0000169080

EPCOR Water Arizona Inc.

New Rate Application

WS-01303A-16-0145

Part 3 of 7

BARCODE 0000169080

To Review Part 4 Please see

BARCODE 0000169079

Stand Alone Districts

A Schedule
Agua Fria WW

Agua Fria 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	$ 12,816,758	(a)	$ 16,554,623	(a)	$ 14,685,691	Average ([A] + [B])
2							
3	Adjusted Operating Income	$ 641,505		$ 641,505		$ 641,505	(b)
4							
5	Current Rate of Return	5.01%		3.88%		4.37%	Line [3] / Line [1]
6							
7	Required Operating Income	$ 930,878		$ 930,878		$ 930,878	Line [1] * Line [11]
8							
9	Weighted Average Cost of Capital	7.07%		7.07%		7.07%	(d)
10	Fair Value Adjustment	0.19%		-1.45%		-0.73%	(d)
11	Required Rate of Return	7.26%		5.62%		6.34%	Sum Line [9-10]
12							
13	Operating Income Deficiency	$ 289,374		$ 289,374		$ 289,374	Line [7] - Line [3]
14							
15	Gross Revenue Conversion Factor	1.63		1.63		1.63	(c)
16							
17	Increase in Gross Revenue Requirement	$ 471,679		$ 471,679		$ 471,679	Line [13] * Line [15]
18							
19							

	Customer Classification	Present Rates (e) [A]	Annualized Rates (e) [B]	Proposed Rates (e) [C]	Dollar Increase [D] = [C] - [B]	Percent Increase [E] = [D] / [B]
23	Residential	$ 5,739,865	$ 5,798,117	$ 6,199,813	$ 401,696	6.93%
24	Commercial	5,974	6,175	7,879	1,704	27.60%
25	Commercial Large	246,276	246,618	314,674	68,056	27.60%
26	OPA	-	-	-	-	0.00%
27	Other	(6,058)				
28						
29	Total Water Revenues	$ 5,986,057	$ 6,050,910	$ 6,522,367	$ 471,457	7.79%
30						
31	Other Revenues	$ 135	$ 135	$ 135	$ -	0.00%
32						
33	Total Revenues	$ 5,986,192	$ 6,051,044	$ 6,522,501	$ 471,457	7.79%
34						
35		Sch C2 [A] + [B]	Sch C2 [AM]	Sch C2 [AO]		
36	Check From Sch C-2	$ 5,986,192	$ 6,051,044	$ 6,522,723		
37		$ 0	$ -	$ 222	Line [36] - Line [33]	

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43 Supporting Schedules
44 (a) B-1
45 (b) C-1
46 (c) C-3
47 (d) D-1
48 (e) H-1
49
50 \2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Hubbard

Line No.	Description		Prior Years Ended 12/31/2013		Prior Years Ended 12/31/2014			Test Year Actual 12/31/2015		Test Year Adjusted 12/31/2015			Projected Year Present Rates 12/31/2016		Projected Year Proposed Rates 12/31/2016		
1	Gross Revenues	(b)	$ 5,820,866	$	7,213,293	(b)	(b)	$ 5,986,192	$	6,051,044	(a)	(e)	$ 6,051,044	$	6,522,723	(e)	
2																	
3	Revenue Deductions and																
4	Operating Expenses	(b)	$ 4,400,333	$	4,208,401	(b)	(b)	$ 4,940,505	$	5,409,539	(a)	(e)	$ 5,409,539	$	5,592,390	(e)	
5																	
6	Operating Income		$ 1,420,533	$	3,004,892			$ 1,045,686	$	641,505			$ 641,505	$	930,333		Line[1] - Line [3]
7																	
8	Other Income and																
9	Deductions	(b)	$ -	$	(24,876)	(b)	(b)	$ (163,401)	$	(163,401)	(a)	(e)	$ (163,401)	$	(163,401)	(e)	
10																	
11	Interest Expense	(b)	$ 565,010	$	564,461	(b)	(b)	$ 563,566	$	310,166	(a)	(e)	$ 310,166	$	310,166	(e)	
12																	
13	Net Income		$ 855,523	$	2,465,307			$ 645,522	$	494,741			$ 494,741	$	783,569		Line [6] - Sum Line [9-11]
14																	
15	Earned Per Average																
16	Common Share		$ 90	$	260			$ 68	$	52			$ 52	$	83		
17																	
18	Dividends Per																
19	Common Share		$ -	$	81.19			$ 66.59	$	66.59			$ 66.59	$	66.59		
20																	
21	Payout Ratio[1]		0.00%		31.19%			97.71%		127.49%			127.49%		80.49%		
22																	
23	Return on Average																
24	Invested Capital	(d)	3.34%		9.62%	(d)	(d)	2.52%		1.93%	(d)	(d)	1.93%		3.06%	(d)	
25																	
26	Return on Year End Capital	(d)	6.68%		19.04%	(d)	(d)	3.76%		2.59%	(d)	(d)	2.59%		4.84%	(d)	
27																	
28	Return on Average																
29	Common Equity	(c)	5.62%		15.72%	(c)	(c)	3.01%		2.07%	(c)	(c)	2.07%		3.87%	(c)	
30																	
31	Return on Year End																
32	Common Equity	(c)	5.62%		15.43%	(c)	(c)	2.98%		2.05%	(c)	(c)	2.05%		3.83%	(c)	
33																	
34	Times Bond Interest Earned																
35	Before Income Taxes		2.77		5.42			2.78		3.24			0.03		4.73		
36																	
37	Times Total Interest and																
38	Preferred Dividends Earned																
39	After Income Taxes		2.51		2.27			1.01		0.86			0.86		1.16		
40																	
41																	
42	[1] No Dividend Payments in 2013, two payments in 2014																
43																	
44	Supporting Schedules																
45	(a) C-1 (d) D-1																
46	(b) E-2 (e) F-1																
47	(c) E-4																
48																	
49	Workpapers and Supporting Documents																
50	\2015 Agua Fria Wastewater.xlsm																

Agua Fria Wastewater
Test Year Ended December 31, 2015
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Hubbard

Line No.	Description		Prior Years Ended 12/31/2013		Prior Years Ended 12/31/2014		Test Year 12/31/2015		Projected Year 12/31/2016	
1	Short-Term Debt		$ 8,560,000	$	9,246,000	(b)	$ 18,480,843	(b)	$ 18,480,843	
2	Long-Term Debt	(c)	$ 240,304,470	$	231,024,144	(c) (c)	$ 231,000,000	(b)	$ 231,000,000	
3										
4	Total Debt		$ 248,864,470	$	240,270,144		$ 249,480,843		$ 249,480,843	Line [1] + Line [2]
5										
6										
7	Preferred Stock		$ -	$	-		$ -		$ -	
8										
9	Common Equity	(c)	$ 168,217,287	$	174,596,256	(c) (c)	$ 178,868,806	(a)	$ 178,868,806	
10										
11										
12	Total Capital & Debt		$ 417,081,758	$	414,866,400		$ 428,349,649		$ 428,349,649	Line [4] + Line [9]
13										
14										
15	Capitalization Ratios:									
16	Short-Term Debt		2.05%		2.23%		4.31%		4.31%	Line [1] / Line [12]
17	Long-Term Debt		57.62%		55.69%		53.93%		53.93%	Line [2] / Line [12]
18										
19	Total Debt		59.67%		57.92%		58.24%		58.24%	Line [16] + Line [17]
20										
21										
22	Preferred Stock		0.00%		0.00%		0.00%		0.00%	Line [7] / Line [12]
23										
24	Common Equity		40.33%		42.08%		41.76%		41.76%	Line [9] / Line [12]
25										
26										
27	Total Capital		100.00%		100.00%		100.00%		100.00%	Line [19] + Line [24]
28										
29	Weighted Cost of									
30	Short-Term Debt	(a)	0.01%		0.01%	(a) (a)	0.01%	(a)	0.00%	
31										
32	Weighted Cost of									
33	Long-Term Debt	(a)	2.31%		2.31%	(a) (a)	2.31%	(a)	2.42%	
34										
35	Weighted Cost of									
36	Senior Capital	(a)	2.31%		2.31%	(a) (a)	2.31%	(a)	2.42%	
37										
38										
39										
40										
41										
42										
43	Supporting Schedules									
44	(a) D-1									
45	(b) D-2									
46	(c) E-1									
47										
48	Workpapers and Supporting Documents									
49										
50	\2015 Agua Fria Wastewater.xlsm									

Agua Fria Wastewater
Test Year Ended December 31, 2015
Construction Expenditures and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Hubbard

Line No.				Construction Expenditures [A]		Net Plant Placed in Service [B]		Gross Utility Plant in Service [C]
1								
2	Prior Year Ended	12/31/2013	(a)	$ 181,123		$ 362,245	(a)	$ 74,201,634
3								
4	Prior Year Ended	12/31/2014	(a)	$ 1,058,413	[C] Line [4] - [C] Line [2]	$ 2,326,140	(a)	$ 76,527,774
5								
6	Test Year Ended	12/31/2015	(a)	$ 4,945,097	[C] Line [6] - [C] Line[4]	$ 3,487,011	(a)	$ 80,014,785
7								
8	Projected Year Ended	12/31/2016	(b)	$ 1,521,871	[C] Line [8] - [C] Line [6]	$ 2,487,198	[C] Line [6] + [B] Line [8]	$ 82,501,983
9								
10	Projected Year Ended	12/31/2017	(b)	$ 2,159,172	[C] Line [10] - [C] Line [8]	$ 3,528,740	[C] Line [8] + [B] Line [10]	$ 86,030,723
11								
12	Projected Year Ended	12/31/2018	(b)	$ 2,210,059	[C] Line [12] - [C] Line [10]	$ 3,611,906	[C] Line [10] + [B] Line [12]	$ 89,642,629
13								
14								
15								
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41	Supporting Schedules							
42	(a) E-1							
43	(b) \2016-2025 Capital Budget.xlsx							
44								
45	Workpapers and Supporting Documents							
46	\2016-2025 Capital Budget.xlsx							
47								
48								
49								
50	\2015 Agua Fria Wastewater.xlsm							

Agua Fria Wastewater
Test Year Ended December 31, 2015
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Hubbard

Line No.		Prior Year Ended (a) 12/31/2013	Prior Year Ended (a) 12/31/2014	Test Year Ended (a) 12/31/2015	Projected Year Present Rates (b) 12/31/2016	Projected Year Proposed Rates (b) 12/31/2016	
5	Source of Funds						
6	From Operations						
7	Net Income	$ 855,523	$ 2,465,307	$ 645,522	$ 494,741	$ 783,569	
8	Depreciation & Amortization	1,394,533	1,531,633	1,637,960	2,205,111	2,205,111	
9	Def. Investment Tax Credits	-	-	-	-	-	
10	Deferred Income Taxes	230,368	264,327	679,014	679,014	679,014	
11	Amort. of Regulatory Expense	-	-	-	-	-	
12	Total From Operations	$ 2,480,424	$ 4,261,267	$ 2,962,496	$ 3,378,866	$ 3,667,694	Sum Line [7-11]
13	From Financing						
14	Advances in Aid of Construction	$ -	$ (3,526,879)	$ 3,688,112	$ 3,688,112	$ 3,688,112	
15	Contributions in Aid of Construction	-	3,878,109	(529,292)	(529,292)	(529,292)	
16	Issuance of Long-Term Debt	-	(1,451)	389,296	389,296	389,296	
17	(Decrease) / Increase in Net Amounts						
18	Due to/from Parent and Affiliates	-	(4,405,141)	(1,144,953)	(1,144,953)	(1,144,953)	
19	Total From Financing	$ -	$ (4,055,362)	$ 2,403,163	$ 2,403,163	$ 2,403,163	Sum Line [14-18]
20							
21	Total Funds Provided	$ 2,480,424	$ 205,905	$ 5,365,659	$ 5,782,029	$ 6,070,857	Line [12]+Line [19]
22	Application of Funds						
23	Construction Expenditures	$ (37,200)	$ 1,058,413	$ 4,945,097	$ 1,521,871	$ 1,521,871	
24	Rate Case Expenses	-	-	-	335,498	335,498	
25	Dividends Paid	-	768,948	630,726	630,726	630,726	
26	Other Deferred Debits and Credits	19	(19)	(91,812)	(91,812)	(91,812)	
27	Total Funds Applied	$ (37,181)	$ 1,827,341	$ 5,484,012	$ 2,396,284	$ 2,396,284	Sum Line [23-26]

43 Supporting Schedules
44 (a) E-3
45 (b) F-2
46
47 Workpapers and Supporting Documents
48
49
50 \2015 Agua Fria Wastewater.xlsm

B Schedule
Agua Fria WW

Agua Fria 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		$ 83,026,276	$ 121,056,754	
3					
4	Less:				
5					
6	Accumulated Depreciation		23,418,802	44,151,435	
7					
8	Net Utility Plant in Service		$ 59,607,474	$ 76,905,320	Line [2] - Line [6]
9					
10					
11	Less:				
12					
13	Advances in Aid of		$ 23,980,716	$ 30,939,822	
14	Construction				
15	Contribution in Aid of Construction -		21,834,592	28,170,901	
16	Net of Amortization				
17					
18	Customer Meter Deposits		-	-	
19	Deferred Income Taxes & Credits		911,677	1,176,242	
20	Investment Tax Credits		-	-	
21	Regulatory Liabilities		-	-	
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	
25	Working Capital Allowance	(c)	(63,731)	(63,731)	
26	Utility Plant Acquisition Adjustment		-	-	
27					
28	Total Rate Base		$ 12,816,758	$ 16,554,623	Line [8] - Lines [13-21] + Line [24-26]
29					
30					
31	Fair Value Rate Base			$ 14,685,691	Sum ([A] Line [28] + [B] Line [28])/2
32	Fair Value Increment			$ 1,868,933	[B] Line [31] - [A] line [28]
33	Fair Value Ratio			1.2916	[B] Line [28] / [A] Line [28]
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Supporting Schedules		Recap Schedules:		
44	(a) B-2		A-1		
45	(b) B-3				
46	(c) B-5				
47					
48	Workpapers and Supporting Documents				
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Original Cost Rate Base Pro Forma Adjustments

Witness: Mahler
Schedule B-2
Page 1
Witness: Mahler

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 -NA- Intentionally Left Blank	Page 10 [I] ADJ SMM-RB8 -NA- Intentionally Left Blank
1	Gross Utility									
2	Plant in Service	$ 78,957,565	$ (1,274,324)	$ -	$ -	$ 1,774	$ -	$ 1,578,410	$ -	$ -
3										
4	Less:									
5										
6	Accumulated Depreciation	23,037,341	(326,075)	-	-	3,127	-	555,864	-	-
7										
8	Net Utility Plant									
9	in Service	$ 55,920,223	$ (948,249)	$ -	$ -	$ (1,352)	$ -	$ 1,022,546	$ -	$ -
10										
11	Less:									
12										
13	Advances in Aid of	$ 24,066,905	$ -	$ -	$ (86,189)	$ -	$ -	$ -	$ -	$ -
14	Construction									
15	Contributions in Aid of	21,840,998	-	-	-	-	-	-	-	-
16	Construction - Net of Amortizations									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	911,677	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	840	-	-	-	-	(840)	-	-	-
22										
23	Plus:									
24	Deferred Debits	$ 232,662	$ -	$ -	$ -	$ -	$ (232,662)	$ -	$ -	$ -
25	Working Capital Allowance (b)	(63,731)	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	858,026	-	(858,026)	-	-	-	-	-	-
27										
28	Total	$ 10,126,760	$ (948,249)	$ (858,026)	$ 86,189	$ (1,352)	$ (231,822)	$ 1,022,546	$ -	$ -
29										
30	Supporting Schedules:									Recap Schedules:
31	(a) B-3									B-1
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Agua Fria Wastewater.xlsm									

Agua Fria 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 -NA- Intentionally Left Blank	Page 16 [O] ADJ SMM-RB14 -NA- Intentionally Left Blank	Page 17 [P] ADJ SMM-RB15 Reclassification of Vactor Trucks	[Q] Sum [B] Thru [P] Total Pro Forma Adjustments	[R] Sum [A] + [Q] Adjusted End of Test Year
1	Gross Utility									
2	Plant in Service	$ 75,093	$ 2,382,135	$ 1,206,324	$ -	$ -	$ -	$ 99,299	$ 4,068,711	$ 83,026,276
3										
4	Less:									
5										
6	Accumulated Depreciation	38,979	66,694	31,149	-	-	-	11,723	381,460	23,418,802
7										
8	Net Utility Plant									
9	in Service	$ 36,114	$ 2,315,441	$ 1,175,175	$ -	$ -	$ -	$ 87,576	$ 3,687,251	$ 59,607,474
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (86,189)	$ 23,980,716
14	Construction								-	-
15	Contributions in Aid of	-	-	-	(6,406)	-	-	-	(6,406)	21,834,592
16	Construction - Net of Amortizations								-	-
17									-	-
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	-	-	-	-	-	-	-	-	911,677
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(840)	-
22										
23	Plus:									
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (232,662)	$ -
25	Working Capital Allowance (b)	-	-	-	-	-	-	-	-	(63,731)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(858,026)	-
27										
28	Total	$ 36,114	$ 2,315,441	$ 1,175,175	$ 6,406	$ -	$ -	$ 87,576	$ 2,689,998	$ 12,816,758
29										
30	Supporting Schedules:	:								
31	(a) B-3									
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Agua Fria Wastewater.xlsm									

Agua Fria 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		
2			
3			
4	Plant Balance per Rollforward	$ 72,004,522	(a)
5			
6	Plant Balance per General Ledger	$ 73,278,847	(b)
7			
8	Increase / (Decrease) To Plant in Service	$ (1,274,324)	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	$ 18,145,928	(a)
20			
21	Accumulated Depreciation Balance per General Ledger	$ 18,472,003	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	$ (326,075)	Line [19] - Line [21]
24			
25			
26			
27			
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42			
43			
44	Workpapers and Supporting Documents:		
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sche1a		
47			
48			
49			
50	\2015 Agua Fria Wastewater.xlsm		

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	xt 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	Accept STAFF 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)

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
	Schb2 Column Ref		[A]	SLM-2 Allocate to Corp Districts [C]	SLM-3 All AF, 32% NWVTP [D]	SLM-11 RB ADJ # 1 NWVRTF [O]	SLM-12 RB ADJ # 2 Verrado [T]	SLM-17 Asset Transfer Anthem to AF [U]	12/31/2008 Adjusted per Order [W]	SLM-2 Allocate to Corp Districts [C]	SLM-3 All AF, 32% NWVTP [D]	SLM-12 RB ADJ # 2 Verrado [T]	SLM-11 RB ADJ # 1 NWVRTF [O]	12/31/2008 Per Rollforward
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.

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Eff 7/1/04 Dec 67093 7/1/04 Monthly Depr Rate	7/1/04 Annual	Eff 6/1/08 Dec 70372 6/1/08 Monthly Depr Rate	6/1/08 Annual	Eff 1/1/11 Dec 72047 1/1/11 Monthly Depr Rate	1/1/11 Annual
		Non Depreciable Plant						
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 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							
			0	0							

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
						-			-

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

Schedule B-2 ADJ SMM - RB1

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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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - RB2

Exhibit
Schedule B-2
Page 4
Witness: Mahler

Line No.

1 Remove Plant Acquisition Adjustment

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

Line No.	GL Account Number	[A] District Direct (a)	[B] Corporate (b)	[C] NWVRTF Plant (c)	[D] = [A] + [B] + [C] Total	
13	1840 Property Plant and Equipment(IFRS)	$ -	$ (858,026)	$ -	$ (858,026)	
19	Increase / (Decrease) To Utility Plant Acquisition Adjustment	$ -	$ (858,026)	$ -	$ (858,026)	Sum Lines [13] thru [18]

44 Workpapers and Supporting Documents:

46 (a) Sche1a
47 (b) Sche1b
48 (c) Sche1c

50 \2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - RB3

Exhibit
Schedule B-2
Page 5
Witness: Mahler

Line No.

1 AIAC Refunds Paid Post Test Year

3 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
4 known and measurable refunds to be paid in the period post test year (12/31/15) and prior to expected implementation of rates from this current case. As EPCOR
5 Water Arizona (EWAZ) has frequently experienced 30+ months duration from test year to decision, the Company has excluded AIAC refunds to be made in 2016, 2017.
6 Refunds for 2016 are calculated based on refunds issued in 2015 and consider term left on each contract. For terms less than a year left, the YearFrac function (Excel)
7 is used to determine the refund due. For 2017 estimated refunds this same method is used.

11 Business Unit 7G

		As of Direct	
15	2016 AIAC Refunds Forecasted	$ 58,927	(a)
17	2017 AIAC Refunds Forecasted	27,261	(a)
19	Total	$ 86,189	Line [15] + Line [17]
21	Increase / (Decrease) to AIAC	$ (86,189)	Line [19]

44 Workpapers and Supporting Documents:
45 (a) AIAC Provisional Refund for 2016 (Year End 2015).xlsx

50 \2015 Agua Fria Wastewater.xlsm

Agua Fria 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					
2						
3	4- Factor	General Metered Customers	4.2266%			
4						
5						
6	Test Year Plant and Accumulated Depreciation Balances					
7						
8						
9	Corporate Plant Balance per Rollforward			$ 5,301,619	(a)	
10						
11	Allocated Balance				$ 224,076	Line [3] * Line [9]
12						
13	Corporate Plant Balance per General Ledger Allocated				$ 222,302	(b)
14						
15	Increase / (Decrease) To Plant in Service				$ 1,774	Line [11] - Line [13]
16						
17						
18						
19						
20						
21						
22	Corporate Accumulated Depreciation Balance per Rollforward			$ 1,946,633	(a)	
23						
24	Allocated Balance				$ 82,276	Line [3] * Line [22]
25						
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated				$ 79,149	(b)
27						
28	Increase / (Decrease) To Accumulated Depreciation				$ 3,127	Line [24] - Line [26]
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Workpapers and Supporting Documents:					
45						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx					
47	(b) Sche1b					
48	4-Factor					
49						
50	\2015 Agua Fria Wastewater.xlsm					

		Prior Decision		
			Approved Dec. 75268	Approved Dec. 75268
LINE NO.	G/L ACCT. NO.	DESCRIPTION	6/30/13 Plant Per Rollforward	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	15,141	97,479	42,190	-	-	139,669	1,394	-	16,535
2	304620	Structures & Improvements Leasehold	526	8,574	-	(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	137,782	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 Tele	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%	22,246	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

Agua Fria 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 is to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. Any necessary amounts will be added back in future			
4	adjustments. The Regulatory Assets are included in the Deferred Debit line item.			
5				
6				
7	Regulatory Asset Balance at End of Test Year	$	-	
8				
9	Regulatory Asset Balance per General Ledger	$	232,662	(a)
10				
11	Increase / (Decrease) To Deferred Debits	$	(232,662)	Line [7] - Line [9]
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	Regulatory Liability Balance at End of Test Year	$	-	
23				
24	Regulatory Liability Balance per General Ledger	$	840	(a)
25				
26	Increase / (Decrease) To Regulatory Liabilities	$	(840)	Line [22] - Line [24]
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Workpapers and Supporting Documents:			
45	(a) Sche1			
46				
47				
48				
49				
50	\2015 Agua Fria Wastewater.xlsm			

Agua Fria 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			
2				
3	Allocation Percentage	19.2100%		
4				
5				
6	Test Year Plant and Accumulated Depreciation Balances			
7				
8				
9	NWVRTF Plant Balance per Rollforward	$ 36,620,650 (a)		
10				
11	NWVRTF Allocated Plant Balance		$ 7,034,827	Line[3]*Line[9]
12				
13				
14	NWVRTF Plant Balance per General Ledger Allocated		$ 5,456,417 (b)	
15				
16	Increase / (Decrease) To Plant in Service		$ 1,578,410	Line[11] - Line[14]
17				
18				
19				
20	NWVRTF Accumulated Depreciation Balance per Rollforward	$ 26,247,027 (a)		
21				
22	NWVRTF Allocated Accumulated Depreciation Balance		$ 5,042,054	Line[3]*Line[20]
23				
24				
25	NWVRTF Accumulated Depreciation Balance per General Ledger Allocated		$ 4,486,190 (b)	
26				
27	Increase / (Decrease) To Accumulated Depreciation		$ 555,864	Line[22] - Line[25]
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	Workpapers and Supporting Documents:			
41	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx			
42	(b) Sche1c			
43				
44				
45				
46				
47				
48	\2015 Agua Fria Wastewater.xlsm			
49				
50				

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
			12/31/2005 Decision Plant Balanc Test Year	Additions Plant	Retirements Plant	ransfers/Adjustments Plant	12/31/2008 Actual End of Test Year [A]	12/31/2008 Adjusted per Order [W]
	Schb2 Column Ref							
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

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Eff 7/1/2004 Decision 67093 7/1/2004 Monthly Depr Rate	7/1/2004 Annual	Eff 4/1/2008 Decision 70209 4/1/2008 Monthly Depr Rate	4/1/2008 Annual	Eff 1/1/11 Decision 72047 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	4,235,373	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							

North West Valley Regional Treatment Plant

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 (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)	-	5,980,462	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
						-			-

North West Valley Regional Treatment Plant

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 (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	-	863,226
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
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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
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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
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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

Page 8 k

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	4.2266%	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%							
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																		

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											

		[K]	[L]
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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB7

Exhibit
Schedule B-2
Page 9
Witness: Mahler

Line No.	
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44	Workpapers and Supporting Documents:
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50	\2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB8

Exhibit
Schedule B-2
Page 10
Witness: Mahler

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44	Workpapers and Supporting Documents:
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46	
47	\Summary of Plant Balances and Accum Depr by NARUC.xlsx
48	
49	
50	\2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB9

Exhibit
Schedule B-2
Page 11
Witness: Mahler

Line No.							
1	6U Plant and Accumulated Depreciation Balances						
2							
3	4-Factor	General Metered Customers	84.1211%	Arizona			
4	4-Factor	General Metered Customers	4.2266%	Agua Fria Wastewater			
5		6U Factor	3.5554%	Line [3] * Line [4]			
6							
7							
8	Test Year Plant and Accumulated Depreciation Balances						
9	6U Plant Balance per Rollforward				$ 2,112,059	(a)	
10							
11	Allocated Balance					$ 75,093	Line [5] * Line [9]
12							
13	6U Plant Balance per General Ledger Allocated					$ -	
14							
15	Increase / (Decrease) To Plant in Service					$ 75,093	Line [11] - Line [13]
16							
17							
18							
19							
20							
21							
22	6U Accumulated Depreciation Balance per Rollforward				$ 1,096,323	(a)	
23							
24	Allocated Balance					$ 38,979	Line [5] * Line [22]
25							
26	6U Accumulated Depreciation Balance per General Ledger Allocated					$ -	
27							
28	Increase / (Decrease) To Accumulated Depreciation					$ 38,979	Line [24] - Line [26]
29							
30							
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43							
44	Workpapers and Supporting Documents:						
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx]Corporate Arizona						
46							
47	4-Factor						
48							
49							
50	\2015 Agua Fria 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

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

2014

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	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

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]
Supporting Schedules:	Composite Depr Rate	15.04%
\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%	22,246	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

Agua Fria 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	Arizona	84.1211%			
2		4-Factor	General Metered Customers	4.2266%			
3		4-Factor	NWVRTF	19.2100%			
4	Post Test Year Plant Additions for District	$ 1,583,000 (a)					$ 1,583,000
5							
6	Corporate Post Test Year Plant Additions Allocated		$ 491,937 (a)				
7			4.2266%			Line[6]*Line[7]	$ 20,792
8							
9	6U Post Test Year Plant Additions Allocated			$ 1,373,675 (a)			
10			6U Factor * 4-Factor GMC	3.5554%		Line[9]*Line[10]	$ 48,840
11							
12	NWVRTF Post Test Year Plant Additions Allocated				$ 3,797,516 (a)		
13					19.2100%	Line[12]*Line[13]	$ 729,503
14							
15	Total Post Test Year Plant Additions					Sum Lines[4] thru [13]	$ 2,382,135
16							
17	Increase / (Decrease) to Plant in Service					Line[15]	$ 2,382,135
18							
19			[A]				
20			Depreciation				
21			Expense per ADJ SLM-IS23		Half- Year Convention		
22	Post Test Year Plant Additions for District - Accum Dep		$ 80,233		50%	[A] Line[22]*50.0%	$ 40,117
23							
24	Corporate Post Test Year Plant Additions Allocated-Accum Dep		$ 941		50%	[A] Line[24]*50.0%	$ 470
25							
26	6U Post Test Year Plant Additions Allocated - Accum Dep		$ 7,662		50%	[A] Line[26]*50.0%	$ 3,831
27							
28	NWVRTF Post Test Year Plant Additions Allocated- Accum Dep		$ 44,551		50%	[A] Line[28]*50.0%	$ 22,276
29							
30			$ 133,387	Sum Lines [22] thru [28]			
31	Total Accumulated Depreciation - Post Test Year Plant Additions					Sum Lines[22] thru [28]	$ 66,694
32							
33	Increase / (Decrease) to Accumulated Depreciation					Line[31]	$ 66,694
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	Workpapers and Supporting Documents:						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
47	4-Factor						
48							
49							
50	\2015 Agua Fria Wastewater.xlsm						

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

Schedule B-2 ADJ SMM - RB10

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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

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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

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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

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%							
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																		
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%	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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB11

Exhibit
Schedule B-2
Page 13
Witness: Mahler

6U Factor	Arizona	84.1211%
4-Factor	General Metered Customers	4.2266%
4-Factor	NWVRTF	19.2100%

Line No.							
1	2017 Post Test Year Plant Additions-6 Months						
2							
3							
4	Post Test Year Plant Additions for District	$ 1,050,000 (a)					$ 1,050,000
5							
6	Corporate Post Test Year Plant Additions Allocated		$ 700,000 (a)				
7			4.2266%			Line[6]*Line[7]	$ 29,586
8							
9	6U Post Test Year Plant Additions Allocated			$ - (a)			
10			6U Factor * 4-Factor	3.5554%		Line[9]*Line[10]	$ -
11							
12	NWVRTF Post Test Year Plant Additions Allocated				$ 659,750 (a)		
13					19.2100%	Line[12]*Line[13]	$ 126,738
14							
15	Total Post Test Year Plant Additions					Sum Lines[4] thru [13]	$ 1,206,324
16							
17	Increase / (Decrease) to Plant in Service					Line[15]	$ 1,206,324
18			[A]				
19			Depreciation				
20			Expense per ADJ		Half- Year		
21			SLM-IS24		Convention		
22	Post Test Year Plant Additions for District - Accum Dep		$ 53,219		50%	[A] Line[22]*50.0%	$ 26,609
23							
24	Corporate Post Test Year Plant Additions Allocated-Accum Dep		$ 1,339		50%	[A] Line[24]*50.0%	$ 669
25							
26	6U Post Test Year Plant Additions Allocated - Accum Dep		$ -		50%	[A] Line[26]*50.0%	$ -
27							
28	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep		$ 7,740		50%	[A] Line[28]*50.0%	$ 3,870
29							
30			$ 62,297	Sum Lines[22] thru [28]			
31	Total Accumulated Depreciation - Post Test Year Plant Additions					Sum Lines[22] thru [28]	$ 31,149
32							
33	Increase / (Decrease) to Accumulated Depreciation					Line[33]	$ 31,149
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	Workpapers and Supporting Documents:						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
47	4-Factor						
48							
49							
50	\2015 Agua Fria Wastewater.xlsm						

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

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	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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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

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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

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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%							
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			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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB12

Exhibit
Schedule B-2
Page 14
Witness: Mahler

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		
4	Base. This adjustment removes the contributed balance until such time as it is transferred to Plant in Service.		
5			
6			
7			
8			
9	Remove CIAC related to Plant not included in Rate Base	(a)	$ (6,516)
10			
11			
12	Amortization	(a)	$ 110
13			
14			
15			
16			
17	Increase / (Decrease) to CIAC - Net of Amort	Line[9]+Line[12]	$ (6,406)
18			
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44			
45	Workpapers and Supporting Documents:		
46			
47	(a) 2015 CIAC Summary by District - Present and Deconsolidated.xlsx		
48			
49			
50	\2015 Agua Fria Wastewater.xlsm		

Line No.	
1	Intentionally Left Blank
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45	Workpapers and Supporting Documents:
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48	\2015 Agua Fria Wastewater.xlsm
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45	Workpapers and Supporting Documents:
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48	\2015 Agua Fria Wastewater.xlsm
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Agua Fria 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 | 4.2266% |
9
10 | | Plant (a) | Accum Depr (a) | |
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 Agua Fria WW Portion already in Plant In Service | $ 17,514 | $ 2,599 | Line [15] * Line [8]
19
20 | WW Factor | GMC | 13.1637% |
21 Vactor Trucks used in Wastewater Operations | Plant (a) | Accum Depr (a) |
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] thru [25]
27
28
29 Agua Fria WW Portion of Vactor and Sludge Trucks | $ 116,813 | $ 14,323 | Line [26] * Line [20]
30
31
32 Increase / (Decrease) to Plant in Service | $ 99,299 | Line [29] - Line [18] | $ 99,299 | Line [32]
33
34 Increase / (Decrease) to Accumulated Depreciation | $ 11,723 | Line [29] - Line [18] | $ 11,723 | Line [34]
35
36
37 Increase / (Decrease) to Rate Base | $ 87,576 | Line [32] - Line [34]
38
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45 Workpapers and Supporting Documents:
46 (a) Vactor Truck And Sludge Truck Adjustment.xlsx
47
48 \2015 Agua Fria 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

EPCOR Water Arizona Inc

Wastewater Use Only -Trucks

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

Witness: Mahler

	[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%	22,246	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																		
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%		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

Agua Fria Wastewater
Test Year Ended December 31, 2015
RCN Rate Base Pro Forma Adjustments

Exhibit
Schedule B-3
Page 2
Witness: Bourassa

Line No.		Page 12 [K] ADJ TJB-RCN10 RCN Accumulated Deferred Income Taxes	Page 13 [L] ~~N/A~~ ADJ TJB-RCN11 Intentionally Left Blank	[M] Sum [B] thru [L] Total Adjustment Amount	[N] Sum [A] + [M] Adjusted End of Test Year
1	Gross Utility				
2	Plant in Service	$ -	$ -	$ 38,030,478	$ 121,056,754
3					
4	Less:				
5					
6	Accumulated				
7	Depreciation	-	-	20,732,633	44,151,435
8					
9	Net Utility Plant				
10	in Service	$ -	$ -	$ 17,297,845	$ 76,905,320
11					
12	Less:				
13	Advances in Aid of				
14	Construction	$ -	$ -	$ 6,959,106	$ 30,939,822
15	Contributions in Aid of			-	
16	Construction - Net	-	-	6,336,309	28,170,901
17				-	
18	Customer Meter Deposits	-	-	-	-
19	Deferred Income Taxes	264,565	-	264,565	1,176,242
20	Investment Tax Credits	-	-	-	-
21	Regulatory Liabilities	-	-	-	-
22					
23	Plus:				
24	Deferred Debits	$ -	$ -	$ -	$ -
25	Deferred Tax Assets	-	-	-	-
26	Working Capital	-	-	-	(63,731)
27	Utility Plant Acquisition Adjustment	-	-	-	-
28					
29	Total	$ (264,565)	$ -	$ 3,737,865	$ 16,554,623
30					
31					
32					
33					
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35					
36					
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43					
44					
45	Supporting Schedules				
46	(a) B-2				
47	(b) B-4				
48					
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria 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]	Page 11 [J]
			ADJ TJB-RCN1	ADJ TJB-RCN2	ADJ TJB-RCN3	ADJ TJB-RCN4	ADJ TJB-RCN5	ADJ TJB-RCN6	N/A ADJ TJB-RCN7	ADJ TJB-RCN8	ADJ TJB-RCN9
		Adjusted 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	Intentionally Left Blank	Reclassification of Vactor Trucks	RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)
1	Gross Utility										
2	Plant in Service	$ 83,026,276	$ 31,353,776	$ 23,612	$ 6,648,642	$ 3,619	$ -	$ -	$ -	$ 829	$ -
3											
4	Less:										
5											
6	Accumulated										
7	Depreciation	23,418,802	14,684,863	7,223	6,039,307	1,832	-	-	-	(593)	-
8											
9	Net Utility Plant										
10	in Service	$ 59,607,474	$ 16,668,912	$ 16,389	$ 609,335	$ 1,788	$ -	$ -	$ -	$ 1,421	$ -
11											
12	Less:										
13	Advances in Aid of										
14	Construction	$ 23,980,716	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,959,106
15	Contributions in Aid of										
16	Construction - Net	21,834,592	-	-	-	-	-	-	-	-	6,336,309
17											
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	911,677	-	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	-	-	-
22											
23	Plus:										
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
26	Working Capital	(63,731)	-	-	-	-	-	-	-	-	-
27	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	-	-	-
28											
29	Total	$ 12,816,758	$ 16,668,912	$ 16,389	$ 609,335	$ 1,788	$ -	$ -	$ -	$ 1,421	$ (13,295,415)
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45	Supporting Schedules										
46	(a) B-2										
47	(b) B-4										
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49											
50	\2015 Agua Fria Wastewater.xlsm										

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN1

Exhibit
Schedule B-3
Page 3
Witness: Bourassa

Line No.	Direct Plant and Accumulated Depreciation Balances		RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1						
2						
3	Total RCN Value	(a)	$ 103,358,298	$ 32,830,791	$ 70,527,507	
4						
5	Agua Fria Wastewater % Allocation		100.0000%			
6						
7	Agua Fria Wastewater Allocation		$ 103,358,298	$ 32,830,791	$ 70,527,507	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 72,004,522	$ 18,145,928	$ 53,858,594	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 31,353,776	$ 14,684,863	$ 16,668,912	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 31,353,776			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 14,684,863		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB1					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria 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	Agua Fria Wastewater % Allocation	(a)	4.2266%			
6						
7	Agua Fria Wastewater Allocation		$ 247,689	$ 89,499	$ 158,190	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 224,076	$ 82,276	$ 141,801	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 23,612	$ 7,223	$ 16,389	Line [7] - Line [10]
13						
14						
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16						
17						
18	Increase/(Decrease) to Plant in Service		$ 23,612			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 7,223		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB4					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN3

Exhibit
Schedule B-3
Page 5
Witness: Bourassa

Line No.	Northwest Valley Plant (7H) Allocation		RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1						
2						
3	Total RCN Value	(a)	$ 71,230,968	$ 57,685,377	$ 13,545,591	
4						
5	Agua Fria Wastewater % Allocation	(a)	19.2100%			
6						
7	Agua Fria Wastewater Allocation		$ 13,683,469	$ 11,081,361	$ 2,602,108	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 7,034,827	$ 5,042,054	$ 1,992,773	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 6,648,642	$ 6,039,307	$ 609,335	Line [7] - Line [10]
13						
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15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 6,648,642			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 6,039,307		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 4					
49	(b) Rate Base Adjustment SMM-RB6					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN4

Exhibit
Schedule B-3
Page 6
Witness: Bourassa

Line No.			RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1	6U Plant and Accumulated Depreciation Balances					
2						
3	Total RCN Value	(a)	$ 2,213,857	$ 1,147,840	$ 1,066,017	
4						
5	Agua Fria Wastewater % Allocation	(a)	3.5554%			
6						
7	Agua Fria Wastewater Allocation		$ 78,712	$ 40,811	$ 37,902	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 75,093	$ 38,979	$ 36,114	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 3,619	$ 1,832	$ 1,788	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 3,619			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 1,832		Line [12]
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46						
47	Supporting Schedules					
48	(a) B-4, page 4					
49	(b) Rate Base Adjustment SMM-RB9					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN5

Exhibit
Schedule B-3
Page 7
Witness: Bourassa

Line No.			[A] Original Cost	[B] RCN	
1	Post Test Year Plant Additions - One Year				
5	Plant in Service	(a)	$ 2,382,135	$ 2,382,135	
8	Accumulated Depreciation	(a)	$ 66,694	$ 66,694	
11	Increase/(Decrease) to Plant in Service and Accum Dep		$ -	$ -	[B] - [A]
18	Increase/(Decrease) to Plant in Service		$ -		Line [11]
21	Increase/(Decrease) to Accum Dep			$ -	Line [11]

Supporting Schedules
Rate Base Adjustment SMM-RB10
(a) B-2
\2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN6

Exhibit
Schedule B-3
Page 8
Witness: Bourassa

Line No.			[A] Original Cost	[B] RCN	
1	2017 Post Test Year Plant Additions - 6 Months				
5	Plant in Service	(a)	$ 1,206,324	$ 1,206,324	
8	Accumulated Depreciation	(a)	$ 31,149	$ 31,149	
11	Increase/(Decrease) to Plant in Service and Accum Dep		$ -	$ -	[B] - [A]
18	Increase/(Decrease) to Plant in Service		$ -		Line [11]
21	Increase/(Decrease) to Accum Dep			$ -	Line [11]

47 Supporting Schedules
48 Rate Base Adjustment SMM-RB11
49 (a) B-2
50 \2015 Agua Fria Wastewater.xlsm

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46	Supporting Schedules
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50	\2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN8

Exhibit
Schedule B-3
Page 10
Witness: Bourassa

Line No.			RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1	Reclassification of Vactor Trucks					
2						
3	Currently in Service	(b)	$ 423,658	$ 54,871	$ 368,787	
4	Post Test Year	(a)	473,000	47,300	425,700	
5	Total RCN Value		$ 896,658	$ 102,171	$ 794,487	Line [3] + Line [4]
6						
7	Agua Fria Wastewater % Allocation		13.1637%			
8						
9	Agua Fria Wastewater Allocation		$ 118,034	$ 13,450	$ 104,584	Line [5] * Line [7]
10						
11						
12						
13	Original Cost Plant	(a)	$ 116,813	$ 14,323	$ 102,491	
14						
15	Increase / (Decrease) to Plant in Service and Accum Dep		$ 1,220	$ (873)	$ 2,093	Line [9] - Line [13]
16						
17						
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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 [3]
29						
30	Total RCN Value		$ 423,658	$ 54,871	$ 368,787	
31						
32	Agua Fria Wastewater % Allocation		4.2266%			
33						
34	Agua Fria Wastewater Allocation		$ 17,906	$ 2,319	$ 15,587	Line [30] * Line [32]
35						
36						
37	Original Cost Plant	(a)	$ 17,514	$ 2,599	$ 14,915	
38						
39	Increase / (Decrease) to Plant in Service and Accum Dep		$ (392)	$ 280	$ (672)	Line [37] - Line [34]
40						
41						
42						
43	Increase / (Decrease) to Plant in Service		$ 829			[A] Line [15] + [A] Line [39]
44						
45	Increase / (Decrease) to Accum Dep			$ (593)		[B] Line [15] + [B] Line [39]
46						
47	Supporting Schedules					
48	(a) Rate Base Adjustment SMM-RB15					
49	(b) RCN_Details					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN9

Exhibit
Schedule B-3
Page 11
Witness: Bourassa

Line No.				
1	RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)			
2	Adjusted at End of Test Year (a)			
3				
4	RCN Advances-in-Aid of Construction (AIAC)			
5	Net Direct RCN Depreciable Plant in Service	(b)	$ 76,905,320	
6				
7	Net Direct Adjusted Original Depreciable Plant in Service	(b)	$ 59,607,474	
8				
9	Ratio (factor)		1.29	Line [5] / Line [7]
10				
11	Adjusted Original Cost AIAC	(a)	$ 23,980,716	
12				
13	Factor		1.29	Line [9]
14				
15	RCN AIAC		$ 30,939,822	Line [11] * Line [13]
16				
17	Original Cost AIAC	(b)	23,980,716	Line [11]
18				
19	Increase / (Decrease) to AIAC		$ 6,959,106	Line [15] - Line [17]
20				
21				
22				
23	Adjusted 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)	$ 76,905,320	
28				
29	Net Direct Adjusted Original Depreciable Plant in Service	(b)	$ 59,607,474	
30				
31	Ratio (factor)		1.29	Line [27] / Line [29]
32				
33	Adjusted Original Cost CIAC	(b)	$ 21,834,592	
34				
35	Factor		1.29	Line [31]
36				
37	RCN CIAC		$ 28,170,901	Line [33] * Line [35]
38				
39	Original Cost CIAC		21,834,592	Line [33]
40				
41	Increase / (Decrease) to CIAC		$ 6,336,309	Line [37] - Line [39]
42				
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46				
47	Supporting Schedules			
48	(a) B-2			
49	(b) B-3			
50	\2015 Agua Fria Wastewater.xlsm			

Agua Fria Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN10

Exhibit
Schedule B-3
Page 12
Witness: Bourassa

Line No.				
1	RCN Accumulated Deferred Income Taxes			
2	Adjusted at End of Test Year (a)			
3				
4				
5	RCN Rate Base Before ADIT and Other Items	(b)	$ 17,794,596	
6				
7	Original Cost Rate Base Before ADIT and Other Items	(b)	$ 13,792,166	
8				
9	Ratio (factor)		1.29	Line [5] / Line [7]
10				
11	Adjusted Original Cost Net ADIT	(a)	$ 911,677	
12				
13	Factor		1.29	Line [9]
14				
15	RCN ADIT		$ 1,176,242	Line [11] * Line [13]
16				
17	Adjusted Original Cost Net ADIT		911,677	Line [11]
18				
19	Increase / (Decrease) to Deferred Income Taxes		$ 264,565	Line [15] - Line [17]
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47	Supporting Schedules			
48	(a) B-2			
49	(b) B-3			
50	\2015 Agua Fria Wastewater.xlsm			

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47	Supporting Schedules
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50	\2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 1 of 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD
1	Direct Assets			[A]	[B]	[C] = [A] - [B]
2	7G	304100	Struct & Imp SS	$ 16,995	$ 6,508	$ 10,487
3	7G	340200	Comp & Periph Equip	21,015	21,015	-
4	7G	341200	Trans Equip Hvy Duty Trks	76,144	76,144	-
5	7G	341400	Trans Equip Other	18,640	12,735	5,905
6	7G	343000	Tools, Shop and Garage	50,258	21,056	29,202
7	7G	351000	WW Organization	-	-	-
8	7G	352000	WW Franchises	266,701	-	266,701
9	7G	353200	WW Land & Ld Rights Coll	16,810	-	16,810
10	7G	353500	WW Land & Ld Rights Gen	143,036	-	143,036
11	7G	354200	WW Struct & Imp Coll	1,255,505	291,963	963,542
12	7G	354300	WW Struct & Imp SPP	-	-	-
13	7G	354400	WW Struct & Imp TDP	6,227,153	1,666,429	4,560,724
14	7G	354500	WW Struct & Imp Gen	4,509,864	1,668,882	2,840,982
15	7G	355200	WW Pwr Gen Equip Coll	-	-	-
16	7G	355300	WW Pwr Gen Equip SPP	-	-	-
17	7G	355400	WW Pwr Gen Equip TDP	205,992	105,252	100,741
18	7G	355500	WW Pwr Gen Equip RWTP	689,520	293,046	396,474
19	7G	360000	WW Collection Sewers Forced	4,098,148	835,692	3,262,456
20	7G	361100	WW Collecting Mains	52,785,948	9,845,098	42,940,850
21	7G	362000	WW Special Coll Struct	60,399	4,228	56,171
22	7G	363000	WW Services Sewer	7,592,304	1,248,442	6,343,862
23	7G	364000	WW Flow Measuring Devices	88,271	79,113	9,159
24	7G	370000	WW Receiving Wells	1,210,097	358,133	851,964
25	7G	371100	WW Pump Equip Elect	1,927,342	1,826,187	101,155
26	7G	371200	WW Pump Equip Oth Pwr	-	-	-
27	7G	380000	WW TD Equipment	4,810,647	2,688,267	2,122,380
28	7G	380050	WW TD Equip Grit Removal	8,470,229	6,182,889	2,287,340
29	7G	380100	WW TD Equip Sed Tanks/Acc	2,405,111	1,363,578	1,041,533
30	7G	380200	WW TD Equip Sldge/Effl Rmv	16,648	3,354	13,294
31	7G	380250	WW TD Equip Sldge Dig Tnk	716,346	404,727	311,619
32	7G	380300	WW TD Equip Sldge Dry/Filt	-	-	-
33	7G	380350	WW TD Equip Sec Trmt Filt	778,651	441,456	337,195
34	7G	380400	WW TD Equip Aux Effl Trmt	869,888	493,183	376,705
35	7G	380500	WW TD Equip Chem Trmt Plt	79,890	38,286	41,605
36	7G	380600	WW TD Equip Oth Disp	24,241	13,744	10,498
37	7G	380625	WW TD Equip Gen Trmt	-	-	-
38	7G	380650	WW TD Equip Influent Lift S	-	-	-
39	7G	381000	WW Plant Sewers	1,343,131	771,615	571,516
40	7G	382000	WW Outfall Sewer Lines	222,866	63,082	159,783
41	7G	389100	WW Oth Plt & Misc Equip Int	211,487	151,521	59,966
42	7G	389600	WW Other P/E - CPS - 7E	-	-	-
43						
44			(continued)			
45						
46						
47						
48	Workpapers and Supporting Documents					
49	RCN Study Work Papers					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 2 of 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1	Direct Assets (continued)						
2	7G	390000	WW Office Furniture & Equip	$ -	$ -	$ -	
3	7G	390200	WW Computers & Peripheral	-	-	-	
4	7G	390300	WW Computer Software	8,123	8,123	-	
5	7G	391000	WW Trans Equipment	-	-	-	
6	7G	392000	WW Stores Equipment	-	-	-	
7	7G	393000	WW Tool Shop & Garage Equip	-	-	-	
8	7G	394000	WW Laboratory Equipment	9,714	1,457	8,257	
9	7G	395000	WW Power Operated Equip	160,018	84,010	76,009	
10	7G	396000	WW Communication Equip	1,971,164	1,761,578	209,586	
11	7G	397000	WW Misc Equipment	-	-	-	
12	7G	398000	WW Other Tangible Plant	-	-	-	
13							
14							
15							
16			Total Direct Assets	$ 103,358,298	$ 32,830,791	$ 70,527,507	Sum Lines [2-42] pg 1+ Sum Lines [2-12] pg 2
17							
18							
19							
20				RCN Value	RCN A/D	RCNLD	
21				[A]	[B]	[C] = [A] - [B]	
22	Corporate Plant						
23	7A	304500	Structures & Improvements Gen	$ 213,013	$ 22,249	$ 190,764	
24	7A	304620	Structures & 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 & Peripheral 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 Equipment Non-Telephone	244,843	244,843	-	
33	7A	346190	Remote Control & Instrument	124,954	27,182	97,772	
34	7A	346200	Communication Equipment Telephone	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 Corporate Plant	$ 5,860,282	$ 2,117,531	$ 3,742,751	Sum Line [23-36]
39							
40			Agua Fria Wastewater % Allocation	4.2266%			
41							
42			Agua Fria Wastewater Allocation	$ 247,689	$ 89,499	$ 158,190	Line [38] * Line [40]
43							
44							
45							
46							
47	Workpapers and Supporting Documents						
48	RCN Study Work Papers						
49	4-Factor						
50	\2015 Agua Fria Wastewater.xlsm						

Agua Fria Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 3 of 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		$ -	$ -	$ -
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			(continued)			
46						
47						
48	Workpapers and Supporting Documents					
49	RCN Study Work Papers					
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

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+ Sum Lines [2-19] pg 4
21							
22			Agua Fria Wastewater % Allocation	19.2100%			
23							
24			Agua Fria Wastewater Allocation	$ 13,683,469	$ 11,081,361	$ 2,602,108	Line [20] * Line [22]
25							
26		6U Plant					
27	6U	340200	Computer & Peripheral 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	Sums Line [27-28]
30							
31			Agua Fria Wastewater % Allocation	3.5554%			
32							
33			Agua Fria Wastewater Allocation	$ 78,712	$ 40,811	$ 37,902	Line [29] * Line [31]
34							
35							
36							
37			Direct	$ 103,358,298	$ 32,830,791	$ 70,527,507	Pg 2, Line [16]
38			Corporate Plant Allocated	247,689	89,499	158,190	Pg 2, Line [42]
39			NWV Plant Allocated	13,683,469	11,081,361	2,602,108	Pg 4, Line [24]
40			6U Plant	78,712	40,811	37,902	Pg 4, Line [33]
41			Total	$ 117,368,168	$ 44,042,462	$ 73,325,706	Sum Lines [37 - 40]
42							
43							
44							
45							
46	Workpapers and Supporting Documents				Recap Schedules		
47	RCN Study Work Papers				B-3		
48	4-Factor						
49							
50	\2015 Agua Fria Wastewater.xlsm						

Agua Fria 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)	$	(85,901)
3	Required Bank Balances[1]			-
4	Material and Supplies Inventories[1]			6,341
5	Prepayments[1]			15,829
6				
7	Total Working Capital Allowance	Sum Lines [2-5]	$	(63,731)
8				
9				
10				
11	[1] Calculated using thirteen-month averages.			
12				
13				
14				
15				
16				
17				
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24				
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37				
38				
39				
40				
41				
42				
43	Supporting Schedules:	Recap Schedules:		
44	(a) B-6	B-1		
45				
46	Work papers & Supporting Documents			
47	\ AZ 13mo TY Balance 12.31.2015.xlsx			
48	\ Lead-Lag Work papers			
49				
50	\2015 Agua Fria Wastewater.xlsm			

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

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

Line No.	Description	Test Year Adjusted Results (a)	Revenue Lag Days	Expense Lag Days	Net Lag Days	Lead/ Lag Factor	Cash Working Capital Required
	[A]	[B]	[C]	[D]	[E] = [C] - [D]	[F] = [E] / 365	[G] = [B] * [F]
1	OPERATING EXPENSES						
2	Labor	$ 780,616	40.280	42.967	(2.687)	(0.007)	$ (5,747)
3	Purchased Water	907	40.280	-	40.280	0.110	100
4	Fuel & Power	277,365	40.280	41.064	(0.784)	(0.002)	(595)
5	Chemicals	104,828	40.280	15.750	24.530	0.067	7,045
6	Waste Disposal & Other Utilities	42,185	40.280	72.203	(31.923)	(0.087)	(3,690)
7	Intercompany Support	-	40.280	30.250	10.030	0.027	-
8	Corporate Allocations	205,870	40.280	30.250	10.030	0.027	5,657
9	Outside Services	166,315	40.280	66.394	(26.114)	(0.072)	(11,899)
10	Group Insurance & 401k	291,114	40.280	27.403	12.877	0.035	10,271
11	Regulatory Expense	113,634	40.280	-	40.280	0.110	12,540
12	Insurance Other Than Group	95,040	40.280	(15.375)	55.655	0.152	14,492
13	Customer Accounting	245,895	40.280	78.509	(38.229)	(0.105)	(25,755)
14	Rents	19,191	40.280	51.669	(11.389)	(0.031)	(599)
15	General Office Expense	76,356	40.280	64.844	(24.564)	(0.067)	(5,139)
16	Miscellaneous	46,934	40.280	10.308	29.972	0.082	3,854
17	Maintenance Expense	233,836	40.280	(22.299)	62.579	0.171	40,091
18							
19							
20	TAXES						
21	General Taxes-Property	$ 247,482	40.280	189.250	(148.970)	(0.408)	$ (101,007)
22	General Taxes - Payroll	63,169	40.280	42.113	(1.833)	(0.005)	(317)
23	General Taxes-Other		40.280	-	40.280	0.110	-
24	Income Tax	374,169	40.280	36.500	3.780	0.010	3,875
25							
26	Interest Expense	$ 310,166	40.280	74.500	(34.220)	(0.094)	$ (29,079)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	$ 3,695,069	Sum Lines [2-26]			Sum Lines [2-26]	$ (85,901)
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42	Supporting Schedules:			Recap Schedules:			
43	(a) C-2			B-5			
44							
45	Work papers & Supporting Documents						
46							
47	\ Lead-Lag Workpapers 2015 WW.xlsx						
48							
49	\2015 Agua Fria Wastewater.xlsm						
50							

C Schedule
Agua Fria WW

Agua Fria 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	Revenues	$ 5,895,918	$ 154,992	$ 6,050,910	$ 471,679	$ 6,522,589	
3	Other Revenues	135	-	135	-	135	
4	**Total Revenues**	$ 5,896,052	$ 154,992	$ 6,051,044	$ 471,679	$ 6,522,723	Sum Lines [2-3]
5							
6	**Operating Expenses**						
7	Labor	$ 782,168	$ (1,552)	$ 780,616	$ -	$ 780,616	
8	Purchased Water	867	40	907	-	907	
9	Fuel & Power	253,838	23,527	277,365	-	277,365	
10	Chemicals	98,262	6,565	104,828	-	104,828	
11	Waste Disposal	42,185	-	42,185	-	42,185	
12	Intercompany Support Services	-	-	-	-	-	
13	Corporate Allocation	223,728	(17,859)	205,870	-	205,870	
14	Outside Services	165,848	466	166,315	-	166,315	
15	Group Insurance	221,958	69,156	291,114	-	291,114	
16	Pensions	-	-	-	-	-	
17	Regulatory Expense	2,755	110,878	113,634	-	113,634	
18	Insurance Other Than Group	74,696	20,344	95,040	1,195	96,235	
19	Customer Accounting	223,179	22,716	245,895	1,181	247,076	
20	Rents	19,191	-	19,191	-	19,191	
21	General Office Expense	92,284	(15,928)	76,356	-	76,356	
22	Miscellaneous	34,273	12,661	46,934	-	46,934	
23	Maintenance Expense	227,759	6,076	233,836	-	233,836	
24	Depreciation & Amortization	1,637,960	567,151	2,205,111	-	2,205,111	
25	General Taxes-Property	263,915	(22,648)	241,267	6,215	247,482	
26	General Taxes-Other	55,240	7,929	63,169	-	63,169	
27	Income Taxes	520,398	(320,490)	199,909	174,260	374,169	
28							
29	**Total Operating Expenses**	$ 4,940,505	$ 469,034	$ 5,409,539	$ 182,851	$ 5,592,390	Sum Lines [7-27]
30	**Utility Operating Income**	$ 955,547	$ (314,042)	$ 641,505	$ 288,828	$ 930,333	Line [4] - Line [29]
31	**Other Income & Deductions**						
32	Other Income & Deductions	$ 315	$ -	$ 315	$ -	$ 315	
33	Interest Expense	563,566	(253,400)	310,166	-	310,166	
34	Other Expense	(163,716)	-	(163,716)	-	(163,716)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	
36	**Total Other Income & Deductions**	$ 400,164	$ (253,400)	$ 146,764	$ -	$ 146,764	Sum Lines [32-35]
37	**Net Profit / (Loss)**	$ 555,383	$ (60,642)	$ 494,741	$ 288,828	$ 783,569	Line [30] - Line [36]
38							
39							
40							
41							
42							
43	Supporting Schedules:	Recap Schedules:					
44	(a) C-2	A-1					
45							
46							
47							
48	Work papers & Supporting Documents						
49							
50	\2015 Agua Fria Wastewater.xlsm						

Agua Fria 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	Page 17 [O] ADJ SLM-IS14 Update Regulatory Expense
1	**Revenues**															
2	Revenues	$ 5,895,918	$ 90,139	$ -	$ -	$ -	$ -	$ 64,853	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	135	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenues**	$ 5,896,052	$ 90,139	$ -	$ -	$ -	$ -	$ 64,853	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5																
6	**Operating Expenses**															
7	Labor	$ 782,168	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,090	$ -	$ (8,641)	$ -	$ -	$ -	$ -
8	Purchased Water	867	-	-	-	-	-	40	-	-	-	-	-	-	-	-
9	Fuel & Power	253,838	-	-	-	-	-	11,769	-	-	11,759	-	-	-	-	-
10	Chemicals	98,262	-	-	-	-	-	4,556	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	42,185	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	223,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	165,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	221,958	-	-	-	-	-	-	-	69,156	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	2,755	-	-	-	-	-	-	-	-	-	-	-	-	111,833	(954)
18	Insurance Other Than Group	74,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	223,179	-	-	-	-	5,109	10,347	-	-	-	-	1,047	3,071	-	-
20	Rents	19,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	92,284	-	-	-	-	-	-	(16,519)	-	-	-	-	-	-	-
22	Miscellaneous	34,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	227,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	1,637,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Taxes-Property	263,915	-	(22,648)	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	55,240	-	-	-	-	-	-	-	7,929	-	-	-	-	-	-
27	Income Taxes	520,398	-	-	(320,490)	-	-	-	-	-	-	-	-	-	-	-
28																
29	**Total Operating Expenses**	$ 4,940,505	$ -	$ (22,648)	$ (320,490)	$ -	$ 5,109	$ 26,712	$ (16,519)	$ 84,174	$ 11,759	$ (8,641)	$ 1,047	$ 3,071	$ 111,833	$ (954)
30	**Utility Operating Income**	$ 955,547	$ 90,139	$ 22,648	$ 320,490	$ -	$ (5,109)	$ 38,141	$ 16,519	$ (84,174)	$ (11,759)	$ 8,641	$ (1,047)	$ (3,071)	$ (111,833)	$ 954
31	**Other Income & Deductions**															
32	Other Income & Deductions	$ 315	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Interest Expense	563,566	-	-	-	(253,400)	-	-	-	-	-	-	-	-	-	-
34	Other Expense	(163,716)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 400,164	$ -	$ -	$ -	$ (253,400)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	**Net Profit / (Loss)**	$ 555,383	$ 90,139	$ 22,648	$ 320,490	$ 253,400	$ (5,109)	$ 38,141	$ 16,519	$ (84,174)	$ (11,759)	$ 8,641	$ (1,047)	$ (3,071)	$ (111,833)	$ 954
38																
39																
40																
41																
42																
43																
44	Supporting Schedules:															
45	(a) E-6															
46																
47																
48	Work papers & Supporting Documents:															
49																
50	\2015 Agua Fria Wastewater.xlsm															

