 |
| 27 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 270,000 | $ 843.88 | $ 1,008.41 | $ 164.53 |
| 28 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 280,000 | $ 869.90 | $ 1,039.99 | $ 170.09 |
| 29 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 290,000 | $ 895.93 | $ 1,071.57 | $ 175.64 |
| 30 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 300,000 | $ 921.95 | $ 1,103.15 | $ 181.20 |
| 31 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 310,000 | $ 947.97 | $ 1,134.73 | $ 186.76 |
| 32 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 320,000 | $ 974.00 | $ 1,166.31 | $ 192.31 |
| 33 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 330,000 | $ 1,000.02 | $ 1,197.89 | $ 197.87 |
| 34 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 340,000 | $ 1,026.05 | $ 1,229.47 | $ 203.42 |
| 35 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 350,000 | $ 1,052.07 | $ 1,261.05 | $ 208.98 |
| 36 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 360,000 | $ 1,078.09 | $ 1,292.63 | $ 214.54 |
| 37 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 370,000 | $ 1,104.12 | $ 1,324.21 | $ 220.09 |
| 38 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 380,000 | $ 1,130.14 | $ 1,355.79 | $ 225.65 |
| 39 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 390,000 | $ 1,156.17 | $ 1,387.37 | $ 231.20 |
| 40 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 400,000 | $ 1,182.19 | $ 1,418.95 | $ 236.76 |
| 41 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 410,000 | $ 1,208.21 | $ 1,450.53 | $ 242.32 |
| 42 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 420,000 | $ 1,234.24 | $ 1,482.11 | $ 247.87 |
| 43 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 430,000 | $ 1,260.26 | $ 1,513.69 | $ 253.43 |
| 44 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 440,000 | $ 1,286.29 | $ 1,545.27 | $ 258.98 |
| 45 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 450,000 | $ 1,312.31 | $ 1,576.85 | $ 264.54 |
| 46 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 460,000 | $ 1,338.33 | $ 1,608.43 | $ 270.10 |
| 47 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 470,000 | $ 1,364.36 | $ 1,640.01 | $ 275.65 |
| 48 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 480,000 | $ 1,390.38 | $ 1,671.59 | $ 281.21 |
| 49 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 490,000 | $ 1,416.41 | $ 1,703.17 | $ 286.76 |
| 50 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 500,000 | $ 1,442.43 | $ 1,734.75 | $ 292.32 |
| 51 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 510,000 | $ 1,468.45 | $ 1,766.33 | $ 297.88 |
| 52 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 520,000 | $ 1,494.48 | $ 1,797.91 | $ 303.43 |
| 53 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 530,000 | $ 1,520.50 | $ 1,829.49 | $ 308.99 |
| 54 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 540,000 | $ 1,546.53 | $ 1,861.07 | $ 314.54 |
| 55 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | | 550,000 | $ 1,572.55 | $ 1,892.65 | $ 320.10 |
| 56 | | | | | | | |
| 57 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | Average: | 127,667 | $ 473.47 | $ 558.92 | $ 85.45 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | - | $ 44.13 | $ 77.88 | $ 33.75 |
| 2 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 1,000 | $ 46.73 | $ 81.03 | $ 34.30 |
| 3 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 2,000 | $ 49.33 | $ 84.19 | $ 34.86 |
| 4 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 3,000 | $ 51.94 | $ 87.35 | $ 35.41 |
| 5 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 4,000 | $ 54.54 | $ 90.51 | $ 35.97 |
| 6 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 5,000 | $ 57.14 | $ 93.67 | $ 36.52 |
| 7 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 6,000 | $ 59.74 | $ 96.82 | $ 37.08 |
| 8 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 7,000 | $ 62.35 | $ 99.98 | $ 37.63 |
| 9 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 8,000 | $ 64.95 | $ 103.14 | $ 38.19 |
| 10 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 9,000 | $ 67.55 | $ 106.30 | $ 38.75 |
| 11 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 10,000 | $ 70.15 | $ 109.46 | $ 39.30 |
| 12 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 11,000 | $ 72.76 | $ 112.61 | $ 39.86 |
| 13 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 12,000 | $ 75.36 | $ 115.77 | $ 40.41 |
| 14 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 12,500 | $ 76.66 | $ 117.35 | $ 40.69 |
| 15 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 13,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 16 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 14,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 17 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 15,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 18 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 16,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 19 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 17,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 20 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 18,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 21 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 19,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 22 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 20,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 23 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 21,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 24 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 22,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 25 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 23,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 26 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 24,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 27 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 25,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 28 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 26,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 29 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 27,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 30 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 28,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 31 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 29,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 32 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 30,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 33 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 31,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 34 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 32,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 35 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 33,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 36 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 34,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 37 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 35,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 38 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 36,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 39 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 37,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 40 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 38,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 41 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 39,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 42 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 40,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 43 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 41,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 44 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 42,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 45 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 43,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 46 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 44,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 47 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 45,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 48 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 46,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 49 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 47,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 50 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 48,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 51 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 49,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 52 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 50,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 53 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 51,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 54 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 52,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 55 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 53,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 56 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 54,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 57 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 55,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 58 | | | | | | | |
| 59 | B2S2B | Sun City West Wastewater Commercial M Unit1" | Average: | 8,625 | $ 66.58 | $ 105.11 | $ 38.54 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | - | $ 88.27 | $ 109.03 | $ 20.76 |
| 2 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 1,000 | $ 90.87 | $ 112.18 | $ 21.31 |
| 3 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 2,000 | $ 93.47 | $ 115.34 | $ 21.87 |
| 4 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 3,000 | $ 96.08 | $ 118.50 | $ 22.42 |
| 5 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 4,000 | $ 98.68 | $ 121.66 | $ 22.98 |
| 6 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 5,000 | $ 101.28 | $ 124.82 | $ 23.53 |
| 7 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 6,000 | $ 103.88 | $ 127.97 | $ 24.09 |
| 8 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 7,000 | $ 106.49 | $ 131.13 | $ 24.64 |
| 9 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 8,000 | $ 109.09 | $ 134.29 | $ 25.20 |
| 10 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 9,000 | $ 111.69 | $ 137.45 | $ 25.76 |
| 11 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 10,000 | $ 114.29 | $ 140.61 | $ 26.31 |
| 12 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 11,000 | $ 116.90 | $ 143.76 | $ 26.87 |
| 13 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 12,000 | $ 119.50 | $ 146.92 | $ 27.42 |
| 14 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 12,500 | $ 120.80 | $ 148.50 | $ 27.70 |
| 15 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 13,000 | $ 122.10 | $ 150.08 | $ 27.98 |
| 16 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 14,000 | $ 124.70 | $ 153.24 | $ 28.53 |
| 17 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 15,000 | $ 127.31 | $ 156.40 | $ 29.09 |
| 18 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 16,000 | $ 129.91 | $ 159.55 | $ 29.64 |
| 19 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 17,000 | $ 132.51 | $ 162.71 | $ 30.20 |
| 20 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 18,000 | $ 135.11 | $ 165.87 | $ 30.76 |
| 21 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 19,000 | $ 137.72 | $ 169.03 | $ 31.31 |
| 22 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 20,000 | $ 140.32 | $ 172.19 | $ 31.87 |
| 23 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 21,000 | $ 142.92 | $ 175.34 | $ 32.42 |
| 24 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 22,000 | $ 145.52 | $ 178.50 | $ 32.98 |
| 25 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 23,000 | $ 148.13 | $ 181.66 | $ 33.53 |
| 26 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 24,000 | $ 150.73 | $ 184.82 | $ 34.09 |
| 27 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 25,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 28 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 26,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 29 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 27,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 30 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 28,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 31 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 29,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 32 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 30,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 33 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 31,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 34 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 32,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 35 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 33,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 36 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 34,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 37 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 35,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 38 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 36,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 39 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 37,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 40 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 38,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 41 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 39,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 42 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 40,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 43 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 41,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 44 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 42,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 45 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 43,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 46 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 44,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 47 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 45,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 48 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 46,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 49 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 47,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 50 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 48,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 51 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 49,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 52 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 50,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 53 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 51,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 54 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 52,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 55 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 53,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 56 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 54,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 57 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 55,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 58 | | | | | | | |
| 59 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | Average: | 22,889 | $ 147.84 | $ 181.31 | $ 33.47 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | - | $ 141.23 | $ 152.75 | $ 11.52 |
| 2 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 1,000 | $ 143.83 | $ 155.91 | $ 12.08 |
| 3 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 2,000 | $ 146.43 | $ 159.07 | $ 12.63 |
| 4 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 3,000 | $ 149.04 | $ 162.22 | $ 13.19 |
| 5 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 4,000 | $ 151.64 | $ 165.38 | $ 13.74 |
| 6 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 5,000 | $ 154.24 | $ 168.54 | $ 14.30 |
| 7 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 10,000 | $ 167.25 | $ 184.33 | $ 17.08 |
| 8 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 15,000 | $ 180.27 | $ 200.12 | $ 19.85 |
| 9 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 20,000 | $ 193.28 | $ 215.91 | $ 22.63 |
| 10 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 25,000 | $ 206.29 | $ 231.70 | $ 25.41 |
| 11 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 30,000 | $ 219.30 | $ 247.49 | $ 28.19 |
| 12 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 35,000 | $ 232.31 | $ 263.28 | $ 30.97 |
| 13 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 40,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 14 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 45,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 15 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 50,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 16 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 55,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 17 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 60,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 18 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 65,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 19 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 70,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 20 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 75,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 21 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 80,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 22 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 85,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 23 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 90,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 24 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 95,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 25 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 100,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 26 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 105,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 27 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 110,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 28 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 115,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 29 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 120,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 30 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 125,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 31 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 130,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 32 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 135,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 33 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 140,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 34 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 145,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 35 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 150,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 36 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 155,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 37 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 160,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 38 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 165,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 39 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 170,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 40 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 175,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 41 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 180,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 42 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 185,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 43 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 190,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 44 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 195,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 45 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 200,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 46 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 205,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 47 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 210,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 48 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 215,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 49 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 220,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 50 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 225,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 51 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 230,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 52 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 235,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 53 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 240,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 54 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 245,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 55 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 250,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 56 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 255,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 57 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 260,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 58 | | | | | | | |
| 59 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | Average: | 31,986 | $ 224.47 | $ 253.76 | $ 29.29 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | - | $ 141.23 | $ 152.75 | $ 11.52 |
| 1 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,000 | $ 143.83 | $ 155.91 | $ 12.08 |
| 2 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,000 | $ 146.43 | $ 159.07 | $ 12.63 |
| 3 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,000 | $ 149.04 | $ 162.22 | $ 13.19 |
| 4 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 4,000 | $ 151.64 | $ 165.38 | $ 13.74 |
| 5 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 5,000 | $ 154.24 | $ 168.54 | $ 14.30 |
| 6 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 10,000 | $ 167.25 | $ 184.33 | $ 17.08 |
| 7 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 15,000 | $ 180.27 | $ 200.12 | $ 19.85 |
| 8 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 20,000 | $ 193.28 | $ 215.91 | $ 22.63 |
| 9 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 25,000 | $ 206.29 | $ 231.70 | $ 25.41 |
| 10 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 30,000 | $ 219.30 | $ 247.49 | $ 28.19 |
| 11 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 35,000 | $ 232.31 | $ 263.28 | $ 30.97 |
| 12 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 40,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 13 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 45,000 | $ 258.34 | $ 294.86 | $ 36.52 |
| 14 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 50,000 | $ 271.35 | $ 310.65 | $ 39.30 |
| 15 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 55,000 | $ 284.36 | $ 326.44 | $ 42.08 |
| 16 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 60,000 | $ 297.37 | $ 342.23 | $ 44.86 |
| 17 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 65,000 | $ 310.39 | $ 358.02 | $ 47.63 |
| 18 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 70,000 | $ 323.40 | $ 373.81 | $ 50.41 |
| 19 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 75,000 | $ 336.41 | $ 389.60 | $ 53.19 |
| 20 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 80,000 | $ 349.42 | $ 405.39 | $ 55.97 |
| 21 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 85,000 | $ 362.43 | $ 421.18 | $ 58.75 |
| 22 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 90,000 | $ 375.45 | $ 436.97 | $ 61.52 |
| 23 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 95,000 | $ 388.46 | $ 452.76 | $ 64.30 |
| 24 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 100,000 | $ 401.47 | $ 468.55 | $ 67.08 |
| 25 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 200,000 | $ 661.71 | $ 784.35 | $ 122.64 |
| 26 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 300,000 | $ 921.95 | $ 1,100.15 | $ 178.20 |
| 27 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 400,000 | $ 1,182.19 | $ 1,415.95 | $ 233.76 |
| 28 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 500,000 | $ 1,442.43 | $ 1,731.75 | $ 289.32 |
| 29 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 600,000 | $ 1,702.67 | $ 2,047.55 | $ 344.88 |
| 30 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 700,000 | $ 1,962.91 | $ 2,363.35 | $ 400.44 |
| 31 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 800,000 | $ 2,223.15 | $ 2,679.15 | $ 456.00 |
| 32 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 900,000 | $ 2,483.39 | $ 2,994.95 | $ 511.56 |
| 33 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,000,000 | $ 2,743.63 | $ 3,310.75 | $ 567.12 |
| 34 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,100,000 | $ 3,003.87 | $ 3,626.55 | $ 622.68 |
| 35 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,200,000 | $ 3,264.11 | $ 3,942.35 | $ 678.24 |
| 36 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,300,000 | $ 3,524.35 | $ 4,258.15 | $ 733.80 |
| 37 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,400,000 | $ 3,784.59 | $ 4,573.95 | $ 789.36 |
| 38 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,500,000 | $ 4,044.83 | $ 4,889.75 | $ 844.92 |
| 39 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,600,000 | $ 4,305.07 | $ 5,205.55 | $ 900.48 |
| 40 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,700,000 | $ 4,565.31 | $ 5,521.35 | $ 956.04 |
| 41 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,800,000 | $ 4,825.55 | $ 5,837.15 | $ 1,011.60 |
| 42 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,900,000 | $ 5,085.79 | $ 6,152.95 | $ 1,067.16 |
| 43 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,000,000 | $ 5,346.03 | $ 6,468.75 | $ 1,122.72 |
| 44 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,100,000 | $ 5,606.27 | $ 6,784.55 | $ 1,178.28 |
| 45 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,200,000 | $ 5,866.51 | $ 7,100.35 | $ 1,233.84 |
| 46 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,300,000 | $ 6,126.75 | $ 7,416.15 | $ 1,289.40 |
| 47 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,400,000 | $ 6,386.99 | $ 7,731.95 | $ 1,344.96 |
| 48 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,500,000 | $ 6,647.23 | $ 8,047.75 | $ 1,400.52 |
| 49 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,600,000 | $ 6,907.47 | $ 8,363.55 | $ 1,456.08 |
| 50 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,700,000 | $ 7,167.71 | $ 8,679.35 | $ 1,511.64 |
| 51 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,800,000 | $ 7,427.95 | $ 8,995.15 | $ 1,567.20 |
| 52 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,900,000 | $ 7,688.19 | $ 9,310.95 | $ 1,622.76 |
| 53 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,000,000 | $ 7,948.43 | $ 9,626.75 | $ 1,678.32 |
| 54 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,100,000 | $ 8,208.67 | $ 9,942.55 | $ 1,733.88 |
| 55 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,200,000 | $ 8,468.91 | $ 10,258.35 | $ 1,789.44 |
| 56 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,300,000 | $ 8,729.15 | $ 10,574.15 | $ 1,845.00 |
| 57 | | | | | | | |
| 58 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | Average: | 900,917 | $ 2,485.78 | $ 2,997.84 | $ 512.07 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | - | $ 141.23 | $ 152.75 | $ 11.52 |
| 1 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,000 | $ 143.83 | $ 155.91 | $ 12.08 |
| 2 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,000 | $ 146.43 | $ 159.07 | $ 12.63 |
| 3 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,000 | $ 149.04 | $ 162.22 | $ 13.19 |
| 4 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 4,000 | $ 151.64 | $ 165.38 | $ 13.74 |
| 5 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 5,000 | $ 154.24 | $ 168.54 | $ 14.30 |
| 6 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 10,000 | $ 167.25 | $ 184.33 | $ 17.08 |
| 7 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 15,000 | $ 180.27 | $ 200.12 | $ 19.85 |
| 8 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 20,000 | $ 193.28 | $ 215.91 | $ 22.63 |
| 9 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 25,000 | $ 206.29 | $ 231.70 | $ 25.41 |
| 10 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 30,000 | $ 219.30 | $ 247.49 | $ 28.19 |
| 11 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 35,000 | $ 232.31 | $ 263.28 | $ 30.97 |
| 12 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 40,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 13 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 45,000 | $ 258.34 | $ 294.86 | $ 36.52 |
| 14 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 50,000 | $ 271.35 | $ 310.65 | $ 39.30 |
| 15 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 55,000 | $ 284.36 | $ 326.44 | $ 42.08 |
| 16 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 60,000 | $ 297.37 | $ 342.23 | $ 44.86 |
| 17 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 65,000 | $ 310.39 | $ 358.02 | $ 47.63 |
| 18 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 70,000 | $ 323.40 | $ 373.81 | $ 50.41 |
| 19 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 75,000 | $ 336.41 | $ 389.60 | $ 53.19 |
| 20 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 80,000 | $ 349.42 | $ 405.39 | $ 55.97 |
| 21 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 85,000 | $ 362.43 | $ 421.18 | $ 58.75 |
| 22 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 90,000 | $ 375.45 | $ 436.97 | $ 61.52 |
| 23 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 95,000 | $ 388.46 | $ 452.76 | $ 64.30 |
| 24 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 100,000 | $ 401.47 | $ 468.55 | $ 67.08 |
| 25 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 200,000 | $ 661.71 | $ 784.35 | $ 122.64 |
| 26 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 300,000 | $ 921.95 | $ 1,100.15 | $ 178.20 |
| 27 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 400,000 | $ 1,182.19 | $ 1,415.95 | $ 233.76 |
| 28 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 500,000 | $ 1,442.43 | $ 1,731.75 | $ 289.32 |
| 29 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 600,000 | $ 1,702.67 | $ 2,047.55 | $ 344.88 |
| 30 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 700,000 | $ 1,962.91 | $ 2,363.35 | $ 400.44 |
| 31 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 800,000 | $ 2,223.15 | $ 2,679.15 | $ 456.00 |
| 32 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 900,000 | $ 2,483.39 | $ 2,994.95 | $ 511.56 |
| 33 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,000,000 | $ 2,743.63 | $ 3,310.75 | $ 567.12 |
| 34 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,100,000 | $ 3,003.87 | $ 3,626.55 | $ 622.68 |
| 35 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,200,000 | $ 3,264.11 | $ 3,942.35 | $ 678.24 |
| 36 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,300,000 | $ 3,524.35 | $ 4,258.15 | $ 733.80 |
| 37 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,400,000 | $ 3,784.59 | $ 4,573.95 | $ 789.36 |
| 38 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,500,000 | $ 4,044.83 | $ 4,889.75 | $ 844.92 |
| 39 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,600,000 | $ 4,305.07 | $ 5,205.55 | $ 900.48 |
| 40 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,700,000 | $ 4,565.31 | $ 5,521.35 | $ 956.04 |
| 41 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,800,000 | $ 4,825.55 | $ 5,837.15 | $ 1,011.60 |
| 42 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,900,000 | $ 5,085.79 | $ 6,152.95 | $ 1,067.16 |
| 43 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,000,000 | $ 5,346.03 | $ 6,468.75 | $ 1,122.72 |
| 44 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,100,000 | $ 5,606.27 | $ 6,784.55 | $ 1,178.28 |
| 45 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,200,000 | $ 5,866.51 | $ 7,100.35 | $ 1,233.84 |
| 46 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,300,000 | $ 6,126.75 | $ 7,416.15 | $ 1,289.40 |
| 47 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,400,000 | $ 6,386.99 | $ 7,731.95 | $ 1,344.96 |
| 48 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,500,000 | $ 6,647.23 | $ 8,047.75 | $ 1,400.52 |
| 49 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,600,000 | $ 6,907.47 | $ 8,363.55 | $ 1,456.08 |
| 50 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,700,000 | $ 7,167.71 | $ 8,679.35 | $ 1,511.64 |
| 51 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,800,000 | $ 7,427.95 | $ 8,995.15 | $ 1,567.20 |
| 52 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,900,000 | $ 7,688.19 | $ 9,310.95 | $ 1,622.76 |
| 53 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,000,000 | $ 7,948.43 | $ 9,626.75 | $ 1,678.32 |
| 54 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,100,000 | $ 8,208.67 | $ 9,942.55 | $ 1,733.88 |
| 55 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,200,000 | $ 8,468.91 | $ 10,258.35 | $ 1,789.44 |
| 56 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,300,000 | $ 8,729.15 | $ 10,574.15 | $ 1,845.00 |
| 57 | | | | | | | |
| 58 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | Average: | 1,166,729 | $ 3,177.53 | $ 3,837.28 | $ 659.75 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A1S1A | 5/8" Single Family | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 2 | A1S1B | Sun City Wastewater Residential S Unit 1" | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 3 | A1S1C | Sun City Wastewater Residential S Unit 1 1/2" | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 4 | A1S1D | Sun City Wastewater Multi-Family 2" | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 5 | A1S1N | 5/8" Single Family Non Water | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 6 | A1S2A | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 7 | A1S2N | Sun City Wastewater Residential Multi-family | | All Usage Levels | $ 22.11 | $ 29.82 | $ 7.71 |
| 8 | A2MS2 | Sun City Commercial Building - 5/8" -2" WC | | All Usage Levels | $ 5.64 | $ - | $ (5.64) |
| 9 | A2S1N | Sun City Wastewater Commercial Single Unit Non Water | Flat Rate | All Usage Levels | $ 73.63 | $ 194.06 | $ 120.43 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2MSP | Sun City Mobile Home | | - | $ 8,711.69 | $ 12,105.71 | $ 3,394.02 |
| 2 | A2MSP | Sun City Mobile Home | | 100,000 | $ 8,899.39 | $ 12,412.72 | $ 3,513.33 |
| 3 | A2MSP | Sun City Mobile Home | | 200,000 | $ 9,087.09 | $ 12,719.72 | $ 3,632.63 |
| 4 | A2MSP | Sun City Mobile Home | | 300,000 | $ 9,274.79 | $ 13,026.72 | $ 3,751.93 |
| 5 | A2MSP | Sun City Mobile Home | | 400,000 | $ 9,462.49 | $ 13,333.72 | $ 3,871.23 |
| 6 | A2MSP | Sun City Mobile Home | | 500,000 | $ 9,650.19 | $ 13,640.73 | $ 3,990.54 |
| 7 | A2MSP | Sun City Mobile Home | | 600,000 | $ 9,837.89 | $ 13,947.73 | $ 4,109.84 |
| 8 | A2MSP | Sun City Mobile Home | | 700,000 | $ 10,025.59 | $ 14,254.73 | $ 4,229.14 |
| 9 | A2MSP | Sun City Mobile Home | | 800,000 | $ 10,213.29 | $ 14,561.73 | $ 4,348.44 |
| 10 | A2MSP | Sun City Mobile Home | | 900,000 | $ 10,400.99 | $ 14,868.74 | $ 4,467.75 |
| 11 | A2MSP | Sun City Mobile Home | | 1,000,000 | $ 10,588.69 | $ 15,175.74 | $ 4,587.05 |
| 12 | A2MSP | Sun City Mobile Home | | 1,100,000 | $ 10,776.39 | $ 15,482.74 | $ 4,706.35 |
| 13 | A2MSP | Sun City Mobile Home | | 1,200,000 | $ 10,964.09 | $ 15,789.74 | $ 4,825.65 |
| 14 | A2MSP | Sun City Mobile Home | | 1,300,000 | $ 11,151.79 | $ 16,096.75 | $ 4,944.96 |
| 15 | A2MSP | Sun City Mobile Home | | 1,400,000 | $ 11,339.49 | $ 16,403.75 | $ 5,064.26 |
| 16 | A2MSP | Sun City Mobile Home | | 1,500,000 | $ 11,527.19 | $ 16,710.75 | $ 5,183.56 |
| 17 | A2MSP | Sun City Mobile Home | | 1,600,000 | $ 11,714.89 | $ 17,017.75 | $ 5,302.86 |
| 18 | A2MSP | Sun City Mobile Home | | 1,700,000 | $ 11,902.59 | $ 17,324.76 | $ 5,422.17 |
| 19 | A2MSP | Sun City Mobile Home | | 1,800,000 | $ 12,090.29 | $ 17,631.76 | $ 5,541.47 |
| 20 | A2MSP | Sun City Mobile Home | | 1,900,000 | $ 12,277.99 | $ 17,938.76 | $ 5,660.77 |
| 21 | A2MSP | Sun City Mobile Home | | 2,000,000 | $ 12,465.69 | $ 18,245.76 | $ 5,780.07 |
| 22 | A2MSP | Sun City Mobile Home | | 2,100,000 | $ 12,653.39 | $ 18,552.77 | $ 5,899.38 |
| 23 | A2MSP | Sun City Mobile Home | | 2,200,000 | $ 12,841.09 | $ 18,859.77 | $ 6,018.68 |
| 24 | A2MSP | Sun City Mobile Home | | 2,300,000 | $ 13,028.79 | $ 19,166.77 | $ 6,137.98 |
| 25 | | | | | | | |
| 26 | A2MSP | Sun City Mobile Home | Average: | 1,979,583 | $ 12,427.37 | $ 18,183.08 | $ 5,755.72 |
| 27 | | | | | | | |
| 28 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Inc Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | - | $ 9.20 | $ 30.12 | $ 20.92 |
| 2 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 1,000 | $ 10.49 | $ 33.19 | $ 22.70 |
| 3 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 2,000 | $ 11.77 | $ 36.26 | $ 24.49 |
| 4 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 3,000 | $ 13.06 | $ 39.33 | $ 26.27 |
| 5 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 4,000 | $ 14.34 | $ 42.40 | $ 28.05 |
| 6 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 5,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 7 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 6,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 8 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 7,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 9 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 8,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 10 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 9,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 11 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 10,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 12 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 11,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 13 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 12,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 14 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 13,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 15 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 14,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 16 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 15,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 17 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 16,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 18 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 17,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 19 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 18,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 20 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 19,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 21 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 20,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 22 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 21,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 23 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 22,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 24 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 23,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 25 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 24,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 26 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 25,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 27 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 26,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 28 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 27,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 29 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 28,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 30 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 29,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 31 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 30,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 32 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 31,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 33 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 32,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 34 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 33,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 35 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 34,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 36 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 35,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 37 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 36,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 38 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 37,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 39 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 38,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 40 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 39,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 41 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 40,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 42 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 41,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 43 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 42,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 44 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 43,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 45 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 44,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 46 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 45,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 47 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 46,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 48 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 47,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 49 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 48,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 50 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 49,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 51 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 50,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 52 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 51,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 53 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 52,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 54 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 53,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 55 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 54,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 56 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 55,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 57 | | | | | | | |
| 58 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Average: | 2,256 | $ 12.10 | $ 37.05 | $ 24.94 |
| 59 | | | | | | | |
| 60 | | | | | | | |
| 61 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | - | $ 23.02 | $ 75.30 | $ 52.28 |
| 2 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 1,000 | $ 24.31 | $ 78.37 | $ 54.06 |
| 3 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 2,000 | $ 25.59 | $ 81.44 | $ 55.84 |
| 4 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 3,000 | $ 26.88 | $ 84.51 | $ 57.63 |
| 5 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 4,000 | $ 28.16 | $ 87.58 | $ 59.41 |
| 6 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 5,000 | $ 29.45 | $ 90.65 | $ 61.20 |
| 7 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 6,000 | $ 30.74 | $ 93.72 | $ 62.98 |
| 8 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 7,000 | $ 32.02 | $ 96.79 | $ 64.76 |
| 9 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 8,000 | $ 33.31 | $ 99.86 | $ 66.55 |
| 10 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 9,000 | $ 34.60 | $ 102.93 | $ 68.33 |
| 11 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 10,000 | $ 35.88 | $ 106.00 | $ 70.12 |
| 12 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 11,000 | $ 37.17 | $ 109.07 | $ 71.90 |
| 13 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 12,000 | $ 38.45 | $ 112.14 | $ 73.68 |
| 14 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 12,500 | $ 39.10 | $ 113.67 | $ 74.57 |
| 15 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 13,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 16 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 14,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 17 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 15,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 18 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 16,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 19 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 17,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 20 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 18,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 21 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 19,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 22 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 20,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 23 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 21,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 24 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 22,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 25 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 23,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 26 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 24,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 27 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 25,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 28 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 26,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 29 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 27,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 30 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 28,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 31 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 29,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 32 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 30,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 33 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 31,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 34 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 32,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 35 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 33,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 36 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 34,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 37 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 35,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 38 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 36,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 39 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 37,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 40 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 38,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 41 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 39,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 42 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 40,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 43 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 41,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 44 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 42,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 45 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 43,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 46 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 44,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 47 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 45,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 48 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 46,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 49 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 47,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 50 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 48,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 51 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 49,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 52 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 50,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 53 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 51,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 54 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 52,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 55 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 53,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 56 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 54,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 57 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 55,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 58 | | | | | | | |
| 59 | A2S1B | Sun City Wastewater Commercial S Unit 1" | Average: | 7,270 | $ 32.37 | $ 97.62 | $ 65.24 |
| 60 | | | | | | | |
| 61 | | | | | | | |
| 62 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | - | $ 46.02 | $ 106.06 | $ 60.04 |
| 1 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 5,000 | $ 52.45 | $ 121.41 | $ 68.96 |
| 2 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 10,000 | $ 58.88 | $ 136.76 | $ 77.88 |
| 3 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 15,000 | $ 65.31 | $ 152.11 | $ 86.80 |
| 4 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 20,000 | $ 71.74 | $ 167.46 | $ 95.72 |
| 5 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 25,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 6 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 30,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 7 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 35,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 8 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 40,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 9 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 45,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 10 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 50,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 11 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 55,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 12 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 60,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 13 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 65,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 14 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 70,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 15 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 75,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 16 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 80,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 17 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 85,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 18 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 90,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 19 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 95,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 20 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 100,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 21 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 105,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 22 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 110,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 23 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 115,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 24 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 120,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 25 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 125,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 26 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 130,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 27 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 135,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 28 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 140,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 29 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 145,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 30 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 150,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 31 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 155,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 32 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 160,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 33 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 165,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 34 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 170,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 35 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 175,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 36 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 180,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 37 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 185,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 38 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 190,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 39 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 195,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 40 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 200,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 41 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 205,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 42 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 210,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 43 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 215,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 44 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 220,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 45 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 225,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 46 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 230,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 47 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 235,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 48 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 240,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 49 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 245,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 50 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 250,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 51 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 255,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 52 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 260,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 53 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 265,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 54 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 270,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 55 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 275,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 56 | | | | | | | |
| 57 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | Average: | 16,482 | $ 67.22 | $ 156.67 | $ 89.45 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | - | $ 73.63 | $ 151.89 | $ 78.26 |
| 2 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 2,500 | $ 76.85 | $ 159.57 | $ 82.72 |
| 3 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 5,000 | $ 80.06 | $ 167.24 | $ 87.18 |
| 4 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 7,500 | $ 83.28 | $ 174.92 | $ 91.64 |
| 5 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 10,000 | $ 86.49 | $ 182.59 | $ 96.10 |
| 6 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 12,500 | $ 89.71 | $ 190.27 | $ 100.56 |
| 7 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 15,000 | $ 92.92 | $ 197.94 | $ 105.02 |
| 8 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 17,500 | $ 96.14 | $ 205.62 | $ 109.48 |
| 9 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 20,000 | $ 99.35 | $ 213.29 | $ 113.94 |
| 10 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 22,500 | $ 102.57 | $ 220.97 | $ 118.40 |
| 11 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 25,000 | $ 105.79 | $ 228.64 | $ 122.86 |
| 12 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 27,500 | $ 109.00 | $ 236.32 | $ 127.32 |
| 13 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 30,000 | $ 112.22 | $ 243.99 | $ 131.78 |
| 14 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 32,500 | $ 115.43 | $ 251.67 | $ 136.23 |
| 15 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 35,000 | $ 118.65 | $ 259.34 | $ 140.69 |
| 16 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 37,500 | $ 121.86 | $ 267.02 | $ 145.15 |
| 17 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 40,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 18 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 42,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 19 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 45,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 20 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 47,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 21 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 50,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 22 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 52,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 23 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 55,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 24 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 57,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 25 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 60,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 26 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 62,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 27 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 65,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 28 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 67,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 29 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 70,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 30 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 72,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 31 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 75,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 32 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 77,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 33 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 80,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 34 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 82,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 35 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 85,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 36 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 87,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 37 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 90,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 38 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 92,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 39 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 95,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 40 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 97,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 41 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 100,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 42 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 102,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 43 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 105,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 44 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 107,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 45 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 110,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 46 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 112,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 47 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 115,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 48 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 117,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 49 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 120,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 50 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 122,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 51 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 125,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 52 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 127,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 53 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 130,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 54 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 132,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 55 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 135,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 56 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 137,500 | $ 125.08 | $ 274.69 | $ 149.61 |
| 57 | | | | | | | |
| 58 | A2S1D | Sun City Wastewater Commercial S Unit 2" | Average: | 29,247 | $ 111.25 | $ 241.68 | $ 130.43 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | - | $ 73.63 | $ 151.89 | $ 78.26 |
| 2 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 10,000 | $ 86.49 | $ 182.59 | $ 96.10 |
| 3 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 20,000 | $ 99.35 | $ 213.29 | $ 113.94 |
| 4 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 30,000 | $ 112.22 | $ 243.99 | $ 131.78 |
| 5 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 40,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 6 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 50,000 | $ 137.94 | $ 305.39 | $ 167.45 |
| 7 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 60,000 | $ 150.80 | $ 336.09 | $ 185.29 |
| 8 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 70,000 | $ 163.66 | $ 366.79 | $ 203.13 |
| 9 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 80,000 | $ 176.53 | $ 397.49 | $ 220.97 |
| 10 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 90,000 | $ 189.39 | $ 428.19 | $ 238.80 |
| 11 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 100,000 | $ 202.25 | $ 458.89 | $ 256.64 |
| 12 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 110,000 | $ 215.11 | $ 489.59 | $ 274.48 |
| 13 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 120,000 | $ 227.97 | $ 520.29 | $ 292.32 |
| 14 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 130,000 | $ 240.84 | $ 550.99 | $ 310.16 |
| 15 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 140,000 | $ 253.70 | $ 581.69 | $ 328.00 |
| 16 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 150,000 | $ 266.56 | $ 612.39 | $ 345.83 |
| 17 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 160,000 | $ 279.42 | $ 643.09 | $ 363.67 |
| 18 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 170,000 | $ 292.28 | $ 673.79 | $ 381.51 |
| 19 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 180,000 | $ 305.15 | $ 704.49 | $ 399.35 |
| 20 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 190,000 | $ 318.01 | $ 735.20 | $ 417.19 |
| 21 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 200,000 | $ 330.87 | $ 765.90 | $ 435.03 |
| 22 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 210,000 | $ 343.73 | $ 796.60 | $ 452.86 |
| 23 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 220,000 | $ 356.59 | $ 827.30 | $ 470.70 |
| 24 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 230,000 | $ 369.46 | $ 858.00 | $ 488.54 |
| 25 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 240,000 | $ 382.32 | $ 888.70 | $ 506.38 |
| 26 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 250,000 | $ 395.18 | $ 919.40 | $ 524.22 |
| 27 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 260,000 | $ 408.04 | $ 950.10 | $ 542.05 |
| 28 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 270,000 | $ 420.90 | $ 980.80 | $ 559.89 |
| 29 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 280,000 | $ 433.77 | $ 1,011.50 | $ 577.73 |
| 30 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 290,000 | $ 446.63 | $ 1,042.20 | $ 595.57 |
| 31 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 300,000 | $ 459.49 | $ 1,072.90 | $ 613.41 |
| 32 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 310,000 | $ 472.35 | $ 1,103.60 | $ 631.25 |
| 33 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 320,000 | $ 485.21 | $ 1,134.30 | $ 649.08 |
| 34 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 330,000 | $ 498.08 | $ 1,165.00 | $ 666.92 |
| 35 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 340,000 | $ 510.94 | $ 1,195.70 | $ 684.76 |
| 36 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 350,000 | $ 523.80 | $ 1,226.40 | $ 702.60 |
| 37 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 360,000 | $ 536.66 | $ 1,257.10 | $ 720.44 |
| 38 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 370,000 | $ 549.52 | $ 1,287.80 | $ 738.28 |
| 39 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 380,000 | $ 562.39 | $ 1,318.50 | $ 756.11 |
| 40 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 390,000 | $ 575.25 | $ 1,349.20 | $ 773.95 |
| 41 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 400,000 | $ 588.11 | $ 1,379.90 | $ 791.79 |
| 42 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 410,000 | $ 600.97 | $ 1,410.60 | $ 809.63 |
| 43 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 420,000 | $ 613.83 | $ 1,441.30 | $ 827.47 |
| 44 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 430,000 | $ 626.70 | $ 1,472.00 | $ 845.31 |
| 45 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 440,000 | $ 639.56 | $ 1,502.70 | $ 863.14 |
| 46 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 450,000 | $ 652.42 | $ 1,533.40 | $ 880.98 |
| 47 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 460,000 | $ 665.28 | $ 1,564.10 | $ 898.82 |
| 48 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 470,000 | $ 678.14 | $ 1,594.80 | $ 916.66 |
| 49 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 480,000 | $ 691.01 | $ 1,625.50 | $ 934.50 |
| 50 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 490,000 | $ 703.87 | $ 1,656.20 | $ 952.33 |
| 51 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 500,000 | $ 716.73 | $ 1,686.90 | $ 970.17 |
| 52 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 510,000 | $ 729.59 | $ 1,717.60 | $ 988.01 |
| 53 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 520,000 | $ 742.45 | $ 1,748.30 | $ 1,005.85 |
| 54 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 530,000 | $ 755.32 | $ 1,779.00 | $ 1,023.69 |
| 55 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 540,000 | $ 768.18 | $ 1,809.70 | $ 1,041.53 |
| 56 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 550,000 | $ 781.04 | $ 1,840.40 | $ 1,059.36 |
| 57 | | | | | | | |
| 58 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | Average: | 308,242 | $ 470.09 | $ 1,098.20 | $ 628.11 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | - | $ 9.20 | $ 30.12 | $ 20.92 |
| 2 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 1,000 | $ 10.49 | $ 33.19 | $ 22.70 |
| 3 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 2,000 | $ 11.77 | $ 36.26 | $ 24.49 |
| 4 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 3,000 | $ 13.06 | $ 39.33 | $ 26.27 |
| 5 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 4,000 | $ 14.34 | $ 42.40 | $ 28.05 |
| 6 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 5,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 7 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 6,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 8 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 7,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 9 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 8,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 10 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 9,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 11 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 10,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 12 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 11,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 13 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 12,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 14 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 13,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 15 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 14,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 16 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 15,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 17 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 16,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 18 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 17,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 19 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 18,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 20 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 19,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 21 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 20,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 22 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 21,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 23 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 22,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 24 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 23,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 25 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 24,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 26 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 25,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 27 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 26,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 28 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 27,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 29 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 28,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 30 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 29,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 31 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 30,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 32 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 31,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 33 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 32,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 34 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 33,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 35 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 34,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 36 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 35,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 37 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 36,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 38 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 37,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 39 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 38,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 40 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 39,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 41 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 40,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 42 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 41,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 43 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 42,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 44 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 43,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 45 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 44,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 46 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 45,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 47 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 46,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 48 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 47,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 49 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 48,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 50 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 49,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 51 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 50,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 52 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 51,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 53 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 52,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 54 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 53,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 55 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 54,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 56 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 55,000 | $ 15.63 | $ 45.47 | $ 29.84 |
| 57 | | | | | | | |
| 58 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Average: | 2,883 | $ 12.91 | $ 38.97 | $ 26.06 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2B | Sun City Wastewater Commercial M Unit1" | | - | $ 23.02 | $ 75.30 | $ 52.28 |
| 2 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 1,000 | $ 24.31 | $ 78.37 | $ 54.06 |
| 3 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 2,000 | $ 25.59 | $ 81.44 | $ 55.84 |
| 4 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 3,000 | $ 26.88 | $ 84.51 | $ 57.63 |
| 5 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 4,000 | $ 28.16 | $ 87.58 | $ 59.41 |
| 6 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 5,000 | $ 29.45 | $ 90.65 | $ 61.20 |
| 7 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 6,000 | $ 30.74 | $ 93.72 | $ 62.98 |
| 8 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 7,000 | $ 32.02 | $ 96.79 | $ 64.76 |
| 9 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 8,000 | $ 33.31 | $ 99.86 | $ 66.55 |
| 10 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 9,000 | $ 34.60 | $ 102.93 | $ 68.33 |
| 11 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 10,000 | $ 35.88 | $ 106.00 | $ 70.12 |
| 12 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 11,000 | $ 37.17 | $ 109.07 | $ 71.90 |
| 13 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 12,000 | $ 38.45 | $ 112.14 | $ 73.68 |
| 14 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 12,500 | $ 39.10 | $ 113.67 | $ 74.57 |
| 15 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 13,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 16 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 14,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 17 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 15,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 18 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 16,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 19 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 17,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 20 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 18,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 21 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 19,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 22 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 20,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 23 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 21,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 24 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 22,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 25 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 23,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 26 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 24,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 27 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 25,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 28 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 26,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 29 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 27,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 30 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 28,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 31 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 29,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 32 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 30,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 33 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 31,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 34 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 32,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 35 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 33,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 36 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 34,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 37 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 35,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 38 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 36,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 39 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 37,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 40 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 38,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 41 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 39,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 42 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 40,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 43 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 41,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 44 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 42,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 45 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 43,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 46 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 44,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 47 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 45,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 48 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 46,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 49 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 47,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 50 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 48,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 51 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 49,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 52 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 50,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 53 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 51,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 54 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 52,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 55 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 53,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 56 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 54,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 57 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 55,000 | $ 39.10 | $ 113.67 | $ 74.57 |
| 58 | | | | | | | |
| 59 | A2S2B | Sun City Wastewater Commercial M Unit1" | Average: | 12,500 | $ 39.10 | $ 113.67 | $ 74.57 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | - | $ 46.02 | $ 106.06 | $ 60.04 |
| 1 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 1,000 | $ 47.31 | $ 109.13 | $ 61.83 |
| 2 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 2,000 | $ 48.59 | $ 112.20 | $ 63.61 |
| 3 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 3,000 | $ 49.88 | $ 115.27 | $ 65.40 |
| 4 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 4,000 | $ 51.16 | $ 118.34 | $ 67.18 |
| 5 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 5,000 | $ 52.45 | $ 121.41 | $ 68.96 |
| 6 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 6,000 | $ 53.74 | $ 124.48 | $ 70.75 |
| 7 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 7,000 | $ 55.02 | $ 127.55 | $ 72.53 |
| 8 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 8,000 | $ 56.31 | $ 130.62 | $ 74.31 |
| 9 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 9,000 | $ 57.60 | $ 133.69 | $ 76.10 |
| 10 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 10,000 | $ 58.88 | $ 136.76 | $ 77.88 |
| 11 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 11,000 | $ 60.17 | $ 139.83 | $ 79.67 |
| 12 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 12,000 | $ 61.45 | $ 142.90 | $ 81.45 |
| 13 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 12,500 | $ 62.10 | $ 144.44 | $ 82.34 |
| 14 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 13,000 | $ 62.74 | $ 145.97 | $ 83.23 |
| 15 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 14,000 | $ 64.03 | $ 149.04 | $ 85.02 |
| 16 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 15,000 | $ 65.31 | $ 152.11 | $ 86.80 |
| 17 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 16,000 | $ 66.60 | $ 155.18 | $ 88.58 |
| 18 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 17,000 | $ 67.89 | $ 158.25 | $ 90.37 |
| 19 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 18,000 | $ 69.17 | $ 161.32 | $ 92.15 |
| 20 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 19,000 | $ 70.46 | $ 164.39 | $ 93.94 |
| 21 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 20,000 | $ 71.74 | $ 167.46 | $ 95.72 |
| 22 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 21,000 | $ 73.03 | $ 170.53 | $ 97.50 |
| 23 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 22,000 | $ 74.32 | $ 173.60 | $ 99.29 |
| 24 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 23,000 | $ 75.60 | $ 176.67 | $ 101.07 |
| 25 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 24,000 | $ 76.89 | $ 179.74 | $ 102.86 |
| 26 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 25,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 27 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 26,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 28 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 27,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 29 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 28,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 30 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 29,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 31 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 30,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 32 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 31,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 33 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 32,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 34 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 33,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 35 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 34,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 36 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 35,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 37 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 36,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 38 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 37,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 39 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 38,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 40 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 39,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 41 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 40,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 42 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 41,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 43 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 42,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 44 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 43,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 45 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 44,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 46 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 45,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 47 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 46,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 48 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 47,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 49 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 48,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 50 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 49,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 51 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 50,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 52 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 51,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 53 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 52,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 54 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 53,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 55 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 54,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 56 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 55,000 | $ 78.18 | $ 182.81 | $ 104.64 |
| 57 | | | | | | | |
| 58 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | Average: | 19,950 | $ 71.68 | $ 167.31 | $ 95.63 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | - | $ 73.63 | $ 151.89 | $ 78.26 |
| 2 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 1,000 | $ 74.92 | $ 154.96 | $ 80.04 |
| 3 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 2,000 | $ 76.20 | $ 158.03 | $ 81.83 |
| 4 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 3,000 | $ 77.49 | $ 161.10 | $ 83.61 |
| 5 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 4,000 | $ 78.77 | $ 164.17 | $ 85.40 |
| 6 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 5,000 | $ 80.06 | $ 167.24 | $ 87.18 |
| 7 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 10,000 | $ 86.49 | $ 182.59 | $ 96.10 |
| 8 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 15,000 | $ 92.92 | $ 197.94 | $ 105.02 |
| 9 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 20,000 | $ 99.35 | $ 213.29 | $ 113.94 |
| 10 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 25,000 | $ 105.79 | $ 228.64 | $ 122.86 |
| 11 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 30,000 | $ 112.22 | $ 243.99 | $ 131.78 |
| 12 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 35,000 | $ 118.65 | $ 259.34 | $ 140.69 |
| 13 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 40,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 14 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 45,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 15 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 50,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 16 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 55,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 17 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 60,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 18 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 65,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 19 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 70,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 20 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 75,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 21 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 80,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 22 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 85,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 23 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 90,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 24 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 95,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 25 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 100,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 26 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 105,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 27 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 110,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 28 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 115,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 29 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 120,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 30 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 125,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 31 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 130,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 32 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 135,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 33 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 140,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 34 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 145,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 35 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 150,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 36 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 155,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 37 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 160,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 38 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 165,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 39 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 170,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 40 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 175,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 41 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 180,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 42 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 185,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 43 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 190,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 44 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 195,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 45 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 200,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 46 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 205,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 47 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 210,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 48 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 215,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 49 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 220,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 50 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 225,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 51 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 230,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 52 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 235,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 53 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 240,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 54 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 245,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 55 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 250,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 56 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 255,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 57 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 260,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 58 | | | | | | | |
| 59 | A2S2D | Sun City Wastewater Commercial M Unit 2" | Average: | 31,907 | $ 114.67 | $ 249.84 | $ 135.18 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | - | $ 73.63 | $ 151.89 | $ 78.26 |
| 2 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,000 | $ 74.92 | $ 154.96 | $ 80.04 |
| 3 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,000 | $ 76.20 | $ 158.03 | $ 81.83 |
| 4 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,000 | $ 77.49 | $ 161.10 | $ 83.61 |
| 5 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 4,000 | $ 78.77 | $ 164.17 | $ 85.40 |
| 6 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 5,000 | $ 80.06 | $ 167.24 | $ 87.18 |
| 7 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 10,000 | $ 86.49 | $ 182.59 | $ 96.10 |
| 8 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 15,000 | $ 92.92 | $ 197.94 | $ 105.02 |
| 9 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 20,000 | $ 99.35 | $ 213.29 | $ 113.94 |
| 10 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 25,000 | $ 105.79 | $ 228.64 | $ 122.86 |
| 11 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 30,000 | $ 112.22 | $ 243.99 | $ 131.78 |
| 12 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 35,000 | $ 118.65 | $ 259.34 | $ 140.69 |
| 13 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 40,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 14 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 45,000 | $ 131.51 | $ 290.04 | $ 158.53 |
| 15 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 50,000 | $ 137.94 | $ 305.39 | $ 167.45 |
| 16 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 55,000 | $ 144.37 | $ 320.74 | $ 176.37 |
| 17 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 60,000 | $ 150.80 | $ 336.09 | $ 185.29 |
| 18 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 65,000 | $ 157.23 | $ 351.44 | $ 194.21 |
| 19 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 70,000 | $ 163.66 | $ 366.79 | $ 203.13 |
| 20 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 75,000 | $ 170.10 | $ 382.14 | $ 212.05 |
| 21 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 80,000 | $ 176.53 | $ 397.49 | $ 220.97 |
| 22 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 85,000 | $ 182.96 | $ 412.84 | $ 229.89 |
| 23 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 90,000 | $ 189.39 | $ 428.19 | $ 238.80 |
| 24 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 95,000 | $ 195.82 | $ 443.54 | $ 247.72 |
| 25 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 100,000 | $ 202.25 | $ 458.89 | $ 256.64 |
| 26 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 200,000 | $ 330.87 | $ 765.90 | $ 435.03 |
| 27 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 300,000 | $ 459.49 | $ 1,072.90 | $ 613.41 |
| 28 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 400,000 | $ 588.11 | $ 1,379.90 | $ 791.79 |
| 29 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 500,000 | $ 716.73 | $ 1,686.90 | $ 970.17 |
| 30 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 600,000 | $ 845.35 | $ 1,993.91 | $ 1,148.56 |
| 31 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 700,000 | $ 973.97 | $ 2,300.91 | $ 1,326.94 |
| 32 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 800,000 | $ 1,102.59 | $ 2,607.91 | $ 1,505.32 |
| 33 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 900,000 | $ 1,231.21 | $ 2,914.91 | $ 1,683.70 |
| 34 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,000,000 | $ 1,359.83 | $ 3,221.92 | $ 1,862.09 |
| 35 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,100,000 | $ 1,488.45 | $ 3,528.92 | $ 2,040.47 |
| 36 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,200,000 | $ 1,617.07 | $ 3,835.92 | $ 2,218.85 |
| 37 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,300,000 | $ 1,745.69 | $ 4,142.92 | $ 2,397.23 |
| 38 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,400,000 | $ 1,874.31 | $ 4,449.93 | $ 2,575.62 |
| 39 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,500,000 | $ 2,002.93 | $ 4,756.93 | $ 2,754.00 |
| 40 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,600,000 | $ 2,131.55 | $ 5,063.93 | $ 2,932.38 |
| 41 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,700,000 | $ 2,260.17 | $ 5,370.93 | $ 3,110.76 |
| 42 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,800,000 | $ 2,388.79 | $ 5,677.94 | $ 3,289.15 |
| 43 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,900,000 | $ 2,517.41 | $ 5,984.94 | $ 3,467.53 |
| 44 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,000,000 | $ 2,646.03 | $ 6,291.94 | $ 3,645.91 |
| 45 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,100,000 | $ 2,774.65 | $ 6,598.94 | $ 3,824.29 |
| 46 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,200,000 | $ 2,903.27 | $ 6,905.95 | $ 4,002.68 |
| 47 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,300,000 | $ 3,031.89 | $ 7,212.95 | $ 4,181.06 |
| 48 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,400,000 | $ 3,160.51 | $ 7,519.95 | $ 4,359.44 |
| 49 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,500,000 | $ 3,289.13 | $ 7,826.95 | $ 4,537.82 |
| 50 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,600,000 | $ 3,417.75 | $ 8,133.96 | $ 4,716.21 |
| 51 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,700,000 | $ 3,546.37 | $ 8,440.96 | $ 4,894.59 |
| 52 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,800,000 | $ 3,674.99 | $ 8,747.96 | $ 5,072.97 |
| 53 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,900,000 | $ 3,803.61 | $ 9,054.96 | $ 5,251.35 |
| 54 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,000,000 | $ 3,932.23 | $ 9,361.97 | $ 5,429.74 |
| 55 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,100,000 | $ 4,060.85 | $ 9,668.97 | $ 5,608.12 |
| 56 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,200,000 | $ 4,189.47 | $ 9,975.97 | $ 5,786.50 |
| 57 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,300,000 | $ 4,318.09 | $ 10,282.97 | $ 5,964.88 |
| 58 | | | | | | | |
| 59 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | Average: | 784,510 | $ 1,082.67 | $ 2,560.36 | $ 1,477.69 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 1



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | - | $ 73.63 | $ 151.89 | $ 78.26 |
| 2 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,000 | $ 74.92 | $ 154.96 | $ 80.04 |
| 3 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,000 | $ 76.20 | $ 158.03 | $ 81.83 |
| 4 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,000 | $ 77.49 | $ 161.10 | $ 83.61 |
| 5 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 4,000 | $ 78.77 | $ 164.17 | $ 85.40 |
| 6 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 5,000 | $ 80.06 | $ 167.24 | $ 87.18 |
| 7 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 10,000 | $ 86.49 | $ 182.59 | $ 96.10 |
| 8 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 15,000 | $ 92.92 | $ 197.94 | $ 105.02 |
| 9 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 20,000 | $ 99.35 | $ 213.29 | $ 113.94 |
| 10 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 25,000 | $ 105.79 | $ 228.64 | $ 122.86 |
| 11 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 30,000 | $ 112.22 | $ 243.99 | $ 131.78 |
| 12 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 35,000 | $ 118.65 | $ 259.34 | $ 140.69 |
| 13 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 40,000 | $ 125.08 | $ 274.69 | $ 149.61 |
| 14 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 45,000 | $ 131.51 | $ 290.04 | $ 158.53 |
| 15 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 50,000 | $ 137.94 | $ 305.39 | $ 167.45 |
| 16 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 55,000 | $ 144.37 | $ 320.74 | $ 176.37 |
| 17 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 60,000 | $ 150.80 | $ 336.09 | $ 185.29 |
| 18 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 65,000 | $ 157.23 | $ 351.44 | $ 194.21 |
| 19 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 70,000 | $ 163.66 | $ 366.79 | $ 203.13 |
| 20 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 75,000 | $ 170.10 | $ 382.14 | $ 212.05 |
| 21 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 80,000 | $ 176.53 | $ 397.49 | $ 220.97 |
| 22 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 85,000 | $ 182.96 | $ 412.84 | $ 229.89 |
| 23 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 90,000 | $ 189.39 | $ 428.19 | $ 238.80 |
| 24 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 95,000 | $ 195.82 | $ 443.54 | $ 247.72 |
| 25 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 100,000 | $ 202.25 | $ 458.89 | $ 256.64 |
| 26 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 200,000 | $ 330.87 | $ 765.90 | $ 435.03 |
| 27 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 300,000 | $ 459.49 | $ 1,072.90 | $ 613.41 |
| 28 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 400,000 | $ 588.11 | $ 1,379.90 | $ 791.79 |
| 29 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 500,000 | $ 716.73 | $ 1,686.90 | $ 970.17 |
| 30 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 600,000 | $ 845.35 | $ 1,993.91 | $ 1,148.56 |
| 31 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 700,000 | $ 973.97 | $ 2,300.91 | $ 1,326.94 |
| 32 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 800,000 | $ 1,102.59 | $ 2,607.91 | $ 1,505.32 |
| 33 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 900,000 | $ 1,231.21 | $ 2,914.91 | $ 1,683.70 |
| 34 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,000,000 | $ 1,359.83 | $ 3,221.92 | $ 1,862.09 |
| 35 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,100,000 | $ 1,488.45 | $ 3,528.92 | $ 2,040.47 |
| 36 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,200,000 | $ 1,617.07 | $ 3,835.92 | $ 2,218.85 |
| 37 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,300,000 | $ 1,745.69 | $ 4,142.92 | $ 2,397.23 |
| 38 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,400,000 | $ 1,874.31 | $ 4,449.93 | $ 2,575.62 |
| 39 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,500,000 | $ 2,002.93 | $ 4,756.93 | $ 2,754.00 |
| 40 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,600,000 | $ 2,131.55 | $ 5,063.93 | $ 2,932.38 |
| 41 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,700,000 | $ 2,260.17 | $ 5,370.93 | $ 3,110.76 |
| 42 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,800,000 | $ 2,388.79 | $ 5,677.94 | $ 3,289.15 |
| 43 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,900,000 | $ 2,517.41 | $ 5,984.94 | $ 3,467.53 |
| 44 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,000,000 | $ 2,646.03 | $ 6,291.94 | $ 3,645.91 |
| 45 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,100,000 | $ 2,774.65 | $ 6,598.94 | $ 3,824.29 |
| 46 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,200,000 | $ 2,903.27 | $ 6,905.95 | $ 4,002.68 |
| 47 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,300,000 | $ 3,031.89 | $ 7,212.95 | $ 4,181.06 |
| 48 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,400,000 | $ 3,160.51 | $ 7,519.95 | $ 4,359.44 |
| 49 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,500,000 | $ 3,289.13 | $ 7,826.95 | $ 4,537.82 |
| 50 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,600,000 | $ 3,417.75 | $ 8,133.96 | $ 4,716.21 |
| 51 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,700,000 | $ 3,546.37 | $ 8,440.96 | $ 4,894.59 |
| 52 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,800,000 | $ 3,674.99 | $ 8,747.96 | $ 5,072.97 |
| 53 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,900,000 | $ 3,803.61 | $ 9,054.96 | $ 5,251.35 |
| 54 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,000,000 | $ 3,932.23 | $ 9,361.97 | $ 5,429.74 |
| 55 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,100,000 | $ 4,060.85 | $ 9,668.97 | $ 5,608.12 |
| 56 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,200,000 | $ 4,189.47 | $ 9,975.97 | $ 5,786.50 |
| 57 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,300,000 | $ 4,318.09 | $ 10,282.97 | $ 5,964.88 |
| 58 | | | | | | | |
| 59 | A2S7D | Sun City Wastewater Commercial Large User => 2" | Average: | 404,719 | $ 594.18 | $ 1,394.39 | $ 800.21 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Summary of Revenues by Customer Classification - Present & Proposed Rates
Step 2

Exhibit
Schedule H-1
Page 1
Witness: Heppenstall

| Line No. | Customer Classification | Revenues in Test Year: Present Rates | Revenues in Test Year: Annualized Present Rates | Revenues in Test Year: Proposed Rates | Proposed Increase: Amount | Proposed Increase: % |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | Residential | $ 27,040,951 | $ 27,659,276 | $ 32,077,659 | $ 4,418,383 | 15.97% |
| 3 | | | | | | |
| 4 | Commercial | $ 710,992 | $ 714,309 | $ 1,341,613 | $ 627,304 | 87.82% |
| 5 | | | | | | |
| 6 | Commercial Large | $ 1,438,001 | $ 1,440,447 | $ 1,548,667 | $ 108,219 | 7.51% |
| 7 | | | | | | |
| 8 | Bulk User | $ 864,819 | $ 857,537 | $ 864,022 | $ 6,485 | 0.76% |
| 9 | OPA | $ 9,106 | $ 12,251 | $ 6,399 | $ (5,852) | -47.77% |
| 10 | Effluent | $ 48,715 | $ 48,715 | $ 48,715 | $ - | 0.00% |
| 11 | | | | | | |
| 12 | Misc Revenues | $ 25,631 | $ 25,631 | $ 25,631 | $ - | 0.00% |
| 13 | | | | | | |
| 14 | Reconciling Amount to General Ledger | $ (2,946) | | | | |
| 15 | Total Revenues | $ 30,135,270 | $ 30,758,167 | $ 35,912,706 | $ 5,154,540 | 16.76% |
| 16 | | | | | | |
| 17 | Revenues Excluding Effluent | $ 30,086,555 | | | | |
| 18 | | | | | | |
| 19 | Per General Ledger | $ 30,086,555 | | | | |
| 20 | | | | | | |
| 21 | Difference | $ 0 | | | | |
| 22 | | | | | | |
| 23 | Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6) | | $ 622,896 | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Analysis of Revenue by Detailed Class
Step 2



| Line No. | Present Rate Schedule | Consol Rate Schedule | Description | Average Number of Customers | Average Consumption Proposed Rate | Revenues: Present Rates | Revenues: Annualized Present Rates | Revenues: Proposed Rates | Proposed: Increase Amount | Proposed: Increase % |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | 6,790 | 3,699 | $ 5,739,865 | $ 5,798,117 | $ 4,386,068.40 | $ (1,353,797.08) | -23.35% |
| 2 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | 2 | 1,931 | 1,545 | 1,746 | 894 | (651) | -37.28% |
| 3 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | 1 | 83 | 1,067 | 1,067 | 377 | (691) | -64.69% |
| 4 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | 2 | 2,875 | 3,362 | 3,361 | 2,087 | (1,275) | -37.92% |
| 5 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2" | 6 | 14,579 | 53,939 | 53,045 | 11,165 | (42,774) | -80.64% |
| 6 | C2MS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | 28 | 23,999 | 192,337 | 193,572 | 77,797 | (114,541) | -59.17% |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | **Total Agua Fria - Billed Revenues** | | | **6,829** | **47,166** | **$ 5,992,115** | **$ 6,050,910** | **$ 4,478,388** | **$ (1,513,728)** | **-25.02%** |
| 10 | | | | | | | | | | |
| 11 | E1MS1 | X1MS1 | Anthem Wastewater Residential | 8,884 | 5,158 | $ 5,591,909 | $ 5,614,053 | $ 5,091,598 | $ (500,311) | -8.91% |
| 12 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | 4 | 3,485 | 2,768 | 2,757 | 2,023 | (745) | -27.02% |
| 13 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | 3 | 1,444 | 2,120 | 2,120 | 1,286 | (835) | -39.37% |
| 14 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | 15 | 5,961 | 17,594 | 17,566 | 17,406 | (188) | -1.07% |
| 15 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1 1/2" | 1 | 15,000 | 1,689 | 1,649 | 1,877 | 188 | 11.39% |
| 16 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | 5 | 14,540 | 6,799 | 6,719 | 12,100 | 5,301 | 78.90% |
| 17 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | 10 | 4,114 | 21,214 | 20,730 | 10,904 | (10,310) | -49.73% |
| 18 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | 27 | 12,561 | 69,972 | 73,962 | 48,176 | (21,796) | -29.47% |
| 19 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | 75 | 27,885 | 331,190 | 325,819 | 219,430 | (111,759) | -34.30% |
| 20 | E5M2 | X5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | 1 | 17,266,633 | 864,819 | 857,537 | 864,022 | (796) | -0.09% |
| 21 | | | | | | | | | | |
| 22 | **Total Anthem Wastewater - Billed Revenues** | | | **9,025** | **17,356,782** | **$ 6,910,075** | **$ 6,922,913** | **$ 6,268,823** | **$ (641,252)** | **-9.26%** |
| 23 | | | | | | | | | | |
| 24 | P1MS1 | X1MS1 | Mohave Wastewater Residential | 1,491 | - | 1,042,704 | 1,405,059 | 925,732 | (116,972) | -8.33% |
| 25 | P2MS1 | X2N1 | Mohave Wastewater Commercial | 15 | - | 10,790 | 14,135 | 36,000 | 25,210 | 178.35% |
| 26 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | 3 | 161,306 | 16,604 | 22,052 | 22,238 | 5,634 | 25.55% |
| 27 | P4MS1 | X4MS1 | Mohave Wastewater OPA | 1 | - | 9,106 | 12,251 | 6,399 | (2,707) | -22.10% |
| 28 | P7A1 | X7A1 | Mohave Wastewater Effluent | 1 | 17,822 | 48,715 | 48,715 | 48,715 | - | 0.00% |
| 29 | | | | | | | | | | |
| 30 | **Total Mohave Sewer - Billed Revenues** | | | **1,511** | **179,127** | **$ 1,127,919** | **$ 1,502,212** | **$ 1,039,085** | **$ (88,834)** | **-5.91%** |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Analysis of Revenue by Detailed Class
Step 2