Recap Schedules:
C-1

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 2
Witness: Murrey

Line No.		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 -NA- Intentionally Left Blank	Page 22 [T] ADJ SLM-IS19 -NA- 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 -NA- Intentionally Left Blank	Page 30 [AB] ADJ SMM-IS27 -NA- Intentionally Left Blank
1	**Revenues**													
2	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	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	(203)	-	-	-	-	-	-	-	-	-	(18,184)	-	-
15	Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	-	982,693	(14,131)	-	-	319,120	11,295	(949,780)	133,387	62,297	-	-	-
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
28														
29	**Total Operating Expenses**	$ (203)	$ 982,693	$ (14,131)	$ -	$ -	$ 319,120	$ 11,295	$ (949,780)	$ 133,387	$ 62,297	$ (18,184)	$ -	$ -
30	**Utility Operating Income**	$ 203	$ (982,693)	$ 14,131	$ -	$ -	$ (319,120)	$ (11,295)	$ 949,780	$ (133,387)	$ (62,297)	$ 18,184	$ -	$ -
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)**	$ 203	$ (982,693)	$ 14,131	$ -	$ -	$ (319,120)	$ (11,295)	$ 949,780	$ (133,387)	$ (62,297)	$ 18,184	$ -	$ -
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46														
47														
48	Work papers & Supporting Documents:													
49														
50	\2015 Agua Fria Wastewater.xlsm													

Recap Schedules:
C-1

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 3
Witness: Murrey

Line No.		Page 31 [AC] ADJ SLM-IS28 -NA- Intentionally Left Blank	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 -NA- Intentionally Left Blank	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 -NA- Intentionally Left Blank	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	Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 154,992	$ 6,050,910	$ 471,679	$ 6,522,589
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	135		135
4	**Total Revenues**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 154,992	$ 6,051,044	$ 471,679	$ 6,522,723
5														
6	**Operating Expenses**													
7	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,552)	$ 780,616		$ 780,616
8	Purchased Water	-	-	-	-	-	-	-	-	-	40	907		907
9	Fuel & Power	-	-	-	-	-	-	-	-	-	23,527	277,365		277,365
10	Chemicals	-	2,010	-	-	-	-	-	-	-	6,565	104,828		104,828
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	42,185		42,185
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-		-
13	Corporate Allocation	-	325	-	-	-	-	-	-	-	(17,859)	205,870		205,870
14	Outside Services	-	669	-	-	-	-	-	-	-	466	166,315		166,315
15	Group Insurance	-	-	-	-	-	-	-	-	-	69,156	291,114		291,114
16	Pensions	-	-	-	-	-	-	-	-	-	-	-		-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	110,878	113,634		113,634
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	20,344	20,344	95,040	1,195	96,235
19	Customer Accounting	-	296	-	-	-	2,846	-	-	-	22,716	245,895	1,181	247,076
20	Rents	-	-	-	-	-	-	-	-	-	-	19,191		19,191
21	General Office Expense	-	591	-	-	-	-	-	-	-	(15,928)	76,356		76,356
22	Miscellaneous	-	661	-	12,000	-	-	-	-	-	12,661	46,934		46,934
23	Maintenance Expense	-	3,781	2,295	-	-	-	-	-	-	6,076	233,836		233,836
24	Depreciation & Amortization	-	-	-	-	-	-	22,268	-	-	567,151	2,205,111		2,205,111
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	(22,648)	241,267	6,215	247,482
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	7,929	63,169		63,169
27	Income Taxes	-	-	-	-	-	-	-	-	-	(320,490)	199,909	174,260	374,169
28														
29	**Total Operating Expenses**	$ -	$ 8,332	$ 2,295	$ 12,000	$ -	$ 2,846	$ 22,268	$ -	$ 20,344	$ 469,034	$ 5,409,539	$ 182,851	$ 5,592,390
30	**Utility Operating Income**	$ -	$ (8,332)	$ (2,295)	$ (12,000)	$ -	$ (2,846)	$ (22,268)	$ -	$ (20,344)	$ (314,042)	$ 641,505	$ 288,828	$ 930,333
31	**Other Income & Deductions**													
32	Other Income & Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 315		$ 315
33	Interest Expense	-	-	-	-	-	-	-	-	-	(253,400)	310,166		310,166
34	Other Expense	-	-	-	-	-	-	-	-	-	-	(163,716)		(163,716)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-		-
36	**Total Other Income & Deductions**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (253,400)	$ 146,764	$ -	$ 146,764
37	**Net Profit / (Loss)**	$ -	$ (8,332)	$ (2,295)	$ (12,000)	$ -	$ (2,846)	$ (22,268)	$ -	$ (20,344)	$ (60,642)	$ 494,741	$ 288,828	$ 783,569
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46														
47														
48	Work papers & Supporting Documents:													
49														
50	\2015 Agua Fria Wastewater.xlsm													

Recap Schedules:
C-1

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM-IS1

Exhibit
Schedule C-2
Page 4
Witness: Murrey

Line No.					Residential (a)	Commercial (a)	Other (a)
1	Remove Unbilled Revenue						
2	The Company has adjusted unbilled or accrued revenues and removed the amount from the test year.						
3							
4							
5	Credit(s) are an Increase to Revenue on Books:						
6		Account	Description				
7		4353	Unbilled Metered Water-Domestic		$ -		
8		4359	Unbilled Wastewater - Domestic		90,900		
9		4365	Unbilled Metered Water-Commercial			-	
10		4369	Unbilled Wastewater - Commercial			(760)	
11		4393	Unbilled Metered Water - Irrigation				-
12							
13							
14							
15							
16							
17							
18							
19							
20	Net Unbilled Revenues			Sum Lines[7] thru [11]	$ 90,900	$ (760)	$ -
21							
22							
23							
24	Subtotal - Credit Balance is an Increase to Revenue on Books					Sum Line[20]	$ 90,139
25							
26	Test Year Adjusted Balance						$ -
27							
28	Increase/(Decrease) in Unbilled Revenues on Schedule C-2					Line[24] + Line[26]	$ 90,139
29							
30	Adjustment to Revenue and/or Expense					Line [28]	$ 90,139
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	Workpapers & Supporting Documents:						
46	(a) E-6						
47							
48							
49							
50	\2015 Agua Fria Wastewater.xlsm						

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS2

Exhibit
Schedule C-2
Page 5
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)	$ 6,051,044	$ 6,051,044
7	Adjusted Revenues in Year Ended December 2015		6,051,044	6,051,044
8	Proposed Revenues		6,051,044	6,522,723
9	Average of Three Years of Revenue	Avg Lines[6] thru [8]	$ 6,051,044	$ 6,208,271
10	Average of Three Years of Revenue, times 2	Line[9] * 2	$12,102,089	$12,416,541
11	Add:			
12	Construction Work in Progress at 10%	(a)	$ 104,387	$ 104,387
13	Deduct:			
14	Net Book Value of Transportation Equipment		$ -	$ -
15				
16	Full Cash Value	Sum Lines[10-12] - Line[14]	$ 12,206,475	$ 12,520,928
17	Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		18.0%	18.0%
18	Assessed Value	Line[16]*Line[17]	$ 2,197,166	$ 2,253,767
19	Property Tax Rate	(c)	10.98%	10.98%
20				
21	Property Tax	Line[18]*Line[19]	$ 241,267	$ 247,482
22	Tax on Parcels		-	-
23				
24	Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A])	Line[21]+Line[22]	$ 241,267	
25	Adjusted Test Year Property Taxes	(b)	263,915	
26	Adjustment to Revenue and/or Expense (To Such C-2)	Line[24] - Line[25]	$ (22,648)	
27				
28	Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B])			Sum Lines[21-27] $ 247,482
29	Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A])			Line[24] Col [A] 241,267
30	Additional Property Taxes on Proposed Revenues (To Such C-2)			Line[28] - Line[29] $ 6,215
31				
32				
33				
34	CALCULATION OF PROPERTY TAX FACTOR TO COMPUTE GROSS REVENUE CONVERSION FACTOR (SCH C-3):			
35				
36				
37		Increase in Property Tax Due to Increase in Revenue Requirement (Line 30, Col [B])		$ 6,215
38				
39		Increase in Revenue Requirement (From Sch. C2)		$ 471,679
40				
41		Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38)		1.32%
42				
43				
44	Workpapers & Supporting Documents:			
45				
46	(a) Sche1			
47	(b) Schc2			
48	(c) \Composite Property Tax Rate 2015.xlsx			
49				
50	\2015 Agua Fria Wastewater.xlsm			

EPCOR Wastewater
Property Tax Deferral Calculation
2015 Test Year

[1]	[2]	[3]	[4]	[4] / [3] [5]	[4] / Sum [3] * [5] [6]	Sum of [6] [7]	Sum of [4] / Sum of [3] [8]
Company	**Parcel**	**2015 Assessed Value**	**2015 Property Taxes**	**2015 Composite Rate**	**Weighting**	**2015 Weighted Composite Rate**	**Check**
Agua 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%
Anthem 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%
Sun 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%
Sun 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%

Workpapers:
4-Factor.xlsx

Agua Fria 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 Income Taxes				
8	Interest Expense		(a)	$ 841,413	$ 1,304,502
9	Arizona Taxable Income		(a)	310,166	310,166
10			Line[7] - Line[8]	$ 531,248	$ 994,336
11	Arizona Income Tax	5.500%	Line[9]*5.500%	$ 29,219	$ 54,688
12					
13					
14	Federal Income Before Taxes		Line [9]	$ 531,248	$ 994,336
15	Less Arizona Income Taxes		Line [11]	29,219	54,688
16	Federal Taxable Income		Line[14] - Line[15]	$ 502,029	$ 939,648
17					
18	FEDERAL INCOME TAXES:				
19					
20					
21					
22					
23					
24					
25	Federal Income Taxes	34.000%	Line[16]*34.000%	$ 170,690	$ 319,480
26					
27					
28	Total Income Tax		Line[15]+Line[25]	$ 199,909	$ 374,169
29					
30	Tax Rate		Line[28] / Line[9]	37.630%	37.630%
31					
32	Effective Income Tax Rates				
33	State		Line[11] / Line[9]	5.500%	5.500%
34	Federal		Line[25] / Line[9]	32.130%	32.130%
35					
36					
37	Adjusted Test Year Income Taxes		(a)	$ 520,398	
38	Increase in Income Taxes		Line[28] - Line[37]	$ (320,490)	
39					
40	Adjustment to Revenues and/or Expense		Line[38]	$ (320,490)	
41					
42	Test Year Income Taxes			Line[28]	$ 199,909
43	Increase in Income Taxes			Line[28] - Line[42]	174,260
44					
45	Adjustment to Revenue and/or Expense			Line[43]	$ 174,260
46					
47					
48	Workpapers & Supporting Documents:				
49	(a) Schc2				
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria 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) $	12,816,758
7	Weighted Cost of Debt from Schedule D-1			(c)	2.420%
8	Synchronized Interest Expense			Line[6]*Line[7] $	310,166
9					
10	Test Year Interest Expense	$ 563,566 (b)			
11					
12	Adjusted Test Year Interest Expense			Line[10] $	563,566
13					
14	Increase/(Decrease) in Interest Expense			Line[8] - Line[12] $	(253,400)
15					
16	Adjustment to Revenue and/or Expense			Line [14] $	(253,400)
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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42					
43					
44					
45					
46	Workpapers & Supporting Documents:				
47	(a) Schb1				
48	(b) Schc2				
49	(c) Schd1				
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria 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			
2				
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			
4	recoveries, by month for the district.			
5				
6				
7	G/L Account	5610		
8	Business Unit	7G		
9				
10	Allocated Bad Debt in Account 5610		(a)	$ 10,037
11				
12	Actual Bad Debt Write-Offs (b)			
13	Jan-15			$ 2,624
14	Feb-15			39
15	Mar-15			1,098
16	Apr-15			1,011
17	May-15			920
18	Jun-15			924
19	Jul-15			2,213
20	Aug-15			1,568
21	Sep-15			793
22	Oct-15			1,154
23	Nov-15			1,048
24	Dec-15			1,755
25			Sum Lines[13] thru [24]	$ 15,146
26				
27				
28	Increase/(Decrease) in Bad Debt Expense		Line[25] - Line[10]	$ 5,109
29				
30	Adjustment to Revenue and/or Expense		Line [28]	$ 5,109
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Workpapers & Supporting Documents:			
48	(a) Sche6			
49	(b) \Bad Debt Writeoffs and Recoveries 2015.xlsx			
50	\2015 Agua Fria Wastewater.xlsm			

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS6

Exhibit
Schedule C-2
Page 9
Witness: Murrey

Line No.

1
2
3
4 Annualization of Customers
5
6 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
7 count. At December 31, 2015, the customer population is at its highest, and does not properly reflect the experiences of the Company.
8
9
10
11

Line No.		[A] Residential	[B] Commercial	[C] Other Revenue		[D]= [A] + [B] + [C] Total
12						
13	Test Year Revenues per General Ledger	$ 5,643,070	$ 252,848	$ 135	(a)	$ 5,896,052
14	Unbilled Revenues	90,900	(760)	0	(a)	90,139
15						
16	Adjusted Revenues	$ 5,733,970	$ 252,087	$ 135	Line[13]+Line[14]	$ 5,986,192
17						
18	Pro Forma Revenues at Current Rates per Billing Determinants	5,798,117	252,793	135	(b)	6,051,044
19						
20	Increase/(Decrease) to Test Year Revenues	$ 64,147	$ 706	$ -	Line[18] - Line[16]	$ 64,853

21
22
23
24
25

Line No.	Increase / (Decrease) in Operating Expenses:	[A] Purchased Water	[B] Fuel & Power	[C] Chemicals	[D] Other Customer Accounting		Total
26							
27							
28							
29	Test Year Adjusted Expense from Sch C-2	$ 867	$ 253,838	$ 98,262	$ 223,179		
30	Average Customers (from Sch E7) times 12 bills	82,847	82,847	82,847	82,847		
31	Cost per Customer	$ 0.010	$ 3.064	$ 1.186	$ 2.694	Line[29] / Line[30]	
32							
33	Customer Growth	3,841	3,841	3,841	3,841	(c)	
34	Additional Expense	$ 40	$ 11,769	$ 4,556	$ 10,347	Line[31] * Line[33]	$ 26,712

35
36
37
38
39
40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Sch e6
46 (b) Agua Fria Wastewater H Schedule2015. xlsm
47 (c) Customer Tab
48
49 \2015 Agua Fria Wastewater.xlsm
50

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS7

Exhibit
Schedule C-2
Page 10
Witness: Murrey

Line No.

1
2
3
4 Removal of General Disallowable Items

Business Unit	7G	4 - Factor 5.6605%

5
6 In anticipation that Staff would disallow certain miscellaneous costs, the Company has removed Promotions, Donations, Advertising, Recognition and Third Party Claims. The
7 corresponding General Ledger numbers are below.
8
9

	GL Account Number	Account Description	[A] Direct Expense (a)	[B] Other Allocated Expense (b)	[C] Corporate Expense (c)	[D] = [A] + [B] + [C] Total Test Year Expense
10						
11						
12	5642	Recognition	$ (68)	$ -	$ (6,352)	$ (6,420)
13	5670	Advertising	-	-	(572)	(572)
14	5671	Promotion	(53)	-	(8,608)	(8,661)
15	5672	Donations	-	-	(866)	(866)

16
17
18
19 Increase/(Decrease) in General Office Expense — Sum Lines[12] thru [15] $ (16,519)
20
21 Adjustment to Revenue and/or Expense — Line [19] $ (16,519)
22
23
24
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44 Workpapers & Supporting Documents:
45 (a) Sche6b
46 (b) Sche6c
47 (c) 7A AZ Corp 5642, 5670,5671,5672 Disallowable Items 2015 GL Extract.xlsx
48 4-Factor
49
50 \2015 Agua Fria Wastewater.xlsm

Agua Fria 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				
2							
3	The Company has adjusted labor costs to reflect an annualized 12 months of costs for certain positions that were created or filled during the test year as well as known increases						
4	to labor costs of 3%.						
5							
6							
7	Labor Expense as calculated per the Payroll Model (a)						
8	Direct Labor		$ 702,844				
9	Performance Based Compensation		$ 86,414	$ 789,257	Line[8]+Line[9]		
10							
11	Fully Allocated Labor Expense per General Ledger (b)			$ 782,168			
12	Increase/(Decrease) in Labor Expense					Line[9] - Line[11]	$ 7,090
13							
14							
15							
16							
17							
18	Group Insurance and Other Benefits as calculated per the Payroll Model (a)						
19	401K		$ 78,030				
20	Pension		$ 80,281				
21	Insurance		$ 132,803	$ 291,114	Line[19]+Line[20]+Line [21]		
22							
23	Fully Allocated Group Insurance and Other Benefits Expense per General Ledger (b)			$ 221,958			
24	Increase/(Decrease) in Group Insurance Expense					Line[21]-Line[23]	$ 69,156
25							
26							
27							
28							
29							
30	Payroll Taxes as calculated per the Payroll Model (a)						
31	Taxes		$ 54,235	$ 54,235	Line[31]		
32							
33	Fully Allocated Payroll Tax Expense per General Ledger (b)			$ 46,306			
34	Increase/(Decrease) in General Taxes - Other					Line[31] - Line[33]	$ 7,929
35							
36							
37							
38	Increase/(Decrease) in Labor Related Expense					Sum Lines[12] thru [34]	$ 84,174
39							
40	Adjustment to Revenue and/or Expense					Line[38]	$ 84,174
41							
42							
43		Total	$ 1,134,606	Line [8]+[9]+[19]+[20]+[21]+[31]			
44		Check	$ 1,134,606	\Payroll, Benefits & Taxes_ TY 2015.xlsx			
45		Diff	$ -	Line[43] - Line[44]			
46	Workpapers & Supporting Documents:						
47	(a) Payroll, Benefits & Taxes_ TY2015.xlsx						
48	(b) Sche6						
49	\2015 Agua Fria Wastewater.xlsm						
50							

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

Benefit Summary FINAL ALLOCATED

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

Agua Fria 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 |
3
4 Purchased Power
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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
7 Arizona Inc. is 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 Rebuttal Testimony. The Company used the 2015 known increase to pro forma 2016 and 2017 increases to power costs.
8
9

		[A]	[B]	[C]	[D]= [A]+ [B]+ [C]
10		Corporate (a)	Direct (b)	Other Allocation (7H) (c)	Total
11 GL Account Number	Account Description	2015	2015	2015	2015
12 5617	Power Charges	$ 2,858	$ 178,580	$ 72,400	$ 253,838
13	Total Purchase Power/Fuel	$ 2,858	$ 178,580	$ 72,400	$ 253,838

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	2016 Increase		2017 Increase	Service Provider
18	2.29%		2.29%	Arizona Public Service
19				
20 Increase to Expense	$ 5,813	Line[13] Col [D] * 2.29%	$ 5,946	Line[22] Col [A]*Line [18] Col [D]
21				
22 Total Expense	$ 259,651	Line[13] Col [D] +Line[20] Col [A]	$ 265,597	Line[20] Col [D] +Line[22] Col [A]

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		Total
30 Increase/(Decrease) in Purchased Power Expense	Sum Line[20]	$ 11,759
31 Adjustment to Revenue and/or Expense	Line [30]	$ 11,759

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44 Workpapers & Supporting Documents:
45 (a) Sche6a
46 (b) Sche6b
47 (c) Sche6c
48 \Purchased Power, Chemicals, Water, Waste Disposal Adjustments.xlsx
49 \2015 Agua Fria Wastewater.xlsm
50

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS10

Exhibit
Schedule C-2
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Witness: Murrey

Business Unit 7G

Arizona Factor for USA 81.097%

Removal of 10% of Performance Based Compensation

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

		[A]	[B] Allocation Factor		[C]= [A] + [B] Performance Based Compensation Exp		[D] = [C] * -0.10 Minus 10%
	Direct Performance Based Compensation Expense				$ 14,047		$ (1,405)
7A	Arizona Performance Based Compensation Exp	$ 1,032,246	5.6605%		$ 58,430		$ (5,843)
6U	EPCOR Water USA Performance Based Compensation	218,631	4.5905%		10,036		(1,004)
7H	NWVRTF Performance Based Compensation Exp	20,303	19.2100%		3,900		(390)
	Total Performance Based Compensation Expense				$ 86,414	Sum Lines[11] thru [15] Col [C]	$ (8,641)
				Check	$ 86,414	Adj IS-8	
				Diff	$ -		
	Total Increase / (Decrease) to Labor Expense					Line [17]	$ (8,641)
	Adjustment to Revenue and/or Expense					Line [22]	$ (8,641)

Workpapers & Supporting Documents:
Payroll, Benefits & Taxes_TY 2015.xlsx
4-Factor

\2015 Agua Fria 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 V	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	13.0155%	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																		
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%		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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS11

Exhibit
Schedule C-2
Page 14
Witness: Boizelle

Line No.

1
2 Business Unit 7G
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4 Postage Increase
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6 Postage Expenses have historically increased annually for the Company. The Company has calculated a projected increase based on the average trend of previous increases over
7 the last 2 years.
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Manifested	Effective January 27, 2013	Effective January 26, 2014	Effective April 26, 2015	2014 Increase	2015 Increase	Average Increase
	Average Automated Piece Rate					
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%

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21 Postage Expense Account 5611 (a) $ 26,574
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23 Total Increase / (Decrease) to Postage Expense Line[18]*Line[21] $ 1,047
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25 Adjustment to Revenue and/or Expense Line [23] $ 1,047
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43 Workpapers & Supporting Documents:
44 (a) Sche6 Line 19 2013 Postage Rates
45 2014 Postage Rates
46 2015 Postage Rates (see page 12)
47
48
49 \2015 Agua Fria Wastewater.xlsm
50

Line No.

1
2 Business Unit 7G
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 Consumer Price Index - Phoenix Urban Consumers

	Year	Annual Index	Increase	Average Increase	
12					
13	2012	124.197		1.0%	Average of Increase Lines[14-16]
14	2013	125.782	1.28%		
15	2014	127.823	1.62%		
16	2015	128.019	0.15%		

17
18 C.U.S. Charges per Schedule E6, acct 5611 $ 150,175 (a)
19
20 CPI Adjustment 2016 $ 1,528 Line[18]*1%
21 Adjusted 2016 Expense $ 151,702 Sum Line[18-20]
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23 CPI Adjustment 2017 $ 1,543 Line[21]*1%
24 Adjusted 2017 Expense $ 153,246 Sum Line[21-23]
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38
39 Total Increase / (Decrease) to C.U.S Charges Line[20]+Line[23] $ 3,071
40
41 Adjustment to Revenue and/or Expense Line[39] $ 3,071
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6 Line19
46 Bureau of Labor Statistics - Phoenix CPI
47
48
49 \2015 Agua Fria Wastewater.xlsm
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Line No.

2 Business Unit | 7G |

4 Rate Case Expense

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
7 methodology. As the case progresses this estimate will be updated accordingly.

15	Agua Fria Wastewater Rate Case Expense	$ 335,498 (a)	
19	Estimated Amortization Period in Years	3	
26	Increase / (Decrease) to Regulatory Expense	Line [15] / Line [19]	$ 111,833
28	Adjustment to Revenue and/or Expense	Line [26]	$ 111,833

44 Workpapers & Supporting Documents:

46 (a) Rate Case Expense 2015 Test Year.xlsx

49 \2015 Agua Fria Wastewater.xlsm

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%							
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			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%							
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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS14

Exhibit
Schedule C-2
Page 17
Witness: Murrey

Line No.

1
2 Business Unit 7G
3
4 Update Regulatory Expense
5
6 Upon analysis of the Corporate Regulatory Expense account it was determined that several entries do not belong in this account. This adjustment removes those items and reallocates the
7 remaining total to the appropriate districts.
8
9

Line No.	Description	Test Year Balances (a) [A]	Amounts Removed From Corporate (a) [B]	Adjusted Balance to be Allocated [C] = [A] + [B]	
10					
11					
12					
13	2002 Depreciation Study - ACC Decision #67093	$ 2,352	$ -	$ 2,352	
14	Amortize LT Effluent Water Credits 3.12%/Year	12,912	(12,912)	-	
15	Amortize Y2K Costs 3.12%/year	30,540	-	30,540	
16	US DOT HAZMAT REG	2,600	(2,600)	-	
17	Other	274	(274)	-	
18					
19		$ 48,678	$ (15,786)	$ 32,892	Sum Lines [13] thru [17]
20					
21					
22	Agua Fria Wastewater 4-Factor Allocation Percentage - Citizen's Only	6.0465%	6.0465%	6.0465%	
23					
24	Test Year Balance	$ 2,943	Line[19]*Line[22]		
25					
26	Decrease to Regulatory Expense		$ (954)	Line[19]*Line[22]	
27					
28	Adjusted Test Year Balance			$ 1,989	Line[19]*Line[22]
29					
30					
31					
32					
33					
34					
35	Increase / (Decrease) to Regulatory Expense			Line [26]	$ (954)
36					
37	Adjustment to Revenue and/or Expense			Line[35]	$ (954)
38					
39					
40					
41					
42					
43					

44 Workpapers & Supporting Documents:
45 (a) \7A Allocation Regulatory Expense 2015.xlsx
46 4-Factor
47
48
49 \2015 Agua Fria Wastewater.xlsm
50

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%
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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		669,181,249	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

Agua Fria 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					
2						
3	Business Unit	7G	4-Factor	5.6605%		
4						
5						
6	The Company has adjusted legal expense to a 3-year average to normalize costs and eliminate fluctuations.					
7						
8						
9						
10						
11	Agua Fria Wastewater	$ 749			(a)	$ 749
12						
13	7A Legal Expense 3-Year Average (a)		$ 118,039			
14			5.6605%			
15					Line[13]*Line[14]	$ 6,682
16						
17						
18						
19						
20	Total Legal Expense					
21					Line[11]+Line[14]	$ 7,430
22						
23	Fully Allocated Legal Expense per General Ledger					
24					(b)	$ 7,633
25						
26						
27	Increase / (Decrease) to Expense					
28					Line[20] - Line[23]	$ (203)
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Workpapers & Supporting Documents:					
45	(a) \2015 Legal Expense Account 5681.xlsx					
46	(b) Sche6 Line14					
47	4-Factor					
48						
49	\2015 Agua Fria Wastewater.xlsm					
50						

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

Schedule C-2 ADJ SLM-IS15
Page 18 a
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%
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		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																		
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%		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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS16

Exhibit
Schedule C-2
Page 19
Witness: Mahler

Line No.				
1				
2	Business Unit	7G		
3				
4	Annualize Depreciation Expense on Direct Plant			
5				
6	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.			
7				
8				
9				
10				
11				
12	Depreciation Expense on Direct Plant			
13			(a)	$ 2,501,753
14	Depreciation Expense per General Ledger			
15			(b)	1,519,059
16	Increase / (Decrease) to Depreciation Expense			
17			Line[12] - Line[14]	$ 982,693
18	Adjustment to Revenue and/or Expense			
19			Line [16]	$ 982,693
20				
21				
22				
23				
24				
25				
26				
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42				
43				
44	Workpapers & Supporting Documents:			
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx			
46	(b) Sche6b Line 24			
47				
48				
49	\2015 Agua Fria Wastewater.xlsm			
50				

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

Schedule C-2 ADJ SMM - IS16

Page 19 a

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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS17

Exhibit
Schedule C-2
Page 20
Witness: Mahler

Line No.					
1					
2	4 Factor	4.2266%	<General Metered Customers 4-Factor		
3					
4	Annualize Depreciation Expense on Corporate Plant				
5					
6	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.				
7					
8					
9					
10					
11					
12	Depreciation Expense on Corporate Plant		$ 390,316 (a)		
13					
14	Allocated Depreciation Expense on Corporate Plant			Line[2]*Line[12]	$ 16,497
15					
16					
17					
18	Allocated Depreciation Expense on Corporate Plant per General Ledger			(b)	30,628
19					
20					
21	Increase / (Decrease) to Depreciation Expense			Line[14] - Line[18]	$ (14,131)
22					
23	Adjustment to Revenue and/or Expense			Line [21]	$ (14,131)
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	Workpapers & Supporting Documents:				
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx				
46	(b) Sche6a line 24				
47	4-Factor				
48					
49	\2015 Agua Fria Wastewater.xlsm				
50					

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Schedule C-2 ADJ SMM - IS17

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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

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

Line No.	
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44	Workpapers & Supporting Documents:
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50	\2015 Agua Fria Wastewater.xlsm

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44	Workpapers & Supporting Documents:
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50	\2015 Agua Fria Wastewater.xlsm

Agua Fria 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	19.2100%			
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					
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11					
12	Depreciation Expense on NWVRTF Plant		$ 2,120,735 (a)		
13					
14		Allocated Depreciation Expense on NWVRTF Plant		Line[2]*Line[12]	$ 407,393
15					
16		Allocated Depreciation Expense on NWV Plant per General Ledger		(b)	88,273
17					
18	Increase / (Decrease) to Depreciation Expense			Line[14] - Line[16]	$ 319,120
19					
20	Adjustment to Revenue and/or Expense			Line (18)	$ 319,120
21					
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44	Workpapers & Supporting Documents:				
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx				
46	(b) Sche6c Line24				
47					
48	4-Factor				
49					
50	\2015 Agua Fria Wastewater.xlsm				

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	4.2266%	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

Agua Fria 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

3 GMC 4-Factor	4.2266%	
4 Arizona	84.1211%	
5 Alloc Factor	3.5554%	Line[3]*Line[4]

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

12 Depreciation Expense on 6U Plant	$ 317,695 (a)			
14 Allocated Depreciation Expense on 6U Plant		Line[5]*Line[12]	$	11,295
18 Allocated Depreciation Expense on 6U Plant per General Ledger				-
21 Increase / (Decrease) to Depreciation Expense		Line[14] - Line[18]	$	11,295
23 Adjustment to Revenue and/or Expense		Line [21]	$	11,295

44 Workpapers & Supporting Documents:
45 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
46 4-Factor

50 \2015 Agua Fria Wastewater.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - IS21

Page 24 a

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%	22,246	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%							
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%						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%	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			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%							
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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS22

Exhibit
Schedule C-2
Page 25
Witness: Mahler

Line No.					
1	Annualize Amortization of CIAC	Business Unit	7G		
2					
3					
4					
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.				
6					
7					
8					
9					
10					
11	Gross CIAC			$ (27,336,212) (a)	
12					
13					
14	Composite Depreciation Rate	3.4744% (b)		$ (949,780) Line[11]*Line [14]	
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Increase / (Decrease) to Depreciation Expense				Line [14] $ (949,780)
26					
27	Adjustment to Revenue and/or Expense				Line [25] $ (949,780)
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Workpapers & Supporting Documents:				
46					
47	(a) \2015 CIAC Summary by District - Present and Deconsolidated.xlsx				
48	(b) \Summary of Plant Balances and Accum Depr by NARUC.xlsx				
49					
50	\2015 Agua Fria Wastewater.xlsm				

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS22

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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

Agua Fria 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

Business Unit	7G	
6U Factor	Arizona	84.1211%

5 Annual depreciation of Post Test Year Plant through December 31, 2016 has been annualized for one year with this adjustment

Line No.		Depreciation on Post TY Plant Additions per Summary of Plant and A/D by NARUC (a) [A]	Allocation Factor [B]	Depreciation Expense [C] = [A] * [B]
14	Depreciation on Post Test Year Plant Additions for District	$ 80,233	100.0000%	$ 80,233
16	Depreciation on Corporate Post Test Year Plant Additions Allocated	22,262	4.2266%	941
18	Depreciation on 6U Post Test Year Plant Additions Allocated	215,489	3.5554%	7,662
20	Depreciation on NWVRTF Post Test Year Plant Additions Allocated	231,917	19.2100%	44,551
22		$ 549,902 Sum Lines[14] thru [20]		
23	Increase / (Decrease) to Depreciation Expense		Sum Lines[14] thru [20]	$ 133,387
27	Adjustment to Revenue and/or Expense		Line [23]	$ 133,387

45 Workpapers & Supporting Documents:
46 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
47
48 4-Factor
49 \2015 Agua Fria Wastewater.xlsm
50

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

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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 C-2 ADJ SMM - IS23

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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]
Supporting Schedules:	Composite Depr Rate	15.04%

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

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	4.2266%	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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS24

Exhibit
Schedule C-2
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Witness: Mahler

Line No.

1 Depreciation on 2017 Post Test Year Plant - 6 Months

Business Unit	7G

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

	Depreciation on 2017 Post TY Plant Additions-6 months per Summary of Plant and A/D by NARUC (a) [A]	Allocation Factor [B]	Depreciation Expense [C] = [A] * [B]
13 Depreciation on 2017 Post Test Year Plant Additions - 6 Months for District	$ 53,219	100.0000%	$ 53,219
15 Depreciation on 2017 Corporate Post Test Year Plant Additions Allocated - 6 Months	31,678	4.2266%	1,339
17 Depreciation on 2017 6U Post Test Year Plant Additions Allocated - 6 Months	-	3.5554%	-
19 Depreciation on NWVRTF 2017 Post Test Year Plant Additions Allocated - 6 Months	40,291	19.2100%	7,740
	$ 125,188 Sum Lines[13] thru [19]		
22 Increase / (Decrease) to Depreciation Expense		Sum Lines[13] thru [19]	$ 62,297

27 Adjustment to Revenue and/or Expense — Line [22] $ 62,297

45 Workpapers & Supporting Documents:

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

49 \2015 Agua Fria Wastewater.xlsm

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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

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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

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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]
Supporting Schedules:	Composite Depr Rate	15.04%

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

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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	13.0155%	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%							1.3210%
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							0.7252%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							1.6508%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							
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

Agua Fria 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							
4							
5	The 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						
6	labor costs.						
7							
8							
9							
10							
11	Test Year Corporate Allocations						
12						(b)	$ 223,728
13	Adjusted Test Year Corporate Allocations						
14						Line [11]	$ 223,728
15							
16							
17	Total Arizona Corporate Allocation		$ 3,792,265 (a)				
18	Less: Public and Government Affairs		(307,499) (a)				
19			$ 3,484,766 Line[17]+Line[18]				
20							
21	Percent attributable to Labor		69%				
22	Arizona Corporate Allocation - Labor		$ 2,404,489 Line[19]*Line[21]				
23							
24	2016 Labor Increase	3.00%	$ 72,135 Line[22]*3.00%				
25	2017 Labor Increase	3.00%	$ 74,299 (Sum Lines[22] and [24]) * 3.00%				
26	Total Labor Increase			$ 146,433 Line[24]+Line[25]			
27							
28							
29	Total Arizona Corporate Allocation less PG&A with Labor Increase			$ 3,631,200 Line[19]+Line[26]			
30	4 Factor			5.6605%			
31	District Allocation of Arizona Corporate Allocations			$ 205,544 Line[29]*Line[30]			
32							
33	Pro Forma Adjustment to Corporate Allocations						
34						Line [31]	$ 205,544
35	Increase/(Decrease) in Corporate Allocation						
36						Line[33] - Line[13]	$ (18,184)
37	Adjustment to Revenue and/or Expense						
38						Line [35]	$ (18,184)
39							
40							
41							
42							
43							
44							
45	Workpapers & Supporting Documents:						
46	(a) \2015 Corp Allocation Comparison.xlsx						
47	(b) Schc2 Line13						
48	4-Factor						
49	\2015 Agua Fria Wastewater.xlsm						
50							

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%							
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																		
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

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46	Workpapers & Supporting Documents:
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Agua Fria 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 — Business Unit: 7G

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
4 and 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

7 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%	

13
14
15 2015 Unadjusted Expenses

	Account	Description	Amount (a)		
17	5616	Natural Gas	$ -	A	Sum of A
18	5263	Chemicals	$ 98,262	B	Sum of B
19	5267	Alum	$ -	B	Sum of C
20	6203	Asset Usage Fee - Corporate	$ 15,895	C	Sum of D
21	5227	Consulting Engineering	$ -	D	Sum of E
22	5628	Outside Computer Charges (T1)	$ 24,852	D	Sum of F
23	5629	Temporary Support	$ 7,854	D	Sum of G
24	5615	Service Charges	$ 14,453	E	Sum of H
25	5623	Office Machines,Furniture	$ 4,143	F	
26	5630	Parking	$ 151	F	
27	5631	Vehicle Allowance	$ 1,437	F	
28	5634	Business Allowance	$ 486	F	
29	5640	Memberships Dues & Professional	$ 4,633	F	
30	5641	Subscriptions	$ 208	F	
31	5650	Airfare	$ 2,038	F	
32	5651	Accommodation, Other Travel	$ 3,929	F	
33	5652	Meals/Entertainment	$ 3,396	F	
34	5660	Training - Fees/Tuition	$ 8,481	F	
35	5273	FR Clothing	$ 10,254	G	
36	5697	Miscellaneous	$ 22,054	G	
37	5261	Materials, Supplies	$ 101,903	H	
38	5275	Equipment	$ 26,223	H	
39	5624	Hardware	$ 2,187	H	
40	5625	Software	$ 3,915	H	
41	5811	Maintenance	$ 35,305	H	
42	5823	Vehicle Maintenance	$ 15,355	H	
43	Total		$ 407,414		

44 Increase / (Decrease) to Expense

	[A] Total	[A] * Line [9] [B] Year 1	[A] + [B] * Line [9] [C] Year 2	[B] + [C] [D] Total
Fuel & Power	$ -	$ -	$ -	$ -
Chemicals	98,262	1,000	1,010	2,010
Corporate Allocation	15,895	162	163	325
Outside Services	32,706	333	336	669
Customer Accounting	14,453	147	149	296
General Office Expense	28,903	294	297	591
Miscellaneous	32,307	329	332	661
Maintenance Expense	184,888	1,881	1,900	3,781
Sum Lines[17]thru[27]	$ 407,414	$ 4,145	$ 4,187	$ 8,332

45 Line [25] Col [D] $ 8,332
46
47 Workpapers & Supporting Documents:
48 (a) Sche6
49 Bureau of Labor Statistics - Phoenix CPI
50 \2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS30

Exhibit
Schedule C-2
Page 33
Witness: Boizelle

Line No.

1 Cityworks License Fees — Business Unit: 7G

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
4 combination 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.
5 Implementing this 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
6 management system. The adjustment below outlines the proposed increase to 2015 base license expenses for the known future Cityworks expenses.

9 Cityworks License Fees
10 Cityworks Annual License Fees 2016 $ 50,000

6U Factor	Arizona	81.0969%
4 Factor	Agua Fria WW	5.6605%

Total EPCOR AZ Allocated Costs	$	40,548	Line[10]*Line[14]
Agua Fria Wastewater Allocated Portion	$	2,295	Line[15]*Line[18]

42 Increase / (Decrease) to Expense — Line [19] $ 2,295

45 Workpapers & Supporting Documents:
46 4-Factor

49 \2015 Agua Fria 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%							
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			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%							
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

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
6 will be 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
7 month for each wastewater district. This adjustment reflects the annual expense associated with this program.

11 Agua Fria Wastewater

13	Proposed Monthly Discount	$ 5		
15	Proposed Participant Level	200		
16			$ 1,000	Line [13] * Line [15]
18	Number of Months		12	
20			$ 12,000	Line [16] * Line [18]

31 Increase / (Decrease) to Expense — Line [20] $ 12,000

45 Workpapers & Supporting Documents:

49 \2015 Agua Fria Wastewater.xlsm

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49	\2015 Agua Fria Wastewater.xlsm
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Agua Fria 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

2

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
4 Company's ability to target meaningful and important information directly to affected customers through bill text messages and inserts. Planned expenses include payment to the
5 Company's third party billing 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
8 projects to build awareness of replacement initiatives amongst its customers.
9

10

11	Customer Accounting	$ 47,000	(a)
12	Video Production	$ 15,000	(a)
13			
14	Total 2016 Customer Communication & Education Expenses	$ 62,000	Line [11] + Line [12]

15

16	6U Factor	Arizona	81.0969%
17	4 Factor	Agua Fria WW	5.6605%

18
19

20	Total EPCOR AZ Allocated Costs	$ 50,280	Line [14] * Line [16]
21	Agua Fria Wastewater Allocated Portion	$ 2,846	Line [17] * Line [20]

22

23 Increase / (Decrease) to Expense — Line [21] $ 2,846

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46 Workpapers & Supporting Documents:
47 (a) \Customer Education & Comm Adj.xlsx
48
49
50 \2015 Agua Fria 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%							
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			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%							
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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS34

Exhibit
Schedule C-2
Page 37
Witness: Mahler

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.

		4- Factor	GMC	4.2266%	
		[A]	[B]	[C] = [A] * [B]	
		Rate	Plant	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	Agua Fria Wastewater Portion already in Plant In Service			$ 1,095	Line [14] * Line [7]

		WW Factor	GMC	13.1637%	
		[A]	[B]	[C] = [A] * [B]	
21	Vactor Trucks used in Wastewater Operations	Rate	Plant	Depr Exp	
22	Asset # 168518	20.00%	$ 235,275	$ 47,055	
23	Asset # 218374	20.00%	179,111	35,822	
24	Project 1001902	20.00%	113,000	22,600	
25	Project 1001901	20.00%	360,000	72,000	
26	Total		$ 887,386	$ 177,477	Sum Lines [22 - 25]
28	Agua Fria Wastewater Portion of Vactor and Sludge Trucks			$ 23,363	Line [26] * Line [19]
31	Increase / (Decrease) to Depr Expense			$ 22,268	Line [28] - Line [17]

$ 22,268 Line [31]

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

50 \2015 Agua Fria 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%	22,246	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%							
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																		
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																		
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40																		
41																		
42																		
43		North West Valley Plant Allocation																
		Other	0.0000%															
	6 7G		19.2100%															
	4 7E		80.7900%															

WW Factor 25.0654%
WW Factor 32.1076%

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

Line No.	
1	Intentionally Left Blank
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49	\2015 Agua Fria Wastewater.xlsm
50	

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

Agua Fria Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS36

Exhibit
Schedule C-2
Page 39
Witness: Mahler

Line No.

1 Insurance Other Than Group

2 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
3 calculate. This is a conforming adjustment.

				[1]	[2]	[1] * [2] = [3]
			7G		AZ	AZ-Factor
	DIRECT PLANT Test Year Adjusted Results	District 4-Factor		5.6605%	81.0969%	4.5905%
			NWV Allocation			
		7G		19.21%		
		7E		80.79%		

Gross Property Value at 12/31/2015	$ 83,026,276	Schb2 Line [2]
% of Plant Insured	48.77%	\[Insurance]1. Property & Terrorism [23]
Gross Plant Insured	$ 40,490,632	Line [15] * Line [18]

		Test Year Adjusted Results		Adjusted with Rate Increase		Adjusted with Rate Increase	
	Adjusted Revenues in Year Ended December 2015	$ 6,051,044	Schc2 [AL][14]	$ 6,522,723	Schc2 [AN][14]		
		[A]	[B]		[C] = [A] * [B]	[D]	[E] = [D] * [B]
	Factor	Amount	Rate	Source	Premium	Amount	Premium
	1. Property Insurance	Plant [25] $ 40,490,632	0.0582%	\[Insurance] Summary [1]	$ 23,551	$ 40,490,632	$ 23,551
	2. Excess Liability	Revenue Line [25] 6,051,044	0.2533%	\[Insurance] Summary [2]	15,327	6,522,723	16,522
	3. Umbrella Liability	AZ 4- Factor [10] 92,245	4.5905%	\[Insurance] Summary [3]	4,234	92,245	4,234
	4. Autos	AZ 4- Factor [10] 278,912	4.5905%	\[Insurance] Summary [4]	12,803	278,912	12,803
	5. Workers Compensation	Payroll Col [49] 1,134,606	1.6381%	\[Insurance] Summary [5]	18,586	1,134,606	18,586
+ 19.21% of NWV	6. Pollution *	Fixed Site 4,073	1.19	\[Insurance] Summary [6]	4,856	4,073	4,856
	7. D&O	AZ 4- Factor [10] 13,535	4.5905%	\[Insurance] Summary [7]	621	13,535	621
	8. Fiduciary	AZ 4- Factor [10] 1,473	4.5905%	\[Insurance] Summary [8]	68	1,473	68
	9. Crime	Employee Count 13	$ 8.10	\[Insurance] Summary [9]	105	13	105
	10. Employed Lawyers	AZ 4- Factor [10] 1,208	4.5905%	\[Insurance] Summary [10]	55	1,208	55
	11. Non Owned Pollution	AZ 4- Factor [10] 15,728	4.5905%	\[Insurance] Summary [11]	722	15,728	722
	12. Employment Practices	Employee Count 13	$ 5.33	\[Insurance] Summary [12]	69	13	69
+ 19.21% of NWV	13. Utilities Bond **	Site Bond Requirement 1,096,050	0.7891%	\[Insurance] Summary [13]	8,649	1,096,050	8,649
	14. Cyber Insurance	AZ 4- Factor [10] 1,388	4.5905%	\[Insurance] Summary [14]	64	1,388	64
	15. Sun City Flood Insurance	Sun City Only 2,194	0.0000%	\[Insurance] Summary [15]	-	2,194	-
	16. LAPP	AZ 4- Factor [10] 15,466	4.5905%	\[Insurance] Summary [16]	710	15,466	710
	17.ARI	AZ 4- Factor [10] 15,304	4.5905%	\[Insurance] Summary [17]	703	15,304	703
	Total				$ 91,124 Sum Col [C]	Sum Col [E]	$ 92,319

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

Adjusted Test Year Insurance Other Than Group	GL Account 5605 from Sch E6	$ 70,780	$ 91,124
	Increase/(Decrease) to Insurance Other Than Group	$ 20,344 Line [45] - Line [50]	$ 1,195

Workpapers and Supporting Documents:
\Sch E6 Sch B2
\Insurance Other than Group.xlsx (aka Insurance)
\4-Factor
\Payroll, Benefits, & Taxes 2015.xlsx (aka Payroll)
\2015 Agua Fria 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%							
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																		
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%															

WW Factor 25.0654%
WW Factor 32.1076%

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

Agua Fria 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 =	1.32%	One Minus Combined	62.37%	0.82%	
6							
7	Bad Debt Expense	Effective Rate =	0.25%	One Minus Combined	62.37%	0.16%	
8							
9	Total Tax Percentage					38.61%	Sum Line [1-7]
10							
11	Operating Income % = 100% - Tax Percentage					61.39%	1 - [C] Line [9]
12							
13							
14							
15							
16							
17							
18	Operating Income %					1.63	1 / [C] Line [11]
19							
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37							
38							
39							
40							
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43	Supporting Schedules:		Recap Schedules:				
44	C-2		A-1				
45							
46	Work papers & Supporting Documents						
47							
48							
49							
50	\2015 Agua Fria Wastewater.xlsm						

D Schedule
Agua Fria WW

Agua Fria Wastewater
Test Year Ended December 31, 2015
Summary of Cost of Capital
Total Company - EPCOR Water Arizona

Exhibit
Schedule D-1
Page 1 of 2
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]							

43 Supporting Schedules:
44 (a) D-2

Recap Schedules:
A-1

48 \2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Summary of Cost of Capital
Total Company - EPCOR Water Arizona
District Level - Agua Fria Wastewater - Proposed

Capital Structure for OCRB

Line No.	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	Line [1] [B] * Line [7] [A]	$ 6,911,809	53.93%	4.29%	2.31%	Line [1] [F] * Line [7] [E]	$ 7,223,460	56.36%	4.29%	2.42%
2											
3	Short-Term Debt	Line [3] [B] * Line [7] [A]	$ 552,970	4.31%	0.20%	0.01%	Line [3] [F] * Line [7] [E]	$ -	0.00%	0.20%	0.00%
4											
5	Stockholder's Equity	Line [5] [B] * Line [7] [A]	$ 5,351,979	41.76%	10.65%	4.45%	Line [5] [F] * Line [7] [E]	$ 5,593,298	43.64%	10.65%	4.65%
6											
7	Totals	(a)	$ 12,816,758	100.00%		6.77%	Line [7] [A]	$ 12,816,758	100.00%		7.07%
8											
9											
10			**RCND Rate of Return**					**Fair Value Rate of Return**			
11				Percent					Percent		
12			Dollar	of	Cost	FVROR		Dollar	of	Cost	FVROR
13			Amount	Total	Rate (a)	Cost		Amount	Total	Rate (a)	Cost
14	Item of Capital										
15	Long-Term Debt	Line [1] [F] * Line [29] [A]	$ 9,330,103	63.53%	4.29%	2.73%	Line [1] [F] * Line [28] [A]	$ 7,223,460	49.19%	4.29%	2.11%
16											
17	Short-Term Debt	Line [3] [F] * Line [29] [A]	$ -	0.00%	0.20%	0.00%	Line [3] [F] * Line [28] [A]	$ -	0.00%	0.20%	0.00%
18											
19	Stockholder's Equity	Line [5] [F] * Line [29] [A]	7,224,520.82	49.19%	10.65%	5.24%	Line [5] [F] * Line [28] [A]	$ 5,593,298	38.09%	10.65%	4.06%
20											
21	Fair Value Increment		$ -	0.00%	1.35%	0.00%	Line [31] [A] * Line [28] [A]	$ 1,868,933	12.73%	1.35%	0.17%
22											
23		Sum Line [15-21]	$ 16,554,623	112.73%		7.97%	Sum Line [15-21]	**$ 14,685,691**	100.00%		6.34%
24											
25											
26											
27	EPCOR Proposed Adjusted Fair Value Rate Base										
28	Original Cost Rate Base (OCRB)		$ 12,816,758 (b)								
29	Reconstructed Cost New Depreciation (RCND)		$ 16,554,623 (b)								
30											
31	Fair Value Rate Base		**$ 14,685,691** Average Lines [28] and [29]								
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43	Supporting Schedules:						Recap Schedules:				
44	(a) D-2						A-1				
45	(b) B-1										
46											
47											
48	\2015 Agua Fria Wastewater.xlsm										
49											
50											

Agua Fria Wastewater
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Agua Fria Wastewater - Actual

Exhibit
Schedule D-2
Page 1
Witness: Hubbard

At Parent Level

Line No.			End of Test Year [A] Amount Outstanding	End of Test Year [B] Annual Cost	End of Test Year [C] = [B] / [A] Interest Rate		End of Projected Year [D] Amount Outstanding	End of Projected Year [E] Annual Cost	End of Projected Year [F] = [D] / [E] Interest Rate	
1	Long-Term Debt									
2	10-Year EPCOR Water USA Note	(b)	$ 133,000,000	$ 5,004,790	3.74%		$ 133,000,000	$ 5,004,790	3.74%	
3	30-Year EPCOR Water USA Note	(b)	98,000,000	4,907,513	5.00%		98,000,000	4,907,513	5.00%	
4										
5										
6	Total		$ 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	(a)	$ 522,880			(a)	$ 522,880			
11	Paid in Capital	(a)	184,882,920			(a)	184,882,920			
12	Retained Earnings	(a)	(6,536,994)			(a)	(6,536,994)			
13	Total		$ 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	(b)	$ 18,480,843	$ 36,962	0.20%	(b)	$ 18,480,843	$ 36,962	0.20%	
19										
20										
21	Total		$ 18,480,843	$ 36,962	0.20%		$ 18,480,843	$ 36,962	0.20%	Line [18]
22										
23										
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37										
38										
39										
40	Supporting Schedules:			Recap Schedules:						
41	(a) E-1			D-1						
42	(b) D-2									
43										
44										
45	\2015 Agua Fria Wastewater.xlsm									
46										
47										
48										
49										
50										

Agua Fria Wastewater
Test Year Ended December 31, 2015
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Hubbard

Line No.	Description of Issue	End of Test Year Shares Outstanding	End of Test Year Amount	End of Test Year Dividend Requirement	End of Projected Year Shares Outstanding	End of Projected Year Amount	End of Projected Year Dividend Requirement
1							
2	Not applicable. No preferred stock issued or outstanding.						
3							
4							
5							
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41							
42							
43	Supporting Schedules:			Recap Schedules:			
44	E-1			D-1			
45							
46	Work papers & Supporting Documents						
47							
48							
49							
50	\2015 Agua Fria Wastewater.xlsm						

Line No.	
1	The Company's rate application reflects a 10.65% return on common equity.
2	See the Direct Testimony of Ms. Pauline M. Ahern.
3	
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36	
37	
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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 Agua Fria Wastewater.xlsm

E Schedule
Agua Fria WW

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets

Exhibit
Schedule E-1

Total EPCOR Water Arizona, Inc.

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	Line 6+ Line16+ Line24
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	Line 30+32+ 40+49+51
54					
55	Supporting Schedules:	Recap Schedules:			
56	E-5	A-1, B-1			
57	TB15				
58	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets

Exhibit
Schedule E-1
Page 2 of 2

Total District

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	$ 78,957,565	$ 74,012,398	$ 72,965,877	
3	Construction Work in Progress	1,043,868	2,501,954	1,234,227	
4	Plant Acquisition Adjustment	858,026	900,296	942,566	
5	Less: Accumulated Depreciation	(23,037,341)	(20,893,279)	(18,683,423)	
6	Net Plant	$ 57,822,117	$ 56,521,369	$ 56,459,247	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ (14,849)	$ (780)	$ (18,746)	
10	Customer Accounts Receivable	452,106	541,102	520,924	
11	Allowance for Uncollectible Accounts	(5,510)	(6,792)	(7,200)	
12	Prepaid Expenses	3,724	7,325	29,872	
13	Plant Materials & Supplies	7,916	9,882	7,225	
14	Trade and Other Receivables	6,752	(0)	775	
15	Intercompany Receivables	13,859,141	10,971,103	12,682,847	
16	Total Current Assets	$ 14,309,280	$ 11,521,841	$ 13,215,698	Sum Line [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	232,662	235,371	200,504	
21	Goodwill	(150,653)	-	-	
22	Deferred Debits	-	-	-	
23	Long-Term Investments	-	-	-	
24	Total Non-Current Assets	$ 82,010	$ 235,371	$ 200,504	Sum Line [19-23]
25					
26	TOTAL ASSETS	$ 72,213,407	$ 68,278,581	$ 69,875,449	Line 6+ Line16+ Line24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 10,077,667	$ 9,458,480	$ 7,238,318	
31					
32	Long-Term Debt	$ 10,544,466	$ 10,155,170	$ 10,156,621	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 800,025	$ 369,071	$ 373,655	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	3,513,494	4,658,447	9,063,588	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 4,313,519	$ 5,027,518	$ 9,437,243	Sum Line [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	$ 24,066,905	$ 20,378,793	$ 23,905,672	
44	Accumulated Deferred Income Taxes	911,677	499,699	430,872	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	840	1,212	1,584	
47	Accrued Pension Liability	367,421	389,317	214,875	
48	Other Credits	89,913	(1,898)	(1,918)	
49	Total Deferred Credits	$ 25,436,757	$ 21,267,123	$ 24,551,085	Sum Line [43-48]
50					
51	Contributions in Aid of Construction	$ 21,840,998	$ 22,370,291	$ 18,492,182	
52					
53	Total Liabilities & Common Equity	$ 72,213,407	$ 68,278,581	$ 69,875,449	Line 30+32+ 40+49+51
54					
55	Supporting Schedules:	Recap Schedules:			
56	E-5	A-1, B-1			
57	TB15				
58	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets

District without Allocations

Exhibit
Schedule E-1a
Page 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	$ 73,278,847	$ 68,607,335	$ 67,682,307	
3	Construction Work in Progress	834,864	2,243,073	1,017,977	
4	Plant Acquisition Adjustment	-	-	-	
5	Less: Accumulated Depreciation	(18,472,003)	(16,118,820)	(14,158,565)	
6	Net Plant	$ 55,641,707	$ 54,731,588	$ 54,541,719	Sum Lines [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ -	$ -	$ -	
10	Customer Accounts Receivable	245,808	335,947	278,469	
11	Allowance for Uncollectible Accounts	-	-	-	
12	Prepaid Expenses	1,729	1,849	1,613	
13	Plant Materials & Supplies	3,119	6,210	6,210	
14	Trade and Other Receivables	-	-	-	
15	Intercompany Receivables	3,882,424	-	-	
16	Total Current Assets	$ 4,133,080	$ 344,006	$ 286,292	Sum Lines [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	-	-	0	
21	Goodwill	-	-	-	
22	Deferred Debits	-	-	-	
23	Long-Term Investments	-	-	-	
24	Total Non-Current Assets	$ -	$ -	$ 0	Sum Lines[19-23]
25					
26	TOTAL ASSETS	$ 59,774,787	$ 55,075,594	$ 54,828,011	Line 6+ Line16+ Line24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 13,220,693	$ 10,113,142	$ 5,337,271	
31					
32	Long-Term Debt	$ -	$ -	$ -	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 645,872	$ 287,229	$ 161,561	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	-	1,926,111	6,931,255	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 645,872	$ 2,213,340	$ 7,092,816	Sum Lines [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	24,067,225	20,378,821	23,905,742	
44	Accumulated Deferred Income Taxes	-	-	-	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	-	-	-	
47	Accrued Pension Liability	-	-	-	
48	Other Credits	-	-	-	
49	Total Deferred Credits	$ 24,067,225	$ 20,378,821	$ 23,905,742	Sum Lines [43-48]
50					
51	Contributions in Aid of Construction	$ 21,840,998	$ 22,370,291	$ 18,492,182	
52					
53	Total Liabilities & Common Equity	$ 59,774,787	$ 55,075,594	$ 54,828,011	Line 30+32+40+49+51
54					
55					
56	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
BU to be Allocated
7A
Allocating Factor:
4.23%

Exhibit
Schedule E-1b
Page 1
Witness: Murrey

Line No.		7A Corporate Allocated to Agua Fria Wastewater			7A Corporate Total			
		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	ASSETS							
2	Utility Plant	$ 222,302	$ 241,443	$ 216,755	$ 5,259,635	$ 5,712,518	$ 5,128,397	
3	Construction Work in Progress	(1,322)	135,753	115,388	(31,269)	3,211,893	2,730,059	
4	Plant Acquisition Adjustment	858,026	900,296	942,566	20,300,784	21,300,894	22,301,005	
5	Less: Accumulated Depreciation	(79,149)	(343,293)	(317,434)	(1,872,650)	(8,122,271)	(7,510,447)	
6	Net Plant	$ 999,857	$ 934,199	$ 957,275	$ 23,656,500	$ 22,103,034	$ 22,649,014	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	$ (14,849)	$ (780)	$ (18,746)	$ (351,328)	$ (18,462)	$ (443,533)	
10	Customer Accounts Receivable	206,298	205,155	242,455	4,880,990	4,853,945	5,736,455	
11	Allowance for Uncollectible Accounts	(5,510)	(6,792)	(7,200)	(130,365)	(160,692)	(170,347)	
12	Prepaid Expenses	1,995	5,476	27,598	47,191	129,570	652,960	
13	Plant Materials & Supplies	-	-	-	-	-	-	
14	Trade and Other Receivables	6,752	(0)	775	159,751	(0)	18,333	
15	Intercompany Receivables	9,976,718	10,971,103	12,682,847	236,047,979	259,575,012	300,074,691	
16	Total Current Assets	$ 10,171,403	$ 11,174,162	$ 12,927,729	$ 240,654,218	$ 264,379,373	$ 305,868,560	Sum Lines [9-15]
17								
18	NON-CURRENT ASSETS							
19	Deferred Finance Charges	-	-	-	-	-	-	
20	Regulatory Deferrals	232,662	235,371	200,504	5,504,766	5,568,857	4,743,904	
21	Goodwill	(150,653)	-	-	(3,564,423)	-	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-Term Investments	-	-	-	-	-	-	
24	Total Non-Current Assets	$ 82,010	$ 235,371	$ 200,504	$ 1,940,344	$ 5,568,857	$ 4,743,904	Sum Lines[19-23]
25								
26	TOTAL ASSETS	$ 11,253,270	$ 12,343,732	$ 14,085,508	$ 266,251,062	$ 292,051,265	$ 333,261,478	Line 6+16+24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	$ (701,828)	$ 1,264,696	$ 3,165,502	$ (16,605,169)	$ 29,922,560	$ 74,895,399	
31								
32	Long-Term Debt	$ 10,544,466	$ 10,155,170	$ 10,156,621	$ 249,480,843	$ 240,270,144	$ 240,304,470	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	$ 41,100	$ 35,565	$ 118,042	$ 972,420	$ 841,456	$ 2,792,863	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	-	-	-	-	-	-	
38	Accrued Liabilities	-	-	-	-	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	$ 41,100	$ 35,565	$ 118,042	$ 972,420	$ 841,456	$ 2,792,863	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	(320)	(28)	(70)	(7,565)	(670)	(1,651)	
44	Accumulated Deferred Income Taxes	911,677	499,699	430,872	21,570,166	11,822,813	10,194,385	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	840	1,212	1,584	19,880	28,683	37,479	
47	Accrued Pension Liability	367,421	389,317	214,875	8,693,147	9,211,194	5,083,909	
48	Other Credits	89,913	(1,898)	(1,918)	2,127,340	(44,916)	(45,377)	
49	Total Deferred Credits	$ 1,369,532	$ 888,301	$ 645,343	$ 32,402,968	$ 21,017,105	$ 15,268,745	Sum Line [43-48]
50								
51	Contributions in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	
52								
53	Total Liabilities & Common Equity	$ 11,253,270	$ 12,343,732	$ 14,085,508	$ 266,251,062	$ 292,051,265	$ 333,261,478	Line 30+32+40+49+51
54								
55								
56								
57								
58	\2015 Agua Fria Wastewater.xlsm							

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
BU to be Allocated
7H
Allocating Factor:
19.2100%

Exhibit
Schedule E-1c
Page 1
Witness: Murrey

Line No.		7H - NWVRTF Plant Allocated to Agua Fria Wastewater			7H - NWVRTF Plant Total			
		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	ASSETS							
2	Utility Plant	$ 5,456,417	$ 5,163,620	$ 5,066,815	$ 28,404,042	$ 26,879,853	$ 26,375,923	
3	Construction Work in Progress	210,326	123,129	100,863	1,094,879	640,963	525,053	
4	Plant Acquisition Adjustment	-	-	-	-	-	-	
5	Less: Accumulated Depreciation	(4,486,190)	(4,431,166)	(4,207,424)	(23,353,408)	(23,066,976)	(21,902,261)	
6	Net Plant	$ 1,180,553	$ 855,583	$ 960,253	$ 6,145,514	$ 4,453,839	$ 4,998,715	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -	
10	Customer Accounts Receivable	-	-	-	-	-	-	
11	Allowance for Uncollectible Accounts	-	-	-	-	-	-	
12	Prepaid Expenses	-	-	662	-	-	3,444	
13	Plant Materials & Supplies	4,797	3,672	1,015	24,970	19,117	5,285	
14	Trade and Other Receivables	-	-	-	-	-	-	
15	Intercompany Receivables	-	-	-	-	-	-	
16	Total Current Assets	$ 4,797	$ 3,672	$ 1,677	$ 24,970	$ 19,117	$ 8,729	Sum Line[9-15]
17								
18	NON-CURRENT ASSETS							
19	Deferred Finance Charges	-	-	-	-	-	-	
20	Regulatory Deferrals	-	-	-	-	-	-	
21	Goodwill	-	-	-	-	-	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-Term Investments	-	-	-	-	-	-	
24	Total Non-Current Assets	$ -	$ -	$ -	$ -	$ -	$ -	Sum Line [19-23]
25								
26	TOTAL ASSETS	$ 1,185,350	$ 859,255	$ 961,930	$ 6,170,484	$ 4,472,957	$ 5,007,444	Line 6+16+24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	$ (2,441,197)	$ (1,919,358)	$ (1,264,455)	$ (12,707,951)	$ (9,991,452)	$ (6,582,275)	
31								
32	Long-Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	$ 113,053	$ 46,278	$ 94,052	$ 588,514	$ 240,903	$ 489,598	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	3,513,494	2,732,335	2,132,333	18,289,921	14,223,505	11,100,121	
38	Accrued Liabilities	-	-	-	-	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	$ 3,626,547	$ 2,778,613	$ 2,226,385	$ 18,878,435	$ 14,464,408	$ 11,589,719	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	-	-	-	-	-	-	
44	Accumulated Deferred Income Taxes	-	-	-	-	-	-	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	-	-	-	-	-	-	
47	Accrued Pension Liability	-	-	-	-	-	-	
48	Other Credits	-	-	-	-	-	-	
49	Total Deferred Credits	$ -	$ -	$ -	$ -	$ -	$ -	Sum Line [43-48]
50								
51	Contributions in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	
52								
53	Total Liabilities & Common Equity	$ 1,185,350	$ 859,255	$ 961,930	$ 6,170,484	$ 4,472,957	$ 5,007,444	Line 30+32+40+49+51
54								
55								
56								
57								
58	\2015 Agua Fria Wastewater.xlsm							

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Murrey

Line No.		Test Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	Prior Year Ended (a) 12/31/2013	
1	Operating Revenues	$ 5,986,192	$ 7,213,293	$ 5,820,866	
2					
3	Operation & Maintenance Expense	$ 2,462,992	$ 2,329,345	$ 2,512,864	
4	Depreciation & Amortization	1,637,960	1,531,633	1,394,533	
5	Other Taxes	319,155	291,046	265,113	
6	Income Taxes	520,398	56,376	227,822	
7	Total Operating Expense	$ 4,940,505	$ 4,208,401	$ 4,400,333	Sum Line [3-6]
8	Operating Income	$ 1,045,686	$ 3,004,892	$ 1,420,533	Line [1]- Line [7]
9					
10	Other Income - Net	$ 315	$ -	$ -	
11					
12	Long-Term Interest	563,566	564,461	565,010	
13					
14	AFUDC	(163,716)	(24,876)	-	
15					
16	Net Income	$ 645,522	$ 2,465,307	$ 855,523	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	$ -	$ -	$ -	
19					
20	Earnings Available for Common Stock	$ 645,522	$ 2,465,307	$ 855,523	Line [16] - Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	$ 68.16 (b)	$ 260.29 (b)	$ 90.33 (b)	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47	(b) A-2				
48					
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Statement of Changes in Financial Position

Exhibit
Schedule E-3
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	Source of Funds				
2	From Operations				
3	Net Income	$ 645,522	$ 2,465,307	$ 855,523	(c)
4	Depreciation and Amortization	1,637,960	1,531,633	1,394,533	(c)
5	Def. Investment Tax Credits	-	-	-	
6	Deferred Income Taxes	679,014	264,327	230,368	(b)
7	Amort. of Regulatory Expense	-	-	-	
8	Total From Operations	$ 2,962,496	$ 4,261,267	$ 2,480,424	Sum Line [3-7]
9	From Financing				
10	Advances in Aid of Construction	$ 3,688,112	$ (3,526,879)	$ (3,824,722)	(b)
11	Contributions in Aid of Construction	(529,292)	3,878,109	2,656,467	(b)
12	Issuance of Long-Term Debt	389,296	(1,451)	(1,395)	(b)
13	(Decrease) / Increase in Net Amounts				
14	Due to Parent and Affiliates	(1,144,953)	(4,405,141)	(3,489,803)	(b)
15	Total From Financing	$ 2,403,163	$ (4,055,362)	$ (4,659,453)	Sum Line [10-14]
16					
17	Total Funds Provided	$ 5,365,659	$ 205,905	$ (2,179,029)	Line [8]+ Line [15]
18					
19					
20	Construction Expenditures	$ 4,945,097	$ 1,058,413	$ (37,200)	(a)
21	Rate Case Expenses	-	-	-	
22	Dividends Paid	630,726	768,948	-	(d)
23	Other Deferred Debits and Credits	(91,812)	(19)	19	
24	Total Funds Applied	$ 5,484,012	$ 1,827,341	$ (37,181)	Sum Line [20-23]
25					
26					
27					
28					
29	4 Factor	5.6605%			
30					
31	Business Unit	7G			
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Supporting Schedules:	Recap Schedules:			
43	(a) A-4	A-5			
44	(b) E-1				
45	(c) E-2				
46	(d) E-4				
47					
48	Work papers & Supporting Documents				
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria 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/Reclassed					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/Reclassed					(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/Reclassed					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)	
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43	Supporting Schedules:			Recap Schedules:				
44	D-2			D-1				
45								
46	Work papers & Supporting Documents							
47	(a) \#67 & 68 - Common Equity Reconciliation.xlsx							
48								
49								
50	\2015 Agua Fria Wastewater.xlsm							

Agua Fria Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] +[B] Plant Balance at 12/31/2015
1	304100	Struct & Imp SS	$ 11,726	$ -	$ 11,726
2	340200	Comp & Periph Equip	17,788	-	17,788
3	341200	Trans Equip Hvy Duty Trks	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 Coll	16,810	-	16,810
9	353500	WW Land & Ld Rights Gen	143,036	-	143,036
10	354200	WW Struct & Imp Coll	686,440	333,600	1,020,040
11	354300	WW Struct & Imp SPP	-	-	-
12	354400	WW Struct & Imp TDP	4,236,926	640,047	4,876,973
13	354500	WW Struct & Imp Gen	2,888,087	6,675	2,894,763
14	355200	WW Pwr Gen Equip Coll	-	-	-
15	355300	WW Pwr Gen Equip SPP	-	-	-
16	355400	WW Pwr Gen Equip TDP	150,679	18,015	168,695
17	355500	WW Pwr 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 Coll Struct	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 Oth Pwr	-	-	-
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 Sed Tanks/Acc	1,796,602	-	1,796,602
29	380200	WW TD Equip Sldge/Effl Rmv	2,373	12,795	15,168
30	380250	WW TD Equip Sldge Dig Tnk	535,858	-	535,858
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	581,647	-	581,647
33	380400	WW TD Equip Aux Effl Trmt	649,801	-	649,801
34	380500	WW TD Equip Chem Trmt Plt	62,933	-	62,933
35	380600	WW TD Equip Oth Disp	16,538	-	16,538
36	380625	WW TD Equip Gen Trmt	-	-	-
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 Oth Plt & Misc Equip Int	160,191	10,826	171,017
41	389600	WW Other P/E - CPS - 7E	-	-	-
42					
43		(continued)			
44					
45					
46					
47	Work papers & Supporting Documents:			Recap Schedules:	
48	\UPIS Agua Fria Wastewater 12.31.15.xlsx			A-4	
49				B-2	
50	\2015 Agua Fria Wastewater.xlsm			E-1	

Agua Fria Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] +[B] Plant Balance at 12/31/2015	
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		Total Plant in Service - Agua Fria WW	$ 71,007,207	$ 997,315	$ 72,004,522	Sum Lines [1-41] pg1 + Lines [2-13] pg2
17		From Schedule E1a			$ 73,278,847	
18		Variance			$ (1,274,324)	Line [16]- Line [17]
19						
20						
21	Corporate Plant					
22	304500	Structures & Improvements General	$ 191,649	$ 1,207	$ 192,857	
23	304620	Structures & Improvements Leasehold	7,692	10,625	18,317	
24	334100	Meters	11,777	-	11,777	
25	339600	Other P/E-CPS	364,887	-	364,887	
26	340100	Office Furniture & Equipment	1,265,101	2,823	1,267,925	
27	340200	Computer & Peripheral Equipment	838,607	565,981	1,404,587	
28	340300	Computer Software	24,197	169,707	193,904	
29	340330	Computer Software Other	6,370	-	6,370	
30	344000	Laboratory Equipment	17,277	-	17,277	
31	346100	Communication Equipment Non-Telephone	186,080	-	186,080	
32	346190	Remote Control & Instrument	122,024	-	122,024	
33	346200	Communication Equipment Telephone	53,365	15,577	68,942	
34	346300	Communication Equipment Other	17,277	-	154,411	
35	347000	Miscellaneous Equipment	537,772	754,491	1,292,262	
36						
37					$ 5,301,619	Sum Lines [22-35]
38						
39		GMC Factor % Allocated to Agua Fria Wastewater			4.2266%	
40						
41		Agua Fria Wastewater Allocation			$ 224,076	Line [37] * Line [39]
42		From Schedule E1b			222,302	Sche1b
43		Variance			$ 1,774	Line [41]- Line [42]
44						
45	Work papers & Supporting Documents:			Recap Schedules:		
46						
47	\UPIS Corporate Arizona 12.31.15.xlsx			A-4		
48	\UPIS Agua Fria Wastewater 12.31.15.xlsx			B-2		
49				E-1		
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5
Page 3 of 7
Witness: Mahler

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] +[B] Plant Balance at 12/31/2015
1	North West Valley Wastewater Plant				
2	304100	Struct & Imp SS (Corporate)	$ -	$ -	$ -
3	304200	Struct & Imp P (Corporate)	-	-	-
4	307000	Wells & Springs (Corporate)	-	-	-
5	311200	Pump Equip Electric (Corporate)	-	(171)	(171)
6	340200	Comp & Periph Equip (Corporate)	-	-	-
7	340500	Other Office Equipment (Corporate)	-	-	-
8	304600	Struct & Imp Offices (Corporate)	-	-	-
9	304800	Struct & Imp Misc (Corporate)	-	-	-
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	-	-	-
15	351000	WW Organization	-	-	-
16	352000	WW Franchises	-	-	-
17	353200	WW Land & Ld Rights Coll	-	-	-
18	353500	WW Land & Ld Rights Gen	-	-	-
19	354200	WW Struct & Imp Coll	-	16,710	16,710
20	354300	WW Struct & Imp SPP	-	-	-
21	354400	WW Struct & Imp TDP	-	-	-
22	354500	WW Struct & Imp Gen	-	5,141,153	5,141,153
23	355200	WW Pwr Gen Equip Coll	-	-	-
24	355300	WW Pwr Gen Equip SPP	-	-	-
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	-	-	-
29	362000	WW Special Coll Struct	-	-	-
30	363000	WW Services Sewer	-	-	-
31	364000	WW Flow Measuring Devices	-	50,425	50,425
32	370000	WW Receiving Wells	-	-	-
33	371100	WW Pump Equip Elect	-	2	2
34	371200	WW Pump Equip Oth Pwr	-	-	-
35	380000	WW TD Equipment	-	11,604	11,604
36	380050	WW TD Equip Grit Removal	-	(7,149)	(7,149)
37	380100	WW TD Equip Sed Tanks/Acc	-	6,956	6,956
38	380200	WW TD Equip Sldge/Effl Rmv	-	(913)	(913)
39	380250	WW TD Equip Sldge Dig Tnk	-	378,633	378,633
40	380300	WW TD Equip Sldge Dry/Filt	-	2,450,537	2,450,537
41	380350	WW TD Equip Sec Trmt Filt	-	-	-
42	380400	WW TD Equip Aux Effl Trmt	-	-	-
43	380500	WW TD Equip Chem Trmt Plt	-	121,663	121,663
44					
45		(continued)			
46					
47	Work papers & Supporting Documents:			Recap Schedules:	
48	\UPIS NWVRTF Wastewater 12.31.15.xlsx			A-4	
49				B-2	
50	\2015 Agua Fria Wastewater.xlsm			E-1	

Agua Fria Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] +[B] Plant Balance at 12/31/2015
1	North West Valley Wastewater Plant (continued)				
2	380600	WW TD Equip Oth Disp	$ -	$ -	$ -
3	380625	WW TD Equip Gen Trmt	-	-	-
4	380650	WW TD Equip Influent Lift S	-	-	-
5	381000	WW Plant Sewers	-	-	-
6	382000	WW Outfall Sewer Lines	-	-	-
7	389100	WW Oth Plt & Misc Equip Int	-	111	111
8	389600	WW Other P/E - CPS - 7E	-	-	-
9	390000	WW Office Furniture & Equip	-	-	-
10	390200	WW Computers & Peripheral	-	-	-
11	390300	WW Computer Software	-	-	-
12	391000	WW Trans Equipment	-	(2,419)	(2,419)
13	392000	WW Stores Equipment	-	-	-
14	393000	WW Tool Shop & Garage Equip	-	-	-
15	394000	WW Laboratory Equipment	-	(1,273)	(1,273)
16	395000	WW Power Operated Equip	-	-	-
17	396000	WW Communication Equip	-	35,969	35,969
18	397000	WW Misc Equipment	-	6	6
19	398000	WW Other Tangible Plant	-	-	-
20					
21		Total Plant in Service			$ 8,201,846 Sum Lines [2-43] pg3 + Lines [2-19] pg4
22					
23					
24					
25					
26		Agua Fria Wastewater Allocation %			19.2100%
27					
28					
29					
30					
31					
32		Agua Fria Wastewater Allocation			$ 1,575,575 Line [21] * Line [26]
33		From Schedule E1c			5,456,417
34		Variance			$ (3,880,842) Line [32] - Line [33]
35					
36					
37			Direct Plant		$ 72,004,522 Line [16], pg 2
38			Corporate Plant Allocated		224,076 Line [41], pg 2
39			NWVRTF Plant Allocated		1,575,575 Line [32], pg 4
40			Total Agua Fria Wastewater Plant		$ 73,804,173 Sum Line [37-39]
41			From Schedule E1		78,957,565 Sche1
42			Variance		$ (5,153,392) Line [40]-Line [41]
43			Rollforward Adjustment (line [5] below)		$ 305,860 Line [5], pg 5
44					
45					
46					
47	Work papers & Supporting Documents:			Recap Schedules:	
48	\UPIS NWVRTF Wastewater 12.31.15.xlsx			A-4	
49				B-2	
50	\2015 Agua Fria Wastewater.xlsm			E-1	

Agua Fria Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5
Page 5 of 7
Witness: Mahler

Line No.	Adj Number	Reconciliation of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] - [B] Difference	
1	**Adj Number**	**Reconciliation of Plant Balances**	**Rollforward**	**General Ledger**	**Difference**	
2	ADJ SMM-RB1	District Direct	$ 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	$ 79,263,425	$ 78,957,565	$ 305,860	Sum Line [2-4]
6		Sche1	$ 79,263,425	$ 78,957,565	$ 305,860	
7						
8	**Alloc Factor**	**7G Agua Fria**	**Rollforward**	**General Ledger**	**Difference**	
9	EY Study	Russell Ranch Wastewater	$ 5,514,717	$ 5,553,682	$ (38,965)	
10	EY Study	Verrado Wastewater	51,218,632	51,754,860	(536,228)	
11	EY Study	Northeast Agua Fria (NEAF) Wastewater	15,271,173	15,970,304	(699,132)	
12		Total	$ 72,004,522	$ 73,278,846	$ (1,274,324)	Sum Line [9-11]
13		Agua Fria Wastewater Sche1a Line 2	$ 72,004,522	$ 73,278,847	$ (1,274,324)	
14		Diff	$ (0)	$ (0)	$ (0)	Line [12] - Line [13]
15						
16	**Alloc Factor**	**7H Northwest Valley Regional Treatment Facility**	**Rollforward**	**General Ledger**	**Difference**	
17	19.2100%	NEAF Wastewater	$ 7,034,827	$ 5,456,417	$ 1,578,410	
18	80.7900%	Sun City West Wastewater	29,585,823	22,947,626	6,638,197	
19	100.0000%	Total	$ 36,620,650	$ 28,404,042	$ 8,216,608	Sum Line [17-18]
20		Agua Fria Wastewater Sche1c Line 2	$ 36,620,650	$ 28,404,042	$ 8,216,608	
21		Diff	$ -	$ -	$ -	Line [19] - Line [20]
22						
23	**Alloc Factor**	**7A Corporate**	**Rollforward**	**General Ledger**	**Difference**	
24	13.99669%	Sun City Water	$ 742,051	$ 736,175	$ 5,876	
25	13.01552%	Sun City Wastewater	690,033	684,569	5,464	
26	8.99666%	Sun City West Water	476,969	473,191	3,777	
27	8.79071%	Sun City West Wastewater	466,050	462,359	3,691	
28	24.89776%	Agua Fria Water	1,319,984	1,309,531	10,453	
29	4.22656%	Agua Fria Wastewater	224,076	222,302	1,774	
30	0.12923%	Russell Ranch Wastewater	*6,852*	*6,797*	*54*	
31	1.77851%	Verrado Wastewater	*94,290*	*93,543*	*747*	
32	2.31882%	Northeast Agua Fria (NEAF) Wastewater	*122,935*	*121,961*	*974*	
33	5.23289%	Anthem Water	277,428	275,231	2,197	
34	5.16151%	Anthem Wastewater	273,644	271,477	2,167	
35	9.35180%	Mohave Water	495,797	491,870	3,926	
36	0.91330%	Mohave Wastewater	48,420	48,036	383	
37	0.00239%	Arizona Gateway Wastewater	*127*	*126*	*1*	
38	0.91091%	Wishing Well Wastewater	*48,293*	*47,910*	*382*	
39	2.86861%	Paradise Valley	152,083	150,878	1,204	
40	1.17717%	North Mohave	62,409	61,915	494	
41	0.35455%	Tubac	18,797	18,648	149	
42	1.01627%	Havasu Water	53,879	53,452	427	
43	100.00000%		$ 5,301,619	$ 5,259,635	$ 41,984	Sum Line [24-42] less lines [29]&[36]
44		Agua Fria Wastewater Sche1b Line 2	$ 5,301,619	$ 5,259,635	$ 41,984	
45		Diff	$ -	$ -	$ (0)	Line [43]-Line [44]
46						
47	Workpapers:					
48	\Summary of Plant Balances and Accum Depr by NARUC.xlsx					
49	\2015 Agua Fria Wastewater.xlsm					
50	Sche1					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5

Witness: Mahler

Line No.	Adj Number	Reconciliation to B-2 Final Balance	[A] GL	[B] ADJ	[C] = [A] + [B] FINAL	
1						
2	ADJ SMM-RB1	Test Year Plant and Accumulated Depreciation Balances	$ 73,278,847	$ (1,274,324)	$ 72,004,522	
3	ADJ SMM-RB4	Corporate Plant and Accumulated Depreciation Balance	222,302	1,774	224,076	
4	ADJ SMM-RB6	Northwest Valley Plant (7H) Allocation	5,456,417	1,578,410	7,034,827	
5	ADJ SMM-RB9	6U Plant and Accumulated Depreciation Balances	-	75,093	75,093	
6	ADJ SMM-RB10	Post Test Year Plant Additions - One Year	-	2,382,135	2,382,135	
7		NWVRTF (7H) Allocation	-	729,503	729,503	
8		Corporate Plant (7A) Allocation	-	20,792	20,792	
9		USA Plant (6U) Allocation	-	48,840	48,840	
10		Direct Plant	-	1,583,000	1,583,000	
11	ADJ SMM-RB11	2017 Post Test Year Plant Additions-6 Months	-	1,206,324	1,206,324	
12		NWVRTF (7H) Allocation	-	126,738	126,738	
13		Corporate Plant (7A) Allocation	-	29,586	29,586	
14		USA Plant (6U) Allocation	-	-	-	
15		Direct Plant	-	1,050,000	1,050,000	
16	ADJ SMM-RB15	Reclassification of Vactor Trucks		99,299	99,299	
17		Total	$ 78,957,565	$ 4,068,711	$ 83,026,276	Sum Line [2-16] less lines[6]&[11]
18		**PER B-2**	**$ 78,957,565**	**$ 4,068,711**	**$ 83,026,276**	
19		Difference	$ -	$ -	$ -	Line [17]-Line [18]
20			ADJ SMM-RB10	ADJ SMM-RB11		
21	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
22		Agua Fria	$ 1,583,000	$ 1,050,000	$ 2,633,000	
23	Direct	Russell Ranch Wastewater	37,400	32,105	69,505	
24	Direct	Verrado Wastewater	1,212,809	441,834	1,654,643	
25	Direct	Northeast Agua Fria (NEAF) Wastewater	332,791	576,061	908,852	
26		Mohave Wastewater	364,442	156,974	521,416	
27	Direct	Arizona Gateway Wastewater	7,798	411	8,209	
28	Direct	Wishing Well Wastewater	356,644	156,562	513,206	
29		Sun City Wastewater	6,083,923	1,928,121	8,012,044	
30		Sun City West Wastewater	5,277,583	2,267,459	7,545,042	
31		Anthem Wastewater	2,297,501	1,425,000	3,722,501	
32			ADJ SMM-RB10	ADJ SMM-RB11		
33	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
34		NWVRTF (7H)	$ 3,797,516	$ 659,750	$ 4,457,266	Sum Line [35-36]
35	19.2100%	NEAF	729,502.87	126,738	856,241	
36	80.7900%	Sun City West Wastewater	3,068,013	533,012	3,601,025	
37			ADJ SMM-RB10	ADJ SMM-RB11		
38	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
39	**100.0000%**	Corporate	$ 491,937	$ 700,000	$ 1,191,937	
40	13.9967%	Sun City Water	68,855	97,977	166,832	
41	13.0155%	Sun City Wastewater	64,028	91,109	155,137	
42	8.9967%	Sun City West Water	44,258	62,977	107,234	
43	8.7907%	Sun City West Wastewater	43,245	61,535	104,780	
44	24.8978%	Agua Fria Water	122,481	174,284	296,766	
45	4.2266%	Agua Fria Wastewater	20,792	29,586	50,378	
46	0.1292%	Russell Ranch Wastewater	636	905	1,540	
47	1.7785%	Verrado Wastewater	8,749	12,450	21,199	
48	2.3188%	Northeast Agua Fria (NEAF) Wastewater	11,407	16,232	27,639	
49	5.2329%	Anthem Water	25,743	36,630	62,373	
50	5.1615%	Anthem Wastewater	25,391	36,131	61,522	
51	9.3518%	Mohave Water	46,005	65,463	111,468	
52	0.9133%	Mohave Wastewater	4,493	6,393	10,886	
53	0.0024%	Arizona Gateway Wastewater	12	17	29	
54	0.9109%	Wishing Well Wastewater	4,481	6,376	10,857	
55	2.8686%	Paradise Valley	14,112	20,080	34,192	
56	1.1772%	North Mohave	5,791	8,240	14,031	
57	0.3546%	Tubac	1,744	2,482	4,226	
58	1.0163%	Havasu Water	4,999	7,114	12,113	
59	**100.0000%**		$ 491,937	$ 700,000	$ 1,191,937	Sum Line [40-58] less lines[45]&[52]

Agua Fria 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
4	**84.1211%**	6U (USA)	$ 1,373,675	$ -	$ 1,373,675
5	11.7742%	Sun City Water	161,739	-	161,739
6	10.9488%	Sun City Wastewater	150,401	-	150,401
7	7.5681%	Sun City West Water	103,961	-	103,961
8	7.3948%	Sun City West Wastewater	101,581	-	101,581
9	20.9443%	Agua Fria Water	287,706	-	287,706
10	3.5554%	Agua Fria Wastewater	48,840	-	48,840
11	0.1087%	Russell Ranch Wastewater	1,493	-	1,493
12	1.4961%	Verrado Wastewater	20,552	-	20,552
13	1.9506%	Northeast Agua Fria (NEAF) Wastewater	26,795	-	26,795
14	4.4020%	Anthem Water	60,469	-	60,469
15	4.3419%	Anthem Wastewater	59,644	-	59,644
16	7.8668%	Mohave Water	108,065	-	108,065
17	0.7683%	Mohave Wastewater	10,554	-	10,554
18	0.0020%	Arizona Gateway Wastewater	28	-	28
19	0.7663%	Wishing Well Wastewater	10,526	-	10,526
20	2.4131%	Paradise Valley	33,148	-	33,148
21	0.9902%	North Mohave	13,603	-	13,603
22	0.2983%	Tubac	4,097	-	4,097
23	0.8549%	Havasu Water	11,744	-	11,744
24	**84.1211%**		$ 1,155,551	$ -	$ 1,155,551

Sum Line [5-23] less lines[10]&[17]

ADJ SMM-RB15

Line No.	Alloc Factor	Reclassification of Vactor Trucks	7A Removal	Wastewater Allocation	ADJ
35	**32.1076%**	**Wastewater**	**$ (414,386)**	**$ 887,386**	**$ 473,000**
36	40.5372%	Sun City Wastewater	(53,935)	359721.4602	305,787
37	27.3789%	Sun City West Wastewater	(36,428)	242,957	206,529
38	13.1637%	Agua Fria Wastewater	(17,514)	116,813	99,299
39	0.4025%	Russell Ranch Wastewater	(536)	3,572	3,036
40	5.5392%	Verrado Wastewater	(7,370)	49,154	41,784
41	7.2220%	Northeast Agua Fria (NEAF) Wastewater	(9,609)	64,087	54,478
42	16.0757%	Anthem Wastewater	(21,389)	142,653	121,265
43	2.8445%	Mohave Wastewater	(3,785)	25,242	21,457
44	0.0075%	Arizona Gateway Wastewater	(10)	66	56
45	2.8370%	Wishing Well Wastewater	(3,775)	25,176	21,401
46		Total	$ (133,050)	$ 887,386	$ 754,337

Sum Line [36-45] less lines[38]&[43]

47 Workpapers:
48 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49 Schb2 4-factor
50 \2015 Agua Fria Wastewater.xlsm

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income

Exhibit
Schedule E-6
Page 1

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ 8,011	$ -	
2	Wastewater Revenues	5,895,918	7,260,243	5,936,129	
3	Other Revenues	135	2,518	-	
4					
5	**Total Revenues**	$ 5,896,052	$ 7,270,772	$ 5,936,129	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 782,168	$ 756,174	$ 784,357	
8	Purchased Water	867	1,425	547	
9	Fuel & Power	253,838	242,020	236,860	
10	Chemicals	98,262	83,800	94,162	
11	Waste Disposal & Other Utilities	42,185	60,369	68,826	
12	Intercompany Support Services				
13	Corporate Allocation	223,728	236,978	263,061	
14	Outside Services	165,848	153,819	159,657	
15	Group Insurance & Other Employee Benefits	221,958	207,057	241,097	
16	Pensions	-	-	-	
17	Regulatory Expense	2,755	2,740	18,198	
18	Insurance Other Than Group	74,696	62,895	59,450	
19	Customer Accounting	223,179	182,115	199,611	
20	Rents	19,191	18,794	18,902	
21	General Office Expense	92,284	102,189	101,261	
22	Miscellaneous	34,273	20,272	23,043	
23	Maintenance Expense	227,759	198,698	243,833	
24	Depreciation & Amortization	1,637,960	1,531,633	1,394,533	
25	General Taxes-Property	263,915	232,918	212,794	
26	General Taxes-Other	55,240	58,128	52,319	
27	Income Taxes	520,398	56,376	227,822	
28					
29	**Total Operating Expenses**	$ 4,940,505	$ 4,208,401	$ 4,400,333	Sum Line [7-27]
30	**Utility Operating Income**	$ 955,547	$ 3,062,371	$ 1,535,796	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ 315	$ -	$ -	
33	Interest Expense	563,566	564,461	565,010	
34	Other Expense	(163,716)	(24,876)	-	
35	Gain/Loss Sale of Fixed Assets	-	(134)	-	
36	**Total Other Income & Deductions**	$ 400,164	$ 539,452	$ 565,010	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ 555,383	$ 2,522,919	$ 970,786	Line [30] - Line [36]
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45	Supporting Schedules:				
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49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income Allocations

Exhibit
Schedule E-6a
Page 1

Allocating Factor 5.6605%
BU to be Allocated 7A

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	135	-	-	
4					
5	**Total Revenues**	$ 135	$ -	$ -	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 398,393	$ 355,550	$ 366,293	
8	Purchased Water	77	-	-	
9	Fuel & Power	2,858	4,005	2,585	
10	Chemicals	21	48	24	
11	Waste Disposal & Other Utilities	277	247	(6)	
12	Intercompany Support Services				
13	Corporate Allocation	223,728	236,978	263,061	
14	Outside Services	43,674	50,238	73,911	
15	Group Insurance & Other Employee Benefits	37,078	26,169	39,062	
16	Pensions	-	-	-	
17	Regulatory Expense	2,755	2,740	16,311	
18	Insurance Other Than Group	12,263	7,561	11,032	
19	Customer Accounting	15,115	12,523	22,132	
20	Rents	18,318	17,955	17,922	
21	General Office Expense	57,976	61,345	60,974	
22	Miscellaneous	7,414	4,936	6,547	
23	Maintenance Expense	45,488	48,832	52,509	
24	Depreciation & Amortization	30,628	99,219	109,119	
25	General Taxes-Property	74	-	-	
26	General Taxes-Other	50,053	48,998	44,356	
27	Income Taxes	520,398	56,376	227,822	
28					
29	**Total Operating Expenses**	$ 1,466,589	$ 1,033,721	$ 1,313,653	Sum Line [7-27]
30	**Utility Operating Income**	$ (1,466,454)	$ (1,033,721)	$ (1,313,653)	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ 315	$ -	$ -	
33	Interest Expense	563,566	564,461	565,010	
34	Other Expense	(6)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	(134)	-	
36	**Total Other Income & Deductions**	$ 563,874	$ 564,328	$ 565,010	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ (2,030,328)	$ (1,598,049)	$ (1,878,663)	Line [30] - Line [36]
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45	Supporting Schedules:				
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49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income without Allocation

Exhibit
Schedule E-6b
Page 1

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ 8,011	$ -	
2	Wastewater Revenues	5,895,918	7,260,243	5,936,129	
3	Other Revenues	-	2,518	-	
4					
5	**Total Revenues**	$ 5,895,918	$ 7,270,772	$ 5,936,129	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 298,056	$ 321,383	$ 329,889	
8	Purchased Water	-	-	-	
9	Fuel & Power	178,580	175,922	161,949	
10	Chemicals	42,958	32,634	39,255	
11	Waste Disposal & Other Utilities	9,193	24,450	36,596	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	116,323	93,451	68,676	
15	Group Insurance & Other Employee Benefits	143,465	141,837	156,703	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	1,887	
18	Insurance Other Than Group	50,468	43,619	36,436	
19	Customer Accounting	208,060	169,582	177,441	
20	Rents	872	839	933	
21	General Office Expense	28,024	34,656	34,030	
22	Miscellaneous	23,800	12,776	12,645	
23	Maintenance Expense	133,098	109,784	142,366	
24	Depreciation & Amortization	1,519,059	1,181,890	1,040,456	
25	General Taxes-Property	193,571	168,618	150,489	
26	General Taxes-Other	4,397	8,335	6,598	
27	Income Taxes	-	-	-	
28					
29	**Total Operating Expenses**	$ 2,949,926	$ 2,519,777	$ 2,396,347	Sum Line [7-27]
30	**Utility Operating Income**	$ 2,945,992	$ 4,750,995	$ 3,539,782	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	-	-	-	
33	Interest Expense	-	-	-	
34	Other Expense	(161,559)	(24,876)	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ (161,559)	$ (24,876)	$ -	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ 3,107,551	$ 4,775,871	$ 3,539,782	Line [30] - Line [36]
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45	Supporting Schedules:				
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50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income Allocations

Exhibit
Schedule E-6c
Page 1

Allocating Factor 19.2100%
BU to be Allocated 7H

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	-	-	
4					
5	**Total Revenues**	$ -	$ -	$ -	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 85,718	$ 79,241	$ 88,175	
8	Purchased Water	790	1,425	547	
9	Fuel & Power	72,400	62,092	72,326	
10	Chemicals	55,284	51,119	54,883	
11	Waste Disposal & Other Utilities	32,715	35,671	32,236	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	5,851	10,130	17,070	
15	Group Insurance & Other Employee Benefits	41,415	39,052	45,333	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	-	
18	Insurance Other Than Group	11,964	11,714	11,982	
19	Customer Accounting	5	9	38	
20	Rents	-	-	47	
21	General Office Expense	6,284	6,188	6,256	
22	Miscellaneous	3,059	2,561	3,851	
23	Maintenance Expense	49,174	40,082	48,959	
24	Depreciation & Amortization	88,273	250,524	244,959	
25	General Taxes-Property	70,270	64,300	62,305	
26	General Taxes-Other	790	795	1,366	
27	Income Taxes	-	-	-	
28					
29	**Total Operating Expenses**	$ 523,991	$ 654,903	$ 690,332	Sum Line [7-27]
30	**Utility Operating Income**	$ (523,991)	$ (654,903)	$ (690,332)	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	-	-	-	
33	Interest Expense	-	-	-	
34	Other Expense	(2,151)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ (2,151)	$ -	$ -	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ (521,840)	$ (654,903)	$ (690,332)	Line [30] - Line [36]
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45	Supporting Schedules:				
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50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Murrey

Business Unit 7G

Line No.	Wastewater Statistics	Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	**Average No. Customers**	**6,904**	**6,284**	**5,574**	Sum Line [12-14]
12	Residential	6,858	6,241	5,538	
13	Commercial	45	42	36	
14	Other	1	1	1	
15					
16					
17					
18					
19					
20					
21					
22					
23	Average Annual Revenue Per Residential Customer				
24	Residential	$ 860 (a)	$ 1,163 (a)	$ 1,072 (a)	
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Work papers & Supporting Documents:				
47	Customer tab				
48	\Schedule H				
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Murrey

Line No.	Description	Test Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	Prior Year Ended (a) 12/31/2013	
1					
2					
3	Taxes Other Than Income	$ 55,240	$ 58,128	$ 52,319	
4	Property Taxes	263,915	232,918	212,794	
5	Income Tax	520,398	56,376	227,822	
6					
7	Total Taxes to Operations	$ 839,553	$ 347,423	$ 492,936	Sum Line [3-6]
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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36					
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39					
40					
41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Work papers & Supporting Documents:				
47					
48					
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Notes to Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Murrey

Line No.	
1	Agua Fria Wastewater is a separate operating district within EPCOR Water Arizona Inc.
2	
3	Projected capital expenditures reflect the Company's 2016 - 2018 business plan.
4	
5	Electronic workpapers are indicated at the bottom of each page.
6	
7	The Company has prepared a Reconstructed Cost New Depreciated (RCND) study and proposes that its
8	fair value rate base equals the average of its original cost rate base and its RCND rate base in this case.
9	
10	Test year book results include corporate allocations.
11	
12	
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42	
43	Supporting Schedules: Recap Schedules:
44	
45	
46	Work papers & Supporting Documents:
47	
48	
49	
50	\2015 Agua Fria Wastewater.xlsm

F Schedule
Agua Fria WW

Agua Fria Wastewater
Test Year Ended December 31, 2015
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Murrey

Line No.		Test Year Actual Results (b)	At Present Rates Year Ended (a) 12/31/2016	At Proposed Rates Year Ended (a) 12/31/2016	
1	Operating Revenues	$ 5,986,192	$ 6,051,044	$ 6,522,723	
2					
3	Operation & Maintenance Expense	$ 2,462,992	$ 2,700,084	$ 2,702,460	
4	Depreciation & Amortization	1,637,960	2,205,111	2,205,111	
5	Other Taxes	319,155	304,435	310,651	
6	Income Taxes	520,398	199,909	374,169	
7	Total Expense	$ 4,940,505	$ 5,409,539	$ 5,592,390	Sum Line [3-6]
8	Operating Income	$ 1,045,686	$ 641,505	$ 930,333	Line [1] - Line [7]
9					
10	Other Income Net	$ 315	$ 315	$ 315	
11					
12	Long-Term Interest	$ 563,566	$ 310,166	$ 310,166	
13					
14	Other Income and Deductions	$ (163,716)	$ (163,716)	$ (163,716)	
15	Net Income	$ 645,522	$ 494,741	$ 783,569	Line [8] - Sum Lines [10-14]
16					
17					
18	Earnings Per Average Share	$ 68.16 (c)	$ 52.24 (c)	$ 82.73 (c)	
19					
20	Return on Common Equity	2.05% (c)	5.92% (d)	11.08% (d)	
21					
22					
23					
24					
25					
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42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) C-1	A-2			
45	(b) E-2				
46	(c) A-2				
47	(d) D-1				
48	Work papers & Supporting Documents:				
49					
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Projected Statements of Changes in Financial Position

Exhibit
Schedule F-2
Page 1
Witness: Mahler

Line No.		Test Year Actual Results (a)	At Present Rates Year Ended 12/31/2016	At Proposed Rates Year Ended 12/31/2016	
1	Source of Funds				
2	From Operations				
3	Net Income	$ 645,522	$ 494,741 (b)	$ 783,569 (b)	
4	Depreciation and Amortization	1,637,960	2,205,111 (b)	2,205,111 (b)	
5	Def. Investment Tax Credits	-	- (a)	- (a)	
6	Deferred income Taxes	679,014	679,014 (a)	679,014 (a)	
7	Amort. of Regulatory Expense	-	- (a)	- (a)	
8	Total From Operations	$ 2,962,496	$ 3,378,866	$ 3,667,694	Sum Lines [3-7]
9	From Financing				
10	Advances in Aid of Construction	$ 3,688,112	$ 3,688,112 (a)	$ 3,688,112 (a)	
11	Contributions in Aid of Construction	(529,292)	(529,292) (a)	(529,292) (a)	
12	Issuance of Long-Term Debt	389,296	389,296 (a)	389,296 (a)	
13	Increase/ (Decrease) in Net Amounts				
14	Due to Parent and Affiliates	(1,144,953)	(1,144,953) (a)	(1,144,953) (a)	
15	Total From Financing	$ 2,403,163	$ 2,403,163	$ 2,403,163	Sum Lines [10-14]
16					
17	Total Funds Provided	$ 5,365,659	$ 5,782,029	$ 6,070,857	Line [8] + Line [15]
18	Application of Funds				
19	Construction Expenditures	$ 4,945,097	$ 1,521,871 (e)	$ 1,521,871 (e)	
20	Rate Case Expenses	-	335,498 (a)	335,498 (a)	
21	Dividends Paid	630,726	630,726 (a)	630,726 (a)	
22	Other Deferred Debits and Credits	(91,812)	(91,812) (a)	(91,812) (a)	
23	Total Funds Applied	$ 5,484,012	$ 2,396,284	$ 2,396,284	Sum Lines [19-22]
24					
25	Details of Financing				
26	Changes in Short-Term Debt	$ 1,144,953 (c)	$ -	$ -	
27	Changes in Long-Term Debt	$ 389,296 (c)	$ - (d)	$ - (d)	
28	Changes in Preferred Stock	$ - (c)	$ -	$ -	
29	Changes in Common Equity	$ 619,187 (c)	$ 494,741 (c)	$ 783,569 (c)	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Supporting Schedules:		Recap Schedules:		
44	(a) E-3		A-5		
45	(b) F-1				
46	(c) E-1				
47	(d) D-2				
48	(e) F-3				
49	Work papers & Supporting Documents:				
50	\2015 Agua Fria Wastewater.xlsm				

Agua Fria Wastewater
Test Year Ended December 31, 2015
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Mahler

Business Unit 7G

Line No.		Actual Test Year 12/31/2015	Projected Thru 12/31/2016	Projected Thru 12/31/2017	Projected Thru 12/31/2018	
1	Property Classification					
2						
3	Projected Capital Expenditures	$ 4,945,097	$ 1,521,871	$ 2,159,172	$ 2,210,059	(a)
4						
5						
6						
7	Total Plant	$ 4,945,097	$ 1,521,871	$ 2,159,172	$ 2,210,059	Sum Line [3-6]
8						
9						
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12						
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42						
43	Supporting Schedules		Recap Schedules:			
44	(a) A-4		F-2			
45			A-4			
46						
47	Work papers and Supporting Documents					
48						
49						
50	\2015 Agua Fria Wastewater.xlsm					

Agua Fria Wastewater
Test Year Ended December 31, 2015
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Mahler

Line No.

1 Customer growth:

3 -Revenues annualized for customer growth / loss and declining use per residential customer. See Schedule C-2.

6 Growth or decline in consumption and customer demand:

8 -Expenses have been adjusted to reflect annualization of customer growth / loss
9 per residential customer. See Schedule C-2.

12 Changes in expenses:

14 -See Schedule C-2 and testimonies of Sarah M. Mahler, Sandra L. Murrey and Jon P. Boizelle.

17 Construction requirements, including production reserves and changes in plant capacity:

19 -Construction requirements reflect the Company's 2016 - 2018 business plan.

22 Capital structure changes:

24 See Schedule D-1 and the testimony of Sheryl L. Hubbard.

27 Financing costs, interest rates:

29 See Schedule D-2, page 2 and the testimony of Sheryl L. Hubbard.

43 Supporting Schedules

Recap Schedules:

47 Work papers and Supporting Documents

50 \2015 Agua Fria Wastewater.xlsm

G Schedule
Agua Fria WW

Exhibit
Schedule G-1
Page 1 of 1
Witness: Heppenstall

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

Description (1)	Cost of Service (2)	Residential (3)	Commercial (4)
1. Revenues From Wastewater Service - Present Rates	$ 6,050,910	$ 5,798,117	$ 252,793
2. Other Revenues	136	129	7
3. Total Operating Revenues	$ 6,051,046	$ 5,798,246	$ 252,800
4. Less: Operating Expenses	5,209,602	4,960,995	248,607
5. Return and Income Taxes	$ 841,444	$ 837,251	$ 4,193
6. Less: Interest Expense (Allocated by Rate Base)	310,166	293,975	16,191
7. Taxable Income	531,278	543,276	(11,998)
8. Less: Income Taxes (Allocated based on Line 7)	199,909	204,427	(4,518)
9. Net Return (Ln 5 - Ln 8)	$ 641,535	$ 632,824	$ 8,711
10. Original Cost Measure of Value	$ 12,816,727	$ 12,147,178	$ 669,549
11. Rate of Return, Percent	5.01%	5.21%	1.30%
12. Relative Rate of Return	1.00	1.04	0.26

EPCOR WATER ARIZONA INC.
AGUA FRIA WASTEWATER DISTRICT
COST OF SERVICE SUMMARY - PROPOSED RATES

Description (1)	Cost of Service (2)	Residential (3)	Commercial (4)
1. Revenues From Wastewater Service - Proposed Rates	$ 6,522,367	$ 6,199,813	$ 322,553
2. Other Revenues	135	127	8
3. Total Operating Revenues	$ 6,522,502	$ 6,199,940	$ 322,561
4. Less: Operating Expenses	5,218,191	4,969,342	248,849
5. Return and Income Taxes	$ 1,304,311	$ 1,230,598	$ 73,712
6. Less: Interest Expense (Allocated by Rate Base)	310,166	293,974	16,191
7. Taxable Income	994,145	936,624	57,521
8. Less: Income Taxes (Allocated based on Line 7)	374,169	352,467	21,702
9. Net Return (Ln 5 - Ln 8)	$ 930,142	$ 878,131	$ 52,010
10. Original Cost Measure of Value	$ 12,816,727	$ 12,147,240	$ 669,487
11. Rate of Return, Percent	7.26%	7.23%	7.77%
12. Relative Rate of Return	1.00	1.00	1.07

Exhibit
Schedule G-3
Page 1 of 1
Witness: Heppenstall

i

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

Line No.	Cost Function	Factor Ref.	Rate Base	Residential	Commercial
	(1)	(2)	(3)	(4)	(5)
1	Commodity	A	$ 637,667	$ 595,964	$ 41,703
2	Demand - Maximum Day	B	5,067,485	4,766,982	300,502
3	Demand - Maximum Hour	C	5,733,269	5,448,326	284,943
4	Customer Facilities - Services	D	1,017,190	976,910	40,281
5	Customer Accounting	E	361,117	359,058	2,058
6	Total		$ 12,816,728	$ 12,147,240	$ 669,487

Exhibit
Schedule G-4
Page 1 of 1
Witness: Heppenstall

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

Line No.	Cost Function	Factor Ref.	Cost of Service	Residential	Commercial
	(1)	(2)	(3)	(4)	(5)
1					
2					
3	Commodity	A	$ 1,808,631	$ 1,690,347	$ 118,284
4					
5	Demand - Maximum Day	B	804,185	756,496	47,688
6					
7	Demand - Maximum Hour	C	1,500,152	1,425,594	74,558
8					
9	Customer Facilities - Services	D	59,573	57,215	2,359
10					
11	Customer Accounting	E	1,045,651	1,039,690	5,960
12					
13	Total		$ 5,218,191	$ 4,969,342	$ 248,849
14					

Exhibit
Schedule G-5
Page 1 of 2
Witness: Heppenstall

EPCOR WATER ARIZONA INC.
AGUA FRIA WASTEWATER DISTRICT
RATE BASE BY FUNCTION FOR THE BASE PERIOD, TWELVE MONTHS ENDED DECEMBER 31, 2014, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, CUSTOMER ACCOUNTING AND FIRE CLASSIFICATIONS

Line No.	Account	Factor Ref.	Base Period Rate Base By Function	Commodity	Demand		Customer Services	Customer Accounting
					Max Day	Max Hour		
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3	**RATE BASE**							
4	Struct & Imp SS	6	8,453	0	1,723	6,731	0	0
5	Struct & Imp P	3	(15,986)	0	0	(15,986)	0	0
6	Wells & Springs	2	(62,154)	0	(62,154)	0	0	0
7	Pump Equip Electric	3	1,645	0	0	1,645	0	0
8	Comp & Periph Equip	7	29,137	16,672	2,453	329	0	9,682
9	Other Office Equipment	7	(0)	(0)	(0)	(0)	0	(0)
10	Struct & Imp Offices	7	1,674	958	141	19	0	556
11	Struct & Imp Misc	7	1,652	945	139	19	0	549
12	Trans Equip Hvy Duty Trks	7	0	0	0	0	0	0
13	Trans Equip Other	7	0	0	0	0	0	0
14	Tools, Shop and Garage	7	0	0	0	0	0	0
15	Laboratory Equipment	1	0	0	0	0	0	0
16	Comm Equip Non-Telephone	7	3,202	1,832	270	36	0	1,064
17	WW Organization	7	0	0	0	0	0	0
18	WW Franchises	7	234,774	134,338	19,768	2,653	0	78,015
19	WW Land & Ld Rights Coll	2	120,637	0	120,637	0	0	0
20	WW Land & Ld Rights Gen	7	147,021	84,126	12,379	1,661	0	48,855
21	WW Struct & Imp Coll	2	973,588	0	973,588	0	0	0
22	WW Struct & Imp SPP	2	181,658	0	181,658	0	0	0
23	WW Struct & Imp TDP	2	4,241,786	0	4,241,786	0	0	0
24	WW Struct & Imp Gen	7	4,409,490	2,523,110	371,279	49,827	0	1,465,274
25	WW Pwr Gen Equip Coll	2	1,158	0	1,158	0	0	0
26	WW Pwr SPP	2	10,072	0	10,072	0	0	0
27	WW Pwr Gen Equip TDP	2	93,347	0	93,347	0	0	0
28	WW Pwr Gen Equip RWTP	2	408,859	0	408,859	0	0	0
29	WW Collection Sewers Forced	6	2,036,693	0	415,078	1,621,615	0	0
30	WW Collecting Mains	6	29,586,589	0	6,029,747	23,556,842	0	0
31	WW Special Coll Struct	6	15,450	0	3,149	12,301	0	0
32	WW Services Sewer	4	4,712,693	0	0	0	4,712,693	0
33	WW Flow Measuring Devices	1	19,645	19,645	0	0	0	0
34	WW Receiving Wells	3	699,187	0	0	699,187	0	0
35	WW Pump Equip Elect	2	808,036	0	808,036	0	0	0
36	WW Pump Equip Oth Pwr	2	3,354	0	3,354	0	0	0
37	WW TD Equipment	2	3,708,749	0	3,708,749	0	0	0
38	WW TD Equip Grit Removal	2	3,064,685	0	3,064,685	0	0	0
39	WW TD Equip Sed Tanks/Acc	2	804,551	0	804,551	0	0	0
40	WW TD Equip Sldge/Effl Rmv	2	18,687	0	18,687	0	0	0
41	WW TD Equip Sldge Dig Tnk	2	532,224	0	532,224	0	0	0
42	WW TD Equip Sldge Dry/Filt	2	266,457	0	266,457	0	0	0
43	WW TD Equip Sec Trmt Filt	2	363,153	0	363,153	0	0	0
	WW TD Equip Aux Effl Trmt	2	641,596	0	641,596	0	0	0

EPCOR WATER ARIZONA INC.
AGUA FRIA WASTEWATER DISTRICT
RATE BASE BY FUNCTION FOR THE BASE PERIOD, TWELVE MONTHS ENDED DECEMBER 31, 2014, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, CUSTOMER ACCOUNTING AND FIRE CLASSIFICATIONS

Line No.	Account	Factor Ref.	Base Period Rate Base By Function	Commodity	Demand		Customer Services	Customer Accounting
					Max Day	Max Hour		
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3	WW TD Equip Chem Trmt Plt	2	78,155	0	78,155	0	0	0
4	WW TD Equip Oth Disp	2	(26,958)	0	(26,958)	0	0	0
5	WW TD Equip Gen Trmt	2	24,158	0	24,158	0	0	0
6	WW TD Equip Influent Lift S	2	(1,316)	0	(1,316)	0	0	0
7	WW Plant Sewers	2	280,313	0	280,313	0	0	0
8	WW Outfall Sewer Lines	3	573,877	0	0	573,877	0	0
9	WW Oth Plt & Misc Equip Int	7	98,598	56,418	8,302	1,114	0	32,764
10	WW Other P/E - CPS - 7E	7	12,369	7,077	1,041	140	0	4,110
11	WW Office Furniture & Equip	7	43,274	24,761	3,644	489	0	14,380
12	WW Computers & Peripheral	7	75,116	42,981	6,325	849	0	24,961
13	WW Computer Software	7	16,437	9,405	1,384	186	0	5,462
14	WW Trans Equipment	7	(26,076)	(14,920)	(2,196)	(295)	0	(8,665)
15	WW Stores Equipment	7	1,029	589	87	12	0	342
16	WW Tool Shop & Garage Equip	7	41,493	23,742	3,494	469	0	13,788
17	WW Laboratory Equipment	1	32,878	32,878	0	0	0	0
18	WW Power Operated Equip	7	106,359	60,859	8,955	1,202	0	35,343
19	WW Communication Equip	7	139,330	79,724	11,732	1,574	0	46,299
20	WW Misc Equipment	9	66,943	3,488	26,342	29,817	5,302	1,995
21	Corporate Assets	9	0	0	0	0	0	0
22	Unclassified	9	(267)	(14)	(105)	(119)	(21)	(8)
23								
24	Total Plant in Service		$ 59,607,471	$ 3,108,610	$ 23,459,920	$ 26,546,188	$4,717,967	$ 1,774,759
25								
26	OTHER RATE BASE ELEMENTS							
27	Regulatory Advances and Contributions	9	0	0	0	0	0	0
28	Customer Advances	9	(23,980,716)	(1,249,395)	(9,436,412)	(10,681,011)	(1,899,273)	(714,625)
29	Contributions in Aid of Construction	9	(21,834,592)	(1,137,582)	(8,591,912)	(9,725,127)	(1,729,300)	(650,671)
30	Cash Working Capital Allowance	7	(63,731)	(36,467)	(5,366)	(720)	0	(21,178)
31	Prepayments	7	0	0	0	0	0	0
32	Deferred Income Taxes	9	(911,677)	(47,498)	(358,745)	(406,061)	(72,205)	(27,168)
34	Total Other Rate Base Elements		(46,790,716)	(2,470,943)	(18,392,435)	(20,812,919)	(3,700,777)	(1,413,642)
35								
	Total Original Cost Measure of Value		$ 12,816,755	$ 637,667	$ 5,067,485	$ 5,733,269	$1,017,190	$ 361,117

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
AGUA FRIA 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 Services	Customer Accounting
					Max Day	Max Hour		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1								
2								
3	OPERATION AND MAINTENANCE EXPENSES							
4								
5								
6								
7	Labor - Treatment	2	$ 36,143	$ -	$ 36,143	$ -	$ -	$ -
8	Labor - Collection	6	6,323	-	1,289	5,034	-	-
9	Labor - Administrative	7	738,150	422,370	62,152	8,341	-	245,287
10	Purchased Water	1	907	907	-	-	-	-
11	Fuel and Power	1	277,365	277,365	-	-	-	-
12	Chemicals	1	104,828	104,828	-	-	-	-
13	Waste Disposal and Other Utilities	1	42,185	42,185	-	-	-	-
14	Corporate allocation	7	205,870	117,799	17,334	2,326	-	68,410
15	Outside Services	7	166,315	95,165	14,004	1,879	-	55,266
16	Group Insurance and Other Benefits	8	291,114	157,522	37,146	4,978	-	91,468
17	Pensions	8	-	-	-	-	-	-
18	Regulatory Expense	7	113,634	65,021	9,568	1,284	-	37,760
19	Insurance Other Than Group	7	96,235	55,065	8,103	1,087	-	31,979
20	Customer Accounting	5	247,076	-	-	-	-	247,076
21	Rents	7	19,191	10,981	1,616	217	-	6,377
22	General Office Expense	7	76,356	43,691	6,429	863	-	25,373
23	Miscellaneous	7	46,934	26,856	3,952	530	-	15,596
24	Maintenance Expense - Treatment	2	10,827	-	10,827	-	-	-
25	Maintenance Expense - Collection	6	1,894	-	386	1,508	-	-
26	Maintenance Expense - Administrative	7	221,115	126,522	18,618	2,499	-	73,476
27								
28								
29	TOTAL OPERATION AND MAINTENANCE EXPENSES		2,702,460	1,546,277	227,566	30,547	-	898,070
30								
31								
32	503 DEPRECIATION EXPENSE							
33	Struct & Imp SS	6	391	-	80	311	-	-
34	Struct & Imp P	3	3,591	-	-	3,591	-	-
35	Wells & Springs	2	12,094	-	12,094	-	-	-
36	Pump Equip Electric	3	3,927	-	-	3,927	-	-
37	Comp & Periph Equip	7	2,160	1,236	182	24	-	718
38	Comm Equip Non-Telephone	7	379	217	32	4	-	126
39	WW Struct & Imp Coll	2	56,891	-	56,891	-	-	-

EPCOR WATER ARIZONA INC.
AGUA FRIA 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 Services	Customer Accounting
					Max Day	Max Hour		
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3	WW Struct & Imp SPP	2	6,388	-	6,388	-	-	-
4	WW Struct & Imp TDP	3	162,566	-	-	162,566	-	-
5	WW Struct & Imp Gen	7	174,629	99,923	14,704	1,973	-	58,029
6	WW Pwr Gen Equip Coll	2	51	-	51	-	-	-
7	WW Pwr Gen Equip SPP	2	609	-	609	-	-	-
8	WW Pwr Gen Equip TDP	3	8,435	-	-	8,435	-	-
9	WW Pwr Gen Equip RWTP	2	30,107	-	30,107	-	-	-
10	WW Collection Sewers Forced	6	50,645	-	10,321	40,323	-	-
11	WW Collecting Mains	6	717,981	-	146,324	571,656	-	-
12	WW Special Coll Struct	6	3,024	-	616	2,408	-	-
13	WW Services Sewer	4	113,440	-	-	-	113,440	-
14	WW Flow Measuring Devices	1	8,628	8,628	-	-	-	-
15	WW Receiving Wells	3	35,258	-	-	35,258	-	-
16	WW Pump Equip Elect	2	182,505	-	182,505	-	-	-
17	WW Pump Equip Oth Pwr	2	630	-	630	-	-	-
18	WW TD Equipment	3	348,719	-	-	348,719	-	-
19	WW TD Equip Grit Removal	3	379,195	-	-	379,195	-	-
20	WW TD Equip Sed Tanks/Acc	3	188,005	-	-	188,005	-	-
21	WW TD Equip Sldge/Effl Rmv	2	1,373	-	1,373	-	-	-
22	WW TD Equip Sldge Dig Tnk	2	52,936	-	52,936	-	-	-
23	WW TD Equip Sldge Dry/Filt	2	110,933	-	110,933	-	-	-
24	WW TD Equip Sec Trmt Filt	2	38,776	-	38,776	-	-	-
25	WW TD Equip Aux Effl Trmt	2	76,754	-	76,754	-	-	-
26	WW TD Equip Chem Trmt Plt	2	6,869	-	6,869	-	-	-
27	WW TD Equip Oth Disp	2	14,337	-	14,337	-	-	-
28	WW TD Equip Gen Trmt	2	9,995	-	9,995	-	-	-
29	WW TD Equip Influent Lift S	2	832	-	832	-	-	-
30	WW Plant Sewers	2	35,943	-	35,943	-	-	-
31	WW Outfall Sewer Lines	3	21,914	-	-	21,914	-	-
32	WW Oth Plt & Misc Equip Int	7	12,545	7,178	1,056	142	-	4,169
33	WW Other P/E - CPS - 7E	7	510	292	43	6	-	170
34	WW Office Furniture & Equip	7	4,564	2,611	384	52	-	1,517
35	WW Computers & Peripheral	7	12,652	7,239	1,065	143	-	4,204
36	WW Computer Software	7	19,185	10,978	1,615	217	-	6,375
37	WW Trans Equipment	7	31,790	18,190	2,677	359	-	10,564
38	WW Stores Equipment	7	85	49	7	1	-	28
39	WW Tool Shop & Garage Equip	7	2,898	1,659	244	33	-	963
40	WW Laboratory Equipment	2	3,999	-	3,999	-	-	-
41	WW Power Operated Equip	7	7,859	4,497	662	89	-	2,612
42	WW Communication Equip	7	191,711	109,697	16,142	2,166	-	63,705
43	WW Communication Equip	7	6,181	3,537	520	70	-	2,054
44	Total Depreciation Expense		3,154,888	275,927	838,695	1,771,581	113,433	155,225

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
AGUA FRIA 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 Services	Customer Accounting
1								
2	AMORTIZATION EXPENSE							
3	Amortization of Contributions	9	(949,780)	(49,484)	(373,738)	(423,032)	(75,223)	(28,303)
4	Other Amortizations	10	-	-	-	-	-	-
5	Amortization of Regulatory Assets	10	-	-	-	-	-	-
6								
7	Total Amortizations		(949,780)	(49,484)	(373,738)	(423,032)	(75,223)	(28,303)
8								
9	TAXES, OTHER THAN INCOME							
10	Payroll Taxes	8	41,605	22,513	5,309	711	-	13,072
11	Property Taxes	10	247,482	12,325	97,830	110,699	19,650	6,979
12	Other Taxes	10	21,563	1,074	8,524	9,645	1,712	608
13	Gross Receipt Tax and Misc.	10	-	-	-	-	-	-
14								
15	Total Taxes, Other Than Income		310,651	35,911	111,663	121,056	21,362	20,659
16								
17	Total O & M, Depreciation and Other Taxes		5,218,218	1,808,631	804,185	1,500,152	59,573	1,045,651
18								
19								
20	507.2 INCOME TAXES	10	374,169	18,634	147,909	167,366	29,709	10,552
21								
22	Utility Operating Income Available							
23	for Return	10	930,333	46,331	367,761	416,138	73,868	26,235
24								
25	Total Cost of Service		6,522,720	1,873,595	1,319,854	2,083,655	163,150	1,082,438
26								
27	Less: Other Wastewater Revenues	11	135	39	27	43	3	22
28								
29	Total Cost of Service Related to							
30	Sales		$ 6,522,585	$ 1,873,556	$ 1,319,827	$ 2,083,612	$ 163,147	$ 1,082,416
31								

EPCOR WATER ARIZONA INC.
AGUA FRIA 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		1.0000				1.0000
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		0.2038	0.7962			1.0000
Factor 7 - Administrative and General						
Cost	582,807	85,790	11,520	0	338,544	1,018,661
Factor	0.5722	0.0842	0.0113	0.0000	0.3323	1.0000
Factor 8 - Labor Related Expenses						
Cost	422,370	99,583	13,375	0	245,287	780,616
Factor	0.5411	0.1276	0.0171	0	0.3142	1.0000
Factor 9 - Rate Base Less Costs Allocated						
Cost	3,105,137	23,433,682	26,516,490	4,712,686	1,772,772	59,540,768
Factor	0.0521	0.3935	0.4454	0.0792	0.0298	1.0000
Factor 10 - Rate Base						
Cost	637,667	5,067,485	5,733,269	1,017,190	361,117	12,816,728
Factor	0.0498	0.3953	0.4473	0.0794	0.0282	1.0000
Factor 11 - Cost of Service						
Cost	1,873,595	1,319,854	2,083,655	163,150	1,082,438	6,522,693
Factor	0.2873	0.2024	0.3194	0.025	0.1659	1.0000

EPCOR WATER ARIZONA INC.
AGUA FRIA 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 (1)	Average Daily Consumption, 1000 Gallons (2)	Allocation Factor (3)
Residential	826	0.9346
Commercial/Public	58	0.0654
Total	884	1.0000

FACTOR B. ALLOCATION OF MAXIMUM DAY DEMAND COSTS.