| Line No. | Present Rate Schedule | Consol Rate Schedule | Description | Average Number of Customers | Average Consumption Proposed Rate | Revenues: Present Rates | Revenues: Annualized Present Rates | Revenues: Proposed Rates | Proposed: Increase Amount | Proposed: Increase % |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential Single Unit 5/8" x 3/4" | 14,216 | - | $ 5,464,499 | $ 5,537,416 | $ 6,997,684 | $ 1,533,185 | 27.69% |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential Single Unit 1" | 19 | - | 7,973 | 7,441 | 9,403 | 1,430 | 19.22% |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Residential S Unit => 2" | 3 | - | 1,549 | 1,169 | 1,477 | (73) | -6.23% |
| 4 | B1S1N | X1MS1 | Sun City West Wastewater Residential S Unit Non Water | 21 | - | 8,043 | 8,180 | 10,337 | 2,294 | 28.04% |
| 5 | B1S2A | X1MS1 | Sun City West Wastewater Residential Multi All Units | 2,714 | - | 1,076,819 | 1,057,350 | 1,336,183 | 259,365 | 24.53% |
| 6 | B2MS2 | NA | Sun City West Wastewater Commercial WC - Toilets | 172 | - | 24,046 | 24,046 | - | (24,046) | -100.00% |
| 7 | B2MS3 | NA | Sun City West Wastewater Commercial DW - Dish Washers | 4 | - | 4,391 | 4,391 | - | (4,391) | -100.00% |
| 8 | B2MS4 | NA | Sun City West Wastewater Commercial WM - Washing Machines | 28 | - | 7,300 | 7,300 | - | (7,300) | -100.00% |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | 22 | 3,530 | 7,085 | 7,085 | 11,167 | 4,082 | 57.61% |
| 10 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | 33 | 7,893 | 25,137 | 25,610 | 40,709 | 15,572 | 60.80% |
| 11 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | 54 | 15,810 | 83,886 | 83,860 | 103,001 | 19,115 | 22.79% |
| 12 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | 98 | 23,582 | 239,068 | 238,258 | 270,742 | 31,673 | 13.29% |
| 13 | B2S1E | X2MS6 | Sun City West Wastewater Commercial Single Unit > 2" | 1 | 127,667 | 6,360 | 5,682 | 6,707 | 347 | 6.10% |
| 14 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit Non-Water | 33 | - | 55,917 | 55,927 | 79,200 | 23,283 | 41.63% |
| 15 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non-Water | 1 | - | - | - | 9,600 | 9,600 | |
| 16 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non-Water | 1 | - | - | - | 14,706 | 14,706 | |
| 17 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | 8 | 8,625 | 6,391 | 6,391 | 10,091 | 3,700 | 57.88% |
| 18 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | 12 | 22,889 | 21,288 | 21,288 | 26,108 | 4,820 | 22.64% |
| 19 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | 6 | 31,986 | 16,162 | 16,162 | 18,271 | 2,109 | 13.05% |
| 20 | B2S2E | X2MS6 | Sun City West Wastewater Commercial Multi Unit >2" | 2 | 900,917 | 59,659 | 59,659 | 71,948 | 12,290 | 20.60% |
| 21 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | 4 | 1,166,729 | 152,521 | 152,521 | 184,189 | 31,668 | 20.76% |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
| 24 | **Total Sun City West Sewer - Billed Revenues** | | | **17,452** | **2,309,629** | **$ 7,268,096** | **$ 7,319,736** | **$ 9,201,524** | **$ 1,933,428** | **26.41%** |
| 25 | | | | | | | | | | |
| 26 | A1S1A | X1MS1 | 5/8" Single Family | 19,510 | - | $ 5,084,852 | $ 5,176,393 | $ 8,376,814 | $ 3,291,961 | 63.60% |
| 27 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | 214 | - | 61,963 | 56,778 | 91,883 | 29,920 | 52.70% |
| 28 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | 1 | - | 326 | 265 | 429 | 103 | 38.88% |
| 29 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | 3 | - | 1,121 | 796 | 1,288 | 167 | 20.99% |
| 30 | A1S1N | X1MS1 | 5/8" Single Family | 235 | - | 61,541 | 62,350 | 100,900 | 39,358 | 63.12% |
| 31 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | 10,423 | - | 2,731,436 | 2,765,430 | 4,475,219 | 1,743,783 | 63.06% |
| 32 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | 635 | - | 166,350 | 168,478 | 272,644 | 106,294 | 63.09% |
| 33 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" | 8 | - | 541 | 541 | - | (541) | -100.00% |
| 34 | A2MSP | X2MSP | Sun City Mobile Home | 1 | 1,979,583 | 149,128 | 149,128 | 222,295 | 73,167 | 49.06% |
| 35 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | 160 | 2,256 | 23,390 | 23,236 | 73,490 | 50,100 | 215.61% |
| 36 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | 90 | 7,270 | 34,859 | 34,960 | 108,900 | 74,041 | 211.79% |
| 37 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | 101 | 16,482 | 81,871 | 81,871 | 196,186 | 114,314 | 139.63% |
| 38 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | 106 | 29,247 | 142,408 | 142,063 | 316,839 | 174,431 | 122.78% |
| 39 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | 10 | 308,242 | 56,411 | 56,411 | 135,501 | 79,090 | 140.20% |
| 40 | A2S1N | X2N1 | Sun City Wastewater Commercial Single Unit Non-Water | 14 | - | 12,490 | 12,370 | 33,600 | 21,110 | 170.66% |
| 41 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | 5 | 2,883 | 775 | 775 | 2,415 | 1,641 | 211.85% |
| 42 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | 2 | 12,500 | 938 | 938 | 2,816 | 1,878 | 200.15% |
| 43 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | 10 | 19,950 | 8,602 | 8,602 | 20,643 | 12,042 | 139.99% |
| 44 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | 25 | 31,907 | 34,401 | 34,401 | 76,953 | 42,553 | 123.70% |
| 45 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | 8 | 784,510 | 103,936 | 103,936 | 252,790 | 148,854 | 143.22% |
| 46 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | 8 | 404,719 | 57,041 | 57,041 | 137,650 | 80,609 | 141.32% |
| 47 | | | | | | | | | | |
| 48 | | | | | | | | | | |
| 49 | **Total Sun City Sewer - Billed Revenues** | | | **31,570** | **3,599,550** | **$ 8,814,379** | **$ 8,936,765** | **$ 14,899,256** | **$ 6,084,876** | **68.09%** |
| 50 | | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | **Total Revenues** | | | | | **$ 30,112,585** | **$ 30,732,536** | **$ 35,887,075** | **$ 5,774,491** | **18.79%** |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 2



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Agua Fria** | | | | | | | | | |
| 2 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | First 7,000 gals. | Flat Rate | $ 71.16 | $ 53.83 | $ (17.33) | $ 6.9782 | $ - | $ - | $ (6.9782) |
| 3 | | | | Over 7,000 gals. | Flat Rate | | | | - | | - | - |
| 4 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | First 10,000 gals. | First 5,000 gals. | 58.91 | 31.15 | (27.76) | 7.1720 | | 3.158 | (4.014) |
| 5 | | | | Over 10,000 gals. | Over 5,000 gals. | | | | - | | - | - |
| 6 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | First 15,000 gals. | First 5,000 gals. | 88.36 | 31.15 | (57.21) | 7.1720 | | 3.158 | (4.014) |
| 7 | | | | Over 15,000 gals. | Over 5,000 gals. | | | | - | | - | - |
| 8 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | First 15,000 gals. | First 12,500 gals. | 117.95 | 77.88 | (40.08) | 7.1720 | | 3.158 | (4.014) |
| 9 | | | | Over 15,000 gals. | Over 12,500 gals. | | | | - | | - | - |
| 10 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | All Usage | First 25,000 gals. | 235.80 | 109.03 | (126.78) | 7.1720 | | 3.158 | (4.014) |
| 11 | | | | All Usage | Over 25,000 gals. | | | | | | - | |
| 12 | C2MS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | All Usage | First 40,000 gals. | 235.80 | 155.75 | (80.05) | 7.1720 | | 3.158 | (4.014) |
| 13 | | | | All Usage | Over 40,000 gals. | | | | | | | |
| 14 | | | **Anthem** | | | | | | | | | |
| 15 | E1MS1 | X1MS1 | Anthem Wastewater Residential | First 7,000 gals. | Flat Rate | $ 31.18 | $ 47.76 | $ 16.58 | | $ 4.165 | $ - | $ (4.165) |
| 16 | | | | Over 7,000 gals. | Flat Rate | | | | | - | - | - |
| 17 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | First 10,000 gals. | First 5,000 gals. | 34.83 | $ 31.15 | (3.68) | | 4.359 | 3.158 | (1.201) |
| 18 | | | | Over 10,000 gals. | Over 5,000 gals. | | | | | - | - | - |
| 19 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | First 15,000 gals. | First 5,000 gals. | 52.24 | $ 31.15 | (21.09) | | 4.359 | 3.158 | (1.201) |
| 20 | | | | Over 15,000 gals. | Over 5,000 gals. | | | | | - | - | - |
| 21 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | First 15,000 gals. | First 12,500 gals. | 69.73 | $ 77.88 | 8.15 | | 4.359 | 3.158 | (1.201) |
| 22 | | | | Over 15,000 gals. | Over 12,500 gals. | | | | | - | - | - |
| 23 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1" - 1 1/2" | First 15,000 gals. | First 25,000 gals. | 69.73 | $ 109.03 | 39.30 | | 4.359 | 3.158 | (1.201) |
| 24 | | | | Over 15,000 gals. | Over 25,000 gals. | | | | | - | - | - |
| 25 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | First 15,000 gals. | First 40,000 gals. | 69.73 | $ 155.75 | 86.02 | | 4.359 | 3.158 | (1.201) |
| 26 | | | | Over 15,000 gals. | Over 40,000 gals. | | | | | - | - | - |
| 27 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | All Usage | First 12,500 gals. | 139.41 | $ 77.88 | (61.54) | | 4.359 | 3.158 | (1.201) |
| 28 | | | | All Usage | Over 12,500 gals. | | | | | - | - | - |
| 29 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | All Usage | First 25,000 gals. | 139.41 | $ 109.03 | (30.39) | | 4.359 | 3.158 | (1.201) |
| 30 | | | | All Usage | Over 25,000 gals. | | | | | - | - | - |
| 31 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | All Usage | First 40,000 gals. | 139.41 | $ 155.75 | 16.34 | | 4.359 | 3.158 | (1.201) |
| 32 | | | | All Usage | Over 40,000 gals. | | | | | - | - | |
| 33 | E5M2 | X5MS2 | Anthem Wastewater Wholesale (Phoenix) OWU | All Usage | All Usage | - | $ - | - | | 4.139 | 4.170 | 0.031 |
| 34 | | | | | | | | | | | | |
| 35 | | | **Mohave** | | | | | | | | | |
| 36 | P1MS1 | X1MS1 | Mohave Wastewater Residential | Flat Rate | Flat Rate | $ 63.84 | $ 51.74 | $ (12.10) | | $ - | $ - | $ - |
| 37 | P2MS1 | X2N1 | Mohave Wastewater Commercial | Flat Rate | Flat Rate | 63.84 | 200.00 | 136.16 | | - | - | - |
| 38 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | All Usage | All Usage | 82.29 | 155.75 | 73.46 | | 2.570 | 2.864 | 0.294 |
| 39 | P4MS1 | X4MS1 | Mohave Wastewater OPA | Flat Rate* | Flat Rate* | 63.84 | 41.02 | (22.82) | | - | - | - |
| 40 | P7A1 | X7A1 | Mohave Wastewater Effluent | Acre-Feet | Acre-Feet | - | - | - | | 227.790 | 227.790 | - |

*Mohave Wastewater OPA is calculated per bill, per Equivalent Residential Unit ("ERU").

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 2



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Sun City West** | | | | | | | | | |
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential Single Unit 5/8" x 3/4" | Flat Rate | Flat Rate | $ 32.46 | $ 41.02 | $ 8.56 | | | | |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential Single Unit 1" | Flat Rate | Flat Rate | 32.46 | $ 41.02 | 8.56 | | | | |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Residential S Unit => 2" | Flat Rate | Flat Rate | 32.46 | $ 41.02 | 8.56 | | | | |
| 4 | B1S1N | X1MS1 | Sun City West Wastewater Residential S Unit Non Water | Flat Rate | Flat Rate | 32.46 | $ 41.02 | 8.56 | | | | |
| 5 | B1S2A | X1MS1 | Sun City West Wastewater Residential Multi All Units | Flat Rate | Flat Rate | 32.46 | $ 41.02 | 8.56 | | | | |
| 6 | B2MS2 | NA | Sun City West Wastewater Commercial WC - Toilets | Flat Rate | Flat Rate | 11.65 | $ - | NA | | | | |
| 7 | B2MS3 | NA | Sun City West Wastewater Commercial DW - Dish Washers | Flat Rate | Flat Rate | 93.42 | $ - | NA | | | | |
| 8 | B2MS4 | NA | Sun City West Wastewater Commercial WM - Washing Machines | Flat Rate | Flat Rate | 21.80 | $ - | NA | | | | |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 17.65 | $ 31.15 | 13.50 | | $ 2.602 | $ 3.158 | $ 0.556 |
| 10 | B2S1A | X2MS1 | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | $ - | - | | | - | - |
| 11 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | First 12,500 gals. | First 12,500 gals. | 44.13 | $ 77.88 | 33.75 | | 2.602 | 3.158 | 0.556 |
| 12 | B2S1B | X2MS3 | Sun City West Wastewater Commercial Single Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | $ - | - | | | - | - |
| 13 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 88.27 | $ 109.03 | 20.76 | | 2.602 | 3.158 | 0.556 |
| 14 | B2S1C | X2MS4 | Sun City West Wastewater Commercial Single Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | $ - | - | | | - | - |
| 15 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | First 40,000 gals. | First 40,000 gals. | 141.23 | $ 155.75 | 14.52 | | 2.602 | 3.158 | 0.556 |
| 16 | B2S1D | X2MS5 | Sun City West Wastewater Commercial Single Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | $ - | - | | | - | - |
| 17 | B2S1E | X2MS6 | Sun City West Wastewater Commercial Single Unit > 2" | All Usage | All Usage | 141.23 | $ 155.75 | 14.52 | | 2.602 | 3.158 | 0.556 |
| 18 | B2S1N | X2N1 | Sun City West Wastewater Commercial Single Unit Non-Water | Flat Rate | Flat Rate | 141.23 | $ 200.00 | 58.77 | | | - | - |
| 19 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non-Water | Flat Rate | Flat Rate | | $ 800.00 | 800.00 | | | - | |
| 20 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non-Water | Flat Rate | Flat Rate | | $ 1,225.50 | 1,225.50 | | | - | |
| 21 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | First 12,500 gals. | First 12,500 gals. | 44.13 | $ 77.88 | 33.75 | | 2.602 | 3.158 | 0.556 |
| 22 | B2S2B | X2MS3 | Sun City West Wastewater Commercial Multi Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | $ - | - | | | - | - |
| 23 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 88.27 | $ 109.03 | 20.76 | | 2.602 | 3.158 | 0.556 |
| 24 | B2S2C | X2MS4 | Sun City West Wastewater Commercial Multi Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | $ - | - | | | - | - |
| 25 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | First 40,000 gals. | First 40,000 gals. | 141.23 | $ 152.75 | 11.52 | | 2.602 | 3.158 | 0.556 |
| 26 | B2S2D | X2MS5 | Sun City West Wastewater Commercial Multi Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | $ - | - | | | - | - |
| 27 | B2S2E | X2MS6 | Sun City West Wastewater Commercial Multi Unit >2" | All Usage | All Usage | 141.23 | $ 152.75 | 11.52 | | 2.602 | 3.158 | 0.556 |
| 28 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | All Usage | All Usage | 141.23 | $ 152.75 | 11.52 | | 2.602 | 3.158 | 0.556 |

EPCOR Water - Arizona Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 2



| Line No. | Present Rate Schedule | Proposed Rate Schedule | Description | Present Block | Proposed Block | Base Charge Present Rate | Base Charge Proposed Rate | Base Charge Change | Volume Charge Prior Rate Rate | Volume Charge Present Rate | Volume Charge Proposed Rate | Volume Charge Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Sun City** | | | | | | | | | |
| 2 | A1S1A | X1MS1 | 5/8" Single Family | Flat Rate | Flat Rate | $ 22.11 | $ 35.78 | $ 13.67 | | | | |
| 3 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | Flat Rate | Flat Rate | 22.11 | $ 35.78 | 13.67 | | | | |
| 4 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | Flat Rate | Flat Rate | 22.11 | $ 35.78 | 13.67 | | | | |
| 5 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | Flat Rate | Flat Rate | 22.11 | $ 35.78 | 13.67 | | | | |
| 6 | A1S1N | X1MS1 | 5/8" Single Family | Flat Rate | Flat Rate | 22.11 | $ 35.78 | 13.67 | | | | |
| 7 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | Flat Rate | Flat Rate | 22.11 | $ 35.78 | 13.67 | | | | |
| 8 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | Flat Rate | Flat Rate | 22.11 | $ 35.78 | 13.67 | | | | |
| 9 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" WC | Flat Rate | Flat Rate | 5.64 | $ - | NA | | | | |
| 10 | A2MSP | X2MSP | Sun City Mobile Home | All Usage | All Usage | 8,711.69 | $ 12,273.10 | 3,561.41 | | $ 1.877 | $ 3.158 | $ 1.281 |
| 11 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 9.20 | $ 31.15 | 21.95 | | 1.286 | $ 3.158 | 1.872 |
| 12 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | $ - | | | - | $ - | - |
| 13 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | First 12,500 gals. | First 12,500 gals. | 23.02 | $ 77.88 | 54.86 | | 1.286 | $ 3.158 | 1.872 |
| 14 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | Over 12,500 gals. | Over 12,500 gals. | | $ - | | | - | $ - | - |
| 15 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | First 25,000 gals. | 46.02 | $ 109.03 | 63.01 | | 1.286 | $ 3.158 | 1.872 |
| 16 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | $ - | | | - | $ - | - |
| 17 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | First 40,000 gals. | First 40,000 gals. | 73.63 | $ 155.75 | 82.12 | | 1.286 | $ 3.158 | 1.872 |
| 18 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | $ - | | | - | $ - | - |
| 19 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | All Usage | All Usage | 73.63 | $ 155.75 | 82.12 | | 1.286 | $ 3.158 | 1.872 |
| 20 | A2S1N | X2N1 | Sun City Wastewater Commercial single Unit Non-Water | Flat Rate | Flat Rate | 73.63 | $ 200.00 | 126.37 | | | $ - | - |
| 21 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | First 5,000 gals. | First 5,000 gals. | 9.20 | $ 31.15 | 21.95 | | 1.286 | $ 3.158 | 1.872 |
| 22 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Over 5,000 gals. | Over 5,000 gals. | | $ - | | | - | $ - | - |
| 23 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | First 12,500 gals. | First 12,500 gals. | 23.02 | $ 77.88 | 54.86 | | 1.286 | $ 3.158 | 1.872 |
| 24 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | Over 12,500 gals. | Over 12,500 gals. | | $ - | | | | $ - | - |
| 25 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | First 25,000 gals. | 46.02 | $ 109.03 | 63.01 | | 1.286 | $ 3.158 | 1.872 |
| 26 | A2S2C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | Over 25,000 gals. | | $ - | | | - | $ - | - |
| 27 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | First 40,000 gals. | First 40,000 gals. | 73.63 | $ 155.75 | 82.12 | | 1.286 | $ 3.158 | 1.872 |
| 28 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | Over 40,000 gals. | Over 40,000 gals. | | $ - | | | - | $ - | - |
| 29 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | All Usage | All Usage | 73.63 | $ 155.75 | | | 1.286 | $ 3.158 | 1.872 |
| 30 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | All Usage | All Usage | 73.63 | $ 155.75 | 82.12 | | 1.286 | $ 3.158 | 1.872 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 2

Exhibit
Schedule H-3
Page 4 of 6
Witness: Heppenstall

| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | **Agua Fria** | | | | | | | | |
| 2 | C1MS1 | X1MS1 | Agua Fria Wastewater Residential | Flat Rate | $ 53.83 | 81,480 | $ 4,386,068 | - | $ - | $ - | $ 4,386,068 |
| 3 | | | | Flat Rate | | | - | | - | - | - |
| 4 | C2MS1 | X2MS1 | Agua Fria Wastewater Commercial 5/8" | First 5,000 gals. | 31.15 | 24 | 748 | 46 | 3.158 | 146 | 894 |
| 5 | | | | Over 5,000 gals. | | | - | | - | - | - |
| 6 | C2MS2 | X2MS1 | Agua Fria Wastewater Commercial 3/4" | First 5,000 gals. | 31.15 | 12 | 374 | 1 | 3.158 | 3 | 377 |
| 7 | | | | Over 5,000 gals. | | | - | | - | - | - |
| 8 | C2MS3 | X2MS3 | Agua Fria Wastewater Commercial 1" | First 12,500 gals. | 77.88 | 24 | 1,869 | 69 | 3.158 | 218 | 2,087 |
| 9 | | | | Over 12,500 gals. | | | - | | - | - | - |
| 10 | C2MS4 1.5 Inch | X2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | First 25,000 gals. | 109.03 | 72 | 7,850 | 1,050 | 3.158 | 3,315 | 11,165 |
| 11 | | | | Over 25,000 gals. | | | | | | | |
| 12 | CSMS4 2 Inch | X2MS5 | Agua Fria Wastewater Commercial LG - 2" | First 40,000 gals. | 155.75 | 336 | 52,332 | 8,064 | 3.158 | 25,465 | $ 77,797 |
| 13 | | | | Over 40,000 gals. | | | | | | | |
| 14 | | | **Anthem** | | | | | | | | |
| 15 | E1MS1 | X1MS1 | Anthem Wastewater Residential | Flat Rate | $ 47.76 | 106,608 | $ 5,091,598 | 549,837 | - | $ - | $ 5,091,598 |
| 16 | | | | Flat Rate | - | | | | - | - | - |
| 17 | E2MS1 | X2MS1 | Anthem Wastewater Commercial 5/8" | First 5,000 gals. | 31.15 | 48 | 1,495 | 167 | 3.158 | 528 | 2,023 |
| 18 | | | | Over 5,000 gals. | - | | | | - | - | - |
| 19 | E2MS2 | X2MS1 | Anthem Wastewater Commercial 3/4" | First 5,000 gals. | 31.15 | 36 | 1,121 | 52 | 3.158 | 164 | 1,286 |
| 20 | | | | Over 5,000 gals. | - | | | | - | - | - |
| 21 | E2MS3 1 Inch | X2MS3 | Anthem Wastewater Commercial 1" | First 12,500 gals. | 77.88 | 180 | 14,018 | 1,073 | 3.158 | 3,389 | 17,406 |
| 22 | | | | Over 12,500 gals. | - | | | | - | - | - |
| 23 | E2MS3 1.5 Inch | X2MS4 | Anthem Wastewater Commercial 1" - 1 1/2" | First 25,000 gals. | 109.03 | 12 | 1,308 | 180 | 3.158 | 568 | 1,877 |
| 24 | | | | Over 25,000 gals. | - | | | | - | - | - |
| 25 | E2MS3 2 Inch | X2MS5 | Anthem Wastewater Commercial 2" | First 40,000 gals. | 155.75 | 60 | 9,345 | 872 | 3.158 | 2,755 | 12,100 |
| 26 | | | | Over 40,000 gals. | | | | | | | |
| 27 | E2MS4 1 Inch | X2MS3 | Anthem Wastewater Commercial LG - 1" | First 12,500 gals. | 77.88 | 120 | 9,345 | 494 | 3.158 | 1,559 | 10,904 |
| 28 | | | | Over 12,500 gals. | | | | | | | |
| 29 | E2MS4 1.5 Inch | X2MS4 | Anthem Wastewater Commercial LG - 1 1/2" | First 25,000 gals. | 109.03 | 324 | 35,324 | 4,070 | 3.158 | 12,852 | 48,176 |
| 30 | | | | Over 25,000 gals. | | | | | | | |
| 31 | E2MS4 2 Inch | X2MS5 | Anthem Wastewater Commercial LG - 2" | First 40,000 gals. | 155.75 | 900 | 140,175 | 25,097 | 3.158 | 79,255 | 219,430 |
| 32 | | | | Over 40,000 gals. | | | | | | | |
| 33 | E5M2 | X5MS2 | Anthem Wastewater Wholesale (Phoenix) OWU | All Usage | - | - | - | 207,200 | 4.170 | 864,022 | $ 864,022 |
| 34 | | | | | | | | | | | |
| 35 | | | **Mohave** | | | | | | | | |
| 36 | P1MS1 | X1MS1 | Mohave Wastewater Residential | Flat Rate | $ 51.74 | 17,892 | $ 925,732 | - | $ - | $ - | $ 925,732 |
| 37 | P2MS1 | X2N1 | Mohave Wastewater Commercial | Flat Rate | 200.00 | 180 | 36,000 | - | - | - | 36,000 |
| 38 | P2MS4 | X2MS5 | Mohave Wastewater Commercial LG | All Usage | 155.75 | 36 | 5,607 | 5,807 | $ 2.864 | 16,631 | 22,238 |
| 39 | P4MS1 | X4MS1 | Mohave Wastewater OPA | Flat Rate* | 41.02 | 12 | 6,399 | - | - | - | 6,399 |
| 40 | P7A1 | X7A1 | Mohave Wastewater Effluent | Acre-Feet | | 12 | - | 214 | $ 227.790 | 48,715 | 48,715 |

*Mohave Wastewater OPA is calculated per bill, per Equivalent Residential Unit ("ERU").

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 2



| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Sun City West** | | | | | | | | |
| 1 | B1S1A | X1MS1 | Sun City West Wastewater Residential S Unit 5/8"& 3/4" | Flat Rate | $ 41.02 | 170,592 | $ 6,997,684 | | | | $ 6,997,684 |
| 2 | B1S1B | X1MS1 | Sun City West Wastewater Residential S Unit 1" | Flat Rate | 41.02 | 229 | 9,403 | | | | 9,403 |
| 3 | B1S1D | X1MS1 | Sun City West Wastewater Multi-Family 2" | Flat Rate | 41.02 | 36 | 1,477 | | | | 1,477 |
| 4 | B1S1N | X1MS1 | Sun City West 5/8" Single Family | Flat Rate | 41.02 | 252 | 10,337 | | | | 10,337 |
| 5 | B1S2A | X1MS1 | Sun City Wastewater Condos | Flat Rate | 41.02 | 32,574 | 1,336,183 | | | | 1,336,183 |
| 6 | B2MS2 | NA | Sun City West Commercial Building - WC | Flat Rate | - | 2,064 | - | | | | - |
| 7 | B2MS3 | NA | Sun City West Commercial Building | Flat Rate | - | 47 | - | | | | - |
| 8 | B2MS4 | NA | Sun City West Commercial Building | Flat Rate | - | 335 | - | | | | - |
| 9 | B2S1A | X2MS1 | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 264 | 8,224 | 932 | $ 3 | $ 2,943 | 11,167 |
| 10 | B2S1A | X2MS1 | Sun City West Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | - | | - | | - | - | - |
| 11 | B2S1B | X2MS3 | Sun City West Wastewater Commercial S Unit 1" | First 12,500 gals. | 77.88 | 396 | 30,839 | 3,126 | 3.158 | 9,871 | 40,709 |
| 12 | B2S1B | X2MS3 | Sun City West Wastewater Commercial S Unit 1" | Over 12,500 gals. | - | | - | | - | - | - |
| 13 | B2S1C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | 109.03 | 648 | 70,648 | 10,245 | 3.158 | 32,353 | 103,001 |
| 14 | B2S1C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 15 | B2S1D | X2MS5 | Sun City West Wastewater Commercial S Unit 2" | All Usage | 155.75 | 1,176 | 183,162 | 27,733 | 3.158 | 87,580 | 270,742 |
| 16 | B2S1D | X2MS5 | Sun City West Wastewater Commercial S Unit 2" | All Usage | - | | - | | - | - | - |
| 17 | B2S1E | X2MS6 | Sun City West Wastewater Commercial S Unit > 2" | All Usage | 155.75 | 12 | 1,869 | 1,532 | 3.158 | 4,838 | 6,707 |
| 18 | B2S1N | X2N1 | Sun City West Wastewater Commercial single Unit Non Water | Flat Rate | 200.00 | 396 | 79,200 | | - | - | 79,200 |
| 19 | B2S1N L | X2N2 | Sun City West Wastewater Commercial Laundry Non Water | | 800.00 | 12 | 9,600 | | | | 9,600 |
| 20 | B2S1N H | X2N3 | Sun City West Wastewater Commercial Hotel Non Water | | 1,225.50 | 12 | 14,706 | | | | 14,706 |
| 21 | B2S2B | X2MS3 | Sun City West Wastewater Commercial M Unit1" | First 12,500 gals. | 77.88 | 96 | 7,476 | 828 | 3.158 | 2,615 | 10,091 |
| 22 | B2S2B | X2MS3 | Sun City West Wastewater Commercial M Unit1" | Over 12,500 gals. | - | - | - | - | - | - | - |
| 23 | B2S2C | X2MS4 | Sun City West Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | 109.03 | 144 | 15,700 | 3,296 | 3.158 | 10,409 | 26,108 |
| 24 | B2S2C | X2MS4 | Sun City West Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 25 | B2S2D | X2MS5 | Sun City West Wastewater Commercial M Unit 2" | All Usage | 152.75 | 72 | 10,998 | 2,303 | 3.158 | 7,273 | 18,271 |
| 26 | B2S2D | X2MS5 | Sun City West Wastewater Commercial M Unit 2" | All Usage | - | | - | | - | - | - |
| 27 | B2S2E | X2MS6 | Sun City West Wastewater Commercial M Unit > 2" | All Usage | 152.75 | 24 | 3,666 | 21,622 | 3.158 | 68,282 | 71,948 |
| 28 | B2S7D | X2MS6 | Sun City West Wastewater Commercial Large User => 2" | All Usage | 152.75 | 48 | 7,332 | 56,003 | 3.158 | 176,857 | 184,189 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules
Step 2