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

Customer Classification (1)	Average Daily Consumption, 1000 Gallons (2)	Peak Day Factor (3)	Rate of Flow, 1000 Gallons Per Day (4)=(2)x(3)	Allocation Factor (5)
Residential	826	2.00	1,651	0.9407
Commercial/Public	58	1.80	104	0.0593
Total	884		1,755	1.0000

FACTOR C. ALLOCATION OF MAXIMUM HOUR DEMAND COSTS.

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

Customer Classification (1)	Average Hourly Consumption, 1000 Gallons (2)	Factor* (3)	Rate of Flow, 1000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	34.4	4.00	137.6	0.9503
Commercial/Public	2.4	3.00	7.2	0.0497
Total	36.8		144.8	1.0000

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER ARIZONA INC.
AGUA FRIA 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 following page and summarized below.

Customer Classification (1)	3/4" Equivalents (2)	Allocation Factor (3)
Residential	6,790	0.9604
Commercial/Public	280	0.0396
Total	7,070	1.0000

FACTOR E. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification (1)	Total Customers (2)	Allocation Factor (3)
Residential	6,790	0.9943
Commercial/Public	39	0.0057
Total	6,829	1.0000

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

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Bulk		Total	
		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	6,790	6,790	3	3	0	0	6,793	6,793
1	2.50	0	0	2	5	0	0	2	5
1-1/2	5.00	0	0		0	0	0	0	0
2	8.00	0	0	34	272	0	0	34	272
3	15.00	0	0	0	0	0	0	0	0
4	25.00	0	0	0	0	0	0	0	0
6	50.00	0	0	0	0	0	0	0	0
8	80.00	0	0	0	0	0	0	0	0
10	115.00	0	0	0	0	0	0	0	0
Total		6,790	6,790	39	280	0	0	6,829	7,070

EPCOR WATER ARIZONA INC.
AGUA FRIA 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	$ 6,205,573	95.1%	$ 5,798,117	95.8%	$ 6,199,813	95.1%	$ 401,696	6.9%
Commercial	316,984	4.9%	$ 252,793	4.2%	322,553	4.9%	69,760	27.6%
Other Water Utility	-	0.0%	0	0.0%	-	0.0%	-	
Total Sales	6,522,557	100.0%	6,050,910	100.0%	6,522,367	100.0%	471,457	7.8%
Other Revenues	135		135		135		-	0.0%
Total	$ 6,522,692		$ 6,051,044		$ 6,522,501		$ 471,457	7.8%

Exhibit
Schedule G-9
Page 1 of 1
Witness: Heppenstall

EPCOR WATER ARIZONA INC.
AGUA FRIA 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
1	(1)	(2)	(3)	(4)	(5)
2					
3	Commodity	A	$ 1,873,556	$ 1,751,024	$ 122,531
4					
5	Demand - Maximum Day	B	1,319,827	1,241,561	78,266
6					
7	Demand - Maximum Hour	C	2,083,612	1,980,056	103,556
8					
9	Customer Facilities - Services	D	163,147	156,687	6,461
10					
11	Customer Accounting	E	1,082,416	1,076,245	6,170
12					
13	Total		$ 6,522,558	$ 6,205,573	$ 316,984
14					

H Schedule
Agua Fria WW

EPCOR Water - Agua Fria 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	$ 5,739,865	$ 5,798,117	$ 6,199,813	$ 401,696	6.93%
3						
4	Commercial	$ 5,974	$ 6,175	$ 7,879	$ 1,704	27.60%
5						
6	Commercial Large	$ 246,276	$ 246,618	$ 314,674	$ 68,056	27.60%
7						
8	Other Wastewater Revenues	$ 135	$ 135	$ 135	$ -	0.00%
9						
10	Reconciling Amount to General Ledger	$ (6,058)				
11	Total Revenues	$ 5,986,192	$ 6,051,044	$ 6,522,501	$ 471,457	7.79%
12						
13						
14	Per General Ledger	$ 5,986,192				
15						
16	Difference	$ (0)				
17						
18	Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6)		$ 64,853			
19						

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

Exhibit
Schedule H-2
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Average Number of Customers	Average Consumption	Revenues: Present Rates	Revenues: Annualized Present Rates	Revenues: Proposed Rates	Proposed: Increase Amount	Proposed: Increase %
1	C1MS1	Agua Fria Wastewater Residential	6,790	3,699	$ 5,739,865	$ 5,798,117	$ 6,199,813	$ 401,696	6.93%
2	C2MS1	Agua Fria Wastewater Commercial 5/8"	2	1,931	1,545	1,746	2,228	482	27.60%
3	C2MS2	Agua Fria Wastewater Commercial 3/4"	1	83	1,067	1,067	1,362	295	27.60%
4	C2MS3	Agua Fria Wastewater Commercial 1"	2	3,083	3,362	3,361	4,289	928	27.60%
5	C2MS4	Agua Fria Wastewater Commercial Large	34	51,402	246,276	246,618	314,674	68,056	27.60%
6									
7									
8		Total Agua Fria Wastewater - Billed Revenues	6,829	60,198	$ 5,992,115	$ 6,050,910	$ 6,522,367	$ 471,457	7.79%
9									

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

Exhibit
Schedule H-3
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Block	Base Charge: Present Rate Rate	Base Charge: Proposed Rate Rate	Base Charge: Change	Volume Charge: Prior Rate Rate	Volume Charge: Present Rate Rate	Volume Charge: Proposed Rate Rate	Volume Charge: Change
1	C1MS1	Agua Fria Wastewater Residential	First 7,000 gals.	$ 71.16	$ 76.09	$ 4.93	$ 6.9782	$ -	$ -	$ (6.9782)
2			Over 7,000 gals.				-		-	-
3	C2MS1	Agua Fria Wastewater Commercial 5/8"	First 10,000 gals.	58.91	75.17	16.26	7.1720		9.1510	1.9790
4			Over 10,000 gals.				-		-	-
5	C2MS2	Agua Fria Wastewater Commercial 3/4"	First 15,000 gals.	88.36	112.75	24.39	7.1720		9.1510	1.9790
6			Over 15,000 gals.				-		-	-
7	C2MS3	Agua Fria Wastewater Commercial 1"	First 15,000 gals.	117.95	150.50	32.55	7.1720		9.1510	1.9790
8			Over 15,000 gals.				-		-	-
9	C2MS4	Agua Fria Wastewater Commercial Large	All Usage	235.80	300.88	65.08	7.1720		9.1510	1.9790
10										
11										

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

Exhibit
Schedule H-3
Page 2
Witness: Heppenstall

Line No.	Rate Schedule	Description	Block	Base Charge	Number of Bills	Total Base Charge	Usage	Volume Charge	Total Volume Charge	Total Revenue
1	C1MS1	Agua Fria Wastewater Residential	First 7,000 gals.	$ 76.09	81,480	$ 6,199,813		$ -	$ -	$ 6,199,813
2			Over 7,000 gals.							
3	C2MS1	Agua Fria Wastewater Commercial 5/8"	First 10,000 gals.	75.17	24	1,804	46	9.1510	424	2,228
4			Over 10,000 gals.							
5	C2MS2	Agua Fria Wastewater Commercial 3/4"	First 15,000 gals.	112.75	12	1,353	1	9.1510	9	1,362
6			Over 15,000 gals.							
7	C2MS3	Agua Fria Wastewater Commercial 1"	First 15,000 gals.	150.50	24	3,612	74	9.1510	677	4,289
8			Over 15,000 gals.							
9	C2MS4	Agua Fria Wastewater Commercial Large	All Usage	300.88	408	122,759	20,972	9.1510	191,915	314,674
10										
11										

EPCOR - Agua Fria Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

Exhibit
Schedule H-3
Page 3
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			

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
27 for the customer's convenience.
28 (c) Monthly minimum times number of months disconnected from the system at the same location where the same customer
29 had ordered a service disconnection within the preceding 12-month period.
30
31
32 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM ITS CUSTOMERS A
33 PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-
34 609(D)(5).
35

	Service Line Connection Charges (Non Refundable)	Present Rates	Proposed Rates
36			
37			
38	Residential		
39	Commercial	At Cost	At Cost
40	Multiple Dwelling	At Cost	At Cost
41	Mobile Home Park	At Cost	At Cost
42			
43	Annual Fee for Industrial Discharge Service		
44	<= 50,000 gallons water per month	$500 per year	$500 per year
45	> 50,000 gallons water per month	$1,000 per year	$1,000 per year
46			
47	Off-Site Facilities Hook-Up Fees		
48	Service Lateral Size		
49	4 - Inch	$ 765	$ 765
50	6 - Inch	$ 1,721	$ 1,721
51	8 - Inch	$ 3,060	$ 3,060
52	10 - Inch	$ 4,781	$ 4,781

EPCOR Water - Agua Fria Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Exhibit
Schedule H-4
Page 1of 5
Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	C1MS1	Agua Fria Wastewater Residential	-	$ 71.16	$ 76.09	$ 4.93	6.93%
2	C1MS1	Agua Fria Wastewater Residential	1,000	$ 71.16	$ 76.09	$ 4.93	6.93%
3	C1MS1	Agua Fria Wastewater Residential	2,000	$ 71.16	$ 76.09	$ 4.93	6.93%
4	C1MS1	Agua Fria Wastewater Residential	3,000	$ 71.16	$ 76.09	$ 4.93	6.93%
5	C1MS1	Agua Fria Wastewater Residential	4,000	$ 71.16	$ 76.09	$ 4.93	6.93%

EPCOR Water - Agua Fria Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Exhibit
Schedule H-4
Page 2 of 5
Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	C2MS1	Agua Fria Wastewater Commercial 5/8"	-	$ 58.91	$ 75.17	$ 16.26	27.60%
2	C2MS1	Agua Fria Wastewater Commercial 5/8"	1,000	$ 66.08	$ 84.32	$ 18.24	27.60%
3	C2MS1	Agua Fria Wastewater Commercial 5/8"	2,000	$ 73.25	$ 93.47	$ 20.22	27.60%
4	C2MS1	Agua Fria Wastewater Commercial 5/8"	3,000	$ 80.43	$ 102.62	$ 22.20	27.60%
5	C2MS1	Agua Fria Wastewater Commercial 5/8"	4,000	$ 87.60	$ 111.77	$ 24.18	27.60%
6	C2MS1	Agua Fria Wastewater Commercial 5/8"	5,000	$ 94.77	$ 120.93	$ 26.16	27.60%
7	C2MS1	Agua Fria Wastewater Commercial 5/8"	6,000	$ 101.94	$ 130.08	$ 28.13	27.60%
8	C2MS1	Agua Fria Wastewater Commercial 5/8"	7,000	$ 109.11	$ 139.23	$ 30.11	27.60%
9	C2MS1	Agua Fria Wastewater Commercial 5/8"	8,000	$ 116.29	$ 148.38	$ 32.09	27.60%
10	C2MS1	Agua Fria Wastewater Commercial 5/8"	9,000	$ 123.46	$ 157.53	$ 34.07	27.60%
11	C2MS1	Agua Fria Wastewater Commercial 5/8"	10,000	$ 130.63	$ 166.68	$ 36.05	27.60%
12	C2MS1	Agua Fria Wastewater Commercial 5/8"	11,000	$ 130.63	$ 166.68	$ 36.05	27.60%
13	C2MS1	Agua Fria Wastewater Commercial 5/8"	12,000	$ 130.63	$ 166.68	$ 36.05	27.60%
14	C2MS1	Agua Fria Wastewater Commercial 5/8"	13,000	$ 130.63	$ 166.68	$ 36.05	27.60%
15	C2MS1	Agua Fria Wastewater Commercial 5/8"	14,000	$ 130.63	$ 166.68	$ 36.05	27.60%
16	C2MS1	Agua Fria Wastewater Commercial 5/8"	15,000	$ 130.63	$ 166.68	$ 36.05	27.60%
17	C2MS1	Agua Fria Wastewater Commercial 5/8"	16,000	$ 130.63	$ 166.68	$ 36.05	27.60%
18	C2MS1	Agua Fria Wastewater Commercial 5/8"	17,000	$ 130.63	$ 166.68	$ 36.05	27.60%
19	C2MS1	Agua Fria Wastewater Commercial 5/8"	18,000	$ 130.63	$ 166.68	$ 36.05	27.60%
20	C2MS1	Agua Fria Wastewater Commercial 5/8"	19,000	$ 130.63	$ 166.68	$ 36.05	27.60%
21	C2MS1	Agua Fria Wastewater Commercial 5/8"	20,000	$ 130.63	$ 166.68	$ 36.05	27.60%
22	C2MS1	Agua Fria Wastewater Commercial 5/8"	21,000	$ 130.63	$ 166.68	$ 36.05	27.60%
23	C2MS1	Agua Fria Wastewater Commercial 5/8"	22,000	$ 130.63	$ 166.68	$ 36.05	27.60%
24	C2MS1	Agua Fria Wastewater Commercial 5/8"	23,000	$ 130.63	$ 166.68	$ 36.05	27.60%
25	C2MS1	Agua Fria Wastewater Commercial 5/8"	24,000	$ 130.63	$ 166.68	$ 36.05	27.60%
26	C2MS1	Agua Fria Wastewater Commercial 5/8"	25,000	$ 130.63	$ 166.68	$ 36.05	27.60%
27	C2MS1	Agua Fria Wastewater Commercial 5/8"	26,000	$ 130.63	$ 166.68	$ 36.05	27.60%
28	C2MS1	Agua Fria Wastewater Commercial 5/8"	27,000	$ 130.63	$ 166.68	$ 36.05	27.60%
29	C2MS1	Agua Fria Wastewater Commercial 5/8"	28,000	$ 130.63	$ 166.68	$ 36.05	27.60%
30	C2MS1	Agua Fria Wastewater Commercial 5/8"	29,000	$ 130.63	$ 166.68	$ 36.05	27.60%
31	C2MS1	Agua Fria Wastewater Commercial 5/8"	30,000	$ 130.63	$ 166.68	$ 36.05	27.60%
32	C2MS1	Agua Fria Wastewater Commercial 5/8"	31,000	$ 130.63	$ 166.68	$ 36.05	27.60%
33	C2MS1	Agua Fria Wastewater Commercial 5/8"	32,000	$ 130.63	$ 166.68	$ 36.05	27.60%
34	C2MS1	Agua Fria Wastewater Commercial 5/8"	33,000	$ 130.63	$ 166.68	$ 36.05	27.60%
35	C2MS1	Agua Fria Wastewater Commercial 5/8"	34,000	$ 130.63	$ 166.68	$ 36.05	27.60%
36	C2MS1	Agua Fria Wastewater Commercial 5/8"	35,000	$ 130.63	$ 166.68	$ 36.05	27.60%
37	C2MS1	Agua Fria Wastewater Commercial 5/8"	36,000	$ 130.63	$ 166.68	$ 36.05	27.60%
38	C2MS1	Agua Fria Wastewater Commercial 5/8"	37,000	$ 130.63	$ 166.68	$ 36.05	27.60%
39	C2MS1	Agua Fria Wastewater Commercial 5/8"	38,000	$ 130.63	$ 166.68	$ 36.05	27.60%
40	C2MS1	Agua Fria Wastewater Commercial 5/8"	39,000	$ 130.63	$ 166.68	$ 36.05	27.60%
41	C2MS1	Agua Fria Wastewater Commercial 5/8"	40,000	$ 130.63	$ 166.68	$ 36.05	27.60%
42	C2MS1	Agua Fria Wastewater Commercial 5/8"	41,000	$ 130.63	$ 166.68	$ 36.05	27.60%
43	C2MS1	Agua Fria Wastewater Commercial 5/8"	42,000	$ 130.63	$ 166.68	$ 36.05	27.60%
44	C2MS1	Agua Fria Wastewater Commercial 5/8"	43,000	$ 130.63	$ 166.68	$ 36.05	27.60%
45	C2MS1	Agua Fria Wastewater Commercial 5/8"	44,000	$ 130.63	$ 166.68	$ 36.05	27.60%
46	C2MS1	Agua Fria Wastewater Commercial 5/8"	45,000	$ 130.63	$ 166.68	$ 36.05	27.60%
47	C2MS1	Agua Fria Wastewater Commercial 5/8"	46,000	$ 130.63	$ 166.68	$ 36.05	27.60%
48	C2MS1	Agua Fria Wastewater Commercial 5/8"	47,000	$ 130.63	$ 166.68	$ 36.05	27.60%
49	C2MS1	Agua Fria Wastewater Commercial 5/8"	48,000	$ 130.63	$ 166.68	$ 36.05	27.60%
50	C2MS1	Agua Fria Wastewater Commercial 5/8"	49,000	$ 130.63	$ 166.68	$ 36.05	27.60%
51	C2MS1	Agua Fria Wastewater Commercial 5/8"	50,000	$ 130.63	$ 166.68	$ 36.05	27.60%
52	C2MS1	Agua Fria Wastewater Commercial 5/8"	51,000	$ 130.63	$ 166.68	$ 36.05	27.60%
53	C2MS1	Agua Fria Wastewater Commercial 5/8"	52,000	$ 130.63	$ 166.68	$ 36.05	27.60%
54	C2MS1	Agua Fria Wastewater Commercial 5/8"	53,000	$ 130.63	$ 166.68	$ 36.05	27.60%
55	C2MS1	Agua Fria Wastewater Commercial 5/8"	54,000	$ 130.63	$ 166.68	$ 36.05	27.60%
56							
57		Average:	1,931	$ 72.76	$ 92.84	$ 20.08	27.60%
58							
59							
60							

EPCOR Water - Agua Fria 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	Proposed Increase %
1	C2MS2	Agua Fria Wastewater Commercial 3/4"		-	$ 88.36	$ 112.75	$ 24.39	27.60%
2	C2MS2	Agua Fria Wastewater Commercial 3/4"		1,000	$ 95.53	$ 121.90	$ 26.37	27.60%
3	C2MS2	Agua Fria Wastewater Commercial 3/4"		2,000	$ 102.70	$ 131.05	$ 28.35	27.60%
4	C2MS2	Agua Fria Wastewater Commercial 3/4"		3,000	$ 109.88	$ 140.20	$ 30.33	27.60%
5	C2MS2	Agua Fria Wastewater Commercial 3/4"		4,000	$ 117.05	$ 149.35	$ 32.31	27.60%
6	C2MS2	Agua Fria Wastewater Commercial 3/4"		5,000	$ 124.22	$ 158.51	$ 34.29	27.60%
7	C2MS2	Agua Fria Wastewater Commercial 3/4"		6,000	$ 131.39	$ 167.66	$ 36.26	27.60%
8	C2MS2	Agua Fria Wastewater Commercial 3/4"		7,000	$ 138.56	$ 176.81	$ 38.24	27.60%
9	C2MS2	Agua Fria Wastewater Commercial 3/4"		8,000	$ 145.74	$ 185.96	$ 40.22	27.60%
10	C2MS2	Agua Fria Wastewater Commercial 3/4"		9,000	$ 152.91	$ 195.11	$ 42.20	27.60%
11	C2MS2	Agua Fria Wastewater Commercial 3/4"		10,000	$ 160.08	$ 204.26	$ 44.18	27.60%
12	C2MS2	Agua Fria Wastewater Commercial 3/4"		11,000	$ 167.25	$ 213.41	$ 46.16	27.60%
13	C2MS2	Agua Fria Wastewater Commercial 3/4"		12,000	$ 174.42	$ 222.56	$ 48.14	27.60%
14	C2MS2	Agua Fria Wastewater Commercial 3/4"		13,000	$ 181.60	$ 231.71	$ 50.12	27.60%
15	C2MS2	Agua Fria Wastewater Commercial 3/4"		14,000	$ 188.77	$ 240.86	$ 52.10	27.60%
16	C2MS2	Agua Fria Wastewater Commercial 3/4"		15,000	$ 195.94	$ 250.02	$ 54.08	27.60%
17	C2MS2	Agua Fria Wastewater Commercial 3/4"		16,000	$ 195.94	$ 250.02	$ 54.08	27.60%
18	C2MS2	Agua Fria Wastewater Commercial 3/4"		17,000	$ 195.94	$ 250.02	$ 54.08	27.60%
19	C2MS2	Agua Fria Wastewater Commercial 3/4"		18,000	$ 195.94	$ 250.02	$ 54.08	27.60%
20	C2MS2	Agua Fria Wastewater Commercial 3/4"		19,000	$ 195.94	$ 250.02	$ 54.08	27.60%
21	C2MS2	Agua Fria Wastewater Commercial 3/4"		20,000	$ 195.94	$ 250.02	$ 54.08	27.60%
22	C2MS2	Agua Fria Wastewater Commercial 3/4"		21,000	$ 195.94	$ 250.02	$ 54.08	27.60%
23	C2MS2	Agua Fria Wastewater Commercial 3/4"		22,000	$ 195.94	$ 250.02	$ 54.08	27.60%
24	C2MS2	Agua Fria Wastewater Commercial 3/4"		23,000	$ 195.94	$ 250.02	$ 54.08	27.60%
25	C2MS2	Agua Fria Wastewater Commercial 3/4"		24,000	$ 195.94	$ 250.02	$ 54.08	27.60%
26	C2MS2	Agua Fria Wastewater Commercial 3/4"		25,000	$ 195.94	$ 250.02	$ 54.08	27.60%
27	C2MS2	Agua Fria Wastewater Commercial 3/4"		26,000	$ 195.94	$ 250.02	$ 54.08	27.60%
28	C2MS2	Agua Fria Wastewater Commercial 3/4"		27,000	$ 195.94	$ 250.02	$ 54.08	27.60%
29	C2MS2	Agua Fria Wastewater Commercial 3/4"		28,000	$ 195.94	$ 250.02	$ 54.08	27.60%
30	C2MS2	Agua Fria Wastewater Commercial 3/4"		29,000	$ 195.94	$ 250.02	$ 54.08	27.60%
31	C2MS2	Agua Fria Wastewater Commercial 3/4"		30,000	$ 195.94	$ 250.02	$ 54.08	27.60%
32	C2MS2	Agua Fria Wastewater Commercial 3/4"		31,000	$ 195.94	$ 250.02	$ 54.08	27.60%
33	C2MS2	Agua Fria Wastewater Commercial 3/4"		32,000	$ 195.94	$ 250.02	$ 54.08	27.60%
34	C2MS2	Agua Fria Wastewater Commercial 3/4"		33,000	$ 195.94	$ 250.02	$ 54.08	27.60%
35	C2MS2	Agua Fria Wastewater Commercial 3/4"		34,000	$ 195.94	$ 250.02	$ 54.08	27.60%
36	C2MS2	Agua Fria Wastewater Commercial 3/4"		35,000	$ 195.94	$ 250.02	$ 54.08	27.60%
37	C2MS2	Agua Fria Wastewater Commercial 3/4"		36,000	$ 195.94	$ 250.02	$ 54.08	27.60%
38	C2MS2	Agua Fria Wastewater Commercial 3/4"		37,000	$ 195.94	$ 250.02	$ 54.08	27.60%
39	C2MS2	Agua Fria Wastewater Commercial 3/4"		38,000	$ 195.94	$ 250.02	$ 54.08	27.60%
40	C2MS2	Agua Fria Wastewater Commercial 3/4"		39,000	$ 195.94	$ 250.02	$ 54.08	27.60%
41	C2MS2	Agua Fria Wastewater Commercial 3/4"		40,000	$ 195.94	$ 250.02	$ 54.08	27.60%
42	C2MS2	Agua Fria Wastewater Commercial 3/4"		41,000	$ 195.94	$ 250.02	$ 54.08	27.60%
43	C2MS2	Agua Fria Wastewater Commercial 3/4"		42,000	$ 195.94	$ 250.02	$ 54.08	27.60%
44	C2MS2	Agua Fria Wastewater Commercial 3/4"		43,000	$ 195.94	$ 250.02	$ 54.08	27.60%
45	C2MS2	Agua Fria Wastewater Commercial 3/4"		44,000	$ 195.94	$ 250.02	$ 54.08	27.60%
46	C2MS2	Agua Fria Wastewater Commercial 3/4"		45,000	$ 195.94	$ 250.02	$ 54.08	27.60%
47	C2MS2	Agua Fria Wastewater Commercial 3/4"		46,000	$ 195.94	$ 250.02	$ 54.08	27.60%
48	C2MS2	Agua Fria Wastewater Commercial 3/4"		47,000	$ 195.94	$ 250.02	$ 54.08	27.60%
49	C2MS2	Agua Fria Wastewater Commercial 3/4"		48,000	$ 195.94	$ 250.02	$ 54.08	27.60%
50	C2MS2	Agua Fria Wastewater Commercial 3/4"		49,000	$ 195.94	$ 250.02	$ 54.08	27.60%
51	C2MS2	Agua Fria Wastewater Commercial 3/4"		50,000	$ 195.94	$ 250.02	$ 54.08	27.60%
52	C2MS2	Agua Fria Wastewater Commercial 3/4"		51,000	$ 195.94	$ 250.02	$ 54.08	27.60%
53	C2MS2	Agua Fria Wastewater Commercial 3/4"		52,000	$ 195.94	$ 250.02	$ 54.08	27.60%
54	C2MS2	Agua Fria Wastewater Commercial 3/4"		53,000	$ 195.94	$ 250.02	$ 54.08	27.60%
55	C2MS2	Agua Fria Wastewater Commercial 3/4"		54,000	$ 195.94	$ 250.02	$ 54.08	27.60%
56								
57			Average:	83	$ 88.96	$ 113.51	$ 24.55	27.60%
58								
59								
60								

EPCOR Water - Agua Fria Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

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Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	C2MS3	Agua Fria Wastewater Commercial 1"	-	$ 117.95	$ 150.50	$ 32.55	27.60%
2	C2MS3	Agua Fria Wastewater Commercial 1"	1,000	$ 125.12	$ 150.50	$ 25.38	20.28%
3	C2MS3	Agua Fria Wastewater Commercial 1"	2,000	$ 132.29	$ 150.50	$ 18.21	13.76%
4	C2MS3	Agua Fria Wastewater Commercial 1"	3,000	$ 139.47	$ 150.50	$ 11.03	7.91%
5	C2MS3	Agua Fria Wastewater Commercial 1"	4,000	$ 146.64	$ 150.50	$ 3.86	2.63%
6	C2MS3	Agua Fria Wastewater Commercial 1"	5,000	$ 153.81	$ 150.50	$ (3.31)	-2.15%
7	C2MS3	Agua Fria Wastewater Commercial 1"	6,000	$ 160.98	$ 150.50	$ (10.48)	-6.51%
8	C2MS3	Agua Fria Wastewater Commercial 1"	7,000	$ 168.15	$ 150.50	$ (17.65)	-10.50%
9	C2MS3	Agua Fria Wastewater Commercial 1"	8,000	$ 175.33	$ 150.50	$ (24.83)	-14.16%
10	C2MS3	Agua Fria Wastewater Commercial 1"	9,000	$ 182.50	$ 150.50	$ (32.00)	-17.53%
11	C2MS3	Agua Fria Wastewater Commercial 1"	10,000	$ 189.67	$ 150.50	$ (39.17)	-20.65%
12	C2MS3	Agua Fria Wastewater Commercial 1"	11,000	$ 196.84	$ 150.50	$ (46.34)	-23.54%
13	C2MS3	Agua Fria Wastewater Commercial 1"	12,000	$ 204.01	$ 150.50	$ (53.51)	-26.23%
14	C2MS3	Agua Fria Wastewater Commercial 1"	13,000	$ 211.19	$ 150.50	$ (60.69)	-28.74%
15	C2MS3	Agua Fria Wastewater Commercial 1"	14,000	$ 218.36	$ 150.50	$ (67.86)	-31.08%
16	C2MS3	Agua Fria Wastewater Commercial 1"	15,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
17	C2MS3	Agua Fria Wastewater Commercial 1"	16,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
18	C2MS3	Agua Fria Wastewater Commercial 1"	17,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
19	C2MS3	Agua Fria Wastewater Commercial 1"	18,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
20	C2MS3	Agua Fria Wastewater Commercial 1"	19,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
21	C2MS3	Agua Fria Wastewater Commercial 1"	20,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
22	C2MS3	Agua Fria Wastewater Commercial 1"	21,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
23	C2MS3	Agua Fria Wastewater Commercial 1"	22,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
24	C2MS3	Agua Fria Wastewater Commercial 1"	23,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
25	C2MS3	Agua Fria Wastewater Commercial 1"	24,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
26	C2MS3	Agua Fria Wastewater Commercial 1"	25,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
27	C2MS3	Agua Fria Wastewater Commercial 1"	26,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
28	C2MS3	Agua Fria Wastewater Commercial 1"	27,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
29	C2MS3	Agua Fria Wastewater Commercial 1"	28,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
30	C2MS3	Agua Fria Wastewater Commercial 1"	29,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
31	C2MS3	Agua Fria Wastewater Commercial 1"	30,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
32	C2MS3	Agua Fria Wastewater Commercial 1"	31,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
33	C2MS3	Agua Fria Wastewater Commercial 1"	32,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
34	C2MS3	Agua Fria Wastewater Commercial 1"	33,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
35	C2MS3	Agua Fria Wastewater Commercial 1"	34,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
36	C2MS3	Agua Fria Wastewater Commercial 1"	35,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
37	C2MS3	Agua Fria Wastewater Commercial 1"	36,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
38	C2MS3	Agua Fria Wastewater Commercial 1"	37,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
39	C2MS3	Agua Fria Wastewater Commercial 1"	38,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
40	C2MS3	Agua Fria Wastewater Commercial 1"	39,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
41	C2MS3	Agua Fria Wastewater Commercial 1"	40,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
42	C2MS3	Agua Fria Wastewater Commercial 1"	41,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
43	C2MS3	Agua Fria Wastewater Commercial 1"	42,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
44	C2MS3	Agua Fria Wastewater Commercial 1"	43,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
45	C2MS3	Agua Fria Wastewater Commercial 1"	44,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
46	C2MS3	Agua Fria Wastewater Commercial 1"	45,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
47	C2MS3	Agua Fria Wastewater Commercial 1"	46,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
48	C2MS3	Agua Fria Wastewater Commercial 1"	47,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
49	C2MS3	Agua Fria Wastewater Commercial 1"	48,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
50	C2MS3	Agua Fria Wastewater Commercial 1"	49,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
51	C2MS3	Agua Fria Wastewater Commercial 1"	50,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
52	C2MS3	Agua Fria Wastewater Commercial 1"	51,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
53	C2MS3	Agua Fria Wastewater Commercial 1"	52,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
54	C2MS3	Agua Fria Wastewater Commercial 1"	53,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
55	C2MS3	Agua Fria Wastewater Commercial 1"	54,000	$ 225.53	$ 150.50	$ (75.03)	-33.27%
56							
57		Average:	3,083	$ 140.06	$ 150.50	$ 10.44	7.45%
58							
59							
60							

EPCOR Water - Agua Fria Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

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Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	C2MS4	Agua Fria Wastewater Commercial Large	-	$ 235.80	$ 300.88	$ 65.08	27.60%
2	C2MS4	Agua Fria Wastewater Commercial Large	5,000	$ 271.66	$ 300.88	$ 29.22	10.76%
3	C2MS4	Agua Fria Wastewater Commercial Large	10,000	$ 307.52	$ 300.88	$ (6.64)	-2.16%
4	C2MS4	Agua Fria Wastewater Commercial Large	15,000	$ 343.38	$ 300.88	$ (42.50)	-12.38%
5	C2MS4	Agua Fria Wastewater Commercial Large	20,000	$ 379.24	$ 300.88	$ (78.36)	-20.66%
6	C2MS4	Agua Fria Wastewater Commercial Large	25,000	$ 415.10	$ 300.88	$ (114.22)	-27.52%
7	C2MS4	Agua Fria Wastewater Commercial Large	30,000	$ 450.96	$ 300.88	$ (150.08)	-33.28%
8	C2MS4	Agua Fria Wastewater Commercial Large	35,000	$ 486.82	$ 300.88	$ (185.94)	-38.19%
9	C2MS4	Agua Fria Wastewater Commercial Large	40,000	$ 522.68	$ 300.88	$ (221.80)	-42.44%
10	C2MS4	Agua Fria Wastewater Commercial Large	45,000	$ 558.54	$ 300.88	$ (257.66)	-46.13%
11	C2MS4	Agua Fria Wastewater Commercial Large	50,000	$ 594.40	$ 300.88	$ (293.52)	-49.38%
12	C2MS4	Agua Fria Wastewater Commercial Large	55,000	$ 630.26	$ 300.88	$ (329.38)	-52.26%
13	C2MS4	Agua Fria Wastewater Commercial Large	60,000	$ 666.12	$ 300.88	$ (365.24)	-54.83%
14	C2MS4	Agua Fria Wastewater Commercial Large	65,000	$ 701.98	$ 300.88	$ (401.10)	-57.14%
15	C2MS4	Agua Fria Wastewater Commercial Large	70,000	$ 737.84	$ 300.88	$ (436.96)	-59.22%
16	C2MS4	Agua Fria Wastewater Commercial Large	75,000	$ 773.70	$ 300.88	$ (472.82)	-61.11%
17	C2MS4	Agua Fria Wastewater Commercial Large	80,000	$ 809.56	$ 300.88	$ (508.68)	-62.83%
18	C2MS4	Agua Fria Wastewater Commercial Large	85,000	$ 845.42	$ 300.88	$ (544.54)	-64.41%
19	C2MS4	Agua Fria Wastewater Commercial Large	90,000	$ 881.28	$ 300.88	$ (580.40)	-65.86%
20	C2MS4	Agua Fria Wastewater Commercial Large	95,000	$ 917.14	$ 300.88	$ (616.26)	-67.19%
21	C2MS4	Agua Fria Wastewater Commercial Large	100,000	$ 953.00	$ 300.88	$ (652.12)	-68.43%
22	C2MS4	Agua Fria Wastewater Commercial Large	105,000	$ 988.86	$ 300.88	$ (687.98)	-69.57%
23	C2MS4	Agua Fria Wastewater Commercial Large	110,000	$ 1,024.72	$ 300.88	$ (723.84)	-70.64%
24	C2MS4	Agua Fria Wastewater Commercial Large	115,000	$ 1,060.58	$ 300.88	$ (759.70)	-71.63%
25	C2MS4	Agua Fria Wastewater Commercial Large	120,000	$ 1,096.44	$ 300.88	$ (795.56)	-72.56%
26	C2MS4	Agua Fria Wastewater Commercial Large	125,000	$ 1,132.30	$ 300.88	$ (831.42)	-73.43%
27	C2MS4	Agua Fria Wastewater Commercial Large	130,000	$ 1,168.16	$ 300.88	$ (867.28)	-74.24%
28	C2MS4	Agua Fria Wastewater Commercial Large	135,000	$ 1,204.02	$ 300.88	$ (903.14)	-75.01%
29	C2MS4	Agua Fria Wastewater Commercial Large	140,000	$ 1,239.88	$ 300.88	$ (939.00)	-75.73%
30	C2MS4	Agua Fria Wastewater Commercial Large	145,000	$ 1,275.74	$ 300.88	$ (974.86)	-76.42%
31	C2MS4	Agua Fria Wastewater Commercial Large	150,000	$ 1,311.60	$ 300.88	$ (1,010.72)	-77.06%
32	C2MS4	Agua Fria Wastewater Commercial Large	155,000	$ 1,347.46	$ 300.88	$ (1,046.58)	-77.67%
33	C2MS4	Agua Fria Wastewater Commercial Large	160,000	$ 1,383.32	$ 300.88	$ (1,082.44)	-78.25%
34	C2MS4	Agua Fria Wastewater Commercial Large	165,000	$ 1,419.18	$ 300.88	$ (1,118.30)	-78.80%
35	C2MS4	Agua Fria Wastewater Commercial Large	170,000	$ 1,455.04	$ 300.88	$ (1,154.16)	-79.32%
36	C2MS4	Agua Fria Wastewater Commercial Large	175,000	$ 1,490.90	$ 300.88	$ (1,190.02)	-79.82%
37	C2MS4	Agua Fria Wastewater Commercial Large	180,000	$ 1,526.76	$ 300.88	$ (1,225.88)	-80.29%
38	C2MS4	Agua Fria Wastewater Commercial Large	185,000	$ 1,562.62	$ 300.88	$ (1,261.74)	-80.75%
39	C2MS4	Agua Fria Wastewater Commercial Large	190,000	$ 1,598.48	$ 300.88	$ (1,297.60)	-81.18%
40	C2MS4	Agua Fria Wastewater Commercial Large	195,000	$ 1,634.34	$ 300.88	$ (1,333.46)	-81.59%
41	C2MS4	Agua Fria Wastewater Commercial Large	200,000	$ 1,670.20	$ 300.88	$ (1,369.32)	-81.99%
42	C2MS4	Agua Fria Wastewater Commercial Large	205,000	$ 1,706.06	$ 300.88	$ (1,405.18)	-82.36%
43	C2MS4	Agua Fria Wastewater Commercial Large	210,000	$ 1,741.92	$ 300.88	$ (1,441.04)	-82.73%
44	C2MS4	Agua Fria Wastewater Commercial Large	215,000	$ 1,777.78	$ 300.88	$ (1,476.90)	-83.08%
45	C2MS4	Agua Fria Wastewater Commercial Large	220,000	$ 1,813.64	$ 300.88	$ (1,512.76)	-83.41%
46	C2MS4	Agua Fria Wastewater Commercial Large	225,000	$ 1,849.50	$ 300.88	$ (1,548.62)	-83.73%
47	C2MS4	Agua Fria Wastewater Commercial Large	230,000	$ 1,885.36	$ 300.88	$ (1,584.48)	-84.04%
48	C2MS4	Agua Fria Wastewater Commercial Large	235,000	$ 1,921.22	$ 300.88	$ (1,620.34)	-84.34%
49	C2MS4	Agua Fria Wastewater Commercial Large	240,000	$ 1,957.08	$ 300.88	$ (1,656.20)	-84.63%
50	C2MS4	Agua Fria Wastewater Commercial Large	245,000	$ 1,992.94	$ 300.88	$ (1,692.06)	-84.90%
51	C2MS4	Agua Fria Wastewater Commercial Large	250,000	$ 2,028.80	$ 300.88	$ (1,727.92)	-85.17%
52	C2MS4	Agua Fria Wastewater Commercial Large	255,000	$ 2,064.66	$ 300.88	$ (1,763.78)	-85.43%
53	C2MS4	Agua Fria Wastewater Commercial Large	260,000	$ 2,100.52	$ 300.88	$ (1,799.64)	-85.68%
54	C2MS4	Agua Fria Wastewater Commercial Large	265,000	$ 2,136.38	$ 300.88	$ (1,835.50)	-85.92%
55	C2MS4	Agua Fria Wastewater Commercial Large	270,000	$ 2,172.24	$ 300.88	$ (1,871.36)	-86.15%
56							
57		Average:	51,402	$ 604.46	$ 300.88	$ (303.58)	-50.22%
58							
59							
60							

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	

Total Full Bill Count
71,824

			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

Annualized Revenues	
Increase/(Decrease) from Annualization	$ 58,397

*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
Full Bill	20	41
Partial Bills	1.23	0
	21	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

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
Full Bill	12	1
Partial Bills	-	0
	12.00	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)

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
2	10	20	17	26	40
3	4	12	21	38	47
6	1	6	22	44	56
15	2	30	24	74	74

	Bill Count	Tier 1 Usage
Full Bill	24	74
Full Bill - More than 1 Dwelling	0	0
Partial Bills	-	0
	24	74

			Total
Revenues	$ 2,830.80	$ 530.73	$ 3,362
Misc. Adjustments			$ (0)
Original Billing Determinants			$ 3,361

Average Customers	2
Average Consumption	3.083

	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)

EPCOR Water
Agua Fria Wastewater - C2MS4
Unit of Measure = 1000 Gals

Rate Schedule: C2MS4
Description: Agua Fria Wastewater Commercial Large
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	4	4	8	4	395
2	12	24	20	28	786
3	19	57	39	85	1,165
4	7	28	46	113	1,525
5	3	15	49	128	1,878
6	2	12	51	140	2,228
7	4	28	55	168	2,576
8	7	56	62	224	2,920
9	7	63	69	287	3,257
10	16	160	85	447	3,587
11	12	132	97	579	3,901
12	19	228	116	807	4,203
13	14	182	130	989	4,486
14	9	126	139	1,115	4,755
15	11	165	150	1,280	5,015
16	20	320	170	1,600	5,264
17	9	153	179	1,753	5,493
18	11	198	190	1,951	5,713
19	13	247	203	2,198	5,922
20	5	100	208	2,298	6,118
21	8	168	216	2,466	6,309
22	8	176	224	2,642	6,492
23	11	253	235	2,895	6,667
24	4	96	239	2,991	6,831
25	3	75	242	3,066	6,991
26	3	78	245	3,144	7,148
27	2	54	247	3,198	7,302
28	4	112	251	3,310	7,454
29	2	58	253	3,368	7,602
30	5	150	258	3,518	7,748
31	2	62	260	3,580	7,889
32	2	64	262	3,644	8,028
33	3	99	265	3,743	8,165
34	2	68	267	3,811	8,299
35	1	35	268	3,846	8,431
36	2	72	270	3,918	8,562
37	2	74	272	3,992	8,691

EPCOR Water
Agua Fria Wastewater - C2MS4
Unit of Measure = 1000 Gals

Rate Schedule: C2MS4
Description: Agua Fria Wastewater Commercial Large
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
38	3	114	275	4,106	8,818
39	1	39	276	4,145	8,942
41	1	41	277	4,186	9,188
42	4	168	281	4,354	9,310
43	3	129	284	4,483	9,428
44	2	88	286	4,571	9,543
45	2	90	288	4,661	9,656
46	4	184	292	4,845	9,767
47	2	94	294	4,939	9,874
48	3	144	297	5,083	9,979
49	4	196	301	5,279	10,081
51	1	51	302	5,330	10,277
52	5	260	307	5,590	10,374
53	2	106	309	5,696	10,466
56	2	112	311	5,808	10,736
57	2	114	313	5,922	10,824
58	1	58	314	5,980	10,910
59	2	118	316	6,098	10,995
61	3	183	319	6,281	11,161
66	2	132	321	6,413	11,561
69	1	69	322	6,482	11,795
70	2	140	324	6,622	11,872
74	2	148	326	6,770	12,172
76	1	76	327	6,846	12,318
78	2	156	329	7,002	12,462
82	1	82	330	7,084	12,742
83	2	166	332	7,250	12,811
85	1	85	333	7,335	12,945
86	1	86	334	7,421	13,011
88	1	88	335	7,509	13,141
91	1	91	336	7,600	13,333
92	1	92	337	7,692	13,396
93	1	93	338	7,785	13,458
97	1	97	339	7,882	13,702
98	1	98	340	7,980	13,762
100	5	500	345	8,480	13,880
102	2	204	347	8,684	13,988
103	2	206	349	8,890	14,040

EPCOR Water
Agua Fria Wastewater - C2MS4
Unit of Measure = 1000 Gals

Rate Schedule: C2MS4
Description: Agua Fria Wastewater Commercial Large
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
110	1	110	350	9,000	14,390
111	1	111	351	9,111	14,439
118	2	236	353	9,347	14,775
121	1	121	354	9,468	14,913
127	2	254	356	9,722	15,183
128	1	128	357	9,850	15,226
130	1	130	358	9,980	15,310
132	2	264	360	10,244	15,392
136	1	136	361	10,380	15,548
138	1	138	362	10,518	15,624
144	1	144	363	10,662	15,846
145	1	145	364	10,807	15,882
146	1	146	365	10,953	15,917
158	1	158	366	11,111	16,325
164	1	164	367	11,275	16,523
165	1	165	368	11,440	16,555
172	1	172	369	11,612	16,772
173	1	173	370	11,785	16,802
175	1	175	371	11,960	16,860
176	2	352	373	12,312	16,888
178	1	178	374	12,490	16,940
185	1	185	375	12,675	17,115
189	1	189	376	12,864	17,211
191	2	382	378	13,246	17,257
193	1	193	379	13,439	17,299
198	1	198	380	13,637	17,399
204	1	204	381	13,841	17,513
221	1	221	382	14,062	17,819
222	1	222	383	14,284	17,836
232	1	232	384	14,516	17,996
240	1	240	385	14,756	18,116
283	1	283	386	15,039	18,718
288	1	288	387	15,327	18,783
291	1	291	388	15,618	18,819
296	1	296	389	15,914	18,874
302	1	302	390	16,216	18,934
330	1	330	391	16,546	19,186
339	1	339	392	16,885	19,258

EPCOR Water
Agua Fria Wastewater - C2MS4
Unit of Measure = 1000 Gals

Rate Schedule:	C2MS4					
Description:	Agua Fria Wastewater Commercial Large					
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
346	1	346	393	17,231	19,307
399	1	399	394	17,630	19,625
407	1	407	395	18,037	19,665
549	1	549	396	18,586	20,233
621	1	621	397	19,207	20,449
659	1	659	398	19,866	20,525
888	1	888	399	20,754	20,754

	Bill Count	Tier 1 Usage
Full Bill	307	20,754
Full Bill - More than 1 Dwelling	92	0
Partial Bills	8	189
	407	20,943

			Total
Revenues	$ 96,072.78	$ 150,203.20	$ 246,276
Misc. Adjustments			$ 0
Original Billing Determinants			$ 246,276

Average Customers	34
Average Consumption	51.402

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	34	34	
Average Consumption		51.4	
Rate	$ 235.80	$ 7.17	
# of Months	12	12	
Annualized Revenues	$ 96,206.40	$ 150,411	$ 246,618

Increase/(Decrease) from Annualization	$ 342

Agua Fria Wastewater

Proposed Tariffs &

Redlined Tariffs

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria Wastewater District
(Name of Service Area)

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Miscellaneous Service Charges (MISC-1)	Sheet 4
Effluent	Sheet 5
Rules and Regulations	ACC No. 1 thru ACC No.65

Proposed

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria 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

	Monthly Minimum Charge	Commodity Rates (per 1,000 gallons)	Maximum Gallons at Commodity Rates
Residential Units	$ 76.09	$ 0.0000	na
Commercial Unit 5/8-inch	$ 75.17	$ 9.1510	10,000
Commercial Unit ¾- inch	$ 112.75	$ 9.1510	15,000
Commercial Unit 1-inch	$ 150.50	$ 9.1510	15,000
Commercial Large Unit	$ 300.88	$ 9.1510	Infinite

Proposed

Continued on Sheet No. 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)

Agua Fria Wastewater District
(Name of Service Area)

General Sanitary Sewer Service

(continued)

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 Agua Fria Wastewater District's Rules and Regulations.

Proposed

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047, 73227 and 73837

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria 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 Agua Fria 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.

Proposed

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria Wastewater District
(Name of Service Area)

Off-Site Facilities Hook-Up Fee (Wastewater)
Agua Fria Wastewater District

I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to EPCOR Water Arizona, Inc. – Agua Fria 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. – Agua Fria 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	Factor	Fee
4-inch	1	$ 765*
6-inch	2.25	$ 1,721
8-inch	4	$ 3,060
10-inch	6.25	$ 4,781

* Established in Decision No. 70372

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria Wastewater District
(Name of Service Area)

Off-Site Facilities Hook-Up Fee (Wastewater)
Agua Fria Wastewater District

(continued)

III. Off-Site Facilities Hook-Up Fee (cont.)

Fee per Equivalent Residential Unit ("ERU") $765.00

Equivalent Residential Units for various facilities are determined under the following schedule:

Type of Improvement	Associated ERU
Single Family Home	1.00
Apartment Units	0.50
Commercial Units (per acre)	4.00
Resorts (per room)	0.50

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.

Proposed

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria Wastewater District
(Name of Service Area)

Off-Site Facilities Hook-Up Fee (Wastewater)
Agua Fria 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.

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria Wastewater District
(Name of Service Area)

Miscellaneous MISC-1

The 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	$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 A.A.C. R14-2-603(B)

(b) After hours service charge: After regular working hours, Saturday, Sunday, and holidays if at the customer's request or for the customer's convenience.
(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 A.A.C. R.14-2-609(D)(5)

Special Conditions

Company shall collect income taxes on the meter and service line charges. Any tax collected will be refunded each year that the meter deposit is refunded.

Proposed

ISSUED: MM DD YYYY (Month Day Year) EFFECTIVE: MM DD YYYY (Month Day Year)
ISSUED BY: Sheryl L. Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria 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

Meter Size	Tier One		
	Monthly Usage Charge	Commodity Rate (per 1,000 gallons)	Upper Limit
1-inch	$ 0.00	$ 0.77	Infinite
1.5-inch	$ 0.00	$ 0.77	Infinite
2-inch	$ 0.00	$ 0.77	Infinite
3-inch	$ 0.00	$ 0.77	Infinite
4-inch	$ 0.00	$ 0.77	Infinite
5-inch	$ 0.00	$ 0.77	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 Agua Fria Wastewater District's Rules and Regulations.

Proposed

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

~~Original~~

SHEET NO. TOC .

Agua Fria Wastewater District
(Name of Service Area)

TABLE OF CONTENTS

General Sanitary Sewer Service	Sheet 1 – ~~Original~~
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Industrial Discharge Service	Sheet 2 – ~~Original~~
Off-Site Facilities Hook-Up Fees	Sheet 3 – ~~Original~~
Continued	Sheet 3a – ~~Original~~
Continued	Sheet 3b – ~~Original~~
Miscellaneous Service Charges (MISC-1)	Sheet 4 – ~~Original~~
Effluent	Sheet 5 – ~~Original~~
Rules and Regulations	ACC No. 1 thru ACC No.65

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EPCOR Water Arizona, Inc.
(Name of Company)

~~1st Revised~~ SHEET NO. 1
~~Cancelling Original SHEET NO. 1~~

Agua Fria 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

	Monthly Minimum Charge	Commodity Rates (per 1,000 gallons)	Maximum Gallons at Commodity Rates
Residential Units	$ 76.0971.16	$ 0.0000	na
Commercial Unit 5/8-inch	$ 75.1758.91	$ 9.1510 7.1720	10,000
Commercial Unit ¾- inch	$ 112.7588.36	$ 9.1510$ 7.1720	15,000
Commercial Unit 1-inch	$ 150.50117.85	$ 9.1510$ 7.1720	15,000
Commercial Large Unit	$ 300.88235.80	$ 9.1510$ 7.1720	Infinite

Continued on Sheet No. 1a

ISSUED: January 15, 2016 MM DD YYYY EFFECTIVE: January 1, 2016 MM DD YYYY
Month Day Year Month Day Year

ISSUED BY: Sheryl Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 74331 XXXXX

General Sanitary Sewer Service

(continued)

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 Agua Fria Wastewater District's Rules and Regulations.

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 Agua Fria 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.

Off-Site Facilities Hook-Up Fee (Wastewater)
Agua Fria Wastewater District

I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to EPCOR Water Arizona, Inc. – Agua Fria 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. – Agua Fria 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	Factor	Fee
4-inch	1	$ 765*
6-inch	2.25	$ 1,721
8-inch	4	$ 3,060
10-inch	6.25	$ 4,781

EPCOR Water Arizona, Inc.
(Name of Company)

Agua Fria Wastewater District
(Name of Service Area)

* Established in Decision No. 70372

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

Off-Site Facilities Hook-Up Fee (Wastewater)
Agua Fria Wastewater District

(continued)

III. Off-Site Facilities Hook-Up Fee (cont.)

Fee per Equivalent Residential Unit ("ERU") $765.00

Equivalent Residential Units for various facilities are determined under the following schedule:

Type of Improvement	Associated ERU
Single Family Home	1.00
Apartment Units	0.50
Commercial Units (per acre)	4.00
Resorts (per room)	0.50

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.

Off-Site Facilities Hook-Up Fee (Wastewater)
Agua Fria 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.

Miscellaneous MISC-1

The District ~~Company~~ is authorized to charge the following Service Charges~~miscellaneous service~~ fees:

Service Establishment, Reestablishment, ~~and/or~~ **Reconnection**, and Miscellaneous **Charges**

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~~As provided for in Rule No. 2 (D) of EPCOR Water Arizona, Inc.'s Agua Fria Wastewater District's Rules and Regulations, the Company will charge the following rates for the establishment and/or reconnection of Water Utility service:~~

~~1 Establishment during business hours~~	~~$ 30.00~~
~~2 Establishment after business hours~~	~~$ 45.00~~
~~3 Reconnection (delinquent)~~	~~$ 40.00~~
~~4 Reconnection after hours~~	~~$ 55.00~~
Establishment or Reestablishment of Service (c)	$35.00
Reconnection of Service (Delinquent)	$35.00
Deposit	(a)
Deposit Interest	(a)
NSF	$25.00
Deferred Payment (per month)	1.5%
Late Payment Fee (per month)	1.5%
After Hour Service Charge (b)	$35.00

~~Insufficient Funds (NSF) Check Charge~~

~~As provided for in Rule No. 7 (E) of EPCOR Water Arizona, Inc.'s Agua Fria Wastewater District's Rules and Regulations, the Company will charge the customer $15.00 for each instance the customer tenders payment for service with insufficient funds check.~~

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~~Late Fee~~

~~1 Late Fee (per month)~~	~~1.5%~~

ISSUED: ~~April 26, 2013~~ MM DD YYYY

EFFECTIVE: ~~January 1, 2013~~ MM DD YYYY

Month Day Year

Month Day Year

ISSUED BY: ~~Tom Broderick~~ Sheryl L. Huppard, Director, Regulation & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. ~~72047 and 73227~~ XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Aqua Fria Wastewater District
(Name of Service Area)

~~Deposit and Taxes~~

~~Deposit~~ (a) Per Commission Rule A.A.C. R14-2-~~6~~403(B)
~~Deposit Interest - Per Commission Rule A.A.C. R14-2-403(B).~~
(b) After hours service charge. After regular working hours, Saturday, Sunday, and holidays if at the customer's request or for the customer's convenience.
(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 ~~c~~Collection of regular rates, the utility will collect from its customers a proportionate share of any ~~p~~Privilege, sales, use and franchise tax~~es~~. - Per Commission Rule A.A.C. R.14-2-~~6~~409(D)(5)

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Special Conditions

Company shall collect income taxes on the meter and service line charges. Any tax collected will be refunded each year that the meter deposit is refunded.

ISSUED: ~~April 26, 2011~~ MM DD YYYY EFFECTIVE: ~~January 1, 2013~~ MM DD YYYY
Month Day Year Month Day Year

ISSUED BY: ~~Tom Broderick~~ Sharon L. Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. ~~72047 and 73227~~ XXXXX

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

Meter Size	Tier One		
	Monthly Usage Charge	Commodity Rate (per 1,000 gallons)	Upper Limit
1-inch	$ 0.00	$ 0.77	Infinite
1.5-inch	$ 0.00	$ 0.77	Infinite
2-inch	$ 0.00	$ 0.77	Infinite
3-inch	$ 0.00	$ 0.77	Infinite
4-inch	$ 0.00	$ 0.77	Infinite
5-inch	$ 0.00	$ 0.77	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 Agua Fria Wastewater District's Rules and Regulations.

A Schedule
Anthem WW

Anthem 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	$ 18,711,412	$ 22,964,185	$ 20,837,799	Average ([A] + [B])
2					
3	Adjusted Operating Income	$ 711,844	$ 711,844	$ 711,844	(b)
4					
5	Current Rate of Return	3.80%	3.10%	3.42%	Line [3] / Line [1]
6					
7	Required Operating Income	$ 1,350,878	$ 1,350,877	$ 1,350,877	Line [1] * Line [11]
8					
9	Weighted Average Cost of Capital	7.07%	7.07%	7.07%	(d)
10	Fair Value Adjustment	0.15%	-1.19%	-0.59%	(d)
11	Required Rate of Return	7.22%	5.88%	6.48%	Sum Line [9-10]
12					
13	Operating Income Deficiency	$ 639,033	$ 639,033	$ 639,033	Line [7] - Line [3]
14					
15	Gross Revenue Conversion Factor	1.63	1.63	1.63	(c)
16					
17	Increase in Gross Revenue Requirement	$ 1,041,624	$ 1,041,624	$ 1,041,624	Line [13] * Line [15]
18					
19					

	Customer Classification	Present Rates (e) [A]	Annualized Rates (e) [B]	Proposed Rates (e) [C]	Dollar Increase [D] = [C] - [B]	Percent Increase [E] = [D] / [B]
23	Residential	$ 5,591,909	$ 5,614,053	$ 6,554,260	$ 940,207	16.75%
24	Commercial	30,971	30,811	37,281	6,469	21.00%
25	Commercial Large	422,376	420,511	508,823	88,311	21.00%
26	OPA	864,819	857,537	864,022	6,485	0.76%
27	Other	(4,050)			-	0.00%
28						
29	Total Water Revenues	$ 6,906,025	$ 6,922,913	$ 7,964,385	$ 1,041,473	15.04%
30						
31	Other Revenues	$ 166	$ 166	$ 166	$ -	0.00%
32						
33	Total Revenues	$ 6,906,191	$ 6,923,079	$ 7,964,551	$ 1,041,473	15.04%
34						
35		Sch C2 [A] + [B]	Sch C2 [AM]	Sch C2 [AO]		
36	Check From C-2	$ 6,906,191	$ 6,923,079	$ 7,964,703		
37		$ (0)	$ -	$ 151	Line [36] - Line [33]	

38
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
50 \2015 Anthem Wastewater.xlsm

Anthem Wastewater
Test Year Ended December 31, 2015
Summary of Results of Operations

Exhibit
Schedule A-2
Page 1
Witness: Hubbard

Line No.	Description		Prior Years Ended 12/31/2013		Prior Years Ended 12/31/2014			Test Year Actual 12/31/2015		Test Year Adjusted 12/31/2015			Projected Year Present Rates 12/31/2016		Projected Year Proposed Rates 12/31/2016		
1	Gross Revenues	(b)	$ 7,786,591	$	7,144,971	(b)	(b)	$ 6,906,191	$	6,923,079	(a)	(e)	$ 6,923,079	$	7,964,703	(e)	
2																	
3	Revenue Deductions and																
4	Operating Expenses	(b)	$ 5,755,682	$	5,531,290	(b)	(b)	$ 5,853,340	$	6,211,234	(a)	(e)	$ 6,211,234	$	6,615,430	(e)	
5																	
6	Operating Income		$ 2,030,909	$	1,613,680			$ 1,052,851	$	711,844			$ 711,844	$	1,349,273		Line [1] - Line [3]
7																	
8	Other Income and																
9	Deductions	(b)	$ -	$	2,230	(b)	(b)	$ 296	$	296	(a)	(e)	$ 296	$	296	(e)	
10																	
11	Interest Expense	(b)	$ 549,234	$	548,701	(b)	(b)	$ 547,830	$	452,816	(a)	(e)	$ 452,816	$	452,816	(e)	
12																	
13	Net Income		$ 1,481,675	$	1,062,750			$ 504,726	$	258,733			$ 258,733	$	896,161		Line [6] - Sum Lines [9-11]
14																	
15	Earned Per Average																
16	Common Share		$ 310	$	223			$ 106	$	54			$ 54	$	188		
17																	
18	Dividends Per																
19	Common Share		$ -	$	156.57			$ 128.42	$	128.42			$ 128.42	$	128.42		
20																	
21	Payout Ratio		0.00%		70.33%			121.47%		236.97%			236.97%		68.42%		
22																	
23	Return on Average																
24	Invested Capital	(d)	3.96%		2.84%	(d)	(d)	1.35%		0.69%	(d)	(d)	0.69%		2.39%	(d)	
25																	
26	Return on Year End Capital	(d)	7.92%		5.69%	(d)	(d)	2.70%		1.38%	(d)	(d)	1.38%		4.79%	(d)	
27																	
28	Return on Average																
29	Common Equity	(c)	19.29%		13.61%	(c)	(c)	6.26%		3.21%	(c)	(c)	3.21%		11.11%	(c)	
30																	
31	Return on Year End																
32	Common Equity	(c)	19.29%		13.36%	(c)	(c)	6.18%		3.17%	(c)	(c)	3.17%		10.98%	(c)	
33																	
34	Times Bond Interest Earned																
35	Before Income Taxes		2.84		3.04			2.85		1.92			0.03		4.17		
36																	
37	Times Total Interest and																
38	Preferred Dividends Earned																
39	After Income Taxes		3.70		1.24			0.91		0.67			0.67		1.27		
40																	
41																	
42	[1] No Dividend Payments in 2013, two payments in 2014																
43																	
44	Supporting Schedules																
45	(a) C-1 (d) D-1																
46	(b) E-2 (e) F-1																
47	(c) E-4																
48																	
49	Workpapers and Supporting Documents																
50	\2015 Anthem Wastewater.xlsm																

Anthem Wastewater
Test Year Ended December 31, 2015
Summary of Capital Structure

Exhibit
Schedule A-3
Page 1
Witness: Hubbard

Line No.	Description		Prior Years Ended 12/31/2013		Prior Years Ended 12/31/2014		Test Year 12/31/2015		Projected Year 12/31/2016	
1	Short-Term Debt		$ 8,560,000	$	9,246,000	(b)	$ 18,480,843	(b)	$ 18,480,843	
2	Long-Term Debt	(c)	$ 240,304,470	$	231,024,144	(c) (c)	$ 231,000,000	(b)	$ 231,000,000	
3										
4	Total Debt		$ 248,864,470	$	240,270,144		$ 249,480,843		$ 249,480,843	Line [1] + Line [2]
5										
6										
7	Preferred Stock		$ -	$	-		$ -		$ -	
8										
9	Common Equity	(c)	$ 168,217,287	$	174,596,256	(c) (c)	$ 178,868,806	(a)	$ 178,868,806	
10										
11										
12	Total Capital & Debt		$ 417,081,758	$	414,866,400		$ 428,349,649		$ 428,349,649	Line [4] + Line [9]
13										
14										
15	Capitalization Ratios:									
16	Short-Term Debt		2.05%		2.23%		4.31%		4.31%	Line [1] / Line [12]
17	Long-Term Debt		57.62%		55.69%		53.93%		53.93%	Line [2] / Line [12]
18										
19	Total Debt		59.67%		57.92%		58.24%		58.24%	Line [16] + Line [17]
20										
21										
22	Preferred Stock		0.00%		0.00%		0.00%		0.00%	Line [7] / Line [12]
23										
24	Common Equity		40.33%		42.08%		41.76%		41.76%	Line [9] / Line [12]
25										
26										
27	Total Capital		100.00%		100.00%		100.00%		100.00%	Line [19] + Line [24]
28										
29	Weighted Cost of									
30	Short-Term Debt	(a)	0.01%		0.01%	(a) (a)	0.01%	(a)	0.00%	
31										
32	Weighted Cost of									
33	Long-Term Debt	(a)	2.31%		2.31%	(a) (a)	2.31%	(a)	2.42%	
34										
35	Weighted Cost of									
36	Senior Capital	(a)	2.31%		2.31%	(a) (a)	2.31%	(a)	2.42%	
37										
38										
39										
40										
41										
42										
43	Supporting Schedules									
44	(a) D-1									
45	(b) D-2									
46	(c) E-1									
47										
48	Workpapers and Supporting Documents									
49										
50	\2015 Anthem Wastewater.xlsm									

Anthem Wastewater
Test Year Ended December 31, 2015
Construction Expenditures and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Hubbard

Line No.				Construction Expenditures [A]		Net Plant Placed in Service [B]		Gross Utility Plant in Service [C]
1								
2	Prior Year Ended	12/31/2013	(a)	$ (279,769)		$ 69,867	(a)	$ 56,468,996
3								
4	Prior Year Ended	12/31/2014	(a)	$ 410,121	[C] Line [4] - [C] Line [2]	$ 462,722	(a)	$ 56,931,718
5								
6	Test Year Ended	12/31/2015	(a)	$ 1,003,378	[C] Line [6] - [C] Line[4]	$ 578,518	(a)	$ 57,510,236
7								
8	Projected Year Ended	12/31/2016	(b)	$ 2,006,147	[C] Line [8] - [C] Line[6]	$ 973,044	[C] Line [6] + [B] Line [8]	$ 58,483,280
9								
10	Projected Year Ended	12/31/2017	(b)	$ 2,922,261	[C] Line [10] - [C] Line [8]	$ 1,417,388	[C] Line [8] + [B] Line [10]	$ 59,900,668
11								
12	Projected Year Ended	12/31/2018	(b)	$ 3,173,345	[C] Line [12] - [C] Line [10]	$ 1,539,171	[C] Line [10] + [B] Line [12]	$ 61,439,839
13								
14								
15								
16								
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	Supporting Schedules							
42	(a) E-1							
43	(b) \2016-2025 Capital Budget.xlsx							
44								
45	Workpapers and Supporting Documents							
46	\2016-2025 Capital Budget.xlsx							
47								
48								
49								
50	\2015 Anthem Wastewater.xlsm							

Anthem Wastewater
Test Year Ended December 31, 2015
Summary Statements of Cash Flows

Exhibit
Schedule A-5
Page 1
Witness: Hubbard

Line No.		Prior Year Ended (a) 12/31/2013	Prior Year Ended (a) 12/31/2014	Test Year Ended (a) 12/31/2015	Projected Year Present Rates (b) 12/31/2016	Projected Year Proposed Rates (b) 12/31/2016	
1							
2							
3							
4							
5	Source of Funds						
6	From Operations						
7	Net Income	$ 1,481,675	$ 1,062,750	$ 504,726	$ 258,733	$ 896,161	
8	Depreciation & Amortization	2,003,490	2,004,869	1,963,972	2,384,678	2,384,678	
9	Def. Investment Tax Credits	-	-	-	-	-	
10	Deferred Income Taxes	281,327	322,798	829,217	829,217	829,217	
11	Amort. of Regulatory Expense	-	-	-	-	-	
12	Total From Operations	$ 3,766,492	$ 3,390,417	$ 3,297,915	$ 3,472,628	$ 4,110,057	Sum Lines [7-11]
13	From Financing						
14	Advances in Aid of Construction	(871,607)	(3,194,365)	(1,155,216)	(1,155,216)	(1,155,216)	
15	Contributions in Aid of Construction	(24)	24	-	-	-	
16	Issuance of Long-Term Debt	(1,703)	(1,772)	475,411	475,411	475,411	
17	(Decrease) / Increase in Net Amounts						
18	Due to/from Parent and Affiliates	(4,600,761)	(3,681,226)	(3,743,482)	(3,743,482)	(3,743,482)	
19	Total From Financing	$ (5,474,096)	$ (6,877,339)	$ (4,423,287)	$ (4,423,287)	$ (4,423,287)	Sum Lines [14-18]
20							
21	Total Funds Provided	$ (1,707,604)	$ (3,486,922)	$ (1,125,373)	$ (950,660)	$ (313,231)	Line [12] + Line [19
22	Application of Funds						
23	Construction Expenditures	345,943	52,600	(381,603)	2,006,147	2,006,147	
24	Rate Case Expenses	-	-	-	228,942	228,942	
25	Dividends Paid	-	747,477	613,116	613,116	613,116	
26	Other Deferred Debits and Credits	24	(24)	(112,121)	(112,121)	(112,121)	
27	Total Funds Applied	$ 345,967	$ 800,054	$ 119,392	$ 2,736,084	$ 2,736,084	Sum Lines [23-26]
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43	Supporting Schedules						
44	(a) E-3						
45	(b) F-2						
46							
47	Workpapers and Supporting Documents						
48							
49							
50	\2015 Anthem Wastewater.xlsm						

B Schedule
Anthem WW

Anthem 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)	RCND Rate Base (b)	
1			[A]	[B]	
2	Gross Utility Plant in Service		$ 54,637,653	$ 86,289,510	
3					
4	Less:				
5					
6	Accumulated Depreciation		22,614,261	47,032,933	
7					
8	Net Utility Plant in Service		$ 32,023,392	$ 39,256,577	Line [2] - Line [6]
9					
10					
11	Less:				
12					
13	Advances in Aid of		$ 6,561,980	$ 8,044,147	
14	Construction				
15	Contribution in Aid of Construction -		5,519,815	6,766,586	
16	Net of Amortization				
17					
18	Customer Meter Deposits		-	-	
19	Deferred Income Taxes & Credits		1,113,346	1,364,820	
20	Investment Tax Credits		-	-	
21	Regulatory Liabilities		-	-	
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	
25	Working Capital Allowance	(c)	(116,838)	(116,838)	
26	Utility Plant Acquisition Adjustment		-	-	
27					
28	Total Rate Base		$ 18,711,412	$ 22,964,185	Line [8] - Lines [13-21] + Line [24-26
29					
30					
31	Fair Value Rate Base			$ 20,837,799	(Sum[A] Line [28] + [B] Line [28]) 2
32	Fair Value Increment			$ 2,126,386	[B] Line [31] - [A] Line [28]
33	Fair Value Ratio			1.2273	[B] Line [28] / [A] Line [28]
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Supporting Schedules		Recap Schedules:		
44	(a) B-2		A-1		
45	(b) B-3				
46	(c) B-5				
47					
48	Workpapers and Supporting Documents				
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 2
Witness: Mahler

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 -NA- Intentionally Left Blank	Page 9 [H] ADJ SMM-RB7 -NA- Intentionally Left Blank	Page 10 [I] ADJ SMM-RB8 -NA- Intentionally Left Blank
1	Gross Utility									
2	Plant in Service	$ 57,462,956	$ (6,884,105)	$ -	$ -	$ 2,167	$ -	$ -	$ -	$ -
3										
4	Less:									
5										
6	Accumulated Depreciation	25,258,272	$ (2,819,926)	-	-	$ 3,819	-	-	-	-
7										
8	Net Utility Plant									
9	in Service	$ 32,204,683	$ (4,064,180)	$ -	$ -	$ (1,652)	$ -	$ -	$ -	$ -
10										
11	Less:									
12										
13	Advances in Aid of	$ 6,858,664	$ -	$ -	$ (296,683)	$ -	$ -	$ -	$ -	$ -
14	Construction									
15	Contributions in Aid of	5,519,815	-	-	-	-	-	-	-	-
16	Construction - Net of Amortizations									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	1,113,346	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	1,026	-	-	-	-	(1,026)	-	-	-
22										
23	Plus:									
24	Deferred Debits	$ 284,129	$ -	$ -	$ -	$ -	$ (284,129)	$ -	$ -	$ -
25	Working Capital Allowance	(116,838)	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	1,047,827	-	(1,047,827)	-	-	-	-	-	-
27										
28	Total	$ 19,926,950	$ (4,064,180)	$ (1,047,827)	$ 296,683	$ (1,652)	$ (283,103)	$ -	$ -	$ -
29										
30	Supporting Schedules:		Recap Schedules:							
31	(a) B-3		B-1							
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Anthem Wastewater.xlsm									

Anthem 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 -NA- Intentionally Left Blank	Page 16 [O] ADJ SMM-RB14 -NA- Intentionally Left Blank	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	$ 91,704	$ 2,382,536	$ 1,461,131	$ -	$ -	$ -	$ 121,265	$ (2,825,303)	$ 54,637,653
3										
4	Less:									
5										
6	Accumulated Depreciation	47,601	69,507	40,670	-	-	-	14,316	(2,644,012)	22,614,261
7										
8	Net Utility Plant									
9	in Service	$ 44,102	$ 2,313,029	$ 1,420,460	$ -	$ -	$ -	$ 106,948	$ (181,291)	$ 32,023,392
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (296,683)	$ 6,561,980
14	Construction								-	-
15	Contributions in Aid of	-	-	-	-	-	-	-	-	5,519,815
16	Construction - Net of Amortizations								-	-
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	-	-	-	-	-	-	-	-	1,113,346
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(1,026)	-
22										
23	Plus:								-	-
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (284,129)	$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-	(116,838)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(1,047,827)	-
27										
28	Total	$ 44,102	$ 2,313,029	$ 1,420,460	$ -	$ -	$ -	$ 106,948	$ (1,215,538)	$ 18,711,412
29										
30	Supporting Schedules:									
31	(a) B-3									
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Anthem Wastewater.xlsm									

Anthem 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		
2			
3			
4	Plant Balance per Rollforward	$ 50,307,374	(a)
5			
6	Plant Balance per General Ledger	$ 57,191,479	(b)
7			
8	Increase / (Decrease) To Plant in Service	$ (6,884,105)	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	$ 22,341,690	(a)
20			
21	Accumulated Depreciation per General Ledger	$ 25,161,615	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	$ (2,819,926)	Line [19] - Line [21]
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Workpapers and Supporting Documents:		
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sche1a		
47			
48			
49			
50	\2015 Anthem Wastewater.xlsm		

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 Would Have been Reflec	Test Year Adjustments Agua Fria WW Decon Would 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	-		(331)	-	79,313		331	-	79,644
26	354300	WW Struct & Imp SPP	-		-	-	-		-	-	-
27	354400	WW Struct & Imp TDP	-		(50,661)	-	5,933		50,661	-	56,594
28	354500	WW Struct & Imp Gen	23,278		-	-	798,234		-	-	798,234
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	-	89,044		(196)	-	88,848
33	361100	WW Collecting Mains	183,552		580,605	1,091,799	3,143,777		(580,605)	(1,091,799)	1,471,373
34	362000	WW Special Coll Struct	20,140		-	-	110,292		-	-	110,292
35	363000	WW Services Sewer	30,266		-	134,946	407,286		-	(134,946)	272,340
36	364000	WW Flow Measuring Devices	-		7,967	-	75,601		(7,967)	-	67,634
37	370000	WW Receiving Wells	-		-	-	9,060		-	-	9,060
38	371100	WW Pump Equip Elect	-		-	69,998	269,981		-	(69,998)	199,983
39	371200	WW Pump Equip Oth Pwr	-		-	-	892		-	-	892
40	380000	WW TD Equipment	7,048		(35,335)	-	177,735		35,335	-	213,071
41	380050	WW TD Equip Grit Removal	152		-	95,303	1,549,589		-	(95,303)	1,454,285
42	380100	WW TD Equip Sed Tanks/Acc	51,189		-	-	765,891		-	-	765,891
43	380200	WW TD Equip Sldge/Effl Rmv	-		-	-	-		-	-	-
44	380250	WW TD Equip Sldge Dig Tnk	-		-	-	598,046		-	-	598,046
45	380300	WW TD Equip Sldge Dry/Filt	459,359		(364)	-	4,083,663		364	-	4,084,027
46	380350	WW TD Equip Sec Trmt Filt	-		-	-	-		-	-	-
47	380400	WW TD Equip Aux Effl Trmt	-		-	-	511		-	-	511
48	380500	WW TD Equip Chem Trmt Plt	5,901		-	-	355,678		-	-	355,678
49	380600	WW TD Equip Oth Disp	1,211		-	-	409,805		-	-	409,805
50	380625	WW TD Equip Gen Trmt	-		-	-	2,873		-	-	2,873
51	380650	WW TD Equip Influent Lift S	-		-	-	1,837		-	-	1,837
52	381000	WW Plant Sewers	-		-	-	-		-	-	-
53	382000	WW Outfall Sewer Lines	-		-	-	63,023		-	-	63,023
54	389100	WW Oth Plt & Misc Equip Intang	-		(140,926)	-	148,539		140,926	-	289,465
55	390000	WW Office Furniture & Equipmen	3,224		-	-	13,186		-	-	13,186
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	-		-	-	1,851		-	-	1,851
61	394000	WW Laboratory Equipment	2,787		-	-	13,006		-	-	13,006
62	395000	WW Power Operated Equip	-		-	-	226,589		-	-	226,589
63	396000	WW Communication Equip	-		6,237	-	299,884		(6,237)	-	293,647
64	397000	WW Misc Equipment	-		-	-	-		-	-	-
65	398000	WW Other Tangible Plant	-		(250,667)	-	(138,964)		250,667	-	111,703
66		Corporate allocation	-	227,293	-	-	227,293	(227,293)	-	-	-
67		LJG-4 NWVRTF			-	-	-		-	-	-
68		Adjust AD for Over/Under			-	-	-		-	-	-
69		Duplicate Adjustment			-	67,019	67,019		-	(67,019)	-
70		Formula error on SLM-1			-	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

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	398000	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
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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			

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

Exhibit
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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.

		[A]	[B]	[C]	[D] = [A] + [B] + [C]	
10	GL Account Number	District Direct (a)	Corporate (b)	NWVRTF Plant (c)	Total	
13	1840 Property Plant and Equipment(IFRS)	$ -	$ (1,047,827)	$ -	$ (1,047,827)	
19	Increase / (Decrease) To Utility Plant Acquisition Adjustme	$ -	$ (1,047,827)	$ -	$ (1,047,827)	Sum Lines [13] thru [18]

44 Workpapers and Supporting Documents:
45 (a) Sch E1a
46 (b) Sch E1b
47 (c) Sch E1c

50 \2015 Anthem Wastewater.xlsm

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

Exhibit
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Witness: Mahler

Line No.

AIAC Refunds Paid Post Test Year

In an effort to reduce the effects of regulatory lag and the need for more frequent rate cases, the Company is adjusting Advances in Aid of Construction (AIAC) for known and measurable refunds to be paid in the period post test year (12/31/15) and prior to expected implementation of rates from this current case. As EPCOR Water Arizona (EWAZ) has frequently experienced 30+ months duration from test year to decision, the Company has excluded AIAC refunds to be made in 2016, 2017. Refunds for 2016 are calculated based on refunds issued in 2015 and consider term left on each contract. For terms less than a year left, the YearFrac function (Excel) is used to determine the refund due. For 2017 estimated refunds this same method is used.

Business Unit	7L	As of Direct		
2016 AIAC Refunds Forecasted		$	180,918	(a)
2017 AIAC Refunds Forecasted			115,765	(a)
Total		$	296,683	Line [15] + Line [17]
Increase / (Decrease) to AIAC		$	(296,683)	Line [19]

Workpapers and Supporting Documents:
(a) AIAC Provisional Refund for 2016 (Year End 2015).xlsx

\2015 Anthem Wastewater.xlsm

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

Exhibit
Schedule B-2
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Witness: Mahler

Line No.						
1	Corporate Plant and Accumulated Depreciation Balances					
2						
3	4- Factor	General Metered C	5.1615%			
4						
5						
6	Test Year Plant and Accumulated Depreciation Balances					
7						
8						
9	Corporate Plant Balance per Rollforward			$ 5,301,619	(a)	
10						
11	Allocated Balance				$ 273,644	Line [3] * Line [9]
12						
13	Corporate Plant Balance per General Ledger Allocated				$ 271,477	(b)
14						
15	Increase / (Decrease) To Plant in Service				$ 2,167	Line [11] - Line [13]
16						
17						
18						
19						
20						
21						
22	Corporate Accumulated Depreciation Balance per Rollforward			$ 1,946,633	(a)	
23						
24	Allocated Balance				$ 100,476	Line [3] * Line [22]
25						
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated				$ 96,657	(b)
27						
28	Increase / (Decrease) To Accumulated Depreciation				$ 3,819	Line [24] - Line [26]
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43	Workpapers and Supporting Documents:					
44	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx					
45	(b) Sche1b					
46	4-Factor					
47						
48						
49						
50	\2015 Anthem Wastewater.xlsm					

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	**15,141**	**97,479**	42,190	-	-	139,669	1,394	-	16,535
2	304620	Structures & Improvements Leasehold	**526**	**8,574**	-	(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	**137,782**	**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

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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

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%							
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																		
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

Anthem 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.			
4	The Regulatory Assets are included in the Deferred Debit line item.			
5				
6				
7	Regulatory Asset Balance at End of Test Year	$	-	
8				
9	Regulatory Asset Balance per General Ledger	$	284,129	(a)
10				
11	Increase / (Decrease) To Deferred Debits	$	(284,129)	Line [7] - Line [9]
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	Regulatory Liability Balance at End of Test Year	$	-	
23				
24	Regulatory Liability Balance per General Ledger	$	1,026	(a)
25				
26	Increase / (Decrease) To Regulatory Liabilities	$	(1,026)	Line [22] - Line [24]
27				
28				
29				
30				
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33				
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35				
36				
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41				
42				
43				
44				
45				
46	Workpapers and Supporting Documents:			
47	(a) Sche1			
48				
49				
50	\2015 Anthem Wastewater.xlsm			

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

Exhibit
Schedule B-2
Page 8
Witness: Mahler

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45	Workpapers and Supporting Documents:
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48	\2015 Anthem Wastewater.xlsm
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Anthem Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB9

Exhibit
Schedule B-2
Page 11
Witness: Mahler

Line No.

1 6U Plant and Accumulated Depreciation Balances
2
3 | 4- Factor | General Metered Customers | 84.1211% | Arizona |
4 | 4- Factor | General Metered Customers | 5.1615% | Anthem Wastewater |
5 | | 6U Factor | 4.3419% | Line [3] * Line [4] |
6
7
8 Test Year Plant and Accumulated Depreciation Balances
9 6U Plant Balance per Rollforward $ 2,112,059 (a)
10
11 Allocated Balance $ 91,704 Line [5] * Line [9]
12
13 6U Plant Balance per General Ledger Allocated $ -
14
15 Increase / (Decrease) To Plant in Service $ 91,704 Line [11] - Line [13]
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22 6U Accumulated Depreciation Balance per Rollforward $ 1,096,323 (a)
23
24 Allocated Balance $ 47,601 Line [5] * Line [22]
25
26 6U Accumulated Depreciation Balance per General Ledger Allocated $ -
27
28 Increase / (Decrease) To Accumulated Depreciation $ 47,601 Line [24] - Line [26]
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45 Workpapers and Supporting Documents:
46 (a) Summary of Plant Balances and Accum Depr by NARUC.xlsx
47 4- Factor
48
49 \2015 Anthem Wastewater.xlsm
50

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

2014

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	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

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	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

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

Exhibit
Schedule B-2
Page 12
Witness: Mahler

Line No.							
		6U Factor	Arizona	84.1211%			
1	Post Test Year Plant Additions - One Year	4- Factor	General Metered Customers	5.1615%			
2		4-Factor	NWVRTF	0.0000%			
3							
4	Post Test Year Plant Additions for District	$ 2,297,501 (a)				$	2,297,501
5							
6	Corporate Post Test Year Plant Additions Allocated		$ 491,937 (a)				
7			5.1615%		Line [6] * Line [7]	$	25,391
8							
9	6U Post Test Year Plant Additions Allocated			$ 1,373,675 (a)			
10			6U Factor * 4-Factor GMC	4.3419%	Line [9] * Line [10]	$	59,644
11							
12	NWVRTF Post Test Year Plant Additions Allocated				$ 3,797,516 (a)		
13					0.0000%	Line [12] * Line [13]	$ -
14							
15	Total Post Test Year Plant Additions					Sum Lines [4] thru [13]	$ 2,382,536
16							
17	Increase / (Decrease) to Plant in Service					Line [15]	$ 2,382,536
18			[A]				
19			Depreciation				
20			Expense per ADJ		Half- Year		
21			SLM-IS23		Convention		
22	Post Test Year Plant Additions for District - Accum Dep		$ 128,508		50%	[A] Line [22] * 50.0%	$ 64,254
23							
24	Corporate Post Test Year Plant Additions Allocated - Accum Dep		$ 1,149		50%	[A] Line [24] * 50.0%	$ 575
25							
26	6U Post Test Year Plant Additions Allocated - Accum Dep		$ 9,356		50%	[A] Line [26] * 50.0%	$ 4,678
27							
28	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep		$ -		50%	[A] Line [28] * 50.0%	$ -
29							
30			$ 139,014	Sum Lines [22] thru [28]			
31	Total Accumulated Depreciation - Post Test Year Plant Additions					Sum Lines [22] thru [28]	$ 69,507
32							
33	Increase / (Decrease) To Accumulated Depreciation					Line [31]	$ 69,507
34							
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42							
43							
44							
45	Workpapers and Supporting Documents:						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
47	4-Factor						
48							
49							
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Schedule B-2 ADJ SMM - RB10

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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			

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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

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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

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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	13.0155%	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

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

Exhibit
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Line No.							
		6U Factor	Arizona	84.1211%			
		4- Factor	General Metered Customers	5.1615%			
1	2017 Post Test Year Plant Additions- 6 Months	4-Factor	NWVRTF	0.0000%			
2							
3	Post Test Year Plant Additions for District	$ 1,425,000 (a)				$	1,425,000
4							
5	Corporate Post Test Year Plant Additions Allocated		$ 700,000 (a)				
6			5.1615%		Line [5] * Line [6]	$	36,131
7							
8	6U Corporate Post Test Year Plant Additions Allocated			$ - (a)			
9			6U Factor * 4-Factor GMC	4.3419%	Line [8] * Line [9]	$	-
10							
11	NWVRTF Post Test Year Plant Additions Allocated			$ 659,750 (a)			
12				0.0000%	Line [11] * Line [12]	$	-
13							
14							
15	Total Post Test Year Plant Additions				Sum Lines [3] thru [13]	$	1,461,131
16							
17	Increase / (Decrease) to Plant in Service		[A]		Line [15]	$	1,461,131
18							
19			Depreciation				
20			Expense per ADJ	Half- Year			
21			SLM-IS24	Convention			
22	Post Test Year Plant Additions for District - Accum Dep		$ 79,706	50%	[A] Line [22] * 50.0%	$	39,853
23							
24	Corporate Post Test Year Plant Additions Allocated - Accum Dep		$ 1,635	50%	[A] Line [24] * 50.0%	$	818
25							
26	6U Post Test Year Plant Additions Allocated - Accum Dep		$ -	50%	[A] Line [26] * 50.0%	$	-
27							
28	NWVRTF Post Test Year Plant Additions Allocated- Accum Dep		$ -	50%	[A] Line [28] * 50.0%	$	-
29							
30			$ 81,341 Sum Lines [22] thru [28]				
31	Total Accumulated Depreciation - Post Test Year Plant Additions				Sum Lines [22] thru [28]	$	40,670
32							
33	Increase / (Decrease) to Accumulated Depreciation				Line [31]	$	40,670
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	Workpapers and Supporting Documents:						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
47	4-Factor						
48							
49							
50	\2015 Anthem Wastewater.xlsm						

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Schedule B

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			

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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

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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]
Supporting Schedules:	Composite Depr Rate	15.04%

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

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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	13.0155%	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

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.			
4	This adjustment removes the contributed balance until such time as it is transferred to Plant in Service.			
5				
6				
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8				
9	Remove CIAC related to Plant not included in Rate Base		(a)	$ -
10				
11				
12	Amortization		(a)	-
13				
14				
15				
16				
17	Increase / (Decrease) to CIAC - Net of Amort	Line[9]+Line[12]		$ -
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44				
45	Workpapers and Supporting Documents:			
46				
47	(a) 2015 CIAC Summary by District - Present and Deconsolidated.xlsx			
48				
49				
50	\2015 Anthem Wastewater.xlsm			

Line No.	
1	Intentionally Left Blank
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45	Workpapers and Supporting Documents:
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45	Workpapers and Supporting Documents:
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48	\2015 Anthem Wastewater.xlsm
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Anthem Wastewater
Test Year Ended December 31, 2014
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 | 5.1615% |
9
10 | | Plant (a) | Accum Depr (a) | |
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 Anthem WW Portion already in Plant In Service $ 21,389 $ 3,174 Line [15] * Line [8]
19
20 | WW Factor | GMC | 16.0757% |
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] thru [25]
27
28
29 Anthem WW Portion of Vactor and Sludge Trucks $ 142,653 $ 17,491 Line [26] * Line [20]
30
31
32 Increase / (Decrease) to Plant in Servi $ 121,265 Line [29] - Line [18] $ 121,265 Line [32]
33
34 Increase / (Decrease) to Accumulated Depreciation $ 14,316 Line [29] - Line [18] $ 14,316 Line [34]
35
36
37 Increase / (Decrease) to Rate Base $ 106,948 Line [32] - Line [34]
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44
45 Workpapers and Supporting Documents:
46 (a) \Vactor Truck And Sludge Truck Adjustment.xlsx
47
48 \2015 Anthem 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%	22,246	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

Anthem 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] Adjusted at End of Test Year (a)	Page 1 [B] ADJ TJB-RCN1 Direct Plant and Accumulated Depreciation Balances	Page 2 [C] ADJ TJB-RCN2 Allocate Corporate Plant and Accumulated Depreciation Balances	Page 3 [D] -N/A- ADJ TJB-RCN3 Intentionally Left Blank	Page 4 [E] ADJ TJB-RCN4 6U Plant and Accumulated Depreciation Balances	Page 5 [F] ADJ TJB-RCN5 Post Test Year Plant Additions - One Year	Page 6 [G] ADJ TJB-RCN6 2017 Post Test Year Plant Additions- 6 Months	Page 7 [H] -N/A- ADJ TJB-RCN7 Intentionally Left Blank	Page 8 [I] ADJ TJB-RCN8 Reclassification of Vactor Trucks	Page 9 [J] ADJ TJB-RCN9 RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)
1	Gross Utility										
2	Plant in Service	$ 54,637,653	$ 31,617,590	$ 28,835	$ -	$ 4,420	$ -	$ -	$ -	$ 1,012	$ -
3											
4	Less:										
5											
6	Accumulated										
7	Depreciation	22,614,261	24,408,339	8,821	-	2,237	-	-	-	(724)	-
8											
9	Net Utility Plant										
10	in Service	$ 32,023,392	$ 7,209,251	$ 20,015	$ -	$ 2,183	$ -	$ -	$ -	$ 1,736	$ -
11											
12	Less:										
13	Advances in Aid of										
14	Construction	$ 6,561,980								$ -	$ 1,482,167
15	Contributions in Aid of										
16	Construction - Net	5,519,815								-	1,246,771
17											
18	Customer Meter Deposits	-									
19	Deferred Income Taxes	1,113,346									
20	Investment Tax Credits	-									
21	Regulatory Liabilities	-									
22											
23	Plus:										
24	Deferred Debits	$ -									
25	Deferred Tax Assets	-									
26	Working Capital	(116,838)									
27	Utility Plant Acquisition Adjustment	-									
28											
29	Total	$ 18,711,412	$ 7,209,251	$ 20,015	$ -	$ 2,183	$ -	$ -	$ -	$ 1,736	$ (2,728,938)
30											
31											
32											
33											
34											
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45	Supporting Schedules										
46	B-4										
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49											
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Anthem Wastewater
Test Year Ended December 31, 2015
RCN Rate Base Pro Forma Adjustments

Exhibit
Schedule B-3
Page 2
Witness: Bourassa

Line No.		Page 10 [K] ADJ TJB-RCN10 RCN Accumulated Deferred Income Taxes	Page 11 [L] ~~N/A~~ ADJ TJB-RCN11 Intentionally Left Blank	[M] Sum [B - L] Total Adjustment Amount	[N] Sum [A] + [M] Adjusted at End of Test Year
1	Gross Utility				
2	Plant in Service	$ -	$ -	$ 31,651,858	$ 86,289,510
3					
4	Less:				
5					
6	Accumulated				
7	Depreciation	-	-	24,418,673	47,032,933
8					
9	Net Utility Plant				
10	in Service	$ -	$ -	$ 7,233,185	$ 39,256,577
11					
12	Less:				
13	Advances in Aid of				
14	Construction			$ 1,482,167	$ 8,044,147
15	Contributions in Aid of			-	
16	Construction - Net			1,246,771	6,766,586
17				-	
18	Customer Meter Deposits			-	-
19	Deferred Income Taxes	251,474		251,474	1,364,820
20	Investment Tax Credits	-		-	-
21	Regulatory Liabilities			-	-
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	$ -
25	Deferred Tax Assets			-	-
26	Working Capital			-	(116,838)
27	Utility Plant Acquisition Adjustment			-	-
28					
29	Total	$ (251,474)	$ -	$ 4,252,773	$ 22,964,185
30					
31					
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45	Supporting Schedules				
46	B-4				
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Anthem Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN1

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

Line No.			RCN	RCN A/D	RCNLD	
1	Direct Plant and Accumulated Depreciation Balances		[A]	[B]	[C] = [A] - [B]	
2						
3	Total RCN Value	(a)	$ 81,924,964	$ 46,750,029	$ 35,174,936	
4						
5	Anthem Wastewater % Allocation		100.00%			
6						
7	Anthem Wastewater Allocation		$ 81,924,964	$ 46,750,029	$ 35,174,936	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 50,307,374	$ 22,341,690	$ 27,965,684	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 31,617,590	$ 24,408,339	$ 7,209,251	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 31,617,590			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 24,408,339		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB1					
50	\2015 Anthem Wastewater.xlsm					

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

Exhibit
Schedule B-3
Page 2
Witness: Bourassa

Line No.			RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1	Allocate Corporate Plant and Accumulated Depreciation Balances					
2						
3	Total RCN Value	(a)	$ 5,860,282	$ 2,117,531	$ 3,742,751	
4						
5	Anthem Wastewater % Allocation	(a)	5.16%			
6						
7	Anthem Wastewater Allocation		$ 302,479	$ 109,297	$ 193,182	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 273,644	$ 100,476	$ 173,168	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 28,835	$ 8,821	$ 20,015	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 28,835			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 8,821		Line [12]
22						
23						
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB4					
50	\2015 Anthem Wastewater.xlsm					

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

Schedule B-3
Page 4
Witness: Bourassa

Line No.			RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1	6U Plant and Accumulated Depreciation Balances					
2						
3	Total RCN Value	(a)	$ 2,213,857	$ 1,147,840	$ 1,066,017	
4						
5	Anthem Wastewater % Allocation	(a)	4.34%			
6						
7	Anthem Wastewater Allocation		$ 96,124	$ 49,838	$ 46,286	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 91,704	$ 47,601	$ 44,102	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 4,420	$ 2,237	$ 2,183	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 4,420			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 2,237		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 Anthem Wastewater.xlsm					

Line No.			[A] Original Cost	[B] RCN	
1	Post Test Year Plant Additions - One Year				
2					
3					
4					
5	Plant in Service	(a)	$ 2,382,536	$ 2,382,536	
6					
7					
8	Accumulated Depreciation	(a)	$ 69,507	$ 69,507	
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					
23					
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47	Supporting Schedules				
48	(a) Rate Base Adjustment SMM-RB10				
49					
50	\2015 Anthem 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)	$ 1,461,131	$ 1,461,131	
6					
7					
8	Accumulated Depreciation	(a)	$ 40,670	$ 40,670	
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]
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47	Supporting Schedules				
48	(a) Rate Base Adjustment SMM-RB11				
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47	Supporting Schedules
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Anthem Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN8

Schedule B-3
Page 8
Witness: Bourassa

Line No.			RCN	RCN A/D	RCNLD	
1	Reclassification of Vactor Trucks		[A]	[B]	[C] = [A] - [B]	
2						
3	Currently in Service	(b)	$ 423,658	$ 54,871	$ 368,787	
4	Post Test year	(a)	$ 473,000	$ 47,300	$ 425,700	
5	Total RCN Value		$ 896,658	$ 102,171	$ 794,487	Line [3] + Line [4]
6						
7	Anthem Wastewater % Allocation		16.08%			
8						
9	Anthem Wastewater Allocation		$ 144,144	$ 16,425	$ 127,719	Line [5] * Line [7]
10						
11						
12						
13	Original Cost Plant	(a)	$ 142,653	$ 17,491	$ 125,162	
14						
15	Increase/(Decrease) to Plant in Service and Accum Dep		$ 1,490	$ (1,066)	$ 2,557	Line [9] - Line [13]
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 [3]
29						
30	Total RCN Value		$ 423,658	$ 54,871	$ 368,787	Line [28]
31						
32	Anthem Wastewater % Allocation		5.16%			
33						
34	Anthem Wastewater Allocation		$ 21,867	$ 2,832	$ 19,035	Line [30] * Line [32]
35						
36						
37	Original Cost Plant	(a)	$ 21,389	$ 3,174	$ 18,214	
38						
39	Increase/(Decrease) to Plant in Service and Accum Dep		$ (479)	$ 342	$ (821)	Line [37] - Line [34]
40						
41						
42						
43	Increase/(Decrease) to Plant in Service		$ 1,012			[A] Line [15] + [A] Line [39]
44						
45	Increase/(Decrease) to Accum Dep			$ (724)		[B] Line [15] + [B] Line [39]
46						
47	Supporting Schedules					
48	(a) Rate Base Adjustment SMM-RB15					
49	(b) RCN_Details					
50	\2015 Anthem Wastewater.xlsm					

Line No.				
1	RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)			
2	Adjusted at End of Test Year (a)			
3				
4	RCN Advances-in-Aid of Construction (AIAC)			
5	Net Direct RCN Depreciable Plant in Service	(b)	$ 39,256,577	
6				
7	Net Direct Adjusted Original Depreciable Plant in Service	(b)	$ 32,023,392	
8				
9	Ratio (factor)		1.23	Line [5] / Line [7]
10				
11	Adjusted Original Cost AIAC	(a)	$ 6,561,980	
12				
13	Factor		1.23	Line [9]
14				
15	RCN AIAC		$ 8,044,147	Line [11] * Line [13]
16				
17	Original Cost AIAC	(b)	6,561,980	Line [11]
18				
19	Increase / (Decrease) to AIAC		$ 1,482,167	Line [15] - Line [17]
20				
21				
22				
23	Adjusted 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)	$ 39,256,577	
28				
29	Net Direct Adjusted Original Depreciable Plant in Service	(b)	$ 32,023,392	
30				
31	Ratio (factor)		1.23	Line [27] / Line [29]
32				
33	Adjusted Original Cost CIAC	(b)	$ 5,519,815	
34				
35	Factor		1.23	Line [31]
36				
37	RCN CIAC		$ 6,766,586	Line [33] * Line [35]
38				
39	Original Cost CIAC		5,519,815	Line [33]
40				
41	Increase / (Decrease) to CIAC		$ 1,246,771	Line [37] - Line [39]
42				
43				
44				
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46				
47	Supporting Schedules			
48	(a) B-2			
49	(b) B-3			
50	\2015 Anthem Wastewater.xlsm			

Line No.				
1	RCN Accumulated Deferred Income Taxes			
2	Adjusted at End of Test Year (a)			
3				
4				
5	RCN Rate Base Before ADIT and Other Items	(b)	$ 24,445,843	
6				
7	Original Cost Rate Base Before ADIT and Other Items	(b)	$ 19,941,597	
8				
9	Ratio (factor)		1.23	Line [5] / Line [7]
10				
11	Adjusted Original Cost Net ADIT	(a)	$ 1,113,346	
12				
13	Factor		1.23	Line [9]
14				
15	RCN ADIT		$ 1,364,820	Line [11] * Line [13]
16				
17	Adjusted Original Cost Net ADIT		1,113,346	Line [11]
18				
19	Increase / (Decrease) to Deferred Income Taxes		$ 251,474	Line [15] - Line [17]
20				
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47	Supporting Schedules			
48	(a) B-2			
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47	Supporting Schedules
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Anthem Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 1 of 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]
1	Direct Assets					
2	7L	304100	Struct & Imp SS	$ -	$ -	$ -
3	7L	340200	Comp & Periph Equip	-	-	-
4	7L	341200	Trans Equip Hvy Duty Trks	-	-	-
5	7L	341400	Trans Equip Other	-	-	-
6	7L	343000	Tools, Shop and Garage	-	-	-
7	7L	351000	WW Organization	-	-	-
8	7L	352000	WW Franchises	394,869	-	394,869
9	7L	353200	WW Land & Ld Rights Coll	336,560	-	336,560
10	7L	353500	WW Land & Ld Rights Gen	-	-	-
11	7L	354200	WW Struct & Imp Coll	1,989,176	672,630	1,316,546
12	7L	354300	WW Struct & Imp SPP	7,910	712	7,198
13	7L	354400	WW Struct & Imp TDP	1,621,557	559,050	1,062,507
14	7L	354500	WW Struct & Imp Gen	4,628,141	1,884,762	2,743,379
15	7L	355200	WW Pwr Gen Equip Coll	-	-	-
16	7L	355300	WW Pwr Gen Equip SPP	11,824	2,660	9,163
17	7L	355400	WW Pwr Gen Equip TDP	4,804	1,081	3,723
18	7L	355500	WW Pwr Gen Equip RWTP	-	-	-
19	7L	360000	WW Collection Sewers Forced	296,057	56,791	239,266
20	7L	361100	WW Collecting Mains	26,635,376	7,734,579	18,900,797
21	7L	362000	WW Special Coll Struct	397,001	28,466	368,535
22	7L	363000	WW Services Sewer	2,785,923	766,767	2,019,157
23	7L	364000	WW Flow Measuring Devices	442,446	407,068	35,378
24	7L	370000	WW Receiving Wells	1,279,447	319,542	959,905
25	7L	371100	WW Pump Equip Elect	2,330,271	2,112,048	218,223
26	7L	371200	WW Pump Equip Oth Pwr	13,627	4,602	9,025
27	7L	380000	WW TD Equipment	2,844,183	1,700,031	1,144,153
28	7L	380050	WW TD Equip Grit Removal	7,237,547	5,623,622	1,613,925
29	7L	380100	WW TD Equip Sed Tanks/Acc	3,541,265	3,396,365	144,900
30	7L	380200	WW TD Equip Sldge/Effl Rmv	4,803	495	4,308
31	7L	380250	WW TD Equip Sldge Dig Tnk	2,800,527	2,519,250	281,277
32	7L	380300	WW TD Equip Sldge Dry/Filt	14,680,637	13,284,305	1,396,331
33	7L	380350	WW TD Equip Sec Trmt Filt	37,147	1,239	35,908
34	7L	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	7L	380500	WW TD Equip Chem Trmt Plt	1,642,912	1,511,598	131,315
36	7L	380600	WW TD Equip Oth Disp	1,425,245	1,282,005	143,239
37	7L	380625	WW TD Equip Gen Trmt	153,307	65,259	88,048
38	7L	380650	WW TD Equip Influent Lift S	19,291	1,394	17,897
39	7L	381000	WW Plant Sewers	45,147	5,919	39,228
40	7L	382000	WW Outfall Sewer Lines	901,020	285,038	615,982
41	7L	389100	WW Oth Plt & Misc Equip Int	1,163,947	794,081	369,866
42	7L	389600	WW Other P/E - CPS - 7E	-	-	-
43						
44						
45			(continued)			
46						
47						
48						
49	Workpapers and Supporting Documents					
50	RCN Study Work Papers					
51						
50	\2015 Anthem Wastewater.xlsm					

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

Exhibit
Schedule B-4
Page 2 of 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD	
1	Direct Assets (continued)			[A]	[B]	[C] = [A] + [B]	
2	7L	390000	WW Office Furniture & Equip	$ 55,652	$ 47,118	$ 8,534	
3	7L	390200	WW Computers & Peripheral	-	-	-	
4	7L	390300	WW Computer Software	3,879	3,879	-	
5	7L	391000	WW Trans Equipment	58,912	7,108	51,804	
6	7L	392000	WW Stores Equipment	55,002	9,900	45,102	
7	7L	393000	WW Tool Shop & Garage Equip	31,148	10,808	20,340	
8	7L	394000	WW Laboratory Equipment	69,284	59,692	9,592	
9	7L	395000	WW Power Operated Equip	1,146,153	772,226	373,927	
10	7L	396000	WW Communication Equip	818,232	813,400	4,831	
11	7L	397000	WW Misc Equipment	14,735	4,539	10,196	
12	7L	398000	WW Other Tangible Plant	-	-	-	
13							
14							
15							
16			Total Direct Assets	$ 81,924,964	$ 46,750,029	$ 35,174,936	Sum Lines [2-42] pg 1 + Sum Lines [2-12] pg 2
17							
18							
19							
20					RCN		
21				RCN Value	A/D	RCNLD	
22	Corporate Plant			[A]	[B]	[C] = [A] + [B]	
23	7A	304500	Structures & Improvements Gener	$ 213,013	$ 22,249	$ 190,764	
24	7A	304620	Structures & Improvements Leasel	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 & Peripheral 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 Equipment Non-T	244,843	244,843	-	
33	7A	346190	Remote Control & Instrument	124,954	27,182	97,772	
34	7A	346200	Communication Equipment Teleph	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			Anthem Wastewater % Allocation	5.1615%			
41							
42			Anthem Wastewater Allocation	$ 302,479	$ 109,297	$ 193,182	Line [38] * Line [40]
43							
44							
45							
46							
47							
48	Workpapers and Supporting Documents						
49	RCN Study Work Papers						
50							
51							
50	\2015 Anthem Wastewater.xlsm						

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

Exhibit
Schedule B-4
Page 3 of 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD
1	7H	North West Valley Wastewater Plant		[A]	[B]	[C] = [A] + [B]
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 (Corporat	-	-	-
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						
47			(continued)			
48						
49	Workpapers and Supporting Documents					
50	RCN Study Work Papers					
51						
50	\2015 Anthem Wastewater.xlsm					

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

Exhibit
Schedule B-4
Page 4 of 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD	
1		North West Valley Wastewater Plant (continued)		[A]	[B]	[C] = [A] + [B]	
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 + Sum Lines [2-19] pg2
21							
22			Anthem Wastewater % Allocation	0.0000%			
23							
24			Anthem Wastewater Allocation	$ -	$ -	$ -	Line [20] * Line [22]
25							
26		6U Plant					
27	6U	340200	Computer & Peripheral Equip	$ 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	Sum Lines [27-28]
30							
31			Anthem Wastewater % Allocation	4.3419%			
32							
33			Anthem Wastewater Allocation	$ 96,124	$ 49,838	$ 46,286	Line [29] * Line [31]
34							
35							
36							
37			Direct	$ 81,924,964	$ 46,750,029	$ 35,174,936	Pg 2, Line [16]
38			Corporate Plant Allocated	302,479	109,297	193,182	Pg 2, Line [42]
39			NWV Plant Allocated	-	-	-	Pg 4, Line [24]
40			6U Plant	96,124	49,838	46,286	Pg 4, Line [33]
41			Total	$ 82,323,567	$ 46,909,164	$ 35,414,404	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 Anthem Wastewater.xlsm						

Anthem 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)	$	(151,136)
3	Required Bank Balances[1]			-
4	Material and Supplies Inventories[1]			25,282
5	Prepayments[1]			9,016
6				
7	Total Working Capital Allowance	Sum Lines [2-5]	$	(116,838)
8				
9				
10				
11	[1] Calculated using thirteen-month averages.			
12				
13				
14				
15				
16				
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35				
36				
37				
38				
39				
40				
41				
42				
43	Supporting Schedules:	Recap Schedules:		
44	(a) B-6	B-1		
45				
46	Workpapers & Supporting Documents			
47	\ #9 B - Materials and Supplies Prepayments & Deferred Cost Revised 09.24.14.xlsx			
48	\ Lead-Lag Workpapers			
49				
50	\2015 Anthem Wastewater.xlsm			

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

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

Line No.	Description	Test Year Adjusted Results (a)	Revenue Lag Days	Expense Lag Days	Net Lag Days	Lead/ Lag Factor	Cash Working Capital Required
	[A]	[B]	[C]	[D]	[E] = [C] - [D]	[F] = [E] / 365	[G] = [B] x [F]
1	OPERATING EXPENSES						
2	Labor	$ 951,919	39.520	42.967	(3.447)	(0.009)	$ (8,990)
3	Purchased Water	75	39.520	-	39.520	0.108	8
4	Fuel & Power	562,930	39.520	40.982	(1.462)	(0.004)	(2,254)
5	Chemicals	106,353	39.520	24.870	14.650	0.040	4,269
6	Waste Disposal & Other Utilities	130,500	39.520	73.847	(34.327)	(0.094)	(12,273)
7	Intercompany Support	-	39.520	30.250	9.270	0.025	-
8	Corporate Allocations	200,121	39.520	30.250	9.270	0.025	5,083
9	Outside Services	136,678	39.520	75.973	(36.453)	(0.100)	(13,650)
10	Group Insurance & 401k	354,036	39.520	27.403	12.117	0.033	11,753
11	Regulatory Expense	78,067	39.520	-	39.520	0.108	8,453
12	Insurance Other Than Group	87,554	39.520	-	39.520	0.108	9,480
13	Customer Accounting	310,982	39.520	78.508	(38.988)	(0.107)	(33,218)
14	Rents	18,520	39.520	-	39.520	0.108	2,005
15	General Office Expense	73,383	39.520	66.739	(27.219)	(0.075)	(5,472)
16	Miscellaneous	48,393	39.520	10.002	29.518	0.081	3,914
17	Maintenance Expense	240,399	39.520	(25.830)	65.350	0.179	43,041
18							
19							
20	TAXES						
21	General Taxes-Property	$ 301,722	39.520	189.250	(149.730)	(0.410)	$ (123,772)
22	General Taxes - Payroll	83,049	39.520	42.113	(2.593)	(0.007)	(590)
23	General Taxes-Other		39.520	-	39.520	0.108	-
24	Income Tax	540,864	39.520	36.500	3.020	0.008	4,475
25							
26	Interest Expense	$ 452,816	39.520	74.500	(34.980)	(0.096)	$ (43,396)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	$ 4,678,360				Sum Lines [2-26]	$ (151,136)
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 Anthem Wastewater.xlsm						
50							

C Schedule
Anthem WW

Anthem 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 Revenues	$ 6,860,484	$ 62,429	$ 6,922,913	$ 1,041,624	$ 7,964,537	
3	Other Revenues	166	-	166	-	166	
4	**Total Revenues**	$ 6,860,649	$ 62,429	$ 6,923,079	$ 1,041,624	$ 7,964,703	Sum Lines [2-3]
5							
6	**Operating Expenses**						
7	Labor	$ 880,587	$ 71,331	$ 951,919	$ -	$ 951,919	
8	Purchased Water	75	0	75	-	75	
9	Fuel & Power	475,315	87,615	562,930	-	562,930	
10	Chemicals	103,938	2,414	106,353	-	106,353	
11	Waste Disposal	130,500	-	130,500	-	130,500	
12	Intercompany Support Services	-	-	-	-	-	
13	Corporate Allocation	217,481	(17,360)	200,121	-	200,121	
14	Outside Services	136,296	382	136,678	-	136,678	
15	Group Insurance	233,097	120,940	354,036	-	354,036	
16	Pensions	-	-	-	-	-	
17	Regulatory Expense	2,678	75,388	78,067	-	78,067	
18	Insurance Other Than Group	76,955	10,599	87,554	2,638	90,192	
19	Customer Accounting	298,442	12,540	310,982	2,570	313,552	
20	Rents	18,520	-	18,520	-	18,520	
21	General Office Expense	88,930	(15,547)	73,383	-	73,383	
22	Miscellaneous	38,656	9,736	48,393	-	48,393	
23	Maintenance Expense	234,745	5,655	240,399	-	240,399	
24	Depreciation & Amortization	1,963,972	420,706	2,384,678	-	2,384,678	
25	General Taxes-Property	367,145	(79,828)	287,317	14,404	301,722	
26	General Taxes-Other	80,139	2,909	83,049	-	83,049	
27	Income Taxes	505,868	(349,587)	156,281	384,583	540,864	
28							
29	**Total Operating Expenses**	$ 5,853,340	$ 357,895	$ 6,211,234	$ 404,195	$ 6,615,430	Sum Lines [7-27]
30	**Utility Operating Income**	$ 1,007,310	$ (295,465)	$ 711,844	$ 637,429	$ 1,349,273	Line [4] + Line [29]
31	**Other Income & Deductions**						
32	Other Income & Deductions	$ 306	$ -	$ 306	$ -	$ 306	
33	Interest Expense	547,830	(95,014)	452,816	-	452,816	
34	Other Expense	(11)	-	(11)	-	(11)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	
36	**Total Other Income & Deductions**	$ 548,125	$ (95,014)	$ 453,112	$ -	$ 453,112	Sum Lines [32-35]
37	**Net Profit (Loss)**	$ 459,184	$ (200,452)	$ 258,733	$ 637,429	$ 896,161	Line [30] - Line [36]
38							
39							
40							
41							
42							
43	Supporting Schedules:	Recap Schedules:					
44	(a) C-2	A-1					
45							
46							
47							
48	Workpapers & Supporting Documents						
49							
50	\2015 Anthem Wastewater.xlsm						

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

Exhibit
Schedule C-6
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 [M] ADJ SLM-IS13 Rate Case Expense	Page 17 [O] ADJ SLM-IS14 Update Regulatory Expense
1	**Revenues**															
2	Water Revenues	$ 6,860,484	$ 45,542	$ -	$ -	$ -	$ -	$ 16,888	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	166	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenue**	$ 6,860,649	$ 45,542	$ -	$ -	$ -	$ -	$ 16,888	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5																
6	**Operating Expenses**															
7	Labor	$ 880,587	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,494	$ -	$ (9,163)	$ -	$ -	$ -	$ -
8	Purchased Water	75	-	-	-	-	-	0	-	-	-	-	-	-	-	-
9	Fuel & Power	475,315	-	-	-	-	-	1,319	-	-	21,984	-	-	-	-	-
10	Chemicals	103,938	-	-	-	-	-	288	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	130,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	217,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	136,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	233,097	-	-	-	-	-	-	-	120,940	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	2,678	-	-	-	-	-	-	-	-	-	-	-	-	76,314	(926)
18	Insurance Other Than Group	76,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	298,442	-	-	-	-	3,048	828	-	-	-	-	1,398	4,190	-	-
20	Rents	18,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	88,930	-	-	-	-	-	-	(16,104)	-	-	-	-	-	-	-
22	Miscellaneous	38,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	234,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	1,963,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Taxes-Property	367,145	-	(79,828)	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	80,139	-	-	-	-	-	-	-	2,909	-	-	-	-	-	-
27	Income Taxes	505,868	-	-	(349,587)	-	-	-	-	-	-	-	-	-	-	-
28																
29	**Total Operating Expenses**	$ 5,853,340	$ -	$ (79,828)	$ (349,587)	$ -	$ 3,048	$ 2,436	$ (16,104)	$ 204,343	$ 21,984	$ (9,163)	$ 1,398	$ 4,190	$ 76,314	$ (926)
30	**Utility Operating Income**	$ 1,007,310	$ 45,542	$ 79,828	$ 349,587	$ -	$ (3,048)	$ 14,451	$ 16,104	$ (204,343)	$ (21,984)	$ 9,163	$ (1,398)	$ (4,190)	$ (76,314)	$ 926
31	**Other Income & Deductions**															
32	Other Income & Deductions	$ 306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Interest Expense	547,830	-	-	-	(95,014)	-	-	-	-	-	-	-	-	-	-
34	Other Expense	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 548,125	$ -	$ -	$ -	$ (95,014)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	**Net Profit / (Loss)**	$ 459,184	$ 45,542	$ 79,828	$ 349,587	$ 95,014	$ (3,048)	$ 14,451	$ 16,104	$ (204,343)	$ (21,984)	$ 9,163	$ (1,398)	$ (4,190)	$ (76,314)	$ 926
38																
39																
40																
41																
42																
43																
44	Supporting Schedules:		Recap Schedules:													Recap Schedules:
45	(a) E-6		C-1													C-1
46																
47																
48	Workpapers & Supporting Documents:															
49																
50	\2015 Anthem Wastewater.xlsm															

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

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Line No.		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 -NA- Intentionally Left Blank	Page 22 [T] ADJ SLM-IS19 -NA- Intentionally Left Blank	Page 23 [U] ADJ SMM-IS20 -NA- Intentionally Left Blank	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 -NA- Intentionally Left Blank	Page 30 [AB] ADJ SMM-IS27 -NA- Intentionally Left Blank
1	**Revenues**													
2	Water Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenue**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	-	-	-	-	-	-	-	-	-	-	(17,676)	-	-
14	Outside Services	(250)	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	-	467,702	(9,626)	-	-	-	13,794	(298,712)	139,014	81,341	-	-	-
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
28														
29	**Total Operating Expenses**	$ (250)	$ 467,702	$ (9,626)	$ -	$ -	$ -	$ 13,794	$ (298,712)	$ 139,014	$ 81,341	$ (17,676)	$ -	$ -
30	**Utility Operating Income**	$ 250	$ (467,702)	$ 9,626	$ -	$ -	$ -	$ (13,794)	$ 298,712	$ (139,014)	$ (81,341)	$ 17,676	$ -	$ -
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)**	$ 250	$ (467,702)	$ 9,626	$ -	$ -	$ -	$ (13,794)	$ 298,712	$ (139,014)	$ (81,341)	$ 17,676	$ -	$ -
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46														
47														
48	Workpapers & Supporting Documents:													
49														
50	\2015 Anthem Wastewater.xlsm													