| Line No. | Present Rate Schedule | | Description | Block | Base Charge | Number of Bills | Total Base Charge | Usage | Volume Charge | Total Usage Charge | Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | A1S1A | X1MS1 | 5/8" Single Family | Flat Rate | $ 35.78 | 234,120 | $ 8,376,814 | | - | - | $ 8,376,814 |
| 3 | A1S1B | X1MS1 | Sun City Wastewater Residential S Unit 1" | Flat Rate | 35.78 | 2,568 | 91,883 | | - | - | 91,883 |
| 4 | A1S1C | X1MS1 | Sun City Wastewater Residential S Unit 1 1/2" | Flat Rate | 35.78 | 12 | 429 | | - | - | 429 |
| 5 | A1S1D | X1MS1 | Sun City Wastewater Multi-Family 2" | Flat Rate | 35.78 | 36 | 1,288 | | - | - | 1,288 |
| 6 | A1S1N | X1MS1 | 5/8" Single Family | Flat Rate | 35.78 | 2,820 | 100,900 | | - | - | 100,900 |
| 7 | A1S2A | X1MS1 | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | Flat Rate | 35.78 | 125,076 | 4,475,219 | | - | - | 4,475,219 |
| 8 | A1S2N | X1MS1 | Sun City Wastewater Residential Multi-family | Flat Rate | 35.78 | 7,620 | 272,644 | | - | - | 272,644 |
| 9 | A2MS2 | NA | Sun City Commercial Building - 5/8" -2" | Flat Rate | - | 96 | - | | - | - | - |
| 10 | A2MSP | X2MSP | Sun City Mobile Home | All Usage | 12,273.10 | 12 | 147,277 | 23,755 | $ 3.158 | $ 75,018 | 222,295 |
| 11 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 1,920 | 59,808 | 4,332 | 3.158 | 13,682 | 73,490 |
| 12 | A2S1A | X2MS1 | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Over 5,000 gals. | - | | - | | - | - | - |
| 13 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | First 12,500 gals. | 77.88 | 1,080 | 84,105 | 7,851 | 3.158 | 24,795 | 108,900 |
| 14 | A2S1B | X2MS3 | Sun City Wastewater Commercial S Unit 1" | Over 12,500 gals. | - | | - | | - | - | - |
| 15 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | First 25,000 gals. | 109.03 | 1,218 | 132,789 | 20,075 | 3.158 | 63,397 | 196,186 |
| 16 | A2S1C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 17 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | First 40,000 gals. | 155.75 | 1,277 | 198,893 | 37,348 | 3.158 | 117,946 | 316,839 |
| 18 | A2S1D | X2MS5 | Sun City Wastewater Commercial S Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 19 | A2S1E | X2MS6 | Sun City Wastewater Commercial S Unit > 2" | All Usage | 155.75 | 120 | 18,690 | 36,989 | 3.158 | 116,811 | 135,501 |
| 20 | A2S1N | X2N1 | Sun City Wastewater Commercial single Unit Non Water | Flat Rate | 200.00 | 168 | 33,600 | | - | - | 33,600 |
| 21 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | First 5,000 gals. | 31.15 | 60 | 1,869 | 173 | 3.158 | 546 | 2,415 |
| 22 | A2S2A | X2MS1 | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Over 5,000 gals. | - | - | - | - | - | - | - |
| 23 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | First 12,500 gals. | 77.88 | 24 | 1,869 | 300 | 3.158 | 947 | 2,816 |
| 24 | A2S2B | X2MS3 | Sun City Wastewater Commercial M Unit1" | Over 12,500 gals. | - | | - | | - | - | - |
| 25 | A2S2C | X2MS4 | Sun City Wastewater Commercial M Unit 1-1/2" | First 25,000 gals. | 109.03 | 120 | 13,083 | 2,394 | 3.158 | 7,560 | 20,643 |
| 26 | A2S2C | X2MS4 | Sun City Wastewater Commercial S Unit 1 1/2" | Over 25,000 gals. | - | | - | | - | - | - |
| 27 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | First 40,000 gals. | 155.75 | 300 | 46,725 | 9,572 | 3.158 | 30,228 | 76,953 |
| 28 | A2S2D | X2MS5 | Sun City Wastewater Commercial M Unit 2" | Over 40,000 gals. | - | | - | | - | - | - |
| 29 | A2S2E | X2MS6 | Sun City Wastewater Commercial M Unit > 2" | All Usage | 155.75 | 96 | 14,952 | 75,313 | 3.158 | 237,838 | 252,790 |
| 30 | A2S7D | X2MS6 | Sun City Wastewater Commercial Large User => 2" | All Usage | 155.75 | 96 | 14,952 | 38,853 | 3.158 | 122,698 | 137,650 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | C1MS1 | Agua Fria Wastewater Residential | - | $ 71.16 | $ 53.83 | $ (17.33) |
| 2 | C1MS1 | Agua Fria Wastewater Residential | 1,000 | $ 71.16 | $ 53.83 | $ (17.33) |
| 3 | C1MS1 | Agua Fria Wastewater Residential | 2,000 | $ 71.16 | $ 53.83 | $ (17.33) |
| 4 | C1MS1 | Agua Fria Wastewater Residential | 3,000 | $ 71.16 | $ 53.83 | $ (17.33) |
| 5 | C1MS1 | Agua Fria Wastewater Residential | 4,000 | $ 71.16 | $ 53.83 | $ (17.33) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | - | $ 58.91 | $ 31.15 | $ (27.76) |
| 2 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 1,000 | $ 58.91 | $ 34.31 | $ (24.60) |
| 3 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 2,000 | $ 58.91 | $ 37.47 | $ (21.44) |
| 4 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 3,000 | $ 58.91 | $ 40.62 | $ (18.29) |
| 5 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 4,000 | $ 58.91 | $ 43.78 | $ (15.13) |
| 6 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 5,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 7 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 6,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 8 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 7,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 9 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 8,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 10 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 9,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 11 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 10,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 12 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 11,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 13 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 12,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 14 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 13,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 15 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 14,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 16 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 15,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 17 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 16,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 18 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 17,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 19 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 18,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 20 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 19,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 21 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 20,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 22 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 21,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 23 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 22,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 24 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 23,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 25 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 24,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 26 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 25,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 27 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 26,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 28 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 27,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 29 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 28,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 30 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 29,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 31 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 30,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 32 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 31,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 33 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 32,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 34 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 33,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 35 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 34,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 36 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 35,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 37 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 36,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 38 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 37,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 39 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 38,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 40 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 39,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 41 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 40,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 42 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 41,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 43 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 42,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 44 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 43,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 45 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 44,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 46 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 45,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 47 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 46,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 48 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 47,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 49 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 48,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 50 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 49,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 51 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 50,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 52 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 51,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 53 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 52,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 54 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 53,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 55 | C2MS1 | Agua Fria Wastewater Commercial 5/8" | | 54,000 | $ 58.91 | $ 46.94 | $ (11.97) |
| 56 | | | | | | | |
| 57 | E1MS1 | Agua Fria Wastewater Commercial 5/8" | Average: | 1,931 | $ 58.91 | $ 37.25 | $ (21.66) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | - | $ 88.36 | $ 31.15 | $ (57.21) |
| 2 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 1,000 | $ 88.36 | $ 34.31 | $ (54.05) |
| 3 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 2,000 | $ 88.36 | $ 37.47 | $ (50.89) |
| 4 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 3,000 | $ 88.36 | $ 40.62 | $ (47.74) |
| 5 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 4,000 | $ 88.36 | $ 43.78 | $ (44.58) |
| 6 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 5,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 7 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 6,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 8 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 7,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 9 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 8,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 10 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 9,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 11 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 10,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 12 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 11,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 13 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 12,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 14 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 13,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 15 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 14,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 16 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 15,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 17 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 16,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 18 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 17,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 19 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 18,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 20 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 19,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 21 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 20,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 22 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 21,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 23 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 22,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 24 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 23,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 25 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 24,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 26 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 25,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 27 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 26,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 28 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 27,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 29 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 28,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 30 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 29,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 31 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 30,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 32 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 31,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 33 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 32,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 34 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 33,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 35 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 34,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 36 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 35,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 37 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 36,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 38 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 37,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 39 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 38,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 40 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 39,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 41 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 40,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 42 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 41,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 43 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 42,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 44 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 43,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 45 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 44,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 46 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 45,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 47 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 46,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 48 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 47,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 49 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 48,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 50 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 49,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 51 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 50,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 52 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 51,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 53 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 52,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 54 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 53,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 55 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | | 54,000 | $ 88.36 | $ 46.94 | $ (41.42) |
| 56 | | | | | | | |
| 57 | C2MS2 | Agua Fria Wastewater Commercial 3/4" | Average: | 83 | $ 88.36 | $ 31.41 | $ (56.95) |

| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS3 | Agua Fria Wastewater Commercial 1" | | - | $ 117.95 | $ 77.88 | $ (40.08) |
| 2 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 1,000 | $ 117.95 | $ 81.03 | $ (36.92) |
| 3 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 2,000 | $ 117.95 | $ 84.19 | $ (33.76) |
| 4 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 3,000 | $ 117.95 | $ 87.35 | $ (30.60) |
| 5 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 4,000 | $ 117.95 | $ 90.51 | $ (27.44) |
| 6 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 5,000 | $ 117.95 | $ 93.67 | $ (24.29) |
| 7 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 6,000 | $ 117.95 | $ 96.82 | $ (21.13) |
| 8 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 7,000 | $ 117.95 | $ 99.98 | $ (17.97) |
| 9 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 8,000 | $ 117.95 | $ 103.14 | $ (14.81) |
| 10 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 9,000 | $ 117.95 | $ 106.30 | $ (11.65) |
| 11 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 10,000 | $ 117.95 | $ 109.46 | $ (8.50) |
| 12 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 11,000 | $ 117.95 | $ 112.61 | $ (5.34) |
| 13 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 12,000 | $ 117.95 | $ 115.77 | $ (2.18) |
| 14 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 13,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 15 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 14,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 16 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 15,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 17 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 16,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 18 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 17,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 19 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 18,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 20 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 19,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 21 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 20,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 22 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 21,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 23 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 22,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 24 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 23,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 25 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 24,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 26 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 25,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 27 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 26,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 28 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 27,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 29 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 28,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 30 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 29,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 31 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 30,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 32 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 31,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 33 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 32,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 34 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 33,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 35 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 34,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 36 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 35,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 37 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 36,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 38 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 37,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 39 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 38,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 40 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 39,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 41 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 40,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 42 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 41,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 43 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 42,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 44 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 43,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 45 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 44,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 46 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 45,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 47 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 46,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 48 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 47,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 49 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 48,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 50 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 49,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 51 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 50,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 52 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 51,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 53 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 52,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 54 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 53,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 55 | C2MS3 | Agua Fria Wastewater Commercial 1" | | 54,000 | $ 117.95 | $ 117.35 | $ (0.60) |
| 56 | | | | | | | |
| 57 | C2MS3 | Agua Fria Wastewater Commercial 1" | Average: | 2,875 | $ 117.95 | $ 86.95 | $ (31.00) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | - | $ 235.80 | $ 109.03 | $ (126.78) |
| 2 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 5,000 | $ 235.80 | $ 124.82 | $ (110.99) |
| 3 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 10,000 | $ 235.80 | $ 140.61 | $ (95.20) |
| 4 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 15,000 | $ 235.80 | $ 156.40 | $ (79.41) |
| 5 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 20,000 | $ 235.80 | $ 172.19 | $ (63.62) |
| 6 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 25,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 7 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 30,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 8 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 35,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 9 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 40,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 10 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 45,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 11 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 50,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 12 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 55,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 13 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 60,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 14 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 65,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 15 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 70,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 16 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 75,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 17 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 80,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 18 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 85,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 19 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 90,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 20 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 95,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 21 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 100,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 22 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 105,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 23 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 110,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 24 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 115,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 25 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 120,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 26 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 125,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 27 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 130,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 28 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 135,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 29 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 140,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 30 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 145,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 31 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 150,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 32 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 155,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 33 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 160,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 34 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 165,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 35 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 170,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 36 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 175,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 37 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 180,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 38 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 185,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 39 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 190,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 40 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 195,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 41 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 200,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 42 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 205,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 43 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 210,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 44 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 215,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 45 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 220,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 46 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 225,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 47 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 230,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 48 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 235,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 49 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 240,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 50 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 245,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 51 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 250,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 52 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 255,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 53 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 260,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 54 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 265,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 55 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | | 270,000 | $ 235.80 | $ 187.98 | $ (47.83) |
| 56 | | | | | | | |
| 57 | C2MS4 | Agua Fria Wastewater Commercial LG - 1 1/2 " | Average: | 14,579 | $ 235.80 | $ 155.07 | $ (80.73) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | - | $ 235.80 | $ 155.75 | $ (80.05) |
| 2 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 5,000 | $ 235.80 | $ 171.54 | $ (64.26) |
| 3 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 10,000 | $ 235.80 | $ 187.33 | $ (48.47) |
| 4 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 15,000 | $ 235.80 | $ 203.12 | $ (32.68) |
| 5 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 20,000 | $ 235.80 | $ 218.91 | $ (16.89) |
| 6 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 25,000 | $ 235.80 | $ 234.70 | $ (1.10) |
| 7 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 30,000 | $ 235.80 | $ 250.49 | $ 14.69 |
| 8 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 35,000 | $ 235.80 | $ 266.28 | $ 30.48 |
| 9 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 40,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 10 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 45,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 11 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 50,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 12 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 55,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 13 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 60,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 14 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 65,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 15 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 70,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 16 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 75,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 17 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 80,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 18 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 85,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 19 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 90,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 20 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 95,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 21 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 100,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 22 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 105,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 23 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 110,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 24 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 115,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 25 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 120,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 26 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 125,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 27 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 130,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 28 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 135,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 29 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 140,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 30 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 145,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 31 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 150,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 32 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 155,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 33 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 160,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 34 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 165,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 35 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 170,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 36 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 175,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 37 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 180,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 38 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 185,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 39 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 190,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 40 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 195,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 41 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 200,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 42 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 205,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 43 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 210,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 44 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 215,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 45 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 220,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 46 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 225,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 47 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 230,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 48 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 235,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 49 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 240,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 50 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 245,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 51 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 250,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 52 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 255,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 53 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 260,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 54 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 265,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 55 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | | 270,000 | $ 235.80 | $ 282.07 | $ 46.27 |
| 56 | | | | | | | |
| 57 | C2MS4 | Agua Fria Wastewater Commercial LG - 2" | Average: | 23,999 | $ 235.80 | $ 231.54 | $ (4.26) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E1MS1 | Anthem Wastewater Residential | | - | $ 31.18 | $ 47.76 | $ 16.58 |
| 2 | E1MS1 | Anthem Wastewater Residential | | 1,000 | $ 35.34 | $ 47.76 | $ 12.42 |
| 3 | E1MS1 | Anthem Wastewater Residential | | 2,000 | $ 39.51 | $ 47.76 | $ 8.25 |
| 4 | E1MS1 | Anthem Wastewater Residential | | 3,000 | $ 43.67 | $ 47.76 | $ 4.09 |
| 5 | E1MS1 | Anthem Wastewater Residential | | 4,000 | $ 47.84 | $ 47.76 | $ (0.08) |
| 6 | E1MS1 | Anthem Wastewater Residential | | 5,000 | $ 52.00 | $ 47.76 | $ (4.24) |
| 7 | E1MS1 | Anthem Wastewater Residential | | 6,000 | $ 56.17 | $ 47.76 | $ (8.41) |
| 8 | E1MS1 | Anthem Wastewater Residential | | 7,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 9 | E1MS1 | Anthem Wastewater Residential | | 8,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 10 | E1MS1 | Anthem Wastewater Residential | | 9,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 11 | E1MS1 | Anthem Wastewater Residential | | 10,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 12 | E1MS1 | Anthem Wastewater Residential | | 11,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 13 | E1MS1 | Anthem Wastewater Residential | | 12,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 14 | E1MS1 | Anthem Wastewater Residential | | 13,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 15 | E1MS1 | Anthem Wastewater Residential | | 14,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 16 | E1MS1 | Anthem Wastewater Residential | | 15,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 17 | E1MS1 | Anthem Wastewater Residential | | 16,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 18 | E1MS1 | Anthem Wastewater Residential | | 17,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 19 | E1MS1 | Anthem Wastewater Residential | | 18,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 20 | E1MS1 | Anthem Wastewater Residential | | 19,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 21 | E1MS1 | Anthem Wastewater Residential | | 20,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 22 | E1MS1 | Anthem Wastewater Residential | | 21,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 23 | E1MS1 | Anthem Wastewater Residential | | 22,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 24 | E1MS1 | Anthem Wastewater Residential | | 23,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 25 | E1MS1 | Anthem Wastewater Residential | | 24,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 26 | E1MS1 | Anthem Wastewater Residential | | 25,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 27 | E1MS1 | Anthem Wastewater Residential | | 26,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 28 | E1MS1 | Anthem Wastewater Residential | | 27,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 29 | E1MS1 | Anthem Wastewater Residential | | 28,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 30 | E1MS1 | Anthem Wastewater Residential | | 29,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 31 | E1MS1 | Anthem Wastewater Residential | | 30,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 32 | E1MS1 | Anthem Wastewater Residential | | 31,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 33 | E1MS1 | Anthem Wastewater Residential | | 32,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 34 | E1MS1 | Anthem Wastewater Residential | | 33,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 35 | E1MS1 | Anthem Wastewater Residential | | 34,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 36 | E1MS1 | Anthem Wastewater Residential | | 35,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 37 | E1MS1 | Anthem Wastewater Residential | | 36,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 38 | E1MS1 | Anthem Wastewater Residential | | 37,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 39 | E1MS1 | Anthem Wastewater Residential | | 38,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 40 | E1MS1 | Anthem Wastewater Residential | | 39,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 41 | E1MS1 | Anthem Wastewater Residential | | 40,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 42 | E1MS1 | Anthem Wastewater Residential | | 41,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 43 | E1MS1 | Anthem Wastewater Residential | | 42,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 44 | E1MS1 | Anthem Wastewater Residential | | 43,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 45 | E1MS1 | Anthem Wastewater Residential | | 44,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 46 | E1MS1 | Anthem Wastewater Residential | | 45,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 47 | E1MS1 | Anthem Wastewater Residential | | 46,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 48 | E1MS1 | Anthem Wastewater Residential | | 47,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 49 | E1MS1 | Anthem Wastewater Residential | | 48,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 50 | E1MS1 | Anthem Wastewater Residential | | 49,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 51 | E1MS1 | Anthem Wastewater Residential | | 50,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 52 | E1MS1 | Anthem Wastewater Residential | | 51,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 53 | E1MS1 | Anthem Wastewater Residential | | 52,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 54 | E1MS1 | Anthem Wastewater Residential | | 53,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 55 | E1MS1 | Anthem Wastewater Residential | | 54,000 | $ 60.33 | $ 47.76 | $ (12.57) |
| 56 | | | | | | | |
| 57 | E1MS1 | Anthem Wastewater Residential | Average: | 5,158 | $ 52.66 | $ 47.76 | $ (4.90) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS1 | Anthem Wastewater Commercial 5/8" | | - | $ 34.83 | $ 31.15 | $ (3.68) |
| 2 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 1,000 | $ 39.19 | $ 34.31 | $ (4.88) |
| 3 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 2,000 | $ 43.55 | $ 37.47 | $ (6.08) |
| 4 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 3,000 | $ 47.91 | $ 40.62 | $ (7.28) |
| 5 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 4,000 | $ 52.26 | $ 43.78 | $ (8.48) |
| 6 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 5,000 | $ 56.62 | $ 46.94 | $ (9.68) |
| 7 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 6,000 | $ 60.98 | $ 46.94 | $ (14.04) |
| 8 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 7,000 | $ 65.34 | $ 46.94 | $ (18.40) |
| 9 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 8,000 | $ 69.70 | $ 46.94 | $ (22.76) |
| 10 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 9,000 | $ 74.06 | $ 46.94 | $ (27.12) |
| 11 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 10,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 12 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 11,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 13 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 12,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 14 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 13,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 15 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 14,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 16 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 15,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 17 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 16,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 18 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 17,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 19 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 18,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 20 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 19,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 21 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 20,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 22 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 21,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 23 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 22,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 24 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 23,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 25 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 24,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 26 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 25,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 27 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 26,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 28 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 27,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 29 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 28,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 30 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 29,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 31 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 30,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 32 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 31,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 33 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 32,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 34 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 33,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 35 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 34,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 36 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 35,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 37 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 36,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 38 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 37,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 39 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 38,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 40 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 39,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 41 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 40,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 42 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 41,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 43 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 42,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 44 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 43,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 45 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 44,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 46 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 45,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 47 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 46,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 48 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 47,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 49 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 48,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 50 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 49,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 51 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 50,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 52 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 51,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 53 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 52,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 54 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 53,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 55 | E2MS1 | Anthem Wastewater Commercial 5/8" | | 54,000 | $ 78.42 | $ 46.94 | $ (31.48) |
| 56 | | | | | | | |
| 57 | E2MS1 | Anthem Wastewater Commercial 5/8" | Average: | 3,485 | $ 50.02 | $ 42.16 | $ (7.86) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS2 | Anthem Wastewater Commercial 3/4" | | - | $ 52.24 | $ 31.15 | $ (21.09) |
| 2 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 1,000 | $ 56.60 | $ 34.31 | $ (22.29) |
| 3 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 2,000 | $ 60.96 | $ 37.47 | $ (23.49) |
| 4 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 3,000 | $ 65.32 | $ 40.62 | $ (24.69) |
| 5 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 4,000 | $ 69.67 | $ 43.78 | $ (25.89) |
| 6 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 5,000 | $ 74.03 | $ 46.94 | $ (27.09) |
| 7 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 6,000 | $ 78.39 | $ 46.94 | $ (31.45) |
| 8 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 7,000 | $ 82.75 | $ 46.94 | $ (35.81) |
| 9 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 8,000 | $ 87.11 | $ 46.94 | $ (40.17) |
| 10 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 9,000 | $ 91.47 | $ 46.94 | $ (44.53) |
| 11 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 10,000 | $ 95.83 | $ 46.94 | $ (48.89) |
| 12 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 11,000 | $ 100.19 | $ 46.94 | $ (53.25) |
| 13 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 12,000 | $ 104.54 | $ 46.94 | $ (57.60) |
| 14 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 13,000 | $ 108.90 | $ 46.94 | $ (61.96) |
| 15 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 14,000 | $ 113.26 | $ 46.94 | $ (66.32) |
| 16 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 15,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 17 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 16,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 18 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 17,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 19 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 18,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 20 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 19,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 21 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 20,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 22 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 21,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 23 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 22,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 24 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 23,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 25 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 24,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 26 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 25,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 27 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 26,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 28 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 27,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 29 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 28,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 30 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 29,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 31 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 30,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 32 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 31,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 33 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 32,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 34 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 33,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 35 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 34,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 36 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 35,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 37 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 36,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 38 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 37,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 39 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 38,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 40 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 39,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 41 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 40,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 42 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 41,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 43 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 42,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 44 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 43,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 45 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 44,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 46 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 45,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 47 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 46,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 48 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 47,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 49 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 48,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 50 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 49,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 51 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 50,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 52 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 51,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 53 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 52,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 54 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 53,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 55 | E2MS2 | Anthem Wastewater Commercial 3/4" | | 54,000 | $ 117.62 | $ 46.94 | $ (70.68) |
| 56 | | | | | | | |
| 57 | E2MS2 | Anthem Wastewater Commercial 3/4" | Average: | 1,444 | $ 58.54 | $ 35.71 | $ (22.82) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 1" | | - | $ 69.73 | $ 77.88 | $ 8.15 |
| 2 | E2MS3 | Anthem Wastewater Commercial 1" | | 1,000 | $ 74.09 | $ 81.03 | $ 6.94 |
| 3 | E2MS3 | Anthem Wastewater Commercial 1" | | 2,000 | $ 78.45 | $ 84.19 | $ 5.74 |
| 4 | E2MS3 | Anthem Wastewater Commercial 1" | | 3,000 | $ 82.81 | $ 87.35 | $ 4.54 |
| 5 | E2MS3 | Anthem Wastewater Commercial 1" | | 4,000 | $ 87.16 | $ 90.51 | $ 3.34 |
| 6 | E2MS3 | Anthem Wastewater Commercial 1" | | 5,000 | $ 91.52 | $ 93.67 | $ 2.14 |
| 7 | E2MS3 | Anthem Wastewater Commercial 1" | | 6,000 | $ 95.88 | $ 96.82 | $ 0.94 |
| 8 | E2MS3 | Anthem Wastewater Commercial 1" | | 7,000 | $ 100.24 | $ 99.98 | $ (0.26) |
| 9 | E2MS3 | Anthem Wastewater Commercial 1" | | 8,000 | $ 104.60 | $ 103.14 | $ (1.46) |
| 10 | E2MS3 | Anthem Wastewater Commercial 1" | | 9,000 | $ 108.96 | $ 106.30 | $ (2.66) |
| 11 | E2MS3 | Anthem Wastewater Commercial 1" | | 10,000 | $ 113.32 | $ 109.46 | $ (3.86) |
| 12 | E2MS3 | Anthem Wastewater Commercial 1" | | 11,000 | $ 117.68 | $ 112.61 | $ (5.06) |
| 13 | E2MS3 | Anthem Wastewater Commercial 1" | | 12,000 | $ 122.03 | $ 115.77 | $ (6.26) |
| 14 | E2MS3 | Anthem Wastewater Commercial 1" | | 13,000 | $ 126.39 | $ 117.35 | $ (9.04) |
| 15 | E2MS3 | Anthem Wastewater Commercial 1" | | 14,000 | $ 130.75 | $ 117.35 | $ (13.40) |
| 16 | E2MS3 | Anthem Wastewater Commercial 1" | | 15,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 17 | E2MS3 | Anthem Wastewater Commercial 1" | | 16,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 18 | E2MS3 | Anthem Wastewater Commercial 1" | | 17,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 19 | E2MS3 | Anthem Wastewater Commercial 1" | | 18,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 20 | E2MS3 | Anthem Wastewater Commercial 1" | | 19,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 21 | E2MS3 | Anthem Wastewater Commercial 1" | | 20,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 22 | E2MS3 | Anthem Wastewater Commercial 1" | | 21,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 23 | E2MS3 | Anthem Wastewater Commercial 1" | | 22,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 24 | E2MS3 | Anthem Wastewater Commercial 1" | | 23,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 25 | E2MS3 | Anthem Wastewater Commercial 1" | | 24,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 26 | E2MS3 | Anthem Wastewater Commercial 1" | | 25,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 27 | E2MS3 | Anthem Wastewater Commercial 1" | | 26,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 28 | E2MS3 | Anthem Wastewater Commercial 1" | | 27,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 29 | E2MS3 | Anthem Wastewater Commercial 1" | | 28,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 30 | E2MS3 | Anthem Wastewater Commercial 1" | | 29,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 31 | E2MS3 | Anthem Wastewater Commercial 1" | | 30,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 32 | E2MS3 | Anthem Wastewater Commercial 1" | | 31,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 33 | E2MS3 | Anthem Wastewater Commercial 1" | | 32,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 34 | E2MS3 | Anthem Wastewater Commercial 1" | | 33,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 35 | E2MS3 | Anthem Wastewater Commercial 1" | | 34,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 36 | E2MS3 | Anthem Wastewater Commercial 1" | | 35,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 37 | E2MS3 | Anthem Wastewater Commercial 1" | | 36,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 38 | E2MS3 | Anthem Wastewater Commercial 1" | | 37,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 39 | E2MS3 | Anthem Wastewater Commercial 1" | | 38,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 40 | E2MS3 | Anthem Wastewater Commercial 1" | | 39,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 41 | E2MS3 | Anthem Wastewater Commercial 1" | | 40,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 42 | E2MS3 | Anthem Wastewater Commercial 1" | | 41,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 43 | E2MS3 | Anthem Wastewater Commercial 1" | | 42,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 44 | E2MS3 | Anthem Wastewater Commercial 1" | | 43,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 45 | E2MS3 | Anthem Wastewater Commercial 1" | | 44,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 46 | E2MS3 | Anthem Wastewater Commercial 1" | | 45,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 47 | E2MS3 | Anthem Wastewater Commercial 1" | | 46,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 48 | E2MS3 | Anthem Wastewater Commercial 1" | | 47,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 49 | E2MS3 | Anthem Wastewater Commercial 1" | | 48,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 50 | E2MS3 | Anthem Wastewater Commercial 1" | | 49,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 51 | E2MS3 | Anthem Wastewater Commercial 1" | | 50,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 52 | E2MS3 | Anthem Wastewater Commercial 1" | | 51,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 53 | E2MS3 | Anthem Wastewater Commercial 1" | | 52,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 54 | E2MS3 | Anthem Wastewater Commercial 1" | | 53,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 55 | E2MS3 | Anthem Wastewater Commercial 1" | | 54,000 | $ 135.11 | $ 117.35 | $ (17.76) |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 1" | Average: | 5,961 | $ 95.71 | $ 96.70 | $ 0.99 |

| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | - | $ 69.73 | $ 109.03 | $ 39.30 |
| 2 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 1,000 | $ 74.09 | $ 112.18 | $ 38.09 |
| 3 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 2,000 | $ 78.45 | $ 115.34 | $ 36.89 |
| 4 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 3,000 | $ 82.81 | $ 118.50 | $ 35.69 |
| 5 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 4,000 | $ 87.16 | $ 121.66 | $ 34.49 |
| 6 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 5,000 | $ 91.52 | $ 124.82 | $ 33.29 |
| 7 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 6,000 | $ 95.88 | $ 127.97 | $ 32.09 |
| 8 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 7,000 | $ 100.24 | $ 131.13 | $ 30.89 |
| 9 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 8,000 | $ 104.60 | $ 134.29 | $ 29.69 |
| 10 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 9,000 | $ 108.96 | $ 137.45 | $ 28.49 |
| 11 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 10,000 | $ 113.32 | $ 140.61 | $ 27.29 |
| 12 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 11,000 | $ 117.68 | $ 143.76 | $ 26.09 |
| 13 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 12,000 | $ 122.03 | $ 146.92 | $ 24.89 |
| 14 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 13,000 | $ 126.39 | $ 150.08 | $ 23.69 |
| 15 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 14,000 | $ 130.75 | $ 153.24 | $ 22.49 |
| 16 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 15,000 | $ 135.11 | $ 156.40 | $ 21.28 |
| 17 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 16,000 | $ 135.11 | $ 159.55 | $ 24.44 |
| 18 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 17,000 | $ 135.11 | $ 162.71 | $ 27.60 |
| 19 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 18,000 | $ 135.11 | $ 165.87 | $ 30.76 |
| 20 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 19,000 | $ 135.11 | $ 169.03 | $ 33.92 |
| 21 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 20,000 | $ 135.11 | $ 172.19 | $ 37.07 |
| 22 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 21,000 | $ 135.11 | $ 175.34 | $ 40.23 |
| 23 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 22,000 | $ 135.11 | $ 178.50 | $ 43.39 |
| 24 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 23,000 | $ 135.11 | $ 181.66 | $ 46.55 |
| 25 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 24,000 | $ 135.11 | $ 184.82 | $ 49.71 |
| 26 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 25,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 27 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 26,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 28 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 27,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 29 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 28,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 30 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 29,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 31 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 30,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 32 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 31,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 33 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 32,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 34 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 33,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 35 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 34,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 36 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 35,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 37 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 36,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 38 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 37,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 39 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 38,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 40 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 39,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 41 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 40,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 42 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 41,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 43 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 42,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 44 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 43,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 45 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 44,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 46 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 45,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 47 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 46,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 48 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 47,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 49 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 48,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 50 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 49,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 51 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 50,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 52 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 51,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 53 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 52,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 54 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 53,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 55 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | | 54,000 | $ 135.11 | $ 187.98 | $ 52.86 |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 1" - 1 1/2" | Average: | 15,000 | $ 135.11 | $ 156.40 | $ 21.28 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS3 | Anthem Wastewater Commercial 2" | | - | $ 69.73 | $ 155.75 | $ 86.02 |
| 2 | E2MS3 | Anthem Wastewater Commercial 2" | | 1,000 | $ 74.09 | $ 158.91 | $ 84.82 |
| 3 | E2MS3 | Anthem Wastewater Commercial 2" | | 2,000 | $ 78.45 | $ 162.07 | $ 83.62 |
| 4 | E2MS3 | Anthem Wastewater Commercial 2" | | 3,000 | $ 82.81 | $ 165.22 | $ 82.42 |
| 5 | E2MS3 | Anthem Wastewater Commercial 2" | | 4,000 | $ 87.16 | $ 168.38 | $ 81.22 |
| 6 | E2MS3 | Anthem Wastewater Commercial 2" | | 5,000 | $ 91.52 | $ 171.54 | $ 80.02 |
| 7 | E2MS3 | Anthem Wastewater Commercial 2" | | 6,000 | $ 95.88 | $ 174.70 | $ 78.82 |
| 8 | E2MS3 | Anthem Wastewater Commercial 2" | | 7,000 | $ 100.24 | $ 177.86 | $ 77.62 |
| 9 | E2MS3 | Anthem Wastewater Commercial 2" | | 8,000 | $ 104.60 | $ 181.01 | $ 76.41 |
| 10 | E2MS3 | Anthem Wastewater Commercial 2" | | 9,000 | $ 108.96 | $ 184.17 | $ 75.21 |
| 11 | E2MS3 | Anthem Wastewater Commercial 2" | | 10,000 | $ 113.32 | $ 187.33 | $ 74.01 |
| 12 | E2MS3 | Anthem Wastewater Commercial 2" | | 11,000 | $ 117.68 | $ 190.49 | $ 72.81 |
| 13 | E2MS3 | Anthem Wastewater Commercial 2" | | 12,000 | $ 122.03 | $ 193.65 | $ 71.61 |
| 14 | E2MS3 | Anthem Wastewater Commercial 2" | | 13,000 | $ 126.39 | $ 196.80 | $ 70.41 |
| 15 | E2MS3 | Anthem Wastewater Commercial 2" | | 14,000 | $ 130.75 | $ 199.96 | $ 69.21 |
| 16 | E2MS3 | Anthem Wastewater Commercial 2" | | 15,000 | $ 135.11 | $ 203.12 | $ 68.01 |
| 17 | E2MS3 | Anthem Wastewater Commercial 2" | | 16,000 | $ 135.11 | $ 206.28 | $ 71.17 |
| 18 | E2MS3 | Anthem Wastewater Commercial 2" | | 17,000 | $ 135.11 | $ 209.44 | $ 74.33 |
| 19 | E2MS3 | Anthem Wastewater Commercial 2" | | 18,000 | $ 135.11 | $ 212.59 | $ 77.48 |
| 20 | E2MS3 | Anthem Wastewater Commercial 2" | | 19,000 | $ 135.11 | $ 215.75 | $ 80.64 |
| 21 | E2MS3 | Anthem Wastewater Commercial 2" | | 20,000 | $ 135.11 | $ 218.91 | $ 83.80 |
| 22 | E2MS3 | Anthem Wastewater Commercial 2" | | 21,000 | $ 135.11 | $ 222.07 | $ 86.96 |
| 23 | E2MS3 | Anthem Wastewater Commercial 2" | | 22,000 | $ 135.11 | $ 225.23 | $ 90.12 |
| 24 | E2MS3 | Anthem Wastewater Commercial 2" | | 23,000 | $ 135.11 | $ 228.38 | $ 93.27 |
| 25 | E2MS3 | Anthem Wastewater Commercial 2" | | 24,000 | $ 135.11 | $ 231.54 | $ 96.43 |
| 26 | E2MS3 | Anthem Wastewater Commercial 2" | | 25,000 | $ 135.11 | $ 234.70 | $ 99.59 |
| 27 | E2MS3 | Anthem Wastewater Commercial 2" | | 26,000 | $ 135.11 | $ 237.86 | $ 102.75 |
| 28 | E2MS3 | Anthem Wastewater Commercial 2" | | 27,000 | $ 135.11 | $ 241.02 | $ 105.91 |
| 29 | E2MS3 | Anthem Wastewater Commercial 2" | | 28,000 | $ 135.11 | $ 244.17 | $ 109.06 |
| 30 | E2MS3 | Anthem Wastewater Commercial 2" | | 29,000 | $ 135.11 | $ 247.33 | $ 112.22 |
| 31 | E2MS3 | Anthem Wastewater Commercial 2" | | 30,000 | $ 135.11 | $ 250.49 | $ 115.38 |
| 32 | E2MS3 | Anthem Wastewater Commercial 2" | | 31,000 | $ 135.11 | $ 253.65 | $ 118.54 |
| 33 | E2MS3 | Anthem Wastewater Commercial 2" | | 32,000 | $ 135.11 | $ 256.81 | $ 121.70 |
| 34 | E2MS3 | Anthem Wastewater Commercial 2" | | 33,000 | $ 135.11 | $ 259.96 | $ 124.85 |
| 35 | E2MS3 | Anthem Wastewater Commercial 2" | | 34,000 | $ 135.11 | $ 263.12 | $ 128.01 |
| 36 | E2MS3 | Anthem Wastewater Commercial 2" | | 35,000 | $ 135.11 | $ 266.28 | $ 131.17 |
| 37 | E2MS3 | Anthem Wastewater Commercial 2" | | 36,000 | $ 135.11 | $ 269.44 | $ 134.33 |
| 38 | E2MS3 | Anthem Wastewater Commercial 2" | | 37,000 | $ 135.11 | $ 272.60 | $ 137.49 |
| 39 | E2MS3 | Anthem Wastewater Commercial 2" | | 38,000 | $ 135.11 | $ 275.75 | $ 140.64 |
| 40 | E2MS3 | Anthem Wastewater Commercial 2" | | 39,000 | $ 135.11 | $ 278.91 | $ 143.80 |
| 41 | E2MS3 | Anthem Wastewater Commercial 2" | | 40,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 42 | E2MS3 | Anthem Wastewater Commercial 2" | | 41,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 43 | E2MS3 | Anthem Wastewater Commercial 2" | | 42,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 44 | E2MS3 | Anthem Wastewater Commercial 2" | | 43,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 45 | E2MS3 | Anthem Wastewater Commercial 2" | | 44,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 46 | E2MS3 | Anthem Wastewater Commercial 2" | | 45,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 47 | E2MS3 | Anthem Wastewater Commercial 2" | | 46,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 48 | E2MS3 | Anthem Wastewater Commercial 2" | | 47,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 49 | E2MS3 | Anthem Wastewater Commercial 2" | | 48,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 50 | E2MS3 | Anthem Wastewater Commercial 2" | | 49,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 51 | E2MS3 | Anthem Wastewater Commercial 2" | | 50,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 52 | E2MS3 | Anthem Wastewater Commercial 2" | | 51,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 53 | E2MS3 | Anthem Wastewater Commercial 2" | | 52,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 54 | E2MS3 | Anthem Wastewater Commercial 2" | | 53,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 55 | E2MS3 | Anthem Wastewater Commercial 2" | | 54,000 | $ 135.11 | $ 282.07 | $ 146.96 |
| 56 | | | | | | | |
| 57 | E2MS3 | Anthem Wastewater Commercial 2" | Average: | 14,540 | $ 133.11 | $ 201.67 | $ 68.56 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | - | $ 139.41 | $ 77.88 | $ (61.54) |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 5,000 | $ 161.20 | $ 93.67 | $ (67.54) |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 10,000 | $ 183.00 | $ 109.46 | $ (73.54) |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 15,000 | $ 204.79 | $ 125.25 | $ (79.55) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 20,000 | $ 226.58 | $ 141.04 | $ (85.55) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 25,000 | $ 248.38 | $ 156.83 | $ (91.55) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 30,000 | $ 270.17 | $ 172.62 | $ (97.56) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 35,000 | $ 291.96 | $ 188.41 | $ (103.56) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 40,000 | $ 313.76 | $ 204.20 | $ (109.56) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 45,000 | $ 335.55 | $ 219.99 | $ (115.57) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 50,000 | $ 357.35 | $ 235.78 | $ (121.57) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 55,000 | $ 379.14 | $ 251.57 | $ (127.57) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 60,000 | $ 400.93 | $ 267.36 | $ (133.58) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 65,000 | $ 422.73 | $ 283.15 | $ (139.58) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 70,000 | $ 444.52 | $ 298.94 | $ (145.58) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 75,000 | $ 466.31 | $ 314.73 | $ (151.59) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 80,000 | $ 488.11 | $ 330.52 | $ (157.59) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 85,000 | $ 509.90 | $ 346.31 | $ (163.59) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 90,000 | $ 531.69 | $ 362.10 | $ (169.60) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 95,000 | $ 553.49 | $ 377.89 | $ (175.60) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 100,000 | $ 575.28 | $ 393.68 | $ (181.61) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 105,000 | $ 597.07 | $ 409.47 | $ (187.61) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 110,000 | $ 618.87 | $ 425.26 | $ (193.61) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 115,000 | $ 640.66 | $ 441.05 | $ (199.62) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 120,000 | $ 662.45 | $ 456.84 | $ (205.62) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 125,000 | $ 684.25 | $ 472.63 | $ (211.62) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 130,000 | $ 706.04 | $ 488.42 | $ (217.63) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 135,000 | $ 727.83 | $ 504.21 | $ (223.63) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 140,000 | $ 749.63 | $ 520.00 | $ (229.63) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 145,000 | $ 771.42 | $ 535.79 | $ (235.64) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 150,000 | $ 793.22 | $ 551.58 | $ (241.64) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 155,000 | $ 815.01 | $ 567.37 | $ (247.64) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 160,000 | $ 836.80 | $ 583.16 | $ (253.65) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 165,000 | $ 858.60 | $ 598.95 | $ (259.65) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 170,000 | $ 880.39 | $ 614.74 | $ (265.65) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 175,000 | $ 902.18 | $ 630.53 | $ (271.66) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 180,000 | $ 923.98 | $ 646.32 | $ (277.66) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 185,000 | $ 945.77 | $ 662.11 | $ (283.66) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 190,000 | $ 967.56 | $ 677.90 | $ (289.67) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 195,000 | $ 989.36 | $ 693.69 | $ (295.67) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 200,000 | $ 1,011.15 | $ 709.48 | $ (301.68) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 205,000 | $ 1,032.94 | $ 725.27 | $ (307.68) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 210,000 | $ 1,054.74 | $ 741.06 | $ (313.68) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 215,000 | $ 1,076.53 | $ 756.85 | $ (319.69) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 220,000 | $ 1,098.32 | $ 772.64 | $ (325.69) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 225,000 | $ 1,120.12 | $ 788.43 | $ (331.69) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 230,000 | $ 1,141.91 | $ 804.22 | $ (337.70) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 235,000 | $ 1,163.70 | $ 820.01 | $ (343.70) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 240,000 | $ 1,185.50 | $ 835.80 | $ (349.70) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 245,000 | $ 1,207.29 | $ 851.59 | $ (355.71) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 250,000 | $ 1,229.09 | $ 867.38 | $ (361.71) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 255,000 | $ 1,250.88 | $ 883.17 | $ (367.71) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 260,000 | $ 1,272.67 | $ 898.96 | $ (373.72) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 265,000 | $ 1,294.47 | $ 914.75 | $ (379.72) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 1" | | 270,000 | $ 1,316.26 | $ 930.54 | $ (385.72) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 1" | Average: | 4,114 | $ 157.34 | $ 90.87 | $ (66.47) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | - | $ 139.41 | $ 109.03 | $ (30.39) |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 5,000 | $ 161.20 | $ 124.82 | $ (36.39) |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 10,000 | $ 183.00 | $ 140.61 | $ (42.39) |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 15,000 | $ 204.79 | $ 156.40 | $ (48.40) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 20,000 | $ 226.58 | $ 172.19 | $ (54.40) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 25,000 | $ 248.38 | $ 187.98 | $ (60.40) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 30,000 | $ 270.17 | $ 203.77 | $ (66.41) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 35,000 | $ 291.96 | $ 219.56 | $ (72.41) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 40,000 | $ 313.76 | $ 235.35 | $ (78.41) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 45,000 | $ 335.55 | $ 251.14 | $ (84.42) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 50,000 | $ 357.35 | $ 266.93 | $ (90.42) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 55,000 | $ 379.14 | $ 282.72 | $ (96.42) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 60,000 | $ 400.93 | $ 298.51 | $ (102.43) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 65,000 | $ 422.73 | $ 314.30 | $ (108.43) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 70,000 | $ 444.52 | $ 330.09 | $ (114.43) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 75,000 | $ 466.31 | $ 345.88 | $ (120.44) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 80,000 | $ 488.11 | $ 361.67 | $ (126.44) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 85,000 | $ 509.90 | $ 377.46 | $ (132.44) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 90,000 | $ 531.69 | $ 393.25 | $ (138.45) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 95,000 | $ 553.49 | $ 409.04 | $ (144.45) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 100,000 | $ 575.28 | $ 424.83 | $ (150.46) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 105,000 | $ 597.07 | $ 440.62 | $ (156.46) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 110,000 | $ 618.87 | $ 456.41 | $ (162.46) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 115,000 | $ 640.66 | $ 472.20 | $ (168.47) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 120,000 | $ 662.45 | $ 487.99 | $ (174.47) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 125,000 | $ 684.25 | $ 503.78 | $ (180.47) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 130,000 | $ 706.04 | $ 519.57 | $ (186.48) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 135,000 | $ 727.83 | $ 535.36 | $ (192.48) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 140,000 | $ 749.63 | $ 551.15 | $ (198.48) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 145,000 | $ 771.42 | $ 566.94 | $ (204.49) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 150,000 | $ 793.22 | $ 582.73 | $ (210.49) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 155,000 | $ 815.01 | $ 598.52 | $ (216.49) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 160,000 | $ 836.80 | $ 614.31 | $ (222.50) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 165,000 | $ 858.60 | $ 630.10 | $ (228.50) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 170,000 | $ 880.39 | $ 645.89 | $ (234.50) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 175,000 | $ 902.18 | $ 661.68 | $ (240.51) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 180,000 | $ 923.98 | $ 677.47 | $ (246.51) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 185,000 | $ 945.77 | $ 693.26 | $ (252.51) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 190,000 | $ 967.56 | $ 709.05 | $ (258.52) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 195,000 | $ 989.36 | $ 724.84 | $ (264.52) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 200,000 | $ 1,011.15 | $ 740.63 | $ (270.53) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 205,000 | $ 1,032.94 | $ 756.42 | $ (276.53) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 210,000 | $ 1,054.74 | $ 772.21 | $ (282.53) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 215,000 | $ 1,076.53 | $ 788.00 | $ (288.54) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 220,000 | $ 1,098.32 | $ 803.79 | $ (294.54) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 225,000 | $ 1,120.12 | $ 819.58 | $ (300.54) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 230,000 | $ 1,141.91 | $ 835.37 | $ (306.55) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 235,000 | $ 1,163.70 | $ 851.16 | $ (312.55) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 240,000 | $ 1,185.50 | $ 866.95 | $ (318.55) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 245,000 | $ 1,207.29 | $ 882.74 | $ (324.56) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 250,000 | $ 1,229.09 | $ 898.53 | $ (330.56) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 255,000 | $ 1,250.88 | $ 914.32 | $ (336.56) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 260,000 | $ 1,272.67 | $ 930.11 | $ (342.57) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 265,000 | $ 1,294.47 | $ 945.90 | $ (348.57) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | | 270,000 | $ 1,316.26 | $ 961.69 | $ (354.57) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 1" - 1 1/2" | Average: | 12,561 | $ 194.16 | $ 148.69 | $ (45.47) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | - | $ 139.41 | $ 155.75 | $ 16.34 |
| 2 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 5,000 | $ 161.20 | $ 171.54 | $ 10.34 |
| 3 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 10,000 | $ 183.00 | $ 187.33 | $ 4.33 |
| 4 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 15,000 | $ 204.79 | $ 203.12 | $ (1.67) |
| 5 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 20,000 | $ 226.58 | $ 218.91 | $ (7.67) |
| 6 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 25,000 | $ 248.38 | $ 234.70 | $ (13.68) |
| 7 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 30,000 | $ 270.17 | $ 250.49 | $ (19.68) |
| 8 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 35,000 | $ 291.96 | $ 266.28 | $ (25.68) |
| 9 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 40,000 | $ 313.76 | $ 282.07 | $ (31.69) |
| 10 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 45,000 | $ 335.55 | $ 297.86 | $ (37.69) |
| 11 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 50,000 | $ 357.35 | $ 313.65 | $ (43.70) |
| 12 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 55,000 | $ 379.14 | $ 329.44 | $ (49.70) |
| 13 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 60,000 | $ 400.93 | $ 345.23 | $ (55.70) |
| 14 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 65,000 | $ 422.73 | $ 361.02 | $ (61.71) |
| 15 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 70,000 | $ 444.52 | $ 376.81 | $ (67.71) |
| 16 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 75,000 | $ 466.31 | $ 392.60 | $ (73.71) |
| 17 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 80,000 | $ 488.11 | $ 408.39 | $ (79.72) |
| 18 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 85,000 | $ 509.90 | $ 424.18 | $ (85.72) |
| 19 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 90,000 | $ 531.69 | $ 439.97 | $ (91.72) |
| 20 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 95,000 | $ 553.49 | $ 455.76 | $ (97.73) |
| 21 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 100,000 | $ 575.28 | $ 471.55 | $ (103.73) |
| 22 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 105,000 | $ 597.07 | $ 487.34 | $ (109.73) |
| 23 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 110,000 | $ 618.87 | $ 503.13 | $ (115.74) |
| 24 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 115,000 | $ 640.66 | $ 518.92 | $ (121.74) |
| 25 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 120,000 | $ 662.45 | $ 534.71 | $ (127.74) |
| 26 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 125,000 | $ 684.25 | $ 550.50 | $ (133.75) |
| 27 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 130,000 | $ 706.04 | $ 566.29 | $ (139.75) |
| 28 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 135,000 | $ 727.83 | $ 582.08 | $ (145.75) |
| 29 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 140,000 | $ 749.63 | $ 597.87 | $ (151.76) |
| 30 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 145,000 | $ 771.42 | $ 613.66 | $ (157.76) |
| 31 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 150,000 | $ 793.22 | $ 629.45 | $ (163.77) |
| 32 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 155,000 | $ 815.01 | $ 645.24 | $ (169.77) |
| 33 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 160,000 | $ 836.80 | $ 661.03 | $ (175.77) |
| 34 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 165,000 | $ 858.60 | $ 676.82 | $ (181.78) |
| 35 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 170,000 | $ 880.39 | $ 692.61 | $ (187.78) |
| 36 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 175,000 | $ 902.18 | $ 708.40 | $ (193.78) |
| 37 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 180,000 | $ 923.98 | $ 724.19 | $ (199.79) |
| 38 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 185,000 | $ 945.77 | $ 739.98 | $ (205.79) |
| 39 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 190,000 | $ 967.56 | $ 755.77 | $ (211.79) |
| 40 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 195,000 | $ 989.36 | $ 771.56 | $ (217.80) |
| 41 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 200,000 | $ 1,011.15 | $ 787.35 | $ (223.80) |
| 42 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 205,000 | $ 1,032.94 | $ 803.14 | $ (229.80) |
| 43 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 210,000 | $ 1,054.74 | $ 818.93 | $ (235.81) |
| 44 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 215,000 | $ 1,076.53 | $ 834.72 | $ (241.81) |
| 45 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 220,000 | $ 1,098.32 | $ 850.51 | $ (247.81) |
| 46 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 225,000 | $ 1,120.12 | $ 866.30 | $ (253.82) |
| 47 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 230,000 | $ 1,141.91 | $ 882.09 | $ (259.82) |
| 48 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 235,000 | $ 1,163.70 | $ 897.88 | $ (265.82) |
| 49 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 240,000 | $ 1,185.50 | $ 913.67 | $ (271.83) |
| 50 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 245,000 | $ 1,207.29 | $ 929.46 | $ (277.83) |
| 51 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 250,000 | $ 1,229.09 | $ 945.25 | $ (283.84) |
| 52 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 255,000 | $ 1,250.88 | $ 961.04 | $ (289.84) |
| 53 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 260,000 | $ 1,272.67 | $ 976.83 | $ (295.84) |
| 54 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 265,000 | $ 1,294.47 | $ 992.62 | $ (301.85) |
| 55 | E2MS4 | Anthem Wastewater Commercial LG - 2" | | 270,000 | $ 1,316.26 | $ 1,008.41 | $ (307.85) |
| 56 | | | | | | | |
| 57 | E2MS4 | Anthem Wastewater Commercial LG - 2" | Average: | 27,885 | $ 260.95 | $ 243.81 | $ (17.14) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | - | $ - | $ - | $ - |
| 2 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 100,000 | $ 413.87 | $ 417.00 | $ 3.13 |
| 3 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 200,000 | $ 827.74 | $ 834.00 | $ 6.26 |
| 4 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 300,000 | $ 1,241.61 | $ 1,251.00 | $ 9.39 |
| 5 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 400,000 | $ 1,655.48 | $ 1,668.00 | $ 12.52 |
| 6 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 500,000 | $ 2,069.35 | $ 2,085.00 | $ 15.65 |
| 7 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 600,000 | $ 2,483.22 | $ 2,502.00 | $ 18.78 |
| 8 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 700,000 | $ 2,897.09 | $ 2,919.00 | $ 21.91 |
| 9 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 800,000 | $ 3,310.96 | $ 3,336.00 | $ 25.04 |
| 10 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 900,000 | $ 3,724.83 | $ 3,753.00 | $ 28.17 |
| 11 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,000,000 | $ 4,138.70 | $ 4,170.00 | $ 31.30 |
| 12 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,100,000 | $ 4,552.57 | $ 4,587.00 | $ 34.43 |
| 13 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,200,000 | $ 4,966.44 | $ 5,004.00 | $ 37.56 |
| 14 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,300,000 | $ 5,380.31 | $ 5,421.00 | $ 40.69 |
| 15 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,400,000 | $ 5,794.18 | $ 5,838.00 | $ 43.82 |
| 16 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,500,000 | $ 6,208.05 | $ 6,255.00 | $ 46.95 |
| 17 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,600,000 | $ 6,621.92 | $ 6,672.00 | $ 50.08 |
| 18 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,700,000 | $ 7,035.79 | $ 7,089.00 | $ 53.21 |
| 19 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,800,000 | $ 7,449.66 | $ 7,506.00 | $ 56.34 |
| 20 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 1,900,000 | $ 7,863.53 | $ 7,923.00 | $ 59.47 |
| 21 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 2,000,000 | $ 8,277.40 | $ 8,340.00 | $ 62.60 |
| 22 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 2,500,000 | $ 10,346.75 | $ 10,425.00 | $ 78.25 |
| 23 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 3,000,000 | $ 12,416.10 | $ 12,510.00 | $ 93.90 |
| 24 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 3,500,000 | $ 14,485.45 | $ 14,595.00 | $ 109.55 |
| 25 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 4,000,000 | $ 16,554.80 | $ 16,680.00 | $ 125.20 |
| 26 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 4,500,000 | $ 18,624.15 | $ 18,765.00 | $ 140.85 |
| 27 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 5,000,000 | $ 20,693.50 | $ 20,850.00 | $ 156.50 |
| 28 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 5,500,000 | $ 22,762.85 | $ 22,935.00 | $ 172.15 |
| 29 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 6,000,000 | $ 24,832.20 | $ 25,020.00 | $ 187.80 |
| 30 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 6,500,000 | $ 26,901.55 | $ 27,105.00 | $ 203.45 |
| 31 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 7,000,000 | $ 28,970.90 | $ 29,190.00 | $ 219.10 |
| 32 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 7,500,000 | $ 31,040.25 | $ 31,275.00 | $ 234.75 |
| 33 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 8,000,000 | $ 33,109.60 | $ 33,360.00 | $ 250.40 |
| 34 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 8,500,000 | $ 35,178.95 | $ 35,445.00 | $ 266.05 |
| 35 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 9,000,000 | $ 37,248.30 | $ 37,530.00 | $ 281.70 |
| 36 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 9,500,000 | $ 39,317.65 | $ 39,615.00 | $ 297.35 |
| 37 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 10,000,000 | $ 41,387.00 | $ 41,700.00 | $ 313.00 |
| 38 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 10,500,000 | $ 43,456.35 | $ 43,785.00 | $ 328.65 |
| 39 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 11,000,000 | $ 45,525.70 | $ 45,870.00 | $ 344.30 |
| 40 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 11,500,000 | $ 47,595.05 | $ 47,955.00 | $ 359.95 |
| 41 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 12,000,000 | $ 49,664.40 | $ 50,040.00 | $ 375.60 |
| 42 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 12,500,000 | $ 51,733.75 | $ 52,125.00 | $ 391.25 |
| 43 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 13,000,000 | $ 53,803.10 | $ 54,210.00 | $ 406.90 |
| 44 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 13,500,000 | $ 55,872.45 | $ 56,295.00 | $ 422.55 |
| 45 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 14,000,000 | $ 57,941.80 | $ 58,380.00 | $ 438.20 |
| 46 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 14,500,000 | $ 60,011.15 | $ 60,465.00 | $ 453.85 |
| 47 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 15,000,000 | $ 62,080.50 | $ 62,550.00 | $ 469.50 |
| 48 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 15,500,000 | $ 64,149.85 | $ 64,635.00 | $ 485.15 |
| 49 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 16,000,000 | $ 66,219.20 | $ 66,720.00 | $ 500.80 |
| 50 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 16,500,000 | $ 68,288.55 | $ 68,805.00 | $ 516.45 |
| 51 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 17,000,000 | $ 70,357.90 | $ 70,890.00 | $ 532.10 |
| 52 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 17,500,000 | $ 72,427.25 | $ 72,975.00 | $ 547.75 |
| 53 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 18,000,000 | $ 74,496.60 | $ 75,060.00 | $ 563.40 |
| 54 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 18,500,000 | $ 76,565.95 | $ 77,145.00 | $ 579.05 |
| 55 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | | 19,000,000 | $ 78,635.30 | $ 79,230.00 | $ 594.70 |
| 56 | | | | | | | |
| 57 | E5M2 | Anthem Wastewater Wholesale (Phoenix) OWU | Average: | 17,266,633 | $ 71,461.42 | $ 72,001.86 | $ 540.45 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | Rate Schedule | Description | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | P1MS1 | Mohave Wastewater Residential | All Usage Levels | $ 63.84 | $ 51.74 | $ (12.10) |
| 2 | P2MS1 | Mohave Wastewater Commercial | All Usage Levels | $ 63.84 | $ 200.00 | $ 136.16 |
| 2 | P4MS1 | Mohave Wastewater OPA | All Usage Levels | $ 63.84 | $ 41.02 | $ (22.82) |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | P2MS4 | Mohave Wastewater Commercial LG | | - | $ 82.29 | $ 155.75 | $ 73.46 |
| 2 | P2MS4 | Mohave Wastewater Commercial LG | | 5,000 | $ 95.14 | $ 158.61 | $ 63.47 |
| 3 | P2MS4 | Mohave Wastewater Commercial LG | | 10,000 | $ 107.99 | $ 161.48 | $ 53.49 |
| 4 | P2MS4 | Mohave Wastewater Commercial LG | | 20,000 | $ 133.69 | $ 164.34 | $ 30.65 |
| 5 | P2MS4 | Mohave Wastewater Commercial LG | | 30,000 | $ 159.39 | $ 167.21 | $ 7.82 |
| 6 | P2MS4 | Mohave Wastewater Commercial LG | | 40,000 | $ 185.09 | $ 170.07 | $ (15.02) |
| 7 | P2MS4 | Mohave Wastewater Commercial LG | | 50,000 | $ 210.79 | $ 172.93 | $ (37.86) |
| 8 | P2MS4 | Mohave Wastewater Commercial LG | | 60,000 | $ 236.49 | $ 175.80 | $ (60.69) |
| 9 | P2MS4 | Mohave Wastewater Commercial LG | | 70,000 | $ 262.19 | $ 178.66 | $ (83.53) |
| 10 | P2MS4 | Mohave Wastewater Commercial LG | | 80,000 | $ 287.89 | $ 181.53 | $ (106.36) |
| 11 | P2MS4 | Mohave Wastewater Commercial LG | | 90,000 | $ 313.59 | $ 184.39 | $ (129.20) |
| 12 | P2MS4 | Mohave Wastewater Commercial LG | | 100,000 | $ 339.29 | $ 187.25 | $ (152.04) |
| 13 | P2MS4 | Mohave Wastewater Commercial LG | | 110,000 | $ 364.99 | $ 190.12 | $ (174.87) |
| 14 | P2MS4 | Mohave Wastewater Commercial LG | | 120,000 | $ 390.69 | $ 192.98 | $ (197.71) |
| 15 | P2MS4 | Mohave Wastewater Commercial LG | | 130,000 | $ 416.39 | $ 195.85 | $ (220.54) |
| 16 | P2MS4 | Mohave Wastewater Commercial LG | | 140,000 | $ 442.09 | $ 198.71 | $ (243.38) |
| 17 | P2MS4 | Mohave Wastewater Commercial LG | | 150,000 | $ 467.79 | $ 201.57 | $ (266.22) |
| 18 | P2MS4 | Mohave Wastewater Commercial LG | | 160,000 | $ 493.49 | $ 204.44 | $ (289.05) |
| 19 | P2MS4 | Mohave Wastewater Commercial LG | | 170,000 | $ 519.19 | $ 207.30 | $ (311.89) |
| 20 | P2MS4 | Mohave Wastewater Commercial LG | | 180,000 | $ 544.89 | $ 210.17 | $ (334.72) |
| 21 | P2MS4 | Mohave Wastewater Commercial LG | | 190,000 | $ 570.59 | $ 213.03 | $ (357.56) |
| 22 | P2MS4 | Mohave Wastewater Commercial LG | | 200,000 | $ 596.29 | $ 215.89 | $ (380.40) |
| 23 | P2MS4 | Mohave Wastewater Commercial LG | | 210,000 | $ 621.99 | $ 218.76 | $ (403.23) |
| 24 | | | | | | | |
| 25 | | | Average: | 161,306 | $ 496.85 | $ 224.49 | $ (272.36) |

| Line No. | | | | Acre-Feet Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | P7A1 | Mohave Wastewater Effluent | | 1 | $ 227.79 | $ 227.79 | $ - |
| 2 | P7A1 | Mohave Wastewater Effluent | | 2 | $ 455.58 | $ 455.58 | $ - |
| 3 | P7A1 | Mohave Wastewater Effluent | | 3 | $ 683.37 | $ 683.37 | $ - |
| 4 | P7A1 | Mohave Wastewater Effluent | | 4 | $ 911.16 | $ 911.16 | $ - |
| 5 | P7A1 | Mohave Wastewater Effluent | | 5 | $ 1,138.95 | $ 1,138.95 | $ - |
| 6 | P7A1 | Mohave Wastewater Effluent | | 6 | $ 1,366.74 | $ 1,366.74 | $ - |
| 7 | P7A1 | Mohave Wastewater Effluent | | 7 | $ 1,594.53 | $ 1,594.53 | $ - |
| 8 | P7A1 | Mohave Wastewater Effluent | | 8 | $ 1,822.32 | $ 1,822.32 | $ - |
| 9 | P7A1 | Mohave Wastewater Effluent | | 9 | $ 2,050.11 | $ 2,050.11 | $ - |
| 10 | P7A1 | Mohave Wastewater Effluent | | 10 | $ 2,277.90 | $ 2,277.90 | $ - |
| 11 | P7A1 | Mohave Wastewater Effluent | | 11 | $ 2,505.69 | $ 2,505.69 | $ - |
| 12 | P7A1 | Mohave Wastewater Effluent | | 12 | $ 2,733.48 | $ 2,733.48 | $ - |
| 13 | P7A1 | Mohave Wastewater Effluent | | 13 | $ 2,961.27 | $ 2,961.27 | $ - |
| 14 | P7A1 | Mohave Wastewater Effluent | | 14 | $ 3,189.06 | $ 3,189.06 | $ - |
| 15 | P7A1 | Mohave Wastewater Effluent | | 15 | $ 3,416.85 | $ 3,416.85 | $ - |
| 16 | P7A1 | Mohave Wastewater Effluent | | 16 | $ 3,644.64 | $ 3,644.64 | $ - |
| 17 | P7A1 | Mohave Wastewater Effluent | | 17 | $ 3,872.43 | $ 3,872.43 | $ - |
| 18 | P7A1 | Mohave Wastewater Effluent | | 18 | $ 4,100.22 | $ 4,100.22 | $ - |
| 19 | P7A1 | Mohave Wastewater Effluent | | 19 | $ 4,328.01 | $ 4,328.01 | $ - |
| 20 | P7A1 | Mohave Wastewater Effluent | | 20 | $ 4,555.80 | $ 4,555.80 | $ - |
| 21 | P7A1 | Mohave Wastewater Effluent | | 21 | $ 4,783.59 | $ 4,783.59 | $ - |
| 22 | P7A1 | Mohave Wastewater Effluent | | 22 | $ 5,011.38 | $ 5,011.38 | $ - |
| 23 | P7A1 | Mohave Wastewater Effluent | | 23 | $ 5,239.17 | $ 5,239.17 | $ - |
| 24 | P7A1 | Mohave Wastewater Effluent | | 24 | $ 5,466.96 | $ 5,466.96 | $ - |
| 25 | P7A1 | Mohave Wastewater Effluent | | 25 | $ 5,694.75 | $ 5,694.75 | $ - |
| 26 | P7A1 | Mohave Wastewater Effluent | | 26 | $ 5,922.54 | $ 5,922.54 | $ - |
| 27 | P7A1 | Mohave Wastewater Effluent | | 27 | $ 6,150.33 | $ 6,150.33 | $ - |
| 28 | P7A1 | Mohave Wastewater Effluent | | 28 | $ 6,378.12 | $ 6,378.12 | $ - |
| 29 | P7A1 | Mohave Wastewater Effluent | | 29 | $ 6,605.91 | $ 6,605.91 | $ - |
| 30 | P7A1 | Mohave Wastewater Effluent | | 30 | $ 6,833.70 | $ 6,833.70 | $ - |
| 31 | P7A1 | Mohave Wastewater Effluent | | 31 | $ 7,061.49 | $ 7,061.49 | $ - |
| 32 | P7A1 | Mohave Wastewater Effluent | | 32 | $ 7,289.28 | $ 7,289.28 | $ - |
| 33 | P7A1 | Mohave Wastewater Effluent | | 33 | $ 7,517.07 | $ 7,517.07 | $ - |
| 34 | P7A1 | Mohave Wastewater Effluent | | 34 | $ 7,744.86 | $ 7,744.86 | $ - |
| 35 | P7A1 | Mohave Wastewater Effluent | | 35 | $ 7,972.65 | $ 7,972.65 | $ - |
| 36 | P7A1 | Mohave Wastewater Effluent | | 36 | $ 8,200.44 | $ 8,200.44 | $ - |
| 37 | P7A1 | Mohave Wastewater Effluent | | 37 | $ 8,428.23 | $ 8,428.23 | $ - |
| 38 | P7A1 | Mohave Wastewater Effluent | | 38 | $ 8,656.02 | $ 8,656.02 | $ - |
| 39 | P7A1 | Mohave Wastewater Effluent | | 39 | $ 8,883.81 | $ 8,883.81 | $ - |
| 40 | P7A1 | Mohave Wastewater Effluent | | 40 | $ 9,111.60 | $ 9,111.60 | $ - |
| 41 | | | | | | | |
| 42 | P7A1 | Mohave Wastewater Effluent | Average: | 17,822 | $ 4,059,597.45 | $ 4,059,597.45 | $ - |

| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 2 | B1S1A | Sun City West Wastewater Residential Single Unit 5/8" x 3/4" | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 3 | B1S1B | Sun City West Wastewater Residential Single Unit 1" | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 4 | B1S1D | Sun City West Wastewater Residential S Unit => 2" | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 5 | B1S1N | Sun City West Wastewater Residential S Unit Non Water | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 6 | B1S2A | Sun City West Wastewater Residential Multi All Units | | All Usage Levels | $ 32.46 | $ 41.02 | $ 8.56 |
| 8 | B2MS2 | Sun City West Wastewater Commercial WC - Toilets | | All Usage Levels | $ 11.65 | $ - | $ (11.65) |
| 9 | B2MS3 | Sun City West Wastewater Commercial DW - Dish Washers | | All Usage Levels | $ 93.42 | $ - | $ (93.42) |
| 10 | B2MS4 | Sun City West Wastewater Commercial WM - Washing Machines | | All Usage Levels | $ 21.80 | $ - | $ (21.80) |
| 11 | B2S1N | Sun City West Wastewater Commercial Single Unit Non-Water | Flat Rate | All Usage Levels | $ 141.23 | $ 200.00 | $ 58.77 |
| 12 | B2S1N L | Sun City West Wastewater Commercial Laundry Non-Water | Flat Rate | All Usage Levels | $ - | $ 800.00 | $ 800.00 |
| 13 | B2S1N H | Sun City West Wastewater Commercial Hotel Non-Water | Flat Rate | All Usage Levels | $ - | $ 1,225.50 | $ 1,225.50 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | - | $ 17.65 | $ 31.15 | $ 13.50 |
| 2 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 1,000 | $ 20.25 | $ 34.31 | $ 14.06 |
| 3 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 2,000 | $ 22.85 | $ 37.47 | $ 14.61 |
| 4 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 3,000 | $ 25.46 | $ 40.62 | $ 15.17 |
| 5 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 4,000 | $ 28.06 | $ 43.78 | $ 15.72 |
| 6 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 5,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 7 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 6,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 8 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 7,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 9 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 8,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 10 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 9,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 11 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 10,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 12 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 11,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 13 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 12,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 14 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 13,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 15 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 14,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 16 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 15,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 17 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 16,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 18 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 17,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 19 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 18,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 20 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 19,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 21 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 20,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 22 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 21,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 23 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 22,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 24 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 23,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 25 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 24,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 26 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 25,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 27 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 26,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 28 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 27,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 29 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 28,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 30 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 29,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 31 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 30,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 32 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 31,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 33 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 32,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 34 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 33,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 35 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 34,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 36 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 35,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 37 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 36,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 38 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 37,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 39 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 38,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 40 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 39,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 41 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 40,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 42 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 41,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 43 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 42,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 44 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 43,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 45 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 44,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 46 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 45,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 47 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 46,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 48 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 47,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 49 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 48,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 50 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 49,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 51 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 50,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 52 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 51,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 53 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 52,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 54 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 53,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 55 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 54,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 56 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | | 55,000 | $ 30.66 | $ 46.94 | $ 16.28 |
| 57 | | | | | | | |
| 58 | B2S1A | Sun City West Wastewater Commercial Single Unit 5/8" x 3/4" | Average: | 3,530 | $ - | $ - | $ - |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | - | $ 44.13 | $ 77.88 | $ 33.75 |
| 2 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 1,000 | $ 46.73 | $ 81.03 | $ 34.30 |
| 3 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 2,000 | $ 49.33 | $ 84.19 | $ 34.86 |
| 4 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 3,000 | $ 51.94 | $ 87.35 | $ 35.41 |
| 5 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 4,000 | $ 54.54 | $ 90.51 | $ 35.97 |
| 6 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 5,000 | $ 57.14 | $ 93.67 | $ 36.52 |
| 7 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 6,000 | $ 59.74 | $ 96.82 | $ 37.08 |
| 8 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 7,000 | $ 62.35 | $ 99.98 | $ 37.63 |
| 9 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 8,000 | $ 64.95 | $ 103.14 | $ 38.19 |
| 10 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 9,000 | $ 67.55 | $ 106.30 | $ 38.75 |
| 11 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 10,000 | $ 70.15 | $ 109.46 | $ 39.30 |
| 12 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 11,000 | $ 72.76 | $ 112.61 | $ 39.86 |
| 13 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 12,000 | $ 75.36 | $ 115.77 | $ 40.41 |
| 14 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 12,500 | $ 76.66 | $ 117.35 | $ 40.69 |
| 15 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 13,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 16 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 14,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 17 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 15,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 18 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 16,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 19 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 17,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 20 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 18,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 21 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 19,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 22 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 20,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 23 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 21,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 24 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 22,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 25 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 23,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 26 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 24,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 27 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 25,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 28 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 26,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 29 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 27,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 30 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 28,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 31 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 29,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 32 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 30,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 33 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 31,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 34 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 32,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 35 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 33,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 36 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 34,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 37 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 35,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 38 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 36,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 39 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 37,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 40 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 38,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 41 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 39,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 42 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 40,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 43 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 41,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 44 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 42,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 45 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 43,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 46 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 44,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 47 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 45,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 48 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 46,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 49 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 47,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 50 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 48,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 51 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 49,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 52 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 50,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 53 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 51,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 54 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 52,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 55 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 53,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 56 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 54,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 57 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | | 55,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 58 | | | | | | | |
| 59 | B2S1B | Sun City West Wastewater Commercial S Unit 1" | Average: | 7,893 | $ 64.67 | $ 102.80 | $ 38.13 |

| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | - | $ 88.27 | $ 109.03 | $ 20.76 |
| 2 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 5,000 | $ 101.28 | $ 124.82 | $ 23.53 |
| 3 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 10,000 | $ 114.29 | $ 140.61 | $ 26.31 |
| 4 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 15,000 | $ 127.31 | $ 156.40 | $ 29.09 |
| 5 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 20,000 | $ 140.32 | $ 172.19 | $ 31.87 |
| 6 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 25,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 7 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 30,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 8 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 35,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 9 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 40,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 10 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 45,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 11 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 50,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 12 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 55,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 13 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 60,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 14 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 65,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 15 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 70,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 16 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 75,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 17 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 80,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 18 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 85,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 19 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 90,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 20 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 95,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 21 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 100,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 22 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 105,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 23 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 110,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 24 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 115,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 25 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 120,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 26 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 125,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 27 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 130,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 28 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 135,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 29 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 140,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 30 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 145,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 31 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 150,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 32 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 155,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 33 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 160,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 34 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 165,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 35 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 170,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 36 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 175,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 37 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 180,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 38 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 185,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 39 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 190,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 40 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 195,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 41 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 200,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 42 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 205,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 43 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 210,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 44 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 215,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 45 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 220,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 46 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 225,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 47 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 230,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 48 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 235,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 49 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 240,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 50 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 245,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 51 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 250,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 52 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 255,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 53 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 260,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 54 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 265,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 55 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 270,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 56 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | | 275,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 57 | | | | | | | |
| 58 | B2S1C | Sun City West Wastewater Commercial S Unit 1 1/2" | Average: | 15,810 | $ 129.41 | $ 158.95 | $ 29.54 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 2 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 2,500 | $ 147.74 | $ 163.65 | $ 15.91 |
| 3 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 5,000 | $ 154.24 | $ 171.54 | $ 17.30 |
| 4 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 7,500 | $ 160.75 | $ 179.44 | $ 18.69 |
| 5 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 6 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 12,500 | $ 173.76 | $ 195.23 | $ 21.47 |
| 7 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 15,000 | $ 180.27 | $ 203.12 | $ 22.85 |
| 8 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 17,500 | $ 186.77 | $ 211.02 | $ 24.24 |
| 9 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 10 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 22,500 | $ 199.78 | $ 226.81 | $ 27.02 |
| 11 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 25,000 | $ 206.29 | $ 234.70 | $ 28.41 |
| 12 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 27,500 | $ 212.80 | $ 242.60 | $ 29.80 |
| 13 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 14 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 32,500 | $ 225.81 | $ 258.39 | $ 32.58 |
| 15 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 35,000 | $ 232.31 | $ 266.28 | $ 33.97 |
| 16 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 37,500 | $ 238.82 | $ 274.18 | $ 35.36 |
| 17 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 18 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 42,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 19 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 45,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 20 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 47,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 21 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 50,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 22 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 52,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 23 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 55,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 24 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 57,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 25 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 60,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 26 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 62,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 27 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 65,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 28 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 67,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 29 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 70,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 30 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 72,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 31 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 75,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 32 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 77,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 33 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 80,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 34 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 82,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 35 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 85,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 36 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 87,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 37 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 90,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 38 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 92,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 39 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 95,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 40 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 97,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 41 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 100,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 42 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 102,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 43 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 105,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 44 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 107,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 45 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 110,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 46 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 112,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 47 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 115,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 48 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 117,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 49 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 120,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 50 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 122,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 51 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 125,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 52 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 127,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 53 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 130,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 54 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 132,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 55 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 135,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 56 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | | 137,500 | $ 245.33 | $ 282.07 | $ 36.74 |
| 57 | | | | | | | |
| 58 | B2S1D | Sun City West Wastewater Commercial S Unit 2" | Average: | 23,582 | $ 202.60 | $ 230.22 | $ 27.62 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|
| 1 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | - | $ 141.23 | $ 155.75 | $ 14.52 |
| 1 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 10,000 | $ 167.25 | $ 187.33 | $ 20.08 |
| 2 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 20,000 | $ 193.28 | $ 218.91 | $ 25.63 |
| 3 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 30,000 | $ 219.30 | $ 250.49 | $ 31.19 |
| 4 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 40,000 | $ 245.33 | $ 282.07 | $ 36.74 |
| 5 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 50,000 | $ 271.35 | $ 313.65 | $ 42.30 |
| 6 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 60,000 | $ 297.37 | $ 345.23 | $ 47.86 |
| 7 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 70,000 | $ 323.40 | $ 376.81 | $ 53.41 |
| 8 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 80,000 | $ 349.42 | $ 408.39 | $ 58.97 |
| 9 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 90,000 | $ 375.45 | $ 439.97 | $ 64.52 |
| 10 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 100,000 | $ 401.47 | $ 471.55 | $ 70.08 |
| 11 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 110,000 | $ 427.49 | $ 503.13 | $ 75.64 |
| 12 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 120,000 | $ 453.52 | $ 534.71 | $ 81.19 |
| 13 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 130,000 | $ 479.54 | $ 566.29 | $ 86.75 |
| 14 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 140,000 | $ 505.57 | $ 597.87 | $ 92.30 |
| 15 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 150,000 | $ 531.59 | $ 629.45 | $ 97.86 |
| 16 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 160,000 | $ 557.61 | $ 661.03 | $ 103.42 |
| 17 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 170,000 | $ 583.64 | $ 692.61 | $ 108.97 |
| 18 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 180,000 | $ 609.66 | $ 724.19 | $ 114.53 |
| 19 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 190,000 | $ 635.69 | $ 755.77 | $ 120.08 |
| 20 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 200,000 | $ 661.71 | $ 787.35 | $ 125.64 |
| 21 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 210,000 | $ 687.73 | $ 818.93 | $ 131.20 |
| 22 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 220,000 | $ 713.76 | $ 850.51 | $ 136.75 |
| 23 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 230,000 | $ 739.78 | $ 882.09 | $ 142.31 |
| 24 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 240,000 | $ 765.81 | $ 913.67 | $ 147.86 |
| 25 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 250,000 | $ 791.83 | $ 945.25 | $ 153.42 |
| 26 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 260,000 | $ 817.85 | $ 976.83 | $ 158.98 |
| 27 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 270,000 | $ 843.88 | $ 1,008.41 | $ 164.53 |
| 28 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 280,000 | $ 869.90 | $ 1,039.99 | $ 170.09 |
| 29 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 290,000 | $ 895.93 | $ 1,071.57 | $ 175.64 |
| 30 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 300,000 | $ 921.95 | $ 1,103.15 | $ 181.20 |
| 31 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 310,000 | $ 947.97 | $ 1,134.73 | $ 186.76 |
| 32 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 320,000 | $ 974.00 | $ 1,166.31 | $ 192.31 |
| 33 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 330,000 | $ 1,000.02 | $ 1,197.89 | $ 197.87 |
| 34 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 340,000 | $ 1,026.05 | $ 1,229.47 | $ 203.42 |
| 35 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 350,000 | $ 1,052.07 | $ 1,261.05 | $ 208.98 |
| 36 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 360,000 | $ 1,078.09 | $ 1,292.63 | $ 214.54 |
| 37 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 370,000 | $ 1,104.12 | $ 1,324.21 | $ 220.09 |
| 38 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 380,000 | $ 1,130.14 | $ 1,355.79 | $ 225.65 |
| 39 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 390,000 | $ 1,156.17 | $ 1,387.37 | $ 231.20 |
| 40 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 400,000 | $ 1,182.19 | $ 1,418.95 | $ 236.76 |
| 41 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 410,000 | $ 1,208.21 | $ 1,450.53 | $ 242.32 |
| 42 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 420,000 | $ 1,234.24 | $ 1,482.11 | $ 247.87 |
| 43 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 430,000 | $ 1,260.26 | $ 1,513.69 | $ 253.43 |
| 44 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 440,000 | $ 1,286.29 | $ 1,545.27 | $ 258.98 |
| 45 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 450,000 | $ 1,312.31 | $ 1,576.85 | $ 264.54 |
| 46 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 460,000 | $ 1,338.33 | $ 1,608.43 | $ 270.10 |
| 47 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 470,000 | $ 1,364.36 | $ 1,640.01 | $ 275.65 |
| 48 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 480,000 | $ 1,390.38 | $ 1,671.59 | $ 281.21 |
| 49 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 490,000 | $ 1,416.41 | $ 1,703.17 | $ 286.76 |
| 50 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 500,000 | $ 1,442.43 | $ 1,734.75 | $ 292.32 |
| 51 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 510,000 | $ 1,468.45 | $ 1,766.33 | $ 297.88 |
| 52 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 520,000 | $ 1,494.48 | $ 1,797.91 | $ 303.43 |
| 53 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 530,000 | $ 1,520.50 | $ 1,829.49 | $ 308.99 |
| 54 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 540,000 | $ 1,546.53 | $ 1,861.07 | $ 314.54 |
| 55 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | 550,000 | $ 1,572.55 | $ 1,892.65 | $ 320.10 |
| 56 | | | | | | |
| 57 | B2S1E | Sun City West Wastewater Commercial S Unit > 2" | Average: 127,667 | $ 473.47 | $ 558.92 | $ 85.45 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | - | $ 44.13 | $ 77.88 | $ 33.75 |
| 2 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 1,000 | $ 46.73 | $ 81.03 | $ 34.30 |
| 3 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 2,000 | $ 49.33 | $ 84.19 | $ 34.86 |
| 4 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 3,000 | $ 51.94 | $ 87.35 | $ 35.41 |
| 5 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 4,000 | $ 54.54 | $ 90.51 | $ 35.97 |
| 6 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 5,000 | $ 57.14 | $ 93.67 | $ 36.52 |
| 7 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 6,000 | $ 59.74 | $ 96.82 | $ 37.08 |
| 8 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 7,000 | $ 62.35 | $ 99.98 | $ 37.63 |
| 9 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 8,000 | $ 64.95 | $ 103.14 | $ 38.19 |
| 10 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 9,000 | $ 67.55 | $ 106.30 | $ 38.75 |
| 11 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 10,000 | $ 70.15 | $ 109.46 | $ 39.30 |
| 12 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 11,000 | $ 72.76 | $ 112.61 | $ 39.86 |
| 13 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 12,000 | $ 75.36 | $ 115.77 | $ 40.41 |
| 14 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 12,500 | $ 76.66 | $ 117.35 | $ 40.69 |
| 15 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 13,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 16 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 14,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 17 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 15,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 18 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 16,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 19 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 17,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 20 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 18,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 21 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 19,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 22 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 20,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 23 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 21,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 24 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 22,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 25 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 23,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 26 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 24,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 27 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 25,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 28 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 26,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 29 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 27,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 30 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 28,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 31 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 29,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 32 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 30,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 33 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 31,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 34 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 32,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 35 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 33,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 36 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 34,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 37 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 35,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 38 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 36,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 39 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 37,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 40 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 38,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 41 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 39,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 42 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 40,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 43 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 41,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 44 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 42,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 45 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 43,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 46 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 44,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 47 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 45,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 48 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 46,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 49 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 47,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 50 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 48,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 51 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 49,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 52 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 50,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 53 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 51,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 54 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 52,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 55 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 53,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 56 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 54,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 57 | B2S2B | Sun City West Wastewater Commercial M Unit1" | | 55,000 | $ 76.66 | $ 117.35 | $ 40.69 |
| 58 | | | | | | | |
| 59 | B2S2B | Sun City West Wastewater Commercial M Unit1" | Average: | 8,625 | $ 66.58 | $ 105.11 | $ 38.54 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | - | $ 88.27 | $ 109.03 | $ 20.76 |
| 2 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 1,000 | $ 90.87 | $ 112.18 | $ 21.31 |
| 3 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 2,000 | $ 93.47 | $ 115.34 | $ 21.87 |
| 4 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 3,000 | $ 96.08 | $ 118.50 | $ 22.42 |
| 5 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 4,000 | $ 98.68 | $ 121.66 | $ 22.98 |
| 6 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 5,000 | $ 101.28 | $ 124.82 | $ 23.53 |
| 7 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 6,000 | $ 103.88 | $ 127.97 | $ 24.09 |
| 8 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 7,000 | $ 106.49 | $ 131.13 | $ 24.64 |
| 9 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 8,000 | $ 109.09 | $ 134.29 | $ 25.20 |
| 10 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 9,000 | $ 111.69 | $ 137.45 | $ 25.76 |
| 11 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 10,000 | $ 114.29 | $ 140.61 | $ 26.31 |
| 12 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 11,000 | $ 116.90 | $ 143.76 | $ 26.87 |
| 13 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 12,000 | $ 119.50 | $ 146.92 | $ 27.42 |
| 14 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 12,500 | $ 120.80 | $ 148.50 | $ 27.70 |
| 15 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 13,000 | $ 122.10 | $ 150.08 | $ 27.98 |
| 16 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 14,000 | $ 124.70 | $ 153.24 | $ 28.53 |
| 17 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 15,000 | $ 127.31 | $ 156.40 | $ 29.09 |
| 18 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 16,000 | $ 129.91 | $ 159.55 | $ 29.64 |
| 19 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 17,000 | $ 132.51 | $ 162.71 | $ 30.20 |
| 20 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 18,000 | $ 135.11 | $ 165.87 | $ 30.76 |
| 21 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 19,000 | $ 137.72 | $ 169.03 | $ 31.31 |
| 22 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 20,000 | $ 140.32 | $ 172.19 | $ 31.87 |
| 23 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 21,000 | $ 142.92 | $ 175.34 | $ 32.42 |
| 24 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 22,000 | $ 145.52 | $ 178.50 | $ 32.98 |
| 25 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 23,000 | $ 148.13 | $ 181.66 | $ 33.53 |
| 26 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 24,000 | $ 150.73 | $ 184.82 | $ 34.09 |
| 27 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 25,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 28 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 26,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 29 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 27,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 30 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 28,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 31 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 29,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 32 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 30,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 33 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 31,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 34 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 32,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 35 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 33,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 36 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 34,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 37 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 35,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 38 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 36,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 39 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 37,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 40 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 38,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 41 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 39,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 42 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 40,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 43 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 41,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 44 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 42,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 45 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 43,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 46 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 44,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 47 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 45,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 48 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 46,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 49 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 47,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 50 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 48,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 51 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 49,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 52 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 50,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 53 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 51,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 54 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 52,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 55 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 53,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 56 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 54,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 57 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | | 55,000 | $ 153.33 | $ 187.98 | $ 34.65 |
| 58 | | | | | | | |
| 59 | B2S2C | Sun City West Wastewater Commercial M Unit 1-1/2" | Average: | 22,889 | $ 147.84 | $ 181.31 | $ 33.47 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | - | $ 141.23 | $ 152.75 | $ 11.52 |
| 2 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 1,000 | $ 143.83 | $ 155.91 | $ 12.08 |
| 3 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 2,000 | $ 146.43 | $ 159.07 | $ 12.63 |
| 4 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 3,000 | $ 149.04 | $ 162.22 | $ 13.19 |
| 5 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 4,000 | $ 151.64 | $ 165.38 | $ 13.74 |
| 6 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 5,000 | $ 154.24 | $ 168.54 | $ 14.30 |
| 7 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 10,000 | $ 167.25 | $ 184.33 | $ 17.08 |
| 8 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 15,000 | $ 180.27 | $ 200.12 | $ 19.85 |
| 9 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 20,000 | $ 193.28 | $ 215.91 | $ 22.63 |
| 10 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 25,000 | $ 206.29 | $ 231.70 | $ 25.41 |
| 11 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 30,000 | $ 219.30 | $ 247.49 | $ 28.19 |
| 12 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 35,000 | $ 232.31 | $ 263.28 | $ 30.97 |
| 13 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 40,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 14 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 45,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 15 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 50,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 16 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 55,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 17 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 60,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 18 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 65,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 19 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 70,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 20 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 75,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 21 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 80,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 22 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 85,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 23 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 90,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 24 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 95,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 25 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 100,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 26 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 105,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 27 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 110,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 28 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 115,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 29 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 120,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 30 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 125,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 31 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 130,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 32 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 135,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 33 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 140,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 34 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 145,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 35 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 150,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 36 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 155,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 37 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 160,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 38 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 165,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 39 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 170,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 40 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 175,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 41 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 180,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 42 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 185,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 43 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 190,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 44 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 195,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 45 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 200,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 46 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 205,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 47 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 210,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 48 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 215,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 49 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 220,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 50 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 225,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 51 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 230,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 52 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 235,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 53 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 240,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 54 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 245,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 55 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 250,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 56 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 255,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 57 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | | 260,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 58 | | | | | | | |
| 59 | B2S2D | Sun City West Wastewater Commercial M Unit 2" | Average: | 31,986 | $ 224.47 | $ 253.76 | $ 29.29 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | - | $ 141.23 | $ 152.75 | $ 11.52 |
| 1 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,000 | $ 143.83 | $ 155.91 | $ 12.08 |
| 2 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,000 | $ 146.43 | $ 159.07 | $ 12.63 |
| 3 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,000 | $ 149.04 | $ 162.22 | $ 13.19 |
| 4 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 4,000 | $ 151.64 | $ 165.38 | $ 13.74 |
| 5 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 5,000 | $ 154.24 | $ 168.54 | $ 14.30 |
| 6 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 10,000 | $ 167.25 | $ 184.33 | $ 17.08 |
| 7 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 15,000 | $ 180.27 | $ 200.12 | $ 19.85 |
| 8 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 20,000 | $ 193.28 | $ 215.91 | $ 22.63 |
| 9 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 25,000 | $ 206.29 | $ 231.70 | $ 25.41 |
| 10 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 30,000 | $ 219.30 | $ 247.49 | $ 28.19 |
| 11 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 35,000 | $ 232.31 | $ 263.28 | $ 30.97 |
| 12 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 40,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 13 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 45,000 | $ 258.34 | $ 294.86 | $ 36.52 |
| 14 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 50,000 | $ 271.35 | $ 310.65 | $ 39.30 |
| 15 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 55,000 | $ 284.36 | $ 326.44 | $ 42.08 |
| 16 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 60,000 | $ 297.37 | $ 342.23 | $ 44.86 |
| 17 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 65,000 | $ 310.39 | $ 358.02 | $ 47.63 |
| 18 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 70,000 | $ 323.40 | $ 373.81 | $ 50.41 |
| 19 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 75,000 | $ 336.41 | $ 389.60 | $ 53.19 |
| 20 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 80,000 | $ 349.42 | $ 405.39 | $ 55.97 |
| 21 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 85,000 | $ 362.43 | $ 421.18 | $ 58.75 |
| 22 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 90,000 | $ 375.45 | $ 436.97 | $ 61.52 |
| 23 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 95,000 | $ 388.46 | $ 452.76 | $ 64.30 |
| 24 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 100,000 | $ 401.47 | $ 468.55 | $ 67.08 |
| 25 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 200,000 | $ 661.71 | $ 784.35 | $ 122.64 |
| 26 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 300,000 | $ 921.95 | $ 1,100.15 | $ 178.20 |
| 27 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 400,000 | $ 1,182.19 | $ 1,415.95 | $ 233.76 |
| 28 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 500,000 | $ 1,442.43 | $ 1,731.75 | $ 289.32 |
| 29 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 600,000 | $ 1,702.67 | $ 2,047.55 | $ 344.88 |
| 30 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 700,000 | $ 1,962.91 | $ 2,363.35 | $ 400.44 |
| 31 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 800,000 | $ 2,223.15 | $ 2,679.15 | $ 456.00 |
| 32 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 900,000 | $ 2,483.39 | $ 2,994.95 | $ 511.56 |
| 33 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,000,000 | $ 2,743.63 | $ 3,310.75 | $ 567.12 |
| 34 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,100,000 | $ 3,003.87 | $ 3,626.55 | $ 622.68 |
| 35 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,200,000 | $ 3,264.11 | $ 3,942.35 | $ 678.24 |
| 36 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,300,000 | $ 3,524.35 | $ 4,258.15 | $ 733.80 |
| 37 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,400,000 | $ 3,784.59 | $ 4,573.95 | $ 789.36 |
| 38 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,500,000 | $ 4,044.83 | $ 4,889.75 | $ 844.92 |
| 39 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,600,000 | $ 4,305.07 | $ 5,205.55 | $ 900.48 |
| 40 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,700,000 | $ 4,565.31 | $ 5,521.35 | $ 956.04 |
| 41 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,800,000 | $ 4,825.55 | $ 5,837.15 | $ 1,011.60 |
| 42 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 1,900,000 | $ 5,085.79 | $ 6,152.95 | $ 1,067.16 |
| 43 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,000,000 | $ 5,346.03 | $ 6,468.75 | $ 1,122.72 |
| 44 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,100,000 | $ 5,606.27 | $ 6,784.55 | $ 1,178.28 |
| 45 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,200,000 | $ 5,866.51 | $ 7,100.35 | $ 1,233.84 |
| 46 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,300,000 | $ 6,126.75 | $ 7,416.15 | $ 1,289.40 |
| 47 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,400,000 | $ 6,386.99 | $ 7,731.95 | $ 1,344.96 |
| 48 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,500,000 | $ 6,647.23 | $ 8,047.75 | $ 1,400.52 |
| 49 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,600,000 | $ 6,907.47 | $ 8,363.55 | $ 1,456.08 |
| 50 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,700,000 | $ 7,167.71 | $ 8,679.35 | $ 1,511.64 |
| 51 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,800,000 | $ 7,427.95 | $ 8,995.15 | $ 1,567.20 |
| 52 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 2,900,000 | $ 7,688.19 | $ 9,310.95 | $ 1,622.76 |
| 53 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,000,000 | $ 7,948.43 | $ 9,626.75 | $ 1,678.32 |
| 54 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,100,000 | $ 8,208.67 | $ 9,942.55 | $ 1,733.88 |
| 55 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,200,000 | $ 8,468.91 | $ 10,258.35 | $ 1,789.44 |
| 56 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | | 3,300,000 | $ 8,729.15 | $ 10,574.15 | $ 1,845.00 |
| 57 | | | | | | | |
| 58 | B2S2E | Sun City West Wastewater Commercial M Unit > 2" | Average: | 900,917 | $ 2,485.78 | $ 2,997.84 | $ 512.07 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | - | $ 141.23 | $ 152.75 | $ 11.52 |
| 1 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,000 | $ 143.83 | $ 155.91 | $ 12.08 |
| 2 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,000 | $ 146.43 | $ 159.07 | $ 12.63 |
| 3 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,000 | $ 149.04 | $ 162.22 | $ 13.19 |
| 4 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 4,000 | $ 151.64 | $ 165.38 | $ 13.74 |
| 5 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 5,000 | $ 154.24 | $ 168.54 | $ 14.30 |
| 6 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 10,000 | $ 167.25 | $ 184.33 | $ 17.08 |
| 7 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 15,000 | $ 180.27 | $ 200.12 | $ 19.85 |
| 8 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 20,000 | $ 193.28 | $ 215.91 | $ 22.63 |
| 9 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 25,000 | $ 206.29 | $ 231.70 | $ 25.41 |
| 10 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 30,000 | $ 219.30 | $ 247.49 | $ 28.19 |
| 11 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 35,000 | $ 232.31 | $ 263.28 | $ 30.97 |
| 12 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 40,000 | $ 245.33 | $ 279.07 | $ 33.74 |
| 13 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 45,000 | $ 258.34 | $ 294.86 | $ 36.52 |
| 14 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 50,000 | $ 271.35 | $ 310.65 | $ 39.30 |
| 15 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 55,000 | $ 284.36 | $ 326.44 | $ 42.08 |
| 16 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 60,000 | $ 297.37 | $ 342.23 | $ 44.86 |
| 17 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 65,000 | $ 310.39 | $ 358.02 | $ 47.63 |
| 18 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 70,000 | $ 323.40 | $ 373.81 | $ 50.41 |
| 19 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 75,000 | $ 336.41 | $ 389.60 | $ 53.19 |
| 20 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 80,000 | $ 349.42 | $ 405.39 | $ 55.97 |
| 21 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 85,000 | $ 362.43 | $ 421.18 | $ 58.75 |
| 22 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 90,000 | $ 375.45 | $ 436.97 | $ 61.52 |
| 23 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 95,000 | $ 388.46 | $ 452.76 | $ 64.30 |
| 24 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 100,000 | $ 401.47 | $ 468.55 | $ 67.08 |
| 25 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 200,000 | $ 661.71 | $ 784.35 | $ 122.64 |
| 26 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 300,000 | $ 921.95 | $ 1,100.15 | $ 178.20 |
| 27 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 400,000 | $ 1,182.19 | $ 1,415.95 | $ 233.76 |
| 28 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 500,000 | $ 1,442.43 | $ 1,731.75 | $ 289.32 |
| 29 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 600,000 | $ 1,702.67 | $ 2,047.55 | $ 344.88 |
| 30 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 700,000 | $ 1,962.91 | $ 2,363.35 | $ 400.44 |
| 31 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 800,000 | $ 2,223.15 | $ 2,679.15 | $ 456.00 |
| 32 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 900,000 | $ 2,483.39 | $ 2,994.95 | $ 511.56 |
| 33 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,000,000 | $ 2,743.63 | $ 3,310.75 | $ 567.12 |
| 34 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,100,000 | $ 3,003.87 | $ 3,626.55 | $ 622.68 |
| 35 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,200,000 | $ 3,264.11 | $ 3,942.35 | $ 678.24 |
| 36 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,300,000 | $ 3,524.35 | $ 4,258.15 | $ 733.80 |
| 37 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,400,000 | $ 3,784.59 | $ 4,573.95 | $ 789.36 |
| 38 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,500,000 | $ 4,044.83 | $ 4,889.75 | $ 844.92 |
| 39 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,600,000 | $ 4,305.07 | $ 5,205.55 | $ 900.48 |
| 40 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,700,000 | $ 4,565.31 | $ 5,521.35 | $ 956.04 |
| 41 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,800,000 | $ 4,825.55 | $ 5,837.15 | $ 1,011.60 |
| 42 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 1,900,000 | $ 5,085.79 | $ 6,152.95 | $ 1,067.16 |
| 43 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,000,000 | $ 5,346.03 | $ 6,468.75 | $ 1,122.72 |
| 44 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,100,000 | $ 5,606.27 | $ 6,784.55 | $ 1,178.28 |
| 45 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,200,000 | $ 5,866.51 | $ 7,100.35 | $ 1,233.84 |
| 46 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,300,000 | $ 6,126.75 | $ 7,416.15 | $ 1,289.40 |
| 47 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,400,000 | $ 6,386.99 | $ 7,731.95 | $ 1,344.96 |
| 48 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,500,000 | $ 6,647.23 | $ 8,047.75 | $ 1,400.52 |
| 49 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,600,000 | $ 6,907.47 | $ 8,363.55 | $ 1,456.08 |
| 50 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,700,000 | $ 7,167.71 | $ 8,679.35 | $ 1,511.64 |
| 51 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,800,000 | $ 7,427.95 | $ 8,995.15 | $ 1,567.20 |
| 52 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 2,900,000 | $ 7,688.19 | $ 9,310.95 | $ 1,622.76 |
| 53 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,000,000 | $ 7,948.43 | $ 9,626.75 | $ 1,678.32 |
| 54 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,100,000 | $ 8,208.67 | $ 9,942.55 | $ 1,733.88 |
| 55 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,200,000 | $ 8,468.91 | $ 10,258.35 | $ 1,789.44 |
| 56 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | | 3,300,000 | $ 8,729.15 | $ 10,574.15 | $ 1,845.00 |
| 57 | | | | | | | |
| 58 | B2S7D | Sun City West Wastewater Commercial Large User => 2" | Average: | 1,166,729 | $ 3,177.53 | $ 3,837.28 | $ 659.75 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2