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

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Schedule C-2
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Witness: Murrey

Line No.		Page 31 [AC] ADJ SMM-IS28 -NA- Intentionally Left Blank	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 -NA- Intentionally Left Blank	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 Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,429	$ 6,922,913	1,041,624	$ 7,964,537
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	166		166
4	**Total Revenue**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62,429	$ 6,923,079	1,041,624	$ 7,964,703
5														
6	**Operating Expenses**													
7	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 71,331	$ 951,919		$ 951,919
8	Purchased Water	-	-	-	-	-	-	-	-	-	0	75		75
9	Fuel & Power	-	15	-	-	-	-	-	64,296	-	87,615	562,930		562,930
10	Chemicals	-	2,126	-	-	-	-	-	-	-	2,414	106,353		106,353
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	130,500		130,500
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-		-
13	Corporate Allocation	-	316	-	-	-	-	-	-	-	(17,360)	200,121		200,121
14	Outside Services	-	632	-	-	-	-	-	-	-	382	136,678		136,678
15	Group Insurance	-	-	-	-	-	-	-	-	-	120,940	354,036		354,036
16	Pensions	-	-	-	-	-	-	-	-	-	-	-		-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	75,388	78,067		78,067
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	10,599	10,599	87,554	2,638	90,192
19	Customer Accounting	-	309	-	-	-	2,767	-	-	-	12,540	310,982	2,570	313,552
20	Rents	-	-	-	-	-	-	-	-	-	-	18,520		18,520
21	General Office Expense	-	558	-	-	-	-	-	-	-	(15,547)	73,383		73,383
22	Miscellaneous	-	736	-	9,000	-	-	-	-	-	9,736	48,393		48,393
23	Maintenance Expense	-	3,423	2,231	-	-	-	-	-	-	5,655	240,399		240,399
24	Depreciation & Amortization	-	-	-	-	-	-	27,194	-	-	420,706	2,384,678		2,384,678
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	(79,828)	287,317	14,404	301,722
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	2,909	83,049		83,049
27	Income Taxes	-	-	-	-	-	-	-	-	-	(349,587)	156,281	384,583	540,864
28														
29	**Total Operating Expenses**	$ -	$ 8,116	$ 2,231	$ 9,000	$ -	$ 2,767	$ 27,194	$ 64,296	$ 10,599	$ 357,895	$ 6,211,234	404,195	$ 6,615,430
30	**Utility Operating Income**	$ -	$ (8,116)	$ (2,231)	$ (9,000)	$ -	$ (2,767)	$ (27,194)	$ (64,296)	$ (10,599)	$ (295,465)	$ 711,844	637,429	$ 1,349,273
31	**Other Income & Deductions**													
32	Other Income & Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 306		$ 306
33	Interest Expense	-	-	-	-	-	-	-	-	-	(95,014)	452,816		452,816
34	Other Expense	-	-	-	-	-	-	-	-	-	-	(11)		(11)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-		-
36	**Total Other Income & Deductions**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (95,014)	$ 453,112	-	$ 453,112
37	**Net Profit / (Loss)**	$ -	$ (8,116)	$ (2,231)	$ (9,000)	$ -	$ (2,767)	$ (27,194)	$ (64,296)	$ (10,599)	$ (200,452)	$ 258,733	637,429	$ 896,161
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46														
47														
48	Workpapers & Supporting Documents:													
49														
50	\2015 Anthem Wastewater.xlsm													

Recap Schedules:
C-1

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

Exhibit
Schedule C-2
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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.			Residential (a)	Commercial (a)	Other (a)
3						
4						
5	Credit(s) are an Increase to Revenue on Books:					
6		Account	Description			
7		4353	Unbilled Metered Water-Domestic	$ -		
8		4359	Unbilled Wastewater - Domestic	29,520		
9		4365	Unbilled Metered Water-Commercial		-	
10		4369	Unbilled Wastewater - Commercial		16,022	
11		4393	Unbilled Metered Water - Irrigation			-
12						
13						
14						
15						
16						
17						
18						
19						
20	Net Unbilled Revenues		Sum Lines[7] thru [11]	$ 29,520	$ 16,022	$ -
21						
22						
23						
24	Subtotal - Credit Balance is an Increase to Revenue on Books				Sum Line[20]	$ 45,542
25						
26	Test Year Adjusted Balance					$ -
27						
28	Increase/(Decrease) in Unbilled Revenues on Schedule C-2				Line[24] + Line[26]	$ 45,542
29						
30	Adjustment to Revenue and/or Expense				Line [28]	$ 45,542
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	Workpapers & Supporting Documents:					
46	(a) Sche6					
47						
48						
49						
50	\2015 Anthem Wastewater.xlsm					

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

Exhibit
Schedule C-2
Page 5
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)	$ 6,923,079	$ 6,923,079
7	Adjusted Revenues in Year Ended December 2015		6,923,079	6,923,079
8	Proposed Revenues		6,923,079	7,964,703
9	Average of Three Years of Revenue	Avg Lines[6] thru [8]	$ 6,923,079	$ 7,270,287
10	Average of Three Years of Revenue, times 2	Line[9] * 2	$13,846,157	$14,540,573
11	Add:			
12	Construction Work in Progress at 10%	(a)	5,071	5,071
13	Deduct:			
14	Net Book Value of Transportation Equipment		$ -	$ -
15				
16	Full Cash Value	Sum Lines[10-12] - Line[14]	$ 13,851,229	$ 14,545,645
17	Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		18.0%	18.0%
18	Assessed Value	Line[16]*Line[17]	$ 2,493,221	$ 2,618,216
19	Property Tax Rate	(c)	11.52%	11.52%
20				
21	Property Tax	Line[18]*Line[19]	287,317	301,722
22	Tax on Parcels		-	-
23				
24	Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A])	Line[21]+Line[22]	$ 287,317	
25	Adjusted Test Year Property Taxes,	(b)	367,145	
26	Adjustment to Revenue and/or Expense (To Sch C-2)	Line[24] - Line[25]	$ (79,828)	
27				
28	Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B])			Sum Lines[21-27] $ 301,722
29	Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A])			Line[24] Col [A] 287,317
30	Additional Property Taxes on Proposed Revenues (To Sch C-2)			Line[28] - Line[29] $ 14,404
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])			$ 14,404
37				
38	Increase in Revenue Requirement (From Sch. C2)			$ 1,041,624
39				
40	Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38)			1.38%
41				
42				
43				
44	Workpapers & Supporting Documents:			
45				
46	(a) Sche1			
47	(b) Schc2			
48	(c) \Composite Property Tax Rate 2015.xlsx			
49				
50	\2015 Anthem 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

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

Exhibit
Schedule C-2
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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			$ 868,125		$ 1,890,137
8	Interest Expense			452,816		452,816
9	Arizona Taxable Income		Line[7] - Line[8]	$ 415,309		$ 1,437,321
10						
11	Arizona Income Tax	5.500%	Line[9]*5.500%	$ 22,842		$ 79,053
12						
13						
14	Federal Income Before Taxes		Line[9]	$ 415,309		$ 1,437,321
15	Less Arizona Income Taxes		Line[11	22,842		79,053
16	Federal Taxable Income		Line[14] - Line[15]	$ 392,467		$ 1,358,268
17						
18	FEDERAL INCOME TAXES:					
19						
20						
21						
22						
23						
24						
25	Federal Income Taxes	34.000%	Line[16]*34.000%	$ 133,439		$ 461,811
26						
27						
28	Total Income Tax		Line[15]+Line[25]	$ 156,281		$ 540,864
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)	$ 505,868		
38	Increase in Income Taxes,		Line[28] - Line[37]	$ (349,587)		
39						
40	Adjustment to Revenues and/or Expense		Line[38]	$ (349,587)		
41						
42	Test Year Income Taxes				Line[28]	$ 156,281
43	Increase in Income Taxes				Line[28] - Line[42]	384,583
44						
45	Adjustment to Revenue and/or Expense				Line[43]	$ 384,583
46						
47						
48	Workpapers & Supporting Documents:					
49	(a) Schc2					
50	\2015 Anthem Wastewater.xlsm					

Anthem 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)	$ 18,711,412
7	Weighted Cost of Debt from Schedule D-1			(c)	2.42%
8	Synchronized Interest Expense			Line[6]*Line[7]	$ 452,816
9					
10	Test Year Interest Expense	$ 547,830	(b)		
11					
12	Adjusted Test Year Interest Expense			Line[10]	$ 547,830
13					
14	Increase/(Decrease) in Interest Expense			Line[8] - Line[12]	$ (95,014)
15					
16	Adjustment to Revenue and/or Expense			Line[14]	$ (95,014)
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				
48	(b) Schc2				
49	(c) Schd1				
50	\2015 Anthem Wastewater.xlsm				

Anthem 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			
2				
3	The Company calculates bad debt on Total Arizona Accounts Receivable balances. This adjustment removes the allocated bad debt, and identifies			
4	actual write-offs, net of recoveries, by month for the district.			
5				
6				
7	G/L Account	5610		
8	Business Unit	7L		
9				
10	Allocated Bad Debt in Account 5610		(a)	$ 14,030
11				
12	Actual Bad Debt Write-Offs (b)			
13	Jan-15			$ 1,219
14	Feb-15			(3)
15	Mar-15			1,592
16	Apr-15			1,280
17	May-15			1,036
18	Jun-15			1,106
19	Jul-15			1,492
20	Aug-15			2,200
21	Sep-15			1,990
22	Oct-15			960
23	Nov-15			3,085
24	Dec-15			1,123
25			Sum Lines [13 - 24]	$ 17,078
26				
27	Increase/(Decrease) in Bad Debt Expense		Line[25] - Line[10]	$ 3,048
28				
29	Adjustment to Revenue and/or Expense		Line[27]	$ 3,048
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Workpapers & Supporting Documents:			
45				
46	(a) Sche6			
47	(b) \Bad Debt Writeoffs and Recoveries 2015.xls			
48				
49				
50	\2015 Anthem Wastewater.xlsm			

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

Exhibit
Schedule C-2
Page 9
Witness: Murrey

Annualization of Customers

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. At December 31, 2015, the customer population is at its highest, and does not properly reflect the experiences of the Company.

Line No.		[A] Residential	[B] Commercial	[C] Other Water User	[D] Other Revenue		[E] = [A] + [B] + [C] + [D] Total
13	Test Year Revenues per General Ledger	$ 5,556,681	$ 438,984	$ 864,819	$ 166	(a)	$ 6,860,649
14	Unbilled Revenues	29,520	16,022			(a)	45,542
16	Adjusted Revenues	$ 5,586,201	$ 455,006	$ 864,819	$ 166	Line[13] + Line[14]	$ 6,906,191.09
18	ProForma Rev at Current Rates per Billing Determinants	5,614,053	451,323	857,537	166	(b)	6,923,079
20	Increase / (Decrease) to Test Year Revenues	$ 27,852	$ (3,683)	$ (7,282)	$ -	Line[18] - Line[16]	$ 16,888

Line No.	Increase / (Decrease) in Operating Expenses:	[A] Purchased Wate	[B] Fuel & Power	[C] Chemicals	[D] Other Customer Accounting		Total	
29	Test Year Adjusted Expense from Sch C-2	$ 75	$ 475,315	$ 103,938	$ 298,442			
30	Average Customers (from Sch E7) times 12 bills	105,571	105,571	105,571	105,571			
31	Cost per Customer	$ 0.001	$ 4.502	$ 0.985	$ 2.827	Line[29] / Line[30]		
33	Customer Growth	293	293	293	293	(c)		
34	Additional Expense	$ 0	$ 1,319	$ 288	$ 828	Line[31] * Line[33]	$ 2,436	Sum Line 34 [A-D]

Workpapers & Supporting Documents:
(a) Sch E6
(b)\Anthem Wastewater H Schedule 2015.xlsx
(c) Customer tab

\2015 Anthem Wastewater.xlsm

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

Exhibit
Schedule C-2
Page 10
Witness: Murrey

Line No.							
1							
2							
3				4 - Factor			
4	Removal of General Disallowable items	Business Unit	7L	5.5025%			
5							
6							
7	In anticipation that Staff would disallow certain miscellaneous costs, the Company has removed Promotions, Donations, Advertising, Recognition and						
8	Third Party Claims. The corresponding General Ledger numbers are below.						
9				[A]	[B]	[C]	[D] = [A] + [B] + [C]
10	GL Account Number	Account Description		Direct Expense (a)	Other Allocated Expense (b)	Corporate Expense (c)	Total Test Year Expense
11							
12	5642	Recognition		$ (92)	$ -	$ (6,175)	$ (6,266)
13	5670	Advertising		-	-	(556)	(556)
14	5671	Promotion		(72)	-	(8,368)	(8,440)
15	5672	Donations		-	-	(842)	(842)
16							
17							
18							
19	Increase/(Decrease) in General Office Expense					Sum Lines[12] thru [15]	$ (16,104)
20							
21	Adjustment to Revenue and/or Expense					Line [19]	$ (16,104)
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	Workpapers & Supporting Documents:						
45	(a) Sche6b						
46	(b) Sche6c						
47	(c) 7A AZ Corp 5642, 5670,5671,5672 Disallowable Items 2015 GL Extract.xlsx						
48	4-Factor						
49	\2015 Anthem Wastewater.xlsm						
50							

Anthem 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	7L	Anthem 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							
4	increases to labor costs of 3%.							
5								
6								
7	Labor Expense as calculated per the Payroll Model (a)							
8	Direct Labor		$ 869,449					
9	Performance Based Compensation		$ 91,632		$ 961,082	Line[8]+Line[9]		
10								
11	Fully Allocated Labor Expense per General Ledger (b)				$ 880,587			
12	Increase/(Decrease) in Labor Expense						Line[9] - Line[11]	$ 80,494
13								
14								
15								
16								
17								
18	Group Insurance and Other Benefits as calculated per the Payroll Model (a)							
19	401K		$ 85,255					
20	Pensions		$ 75,347					
21	Insurance		$ 193,434		$ 354,036	Line[19]+Line[20]+Line[21]		
22								
23	Fully Allocated Labor Expense per General Ledger (b)				$ 233,097			
24	Increase/(Decrease) in Group Insurance Expense						Line[21]-Line[23]	$ 120,940
25								
26								
27								
28								
29								
30	Payroll Taxes as calculated per the Payroll Model (a)							
31	Taxes		$ 69,616		$ 69,616	Line[31]		
32								
33	Fully Allocated Labor Expense per General Ledger (b)				$ 66,707			
34	Increase/(Decrease) in General Taxes - Other						Line[31] - Line[33]	$ 2,909
35								
36								
37								
38	Increase/(Decrease) in Labor Related Expense						Sum Lines[12] thru [34]	$ 204,343
39								
40	Adjustment to Revenue and/or Expense						Line [38]	$ 204,343
41								
42								
43		Total	$ 1,384,734	Line [8]+[9]+[19]+[20]+[21]+[31]				
44		Check	$ 1,384,734	\Payroll, Benefits & Taxes_ TY 2015.xlsx				
45		Diff	$ -	Line[43] - Line[44]				
46								
47	Workpapers & Supporting Documents:							
48	(a) \Payroll, Benefits & Taxes_ TY 2015.xlsx							
49	(b) Sche6							
50	\2015 Anthem 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										
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**

Benefit Summary FINAL ALLOCATED

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

Exhibit
Schedule C-2
Page 12
Witness: Boizelle

Line No.

1 Purchased Power — Business Unit 7L

2

3 The Company's primary Electrical vendor, Arizona Public Service ("APS"), provides guidance annually regarding proposed changes to electrical rates for commercial
4 customers. EPCOR Water Arizona Inc. is classified as a small commercial customer. Because APS has entered into a rate case in 2016, and the requested increase has
5 not been disclosed by APS, the Company will update this adjustment in Rebuttal Testimony. The Company used the 2015 known increase to proforma 2016 and 2017
6 increases to power costs.

7
8
9

		[A]	[B]	[C]	[D] = [A] + [B] + [C]
		Corporate (a)	Direct (b)	Other Allocation (7H) (c)	Total
10					
11 GL Account	Account Description	2015	2015	2015	2015
12 5617	Power Charges	$ 2,778	$ 471,796	$ -	$ 474,574
13	Total Purchase Power/Fuel	$ 2,778	$ 471,796	$ -	$ 474,574

14
15
16

		2016 Increase		2017 Increase	Service Provider
17					
18		2.29%		2.29%	Arizona Public Service
19					
20	Increase to Expense	$ 10,868	Line[13] Col [D] * 2.29%	$ 11,117	Line[22] Col [A]*Line [18] Col [D]
21					
22	Total Expense	$ 485,441	Line[13] Col [D] +Line[20] Col [A]	$ 496,558	Line[20] Col [D] +Line[22] Col [A]

23
24
25
26
27
28

			Total
29			
30	Increase / (Decrease) to Purchase Power Expense	Sum Line[20]	$ 21,984
31			
32	Adjustment to Revenue and/or Expense	Line [30]	$ 21,984

33
34
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39
40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6a
46 (b) Sche6b
47 (c) Sche6c
48 \Purchased Power, Chemicals, Water, Waste Disposal Adjustments.xlsx
49 \2015 Anthem Wastewater.xlsm
50

Anthem 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			Business Unit	7L	
2				Arizona Factor for USA	81.0969%	
3						
4	The Company has removed the Financial Component of Test Year Incentive Compensation Plan. The financial component represents 10% of the eligible Performance					
5	Based Compensation payout per employee.					
6						
7		[A]	[B]	[C]		[D] = [C] * -10.0%
8				Performance Based		
9			Allocation Factor	Compensation Expense		Minus 10%
10	Direct Performance Based Compensation Expense			$ 25,078		$ (2,508)
11						
12	7A Arizona Performance Based Comp Exp	$ 1,032,246	5.5025%	56,799		(5,680)
13	6U EPCOR Water USA Performance Based Comp Exp	$ 218,631	4.4623%	9,756		(976)
14	7H NWVRTF Performance Based Comp Exp	$ 20,303	0.0000%	-		-
15						
16						
17	Total Performance Based Compensation Expense			$ 91,632	Sum Lines[10] thru [14] Col [C]	
18				Check $ 91,632	Adj IS-8	
19	Minus 10%			Diff $ -	Sum Lines[10] thru [14] Col [D]	(9,163)
20						
21						
22	Total Increase / (Decrease) to Labor				Line [19]	$ (9,163)
23						
24	Adjustment to Revenue and/or Expense				Line [22]	$ (9,163)
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	Workpapers & Supporting Documents:					
45	Payroll, Benefits & Taxes_TY 2015.xlsx					
46	4-Factor					
47						
48						
49	\2015 Anthem Wastewater.xlsm					
50						

Benefit Summary

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

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

Exhibit
Schedule C-2
Page 14
Witness: Boizelle

Line No.

1
2 Business Unit 7L
3
4 Postage Increase
5
6 Postage Expenses have historically increase annually for the Company. The Company has calculated a projected increase based on the trend of
7 previous increases based on the last 2 years.
8
9
10
11

	Average Automated Piece Rate					
Manifested	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%

12
13
14
15
16
17
18
19
20
21 Postage Expense Account 5611 per General Ledger (a) $ 35,502
22
23 Total Increase / (Decrease) to Postage Expense Line[18]*Line[21] $ 1,398
24
25 Adjustment to Revenue and/or Expense Line [23] $ 1,398
26
27
28
29
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31
32
33
34
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36
37
38
39
40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6 Line 19 2013 Postage Rates
46 2014 Postage Rates
47 2015 Postage Rates (see page 12)
48
49 \2015 Anthem Wastewater.xlsm
50

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

Exhibit
Schedule C-2
Page 15
Witness: Boizelle

Line No.

1
2 Business Unit 7L
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
7 Company are on a per bill per month basis. This adjustment includes adjustment for inflation based on the CPI through 2017.
8
9
10
11 Consumer Price Index - Phoenix Urban Consumers

	Year	Annual Index	Increase	Average Inc	
12					
13	2012	124.197		1.0%	Average of Increase Lines[14-16]
14	2013	125.782	1.28%		
15	2014	127.823	1.62%		
16	2015	128.019	0.15%		

17
18 C.U.S. Charges per Schedule E6, account 5611 $ 204,869 (a)
19
20 CPI Adjustment 2016 $ 2,084 Line[18]*1%
21 Adjusted 2016 Expense $ 206,954 Sum Line[18-20]
22
23 CPI Adjustment 2017 $ 2,106 Line[21]*1%
24 Adjusted 2017 Expense $ 209,059 Sum Line[21-23]
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39 Total Increase/ (Decrease) to C.U.S Charges Line[20]+Line[23] $ 4,190
40
41 Adjustment to Revenue and/or Expense Line[39] $ 4,190
42
43
44 Workpapers & Supporting Documents:
45
46 (a) Sche6 Line19
47
48
49 \2015 Anthem Wastewater.xlsm
50

Line No.

1
2 Business Unit 7L
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
7 4-factor allocation methodology. As the case progresses this estimate will be updated accordingly.
8
9
10
11
12
13
14
15 Anthem Rate Case Expense $ 228,942 (a)
16
17
18 Estimated Amortization Period in Years 3
19
20
21
22
23
24
25
26 Increase / (Decrease) to Regulatory Expense Line [15] / Line [18] $ 76,314
27
28 Adjustment to Revenue and/or Expense Line [26] $ 76,314
29
30
31
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42
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44 Workpapers & Supporting Documents:
45 (a) \Rate Case Expense 2015 Test Year.xlsx
46
47
48
49 \2015 Anthem 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

Schedule C-2 ADJ SLM - IS13
Page 16 b
Witness: Murrey

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																		
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

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

Exhibit
Schedule C-2
Page 17
Witness: Murrey

Line No.

1
2 Business Unit 7L
3
4 Update Regulatory Expense
5
6 Upon analysis of the Corporate Regulatory Expense account it was determined that several entries do not belong in this account. This adjustments removes those
7 items and reallocates the remaining total to the appropriate districts.
8
9

Line No.	Description	[A] Test Year Balances (a)	[B] Amounts Removed From Corporate (a)	[C] = [A] + [B] Adjusted Balance to be Allocated	
10					
11					
12					
13	2002 Depreciation Study - ACC Decision #67093	$ 2,352	$ -	$ 2,352	
14	Amortize LT Effluent Water Credits 3.12%/Year	12,912	(12,912)	-	
15	Amortize Y2K Costs 3.12%/year	30,540	-	30,540	
16	US DOT HAZMAT REG	2,600	(2,600)	-	
17	Other	274	(274)	-	
18					
19		$ 48,678	$ (15,786)	$ 32,892	Sum Lines[13] thru [17]
20					
21					
22	Anthem Wastewater 4-Factor Allocation %-Citizen's Only	5.8635%	5.8635%	5.8635%	
23					
24	Test Year Balance	$ 2,854	Line[19]*Line[22]		
25					
26	Decrease to Regulatory Expense		$ (926)	Line[19]*Line[22]	
27					
28	Adjusted Test Year Balance			$ 1,929	Line[19]*Line[22]
29					
30					
31					
32					
33					
34					
35	Increase / (Decrease) to Regulatory Expense			Line[26]	$ (926)
36					
37	Adjustment to Revenue and/or Expense			Line[35]	$ (926)
38					
39					
40					
41					
42					
43					
44	Workpapers & Supporting Documents:				
45	(a) \7A Allocation Regulatory Expense 2015.xlsx				
46	4-Factor				
47					
48					
49	\2015 Anthem Wastewater.xlsm				
50					

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

Anthem 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					
2						
3	Business Unit	7L	4-Factor	5.502%		
4						
5						
6	The Company has adjusted legal expense to a 3 year average to normalize costs and eliminate fluctuations.					
7						
8						
9						
10						
11	Anthem Wastewater	$ 1,091			(a)	$ 1,091
12						
13	7A Legal Expense 3-Year Average (a)		$ 118,039			
14			5.5025%		Line[13]*Line[14]	$ 6,495
15						
16						
17						
18						
19						
20	Total Legal Expense				Line[11]+Line[14]	$ 7,586
21						
22						
23	Fully Allocated Legal Expense per General Ledger				(b)	$ 7,837
24						
25						
26						
27	Increase / (Decrease) to Expense				Line[20] - Line[23]	$ (250)
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Workpapers & Schedules					
41	(a) \2015 Legal Expense Account 5681.xlsx					
42	(b) Sche6 Line14					
43						
44	4-Factor					
45						
46						
47						
48						
49						
50	\2015 Anthem Wastewater.xlsm					

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

Schedule C-2 ADJ SLM-IS15
Page 18 a
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

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

Exhibit
Schedule C-2
Page 19
Witness: Mahler

Line No.				
1				
2	Business Unit	7L		
3				
4	Annualize Depreciation Expense on Direct Plant			
5				
6	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.			
7				
8				
9				
10				
11				
12	Depreciation Expense on Direct Plant		(a)	$ 2,401,901
13				
14	Depreciation Expense per General Ledger		(b)	1,934,199
15				
16	Increase / (Decrease) to Depreciation Expense		Line[12] - Line[14]	$ 467,702
17				
18	Adjustment to Revenue and/or Expense		Line[16]	$ 467,702
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	Workpapers & Supporting Documents:			
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx			
46	(b) Sche6b Line 24			
47				
48				
49	\2014\Anthem Wastewater Sch. A-F.xls			
50				

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS16

Page 19 a

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			

Anthem Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM-IS17

Exhibit
Schedule C-2
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Witness: Mahler

Line No.						
1						
2	4 Factor	5.1615%	<General Metered Customers 4-Factor			
3						
4	Annualize Depreciation Expense on Corporate Plant					
5						
6	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.					
7						
8						
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11						
12	Depreciation Expense on Corporate Plant			$ 390,316 (a)		
13						
14	Allocated Depreciation Expense on Corporate Plant				Line[2]*Line[12]	$ 20,146
15						
16						
17						
18	Allocated Depreciation Expense on Corporate Plant per General Ledger				(b)	29,772
19						
20						
21	Increase/ (Decrease) to Depreciation Expense				Line[14] - Line[18]	$ (9,626)
22						
23	Adjustment to Revenue and/or Expense				Line[21]	$ (9,626)
24						
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44	Workpapers & Supporting Documents:					
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx					
46	(b) Sche6a line 24					
47						
48	4-Factor					
49	\2014\Anthem Wastewater Sch. A-F.xls					
50						

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Schedule C-2 ADJ SMM - IS17

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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

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

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

Exhibit
Schedule C-2
Page 23
Witness: Mahler

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Anthem 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

3 GMC 4 Factor	5.1615%	
4 Arizona	84.1211%	
5 Alloc Factor	4.342%	Line[3]*Line[4]

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

12	Depreciation Expense on 6U Plant	$ 317,695 (a)		
14	Allocated Depreciation Expense on 6U Plant		Line[5]*Line[12]	$ 13,794
18	Allocated Depreciation Expense on 6U Plant per General Ledger			-
21	Increase / (Decrease) to Depreciation Expense		Line[14] - Line[18]	$ 13,794
23	Adjustment to Revenue and/or Expense		Line[21]	$ 13,794

45 Workpapers & Supporting Documents:
46 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
47 4-Factor

50 \2015 Anthem Wastewater.xlsm

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Schedule B-2 ADJ SMM - IS21

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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]
Supporting Schedules:	Composite Depr Rate	15.04%

\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%	22,246	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

Anthem Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM-IS22

Exhibit
Schedule C-2
Page 25
Witness: Mahler

Line No.					
1	Annualize Amortization of CIAC				
2					
3	Business Unit	7L			
4					
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				
6					
7					
8					
9					
10					
11	Gross CIAC		$ (6,256,463)	(a)	
12					
13					
14	Composite Depreciation Rate	4.7745% (b)	$ (298,712)	Line[11] * Line [14]	
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Increase / (Decrease) to Depreciation Expense			Line [14]	$ (298,712)
26					
27	Adjustment to Revenue and/or Expense			Line [25]	$ (298,712)
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Workpapers & Supporting Documents:				
46	(a) \2015 CIAC Summary by District - Present and Deconsolidated.xlsx				
47	(b) \Summary of Plant Balances and Accum Depr by NARUC.xlsx				
48					
49	\2015 Anthem Wastewater.xlsm				
50					

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			

Anthem 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 Business Unit 7L | 6U Factor Arizona 84.1211%

5 Annual depreciation of Post Test Year Plant through December 31, 2016 has been annualized for one year with this adjustment

Line No.		Depreciation on Post TY Plant Additions per Summary of Plant and A/D by NARUC (a) [A]		Allocation Factor [B]		Depreciation Expense [C] = [A] * [B]
14	Depreciation on Post Test Year Plant Additions for District - Anthem Wastewater	$ 128,508		100.0000%		$ 128,508
16	Depreciation on Corporate Post Test Year Plant Additions Allocated	$ 22,262		5.1615%		$ 1,149
18	Depreciation on 6U Post Test Year Plant Additions Allocated	$ 215,489		4.3419%		$ 9,356
20	Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$ 231,917		0.0000%		$ -
22		$ 598,177	Sum Lines[14] thru [20]			
23	Increase / (Decrease) to Depreciation Expense				Sum Lines[14] thru [20]	$ 139,014
27	Adjustment to Revenue and/or Expense				Line [23]	$ 139,014

45 Workpapers & Supporting Documents:
46 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
47 4-Factor

50 \2015 Anthem Wastewater.xlsm

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			

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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

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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

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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	13.0155%	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

Anthem 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 Business Unit 7L

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

Line No.		Depreciation on 2017 Post TY Plant Additions-6 months per Summary of Plant and A/D by NARUC (a) [A]		Allocation Factor [B]		Depreciation Expense [C] = [A] * [B]
13	Depreciation on 2017 Post Test Year Plant Additions - 6 Months for District	$ 79,706		100.0000%		$ 79,706
15	Depreciation on 2017 Corporate Post Test Year Plant Additions Allocated - 6 Months	$ 31,678		5.1615%		$ 1,635
17	Depreciation on 2017 6U Post Test Year Plant Additions Allocated - 6 Months	$ -		4.3419%		$ -
19	Depreciation on NWVRTF 2017 Post Test Year Plant Additions Allocated - 6 Months	$ 40,291		0.0000%		$ -
21		$ 151,676	Sum Lines[13] thru [19]			
22	Increase / (Decrease) to Depreciation Expense				Sum Lines[13] thru [19]	$ 81,341
27	Adjustment to Revenue and/or Expense				Line [22]	$ 81,341

45 Workpapers & Supporting Documents:

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

49 \2015 Anthem Wastewater.xlsm

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			

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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

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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]
Supporting Schedules:	Composite Depr Rate	15.04%

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

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	4.2266%	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

Anthem 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							
4							
5	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						
6	applies a 3% increase to labor costs.						
7							
8							
9							
10							
11	Test Year Corporate Allocations					(b)	$ 217,481
12							
13	Adjusted Test Year Corporate Allocations					Line [11]	$ 217,481
14							
15							
16							
17	Total Arizona Corporate Allocation		$ 3,792,265 (a)				
18	Less: Public and Government Affairs		(307,499) (a)				
19			$ 3,484,766 Line[17]+Line[18]				
20							
21	Percent attributable to Labor		69%				
22	Arizona Corporate Allocation - Labor		$ 2,404,489 Line[19] * Line[21]				
23							
24	2016 Labor Increase	3.00%	$ 72,135 Line[22]*3.00%				
25	2017 Labor Increase	3.00%	$ 74,299 (Sum Lines[22] and [24]) * 3.00%				
26	Total Labor Increase			$ 146,433 Line[24]+Line[25]			
27							
28							
29	Total Arizona Corporate Allocation less PG&A with Labor Increase			$ 3,631,200 Line[19]+Line[26]			
30	4 Factor			5.5025%			
31	District Allocation of Arizona Corporate Allocations			$ 199,805 Line[29]*Line[30]			
32							
33	Pro Forma Adjustment to Corporate Allocations					Line [31]	$ 199,805
34							
35							
36							
37							
38							
39	Increase / (Decrease) in Corporate Allocation					Line[33]-Line[13]	$ (17,676)
40							
41	Adjustment to Revenue and/or Expense					Line [39]	$ (17,676)
42							
43							
44							
45							
46	Workpapers & Supporting Documents:						
47	(a) \2015 Corp Allocation Comparison.xlsx						
48	(b) Schc2 Line13						
49	4-Factor						
50	\2015 Anthem 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		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

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43	Workpapers & Supporting Documents:
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Anthem 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 — Business Unit 7L

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
4 proposes an increase for 2016 and 2017 correlated with the consumer price index for the Phoenix metropolitan area for all operating expenses where an adjustment
5 has not already been proposed.

6

	Consumer Price Index - Phoenix Urban Consumers			
7				
8	Year	Annual Index	Increase	Ave Increase
9	2012	124.197		1.0%
10	2013	125.782	1.28%	
11	2014	127.823	1.62%	
12	2015	128.019	0.15%	

13

14

15 2015 Unadjusted Expenses

Line	Account	Description	Amount (a)		
16					
17	5616	Natural Gas	$ 741	A	
18	5263	Chemicals	$ 103,938	B	
19	5267	Alum	$ -	B	
20	6203	Asset Usage Fee - Corporate	$ 15,451	C	
21	5227	Consulting Engineering	$ -	D	
22	5628	Outside Computer Charges(T1)	$ 23,291	D	
23	5629	Temporary Support	$ 7,635	D	
24	5615	Service Charges	$ 15,114	E	
25	5623	Office Machines,Furniture	$ 1,803	F	
26	5630	Parking	$ 156	F	
27	5631	Vehicle Allowance	$ 1,436	F	
28	5634	Business Allowance	$ 657	F	
29	5640	Memberships Dues & Prof	$ 4,343	F	
30	5641	Subscriptions	$ 213	F	
31	5650	Airfare	$ 2,206	F	
32	5651	Accommodation, Other Travel	$ 3,250	F	
33	5652	Meals/Entertainment	$ 4,439	F	
34	5660	Training - Fees/Tuition	$ 8,768	F	
35	5273	FR Clothing	$ 18,274	G	
36	5697	Miscellaneous	$ 17,726	G	
37	5261	Materials, Supplies	$ 118,894	H	
38	5275	Equipment	$ 2,825	H	
39	5624	Hardware	$ 986	H	
40	5625	Software	$ 3,852	H	
41	5811	Maintenance	$ 22,485	H	
42	5823	Vehicle Maintenance	$ 18,352	H	
43	Total		$ 396,835		
44	Increase / (Decrease) to Expense				

		[A] Total	[A] * Line [9] [B] Year 1	[A] + [B] * Line [9] [C] Year 2	[B] + [C] [D] Total
Sum of A	Fuel & Power	$ 741	$ 8	$ 8	$ 15
Sum of B	Chemicals	103,938	1,057	1,068	2,126
Sum of C	Corporate Allocation	15,451	157	159	316
Sum of D	Outside Services	30,926	315	318	632
Sum of E	Customer Accounting	15,114	154	155	309
Sum of F	General Office Exp	27,270	277	280	558
Sum of G	Miscellaneous	36,000	366	370	736
Sum of H	Maintenance Expense	167,394	1,703	1,720	3,423
	Sum Lines[17]thru[27]	$ 396,835	$ 4,037	$ 4,078	$ 8,116

Line [25] Col [D] $ 8,116

45

46 Workpapers & Supporting Documents:
47 (a) Sche6
48 Bureau of Labor Statistics - Phoenix CPI
49
50 \2015 Anthem Wastewater.xlsm

Anthem Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS30

Exhibit
Schedule C-2
Page 33
Witness: Boizelle

Line No.				
1	Cityworks License Fees	Business Unit	7L	
2				
3	EPCOR has identified the need to implement a computerized maintenance management system designed to manage its distribution and collection system assets.			
4	Currently, EPCOR utilizes a combination of paper records, spreadsheets, and maps for asset management that was determined to be inadequate for effectively			
5	managing project costs and documentation in future years. Implementing this system will incur increased Cityworks licensing costs in 2016 and 2017 to secure the			
6	necessary licenses and access rights to implement the integrated computer maintenance management system. The adjustment below outlines the proposed increase			
7	to 2015 base license expenses for the known future Citywork expenses.			
8				
9	CityWorks License Fees			
10	Cityworks Annual License Fees	2016	$	50,000
11				
12				
13				
14	6U Factor	Arizona		81.0969%
15	4 Factor	Anthem WW		5.5025%
16				
17				
18	Total EPCOR AZ Allocated Costs		$	40,548 Line[10]*Line[14]
19				
20	Anthem Wastewater Allocated Portion		$	2,231 Line[15]*Line[18]
21				
22				
23				
24				
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31				
32				
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34				
35				
36				
37				
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41				
42				
43	Increase / (Decrease) to Expense			Line [20] $ 2,231
44				
45				
46	Workpapers & Supporting Documents:			
47	4-Factor			
48				
49				
50	\2015 Anthem 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

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
6 for the wastewater districts will be based on the current authorized participant level for their corresponding water districts if one exists. The discount for the eligible
7 low income customers is proposed at a flat $5.00 per month for each wastewater district. This adjustment reflects the annual expense associated with this program.

11 Anthem Wastewater

Line No.					
13	Proposed Monthly Discount	$ 5			
15	Proposed Participant Level	150			
16			$	750	Line [13] * Line [15]
18	Number of Months			12	
20			$	9,000	Line [16] * Line [18]

31 Increase / (Decrease) to Expense — Line [20] $ 9,000

46 Workpapers & Supporting Documents:

50 \2015 Anthem Wastewater.xlsm

Line No.	
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46	Workpapers & Supporting Documents:
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50	\2015 Anthem Wastewater.xlsm

Line No.

1 Customer Communication & Education

2

3 The Company will incur additional expenditures in relation to customer communication and education during 2016. 2015 customer communications have revealed the
4 need to refine the Company's ability to target meaningful and important information directly to affected customers through bill text messages and inserts. Planned
5 expenses include payment to the Company's third party billing 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
8 infrastructure projects to build awareness of these initiatives amongst its customers.

9

10

11	Customer Accounting	$ 47,000	(a)
12	Video Production	$ 15,000	(a)
13			
14	Total 2016 Customer Communication & Education Expenses	$ 62,000	Line [11] + Line [12]

15

16	6U Factor	Arizona	81.0969%
17	4 Factor	Anthem WW	5.5025%

18

19

20	Total EPCOR AZ Allocated Costs	$ 50,280	Line [14] * Line [16]
21	Anthem Allocated Portion	$ 2,767	Line [17] * Line [20]

22

23 Increase / (Decrease) to Expense — Line [21] $ 2,767

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46 Workpapers & Supporting Documents:
47 (a) \Customer Education & Comm Adj.xlsx
48
49
50 \2015 Anthem 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		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

Line No.

1 Reclassification of Vactor Trucks

2

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

5

6

Line						
7		4- Factor	GMC		5.1615%	
8		[A]	[B]		[C] = [A] * [B]	
9		Rate	Plant		Depr Exp	
10						
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]
15						
16						
17	Anthem WW Portion already in Plant In Service			$	1,337	Line [14] * Line [7]
18						
19		WW Factor	GMC		16.0757%	
20		[A]	[B]		[C] = [A] * [B]	
21	Vactor Trucks used in Wastewater Operations	Rate	Plant		Depr Exp	
22	Asset # 168518	20.00%	$ 235,275	$	47,055	
23	Asset # 218374	20.00%	179,111		35,822	
24	Project 1001902	20.00%	113,000		22,600	
25	Project 1001901	20.00%	360,000		72,000	
26	Total		$ 887,386	$	177,477	Sum Lines [22] - [25]
27						
28	Anthem WW Portion of Vactor and Sludge Trucks			$	28,531	Line [26] * Line [19]
29						
30						
31	Increase / (Decrease) to Depr Expense			$	27,194	Line [28] - Line [17]

$ 27,194	Line [31]

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44 Workpapers and Supporting Documents:
45 \Vactor Truck And Sludge Truck Adjustment.xlsx
46
47
48
49
50 \2015 Anthem 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%	22,246	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

Anthem 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				
4	based on revised estimates of how much power was used by water vs. wastewater on the 4 joint bills at our Anthem facility. The following adjusts				
5	the Anthem Wastewater power costs to the correct amount for these specifically identified invoices.				
6					
7	2015 Anthem Wastewater Power Expense	$	471,796	(b)	
8					
9	Adjusted Power Expense for Anthem Wastewater	$	536,092	(a)	
10					
11	Adjustment	$	64,296	Line[9]-Line[7]	
12					
13					
14	Increase / (Decrease) to Expense				Line [11] $ 64,296
15					
16					
17					
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25					
26					
27					
28					
29					
30					
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34					
35					
36					
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38					
39					
40					
41					
42					
43					
44	Workpapers and Supporting Documents:				
45	(a) \Anthem Wastewater Power Bill Adjustment.xlsx				
46	(b) Sch E-6				
47					
48					
49					
50	\2015 Anthem Wastewater.xlsm				

Line No.

1 Insurance Other Than Group

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

Line				[1]	[2]	[1] * [2] = [3]
8			7L		AZ	AZ-Factor
9		DIRECT PLANT				
10		Test Year	District 4-Factor	5.5025%	81.0969%	4.4623%
11		Adjusted				
12		Results				
15	Gross Property Value at 12/31/2015	$ 54,637,653	Schb2 Line [2]			
16	% of Plant Insured	48.77%	\[Insurance]1. Property & Terrorism [23]			
18	Gross Plant Insured	$ 26,645,939	Line [15] * Line [18]			

Line			Test Year Adjusted Results		Adjusted with Rate Increase			Adjusted with Rate Increase	
25	**Adjusted Revenues in Year Ended December 2015**		**$ 6,923,079**	Schc2 [AL][14]	**$ 7,964,703**	Schc2 [AN][14]			
26			[A]	[B]		[C] = [A] * [B]		[D]	[E] = [D] * [B]
27		**Factor**	**Amount**	**Rate**	**Source**	**Premium**		**Amount**	**Premium**
28	**1. Property Insurance**	Plant [25]	$ 26,645,939	0.0582%	\[Insurance] Summary [1]	$ 15,499		$ 26,645,939	$ 15,499
29	**2. Excess Liability**	Revenue Line [25]	6,923,079	0.2533%	\[Insurance] Summary [2]	17,536		7,964,703	20,174
30	**3. Umbrella Liability**	AZ 4- Factor [10]	92,245	4.4623%	\[Insurance] Summary [3]	4,116		92,245	4,116
31	**4. Autos**	AZ 4- Factor [10]	278,912	4.4623%	\[Insurance] Summary [4]	12,446		278,912	12,446
32	**5. Workers Compensation**	Payroll Col [49]	1,384,734	1.6381%	\[Insurance] Summary [5]	22,683		1,384,734	22,683
33	**6. Pollution ***	Fixed Site	4,073	1.00	\[Insurance] Summary [6]	4,073		4,073	4,073
34	**7. D&O**	AZ 4- Factor [10]	13,535	4.4623%	\[Insurance] Summary [7]	604		13,535	604
35	**8. Fiduciary**	AZ 4- Factor [10]	1,473	4.4623%	\[Insurance] Summary [8]	66		1,473	66
36	**9. Crime**	Employee Count	14	$ 8.10	\[Insurance] Summary [9]	113		14	113
37	**10. Employed Lawyers**	AZ 4- Factor [10]	1,208	4.4623%	\[Insurance] Summary [1(	54		1,208	54
38	**11. Non Owned Pollution**	AZ 4- Factor [10]	15,728	4.4623%	\[Insurance] Summary [1:	702		15,728	702
39	**12. Employment Practices**	Employee Count	14	$ 5.33	\[Insurance] Summary [1:	75		14	75
40	**13. Utilities Bond ****	Site Bond Requirement	500,000	0.7891%	\[Insurance] Summary [1:	3,945		500,000	3,945
41	**14. Cyber Insurance**	AZ 4- Factor [10]	1,388	4.4623%	\[Insurance] Summary [1(	62		1,388	62
42	**15. Sun City Flood Insurance**	Sun City Only	2,194	0.0000%	\[Insurance] Summary [1!	-		2,194	-
43	**16. LAPP**	AZ 4- Factor [10]	15,466	4.4623%	\[Insurance] Summary [1(	690		15,466	690
44	**17.ARI**	AZ 4- Factor [10]	15,304	4.4623%	\[Insurance] Summary [1:	683		15,304	683
45	**Total**					$ 83,347	Sum Col [C]	Sum Col [N]	$ 85,985

Line					
50	Adjusted Test Year Insurance Other Than Group	GL Account 5605 from Sch E6	$ 72,748		$ 83,347
51		Increase/(Decrease) to Insurance Other Than Group	$ 10,599	Line [45] - Line [50]	$ 2,638

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 \2015 Anthem Wastewater.xlsm

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	13.0155%	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

Anthem 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 =	1.38%	One Minus Combined	62.37%	0.86%	
6							
7	Bad Debt Expense	Effective Rate =	0.25%	One Minus Combined	62.37%	0.15%	
8							
9	Total Tax Percentage					38.65%	Sum Line [1-7]
10							
11	Operating Income % = 100% - Tax Percentage					61.35%	1 - [C] Line [9]
12							
13							
14							
15	1	= Gross Revenue Conversion Factor					
16							
17							
18	Operating Income %					1.63	1 / [C] Line [9]
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
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31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43	Supporting Schedules:			Recap Schedules:			
44	C-2			A-1			
45							
46	Workpapers & Supporting Documents						
47							
48							
49							
50	\2015 Anthem Wastewater.xlsm						

D Schedule
Anthem WW

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

Exhibit
Schedule D-1
Page 1 of 2
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]							

43 Supporting Schedules: Recap Schedules:
44 C-2 A-1

48 \2015 Anthem Wastewater.xlsm

Anthem Wastewater
Test Year Ended December 31, 2015
Summary of Cost of Capital
Total Company - EPCOR Water Arizona
District Level - Anthem 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	Line [1] [B] * Line [7] [A]	$ 10,090,673	53.93%	4.29%	2.31%	Line [1] [F] * Line [7] [E]	$ 10,545,658	56.36%	4.29%	2.42%
2											
3	Short-Term Debt	Line [3] [B] * Line [7] [A]	$ 807,291	4.31%	0.20%	0.01%	Line [3] [F] * Line [7] [E]	$ -	0.00%	0.20%	0.00%
4											
5	Stockholder's Equity	Line [5] [B] * Line [7] [A]	$ 7,813,449	41.76%	10.65%	4.45%	Line [5] [F] * Line [7] [E]	$ 8,165,754	43.64%	10.65%	4.65%
6											
7	Totals		$ 18,711,412	100.00%		6.77%	Line [7] [A]	$ 18,711,412	100.00%		7.07%
8			Sum Line [1-5]								
9											
10			**RCND Rate of Return**					**Fair Value Rate of Return**			
11				Percent					Percent		
12			Dollar	of	Cost	FVROR		Dollar	of	Cost	FVROR
13			Amount	Total	Rate (a)	Cost		Amount	Total	Rate (a)	Cost
14	Item of Capital										
15	Long-Term Debt	Line [1] [F] * Line [29] [A]	$ 12,942,499	62.11%	4.29%	2.67%	Line [1] [F] * Line [28] [A]	$ 10,545,658	50.61%	4.29%	2.17%
16											
17	Short-Term Debt	Line [3] [F] * Line [29] [A]	$ -	0.00%	0.20%	0.00%	Line [3] [F] * Line [28] [A]	$ -	0.00%	0.20%	0.00%
18											
19	Stockholder's Equity	Line [5] [F] * Line [29] [A]	10,021,685.82	48.09%	10.65%	5.12%	Line [5] [F] * Line [28] [A]	$ 8,165,754	39.19%	10.65%	4.17%
20											
21	Fair Value Increment		0	0.00%	1.35%	0.00%	Line [31] [A] - Line [28] [A]	2,126,386	10.20%	1.35%	0.14%
22											
23		Sum Line [15-21]	$ 22,964,185	110.20%		7.79%	Sum Line [15-21]	**$ 20,837,799**	100.00%		6.48%
24								Sum Line [15-21]			
25											
26											
27	EPCOR Proposed Adjusted Fair Value Rate Base										
28	Original Cost Rate Base (OCRB)		$ 18,711,412 (b)								
29	Reconstructed Cost New Depreciation (RCND)		$ 22,964,185 (b)								
30											
31	Fair Value Rate Base		**$ 20,837,799** Average Lines [28] and [29]								
32											
33											
34											
35											
36											
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40											
41											
42											
43	Supporting Schedules:			Recap Schedules:							
44	(a) D-2			A-1							
45	(b) B-1										
46											
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48	\2015 Anthem Wastewater.xlsm										
49											
50											

Anthem Wastewater
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Anthem 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] = [B] / [C] 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	(b)	$ 133,000,000	$ 5,004,790	3.74%	(b)	$ 133,000,000	$ 5,004,790	3.74%	
3	30-Year EPCOR Water USA Note	(b)	98,000,000	4,907,513	5.00%	(b)	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	(a)	$ 522,880			(a)	$ 522,880			
11	Paid in Capital	(a)	184,882,920			(a)	184,882,920			
12	Retained Earnings	(a)	(6,536,994)			(a)	(6,536,994)			
13			$ 178,868,806	Sum Line [10-12] Col [A]	10.65%		$ 178,868,806	Sum Line [10-12] Col [D]	10.65%	
14										
15										
16										
17	Short-Term Debt									
18	Short-Term Debt from EPCOR Utilities, Inc	(b)	$ 18,480,843	$ 36,962	0.20%	(b)	$ 18,480,843	$ 36,962	0.20%	
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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36										
37										
38										
39	Supporting Schedules:			Recap Schedules:						
40	(a) E-1			D-1						
41	(b) D-2									
42										
43										
44	\2015 Anthem Wastewater.xlsm									
45										
46										
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49										
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Anthem Wastewater
Test Year Ended December 31, 2015
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Hubbard

Line No.	Description of Issue	End of Test Year Shares Outstanding	End of Test Year Amount	End of Test Year Dividend Requirement	End of Projected Year Shares Outstanding	End of Projected Year Amount	End of Projected Year Dividend Requirement
1							
2	Not applicable. No preferred stock issued or outstanding.						
3							
4							
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41							
42							
43	Supporting Schedules:			Recap Schedules:			
44	E-1			D-1			
45							
46	Workpapers & Supporting Documents						
47							
48							
49							
50	\2015 Anthem Wastewater.xlsm						

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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42	
43	Supporting Schedules: Recap Schedules:
44	D-1
45	
46	Workpapers & Supporting Documents
47	
48	
49	
50	\2015 Anthem Wastewater.xlsm

E Schedule
Anthem WW

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

Exhibit
Schedule E-1
Page 1 of 2
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 [19-2
25					
26	TOTAL ASSETS	$ 807,597,708	$ 759,618,101	$ 738,907,183	Line 6 + Line 16+ Line 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 [35-3
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 [43-4
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	Line 30 + 32+ 40 + 49 + 51
54					
55	Supporting Schedules:	Recap Schedules:			
56	E-5	A-1, B-1			
57	TB15				
58	\2015 Anthem Wastewater.xlsm				

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

Exhibit
Schedule E-1
Page 2 of 2
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	$ 57,462,956	$ 56,481,590	$ 56,046,025	
3	Construction Work in Progress	50,712	475,572	422,972	
4	Plant Acquisition Adjustment	1,047,827	1,099,448	1,151,068	
5	Less: Accumulated Depreciation	(25,258,272)	(23,790,372)	(21,835,474)	
6	Net Plant	$ 33,303,222	$ 34,266,237	$ 35,784,590	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ (18,134)	$ (953)	$ (22,893)	
10	Customer Accounts Receivable	500,023	544,169	623,383	
11	Allowance for Uncollectible Accounts	(6,729)	(8,294)	(8,792)	
12	Prepaid Expenses	5,054	8,723	35,314	
13	Plant Materials & Supplies	21,434	16,880	15,728	
14	Trade and Other Receivables	8,246	(0)	946	
15	Intercompany Receivables	12,183,638	13,397,988	15,488,383	
16	Total Current Assets	$ 12,693,532	$ 13,958,513	$ 16,132,069	Sum Line [9-15
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	284,129	287,437	244,857	
21	Goodwill	(183,978)	-	-	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ 100,151	$ 287,437	$ 244,857	Sum Line [19-2
25					
26	TOTAL ASSETS	$ 46,096,905	$ 48,512,188	$ 52,161,516	Line 6 + Line 16+ Line 24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 11,595,738	$ 11,564,449	$ 11,303,081	
31					
32	Long-Term Debt	$ 12,876,977	$ 12,401,566	$ 12,403,337	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 506,175	$ 446,901	$ 559,180	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	7,066,664	10,810,146	14,491,372	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 7,572,839	$ 11,257,048	$ 15,050,552	Sum Line [35-3
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	$ 6,858,664	$ 8,013,880	$ 11,208,245	
44	Accumulated Deferred Income Taxes	1,113,346	610,236	526,184	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	1,026	1,480	1,935	
47	Accrued Pension Liability	448,698	475,437	262,406	
48	Other Credits	109,803	(2,318)	(2,342)	
49	Total Deferred Credits	$ 8,531,536	$ 9,098,714	$ 11,996,428	Sum Line [43-4
50					
51	Contributions in Aid of Construction	$ 5,519,815	$ 4,190,412	$ 1,408,119	
52					
53	Total Liabilities & Common Equity	$ 46,096,905	$ 48,512,188	$ 52,161,516	Line 30 + 32+ 40 + 49 + 51
54					
55	Supporting Schedules:	Recap Schedules:			
56	E-5	A-1, B-1			
57	TB15				
58	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets

District without Allocations

Exhibit
Schedule E-1a
Page 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	$ 57,191,479	$ 56,186,737	$ 55,781,322	
3	Construction Work in Progress	52,326	309,790	282,059	
4	Plant Acquisition Adjustment	-	-	-	
5	Less: Accumulated Depreciation	(25,161,615)	(23,371,140)	(21,447,822)	
6	Net Plant	$ 32,082,190	$ 33,125,387	$ 34,615,560	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ -	$ -	$ -	
10	Customer Accounts Receivable	248,090	293,632	327,295	
11	Allowance for Uncollectible Accounts	-	-	-	
12	Prepaid Expenses	2,618	2,036	1,612	
13	Plant Materials & Supplies	21,434	16,880	15,728	
14	Trade and Other Receivables	-	-	-	
15	Intercompany Receivables	-	-	-	
16	Total Current Assets	$ 272,142	$ 312,547	$ 344,635	Sum Line [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	-	-	-	
20	Regulatory Deferrals	-	-	(0)	
21	Goodwill	-	-	-	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ -	$ -	$ (0)	Sum Line [19-23]
25					
26	TOTAL ASSETS	$ 32,354,332	$ 33,437,935	$ 34,960,194	Line 6 + Line 16+ Line 24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 12,452,815	$ 10,019,993	$ 7,437,348	
31					
32	Long-Term Debt	$ -	$ -	$ -	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 455,984	$ 403,470	$ 415,026	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	7,066,664	10,810,146	14,491,372	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 7,522,647	$ 11,213,616	$ 14,906,398	Sum Line [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	6,859,054	8,013,914	11,208,330	
44	Accumulated Deferred Income Taxes	-	-	-	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	-	-	-	
47	Accrued Pension Liability	-	-	-	
48	Other Credits	-	-	-	
49	Total Deferred Credits	$ 6,859,054	$ 8,013,914	$ 11,208,330	Sum Line [43-48]
50					
51	Contributions in Aid of Construction	$ 5,519,815	$ 4,190,412	$ 1,408,119	
52					
53	Total Liabilities & Common Equity	$ 32,354,332	$ 33,437,935	$ 34,960,194	Line 30 + 32+ 40 + 49 + 51
54					
55					
56	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
BU to be Allocated
7A
Allocating Factor:
5.1615%

Exhibit
Schedule E-1b
Page 1
Witness: Murrey

Line No.		7A Corporate Allocated to Anthem Wastewater			7A Corporate Total			
		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	ASSETS							
2	Utility Plant	$ 271,477	$ 294,852	$ 264,703	$ 5,259,635	$ 5,712,518	$ 5,128,397	
3	Construction Work in Progress	(1,614)	165,782	140,912	(31,269)	3,211,893	2,730,059	
4	Plant Acquisition Adjustment	1,047,827	1,099,448	1,151,068	20,300,784	21,300,894	22,301,005	
5	Less: Accumulated Depreciation	(96,657)	(419,232)	(387,652)	(1,872,650)	(8,122,271)	(7,510,447)	
6	Net Plant	$ 1,221,032	$ 1,140,850	$ 1,169,031	$ 23,656,500	$ 22,103,034	$ 22,649,014	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	$ (18,134)	$ (953)	$ (22,893)	$ (351,328)	$ (18,462)	$ (443,533)	
10	Customer Accounts Receivable	251,933	250,537	296,088	4,880,990	4,853,945	5,736,455	
11	Allowance for Uncollectible Accounts	(6,729)	(8,294)	(8,792)	(130,365)	(160,692)	(170,347)	
12	Prepaid Expenses	2,436	6,688	33,703	47,191	129,570	652,960	
13	Plant Materials & Supplies	-	-	-	-	-	-	
14	Trade and Other Receivables	8,246	(0)	946	159,751	(0)	18,333	
15	Intercompany Receivables	12,183,638	13,397,988	15,488,383	236,047,979	259,575,012	300,074,691	
16	Total Current Assets	$ 12,421,390	$ 13,645,966	$ 15,787,434	$ 240,654,218	$ 264,379,373	$ 305,868,560	Sum Line [9-15]
17								
18	NON-CURRENT ASSETS							
19	Deferred Finance Charges	-	-	-	-	-	-	
20	Regulatory Deferrals	284,129	287,437	244,857	5,504,766	5,568,857	4,743,904	
21	Goodwill	(183,978)	-	-	(3,564,423)	-	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-term investments	-	-	-	-	-	-	
24	Total Non-Current Assets	$ 100,151	$ 287,437	$ 244,857	$ 1,940,344	$ 5,568,857	$ 4,743,904	Sum Line [19-23]
25								
26	TOTAL ASSETS	$ 13,742,573	$ 15,074,253	$ 17,201,322	$ 266,251,062	$ 292,051,265	$ 333,261,478	Line 6 + Line 16+ Line 24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	$ (857,077)	$ 1,544,456	$ 3,865,733	$ (16,605,169)	$ 29,922,560	$ 74,895,399	
31								
32	Long-Term Debt	$ 12,876,977	$ 12,401,566	$ 12,403,337	$ 249,480,843	$ 240,270,144	$ 240,304,470	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	$ 50,192	$ 43,432	$ 144,154	$ 972,420	$ 841,456	$ 2,792,863	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	-	-	-	-	-	-	
38	Accrued Liabilities	-	-	-	-	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	$ 50,192	$ 43,432	$ 144,154	$ 972,420	$ 841,456	$ 2,792,863	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	(390)	(35)	(85)	(7,565)	(670)	(1,651)	
44	Accumulated Deferred Income Taxes	1,113,346	610,236	526,184	21,570,166	11,822,813	10,194,385	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	1,026	1,480	1,935	19,880	28,683	37,479	
47	Accrued Pension Liability	448,698	475,437	262,406	8,693,147	9,211,194	5,083,909	
48	Other Credits	109,803	(2,318)	(2,342)	2,127,340	(44,916)	(45,377)	
49	Total Deferred Credits	$ 1,672,482	$ 1,084,800	$ 788,098	$ 32,402,968	$ 21,017,105	$ 15,268,745	Sum Line [43-48]
50								
51	Contributions in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	
52								
53	Total Liabilities & Common Equity	$ 13,742,573	$ 15,074,253	$ 17,201,322	$ 266,251,062	$ 292,051,265	$ 333,261,478	Line 30 + 32+ 40 + 49 + 51
54								
55								
56								
57								
58	\2015 Anthem Wastewater.xlsm							

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
BU to be Allocated
7H
Allocating Factor:
0.0000%