| Line No. | Rate Schedule | Description | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A1S1A | 5/8" Single Family | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 2 | A1S1B | Sun City Wastewater Residential S Unit 1" | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 3 | A1S1C | Sun City Wastewater Residential S Unit 1 1/2" | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 4 | A1S1D | Sun City Wastewater Multi-Family 2" | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 5 | A1S1N | 5/8" Single Family Non Water | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 6 | A1S2A | Sun City Wastewater Residential Multi-family - 1 1/2" to 2" | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 7 | A1S2N | Sun City Wastewater Residential Multi-family | | All Usage Levels | $ 22.11 | $ 35.78 | $ 13.67 |
| 8 | A2MS2 | Sun City Commercial Building - 5/8" -2" WC | | All Usage Levels | $ 5.64 | $ - | $ (5.64) |
| 9 | A2S1N | Sun City Wastewater Commercial Single Unit Non Water | Flat Rate | All Usage Levels | $ 73.63 | $ 200.00 | $ 126.37 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2

| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2MSP | Sun City Mobile Home | | - | $ 8,711.69 | $ 12,273.10 | $ 3,561.41 |
| 2 | A2MSP | Sun City Mobile Home | | 100,000 | $ 8,899.39 | $ 12,588.90 | $ 3,689.51 |
| 3 | A2MSP | Sun City Mobile Home | | 200,000 | $ 9,087.09 | $ 12,904.70 | $ 3,817.61 |
| 4 | A2MSP | Sun City Mobile Home | | 300,000 | $ 9,274.79 | $ 13,220.50 | $ 3,945.71 |
| 5 | A2MSP | Sun City Mobile Home | | 400,000 | $ 9,462.49 | $ 13,536.30 | $ 4,073.81 |
| 6 | A2MSP | Sun City Mobile Home | | 500,000 | $ 9,650.19 | $ 13,852.10 | $ 4,201.91 |
| 7 | A2MSP | Sun City Mobile Home | | 600,000 | $ 9,837.89 | $ 14,167.90 | $ 4,330.01 |
| 8 | A2MSP | Sun City Mobile Home | | 700,000 | $ 10,025.59 | $ 14,483.70 | $ 4,458.11 |
| 9 | A2MSP | Sun City Mobile Home | | 800,000 | $ 10,213.29 | $ 14,799.50 | $ 4,586.21 |
| 10 | A2MSP | Sun City Mobile Home | | 900,000 | $ 10,400.99 | $ 15,115.30 | $ 4,714.31 |
| 11 | A2MSP | Sun City Mobile Home | | 1,000,000 | $ 10,588.69 | $ 15,431.10 | $ 4,842.41 |
| 12 | A2MSP | Sun City Mobile Home | | 1,100,000 | $ 10,776.39 | $ 15,746.90 | $ 4,970.51 |
| 13 | A2MSP | Sun City Mobile Home | | 1,200,000 | $ 10,964.09 | $ 16,062.70 | $ 5,098.61 |
| 14 | A2MSP | Sun City Mobile Home | | 1,300,000 | $ 11,151.79 | $ 16,378.50 | $ 5,226.71 |
| 15 | A2MSP | Sun City Mobile Home | | 1,400,000 | $ 11,339.49 | $ 16,694.30 | $ 5,354.81 |
| 16 | A2MSP | Sun City Mobile Home | | 1,500,000 | $ 11,527.19 | $ 17,010.10 | $ 5,482.91 |
| 17 | A2MSP | Sun City Mobile Home | | 1,600,000 | $ 11,714.89 | $ 17,325.90 | $ 5,611.01 |
| 18 | A2MSP | Sun City Mobile Home | | 1,700,000 | $ 11,902.59 | $ 17,641.70 | $ 5,739.11 |
| 19 | A2MSP | Sun City Mobile Home | | 1,800,000 | $ 12,090.29 | $ 17,957.50 | $ 5,867.21 |
| 20 | A2MSP | Sun City Mobile Home | | 1,900,000 | $ 12,277.99 | $ 18,273.30 | $ 5,995.31 |
| 21 | A2MSP | Sun City Mobile Home | | 2,000,000 | $ 12,465.69 | $ 18,589.10 | $ 6,123.41 |
| 22 | A2MSP | Sun City Mobile Home | | 2,100,000 | $ 12,653.39 | $ 18,904.90 | $ 6,251.51 |
| 23 | A2MSP | Sun City Mobile Home | | 2,200,000 | $ 12,841.09 | $ 19,220.70 | $ 6,379.61 |
| 24 | A2MSP | Sun City Mobile Home | | 2,300,000 | $ 13,028.79 | $ 19,536.50 | $ 6,507.71 |
| 25 | | | | | | | |
| 26 | A2MSP | Sun City Mobile Home | Average: | 1,979,583 | $ 12,427.37 | $ 18,524.62 | $ 6,097.26 |
| 27 | | | | | | | |
| 28 | | | | | | | |

| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | - | $ 9.20 | $ 31.15 | $ 21.95 |
| 2 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 1,000 | $ 10.49 | $ 34.31 | $ 23.82 |
| 3 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 2,000 | $ 11.77 | $ 37.47 | $ 25.69 |
| 4 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 3,000 | $ 13.06 | $ 40.62 | $ 27.57 |
| 5 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 4,000 | $ 14.34 | $ 43.78 | $ 29.44 |
| 6 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 5,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 7 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 6,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 8 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 7,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 9 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 8,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 10 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 9,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 11 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 10,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 12 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 11,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 13 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 12,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 14 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 13,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 15 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 14,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 16 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 15,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 17 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 16,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 18 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 17,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 19 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 18,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 20 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 19,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 21 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 20,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 22 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 21,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 23 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 22,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 24 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 23,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 25 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 24,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 26 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 25,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 27 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 26,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 28 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 27,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 29 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 28,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 30 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 29,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 31 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 30,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 32 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 31,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 33 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 32,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 34 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 33,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 35 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 34,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 36 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 35,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 37 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 36,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 38 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 37,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 39 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 38,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 40 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 39,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 41 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 40,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 42 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 41,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 43 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 42,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 44 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 43,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 45 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 44,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 46 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 45,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 47 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 46,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 48 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 47,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 49 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 48,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 50 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 49,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 51 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 50,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 52 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 51,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 53 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 52,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 54 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 53,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 55 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 54,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 56 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | | 55,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 57 | | | | | | | |
| 58 | A2S1A | Sun City Wastewater Commercial S Unit 5/8" x 3/4" | Average: | 2,256 | $ 12.10 | $ 38.28 | $ 26.17 |
| 59 | | | | | | | |
| 60 | | | | | | | |
| 61 | | | | | | | |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | - | $ 23.02 | $ 77.88 | $ 54.86 |
| 2 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 1,000 | $ 24.31 | $ 81.03 | $ 56.73 |
| 3 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 2,000 | $ 25.59 | $ 84.19 | $ 58.60 |
| 4 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 3,000 | $ 26.88 | $ 87.35 | $ 60.47 |
| 5 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 4,000 | $ 28.16 | $ 90.51 | $ 62.34 |
| 6 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 5,000 | $ 29.45 | $ 93.67 | $ 64.21 |
| 7 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 6,000 | $ 30.74 | $ 96.82 | $ 66.09 |
| 8 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 7,000 | $ 32.02 | $ 99.98 | $ 67.96 |
| 9 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 8,000 | $ 33.31 | $ 103.14 | $ 69.83 |
| 10 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 9,000 | $ 34.60 | $ 106.30 | $ 71.70 |
| 11 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 10,000 | $ 35.88 | $ 109.46 | $ 73.57 |
| 12 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 11,000 | $ 37.17 | $ 112.61 | $ 75.44 |
| 13 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 12,000 | $ 38.45 | $ 115.77 | $ 77.32 |
| 14 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 12,500 | $ 39.10 | $ 117.35 | $ 78.25 |
| 15 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 13,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 16 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 14,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 17 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 15,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 18 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 16,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 19 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 17,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 20 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 18,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 21 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 19,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 22 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 20,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 23 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 21,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 24 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 22,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 25 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 23,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 26 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 24,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 27 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 25,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 28 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 26,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 29 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 27,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 30 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 28,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 31 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 29,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 32 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 30,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 33 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 31,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 34 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 32,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 35 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 33,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 36 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 34,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 37 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 35,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 38 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 36,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 39 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 37,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 40 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 38,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 41 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 39,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 42 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 40,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 43 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 41,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 44 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 42,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 45 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 43,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 46 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 44,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 47 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 45,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 48 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 46,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 49 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 47,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 50 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 48,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 51 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 49,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 52 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 50,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 53 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 51,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 54 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 52,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 55 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 53,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 56 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 54,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 57 | A2S1B | Sun City Wastewater Commercial S Unit 1" | | 55,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 58 | | | | | | | |
| 59 | A2S1B | Sun City Wastewater Commercial S Unit 1" | Average: | 7,270 | $ 32.37 | $ 100.83 | $ 68.46 |
| 60 | | | | | | | |
| 61 | | | | | | | |
| 62 | | | | | | | |

| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | - | $ 46.02 | $ 109.03 | $ 63.01 |
| 1 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 5,000 | $ 52.45 | $ 124.82 | $ 72.36 |
| 2 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 10,000 | $ 58.88 | $ 140.61 | $ 81.72 |
| 3 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 15,000 | $ 65.31 | $ 156.40 | $ 91.08 |
| 4 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 20,000 | $ 71.74 | $ 172.19 | $ 100.44 |
| 5 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 25,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 6 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 30,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 7 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 35,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 8 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 40,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 9 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 45,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 10 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 50,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 11 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 55,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 12 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 60,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 13 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 65,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 14 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 70,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 15 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 75,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 16 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 80,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 17 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 85,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 18 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 90,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 19 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 95,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 20 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 100,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 21 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 105,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 22 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 110,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 23 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 115,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 24 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 120,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 25 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 125,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 26 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 130,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 27 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 135,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 28 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 140,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 29 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 145,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 30 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 150,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 31 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 155,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 32 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 160,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 33 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 165,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 34 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 170,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 35 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 175,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 36 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 180,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 37 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 185,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 38 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 190,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 39 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 195,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 40 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 200,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 41 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 205,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 42 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 210,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 43 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 215,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 44 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 220,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 45 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 225,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 46 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 230,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 47 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 235,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 48 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 240,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 49 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 245,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 50 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 250,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 51 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 255,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 52 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 260,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 53 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 265,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 54 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 270,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 55 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | | 275,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 56 | | | | | | | |
| 57 | A2S1C | Sun City Wastewater Commercial S Unit 1 1/2" | Average: | 16,482 | $ 67.22 | $ 161.08 | $ 93.86 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 | | | | | | | |

| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 2,500 | $ 76.85 | $ 163.65 | $ 86.80 |
| 3 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 4 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 7,500 | $ 83.28 | $ 179.44 | $ 96.16 |
| 5 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 6 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 12,500 | $ 89.71 | $ 195.23 | $ 105.52 |
| 7 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 8 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 17,500 | $ 96.14 | $ 211.02 | $ 114.88 |
| 9 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 22,500 | $ 102.57 | $ 226.81 | $ 124.24 |
| 11 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 12 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 27,500 | $ 109.00 | $ 242.60 | $ 133.59 |
| 13 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 14 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 32,500 | $ 115.43 | $ 258.39 | $ 142.95 |
| 15 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 16 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 37,500 | $ 121.86 | $ 274.18 | $ 152.31 |
| 17 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 18 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 42,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 19 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 45,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 20 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 47,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 21 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 50,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 22 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 52,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 23 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 55,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 24 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 57,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 25 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 60,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 26 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 62,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 27 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 65,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 28 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 67,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 29 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 70,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 30 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 72,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 31 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 75,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 32 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 77,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 33 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 80,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 34 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 82,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 35 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 85,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 36 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 87,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 37 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 90,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 38 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 92,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 39 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 95,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 40 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 97,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 41 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 100,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 42 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 102,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 43 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 105,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 44 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 107,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 45 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 110,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 46 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 112,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 47 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 115,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 48 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 117,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 49 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 120,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 50 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 122,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 51 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 125,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 52 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 127,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 53 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 130,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 54 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 132,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 55 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 135,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 56 | A2S1D | Sun City Wastewater Commercial S Unit 2" | | 137,500 | $ 125.08 | $ 282.07 | $ 156.99 |
| 57 | | | | | | | |
| 58 | A2S1D | Sun City Wastewater Commercial S Unit 2" | Average: | 29,247 | $ 111.25 | $ 248.11 | $ 136.86 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 3 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 4 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 5 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 6 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 50,000 | $ 137.94 | $ 313.65 | $ 175.71 |
| 7 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 60,000 | $ 150.80 | $ 345.23 | $ 194.43 |
| 8 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 70,000 | $ 163.66 | $ 376.81 | $ 213.15 |
| 9 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 80,000 | $ 176.53 | $ 408.39 | $ 231.86 |
| 10 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 90,000 | $ 189.39 | $ 439.97 | $ 250.58 |
| 11 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 100,000 | $ 202.25 | $ 471.55 | $ 269.30 |
| 12 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 110,000 | $ 215.11 | $ 503.13 | $ 288.02 |
| 13 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 120,000 | $ 227.97 | $ 534.71 | $ 306.74 |
| 14 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 130,000 | $ 240.84 | $ 566.29 | $ 325.45 |
| 15 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 140,000 | $ 253.70 | $ 597.87 | $ 344.17 |
| 16 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 150,000 | $ 266.56 | $ 629.45 | $ 362.89 |
| 17 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 160,000 | $ 279.42 | $ 661.03 | $ 381.61 |
| 18 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 170,000 | $ 292.28 | $ 692.61 | $ 400.33 |
| 19 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 180,000 | $ 305.15 | $ 724.19 | $ 419.04 |
| 20 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 190,000 | $ 318.01 | $ 755.77 | $ 437.76 |
| 21 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 200,000 | $ 330.87 | $ 787.35 | $ 456.48 |
| 22 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 210,000 | $ 343.73 | $ 818.93 | $ 475.20 |
| 23 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 220,000 | $ 356.59 | $ 850.51 | $ 493.92 |
| 24 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 230,000 | $ 369.46 | $ 882.09 | $ 512.63 |
| 25 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 240,000 | $ 382.32 | $ 913.67 | $ 531.35 |
| 26 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 250,000 | $ 395.18 | $ 945.25 | $ 550.07 |
| 27 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 260,000 | $ 408.04 | $ 976.83 | $ 568.79 |
| 28 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 270,000 | $ 420.90 | $ 1,008.41 | $ 587.51 |
| 29 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 280,000 | $ 433.77 | $ 1,039.99 | $ 606.22 |
| 30 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 290,000 | $ 446.63 | $ 1,071.57 | $ 624.94 |
| 31 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 300,000 | $ 459.49 | $ 1,103.15 | $ 643.66 |
| 32 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 310,000 | $ 472.35 | $ 1,134.73 | $ 662.38 |
| 33 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 320,000 | $ 485.21 | $ 1,166.31 | $ 681.10 |
| 34 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 330,000 | $ 498.08 | $ 1,197.89 | $ 699.81 |
| 35 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 340,000 | $ 510.94 | $ 1,229.47 | $ 718.53 |
| 36 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 350,000 | $ 523.80 | $ 1,261.05 | $ 737.25 |
| 37 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 360,000 | $ 536.66 | $ 1,292.63 | $ 755.97 |
| 38 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 370,000 | $ 549.52 | $ 1,324.21 | $ 774.69 |
| 39 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 380,000 | $ 562.39 | $ 1,355.79 | $ 793.40 |
| 40 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 390,000 | $ 575.25 | $ 1,387.37 | $ 812.12 |
| 41 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 400,000 | $ 588.11 | $ 1,418.95 | $ 830.84 |
| 42 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 410,000 | $ 600.97 | $ 1,450.53 | $ 849.56 |
| 43 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 420,000 | $ 613.83 | $ 1,482.11 | $ 868.28 |
| 44 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 430,000 | $ 626.70 | $ 1,513.69 | $ 886.99 |
| 45 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 440,000 | $ 639.56 | $ 1,545.27 | $ 905.71 |
| 46 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 450,000 | $ 652.42 | $ 1,576.85 | $ 924.43 |
| 47 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 460,000 | $ 665.28 | $ 1,608.43 | $ 943.15 |
| 48 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 470,000 | $ 678.14 | $ 1,640.01 | $ 961.87 |
| 49 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 480,000 | $ 691.01 | $ 1,671.59 | $ 980.58 |
| 50 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 490,000 | $ 703.87 | $ 1,703.17 | $ 999.30 |
| 51 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 500,000 | $ 716.73 | $ 1,734.75 | $ 1,018.02 |
| 52 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 510,000 | $ 729.59 | $ 1,766.33 | $ 1,036.74 |
| 53 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 520,000 | $ 742.45 | $ 1,797.91 | $ 1,055.46 |
| 54 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 530,000 | $ 755.32 | $ 1,829.49 | $ 1,074.17 |
| 55 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 540,000 | $ 768.18 | $ 1,861.07 | $ 1,092.89 |
| 56 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | | 550,000 | $ 781.04 | $ 1,892.65 | $ 1,111.61 |
| 57 | | | | | | | |
| 58 | A2S1E | Sun City Wastewater Commercial S Unit > 2" | Average: | 308,242 | $ 470.09 | $ 1,129.18 | $ 659.09 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | - | $ 9.20 | $ 31.15 | $ 21.95 |
| 2 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 1,000 | $ 10.49 | $ 34.31 | $ 23.82 |
| 3 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 2,000 | $ 11.77 | $ 37.47 | $ 25.69 |
| 4 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 3,000 | $ 13.06 | $ 40.62 | $ 27.57 |
| 5 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 4,000 | $ 14.34 | $ 43.78 | $ 29.44 |
| 6 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 5,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 7 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 6,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 8 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 7,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 9 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 8,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 10 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 9,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 11 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 10,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 12 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 11,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 13 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 12,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 14 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 13,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 15 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 14,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 16 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 15,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 17 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 16,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 18 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 17,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 19 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 18,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 20 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 19,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 21 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 20,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 22 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 21,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 23 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 22,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 24 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 23,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 25 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 24,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 26 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 25,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 27 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 26,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 28 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 27,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 29 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 28,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 30 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 29,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 31 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 30,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 32 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 31,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 33 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 32,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 34 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 33,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 35 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 34,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 36 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 35,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 37 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 36,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 38 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 37,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 39 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 38,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 40 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 39,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 41 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 40,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 42 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 41,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 43 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 42,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 44 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 43,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 45 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 44,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 46 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 45,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 47 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 46,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 48 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 47,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 49 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 48,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 50 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 49,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 51 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 50,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 52 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 51,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 53 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 52,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 54 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 53,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 55 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 54,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 56 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | | 55,000 | $ 15.63 | $ 46.94 | $ 31.31 |
| 57 | | | | | | | |
| 58 | A2S2A | Sun City Wastewater Commercial M Unit 5/8" x 3/4" | Average: | 2,883 | $ 12.91 | $ 40.26 | $ 27.35 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2B | Sun City Wastewater Commercial M Unit1" | | - | $ 23.02 | $ 77.88 | $ 54.86 |
| 2 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 1,000 | $ 24.31 | $ 81.03 | $ 56.73 |
| 3 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 2,000 | $ 25.59 | $ 84.19 | $ 58.60 |
| 4 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 3,000 | $ 26.88 | $ 87.35 | $ 60.47 |
| 5 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 4,000 | $ 28.16 | $ 90.51 | $ 62.34 |
| 6 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 5,000 | $ 29.45 | $ 93.67 | $ 64.21 |
| 7 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 6,000 | $ 30.74 | $ 96.82 | $ 66.09 |
| 8 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 7,000 | $ 32.02 | $ 99.98 | $ 67.96 |
| 9 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 8,000 | $ 33.31 | $ 103.14 | $ 69.83 |
| 10 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 9,000 | $ 34.60 | $ 106.30 | $ 71.70 |
| 11 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 10,000 | $ 35.88 | $ 109.46 | $ 73.57 |
| 12 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 11,000 | $ 37.17 | $ 112.61 | $ 75.44 |
| 13 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 12,000 | $ 38.45 | $ 115.77 | $ 77.32 |
| 14 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 12,500 | $ 39.10 | $ 117.35 | $ 78.25 |
| 15 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 13,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 16 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 14,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 17 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 15,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 18 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 16,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 19 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 17,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 20 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 18,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 21 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 19,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 22 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 20,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 23 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 21,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 24 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 22,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 25 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 23,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 26 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 24,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 27 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 25,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 28 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 26,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 29 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 27,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 30 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 28,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 31 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 29,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 32 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 30,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 33 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 31,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 34 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 32,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 35 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 33,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 36 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 34,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 37 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 35,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 38 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 36,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 39 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 37,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 40 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 38,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 41 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 39,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 42 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 40,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 43 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 41,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 44 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 42,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 45 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 43,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 46 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 44,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 47 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 45,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 48 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 46,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 49 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 47,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 50 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 48,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 51 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 49,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 52 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 50,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 53 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 51,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 54 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 52,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 55 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 53,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 56 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 54,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 57 | A2S2B | Sun City Wastewater Commercial M Unit1" | | 55,000 | $ 39.10 | $ 117.35 | $ 78.25 |
| 58 | | | | | | | |
| 59 | A2S2B | Sun City Wastewater Commercial M Unit1" | Average: | 12,500 | $ 39.10 | $ 117.35 | $ 78.25 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | - | $ 46.02 | $ 109.03 | $ 63.01 |
| 1 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 1,000 | $ 47.31 | $ 112.18 | $ 64.88 |
| 2 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 2,000 | $ 48.59 | $ 115.34 | $ 66.75 |
| 3 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 3,000 | $ 49.88 | $ 118.50 | $ 68.62 |
| 4 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 4,000 | $ 51.16 | $ 121.66 | $ 70.49 |
| 5 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 5,000 | $ 52.45 | $ 124.82 | $ 72.36 |
| 6 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 6,000 | $ 53.74 | $ 127.97 | $ 74.24 |
| 7 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 7,000 | $ 55.02 | $ 131.13 | $ 76.11 |
| 8 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 8,000 | $ 56.31 | $ 134.29 | $ 77.98 |
| 9 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 9,000 | $ 57.60 | $ 137.45 | $ 79.85 |
| 10 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 10,000 | $ 58.88 | $ 140.61 | $ 81.72 |
| 11 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 11,000 | $ 60.17 | $ 143.76 | $ 83.59 |
| 12 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 12,000 | $ 61.45 | $ 146.92 | $ 85.47 |
| 13 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 12,500 | $ 62.10 | $ 148.50 | $ 86.40 |
| 14 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 13,000 | $ 62.74 | $ 150.08 | $ 87.34 |
| 15 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 14,000 | $ 64.03 | $ 153.24 | $ 89.21 |
| 16 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 15,000 | $ 65.31 | $ 156.40 | $ 91.08 |
| 17 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 16,000 | $ 66.60 | $ 159.55 | $ 92.95 |
| 18 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 17,000 | $ 67.89 | $ 162.71 | $ 94.83 |
| 19 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 18,000 | $ 69.17 | $ 165.87 | $ 96.70 |
| 20 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 19,000 | $ 70.46 | $ 169.03 | $ 98.57 |
| 21 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 20,000 | $ 71.74 | $ 172.19 | $ 100.44 |
| 22 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 21,000 | $ 73.03 | $ 175.34 | $ 102.31 |
| 23 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 22,000 | $ 74.32 | $ 178.50 | $ 104.18 |
| 24 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 23,000 | $ 75.60 | $ 181.66 | $ 106.06 |
| 25 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 24,000 | $ 76.89 | $ 184.82 | $ 107.93 |
| 26 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 25,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 27 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 26,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 28 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 27,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 29 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 28,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 30 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 29,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 31 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 30,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 32 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 31,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 33 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 32,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 34 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 33,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 35 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 34,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 36 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 35,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 37 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 36,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 38 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 37,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 39 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 38,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 40 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 39,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 41 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 40,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 42 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 41,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 43 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 42,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 44 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 43,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 45 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 44,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 46 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 45,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 47 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 46,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 48 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 47,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 49 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 48,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 50 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 49,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 51 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 50,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 52 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 51,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 53 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 52,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 54 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 53,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 55 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 54,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 56 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | | 55,000 | $ 78.18 | $ 187.98 | $ 109.80 |
| 57 | | | | | | | |
| 58 | A2S2C | Sun City Wastewater Commercial M Unit 1-1/2" | Average: | 19,950 | $ 71.68 | $ 172.03 | $ 100.35 |

| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 1,000 | $ 74.92 | $ 158.91 | $ 83.99 |
| 3 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 2,000 | $ 76.20 | $ 162.07 | $ 85.86 |
| 4 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 3,000 | $ 77.49 | $ 165.22 | $ 87.74 |
| 5 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 4,000 | $ 78.77 | $ 168.38 | $ 89.61 |
| 6 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 7 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 8 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 9 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 11 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 12 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 13 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 14 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 45,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 15 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 50,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 16 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 55,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 17 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 60,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 18 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 65,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 19 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 70,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 20 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 75,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 21 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 80,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 22 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 85,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 23 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 90,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 24 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 95,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 25 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 100,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 26 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 105,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 27 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 110,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 28 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 115,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 29 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 120,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 30 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 125,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 31 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 130,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 32 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 135,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 33 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 140,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 34 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 145,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 35 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 150,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 36 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 155,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 37 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 160,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 38 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 165,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 39 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 170,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 40 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 175,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 41 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 180,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 42 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 185,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 43 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 190,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 44 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 195,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 45 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 200,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 46 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 205,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 47 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 210,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 48 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 215,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 49 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 220,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 50 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 225,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 51 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 230,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 52 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 235,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 53 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 240,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 54 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 245,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 55 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 250,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 56 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 255,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 57 | A2S2D | Sun City Wastewater Commercial M Unit 2" | | 260,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 58 | | | | | | | |
| 59 | A2S2D | Sun City Wastewater Commercial M Unit 2" | Average: | 31,907 | $ 114.67 | $ 256.51 | $ 141.84 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,000 | $ 74.92 | $ 158.91 | $ 83.99 |
| 3 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,000 | $ 76.20 | $ 162.07 | $ 85.86 |
| 4 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,000 | $ 77.49 | $ 165.22 | $ 87.74 |
| 5 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 4,000 | $ 78.77 | $ 168.38 | $ 89.61 |
| 6 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 7 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 8 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 9 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 11 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 12 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 13 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 14 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 45,000 | $ 131.51 | $ 297.86 | $ 166.35 |
| 15 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 50,000 | $ 137.94 | $ 313.65 | $ 175.71 |
| 16 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 55,000 | $ 144.37 | $ 329.44 | $ 185.07 |
| 17 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 60,000 | $ 150.80 | $ 345.23 | $ 194.43 |
| 18 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 65,000 | $ 157.23 | $ 361.02 | $ 203.79 |
| 19 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 70,000 | $ 163.66 | $ 376.81 | $ 213.15 |
| 20 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 75,000 | $ 170.10 | $ 392.60 | $ 222.51 |
| 21 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 80,000 | $ 176.53 | $ 408.39 | $ 231.86 |
| 22 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 85,000 | $ 182.96 | $ 424.18 | $ 241.22 |
| 23 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 90,000 | $ 189.39 | $ 439.97 | $ 250.58 |
| 24 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 95,000 | $ 195.82 | $ 455.76 | $ 259.94 |
| 25 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 100,000 | $ 202.25 | $ 471.55 | $ 269.30 |
| 26 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 200,000 | $ 330.87 | $ 787.35 | $ 456.48 |
| 27 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 300,000 | $ 459.49 | $ 1,103.15 | $ 643.66 |
| 28 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 400,000 | $ 588.11 | $ 1,418.95 | $ 830.84 |
| 29 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 500,000 | $ 716.73 | $ 1,734.75 | $ 1,018.02 |
| 30 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 600,000 | $ 845.35 | $ 2,050.55 | $ 1,205.20 |
| 31 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 700,000 | $ 973.97 | $ 2,366.35 | $ 1,392.38 |
| 32 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 800,000 | $ 1,102.59 | $ 2,682.15 | $ 1,579.56 |
| 33 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 900,000 | $ 1,231.21 | $ 2,997.95 | $ 1,766.74 |
| 34 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,000,000 | $ 1,359.83 | $ 3,313.75 | $ 1,953.92 |
| 35 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,100,000 | $ 1,488.45 | $ 3,629.55 | $ 2,141.10 |
| 36 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,200,000 | $ 1,617.07 | $ 3,945.35 | $ 2,328.28 |
| 37 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,300,000 | $ 1,745.69 | $ 4,261.15 | $ 2,515.46 |
| 38 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,400,000 | $ 1,874.31 | $ 4,576.95 | $ 2,702.64 |
| 39 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,500,000 | $ 2,002.93 | $ 4,892.75 | $ 2,889.82 |
| 40 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,600,000 | $ 2,131.55 | $ 5,208.55 | $ 3,077.00 |
| 41 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,700,000 | $ 2,260.17 | $ 5,524.35 | $ 3,264.18 |
| 42 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,800,000 | $ 2,388.79 | $ 5,840.15 | $ 3,451.36 |
| 43 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 1,900,000 | $ 2,517.41 | $ 6,155.95 | $ 3,638.54 |
| 44 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,000,000 | $ 2,646.03 | $ 6,471.75 | $ 3,825.72 |
| 45 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,100,000 | $ 2,774.65 | $ 6,787.55 | $ 4,012.90 |
| 46 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,200,000 | $ 2,903.27 | $ 7,103.35 | $ 4,200.08 |
| 47 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,300,000 | $ 3,031.89 | $ 7,419.15 | $ 4,387.26 |
| 48 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,400,000 | $ 3,160.51 | $ 7,734.95 | $ 4,574.44 |
| 49 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,500,000 | $ 3,289.13 | $ 8,050.75 | $ 4,761.62 |
| 50 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,600,000 | $ 3,417.75 | $ 8,366.55 | $ 4,948.80 |
| 51 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,700,000 | $ 3,546.37 | $ 8,682.35 | $ 5,135.98 |
| 52 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,800,000 | $ 3,674.99 | $ 8,998.15 | $ 5,323.16 |
| 53 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 2,900,000 | $ 3,803.61 | $ 9,313.95 | $ 5,510.34 |
| 54 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,000,000 | $ 3,932.23 | $ 9,629.75 | $ 5,697.52 |
| 55 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,100,000 | $ 4,060.85 | $ 9,945.55 | $ 5,884.70 |
| 56 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,200,000 | $ 4,189.47 | $ 10,261.35 | $ 6,071.88 |
| 57 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | | 3,300,000 | $ 4,318.09 | $ 10,577.15 | $ 6,259.06 |
| 58 | | | | | | | |
| 59 | A2S2E | Sun City Wastewater Commercial M Unit > 2" | Average: | 784,510 | $ 1,082.67 | $ 2,633.23 | $ 1,550.57 |

**EPCOR Water - Arizona Wastewater**
Test Year Ended December 31, 2015
Typical Bill Analysis
Step 2



| Line No. | | | | Consumption | Typical Bills Present Rates | Typical Bills Proposed Rates | Proposed Increase Amount |
|---|---|---|---|---|---|---|---|
| 1 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | - | $ 73.63 | $ 155.75 | $ 82.12 |
| 2 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,000 | $ 74.92 | $ 158.91 | $ 83.99 |
| 3 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,000 | $ 76.20 | $ 162.07 | $ 85.86 |
| 4 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,000 | $ 77.49 | $ 165.22 | $ 87.74 |
| 5 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 4,000 | $ 78.77 | $ 168.38 | $ 89.61 |
| 6 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 5,000 | $ 80.06 | $ 171.54 | $ 91.48 |
| 7 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 10,000 | $ 86.49 | $ 187.33 | $ 100.84 |
| 8 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 15,000 | $ 92.92 | $ 203.12 | $ 110.20 |
| 9 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 20,000 | $ 99.35 | $ 218.91 | $ 119.56 |
| 10 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 25,000 | $ 105.79 | $ 234.70 | $ 128.92 |
| 11 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 30,000 | $ 112.22 | $ 250.49 | $ 138.27 |
| 12 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 35,000 | $ 118.65 | $ 266.28 | $ 147.63 |
| 13 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 40,000 | $ 125.08 | $ 282.07 | $ 156.99 |
| 14 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 45,000 | $ 131.51 | $ 297.86 | $ 166.35 |
| 15 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 50,000 | $ 137.94 | $ 313.65 | $ 175.71 |
| 16 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 55,000 | $ 144.37 | $ 329.44 | $ 185.07 |
| 17 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 60,000 | $ 150.80 | $ 345.23 | $ 194.43 |
| 18 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 65,000 | $ 157.23 | $ 361.02 | $ 203.79 |
| 19 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 70,000 | $ 163.66 | $ 376.81 | $ 213.15 |
| 20 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 75,000 | $ 170.10 | $ 392.60 | $ 222.51 |
| 21 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 80,000 | $ 176.53 | $ 408.39 | $ 231.86 |
| 22 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 85,000 | $ 182.96 | $ 424.18 | $ 241.22 |
| 23 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 90,000 | $ 189.39 | $ 439.97 | $ 250.58 |
| 24 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 95,000 | $ 195.82 | $ 455.76 | $ 259.94 |
| 25 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 100,000 | $ 202.25 | $ 471.55 | $ 269.30 |
| 26 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 200,000 | $ 330.87 | $ 787.35 | $ 456.48 |
| 27 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 300,000 | $ 459.49 | $ 1,103.15 | $ 643.66 |
| 28 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 400,000 | $ 588.11 | $ 1,418.95 | $ 830.84 |
| 29 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 500,000 | $ 716.73 | $ 1,734.75 | $ 1,018.02 |
| 30 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 600,000 | $ 845.35 | $ 2,050.55 | $ 1,205.20 |
| 31 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 700,000 | $ 973.97 | $ 2,366.35 | $ 1,392.38 |
| 32 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 800,000 | $ 1,102.59 | $ 2,682.15 | $ 1,579.56 |
| 33 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 900,000 | $ 1,231.21 | $ 2,997.95 | $ 1,766.74 |
| 34 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,000,000 | $ 1,359.83 | $ 3,313.75 | $ 1,953.92 |
| 35 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,100,000 | $ 1,488.45 | $ 3,629.55 | $ 2,141.10 |
| 36 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,200,000 | $ 1,617.07 | $ 3,945.35 | $ 2,328.28 |
| 37 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,300,000 | $ 1,745.69 | $ 4,261.15 | $ 2,515.46 |
| 38 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,400,000 | $ 1,874.31 | $ 4,576.95 | $ 2,702.64 |
| 39 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,500,000 | $ 2,002.93 | $ 4,892.75 | $ 2,889.82 |
| 40 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,600,000 | $ 2,131.55 | $ 5,208.55 | $ 3,077.00 |
| 41 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,700,000 | $ 2,260.17 | $ 5,524.35 | $ 3,264.18 |
| 42 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,800,000 | $ 2,388.79 | $ 5,840.15 | $ 3,451.36 |
| 43 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 1,900,000 | $ 2,517.41 | $ 6,155.95 | $ 3,638.54 |
| 44 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,000,000 | $ 2,646.03 | $ 6,471.75 | $ 3,825.72 |
| 45 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,100,000 | $ 2,774.65 | $ 6,787.55 | $ 4,012.90 |
| 46 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,200,000 | $ 2,903.27 | $ 7,103.35 | $ 4,200.08 |
| 47 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,300,000 | $ 3,031.89 | $ 7,419.15 | $ 4,387.26 |
| 48 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,400,000 | $ 3,160.51 | $ 7,734.95 | $ 4,574.44 |
| 49 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,500,000 | $ 3,289.13 | $ 8,050.75 | $ 4,761.62 |
| 50 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,600,000 | $ 3,417.75 | $ 8,366.55 | $ 4,948.80 |
| 51 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,700,000 | $ 3,546.37 | $ 8,682.35 | $ 5,135.98 |
| 52 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,800,000 | $ 3,674.99 | $ 8,998.15 | $ 5,323.16 |
| 53 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 2,900,000 | $ 3,803.61 | $ 9,313.95 | $ 5,510.34 |
| 54 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,000,000 | $ 3,932.23 | $ 9,629.75 | $ 5,697.52 |
| 55 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,100,000 | $ 4,060.85 | $ 9,945.55 | $ 5,884.70 |
| 56 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,200,000 | $ 4,189.47 | $ 10,261.35 | $ 6,071.88 |
| 57 | A2S7D | Sun City Wastewater Commercial Large User => 2" | | 3,300,000 | $ 4,318.09 | $ 10,577.15 | $ 6,259.06 |
| 58 | | | | | | | |
| 59 | A2S7D | Sun City Wastewater Commercial Large User => 2" | Average: | 404,719 | $ 594.18 | $ 1,433.85 | $ 839.67 |

# PROPOSED TARIFFS

# Arizona Consolidated Wastewater

# Proposed Tariffs

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

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| Miscellaneous Service Charges | Sheet 4 |
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ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)

ISSUED BY: Sheryl Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## General Sanitary Sewer Service

**Availability**
Available for residential and commercial establishments served by this District.

Note: Charges are applied up to the usage indicated in the schedules. Amounts in excess of the gallons included have no charges.

**Schedule of Charges**

**Step 1 Rates:**

| *Current Rate Schedules* | | Monthly Minimum Charge | Commodity Rates (per 1,000 gallons) | Maximum Gallons at Commodity Rates |
|---|---|---|---|---|
| | **Agua Fria Wastewater** | | | |
| *C1MS1* | Residential | $ 65.65 | -N/A- | -N/A- |
| *C2MS1* | Commercial 5/8-inch | $ 45.03 | $ 5.1650 | 5,000 |
| *C2MS2* | Commercial ¾- inch | $ 59.76 | $ 5.1650 | 5,000 |
| *C2MS3* | Commercial 1-inch | $ 97.91 | $ 5.1650 | 12,500 |
| *C2MS4* | Commercial LG 1.5-inch | $ 172.41 | $ 5.1650 | 25,000 |
| *C2MS4* | Commercial LG 2-inch | $ 195.78 | $ 5.1650 | 40,000 |
| | | | | |
| | **Anthem Wastewater** | | | |
| *E1MS1* | Residential | $ 54.89 | -N/A- | -N/A- |
| *E2MS1* | Commercial 5/8-inch | $ 32.99 | $ 3.7584 | 5,000 |
| *E2MS2* | Commercial ¾- inch | $ 41.70 | $ 3.7584 | 5,000 |
| *E2MS3* | Commercial 1-inch | $ 73.80 | $ 3.7584 | 12,500 |
| *E2MS3* | Commercial 1.5-inch | $ 89.38 | $ 3.7584 | 25,000 |
| *E2MS3* | Commercial 2-inch | $ 112.74 | $ 3.7584 | 40,000 |
| *E2MS4* | Commercial LG 1-inch | $ 108.61 | $ 3.7584 | 12,500 |
| *E2MS4* | Commercial LG 1.5-inch | $ 124.22 | $ 3.7584 | 25,000 |
| *E2MS4* | Commercial LG 2-inch | $ 147.58 | $ 3.7584 | 40,000 |
| *E5M2* | Wholesale (Phoenix) OWU | -N/A- | $ 4.1700 | All Usage |
| | | | | |
| | **Mohave Wastewater** | | | |
| *P1MS1* | Residential | $ 68.00 | -N/A- | -N/A- |
| *P2MS1* | Commercial | $ 131.92 | -N/A- | -N/A- |
| *P2MS4* | Commercial LG | $ 119.02 | $ 2.8640 | All Usage |
| *P4MS1* | OPA | $ 68.00 | -N/A- | -N/A- |
| | | | | |

(continued on Sheet 1a)

ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)

ISSUED BY: Sheryl Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## General Sanitary Sewer Service (continued)

**Step 1 Rates Continued**:

| *Current Rate Schedules* | | Monthly Minimum Charge | Commodity Rates (per 1,000 gallons) | Maximum Gallons at Commodity Rates |
|---|---|---|---|---|
| | **Sun City West Wastewater** | | | |
| *B1S1A* | Residential S Unit 5/8 x ¾ Inch | $ 42.00 | -N/A- | -N/A- |
| *B1S1B* | Residential S Unit 1 Inch | $ 42.00 | -N/A- | -N/A- |
| *B1S1D* | Residential S Unit=> 2 Inch | $ 42.00 | -N/A- | -N/A- |
| *B1S1N* | Residential S Unit Non Water | $ 42.00 | -N/A- | -N/A- |
| *B1S2A* | Residential Multi All Units | $ 42.00 | -N/A- | -N/A- |
| *B2S1A* | Commercial S Unit 5/8 x ¾ Inch h | $ 31.15 | $ 3.1580 | 5,000 |
| *B2S1B* | Commercial S Unit 1 Inch | $ 77.88 | $ 3.1580 | 12,500 |
| *B2S1C* | Commercial S Unit 1.5 Inch | $ 109.03 | $ 3.1580 | 25,000 |
| *B2S1D* | Commercial S Unit 2 Inch | $ 155.75 | $ 3.1580 | 40,000 |
| *B2S1E* | Commercial S Unit >2 Inch | $ 155.75 | $ 3.1580 | All Usage |
| *B2S1N* | Commercial S Unit No Water | $ 200.00 | -N/A- | -N/A- |
| *B2S1N L* | Commercial Laundry Non-Water | $ 800.00 | -N/A- | -N/A- |
| *B2S1N H* | Commercial Hotel Non-Water | $1,225.50 | -N/A- | -N/A- |
| *B2S2B* | Commercial Multi Unit 1 Inch | $ 77.88 | $ 3.1580 | 12,500 |
| *B2S2C* | Commercial Multi Unit 1.5 Inch | $ 109.03 | $ 3.1580 | 25,000 |
| *B2S2D* | Commercial Multi Unit 2 Inch | $ 152.75 | $ 3.1580 | 40,000 |
| *B2S2E* | Commercial Multi Unit >2 Inch | $ 152.75 | $ 3.1580 | All Usage |
| *B2S7D* | Commercial Large User | $ 152.75 | $ 3.1580 | All Usage |
| | | | | |
| | **Sun City West Wastewater** | | | |
| *A1S1A* | Residential S Unit 5/8 | $ 29.82 | -N/A- | -N/A- |
| *A1S1B* | Residential S Unit 1 Inch | $ 29.82 | -N/A- | -N/A- |
| *A1S1C* | Residential S Unit 1.5 Inch | $ 29.82 | -N/A- | -N/A- |
| *A1S1D* | Residential S Unit=> 2 Inch | $ 29.82 | -N/A- | -N/A- |
| *A1S1N* | Residential S Unit Non Water | $ 29.82 | -N/A- | -N/A- |
| *A1S2A* | Residential Multi 1.5 to 2 Inch | $ 29.82 | -N/A- | -N/A- |
| *A1S2N* | Residential Multi Family | $ 29.82 | -N/A- | -N/A- |
| *A2MSP* | Mobile Home | $12,105.71 | $ 3.0700 | All Usage |
| *A2S1A* | Commercial S Unit 5/8 x ¾ Inch h | $ 30.12 | $ 3.0700 | 5,000 |
| *A2S1B* | Commercial S Unit 1 Inch | $ 75.30 | $ 3.0700 | 12,500 |
| *A2S1C* | Commercial S Unit 1.5 Inch | $ 106.06 | $ 3.0700 | 25,000 |
| *A2S1D* | Commercial S Unit 2 Inch | $ 151.89 | $ 3.0700 | 40,000 |
| *A2S1N* | Commercial S Unit Non Water | $ 194.06 | $ 3.0700 | All Usage |
| *A2S2A* | Commercial M Unit 5/8 x ¾ Inch h | $ 30.12 | $ 3.0700 | 5,000 |
| *A2S2B* | Commercial M Unit 1 Inch | $ 75.30 | $ 3.0700 | 12,500 |
| *A2S2C* | Commercial M Unit 1.5 Inch | $ 106.06 | $ 3.0700 | 25,000 |
| *A2S2D* | Commercial M Unit 2 Inch | $ 151.89 | $ 3.0700 | 40,000 |
| *A2S2E* | Commercial M Unit >2 Inch | $ 151.89 | $ 3.0700 | All Usage |
| *A2S7D* | Commercial Large User =>2 | $ 151.89 | $ 3.0700 | All Usage |
| | | | | |

(continued on Sheet 1b)

ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)

ISSUED BY: Sheryl Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## General Sanitary Sewer Service (continued)

**Step 2 Rates: Effective one year after Step 1 Rates go into effect.**

| *Current Rate Schedules* | | Monthly Minimum Charge | Commodity Rates (per 1,000 gallons) | Maximum Gallons at Commodity Rates |
|---|---|---|---|---|
| | **Agua Fria Wastewater** | | | |
| *C1MS1* | Residential | $ 58.83 | -N/A- | -N/A- |
| *C2MS1* | Commercial 5/8-inch | $ 31.15 | $ 3.1580 | 5,000 |
| *C2MS2* | Commercial ¾- inch | $ 31.15 | $ 3.1580 | 5,000 |
| *C2MS3* | Commercial 1-inch | $ 77.88 | $ 3.1580 | 12,500 |
| *C2MS4* | Commercial LG 1.5-inch | $ 109.03 | $ 3.1580 | 25,000 |
| *C2MS4* | Commercial LG 2-inch | $ 155.75 | $ 3.1580 | 40,000 |
| | **Anthem Wastewater** | | | |
| *E1MS1* | Residential | $ 47.76 | -N/A- | -N/A- |
| *E2MS1* | Commercial 5/8-inch | $ 31.15 | $ 3.1580 | 5,000 |
| *E2MS2* | Commercial ¾- inch | $ 31.15 | $ 3.1580 | 5,000 |
| *E2MS3* | Commercial 1-inch | $ 77.88 | $ 3.1580 | 12,500 |
| *E2MS3* | Commercial 1.5-inch | $ 109.03 | $ 3.1580 | 25,000 |
| *E2MS3* | Commercial 2-inch | $ 155.75 | $ 3.1580 | 40,000 |
| *E2MS4* | Commercial LG 1-inch | $ 77.88 | $ 3.1580 | 12,500 |
| *E2MS4* | Commercial LG 1.5-inch | $ 109.03 | $ 3.1580 | 25,000 |
| *E2MS4* | Commercial LG 2-inch | $ 155.75 | $ 3.1580 | 40,000 |
| *E5M2* | Wholesale (Phoenix) OWU | -N/A- | $ 4.1700 | All Usage |
| | **Mohave Wastewater** | | | |
| *P1MS1* | Residential | $ 51.74 | -N/A- | -N/A- |
| *P2MS1* | Commercial | $ 200.00 | -N/A- | -N/A- |
| *P2MS4* | Commercial LG | $ 155.75 | $ 3.1580 | All Usage |
| *P4MS1* | OPA | $ 41.02 | -N/A- | -N/A- |
| | **Sun City West Wastewater** | | | |
| *B1S1A* | Residential S Unit 5/8 x ¾ Inch | $ 41.02 | -N/A- | -N/A- |
| *B1S1B* | Residential S Unit 1 Inch | $ 41.02 | -N/A- | -N/A- |
| *B1S1D* | Residential S Unit=> 2 Inch | $ 41.02 | -N/A- | -N/A- |
| *B1S1N* | Residential S Unit Non Water | $ 41.02 | -N/A- | -N/A- |
| *B1S2A* | Residential Multi All Units | $ 41.02 | -N/A- | -N/A- |
| *B2S1A* | Commercial S Unit 5/8 x ¾ Inch h | $ 31.15 | $ 3.1580 | 5,000 |
| *B2S1B* | Commercial S Unit 1 Inch | $ 77.88 | $ 3.1580 | 12,500 |
| *B2S1C* | Commercial S Unit 1.5 Inch | $ 109.03 | $ 3.1580 | 25,000 |
| *B2S1D* | Commercial S Unit 2 Inch | $ 155.75 | $ 3.1580 | 40,000 |
| *B2S1E* | Commercial S Unit >2 Inch | $ 155.75 | $ 3.1580 | All Usage |
| *B2S1N* | Commercial S Unit No Water | $ 200.00 | -N/A- | -N/A- |
| *B2S1N L* | Commercial Laundry Non-Water | $ 800.00 | -N/A- | -N/A- |
| *B2S1N H* | Commercial Hotel Non-Water | $1,225.50 | -N/A- | -N/A- |
| *B2S2B* | Commercial Multi Unit 1 Inch | $ 77.88 | $ 3.1580 | 12,500 |
| *B2S2C* | Commercial Multi Unit 1.5 Inch | $ 109.03 | $ 3.1580 | 25,000 |
| *B2S2D* | Commercial Multi Unit 2 Inch | $ 152.75 | $ 3.1580 | 40,000 |
| *B2S2E* | Commercial Multi Unit >2 Inch | $ 152.75 | $ 3.1580 | All Usage |
| *B2S7D* | Commercial Large User | $ 152.75 | $ 3.1580 | All Usage |

(continued Sheet 1c)

ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)

ISSUED BY: Sheryl Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## General Sanitary Sewer Service (continued)

**Rate 2 Continued:**

| *Current Rate Schedules* | | Monthly Minimum Charge | Commodity Rates (per 1,000 gallons) | Maximum Gallons at Commodity Rates |
|---|---|---|---|---|
| | **Sun City West Wastewater** | | | |
| *A1S1A* | Residential S Unit 5/8 | $ 35.78 | -N/A- | -N/A- |
| *A1S1B* | Residential S Unit 1 Inch | $ 35.78 | -N/A- | -N/A- |
| *A1S1C* | Residential S Unit 1.5 Inch | $ 35.78 | -N/A- | -N/A- |
| *A1S1D* | Residential S Unit=> 2 Inch | $ 35.78 | -N/A- | -N/A- |
| *A1S1N* | Residential S Unit Non Water | $ 35.78 | -N/A- | -N/A- |
| *A1S2A* | Residential Multi 1.5 to 2 Inch | $ 35.78 | -N/A- | -N/A- |
| *A1S2N* | Residential Multi Family | $ 35.78 | -N/A- | -N/A- |
| *A2MSP* | Mobile Home | $12,273.10 | $ 3.1580 | All Usage |
| *A2S1A* | Commercial S Unit 5/8 x ¾ Inch h | $ 31.15 | $ 3.1580 | 5,000 |
| *A2S1B* | Commercial S Unit 1 Inch | $ 77.88 | $ 3.1580 | 12,500 |
| *A2S1C* | Commercial S Unit 1.5 Inch | $ 109.03 | $ 3.1580 | 25,000 |
| *A2S1D* | Commercial S Unit 2 Inch | $ 155.75 | $ 3.1580 | 40,000 |
| *A2S1N* | Commercial S Unit Non Water | $ 200.00 | $ 3.1580 | All Usage |
| *A2S2A* | Commercial M Unit 5/8 x ¾ Inch h | $ 31.15 | $ 3.1580 | 5,000 |
| *A2S2B* | Commercial M Unit 1 Inch | $ 77.88 | $ 3.1580 | 12,500 |
| *A2S2C* | Commercial M Unit 1.5 Inch | $ 109.03 | $ 3.1580 | 25,000 |
| *A2S2D* | Commercial M Unit 2 Inch | $ 155.75 | $ 3.1580 | 40,000 |
| *A2S2E* | Commercial M Unit >2 Inch | $ 155.75 | $ 3.1580 | All Usage |
| *A2S7D* | Commercial Large User =>2 | $ 155.75 | $ 3.1580 | All Usage |
| | | | | |

(continued Sheet 1d)

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

**General Sanitary Sewer Service (continued)**

**Step 3: Effective one year after Step 2 Rates go into effect.**

| *Proposed Rate Schedule* | | Monthly Minimum Charge | Commodity Rates (per 1,000 gallons) | Maximum Gallons at Commodity Rates |
|---|---|---|---|---|
| *X1MS1* | Residential Units | $ 41.02 | $ 3.158 | 7,000 |
| | | | | |
| *X2MS1* | Commercial Unit 5/8-inch | $ 31.15 | $ 3.158 | 5,000 |
| *X2MS1* | Commercial Unit ¾- inch | $ 31.15 | $ 3.158 | 5,000 |
| *X2MS3* | Commercial Unit 1-inch | $ 77.88 | $ 3.158 | 12,500 |
| *X2MS4* | Commercial Unit LG 1.5-inch | $ 109.03 | $ 3.158 | 25,000 |
| *X2MS5* | Commercial Unit LG 2-inch | $ 155.75 | $ 3.158 | 40,000 |
| *X2MS6* | Commercial Unit LG > 2-inch | $ 155.75 | $ 3.158 | All Usage |
| | | | | |
| *X2N1* | Commercial Single Unit No Water | $ 200.00 | -N/A- | -N/A- |
| *X2N2* | Commercial Laundry Non-Water | $ 800.00 | -N/A- | -N/A- |
| *X2N3* | Commercial Hotel Non-Water | $1,255.50 | -N/A- | -N/A- |
| | | | | |
| *X2MSP* | Mobile Home | $ 12,273.10 | $ 3.158 | All Usage |
| *X4MS1* | OPA | $ 41.02 | -N/A- | -N/A- |
| *X5MS2* | Wholesale OWU | -N/A- | $ 4.170 | All Usage |

**Terms and Conditions**

Sewer service provided under this rate schedule is subject to this District's Rules and Regulations applicable to Sewer Service.

All rates in this Schedule shall be subject to their proportionate part of any taxes or other governmental imposts which are assessed directly or indirectly on the basis of revenues derived from service under this Schedule, or on the basis of the service provided or the volume of sewage treated or disposed of.

A 1½% late payment penalty will be applied to account balances not paid within twenty-five (25) days after the postmark date of the bill in accordance with Rule 7 (G) for EPCOR Water Arizona, Inc.'s Arizona Wastewater District's Rules and Regulations.

ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)

ISSUED BY: Sheryl Hubbard, Director, Regulatory and Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## Annual Fee for Industrial Discharge Service

### Availability

Applicable to all customers covered by this District's Rule No. 10 "USE OF SANITARY SEWERS BY INDUSTRIAL DISCHARGERS" and whom have entered an Industrial Discharge Service Agreement pursuant to Rule No. 10 per EPCOR Water Arizona, Inc.'s Arizona Wastewater District's Rules and Regulations.

### Rates

For those customers consuming an amount of water less than or equal to 50,000 gallons per month through one or more water meters to the same facility, inclusive of meters used for irrigation;

$ 500.00 per year

For those customers consuming more than 50,000 gallons per month of water through one or more water meters to the same facility, inclusive of meters used for irrigation;

$1,000.00 per year

### Special-Conditions

Charges shall be non-refundable and shall be assessed in advance each January by the Company by special billing.

For new Customers receiving this service, a prorated charge shall be assessed.

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

**Off-Site Facilities Hook-Up Fee (Wastewater)**
**Arizona Wastewater District**

## I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to EPCOR Water Arizona, Inc. – Arizona Wastewater District ("the Company") pursuant to this tariff is to equitably apportion the costs of constructing additional off-site facilities to provide wastewater treatment plant facilities among all new service laterals. These charges are applicable to all new service laterals established after the effective date of this tariff. The charges are one-time charges and are payable as a condition to Company's establishment of service, as more particularly provided below.

## II. Definitions

Unless the context otherwise requires, the definitions set forth in R-14-2-601 of the Arizona Corporation Commission's ("Commission") rules and regulations governing sewer utilities shall apply interpreting this tariff schedule.

"Applicant" means any party entering into an agreement with Company for the installation of wastewater facilities to serve new service laterals, and may include Developers and/or Builder of new residential subdivisions.

"Company" means EPCOR Water Arizona, Inc. – Arizona Wastewater District.

"Collection Main Extension Agreement" means any agreement whereby an Applicant, Developer and/or Builder agrees to advance the costs of the installation of wastewater facilities to the Company to serve new service laterals, or install wastewater facilities to serve new service laterals and transfer ownership of such wastewater facilities to the Company, which agreement does not require the approval of the Commission pursuant to A.A.C. R-14-2-606, and shall have the same meaning as "Wastewater Facilities Agreement.

"Off-Site Facilities" means the wastewater treatment plant, sludge disposal facilities, effluent disposal facilities and related appurtenances for proper operation, including engineering and design costs. Off-site facilities may also include lift stations, transportation mains and related appurtenances necessary for proper operation if these facilities are not for the exclusive use of the applicant and benefit the entire wastewater system.

"Service Lateral" means and includes all service laterals for single-family residential or other uses.

## III. Off-Site Facilities Hook-Up Fee

For each new service lateral, the Company shall collect an off-site facilities hook-up fee as listed in the following table

| TREATMENT PLANT HOOK-UP FEE TARIFF TABLE | |
|---|---|
| Service Lateral Size | Fee |
| 4-inch | $ 765* |
| 6-inch | $ 1,721 |
| 8-inch | $ 3,060 |
| 10-inch | $ 4,781 |

* Established in Decision No. 70372

ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)

ISSUED BY: Sheryl Hubbard, Director, Regulatory and Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

**Off-Site Facilities Hook-Up Fee (Wastewater)**
**Arizona Wastewater District**

**(continued)**

## IV. Terms and Conditions

(A). Assessment of One Time Off-Site Facilities Hook-Up Fee: The off-site facilities hook-up fee may be assessed only once per parcel, service lateral, or lot within a subdivision (similar to a service lateral installation charge).

(B). Use of Off-Site Facilities Hook-Up Fee: Off-site facilities hook-up fees may only be used to pay for capital items of off-site facilities, or for repayment of loans obtained for installation of off-site facilities. Off-site hook-up fees shall not be used for repairs, maintenance, or operational purposes.

(C). Time of Payment:

(1) In the event that the person or entity that will be constructing improvements ("Applicant", "Developer" or "Builder") is otherwise required to enter into a Collection Main Extension Agreement, payment of the fees required hereunder shall be made by the Applicant, Developer or Builder prior to when acceptance is issued for the on-site wastewater facilities constructed to serve the improvement.

(2) In the event that the Applicant, Developer or Builder for services is not required to enter into a Collection Main Extension Agreement, the charges hereunder shall be due and payable at the time wastewater service is requested for the property.

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

**Off-Site Facilities Hook-Up Fee (Wastewater)**
**Arizona Wastewater District**

**(continued)**

(D). Off-Site Facilities Construction by Developer: Company and Applicant, Developer, or Builder may agree to construction of off-site facilities necessary to serve a particular development by Applicant, Developer or Builder, which facilities are then conveyed to Company. In that event, Company shall credit the total cost of such off-site facilities as an offset to off-site hook-up fees due under this Tariff. If the total cost of the off-site facilities constructed by Applicant, Developer or Builder and conveyed to Company is less than the applicable off-site hook-up fees under this Tariff, Applicant, Developer or Builder shall pay the remaining amount of off-site hook-up fees owed hereunder. If the total cost of the off-site facilities contributed by Applicant, Developer or Builder and conveyed to Company is more than the applicable off-site hook-up fees under this Tariff, Applicant, Developer or Builder shall be refunded the difference upon acceptance of the off-site facilities by the Company.

(E). Failure to Pay Charges; Delinquent Payments: The Company will not be obligated to provide wastewater service to any Developer, Builder or other applicant for service in the event that the Developer, Builder or other applicant for service has not paid in full all charges hereunder. Under no circumstances will the Company connect service or otherwise allow service to be established if the entire amount of any payment has not been paid.

(F). Off-Site Hook-Up Fees Non-refundable: The amounts collected by the Company pursuant to the off-site facilities hook-up fee tariff shall be non-refundable contributions in aid of construction.

(G). Use of Off-Site Hook-Up Fees Received: All funds collected by the Company as off-site facilities hook-up fees shall be deposited into a separate interest bearing trust account and used solely for the purpose of paying for the costs of off-site facilities, including repayment of loans obtained for the installation of off-site facilities.

(H). Off-Site Facilities Hook-Up Fee in Addition to On-Site Facilities: The off-site facilities hook-up fee shall be in addition to any costs associated with the construction of on-site facilities under a Collection Main Extension Agreement.

(I). Disposition of Excess Funds: After all necessary and desirable off-site facilities are constructed utilizing funds collected pursuant to the off-site facilities hook-up fees, or if the off-site facilities hook-up fee has been terminated by order of the Arizona Corporation Commission, any funds remaining in the trust shall be refunded. The manner of the refund shall be determined by the Commission at the time a refund becomes necessary.

(J). Status Reporting Requirements to the Commission: The Company shall submit a calendar year Off-Site Facilities Hook-Up Fee status report each January 31st to Docket Control for the prior twelve (12) month period, beginning January 31, 2012 until the hook-up fee tariff is no longer in effect. This status report shall contain a list of all customers that have paid the hook-up fee tariff, the amount each has paid, the amount of money spent from the account, the amount of interest earned on the tariff account, and a list of all facilities that have been installed with the tariff during the 12 month period.

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## MISCELLANEOUS SERVICE CHARGES

This District is authorized to charge the following Service Charges:

**Service Establishment, Reestablishment, Reconnection, and Miscellaneous Charges**

| | |
|---|---|
| Establishment or Reestablishment of Service (c) | $35.00 |
| Reconnection of Service (Delinquent) | $35.00 |
| Deposit | (a) |
| Deposit Interest | (a) |
| NSF Check | $25.00 |
| Deferred Payment (per month) | 1.5% |
| Late Payment Fee (per month) | 1.5% |
| After Hour Service Charge (b) | $35.00 |

(a) Per Commission rule R-14-2-603.B.
(b) After Hours Service: After regular working hours, on Saturday, Sunday or holidays if at the customer's request.
(c) Monthly minimum times number of months disconnected from the system at the same location where the same customer had ordered a service disconnection within the preceding 12-month period.

In addition to the collection of regular rates, the utility will collect from its customers a proportionate share of any privilege, sales, use and franchise tax. Per commission Rule 14-2-609(D)(5).

SERVICE LINE CONNECTION CHARGES
(NON-REFUNDABLE)

| | |
|---|---|
| Residential | At Cost |
| Commercial | At Cost |
| School | At Cost |
| Multiple Dwelling | At Cost |
| Mobile Home Park | At Cost |
| Effluent | At Cost |

Proposed

ISSUED: MM DD, YYYY (Month Day Year) EFFECTIVE: MM DD, YYYY (Month Day Year)
ISSUED BY: Sheryl Hubbard, Director, Regulatory and Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Arizona Wastewater District
(Name of Service Area)

## Effluent

### Availability

Available to large turf and landscape irrigators for use on golf courses, lakes, school grounds, park lands, rights of ways, and similar large open spaces. Also available to land developers and their contractors and sub-contractors for use on large construction projects which require significant amounts of dirt moving, grading, trenching or other effluent intensive construction activities.

### Schedule of Charges

| *Proposed Rate Schedule* | Meter Size | Tier One | | |
|---|---|---|---|---|
| | | Monthly Usage Charge | Commodity Rate (per ACRE FOOT) | Upper Limit |
| *X7A1* | All sizes | -N/A- | $ 227.79 | Infinite |

### Special Conditions

The treated wastewater provided under this tariff is reclaimed sewage effluent and it is not suitable for human consumption or bodily contact. Service provided under this tariff should be used only for irrigation. Deliveries are subject to interruption, curtailment, or scheduling as necessary to match demands with available supplies.

### Terms and Conditions

Treated wastewater service provided under this rate schedule is subject to this District's Rules and Regulations and may be subject to this District's miscellaneous service charges set forth in Rate Schedule MISC-1.

All rates in this Schedule shall be subject to their proportionate part of any taxes or other government imposts which are assessed directly or indirectly on the basis of revenues derived from service under this Schedule, or on the basis of the service provided or the volume of water produced, purchased or sold.

A 1 ½ % late payment penalty will be applied to account balanced not paid within twenty-five (25) days after the postmark of the bill in accordance with Rule 7 (G) of EPCOR Water Arizona, Inc.'s Arizona Wastewater District's Rules and Regulations.