Exhibit
Schedule E-1c
Page 1
Witness: Murrey

Line No.		7H - NWVRTF Plant Allocated to Anthem Wastewater			7H - NWVRTF Plant Total			
		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	ASSETS							
2	Utility Plant	$ -	$ -	$ -	$ 28,404,042	$ 26,879,853	$ 26,375,923	
3	Construction Work in Progress	-	-	-	1,094,879	640,963	525,053	
4	Plant Acquisition Adjustment	-	-	-	-	-	-	
5	Less: Accumulated Depreciation	-	-	-	(23,353,408)	(23,066,976)	(21,902,261)	
6	Net Plant	$ -	$ -	$ -	$ 6,145,514	$ 4,453,839	$ 4,998,715	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -	
10	Customer Accounts Receivable	-	-	-	-	-	-	
11	Allowance for Uncollectible Accounts	-	-	-	-	-	-	
12	Prepaid Expenses	-	-	-	-	-	3,444	
13	Plant Materials & Supplies	-	-	-	24,970	19,117	5,285	
14	Trade and Other Receivables	-	-	-	-	-	-	
15	Intercompany Receivables	-	-	-	-	-	-	
16	Total Current Assets	$ -	$ -	$ -	$ 24,970	$ 19,117	$ 8,729	Sum Line [9-15]
17								
18	NON-CURRENT ASSETS							
19	Deferred Finance Charges	-	-	-	-	-	-	
20	Regulatory Deferrals	-	-	-	-	-	-	
21	Goodwill	-	-	-	-	-	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-term investments	-	-	-	-	-	-	
24	Total Non-Current Assets	$ -	$ -	$ -	$ -	$ -	$ -	Sum Line [19-23]
25								
26	TOTAL ASSETS	$ -	$ -	$ -	$ 6,170,484	$ 4,472,957	$ 5,007,444	Line 6 + Line 16+ Line 24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	$ -	$ -	$ -	$ (12,707,951)	$ (9,991,452)	$ (6,582,275)	
31								
32	Long-Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	$ -	$ -	$ -	$ 588,514	$ 240,903	$ 489,598	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	-	-	-	18,289,921	14,223,505	11,100,121	
38	Accrued Liabilities	-	-	-	-	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	$ -	$ -	$ -	$ 18,878,435	$ 14,464,408	$ 11,589,719	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	-	-	-	-	-	-	
44	Accumulated Deferred Income Taxes	-	-	-	-	-	-	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	-	-	-	-	-	-	
47	Accrued Pension Liability	-	-	-	-	-	-	
48	Other Credits	-	-	-	-	-	-	
49	Total Deferred Credits	$ -	$ -	$ -	$ -	$ -	$ -	Sum Line [43-48]
50								
51	Contributions in Aid of Construction	$ -	$ -	$ -	$ -	$ -	$ -	
52								
53	Total Liabilities & Common Equity	$ -	$ -	$ -	$ 6,170,484	$ 4,472,957	$ 5,007,444	Line 30 + 32+ 40 + 49 + 51
54								
55								
56								
57								
58	\2015 Anthem Wastewater.xlsm							

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Income Statements

Exhibit
Schedule E-2
Page 1
Witness: Murrey

Line No.		Test Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	Prior Year Ended (a) 12/31/2013	
1	Operating Revenues	$ 6,906,191	$ 7,144,971	$ 7,786,591	
2					
3	Operation & Maintenance Expense	$ 2,936,216	$ 3,032,596	$ 3,087,712	
4	Depreciation & Amortization	1,963,972	2,004,869	2,003,490	
5	Other Taxes	447,285	439,023	443,019	
6	Income Taxes	505,868	54,802	221,461	
7	Total Operating Expense	$ 5,853,340	$ 5,531,290	$ 5,755,682	Sum Line [3-6]
8	Operating Income	$ 1,052,851	$ 1,613,680	$ 2,030,909	Line [1] - Line [7]
9					
10	Other Income - Net	$ 306	$ 2,230	$ -	
11					
12	Long-Term Interest	547,830	548,701	549,234	
13					
14	AFUDC	(11)	-	-	
15					
16	Net Income	$ 504,726	$ 1,062,750	$ 1,481,675	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	$ -	$ -	$ -	
19					
20	Earnings Available for Common Stock	$ 504,726	$ 1,062,750	$ 1,481,675	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	$ 105.72 (b)	$ 222.61 (b)	$ 310.36 (b)	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47	(b) A-2				
48					
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Statement of Changes in Financial Position

Exhibit
Schedule E-3
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	Source of Funds				
2	From Operations				
3	Net Income	$ 504,726	$ 1,062,750	$ 1,481,675	(c)
4	Depreciation and Amortization	1,963,972	2,004,869	2,003,490	(c)
5	Def. Investment Tax Credits	-	-	-	
6	Deferred Income Taxes	829,217	322,798	281,327	(b)
7	Amort. of Regulatory Expense	-	-	-	
8	Total From Operations	$ 3,297,914.71	$ 3,390,416.97	$ 3,766,491.85	Sum Lines [3-7]
9	From Financing				
10	Advances in Aid of Construction	$ (1,155,216)	$ (3,194,365)	$ (871,607)	(b)
11	Contributions in Aid of Construction	-	24	(24)	(b)
12	Issuance of Long-Term Debt	475,411	(1,772)	(1,703)	(b)
13	(Decrease) / Increase in Net Amounts				
14	Due to Parent and Affiliates	(3,743,482)	(3,681,226)	(4,600,761)	(b)
15	Total From Financing	$ (4,423,287)	$ (6,877,339)	$ (5,474,096)	Sum Lines [10-14]
16					
17	Total Funds Provided	$ (1,125,373)	$ (3,486,922)	$ (1,707,604)	Line [8] + Line [15]
18					
19	Application of Funds				
20	Construction Expenditures	$ (381,603)	$ 52,600	$ 345,943	(a)
21	Rate Case Expenses	-	-	-	
22	Dividends Paid	613,116	747,477	-	(d)
23	Other Deferred Debits and Credits	(112,121)	(24)	24	
24	Total Funds Applied	$ 119,392	$ 800,054	$ 345,967	Sum Lines [20-23]
25					
26					
27					
28					
29					
30	4 Factor	5.5025%			
31					
32	Business Unit	7L			
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Supporting Schedules:	Recap Schedules:			
43	(a) A-4	A-5			
44	(b) E-1				
45	(c) E-2				
46	(d) E-4				
47					
48	Workpapers & Supporting Documents				
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem 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 Lines [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 Lines [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 Lines [17-23]
26								
27							$ 178,868,806	Sch d1 Line [5]
28							$ (0)	
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
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 Anthem Wastewater.xlsm							

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

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

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

Exhibit
Schedule E-5
Page 2 of 7
Witness: Murrey

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2015	
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		Assets Belonging to Sun City West				
15						
16		Total Plant in Service	$ 56,162,026	$ (5,854,652)	$ 50,307,374	Sum Lines [1-41] pg1 + Lines [2-13] pg2
17		From Schedule E1a	56,186,737		$ 57,191,479	Sche1a
18		Variance	$ (24,712)		$ (6,884,105)	Line [16] - Line [17]
19						
20						
21	Corporate Plant					
22	304500	Structures & Improvements General	$ 191,649	$ 1,207	$ 192,857	
23	304620	Structures & Improvements Leasehold	7,692	10,625	18,317	
24	334100	Meters	11,777	-	11,777	
25	339600	Other P/E-CPS	364,887	-	364,887	
26	340100	Office Furniture & Equipment	1,265,101	2,823	1,267,925	
27	340200	Computer & Peripheral Equipment	838,607	565,981	1,404,587	
28	340300	Computer Software	24,197	169,707	193,904	
29	340330	Computer Software Other	6,370	-	6,370	
30	344000	Laboratory Equipment	17,277	-	17,277	
31	346100	Communication Equipment Non-Telephone	186,080	-	186,080	
32	346190	Remote Control & Instrument	122,024	-	122,024	
33	346200	Communication Equipment Telephone	53,365	15,577	68,942	
34	346300	Communication Equipment Other	4,902	149,509	154,411	
35	347000	Miscellaneous Equipment	537,772	754,491	1,292,262	
36						
37					$ 5,301,619	Sum Lines [22 - 35]
38						
39		GMC Factor % Allocated to Anthem Wastewater			5.1615%	
40						
41		Anthem Wastewater Allocation			$ 273,644	Lines [37] * Line [39]
42		From Schedule Ee1b			271,477	Sche1b
43		Variance			$ 2,167	Lines [41] - Line [43]
44						
45						
46						
47						
48	Workpapers & Supporting Documents:			Recap Schedules:		
49	\UPIS Corporate Arizona 12.31.15.xlsx			A-4		
50	\UPIS Anthem Wastewater 12.31.15.xlsx			B-2		
51				E-1		
52						
53	\2015 Anthem Wastewater.xlsm					

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

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2015
1	North West Valley Wastewater Plant				
2	304100	Struct & Imp SS (Corporate)	$ -	$ -	$ -
3	304200	Struct & Imp P (Corporate)	-	-	-
4	307000	Wells & Springs (Corporate)	-	-	-
5	311200	Pump Equip Electric (Corporate)	-	(171)	(171)
6	340200	Comp & Periph Equip (Corporate)	-	-	-
7	340500	Other Office Equipment (Corporate)	-	-	-
8	304600	Struct & Imp Offices (Corporate)	-	-	-
9	304800	Struct & Imp Misc (Corporate)	-	-	-
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	-	-	-
15	351000	WW Organization	-	-	-
16	352000	WW Franchises	-	-	-
17	353200	WW Land & Ld Rights Coll	-	-	-
18	353500	WW Land & Ld Rights Gen	-	-	-
19	354200	WW Struct & Imp Coll	-	16,710	16,710
20	354300	WW Struct & Imp SPP	-	-	-
21	354400	WW Struct & Imp TDP	-	-	-
22	354500	WW Struct & Imp Gen	-	5,141,153	5,141,153
23	355200	WW Pwr Gen Equip Coll	-	-	-
24	355300	WW Pwr Gen Equip SPP	-	-	-
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	-	-	-
29	362000	WW Special Coll Struct	-	-	-
30	363000	WW Services Sewer	-	-	-
31	364000	WW Flow Measuring Devices	-	50,425	50,425
32	370000	WW Receiving Wells	-	-	-
33	371100	WW Pump Equip Elect	-	2	2
34	371200	WW Pump Equip Oth Pwr	-	-	-
35	380000	WW TD Equipment	-	11,604	11,604
36	380050	WW TD Equip Grit Removal	-	(7,149)	(7,149)
37	380100	WW TD Equip Sed Tanks/Acc	-	6,956	6,956
38	380200	WW TD Equip Sldge/Effl Rmv	-	(913)	(913)
39	380250	WW TD Equip Sldge Dig Tnk	-	378,633	378,633
40	380300	WW TD Equip Sldge Dry/Filt	-	2,450,537	2,450,537
41	380350	WW TD Equip Sec Trmt Filt	-	-	-
42	380400	WW TD Equip Aux Effl Trmt	-	-	-
43	380500	WW TD Equip Chem Trmt Plt	-	121,663	121,663
44					
45					
46		(continued)			
47	Work papers & Supporting Documents:			Recap Schedules:	
48	\UPIS NWVRTF Wastewater 12.31.15.xlsx			A-4	
49				B-2	
50	\2015 Anthem Wastewater.xlsm			E-1	

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

Exhibit
Schedule E-5
Page 4 of 7
Witness: Murrey

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2015	
1	North West Valley Wastewater Plant (continued)					
2	380600	WW TD Equip Oth Disp	$ -	$ -	$ -	
3	380625	WW TD Equip Gen Trmt	-	-	-	
4	380650	WW TD Equip Influent Lift S	-	-	-	
5	381000	WW Plant Sewers	-	-	-	
6	382000	WW Outfall Sewer Lines	-	-	-	
7	389100	WW Oth Plt & Misc Equip Int	-	111	111	
8	389600	WW Other P/E - CPS - 7E	-	-	-	
9	390000	WW Office Furniture & Equip	-	-	-	
10	390200	WW Computers & Peripheral	-	-	-	
11	390300	WW Computer Software	-	-	-	
12	391000	WW Trans Equipment	-	(2,419)	(2,419)	
13	392000	WW Stores Equipment	-	-	-	
14	393000	WW Tool Shop & Garage Equip	-	-	-	
15	394000	WW Laboratory Equipment	-	(1,273)	(1,273)	
16	395000	WW Power Operated Equip	-	-	-	
17	396000	WW Communication Equip	-	35,969	35,969	
18	397000	WW Misc Equipment	-	6	6	
19	398000	WW Other Tangible Plant	-	-	-	
20		Total Plant in Service			$ 8,201,846	Sum Lines [2-41] pg3 + Lines [2-19] pg4
21						
22						
23						
24						
25		Anthem Wastewater Allocation %			0.00%	
26						
27						
28						
29						
30		Anthem Wastewater Allocation			$ -	Line [20] * Line [25]
31		From Schedule E1c			-	
32		Variance			$ -	Line [30] - Line [31]
33						
34			Direct Plant		$ 50,307,374	Line [16], pg 2
35			Corporate Plant Allocated		273,644	Line [41], pg 2
36			NWVRTF Plant Allocated		-	Line [30], pg 4
37			Total AF Plant		$ 50,581,017	Sum Lines [34-36]
38			From Schedule E1		57,462,956	Sche1
39			Variance		$ (6,881,938)	Line [37] - Line [38]
40			Rollforward Adjustment (line [5] below)		(6,881,938)	Line [5], pg 5
41						
42	Workpapers & Supporting Documents:			Recap Schedules:		
43				A-4		
44	\UPIS NWVRTF Wastewater 12.31.15.xlsx			B-2		
45				E-1		
46						
47						
48	\2015 Anthem Wastewater.xlsm					

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

Exhibit
Schedule E-5

Witness: Mahler

Line No.	Adj Number	Reconciliation of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] - [B] Difference	
1	Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference	
2	ADJ SMM-RB1	District Direct	$ 50,307,374	$ 57,191,479	$ (6,884,105)	
3	ADJ SMM-RB4	7A Corporate	273,644	271,477	2,167	
4	ADJ SMM-RB6	7H Northwest Valley Regional Treatment Facility	-	-	-	
5		Total Expected Variance	$ 50,581,017	$ 57,462,956	$ (6,881,938)	Sum Lines [2-4]
6		Sche1	$ 50,581,017	$ 57,462,956	$ (6,881,938)	
7						
8	Alloc Factor	7G Agua Fria	Rollforward	General Ledger	Difference	
9	EY Study	Russell Ranch Wastewater	$ 5,514,717	$ 5,553,682	$ (38,965)	
10	EY Study	Verrado Wastewater	51,218,632	51,754,860	(536,228)	
11	EY Study	Northeast Agua Fria (NEAF) Wastewater	15,271,173	15,970,304	(699,132)	
12		Total	$ 72,004,522	$ 73,278,846	$ (1,274,324)	Sum Lines [9-11]
13		Agua Fria Wastewater Sche1a Line 2	$ 72,004,522	$ 73,278,847	$ (1,274,324)	
14		Diff	$ (0)	$ (0)	$ (0)	Line [12] - Line [13]
15						
16	Alloc Factor	7H Northwest Valley Regional Treatment Facility	Rollforward	General Ledger	Difference	
17	19.21%	NEAF	$ 7,034,827	$ 5,456,417	$ 1,578,410	
18	80.79%	Sun City West	29,585,823	22,947,626	6,638,197	
19	100.00%	Total	$ 36,620,650	$ 28,404,042	$ 8,216,608	Sum Lines [17-18]
20		Agua Fria Wastewater Sche1c Line 2	$ 36,620,650	$ 28,404,042	$ 8,216,608	
21		Diff	$ -	$ -	$ -	Line [19] - Line [20]
22						
23	Alloc Factor	7A Corporate	Rollforward	General Ledger	Difference	
24	13.9967%	Sun City Water	$ 742,051	$ 736,175	$ 5,876	
25	13.0155%	Sun City Wastewater	690,033	684,569	5,464	
26	8.9967%	Sun City West Water	476,969	473,191	3,777	
27	8.7907%	Sun City West Wastewater	466,050	462,359	3,691	
28	24.8978%	Agua Fria Water	1,319,984	1,309,531	10,453	
29	4.2266%	Agua Fria Wastewater	224,076	222,302	1,774	
30	0.1292%	Russell Ranch Wastewater	*6,852*	*6,797*	*54*	
31	1.7785%	Verrado Wastewater	*94,290*	*93,543*	*747*	
32	2.3188%	Northeast Agua Fria (NEAF) Wastewater	*122,935*	*121,961*	*974*	
33	5.2329%	Anthem Water	277,428	275,231	2,197	
34	5.1615%	Anthem Wastewater	273,644	271,477	2,167	
35	9.3518%	Mohave Water	495,797	491,870	3,926	
36	0.9133%	Mohave Wastewater	48,420	48,036	383	
37	0.0024%	Arizona Gateway Wastewater	*127*	*126*	*1*	
38	0.9109%	Wishing Well Wastewater	*48,293*	*47,910*	*382*	
39	2.8686%	Paradise Valley	152,083	150,878	1,204	
40	1.1772%	North Mohave	62,409	61,915	494	
41	0.3546%	Tubac	18,797	18,648	149	
42	1.0163%	Havasu Water	53,879	53,452	427	
43	100.00%		$ 5,301,619	$ 5,259,635	$ 41,984	Sum Line [24-42] less lines [29]&[36]
44		Agua Fria Wastewater Sche1b Line 2	$ 5,301,619	$ 5,259,635	$ 41,984	
45		Diff	$ -	$ -	$ (0)	Line [43] - Line [44]
46						
47	Workpapers:					
48	\Summary of Plant Balances and Accum Depr by NARUC.xlsx					
49	\2015 Agua Fria Wastewater.xlsm					
50	Sche1	\2015 Anthem Wastewater.xlsm				

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

Exhibit
Schedule E-5
Page 6 of 7
Witness: Mahler

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 Balances	$ 57,191,479	$ (6,884,105)	$ 50,307,374	
3	ADJ SMM-RB4	Corporate Plant and Accumulated Depreciation Balance	271,477	2,167	273,644	
4	ADJ SMM-RB6	Intentionally Left Blank	-	-	-	
5	ADJ SMM-RB9	6U Plant and Accumulated Depreciation Balances	-	91,704	91,704	
6	ADJ SMM-RB10	Post Test Year Plant Additions - One Year	-	2,382,536	2,382,536	
7		NWVRTF (7H) Allocation	-	-	-	
8		Corporate Plant (7A) Allocation	-	25,391	25,391	
9		USA Plant (6U) Allocation	-	59,644	59,644	
10		Direct Plant	-	2,297,501	2,297,501	
11	ADJ SMM-RB11	2017 Post Test Year Plant Additions- 6 Months	-	1,461,131	1,461,131	
12		NWVRTF (7H) Allocation	-	-	-	
13		Corporate Plant (7A) Allocation	-	36,131	36,131	
14		USA Plant (6U) Allocation	-	-	-	
15		Direct Plant	-	1,425,000	1,425,000	
16	ADJ SMM-RB15	Reclassification of Vactor Trucks	-	121,265	121,265	
17		Total	$ 57,462,956	$ (2,825,303)	$ 54,637,653	Sum Line [2-16] less lines[6]&[11]
18		**PER B-2**	**$ 57,462,956**	**$ (2,825,303)**	**$ 54,637,653**	
19		Difference	$ -	$ -	$ -	Line [18] - Line [17]
20						
21			ADJ SMM-RB10	ADJ SMM-RB11		
22	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
23		Agua Fria	1,583,000	1,050,000	2,633,000	
24	Direct	Russell Ranch Wastewater	37,400	32,105	69,505	
25	Direct	Verrado Wastewater	1,212,809	441,834	1,654,643	
26	Direct	Northeast Agua Fria (NEAF) Wastewater	332,791	576,061	908,852	
27		Mohave Wastewater	364,442	156,974	521,416	
28	Direct	Arizona Gateway Wastewater	7,798	411	8,209	
29	Direct	Wishing Well Wastewater	356,644	156,562	513,206	
30		Sun City Wastewater	6,083,923	1,928,121	8,012,044	
31		Sun City West Wastewater	5,277,583	2,267,459	7,545,042	
32		Anthem Wastewater	2,297,501	1,425,000	3,722,501	
33			ADJ SMM-RB10	ADJ SMM-RB11		
34	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
35		NWVRTF (7H)	$ 3,797,516	$ 659,750	$ 4,457,266	Sum Line [36-37]
36	19.21%	NEAF	729,503	126,738	856,241	
37	80.79%	Sun City West Wastewater	3,068,013	533,012	3,601,025	
38			ADJ SMM-RB10	ADJ SMM-RB11		
39	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
40	**100.00%**	Corporate	$ 491,937	$ 700,000	$ 1,191,937	
41	13.997%	Sun City Water	68,855	97,977	166,832	
42	13.016%	Sun City Wastewater	64,028	91,109	155,137	
43	8.997%	Sun City West Water	44,258	62,977	107,234	
44	8.791%	Sun City West Wastewater	43,245	61,535	104,780	
45	24.898%	Agua Fria Water	122,481	174,284	296,766	
46	4.227%	Agua Fria Wastewater	20,792	29,586	50,378	
47	0.129%	Russell Ranch Wastewater	636	905	1,540	
48	1.779%	Verrado Wastewater	8,749	12,450	21,199	
49	2.319%	Northeast Agua Fria (NEAF) Wastewater	11,407	16,232	27,639	
50	5.233%	Anthem Water	25,743	36,630	62,373	
51	5.162%	Anthem Wastewater	25,391	36,131	61,522	
52	9.352%	Mohave Water	46,005	65,463	111,468	
53	0.913%	Mohave Wastewater	4,493	6,393	10,886	
54	0.002%	Arizona Gateway Wastewater	12	17	29	
55	0.911%	Wishing Well Wastewater	4,481	6,376	10,857	
56	2.869%	Paradise Valley	14,112	20,080	34,192	
57	1.177%	North Mohave	5,791	8,240	14,031	
58	0.355%	Tubac	1,744	2,482	4,226	
59	1.016%	Havasu Water	4,999	7,114	12,113	
60	**100.00%**		$ 491,937	$ 700,000	$ 1,191,937	Sum Line [41-59] less lines[46]&[53]

Anthem 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
4	**84.12%**	6U (USA)	$ 1,373,675	$ -	$ 1,373,675
5	11.774%	Sun City Water	161,739	-	161,739
6	10.949%	Sun City Wastewater	150,401	-	150,401
7	7.568%	Sun City West Water	103,961	-	103,961
8	7.395%	Sun City West Wastewater	101,581	-	101,581
9	20.944%	Agua Fria Water	287,706	-	287,706
10	3.555%	Agua Fria Wastewater	48,840	-	48,840
11	0.1087%	Russell Ranch Wastewater	1,493	-	1,493
12	1.496%	Verrado Wastewater	20,552	-	20,552
13	1.951%	Northeast Agua Fria (NEAF) Wastewater	26,795	-	26,795
14	4.402%	Anthem Water	60,469	-	60,469
15	4.342%	Anthem Wastewater	59,644	-	59,644
16	7.867%	Mohave Water	108,065	-	108,065
17	0.768%	Mohave Wastewater	10,554	-	10,554
18	0.002%	Arizona Gateway Wastewater	28	-	28
19	0.766%	Wishing Well Wastewater	10,526	-	10,526
20	2.413%	Paradise Valley	33,148	-	33,148
21	0.990%	North Mohave	13,603	-	13,603
22	0.298%	Tubac	4,097	-	4,097
23	0.855%	Havasu Water	11,744	-	11,744
24	**84.12%**		$ 1,155,551	$ -	$ 1,155,551

Sum Line [5-23] less lines[10]&[17]

ADJ SMM-RB15

Line No.	Alloc Factor	Reclassification of Vactor Trucks	7A Removal	Wastewater Allocation	ADJ
35	**32%**	**Wastewater**	**$ (414,386)**	**$ 887,386**	**$ 473,000**
36	40.54%	Sun City Wastewater	(53,935)	359,721	305,787
37	27.38%	Sun City West Wastewater	(36,428)	242,957	206,529
38	13.16%	Agua Fria Wastewater	(17,514)	116,813	99,299
39	0.4025%	Russell Ranch Wastewater	(536)	3,572	3,036
40	5.5392%	Verrado Wastewater	(7,370)	49,154	41,784
41	7.2220%	Northeast Agua Fria (NEAF) Wastewater	(9,609)	64,087	54,478
42	16.08%	Anthem Wastewater	(21,389)	142,653	121,265
43	2.84%	Mohave Wastewater	(3,785)	25,242	21,457
44	0.0075%	Arizona Gateway Wastewater	(10)	66	56
45	2.8370%	Wishing Well Wastewater	(3,775)	25,176	21,401
46		Total	$ (133,050)	$ 887,386	$ 754,337

Sum Line [36-45] less lines[38]&[43]

47 Workpapers:
48 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49 Schb2
50 4-factor
51 \2015 Anthem Wastewater.xlsm

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

Exhibit
Schedule E-6
Page 1

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ 12,035	$ -	
2	Wastewater Revenues	6,860,484	7,095,261	7,740,488	
3	Other Revenues	166	4,012	-	
4					
5	**Total Revenues**	$ 6,860,649	$ 7,111,307	$ 7,740,488	Sum Lines [1-3]
6	**Operating Expenses**				
7	Labor	$ 880,587	$ 905,727	$ 911,780	
8	Purchased Water	75	-	-	
9	Fuel & Power	475,315	501,575	486,789	
10	Chemicals	103,938	88,679	117,096	
11	Waste Disposal & Other Utilities	130,500	189,593	172,475	
12	Intercompany Support Services				
13	Corporate Allocation	217,481	230,362	255,716	
14	Outside Services	136,296	191,940	164,587	
15	Group Insurance & Other Employee Benefits	233,097	221,929	245,125	
16	Pensions	-	-	-	
17	Regulatory Expense	2,678	2,663	16,872	
18	Insurance Other Than Group	76,955	60,062	42,795	
19	Customer Accounting	298,442	266,981	304,022	
20	Rents	18,520	17,854	17,806	
21	General Office Expense	88,930	100,554	94,860	
22	Miscellaneous	38,656	24,214	36,038	
23	Maintenance Expense	234,745	230,463	221,751	
24	Depreciation & Amortization	1,963,972	2,004,869	2,003,490	
25	General Taxes-Property	367,145	357,129	365,274	
26	General Taxes-Other	80,139	81,895	77,745	
27	Income Taxes	505,868	54,802	221,461	
28					
29	**Total Operating Expenses**	$ 5,853,340	$ 5,531,290	$ 5,755,682	Sum Lines [7-27]
30	**Utility Operating Income**	$ 1,007,310	$ 1,580,017	$ 1,984,806	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ 306	$ 2,230	$ -	
33	Interest Expense	547,830	548,701	549,234	
34	Other Expense	(11)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	(130)	-	
36	**Total Other Income & Deductions**	$ 548,125	$ 550,801	$ 549,234	Sum Lines [32-35]
37	**Net Profit / (Loss)**	$ 459,184	$ 1,029,216	$ 1,435,572	Line [30] - Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income Allocations

Exhibit
Schedule E-6a
Page 1

Allocating Factor 5.5025%
BU to be Allocated 7A

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	131	-	-	
4					
5	**Total Revenues**	$ 131	$ -	$ -	Sum Lines [1-3]
6	**Operating Expenses**				
7	Labor	$ 387,269	$ 345,622	$ 356,066	
8	Purchased Water	75	-	-	
9	Fuel & Power	2,778	3,894	2,513	
10	Chemicals	20	46	23	
11	Waste Disposal & Other Utilities	269	240	(6)	
12	Intercompany Support Services				
13	Corporate Allocation	217,481	230,362	255,716	
14	Outside Services	42,455	48,835	71,847	
15	Group Insurance & Other Employee Benefits	36,043	25,439	37,971	
16	Pensions	-	-	-	
17	Regulatory Expense	2,678	2,663	15,855	
18	Insurance Other Than Group	11,921	7,350	10,724	
19	Customer Accounting	14,693	12,174	21,514	
20	Rents	17,807	17,454	17,422	
21	General Office Expense	56,357	59,632	59,272	
22	Miscellaneous	7,207	4,798	6,365	
23	Maintenance Expense	44,217	47,469	51,043	
24	Depreciation & Amortization	29,772	96,448	106,072	
25	General Taxes-Property	72	-	-	
26	General Taxes-Other	48,656	47,630	43,117	
27	Income Taxes	505,868	54,802	221,461	
28					
29	**Total Operating Expenses**	$ 1,425,639	$ 1,004,858	$ 1,276,974	Sum Lines [7-27]
30	**Utility Operating Income**	$ (1,425,508)	$ (1,004,858)	$ (1,276,974)	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ 306	$ -	$ -	
33	Interest Expense	547,830	548,701	549,234	
34	Other Expense	(6)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	(130)	-	
36	**Total Other Income & Deductions**	$ 548,130	$ 548,571	$ 549,234	Sum Lines [32-35]
37	**Net Profit / (Loss)**	$ (1,973,638)	$ (1,553,429)	$ (1,826,208)	Line [30] - Line [36]
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39					
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44					
45	Supporting Schedules:				
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47					
48					
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income without Allocation

Exhibit
Schedule E-6b
Page 1

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ 12,035	$ -	
2	Wastewater Revenues	6,860,484	7,095,261	7,740,488	
3	Other Revenues	35	4,012	-	
4					
5	**Total Revenues**	$ 6,860,519	$ 7,111,307	$ 7,740,488	Sum Lines [1-3]
6	**Operating Expenses**				
7	Labor	$ 493,318	$ 560,104	$ 555,714	
8	Purchased Water	-	-	-	
9	Fuel & Power	472,537	497,682	484,276	
10	Chemicals	103,918	88,632	117,073	
11	Waste Disposal & Other Utilities	130,231	189,353	172,481	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	93,841	143,104	92,741	
15	Group Insurance & other employee benefits	197,053	196,490	207,154	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	1,017	
18	Insurance Other Than Group	65,034	52,712	32,071	
19	Customer Accounting	283,749	254,807	282,508	
20	Rents	713	401	384	
21	General Office Expense	32,573	40,922	35,588	
22	Miscellaneous	31,449	19,416	29,674	
23	Maintenance Expense	190,527	182,994	170,708	
24	Depreciation & Amortization	1,934,199	1,908,421	1,897,418	
25	General Taxes-Property	367,074	357,129	365,274	
26	General Taxes-Other	31,483	34,265	34,628	
27	Income Taxes	-	-	-	
28					
29	**Total Operating Expenses**	$ 4,427,701	$ 4,526,432	$ 4,478,708	Sum Lines [7-27]
30	**Utility Operating Income**	$ 2,432,818	$ 2,584,875	$ 3,261,780	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ -	$ 2,230	$ -	
33	Interest Expense	-	-	-	
34	Other Expense	(5)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ (5)	$ 2,230	$ -	Sum Lines [32-35]
37	**Net Profit / (Loss)**	$ 2,432,822	$ 2,582,645	$ 3,261,780	Line [30] - Line [36]
38					
39					
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43					
44					
45	Supporting Schedules:				
46					
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48					
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income Allocations

Exhibit
Schedule E-6c
Page 1

Allocating Factor 0.0000%
BU to be Allocated 7H

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	-	-	
4					
5	**Total Revenues**	$ -	$ -	$ -	Sum Lines [1-3]
6	**Operating Expenses**				
7	Labor	$ -	$ -	$ -	
8	Purchased Water	-	-	-	
9	Fuel & Power	-	-	-	
10	Chemicals	-	-	-	
11	Waste Disposal & Other Utilities	-	-	-	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	-	-	-	
15	Group Insurance & other employee benefits	-	-	-	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	-	
18	Insurance Other Than Group	-	-	-	
19	Customer Accounting	-	-	-	
20	Rents	-	-	-	
21	General Office Expense	-	-	-	
22	Miscellaneous	-	-	-	
23	Maintenance Expense	-	-	-	
24	Depreciation & Amortization	-	-	-	
25	General Taxes-Property	-	-	-	
26	General Taxes-Other	-	-	-	
27	Income Taxes	-	-	-	
28					
29	**Total Operating Expenses**	$ -	$ -	$ -	Sum Lines [7-27]
30	**Utility Operating Income**	$ -	$ -	$ -	Line [5] - Line [29]
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**	$ -	$ -	$ -	Sum Lines [32-35]
37	**Net Profit / (Loss)**	$ -	$ -	$ -	Line [30] - Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Murrey

7L

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013
1	Wastewater Statistics			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	**Average No. Customers**	**8,798**	**8,716**	**8,584**
12	Residential	8,651	8,575	8,494
13	Commercial	147	141	90
14	Other	-	-	-
15				
16				
17				
18				
19				
20				
21	Average Annual Revenue Per Residential Customer			
22	Residential	$ 646 (a)	$ 678 (a)	$ 911 (a)
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	Supporting Schedules:	Recap Schedules:		
44	(a) E-6			
45				
46	Workpapers & Supporting Documents:			
47	\2013 Sun City Water Sch H.xls			
48	Customer tab			
49				
50	\2015 Anthem Wastewater.xlsm			

Anthem Wastewater
Test Year Ended December 31, 2015
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Murrey

Line No.	Description	Test Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	Prior Year Ended (a) 12/31/2013	
1	Description				
2					
3	Taxes Other Than Income	$ 80,139	$ 81,895	$ 77,745	
4	Property Taxes	367,145	357,129	365,274	
5	Income Tax	505,868	54,802	221,461	
6					
7	Total Taxes to Operations	$ 953,152	$ 493,826	$ 664,480	Sum Lines [3-6]
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47					
48					
49					
50	\2015 Anthem Wastewater.xlsm				

Line No.

1 Anthem Wastewater is a separate operating district within EPCOR Water Arizona Inc.
2
3 Projected capital expenditures reflect the Company's 2016 - 2018 business plan.
4
5 Electronic workpapers are indicated at the bottom of each page.
6
7 The Company has prepared a Reconstructed Cost New Depreciated (RCND) study and proposes that its
8 fair value rate base equals the average of its original cost rate base and its RCND rate base in this case.
9
10 Test year book results include corporate allocations.
11
12
13
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43 Supporting Schedules: Recap Schedules:
44
45
46 Workpapers & Supporting Documents:
47
48
49
50 \2015 Anthem Wastewater.xlsm

F Schedule
Anthem WW

Anthem Wastewater
Test Year Ended December 31, 2015
Projected Income Statements - Present & Proposed Rates

Exhibit
Schedule F-1
Page 1
Witness: Murrey

Line No.		Test Year Actual Results (b)	At Present Rates Year Ended (a) 12/31/2016	At Proposed Rates Year Ended (a) 12/31/2016	
1	Operating Revenues	$ 6,906,191	$ 6,923,079	$ 7,964,703	
2					
3	Operation & Maintenance Expense	$ 2,936,216	$ 3,299,909	$ 3,305,117	
4	Depreciation & Amortization	1,963,972	2,384,678	2,384,678	
5	Other Taxes	447,285	370,366	384,770	
6	Income Taxes	505,868	156,281	540,864	
7	Total Expense	$ 5,853,340	$ 6,211,234	$ 6,615,430	Sum Lines [3-6]
8	Operating Income	$ 1,052,851	$ 711,844	$ 1,349,273	Line [1] - Line [7]
9					
10	Other Income Net	$ 306	$ 306	$ 306	
11					
12	Long-Term Interest	$ 547,830	$ 452,816	$ 452,816	
13					
14	Other Income and Deductions	$ (11)	$ (11)	$ (11)	
15	Net Income	$ 504,726	$ 258,733	$ 896,161	Line [8] - Sum Lines [10-14
16					
17					
18	Earnings Per Average Share	$ 105.72 (c)	$ 54.19 (c)	$ 187.71 (c)	
19					
20	Return on Common Equity	3.17% (c)	3.17% (d)	10.97% (d)	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
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40					
41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) C-1	A-2			
45	(b) E-2				
46	(c) A-2				
47	(d) D-1				
48	Workpapers & Supporting Documents:				
49					
50	\2015 Anthem Wastewater.xlsm				

Anthem Wastewater
Test Year Ended December 31, 2015
Projected Statements of Changes in Financial Position

Exhibit
Schedule F-2
Page 1
Witness: Mahler

Line No.		Test Year Actual Results (a)		At Present Rates Year Ended 12/31/2015		At Proposed Rates Year Ended 12/31/2016	
1	Source of Funds						
2	From Operations						
3	Net Income	$ 504,726		$ 258,733	(b)	$ 896,161	(b)
4	Depreciation and Amortization	1,963,972		2,384,678	(b)	2,384,678	(b)
5	Def. Investment Tax Credits	-		-	(a)	-	(a)
6	Deferred income Taxes	829,217		829,217	(a)	829,217	(a)
7	Amort. of Regulatory Expense	-		-	(a)	-	(a)
8	Total From Operations	$ 3,297,915		$ 3,472,628		$ 4,110,057	Sum Lines [3-7]
9	From Financing						
10	Advances in Aid of Construction	$ (1,155,216)		$ (1,155,216)	(a)	$ (1,155,216)	(a)
11	Contributions in Aid of Construction	-		-	(a)	-	(a)
12	Issuance of Long-Term Debt	475,411		475,411	(a)	475,411	(a)
13	Increase / (Decrease) in Net Amounts						
14	Due to Parent and Affiliates	(3,743,482)		(3,743,482)	(a)	(3,743,482)	(a)
15	Total From Financing	$ (4,423,287)		$ (4,423,287)		$ (4,423,287)	Sum Lines [10-14]
16							
17	Total Funds Provided	$ (1,125,373)		$ (950,660)		$ (313,231)	Line [8] + Line [15]
18	Application of Funds						
19	Construction Expenditures	$ (381,603)		$ 2,006,147	(e)	$ 2,006,147	(e)
20	Rate Case Expenses	-		228,942	(a)	228,942	(a)
21	Dividends Paid	613,116		613,116	(a)	613,116	(a)
22	Other Deferred Debits and Credits	(112,121)		(112,121)	(a)	(112,121)	(a)
23	Total Funds Applied	$ 119,392		$ 2,736,084		$ 2,736,084	Sum Lines [19-22]
24							
25	Details of Financing						
26	Changes in Short-Term Debt	$ 3,743,482	(c)	$ -		$ -	
27	Changes in Long-Term Debt	$ 475,411	(c)	$ -	(d)	$ -	(d)
28	Changes in Preferred Stock	$ -	(c)	$ -		$ -	
29	Changes in Common Equity	$ 31,289	(c)	$ 258,733	(c)	$ 896,161	(c)
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43	Supporting Schedules:	Recap Schedules:					
44	(a) E-3	A-5					
45	(b) F-1						
46	(c) E-1						
47	(d) D-2						
48	(e) F-3						
49	Workpapers & Supporting Documents:						
50	\2015 Anthem Wastewater.xlsm						

Anthem Wastewater
Test Year Ended December 31, 2015
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Mahler

Line No.	Business Unit 7L	Actual Test Year 12/31/2015	Projected Thru 12/31/2016	Projected Thru 12/31/2017	Projected Thru 12/31/2018	
1	Property Classification					
2						
3	Projected Capital Expenditures	$ (381,603)	$ 2,006,147	$ 2,922,261	$ 3,173,345	(a)
4						
5						
6						
7	Total Plant	$ (381,603)	$ 2,006,147	$ 2,922,261	$ 3,173,345	Sum Line [3-6]
8						
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12						
13						
14						
15						
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41						
42						
43	Supporting Schedules		Recap Schedules:			
44	(a) A-4		F-2			
45						
46						
47	Workpapers and Supporting Documents					
48						
49						
50	\2015 Anthem Wastewater.xlsm					

Anthem Wastewater
Test Year Ended December 31, 2015
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Mahler

Line No.	
1	Customer growth:
2	
3	-Revenues annualized for customer growth / loss and declining use per residential customer. See Schedule C-2.
4	
5	
6	Growth or decline in consumption and customer demand:
7	
8	-Expenses have been adjusted to reflect annualization of customer growth / loss
9	per residential customer. See Schedule C-2.
10	
11	
12	Changes in expenses:
13	
14	-See Schedule C-2 and testimonies of Sarah M. Mahler, Sandra L. Murrey and Jon P. Boizelle.
15	
16	
17	Construction requirements, including production reserves and changes in plant capacity:
18	
19	-Construction requirements reflect the Company's 2016 - 2018 business plan.
20	
21	
22	Capital structure changes:
23	
24	See Schedule D-1 and the testimony of Sheryl L. Hubbard.
25	
26	
27	Financing costs, interest rates:
28	
29	See Schedule D-2, page 2 and the testimony of Sheryl L. Hubbard.
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	Supporting Schedules Recap Schedules:
44	
45	
46	
47	Workpapers and Supporting Documents
48	
49	
50	\2015 Anthem Wastewater.xlsm

G Schedule
Anthem WW

EPCOR WATER ARIZONA INC.
ANTHEM 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 - Proposed Rates	$ 6,922,913	$ 5,614,053	$ 451,323	$ 857,537
2. Other Revenues	168	134	13	21
3. Total Operating Revenues	$ 6,923,081	$ 5,614,187	$ 451,336	$ 857,558
4. Less: Operating Expenses	6,054,954	4,858,385	402,526	794,043
5. Return and Income Taxes	$ 868,127	$ 755,802	$ 48,810	$ 63,515
6. Less: Interest Expense (Allocated by Rate Base)	452,816	384,033	32,195	36,633
7. Taxable Income	415,311	371,769	16,615	26,882
8. Less: Income Taxes (Allocated based on Line 7)	156,281	139,903	6,251	10,111
9. Net Return (Ln 5 - Ln 8)	$ 711,846	$ 615,899	$ 42,559	$ 53,404
10. Original Cost Measure of Value	$ 18,711,378	$ 15,867,020	$ 1,331,179	$ 1,513,179
11. Rate of Return, Percent	3.80%	3.88%	3.20%	3.53%
12. Relative Rate of Return	1.00	1.02	0.84	0.93

EPCOR WATER ARIZONA INC.
ANTHEM 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	$ 7,964,386	$ 6,554,260	$ 546,103	$ 864,022
2. Other Revenues	166	135	11	20
3. Total Operating Revenues	$ 7,964,552	$ 6,554,395	$ 546,114	$ 864,042
4. Less: Operating Expenses	6,074,563	4,875,606	403,657	795,300
5. Return and Income Taxes	$ 1,889,989	$ 1,678,789	$ 142,457	$ 68,742
6. Less: Interest Expense (Allocated by Rate Base)	452,816	384,032	32,195	36,588
7. Taxable Income	1,437,172	1,294,757	110,262	32,154
8. Less: Income Taxes (Allocated based on Line 7)	540,864	487,156	41,538	12,169
9. Net Return (Ln 5 - Ln 8)	$ 1,349,125	$ 1,191,633	$ 100,919	$ 56,573
10. Original Cost Measure of Value	$ 18,711,379	$ 15,867,686	$ 1,331,029	$ 1,512,664
11. Rate of Return, Percent	7.21%	7.51%	7.58%	3.74%
12. Relative Rate of Return	1.00	1.04	1.05	0.52

i

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

Line No.	Cost Function	Factor Ref. - Sch G-7	Rate Base	Residential	Commercial	Bulk
1	(1)	(2)	(3)	(4)	(5)	(6)
2						
3	Commodity	A	$ 871,973	$ 603,841	$ 61,213	$ 206,919
4						
5	Demand - Maximum Day	B	9,610,680	7,611,658	693,891	1,305,130
6						
7	Demand - Maximum Hour	C	7,184,747	6,676,785	507,962	-
8						
9	Customer Facilities - Services	D	729,762	666,055	63,124	584
10						
11	Customer Accounting	E	314,218	309,347	4,839	31
12						
13	Total		$ 18,711,380	$ 15,867,686	$ 1,331,029	$ 1,512,664
14						

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

Line No.	Cost Function	Factor Ref. - Sch G-7	Cost of Service	Residential	Commercial	Bulk
1	(1)	(2)	(3)	(4)	(5)	(6)
2						
3	Commodity	A	$ 1,450,140	$ 1,004,223	$ 101,800	$ 344,118
4						
5	Demand - Maximum Day - Treatment and Pumping	B	3,321,792	2,630,858	239,833	451,099
6						
7	Demand - Maximum Hour	C	713,807	663,341	50,466	-
8						
9	Customer Facilities - Services	D	35,034	31,976	3,030	28
10						
11	Customer Accounting	E	553,793	545,208	8,528	55
12						
13	Total		$ 6,074,565	$ 4,875,606	$ 403,657	$ 795,300
14						

EPCOR WATER ARIZONA INC.
ANTHEM WASTEWATER DISTRICT
RATE BASE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2015, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, CUSTOMER ACCOUNTING AND FIRE CLASSIFICATIONS

Line No.	Account	Factor Ref.	Rate Base By Function	Commodity	Demand Max Day	Demand Max Hour	Customer Services	Customer Accounting
1	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
2								
3	**RATE BASE**							
4								
5	WW Franchises	9	296,603	14,445	152,246	113,213	11,479	5,220
6	WW Land & Ld Rights Coll	2	336,560	0	336,560	0	0	0
7	WW Land & Ld Rights Gen	7	0	0	0	0	0	0
8	WW Struct & Imp Coll	2	1,181,755	0	1,181,755	0	0	0
9	WW Struct & Imp SPP	2	10,483	0	10,483	0	0	0
10	WW Struct & Imp TDP	2	1,297,285	0	1,297,285	0	0	0
11	WW Struct & Imp Gen	7	2,350,319	893,826	1,081,617	24,443	0	350,433
12	WW Pwr Gen Equip Coll	2	0	0	0	0	0	0
13	WW Pwr SPP	2	11,068	0	11,068	0	0	0
14	WW Pwr Gen Equip TDP	2	3,589	0	3,589	0	0	0
15	WW Pwr Gen Equip RWTP	2	0	0	0	0	0	0
16	WW Collection Sewers Forced	2	82,190	0	82,190	0	0	0
17	WW Collecting Mains	6	11,172,706	0	884,878	10,287,828	0	0
18	WW Special Coll Struct	2	324,597	0	324,597	0	0	0
19	WW Services Sewer	4	1,225,232	0	0	0	1,225,232	0
20	WW Flow Measuring Devices	1	119,261	119,261	0	0	0	0
21	WW Receiving Wells	3	770,881	0	0	770,881	0	0
22	WW Pump Equip Elect	2	843,401	0	843,401	0	0	0
23	WW Pump Equip Oth Pwr	2	13,545	0	13,545	0	0	0
24	WW TD Equipment	2	3,195,054	0	3,195,054	0	0	0
25	WW TD Equip Grit Removal	2	2,087,304	0	2,087,304	0	0	0
26	WW TD Equip Sed Tanks/Acc	2	588,782	0	588,782	0	0	0

EPCOR WATER ARIZONA INC.
ANTHEM WASTEWATER DISTRICT
RATE BASE BY FUNCTION, TWELVE MONTHS ENDED DECEMBER 31, 2015, ALLOCATED TO COMMODITY, DEMAND, CUSTOMER FACILITIES, CUSTOMER ACCOUNTING AND FIRE CLASSIFICATIONS

Line No.	Account	Factor Ref.	Rate Base By Function	Commodity	Demand Max Day	Demand Max Hour	Customer Services	Customer Accounting
1	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
2								
3	WW TD Equip Sldge/Effl Rmv	2	6,751	0	6,751	0	0	0
4	WW TD Equip Sldge Dig Tnk	2	585,322	0	585,322	0	0	0
5	WW TD Equip Sldge Dry/Filt	2	2,335,658	0	2,335,658	0	0	0
6	WW TD Equip Sec Trmt Filt	2	37,820	0	37,820	0	0	0
7	WW TD Equip Aux Effl Trmt	2	0	0	0	0	0	0
8	WW TD Equip Chem Trmt Plt	2	353,083	0	353,083	0	0	0
9	WW TD Equip Oth Disp	2	167,981	0	167,981	0	0	0
10	WW TD Equip Gen Trmt	2	105,705	0	105,705	0	0	0
11	WW TD Equip Influent Lift S	2	27,906	0	27,906	0	0	0
12	WW Plant Sewers	2	36,222	0	36,222	0	0	0
13	WW Outfall Sewer Lines	3	975,177	0	0	975,177	0	0
14	WW Oth Plt & Misc Equip Int	7	409,376	155,686	188,395	4,258	0	61,038
15	WW Other P/E - CPS - 7E	7	15,105	5,744	6,951	157	0	2,252
16	WW Office Furniture & Equip	7	53,353	20,290	24,553	555	0	7,955
17	WW Computers & Peripheral	7	142,774	54,297	65,705	1,485	0	21,288
18	WW Computer Software	7	(3,751)	(1,426)	(1,726)	(39)	0	(559)
19	WW Trans Equipment	7	161,660	61,479	74,396	1,681	0	24,104
20	WW Stores Equipment	7	41,927	15,945	19,295	436	0	6,251
21	WW Tool Shop & Garage Equip	7	145,342	55,274	66,887	1,512	0	21,671
22	WW Laboratory Equipment	7	36,255	13,788	16,685	377	0	5,406
23	WW Power Operated Equip	7	341,216	129,765	157,028	3,549	0	50,875
24	WW Communication Equip	7	41,993	15,970	19,325	437	0	6,261
25	WW Misc Equipment	9	95,901	4,670	49,226	36,605	3,711	1,688
26	Corporate Assets	9	0	0	0	0	0	0
27	Unclassified	9	0	0	0	0	0	0
28								
29	Total Plant in Service		$ 32,023,389	$ 1,559,010	$ 16,437,515	$ 12,222,547	$ 1,240,414	$ 563,873
30								
31	OTHER RATE BASE ELEMENTS							
32	Regulatory Advances and Contributions	9	0	0	0	0	0	0
33	Customer Advances - Services	9	(6,561,980)	(319,568)	(3,368,264)	(2,504,708)	(253,949)	(115,491)
34	Contributions in Aid of ConstructioNn	9	(5,519,815)	(268,815)	(2,833,321)	(2,106,913)	(213,617)	(97,149)
35	Construction Work in Progress	2	0	0	0	0	0	0
36	Cash Working Capital Allowance	7	(116,838)	(44,434)	(53,769)	(1,215)	0	(17,421)
37	Utility Plant Acq. Adjustment	9		0	0	0	0	0
38	Prepayments	7	0	0	0	0	0	0
39	Deferred Income Taxes	9	(1,113,346)	(54,220)	(571,481)	(424,964)	(43,086)	(19,595)
40	Deferred Debits	9	0	0	0	0	0	0
41	Regulatory Liabilities	9	0	0	0	0	0	0
42								
43	Total Other Rate Base Elements		(13,311,980)	(687,037)	(6,826,835)	(5,037,801)	(510,652)	(249,655)
44								
45	Total Original Cost Measure of Value		$ 18,711,409	$ 871,973	$ 9,610,680	$ 7,184,747	$ 729,762	$ 314,218

EPCOR WATER ARIZONA INC.
ANTHEM 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)	(6)	(7)	(9)
2								
3	OPERATION AND MAINTENANCE EXPENSES							
4								
5								
6								
7	Labor - Treatment	2	$ 594,854	$ -	$ 594,854	$ -	$ -	$ -
8	Labor - Collection	6	14,564	-	1,153	13,411	-	-
9	Labor - Administrative	7	342,500	130,253	157,619	3,562	-	51,067
10	Purchased Water	1	75	75	-	-	-	-
11	Fuel and Power	1	562,930	562,930	-	-	-	-
12	Chemicals	1	106,353	106,353	-	-	-	-
13	Waste Disposal and Other Utilties	1	130,500	130,500	-	-	-	-
14	Corporate allocation	7	200,121	76,106	92,096	2,081	-	29,838
15	Outside Services	7	136,678	51,979	62,899	1,421	-	20,379
16	Group Insurance and Other Benefits	8	354,036	48,432	280,326	6,302	-	18,976
17	Pensions	8	-	-	-	-	-	-
18	Regulatory Expense	7	78,067	29,689	35,926	812	-	11,640
19	Insurance Other Than Group	7	90,192	34,300	41,506	938	-	13,448
20	Customer Accounting	5	313,552	-	-	-	-	313,552
21	Rents	7	18,520	7,043	8,523	193	-	2,761
22	General Office Expense	7	73,383	27,908	33,771	763	-	10,941
23	Miscellaneous	7	48,393	18,404	22,270	503	-	7,215
24	Maintenance Expense - Treatment	2	150,225	-	150,225	-	-	-
25	Maintenance Expense - Collection	6	3,678	-	291	3,387	-	-
26	Maintenance Expense - Administrative	7	86,496	32,894	39,805	900	-	12,896
27								
28								
29	TOTAL OPERATION AND MAINTENANCE EXPENSES		3,305,117	1,256,865	1,521,266	34,273	-	492,714

EPCOR WATER ARIZONA INC.
ANTHEM 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)	(6)	(7)	(9)
2								
3								
4	503 DEPRECIATION EXPENSE							
5								
6	WW Struct & Imp Coll	2	47,467	-	47,467	-	-	-
7	WW Struct & Imp SPP	2	253	-	253	-	-	-
8	WW Struct & Imp TDP	3	47,277	-	-	47,277	-	-
9	WW Struct & Imp Gen	7	101,314	38,530	46,625	1,054	-	15,106
10	WW Pwr Gen Equip Coll	2	-	-	-	-	-	-
11	WW Pwr Gen Equip SPP	2	553	-	553	-	-	-
12	WW Pwr Gen Equip TDP	3	225	-	-	225	-	-
13	WW Pwr Gen Equip RWTP	2	-	-	-	-	-	-
14	WW Collection Sewers Forced	2	3,895	-	3,895	-	-	-
15	WW Collecting Mains	6	296,785	-	23,505	273,280	-	-
16	WW Special Coll Struct	2	7,270	-	7,270	-	-	-
17	WW Services Sewer	4	34,187	-	-	-	34,187	-
18	WW Flow Measuring Devices	1	37,421	37,421	-	-	-	-
19	WW Receiving Wells	3	35,611	-	-	35,611	-	-
20	WW Pump Equip Elect	2	191,299	-	191,299	-	-	-
21	WW Pump Equip Oth Pwr	2	1,590	-	1,590	-	-	-
22	WW TD Equipment	3	268,339	-	-	268,339	-	-
23	WW TD Equip Grit Removal	2	318,854	-	318,854	-	-	-
24	WW TD Equip Sed Tanks/Acc	2	136,353	-	136,353	-	-	-
25	WW TD Equip Sldge/Effl Rmv	2	307	-	307	-	-	-
26	WW TD Equip Sldge Dig Tnk	2	110,857	-	110,857	-	-	-
27	WW TD Equip Sldge Dry/Filt	2	575,127	-	575,127	-	-	-
28	WW TD Equip Sec Trmt Filt	2	2,534	-	2,534	-	-	-
29	WW TD Equip Aux Effl Trmt	2	-	-	-	-	-	-
30	WW TD Equip Chem Trmt Plt	2	65,485	-	65,485	-	-	-
31	WW TD Equip Oth Disp	2	57,707	-	57,707	-	-	-
32	WW TD Equip Gen Trmt	2	8,597	-	8,597	-	-	-
33	WW TD Equip Influent Lift S	2	1,267	-	1,267	-	-	-
34	WW Plant Sewers	2	2,110	-	2,110	-	-	-
35	WW Outfall Sewer Lines	3	41,470	-	-	41,470	-	-
36	WW Oth Plt & Misc Equip Int	7	63,479	24,141	29,213	660	-	9,465
37	WW Other P/E - CPS - 7E	7	623	237	287	6	-	93
38	WW Office Furniture & Equip	7	5,711	2,172	2,628	59	-	852
39	WW Computers & Peripheral	7	14,369	5,465	6,613	149	-	2,142
40	WW Computer Software	7	19,098	7,263	8,789	199	-	2,848
41	WW Trans Equipment	7	38,957	14,815	17,928	405	-	5,808
42	WW Stores Equipment	7	2,059	783	948	21	-	307
43	WW Tool Shop & Garage Equip	7	7,853	2,986	3,614	82	-	1,171
44	WW Laboratory Equipment	2	5,435	-	5,435	-	-	-
45	WW Power Operated Equip	7	43,580	16,574	20,056	453	-	6,498
46	WW Communication Equip	7	80,847	30,746	37,206	841	-	12,054
47	WW Communication Equip	7	7,221	2,746	3,323	75	-	1,077
48	Total Depreciation Expense		2,683,390	183,880	1,737,696	670,207	34,187	57,420

EPCOR WATER ARIZONA INC.
ANTHEM 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								
2	AMORTIZATION EXPENSE							
3	Amortization of Contributions	9	(298,712)	(14,547)	(153,329)	(114,018)	(11,560)	(5,257)
4	Other Amortizations	10	-	-	-	-	-	-
5	Amortization of Regulatory Assets	10	-	-	-	-	-	-
6								
7	Total Amortizations		(298,712)	(14,547)	(153,329)	(114,018)	(11,560)	(5,257)
8								
9	TAXES, OTHER THAN INCOME							
10	Payroll Taxes	8	66,647	9,117	52,771	1,186	-	3,572
11	Property Taxes	10	301,722	14,060	154,964	115,861	11,767	5,069
12	Other Taxes	10	16,402	764	8,424	6,298	640	276
13	Gross Receipt Tax and Misc.	10	-	-	-	-	-	-
14								
15	Total Taxes, Other Than Income		384,770	23,942	216,159	123,346	12,407	8,917
16								
17	Total O & M, Depreciation and Other Taxes		6,074,566	1,450,140	3,321,792	713,807	35,034	553,793
18								
19								
20	507.2 INCOME TAXES	10	540,864	25,204	277,788	207,692	21,094	9,087
21								
22	Utility Operating Income Available							
23	for Return	10	1,349,273	62,876	692,987	518,121	52,622	22,668
24								
25	Total Cost of Service		7,964,703	1,538,220	4,292,566	1,439,620	108,749	585,548
26								
27	Less: Other Wastewater Revenues	11	166	32	89	30	2	12
28								
29	Total Cost of Service Related to							
30	Sales		$ 7,964,537	$ 1,538,188	$ 4,292,477	$ 1,439,590	$ 108,747	$ 585,536
31								

EPCOR WATER ARIZONA INC.
ANTHEM WATER DISTRICT

FACTORS FOR ALLOCATING COST OF SERVICE TO COST FUNCTIONS

Line No.	Reference	Commodity	Max Day Treat. & Pump.	Max Day Collection	Max Day Collection - Bulk	Max Hour	Customer Services	Customer Accounting	Total
1									
2									
3	Factor 1 - Commodity	1.0000							1.0000
4									
5	Factor 2 - Maximum Day		1.0000						1.0000
6									
7	Factor 3 - Maximum Hour					1.0000			1.0000
8									
9	Factor 4 - Customer Facilites - Services						1.0000		
10									
11	Factor 5 - Customer Accounting							1.0000	1.0000
12									
13	Factor 6 - Max Day and Max Hour based on Mains			0.0000		0.9208			0.9208
14									
15	Factor 7 - Administrative and General								
16	Cost	848,290	1,026,850	0	0	23,100	0	332,528	2,230,767
17	Factor	0.3803	0.4602	0.0000	0.0000	0.0104	0.0000	0.1491	1.0000
18									
19	Factor 8 - Labor Related Expenses								
20	Cost	130,253	753,626	0	-	16,973	0	51,067	951,919
21	Factor	0.1368	0.7918	0	-	0.0178	0	0.0536	1.0000
22									
23	Factor 9 - Rate Base Less Costs Allocated								
24	Cost	1,539,895	16,236,043	(6)	(5)	12,072,729	1,225,224	556,965	31,630,845
25	Factor	0.0487	0.5133	0	0	0.3817	0.0387	0.0176	1.0000
26									
27	Factor 10 - Rate Base								
28	Cost	871,973	9,610,680	(6)	(5)	7,184,747	729,762	314,218	18,711,368
29	Factor	0.0466	0.5136	0	0	0.384	0.039	0.0168	1.0000
30									
31	Factor 11 - Cost of Service								
32	Cost	1,538,220	4,292,566	0	0	1,439,620	108,749	585,548	7,964,703
33	Factor	0.1931	0.539	0	0	0.1807	0.0137	0.0735	1.0000
34									

EPCOR WATER ARIZONA INC.
ANTHEM 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 Consumption, 1000 Gallons	Addition for I&I 10%	Average Daily Flow 1000 Gallons	Allocation Factor
(1)	(2)	(3)	(4)	(5)
Residential	1,506	151	1,657	0.6925
Commercial/Public	153	15	168	0.0702
Bulk User	568		568	0.2373
Total	2,227	166	2,393	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	1,657	2.00	3,314	0.7920
Commercial/Public	168	1.80	302	0.0722
Bulk User	568	1.00	568	0.1358
Total	2,393		4,184	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	69.0	4.00	276.2	0.9293
Commercial/Public	7.0	3.00	21.0	0.0707
Bulk User	0.0	1.00	0.0	-
Total	76.0		297.2	1.0000

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER ARIZONA INC.
ANTHEM 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 (1)	3/4" Equivalents (2)	Allocation Factor (3)
Residential	8,884	0.9127
Commercial/Public	842	0.0865
Bulk User	8	0.0008
Total	9,734	1.0000

FACTOR E. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification (1)	Total Customers (2)	Allocation Factor (3)
Residential	8,884	0.9845
Commercial/Public	139	0.0154
Bulk User	1	0.0001
Total	9,024	1.0000

EPCOR WATER ARIZONA INC.
ANTHEM 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	8,884	8,884	7	7		0	8,891	8,891
1	2.50	0	0	25	63		0	25	63
1-1/2	5.00	0	0	28	140		0	28	140
2	8.00	0	0	79	632	1	8	80	640
3	15.00	0	0	0	0		0	0	0
4	25.00	0	0	0	0		0	0	0
6	50.00	0	0	0	0		0	0	0
8	80.00	0	0	0	0		0	0	0
10	115.00	0	0	0	0		0	0	0
Total		8,884	8,884	139	842	1	8	9,024	9,734

EPCOR WATER ARIZONA INC.
ANTHEM 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	$ 6,478,360	81.3%	$ 5,614,053	81.1%	$ 6,554,260	82.3%	$ 940,207	16.7%
Commercial	538,101	6.8%	$ 451,323	6.5%	546,103	7.0%	94,780	21.0%
Bulk User	948,076	11.9%	857,537	12.4%	864,022	10.8%	6,485	0.8%
Total Sales	7,964,537	100.0%	6,922,913	100.0%	7,964,385	100.1%	1,041,473	15.0%
Other Revenues	166		166		166		-	0.0%
Total	$ 7,964,703		$ 6,923,079		$ 7,964,551		$ 1,041,473	15.0%

EPCOR WATER ARIZONA INC.
ANTHEM 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	$ 1,538,188	$ 1,065,194	$ 107,981	$ 365,012
4						
5	Demand - Maximum Day	B	4,292,477	3,399,642	309,917	582,918
6						
7	Demand - Maximum Hour	C	1,439,590	1,337,811	101,779	-
8						
9	Customer Facilities - Services	D	108,747	99,254	9,407	87
10						
11	Customer Accounting	E	585,536	576,459	9,017	59
12						
13	Total		$ 7,964,538	$ 6,478,360	$ 538,101	$ 948,076
14						

H Schedule
Anthem WW

EPCOR - Anthem 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	$ 5,591,909	$ 5,614,053	$ 6,554,260	$ 940,207	16.75%
3						
4	Commercial	$ 30,971	$ 30,811	$ 37,281	$ 6,469	21.00%
5						
6	Commercial Large	$ 422,376	$ 420,511	$ 508,823	$ 88,311	21.00%
7						
8	Bulk User	$ 864,819	$ 857,537	$ 864,022	$ 6,485	0.76%
9						
10	Other Wastewater Revenues	$ 166	$ 166	$ 166	$ -	0.00%
11						
12	Reconciling Amount to General Ledger	$ (4,050)				
13	Total Revenues	$ 6,906,191	$ 6,923,079	$ 7,964,551	$ 1,041,473	15.04%
14						
15						
16	Per General Ledger	$ 6,906,191				
17						
18	Difference	$ 0.00				
19						
20	Increase/ (Decrease) in Annualization (from Sch C-2 Adj SLM-IS6)		$ 16,888			

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

Exhibit
Schedule H-2
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Average Number of Customers	Average Consumption	Revenues: Present Rates	Revenues: Annualized Present Rates	Revenues: Proposed Rates	Proposed: Increase Amount	Proposed: Increase %
1	E1MS1	Anthem Wastewater Residential	8,884	5,158	$ 5,591,909	$ 5,614,053	$ 6,554,260	$ 940,207	16.7%
2	E2MS1	Anthem Wastewater Commercial 5/8"	4	5,187	2,768	2,757	3,336	579	21.0%
3	E2MS2	Anthem Wastewater Commercial 3/4"	3	1,528	2,120	2,120	2,566	445	21.0%
4	E2MS3	Anthem Wastewater Commercial 1"	21	7,613	26,082	25,934	31,379	5,445	21.0%
5	E2MS4	Anthem Wastewater Commercial Large	112	39,799	422,376	420,511	508,823	88,311	21.0%
6	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1	17,266,633	864,819	857,537	864,022	6,485	0.8%
7									
8									
9									
10		Total Anthem Wastewater - Billed Revenues	9,025	17,325,917	$ 6,910,075	$ 6,922,913	$ 7,964,385	$ 1,041,473	15.0%

EPCOR - Anthem Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

Exhibit
Schedule H-3
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Block	Base Charge Present Rate	Base Charge Proposed Rate	Base Charge Change	Volume Charge Present Rate	Volume Charge Proposed Rate	Volume Charge Change
1	E1MS1	Anthem Wastewater Residential	First 7,000 gals.	$ 31.18	$ 61.48	$ 30.30	$ 4.1649	$ -	$ (4.1649)
2			Over 7,000 gals.				-	-	-
3	E2MS1	Anthem Wastewater Commercial 5/8"	First 10,000 gals.	34.83	42.14	7.31	4.3587	5.2740	0.9153
4			Over 10,000 gals.				-	-	-
5	E2MS2	Anthem Wastewater Commercial 3/4"	First 15,000 gals.	52.24	63.21	10.97	4.3587	5.2740	0.9153
6			Over 15,000 gals.				-	-	-
7	E2MS3	Anthem Wastewater Commercial 1"	First 15,000 gals.	69.73	84.37	14.64	4.3587	5.2740	0.9153
8			Over 15,000 gals.				-	-	-
9	E2MS4	Anthem Wastewater Commercial Large	All Usage	139.41	168.69	29.28	4.3587	5.2740	0.9153
10	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	All Usage	-	-	-	4.1387	4.1700	0.0313
11									

EPCOR - Anthem Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

Exhibit
Schedule H-3
Page 2
Witness: Heppenstall

Line No.	Rate Schedule	Description	Block	Base Charge	Number of Bills	Total Base Charge	Usage	Volume Charge	Total Volume Charge	Total Revenue
1	E1MS1	Anthem Wastewater Residential	First 7,000 gals.	$ 61.48	106,608	$ 6,554,260	549,837	$ -	$ -	$ 6,554,260
2			Over 7,000 gals.					-	-	-
3	E2MS1	Anthem Wastewater Commercial 5/8"	First 10,000 gals.	42.14	48	2,023	249	5.2740	1,313	3,336
4			Over 10,000 gals.					-	-	-
5	E2MS2	Anthem Wastewater Commercial 3/4"	First 15,000 gals.	63.21	36	2,276	55	5.2740	290	2,566
6			Over 15,000 gals.					-	-	-
7	E2MS3	Anthem Wastewater Commercial 1"	First 15,000 gals.	84.37	252	21,261	1,918	5.2740	10,118	31,379
8			Over 15,000 gals.					-	-	-
9	E2MS4	Anthem Wastewater Commercial LG	All Usage	168.69	1,344	226,719	53,489	5.2740	282,103	508,823
10	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	All Usage	-	12	-	207,200	4.1700	864,022	864,022
11										

EPCOR - Anthem Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

Exhibit
Schedule H-3
Page 3
Witness: Heppenstall

Line No.	Service Charges	Present Rates	Proposed Rates
1	Service Charges		
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
10	After Hours	$ 55.00	Remove
11			
12	NSF Check	$ 15.00	$ 25.00
13			
14	Late Payment Charge (per month)	1.5%	1.5%
15			
16	Deferred Payment (per month)		1.5%
17			
18	Deposit Requirements		(a)
19			
20	Deposit Interest		(a)
21			
22	After Hours Service Charge (b)		$35.00
23			
24			
25			

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

		Present Rates	Proposed Rates
36			
37	Service Line Connection Charges (Non Refundable)		
38	Residential		
39	Commercial	At Cost	At Cost
40	Multiple Dwelling	At Cost	At Cost
41	Mobile Home Park	At Cost	At Cost
42			
43	Annual Fee for Industrial Discharge Service		
44	<= 50,000 gallons water per month	$500 per year	$500 per year
45	> 50,000 gallons water per month	$1,000 per year	$1,000 per year
46			
47	Off-Site Facilities Hook-Up Fees		
48	Service Lateral Size		
49	4 - Inch	$ 765	$ 765
50	6 - Inch	$ 1,721	$ 1,721
51	8 - Inch	$ 3,060	$ 3,060
52	10 - Inch	$ 4,781	$ 4,781

EPCOR - Anthem 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	Proposed Increase %
1	E1MS1	Anthem Wastewater Residential	-	$ 31.18	$ 61.48	$ 30.30	97.18%
2	E1MS1	Anthem Wastewater Residential	1,000	$ 35.34	$ 61.48	$ 26.14	73.94%
3	E1MS1	Anthem Wastewater Residential	2,000	$ 39.51	$ 61.48	$ 21.97	55.61%
4	E1MS1	Anthem Wastewater Residential	3,000	$ 43.67	$ 61.48	$ 17.81	40.77%
5	E1MS1	Anthem Wastewater Residential	4,000	$ 47.84	$ 61.48	$ 13.64	28.51%
6	E1MS1	Anthem Wastewater Residential	5,000	$ 52.00	$ 61.48	$ 9.48	18.22%
7	E1MS1	Anthem Wastewater Residential	6,000	$ 56.17	$ 61.48	$ 5.31	9.45%
8	E1MS1	Anthem Wastewater Residential	7,000	$ 60.33	$ 61.48	$ 1.15	1.90%
9	E1MS1	Anthem Wastewater Residential	8,000	$ 60.33	$ 61.48	$ 1.15	1.90%
10	E1MS1	Anthem Wastewater Residential	9,000	$ 60.33	$ 61.48	$ 1.15	1.90%
11	E1MS1	Anthem Wastewater Residential	10,000	$ 60.33	$ 61.48	$ 1.15	1.90%
12	E1MS1	Anthem Wastewater Residential	11,000	$ 60.33	$ 61.48	$ 1.15	1.90%
13	E1MS1	Anthem Wastewater Residential	12,000	$ 60.33	$ 61.48	$ 1.15	1.90%
14	E1MS1	Anthem Wastewater Residential	13,000	$ 60.33	$ 61.48	$ 1.15	1.90%
15	E1MS1	Anthem Wastewater Residential	14,000	$ 60.33	$ 61.48	$ 1.15	1.90%
16	E1MS1	Anthem Wastewater Residential	15,000	$ 60.33	$ 61.48	$ 1.15	1.90%
17	E1MS1	Anthem Wastewater Residential	16,000	$ 60.33	$ 61.48	$ 1.15	1.90%
18	E1MS1	Anthem Wastewater Residential	17,000	$ 60.33	$ 61.48	$ 1.15	1.90%
19	E1MS1	Anthem Wastewater Residential	18,000	$ 60.33	$ 61.48	$ 1.15	1.90%
20	E1MS1	Anthem Wastewater Residential	19,000	$ 60.33	$ 61.48	$ 1.15	1.90%
21	E1MS1	Anthem Wastewater Residential	20,000	$ 60.33	$ 61.48	$ 1.15	1.90%
22	E1MS1	Anthem Wastewater Residential	21,000	$ 60.33	$ 61.48	$ 1.15	1.90%
23	E1MS1	Anthem Wastewater Residential	22,000	$ 60.33	$ 61.48	$ 1.15	1.90%
24	E1MS1	Anthem Wastewater Residential	23,000	$ 60.33	$ 61.48	$ 1.15	1.90%
25	E1MS1	Anthem Wastewater Residential	24,000	$ 60.33	$ 61.48	$ 1.15	1.90%
26	E1MS1	Anthem Wastewater Residential	25,000	$ 60.33	$ 61.48	$ 1.15	1.90%
27	E1MS1	Anthem Wastewater Residential	26,000	$ 60.33	$ 61.48	$ 1.15	1.90%
28	E1MS1	Anthem Wastewater Residential	27,000	$ 60.33	$ 61.48	$ 1.15	1.90%
29	E1MS1	Anthem Wastewater Residential	28,000	$ 60.33	$ 61.48	$ 1.15	1.90%
30	E1MS1	Anthem Wastewater Residential	29,000	$ 60.33	$ 61.48	$ 1.15	1.90%
31	E1MS1	Anthem Wastewater Residential	30,000	$ 60.33	$ 61.48	$ 1.15	1.90%
32	E1MS1	Anthem Wastewater Residential	31,000	$ 60.33	$ 61.48	$ 1.15	1.90%
33	E1MS1	Anthem Wastewater Residential	32,000	$ 60.33	$ 61.48	$ 1.15	1.90%
34	E1MS1	Anthem Wastewater Residential	33,000	$ 60.33	$ 61.48	$ 1.15	1.90%
35	E1MS1	Anthem Wastewater Residential	34,000	$ 60.33	$ 61.48	$ 1.15	1.90%
36	E1MS1	Anthem Wastewater Residential	35,000	$ 60.33	$ 61.48	$ 1.15	1.90%
37	E1MS1	Anthem Wastewater Residential	36,000	$ 60.33	$ 61.48	$ 1.15	1.90%
38	E1MS1	Anthem Wastewater Residential	37,000	$ 60.33	$ 61.48	$ 1.15	1.90%
39	E1MS1	Anthem Wastewater Residential	38,000	$ 60.33	$ 61.48	$ 1.15	1.90%
40	E1MS1	Anthem Wastewater Residential	39,000	$ 60.33	$ 61.48	$ 1.15	1.90%
41	E1MS1	Anthem Wastewater Residential	40,000	$ 60.33	$ 61.48	$ 1.15	1.90%
42	E1MS1	Anthem Wastewater Residential	41,000	$ 60.33	$ 61.48	$ 1.15	1.90%
43	E1MS1	Anthem Wastewater Residential	42,000	$ 60.33	$ 61.48	$ 1.15	1.90%
44	E1MS1	Anthem Wastewater Residential	43,000	$ 60.33	$ 61.48	$ 1.15	1.90%
45	E1MS1	Anthem Wastewater Residential	44,000	$ 60.33	$ 61.48	$ 1.15	1.90%
46	E1MS1	Anthem Wastewater Residential	45,000	$ 60.33	$ 61.48	$ 1.15	1.90%
47	E1MS1	Anthem Wastewater Residential	46,000	$ 60.33	$ 61.48	$ 1.15	1.90%
48	E1MS1	Anthem Wastewater Residential	47,000	$ 60.33	$ 61.48	$ 1.15	1.90%
49	E1MS1	Anthem Wastewater Residential	48,000	$ 60.33	$ 61.48	$ 1.15	1.90%
50	E1MS1	Anthem Wastewater Residential	49,000	$ 60.33	$ 61.48	$ 1.15	1.90%
51	E1MS1	Anthem Wastewater Residential	50,000	$ 60.33	$ 61.48	$ 1.15	1.90%
52	E1MS1	Anthem Wastewater Residential	51,000	$ 60.33	$ 61.48	$ 1.15	1.90%
53	E1MS1	Anthem Wastewater Residential	52,000	$ 60.33	$ 61.48	$ 1.15	1.90%
54	E1MS1	Anthem Wastewater Residential	53,000	$ 60.33	$ 61.48	$ 1.15	1.90%
55	E1MS1	Anthem Wastewater Residential	54,000	$ 60.33	$ 61.48	$ 1.15	1.90%
56							
57		Average:	5,158	$ 52.66	$ 61.48	$8.82	16.75%
58							
59							
60							

EPCOR - Anthem Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Exhibit
Schedule H-4
Page 2 of 6
Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	E2MS1	Anthem Wastewater Commercial 5/8"	-	$ 34.83	$ 42.14	$ 7.31	20.99%
2	E2MS1	Anthem Wastewater Commercial 5/8"	1,000	$ 39.19	$ 47.41	$ 8.23	20.99%
3	E2MS1	Anthem Wastewater Commercial 5/8"	2,000	$ 43.55	$ 52.69	$ 9.14	20.99%
4	E2MS1	Anthem Wastewater Commercial 5/8"	3,000	$ 47.91	$ 57.96	$ 10.06	20.99%
5	E2MS1	Anthem Wastewater Commercial 5/8"	4,000	$ 52.26	$ 63.24	$ 10.97	20.99%
6	E2MS1	Anthem Wastewater Commercial 5/8"	5,000	$ 56.62	$ 68.51	$ 11.89	20.99%
7	E2MS1	Anthem Wastewater Commercial 5/8"	6,000	$ 60.98	$ 73.78	$ 12.80	20.99%
8	E2MS1	Anthem Wastewater Commercial 5/8"	7,000	$ 65.34	$ 79.06	$ 13.72	20.99%
9	E2MS1	Anthem Wastewater Commercial 5/8"	8,000	$ 69.70	$ 84.33	$ 14.63	20.99%
10	E2MS1	Anthem Wastewater Commercial 5/8"	9,000	$ 74.06	$ 89.61	$ 15.55	20.99%
11	E2MS1	Anthem Wastewater Commercial 5/8"	10,000	$ 78.42	$ 94.88	$ 16.46	20.99%
12	E2MS1	Anthem Wastewater Commercial 5/8"	11,000	$ 78.42	$ 94.88	$ 16.46	20.99%
13	E2MS1	Anthem Wastewater Commercial 5/8"	12,000	$ 78.42	$ 94.88	$ 16.46	20.99%
14	E2MS1	Anthem Wastewater Commercial 5/8"	13,000	$ 78.42	$ 94.88	$ 16.46	20.99%
15	E2MS1	Anthem Wastewater Commercial 5/8"	14,000	$ 78.42	$ 94.88	$ 16.46	20.99%
16	E2MS1	Anthem Wastewater Commercial 5/8"	15,000	$ 78.42	$ 94.88	$ 16.46	20.99%
17	E2MS1	Anthem Wastewater Commercial 5/8"	16,000	$ 78.42	$ 94.88	$ 16.46	20.99%
18	E2MS1	Anthem Wastewater Commercial 5/8"	17,000	$ 78.42	$ 94.88	$ 16.46	20.99%
19	E2MS1	Anthem Wastewater Commercial 5/8"	18,000	$ 78.42	$ 94.88	$ 16.46	20.99%
20	E2MS1	Anthem Wastewater Commercial 5/8"	19,000	$ 78.42	$ 94.88	$ 16.46	20.99%
21	E2MS1	Anthem Wastewater Commercial 5/8"	20,000	$ 78.42	$ 94.88	$ 16.46	20.99%
22	E2MS1	Anthem Wastewater Commercial 5/8"	21,000	$ 78.42	$ 94.88	$ 16.46	20.99%
23	E2MS1	Anthem Wastewater Commercial 5/8"	22,000	$ 78.42	$ 94.88	$ 16.46	20.99%
24	E2MS1	Anthem Wastewater Commercial 5/8"	23,000	$ 78.42	$ 94.88	$ 16.46	20.99%
25	E2MS1	Anthem Wastewater Commercial 5/8"	24,000	$ 78.42	$ 94.88	$ 16.46	20.99%
26	E2MS1	Anthem Wastewater Commercial 5/8"	25,000	$ 78.42	$ 94.88	$ 16.46	20.99%
27	E2MS1	Anthem Wastewater Commercial 5/8"	26,000	$ 78.42	$ 94.88	$ 16.46	20.99%
28	E2MS1	Anthem Wastewater Commercial 5/8"	27,000	$ 78.42	$ 94.88	$ 16.46	20.99%
29	E2MS1	Anthem Wastewater Commercial 5/8"	28,000	$ 78.42	$ 94.88	$ 16.46	20.99%
30	E2MS1	Anthem Wastewater Commercial 5/8"	29,000	$ 78.42	$ 94.88	$ 16.46	20.99%
31	E2MS1	Anthem Wastewater Commercial 5/8"	30,000	$ 78.42	$ 94.88	$ 16.46	20.99%
32	E2MS1	Anthem Wastewater Commercial 5/8"	31,000	$ 78.42	$ 94.88	$ 16.46	20.99%
33	E2MS1	Anthem Wastewater Commercial 5/8"	32,000	$ 78.42	$ 94.88	$ 16.46	20.99%
34	E2MS1	Anthem Wastewater Commercial 5/8"	33,000	$ 78.42	$ 94.88	$ 16.46	20.99%
35	E2MS1	Anthem Wastewater Commercial 5/8"	34,000	$ 78.42	$ 94.88	$ 16.46	20.99%
36	E2MS1	Anthem Wastewater Commercial 5/8"	35,000	$ 78.42	$ 94.88	$ 16.46	20.99%
37	E2MS1	Anthem Wastewater Commercial 5/8"	36,000	$ 78.42	$ 94.88	$ 16.46	20.99%
38	E2MS1	Anthem Wastewater Commercial 5/8"	37,000	$ 78.42	$ 94.88	$ 16.46	20.99%
39	E2MS1	Anthem Wastewater Commercial 5/8"	38,000	$ 78.42	$ 94.88	$ 16.46	20.99%
40	E2MS1	Anthem Wastewater Commercial 5/8"	39,000	$ 78.42	$ 94.88	$ 16.46	20.99%
41	E2MS1	Anthem Wastewater Commercial 5/8"	40,000	$ 78.42	$ 94.88	$ 16.46	20.99%
42	E2MS1	Anthem Wastewater Commercial 5/8"	41,000	$ 78.42	$ 94.88	$ 16.46	20.99%
43	E2MS1	Anthem Wastewater Commercial 5/8"	42,000	$ 78.42	$ 94.88	$ 16.46	20.99%
44	E2MS1	Anthem Wastewater Commercial 5/8"	43,000	$ 78.42	$ 94.88	$ 16.46	20.99%
45	E2MS1	Anthem Wastewater Commercial 5/8"	44,000	$ 78.42	$ 94.88	$ 16.46	20.99%
46	E2MS1	Anthem Wastewater Commercial 5/8"	45,000	$ 78.42	$ 94.88	$ 16.46	20.99%
47	E2MS1	Anthem Wastewater Commercial 5/8"	46,000	$ 78.42	$ 94.88	$ 16.46	20.99%
48	E2MS1	Anthem Wastewater Commercial 5/8"	47,000	$ 78.42	$ 94.88	$ 16.46	20.99%
49	E2MS1	Anthem Wastewater Commercial 5/8"	48,000	$ 78.42	$ 94.88	$ 16.46	20.99%
50	E2MS1	Anthem Wastewater Commercial 5/8"	49,000	$ 78.42	$ 94.88	$ 16.46	20.99%
51	E2MS1	Anthem Wastewater Commercial 5/8"	50,000	$ 78.42	$ 94.88	$ 16.46	20.99%
52	E2MS1	Anthem Wastewater Commercial 5/8"	51,000	$ 78.42	$ 94.88	$ 16.46	20.99%
53	E2MS1	Anthem Wastewater Commercial 5/8"	52,000	$ 78.42	$ 94.88	$ 16.46	20.99%
54	E2MS1	Anthem Wastewater Commercial 5/8"	53,000	$ 78.42	$ 94.88	$ 16.46	20.99%
55	E2MS1	Anthem Wastewater Commercial 5/8"	54,000	$ 78.42	$ 94.88	$ 16.46	20.99%
56							
57		Average:	5,187	$ 57.44	$ 69.49	$12.06	20.99%
58							
59							
60							

EPCOR - Anthem 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	Proposed Increase %
1	E2MS2	Anthem Wastewater Commercial 3/4"	-	$ 52.24	$ 63.21	$ 10.97	21.00%
2	E2MS2	Anthem Wastewater Commercial 3/4"	1,000	$ 56.60	$ 68.48	$ 11.89	21.00%
3	E2MS2	Anthem Wastewater Commercial 3/4"	2,000	$ 60.96	$ 73.76	$ 12.80	21.00%
4	E2MS2	Anthem Wastewater Commercial 3/4"	3,000	$ 65.32	$ 79.03	$ 13.72	21.00%
5	E2MS2	Anthem Wastewater Commercial 3/4"	4,000	$ 69.67	$ 84.31	$ 14.63	21.00%
6	E2MS2	Anthem Wastewater Commercial 3/4"	5,000	$ 74.03	$ 89.58	$ 15.55	21.00%
7	E2MS2	Anthem Wastewater Commercial 3/4"	6,000	$ 78.39	$ 94.85	$ 16.46	21.00%
8	E2MS2	Anthem Wastewater Commercial 3/4"	7,000	$ 82.75	$ 100.13	$ 17.38	21.00%
9	E2MS2	Anthem Wastewater Commercial 3/4"	8,000	$ 87.11	$ 105.40	$ 18.29	21.00%
10	E2MS2	Anthem Wastewater Commercial 3/4"	9,000	$ 91.47	$ 110.68	$ 19.21	21.00%
11	E2MS2	Anthem Wastewater Commercial 3/4"	10,000	$ 95.83	$ 115.95	$ 20.12	21.00%
12	E2MS2	Anthem Wastewater Commercial 3/4"	11,000	$ 100.19	$ 121.22	$ 21.04	21.00%
13	E2MS2	Anthem Wastewater Commercial 3/4"	12,000	$ 104.54	$ 126.50	$ 21.95	21.00%
14	E2MS2	Anthem Wastewater Commercial 3/4"	13,000	$ 108.90	$ 131.77	$ 22.87	21.00%
15	E2MS2	Anthem Wastewater Commercial 3/4"	14,000	$ 113.26	$ 137.05	$ 23.78	21.00%
16	E2MS2	Anthem Wastewater Commercial 3/4"	15,000	$ 117.62	$ 142.32	$ 24.70	21.00%
17	E2MS2	Anthem Wastewater Commercial 3/4"	16,000	$ 117.62	$ 142.32	$ 24.70	21.00%
18	E2MS2	Anthem Wastewater Commercial 3/4"	17,000	$ 117.62	$ 142.32	$ 24.70	21.00%
19	E2MS2	Anthem Wastewater Commercial 3/4"	18,000	$ 117.62	$ 142.32	$ 24.70	21.00%
20	E2MS2	Anthem Wastewater Commercial 3/4"	19,000	$ 117.62	$ 142.32	$ 24.70	21.00%
21	E2MS2	Anthem Wastewater Commercial 3/4"	20,000	$ 117.62	$ 142.32	$ 24.70	21.00%
22	E2MS2	Anthem Wastewater Commercial 3/4"	21,000	$ 117.62	$ 142.32	$ 24.70	21.00%
23	E2MS2	Anthem Wastewater Commercial 3/4"	22,000	$ 117.62	$ 142.32	$ 24.70	21.00%
24	E2MS2	Anthem Wastewater Commercial 3/4"	23,000	$ 117.62	$ 142.32	$ 24.70	21.00%
25	E2MS2	Anthem Wastewater Commercial 3/4"	24,000	$ 117.62	$ 142.32	$ 24.70	21.00%
26	E2MS2	Anthem Wastewater Commercial 3/4"	25,000	$ 117.62	$ 142.32	$ 24.70	21.00%
27	E2MS2	Anthem Wastewater Commercial 3/4"	26,000	$ 117.62	$ 142.32	$ 24.70	21.00%
28	E2MS2	Anthem Wastewater Commercial 3/4"	27,000	$ 117.62	$ 142.32	$ 24.70	21.00%
29	E2MS2	Anthem Wastewater Commercial 3/4"	28,000	$ 117.62	$ 142.32	$ 24.70	21.00%
30	E2MS2	Anthem Wastewater Commercial 3/4"	29,000	$ 117.62	$ 142.32	$ 24.70	21.00%
31	E2MS2	Anthem Wastewater Commercial 3/4"	30,000	$ 117.62	$ 142.32	$ 24.70	21.00%
32	E2MS2	Anthem Wastewater Commercial 3/4"	31,000	$ 117.62	$ 142.32	$ 24.70	21.00%
33	E2MS2	Anthem Wastewater Commercial 3/4"	32,000	$ 117.62	$ 142.32	$ 24.70	21.00%
34	E2MS2	Anthem Wastewater Commercial 3/4"	33,000	$ 117.62	$ 142.32	$ 24.70	21.00%
35	E2MS2	Anthem Wastewater Commercial 3/4"	34,000	$ 117.62	$ 142.32	$ 24.70	21.00%
36	E2MS2	Anthem Wastewater Commercial 3/4"	35,000	$ 117.62	$ 142.32	$ 24.70	21.00%
37	E2MS2	Anthem Wastewater Commercial 3/4"	36,000	$ 117.62	$ 142.32	$ 24.70	21.00%
38	E2MS2	Anthem Wastewater Commercial 3/4"	37,000	$ 117.62	$ 142.32	$ 24.70	21.00%
39	E2MS2	Anthem Wastewater Commercial 3/4"	38,000	$ 117.62	$ 142.32	$ 24.70	21.00%
40	E2MS2	Anthem Wastewater Commercial 3/4"	39,000	$ 117.62	$ 142.32	$ 24.70	21.00%
41	E2MS2	Anthem Wastewater Commercial 3/4"	40,000	$ 117.62	$ 142.32	$ 24.70	21.00%
42	E2MS2	Anthem Wastewater Commercial 3/4"	41,000	$ 117.62	$ 142.32	$ 24.70	21.00%
43	E2MS2	Anthem Wastewater Commercial 3/4"	42,000	$ 117.62	$ 142.32	$ 24.70	21.00%
44	E2MS2	Anthem Wastewater Commercial 3/4"	43,000	$ 117.62	$ 142.32	$ 24.70	21.00%
45	E2MS2	Anthem Wastewater Commercial 3/4"	44,000	$ 117.62	$ 142.32	$ 24.70	21.00%
46	E2MS2	Anthem Wastewater Commercial 3/4"	45,000	$ 117.62	$ 142.32	$ 24.70	21.00%
47	E2MS2	Anthem Wastewater Commercial 3/4"	46,000	$ 117.62	$ 142.32	$ 24.70	21.00%
48	E2MS2	Anthem Wastewater Commercial 3/4"	47,000	$ 117.62	$ 142.32	$ 24.70	21.00%
49	E2MS2	Anthem Wastewater Commercial 3/4"	48,000	$ 117.62	$ 142.32	$ 24.70	21.00%
50	E2MS2	Anthem Wastewater Commercial 3/4"	49,000	$ 117.62	$ 142.32	$ 24.70	21.00%
51	E2MS2	Anthem Wastewater Commercial 3/4"	50,000	$ 117.62	$ 142.32	$ 24.70	21.00%
52	E2MS2	Anthem Wastewater Commercial 3/4"	51,000	$ 117.62	$ 142.32	$ 24.70	21.00%
53	E2MS2	Anthem Wastewater Commercial 3/4"	52,000	$ 117.62	$ 142.32	$ 24.70	21.00%
54	E2MS2	Anthem Wastewater Commercial 3/4"	53,000	$ 117.62	$ 142.32	$ 24.70	21.00%
55	E2MS2	Anthem Wastewater Commercial 3/4"	54,000	$ 117.62	$ 142.32	$ 24.70	21.00%
56							
57		Average:	1,528	$ 58.90	$ 71.27	$ 12.37	21.00%
58							
59							
60							

EPCOR - Anthem Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Exhibit
Schedule H-4
Page 4 of 6
Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	E2MS3	Anthem Wastewater Commercial 1"	-	$ 69.73	$ 84.37	$ 14.64	21.00%
2	E2MS3	Anthem Wastewater Commercial 1"	1,000	$ 74.09	$ 89.64	$ 15.56	21.00%
3	E2MS3	Anthem Wastewater Commercial 1"	2,000	$ 78.45	$ 94.92	$ 16.47	21.00%
4	E2MS3	Anthem Wastewater Commercial 1"	3,000	$ 82.81	$ 100.19	$ 17.39	21.00%
5	E2MS3	Anthem Wastewater Commercial 1"	4,000	$ 87.16	$ 105.47	$ 18.30	21.00%
6	E2MS3	Anthem Wastewater Commercial 1"	5,000	$ 91.52	$ 110.74	$ 19.22	21.00%
7	E2MS3	Anthem Wastewater Commercial 1"	6,000	$ 95.88	$ 116.01	$ 20.13	21.00%
8	E2MS3	Anthem Wastewater Commercial 1"	7,000	$ 100.24	$ 121.29	$ 21.05	21.00%
9	E2MS3	Anthem Wastewater Commercial 1"	8,000	$ 104.60	$ 126.56	$ 21.96	21.00%
10	E2MS3	Anthem Wastewater Commercial 1"	9,000	$ 108.96	$ 131.84	$ 22.88	21.00%
11	E2MS3	Anthem Wastewater Commercial 1"	10,000	$ 113.32	$ 137.11	$ 23.79	21.00%
12	E2MS3	Anthem Wastewater Commercial 1"	11,000	$ 117.68	$ 142.38	$ 24.71	21.00%
13	E2MS3	Anthem Wastewater Commercial 1"	12,000	$ 122.03	$ 147.66	$ 25.62	21.00%
14	E2MS3	Anthem Wastewater Commercial 1"	13,000	$ 126.39	$ 152.93	$ 26.54	21.00%
15	E2MS3	Anthem Wastewater Commercial 1"	14,000	$ 130.75	$ 158.21	$ 27.45	21.00%
16	E2MS3	Anthem Wastewater Commercial 1"	15,000	$ 135.11	$ 163.48	$ 28.37	21.00%
17	E2MS3	Anthem Wastewater Commercial 1"	16,000	$ 135.11	$ 163.48	$ 28.37	21.00%
18	E2MS3	Anthem Wastewater Commercial 1"	17,000	$ 135.11	$ 163.48	$ 28.37	21.00%
19	E2MS3	Anthem Wastewater Commercial 1"	18,000	$ 135.11	$ 163.48	$ 28.37	21.00%
20	E2MS3	Anthem Wastewater Commercial 1"	19,000	$ 135.11	$ 163.48	$ 28.37	21.00%
21	E2MS3	Anthem Wastewater Commercial 1"	20,000	$ 135.11	$ 163.48	$ 28.37	21.00%
22	E2MS3	Anthem Wastewater Commercial 1"	21,000	$ 135.11	$ 163.48	$ 28.37	21.00%
23	E2MS3	Anthem Wastewater Commercial 1"	22,000	$ 135.11	$ 163.48	$ 28.37	21.00%
24	E2MS3	Anthem Wastewater Commercial 1"	23,000	$ 135.11	$ 163.48	$ 28.37	21.00%
25	E2MS3	Anthem Wastewater Commercial 1"	24,000	$ 135.11	$ 163.48	$ 28.37	21.00%
26	E2MS3	Anthem Wastewater Commercial 1"	25,000	$ 135.11	$ 163.48	$ 28.37	21.00%
27	E2MS3	Anthem Wastewater Commercial 1"	26,000	$ 135.11	$ 163.48	$ 28.37	21.00%
28	E2MS3	Anthem Wastewater Commercial 1"	27,000	$ 135.11	$ 163.48	$ 28.37	21.00%
29	E2MS3	Anthem Wastewater Commercial 1"	28,000	$ 135.11	$ 163.48	$ 28.37	21.00%
30	E2MS3	Anthem Wastewater Commercial 1"	29,000	$ 135.11	$ 163.48	$ 28.37	21.00%
31	E2MS3	Anthem Wastewater Commercial 1"	30,000	$ 135.11	$ 163.48	$ 28.37	21.00%
32	E2MS3	Anthem Wastewater Commercial 1"	31,000	$ 135.11	$ 163.48	$ 28.37	21.00%
33	E2MS3	Anthem Wastewater Commercial 1"	32,000	$ 135.11	$ 163.48	$ 28.37	21.00%
34	E2MS3	Anthem Wastewater Commercial 1"	33,000	$ 135.11	$ 163.48	$ 28.37	21.00%
35	E2MS3	Anthem Wastewater Commercial 1"	34,000	$ 135.11	$ 163.48	$ 28.37	21.00%
36	E2MS3	Anthem Wastewater Commercial 1"	35,000	$ 135.11	$ 163.48	$ 28.37	21.00%
37	E2MS3	Anthem Wastewater Commercial 1"	36,000	$ 135.11	$ 163.48	$ 28.37	21.00%
38	E2MS3	Anthem Wastewater Commercial 1"	37,000	$ 135.11	$ 163.48	$ 28.37	21.00%
39	E2MS3	Anthem Wastewater Commercial 1"	38,000	$ 135.11	$ 163.48	$ 28.37	21.00%
40	E2MS3	Anthem Wastewater Commercial 1"	39,000	$ 135.11	$ 163.48	$ 28.37	21.00%
41	E2MS3	Anthem Wastewater Commercial 1"	40,000	$ 135.11	$ 163.48	$ 28.37	21.00%
42	E2MS3	Anthem Wastewater Commercial 1"	41,000	$ 135.11	$ 163.48	$ 28.37	21.00%
43	E2MS3	Anthem Wastewater Commercial 1"	42,000	$ 135.11	$ 163.48	$ 28.37	21.00%
44	E2MS3	Anthem Wastewater Commercial 1"	43,000	$ 135.11	$ 163.48	$ 28.37	21.00%
45	E2MS3	Anthem Wastewater Commercial 1"	44,000	$ 135.11	$ 163.48	$ 28.37	21.00%
46	E2MS3	Anthem Wastewater Commercial 1"	45,000	$ 135.11	$ 163.48	$ 28.37	21.00%
47	E2MS3	Anthem Wastewater Commercial 1"	46,000	$ 135.11	$ 163.48	$ 28.37	21.00%
48	E2MS3	Anthem Wastewater Commercial 1"	47,000	$ 135.11	$ 163.48	$ 28.37	21.00%
49	E2MS3	Anthem Wastewater Commercial 1"	48,000	$ 135.11	$ 163.48	$ 28.37	21.00%
50	E2MS3	Anthem Wastewater Commercial 1"	49,000	$ 135.11	$ 163.48	$ 28.37	21.00%
51	E2MS3	Anthem Wastewater Commercial 1"	50,000	$ 135.11	$ 163.48	$ 28.37	21.00%
52	E2MS3	Anthem Wastewater Commercial 1"	51,000	$ 135.11	$ 163.48	$ 28.37	21.00%
53	E2MS3	Anthem Wastewater Commercial 1"	52,000	$ 135.11	$ 163.48	$ 28.37	21.00%
54	E2MS3	Anthem Wastewater Commercial 1"	53,000	$ 135.11	$ 163.48	$ 28.37	21.00%
55	E2MS3	Anthem Wastewater Commercial 1"	54,000	$ 135.11	$ 163.48	$ 28.37	21.00%
56							
57		Average:	7,613	$ 102.91	$ 124.52	$21.61	21.00%
58							
59							
60							

EPCOR - Anthem 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	Proposed Increase %
1	E2MS4	Anthem Wastewater Commercial Large	-	$ 139.41	$ 168.69	$ 29.28	21.00%
2	E2MS4	Anthem Wastewater Commercial Large	5,000	$ 161.20	$ 195.06	$ 33.86	21.00%
3	E2MS4	Anthem Wastewater Commercial Large	10,000	$ 183.00	$ 221.43	$ 38.43	21.00%
4	E2MS4	Anthem Wastewater Commercial Large	15,000	$ 204.79	$ 247.80	$ 43.01	21.00%
5	E2MS4	Anthem Wastewater Commercial Large	20,000	$ 226.58	$ 274.17	$ 47.59	21.00%
6	E2MS4	Anthem Wastewater Commercial Large	25,000	$ 248.38	$ 300.54	$ 52.16	21.00%
7	E2MS4	Anthem Wastewater Commercial Large	30,000	$ 270.17	$ 326.91	$ 56.74	21.00%
8	E2MS4	Anthem Wastewater Commercial Large	35,000	$ 291.96	$ 353.28	$ 61.32	21.00%
9	E2MS4	Anthem Wastewater Commercial Large	40,000	$ 313.76	$ 379.65	$ 65.89	21.00%
10	E2MS4	Anthem Wastewater Commercial Large	45,000	$ 335.55	$ 406.02	$ 70.47	21.00%
11	E2MS4	Anthem Wastewater Commercial Large	50,000	$ 357.35	$ 432.39	$ 75.05	21.00%
12	E2MS4	Anthem Wastewater Commercial Large	55,000	$ 379.14	$ 458.76	$ 79.62	21.00%
13	E2MS4	Anthem Wastewater Commercial Large	60,000	$ 400.93	$ 485.13	$ 84.20	21.00%
14	E2MS4	Anthem Wastewater Commercial Large	65,000	$ 422.73	$ 511.50	$ 88.77	21.00%
15	E2MS4	Anthem Wastewater Commercial Large	70,000	$ 444.52	$ 537.87	$ 93.35	21.00%
16	E2MS4	Anthem Wastewater Commercial Large	75,000	$ 466.31	$ 564.24	$ 97.93	21.00%
17	E2MS4	Anthem Wastewater Commercial Large	80,000	$ 488.11	$ 590.61	$ 102.50	21.00%
18	E2MS4	Anthem Wastewater Commercial Large	85,000	$ 509.90	$ 616.98	$ 107.08	21.00%
19	E2MS4	Anthem Wastewater Commercial Large	90,000	$ 531.69	$ 643.35	$ 111.66	21.00%
20	E2MS4	Anthem Wastewater Commercial Large	95,000	$ 553.49	$ 669.72	$ 116.23	21.00%
21	E2MS4	Anthem Wastewater Commercial Large	100,000	$ 575.28	$ 696.09	$ 120.81	21.00%
22	E2MS4	Anthem Wastewater Commercial Large	105,000	$ 597.07	$ 722.46	$ 125.39	21.00%
23	E2MS4	Anthem Wastewater Commercial Large	110,000	$ 618.87	$ 748.83	$ 129.96	21.00%
24	E2MS4	Anthem Wastewater Commercial Large	115,000	$ 640.66	$ 775.20	$ 134.54	21.00%
25	E2MS4	Anthem Wastewater Commercial Large	120,000	$ 662.45	$ 801.57	$ 139.12	21.00%
26	E2MS4	Anthem Wastewater Commercial Large	125,000	$ 684.25	$ 827.94	$ 143.69	21.00%
27	E2MS4	Anthem Wastewater Commercial Large	130,000	$ 706.04	$ 854.31	$ 148.27	21.00%
28	E2MS4	Anthem Wastewater Commercial Large	135,000	$ 727.83	$ 880.68	$ 152.85	21.00%
29	E2MS4	Anthem Wastewater Commercial Large	140,000	$ 749.63	$ 907.05	$ 157.42	21.00%
30	E2MS4	Anthem Wastewater Commercial Large	145,000	$ 771.42	$ 933.42	$ 162.00	21.00%
31	E2MS4	Anthem Wastewater Commercial Large	150,000	$ 793.22	$ 959.79	$ 166.58	21.00%
32	E2MS4	Anthem Wastewater Commercial Large	155,000	$ 815.01	$ 986.16	$ 171.15	21.00%
33	E2MS4	Anthem Wastewater Commercial Large	160,000	$ 836.80	$ 1,012.53	$ 175.73	21.00%
34	E2MS4	Anthem Wastewater Commercial Large	165,000	$ 858.60	$ 1,038.90	$ 180.30	21.00%
35	E2MS4	Anthem Wastewater Commercial Large	170,000	$ 880.39	$ 1,065.27	$ 184.88	21.00%
36	E2MS4	Anthem Wastewater Commercial Large	175,000	$ 902.18	$ 1,091.64	$ 189.46	21.00%
37	E2MS4	Anthem Wastewater Commercial Large	180,000	$ 923.98	$ 1,118.01	$ 194.03	21.00%
38	E2MS4	Anthem Wastewater Commercial Large	185,000	$ 945.77	$ 1,144.38	$ 198.61	21.00%
39	E2MS4	Anthem Wastewater Commercial Large	190,000	$ 967.56	$ 1,170.75	$ 203.19	21.00%
40	E2MS4	Anthem Wastewater Commercial Large	195,000	$ 989.36	$ 1,197.12	$ 207.76	21.00%
41	E2MS4	Anthem Wastewater Commercial Large	200,000	$ 1,011.15	$ 1,223.49	$ 212.34	21.00%
42	E2MS4	Anthem Wastewater Commercial Large	205,000	$ 1,032.94	$ 1,249.86	$ 216.92	21.00%
43	E2MS4	Anthem Wastewater Commercial Large	210,000	$ 1,054.74	$ 1,276.23	$ 221.49	21.00%
44	E2MS4	Anthem Wastewater Commercial Large	215,000	$ 1,076.53	$ 1,302.60	$ 226.07	21.00%
45	E2MS4	Anthem Wastewater Commercial Large	220,000	$ 1,098.32	$ 1,328.97	$ 230.65	21.00%
46	E2MS4	Anthem Wastewater Commercial Large	225,000	$ 1,120.12	$ 1,355.34	$ 235.22	21.00%
47	E2MS4	Anthem Wastewater Commercial Large	230,000	$ 1,141.91	$ 1,381.71	$ 239.80	21.00%
48	E2MS4	Anthem Wastewater Commercial Large	235,000	$ 1,163.70	$ 1,408.08	$ 244.38	21.00%
49	E2MS4	Anthem Wastewater Commercial Large	240,000	$ 1,185.50	$ 1,434.45	$ 248.95	21.00%
50	E2MS4	Anthem Wastewater Commercial Large	245,000	$ 1,207.29	$ 1,460.82	$ 253.53	21.00%
51	E2MS4	Anthem Wastewater Commercial Large	250,000	$ 1,229.09	$ 1,487.19	$ 258.11	21.00%
52	E2MS4	Anthem Wastewater Commercial Large	255,000	$ 1,250.88	$ 1,513.56	$ 262.68	21.00%
53	E2MS4	Anthem Wastewater Commercial Large	260,000	$ 1,272.67	$ 1,539.93	$ 267.26	21.00%
54	E2MS4	Anthem Wastewater Commercial Large	265,000	$ 1,294.47	$ 1,566.30	$ 271.83	21.00%
55	E2MS4	Anthem Wastewater Commercial Large	270,000	$ 1,316.26	$ 1,592.67	$ 276.41	21.00%
56							
57		Average:	39,799	$ 312.88	$ 378.59	$ 65.71	21.00%
58							
59							
60							

EPCOR - Anthem 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	Proposed Increase %
1	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	-	$ -	$ -	$ -	0.00%
2	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	100,000	$ 413.87	$ 417.00	$ 3.13	0.76%
3	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	200,000	$ 827.74	$ 834.00	$ 6.26	0.76%
4	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	300,000	$ 1,241.61	$ 1,251.00	$ 9.39	0.76%
5	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	400,000	$ 1,655.48	$ 1,668.00	$ 12.52	0.76%
6	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	500,000	$ 2,069.35	$ 2,085.00	$ 15.65	0.76%
7	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	600,000	$ 2,483.22	$ 2,502.00	$ 18.78	0.76%
8	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	700,000	$ 2,897.09	$ 2,919.00	$ 21.91	0.76%
9	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	800,000	$ 3,310.96	$ 3,336.00	$ 25.04	0.76%
10	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	900,000	$ 3,724.83	$ 3,753.00	$ 28.17	0.76%
11	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,000,000	$ 4,138.70	$ 4,170.00	$ 31.30	0.76%
12	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,100,000	$ 4,552.57	$ 4,587.00	$ 34.43	0.76%
13	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,200,000	$ 4,966.44	$ 5,004.00	$ 37.56	0.76%
14	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,300,000	$ 5,380.31	$ 5,421.00	$ 40.69	0.76%
15	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,400,000	$ 5,794.18	$ 5,838.00	$ 43.82	0.76%
16	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,500,000	$ 6,208.05	$ 6,255.00	$ 46.95	0.76%
17	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,600,000	$ 6,621.92	$ 6,672.00	$ 50.08	0.76%
18	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,700,000	$ 7,035.79	$ 7,089.00	$ 53.21	0.76%
19	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,800,000	$ 7,449.66	$ 7,506.00	$ 56.34	0.76%
20	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	1,900,000	$ 7,863.53	$ 7,923.00	$ 59.47	0.76%
21	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	2,000,000	$ 8,277.40	$ 8,340.00	$ 62.60	0.76%
22	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	2,500,000	$ 10,346.75	$ 10,425.00	$ 78.25	0.76%
23	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	3,000,000	$ 12,416.10	$ 12,510.00	$ 93.90	0.76%
24	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	3,500,000	$ 14,485.45	$ 14,595.00	$ 109.55	0.76%
25	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	4,000,000	$ 16,554.80	$ 16,680.00	$ 125.20	0.76%
26	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	4,500,000	$ 18,624.15	$ 18,765.00	$ 140.85	0.76%
27	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	5,000,000	$ 20,693.50	$ 20,850.00	$ 156.50	0.76%
28	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	5,500,000	$ 22,762.85	$ 22,935.00	$ 172.15	0.76%
29	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	6,000,000	$ 24,832.20	$ 25,020.00	$ 187.80	0.76%
30	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	6,500,000	$ 26,901.55	$ 27,105.00	$ 203.45	0.76%
31	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	7,000,000	$ 28,970.90	$ 29,190.00	$ 219.10	0.76%
32	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	7,500,000	$ 31,040.25	$ 31,275.00	$ 234.75	0.76%
33	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	8,000,000	$ 33,109.60	$ 33,360.00	$ 250.40	0.76%
34	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	8,500,000	$ 35,178.95	$ 35,445.00	$ 266.05	0.76%
35	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	9,000,000	$ 37,248.30	$ 37,530.00	$ 281.70	0.76%
36	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	9,500,000	$ 39,317.65	$ 39,615.00	$ 297.35	0.76%
37	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	10,000,000	$ 41,387.00	$ 41,700.00	$ 313.00	0.76%
38	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	10,500,000	$ 43,456.35	$ 43,785.00	$ 328.65	0.76%
39	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	11,000,000	$ 45,525.70	$ 45,870.00	$ 344.30	0.76%
40	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	11,500,000	$ 47,595.05	$ 47,955.00	$ 359.95	0.76%
41	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	12,000,000	$ 49,664.40	$ 50,040.00	$ 375.60	0.76%
42	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	12,500,000	$ 51,733.75	$ 52,125.00	$ 391.25	0.76%
43	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	13,000,000	$ 53,803.10	$ 54,210.00	$ 406.90	0.76%
44	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	13,500,000	$ 55,872.45	$ 56,295.00	$ 422.55	0.76%
45	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	14,000,000	$ 57,941.80	$ 58,380.00	$ 438.20	0.76%
46	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	14,500,000	$ 60,011.15	$ 60,465.00	$ 453.85	0.76%
47	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	15,000,000	$ 62,080.50	$ 62,550.00	$ 469.50	0.76%
48	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	15,500,000	$ 64,149.85	$ 64,635.00	$ 485.15	0.76%
49	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	16,000,000	$ 66,219.20	$ 66,720.00	$ 500.80	0.76%
50	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	16,500,000	$ 68,288.55	$ 68,805.00	$ 516.45	0.76%
51	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	17,000,000	$ 70,357.90	$ 70,890.00	$ 532.10	0.76%
52	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	17,500,000	$ 72,427.25	$ 72,975.00	$ 547.75	0.76%
53	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	18,000,000	$ 74,496.60	$ 75,060.00	$ 563.40	0.76%
54	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	18,500,000	$ 76,565.95	$ 77,145.00	$ 579.05	0.76%
55	E5M2	Anthem Wastewater Wholesale (Phoenix) OWU	19,000,000	$ 78,635.30	$ 79,230.00	$ 594.70	0.76%
56							
57		Average:	17,266,633	$ 71,461.42	$ 72,001.86	$540.45	0.76%
58							
59							
60							

EPCOR - Anthem Wastewater
Anthem Wastewater - E1MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

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
-	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
6	9,001	54,006	50,593	189,798	450,924
7	43,521	304,647	94,114	494,445	494,445

	Bill Count	Tier 1 Usage
Full Bill - Current Rate	94,114	494,445
More than 1 Dwelling	2,238	5,205
More than 1 Dwelling - Partial	237	598
Partial Bills	9,599	47,420
	106,188	547,668

			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	8,884.00
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

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

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					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
1	10	10	10	10	10
2	8	16	18	26	84
3	6	18	24	44	113
4	3	12	27	56	136
6	2	12	29	68	176
7	3	21	32	89	194
9	1	9	33	98	224
10	14	140	47	238	238

	Bill Count	Tier 1 Usage
Full Bill	47	238
Full Bill - More than 1 Dwelling	0	0
Partial Bills	1	12
	48	250

			Total
Revenues	$ 1,678.81	$ 1,089.68	$ 2,768
Misc. Adjustments			$ 0
Original Billing Determinants			$ 2,769

Average Customers	4
Average Consumption	5.19

	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)

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS2
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

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
4	1	4	34	42	50
5	1	5	35	47	52
8	1	8	36	55	55

	Bill Count	Tier 1 Usage
Full Bill	36	55
Full Bill - More than 1 Dwelling	-	0
Partial Bills		
	36	55

			Total
Revenues	$ 1,880.64	$ 239.73	$ 2,120
Misc. Adjustments			$ 0
Original Billing Determinants			$ 2,120

Average Customers	3
Average Consumption	1.53

	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)

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS3
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

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					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
0	1	0	1	0	0
1	14	14	15	14	248
2	25	50	40	64	482
3	23	69	63	133	691
4	33	132	96	265	877
5	23	115	119	380	1,030
6	15	90	134	470	1,160
7	12	84	146	554	1,275
8	19	152	165	706	1,378
9	10	90	175	796	1,462
10	4	40	179	836	1,536
11	1	11	180	847	1,606
12	2	24	182	871	1,675
13	2	26	184	897	1,742
14	2	28	186	925	1,807
15	63	945	249	1,870	1,870

	Bill Count	Tier 1 Usage
Full Bill	249	1,870
Full Bill - More than 1 Dwelling	0	0
Partial Bills	4	60
	253	1,930

			Total
Revenues	$ 17,671.91	$ 8,410.11	$ 26,082
Misc. Adjustments			$ (0)
Original Billing Determinants			$ 26,082

Average Customers	21
Average Consumption	7.613

	Annualized Revenues	
	Basic	Volumetric
Average Customer	21	21
Average Consumption		7.61
Rate	$ 69.73	$ 4.3587
# of Months	12	12
Annualized Revenues	$ 17,571.96	$ 8,362.06

Annualized Revenues	$ 25,934
Increase/(Decrease) from Annualization	$ (148)

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS4
Unit of Measure = 1000 Gals

Rate Schedule:	E2MS4				
Description:	Anthem Wastewater Commercial Large				
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	63	0	63	0	0
1	59	59	122	59	1,241
2	34	68	156	127	2,423
3	42	126	198	253	3,571
4	36	144	234	397	4,677
5	16	80	250	477	5,747
6	22	132	272	609	6,801
7	31	217	303	826	7,833
8	35	280	338	1,106	8,834
9	32	288	370	1,394	9,800
10	21	210	391	1,604	10,734
11	14	154	405	1,758	11,647
12	15	180	420	1,938	12,546
13	25	325	445	2,263	13,430
14	14	196	459	2,459	14,289
15	18	270	477	2,729	15,134
16	19	304	496	3,033	15,961
17	13	221	509	3,254	16,769
18	11	198	520	3,452	17,564
19	6	114	526	3,566	18,348
20	12	240	538	3,806	19,126
21	20	420	558	4,226	19,892
22	11	242	569	4,468	20,638
23	14	322	583	4,790	21,373
24	11	264	594	5,054	22,094
25	17	425	611	5,479	22,804
26	27	702	638	6,181	23,497
27	22	594	660	6,775	24,163
28	15	420	675	7,195	24,807
29	19	551	694	7,746	25,436
30	22	660	716	8,406	26,046
31	24	744	740	9,150	26,634
32	15	480	755	9,630	27,198
33	17	561	772	10,191	27,747
34	22	748	794	10,939	28,279
35	19	665	813	11,604	28,789
36	15	540	828	12,144	29,280
37	13	481	841	12,625	29,756
38	11	418	852	13,043	30,219
39	11	429	863	13,472	30,671
40	10	400	873	13,872	31,112
41	9	369	882	14,241	31,543
42	15	630	897	14,871	31,965
43	12	516	909	15,387	32,372
44	18	792	927	16,179	32,767
45	8	360	935	16,539	33,144
46	14	644	949	17,183	33,513
47	6	282	955	17,465	33,868
48	12	576	967	18,041	34,217
49	10	490	977	18,531	34,554
50	7	350	984	18,881	34,881
51	7	357	991	19,238	35,201
52	9	468	1,000	19,706	35,514
53	11	583	1,011	20,289	35,818

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS4
Unit of Measure = 1000 Gals

Rate Schedule:	E2MS4				
Description:	Anthem Wastewater Commercial Large				
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
54	7	378	1,018	20,667	36,111
55	7	385	1,025	21,052	36,397
56	9	504	1,034	21,556	36,676
57	6	342	1,040	21,898	36,946
58	8	464	1,048	22,362	37,210
59	2	118	1,050	22,480	37,466
60	7	420	1,057	22,900	37,720
61	5	305	1,062	23,205	37,967
62	6	372	1,068	23,577	38,209
63	4	252	1,072	23,829	38,445
64	7	448	1,079	24,277	38,677
65	9	585	1,088	24,862	38,902
66	7	462	1,095	25,324	39,118
67	2	134	1,097	25,458	39,327
68	8	544	1,105	26,002	39,534
69	4	276	1,109	26,278	39,733
70	2	140	1,111	26,418	39,928
71	4	284	1,115	26,702	40,121
72	1	72	1,116	26,774	40,310
73	1	73	1,117	26,847	40,498
74	3	222	1,120	27,069	40,685
75	7	525	1,127	27,594	40,869
76	2	152	1,129	27,746	41,046
77	3	231	1,132	27,977	41,221
78	1	78	1,133	28,055	41,393
79	7	553	1,140	28,608	41,564
80	5	400	1,145	29,008	41,728
81	3	243	1,148	29,251	41,887
82	2	164	1,150	29,415	42,043
83	3	249	1,153	29,664	42,197
84	2	168	1,155	29,832	42,348
85	4	340	1,159	30,172	42,497
86	4	344	1,163	30,516	42,642
87	4	348	1,167	30,864	42,783
88	2	176	1,169	31,040	42,920
89	1	89	1,170	31,129	43,055
90	4	360	1,174	31,489	43,189
91	3	273	1,177	31,762	43,319
92	3	276	1,180	32,038	43,446
95	1	95	1,181	32,133	43,818
96	3	288	1,184	32,421	43,941
97	3	291	1,187	32,712	44,061
98	2	196	1,189	32,908	44,178
99	1	99	1,190	33,007	44,293
101	2	202	1,192	33,209	44,521
102	3	306	1,195	33,515	44,633
103	3	309	1,198	33,824	44,742
104	1	104	1,199	33,928	44,848
106	2	212	1,201	34,140	45,058
107	5	535	1,206	34,675	45,161
108	3	324	1,209	34,999	45,259
109	4	436	1,213	35,435	45,354
110	3	330	1,216	35,765	45,445
111	2	222	1,218	35,987	45,533

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS4
Unit of Measure = 1000 Gals

Rate Schedule:	E2MS4				
Description:	Anthem Wastewater Commercial Large				
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
112	6	672	1,224	36,659	45,619
114	2	228	1,226	36,887	45,779
117	3	351	1,229	37,238	46,013
118	2	236	1,231	37,474	46,088
119	2	238	1,233	37,712	46,161
120	2	240	1,235	37,952	46,232
121	2	242	1,237	38,194	46,301
122	3	366	1,240	38,560	46,368
123	1	123	1,241	38,683	46,432
124	2	248	1,243	38,931	46,495
126	3	378	1,246	39,309	46,617
127	2	254	1,248	39,563	46,675
129	1	129	1,249	39,692	46,787
133	1	133	1,250	39,825	47,007
134	1	134	1,251	39,959	47,061
137	1	137	1,252	40,096	47,220
140	1	140	1,253	40,236	47,376
141	1	141	1,254	40,377	47,427
142	1	142	1,255	40,519	47,477
144	3	432	1,258	40,951	47,575
148	2	296	1,260	41,247	47,759
155	2	310	1,262	41,557	48,067
156	1	156	1,263	41,713	48,109
159	1	159	1,264	41,872	48,232
160	2	320	1,266	42,192	48,272
162	1	162	1,267	42,354	48,348
165	1	165	1,268	42,519	48,459
168	1	168	1,269	42,687	48,567
173	1	173	1,270	42,860	48,742
174	2	348	1,272	43,208	48,776
176	2	352	1,274	43,560	48,840
182	1	182	1,275	43,742	49,020
200	1	200	1,276	43,942	49,542
201	1	201	1,277	44,143	49,570
202	1	202	1,278	44,345	49,597
208	1	208	1,279	44,553	49,753
209	1	209	1,280	44,762	49,778
216	1	216	1,281	44,978	49,946
220	1	220	1,282	45,198	50,038
229	1	229	1,283	45,427	50,236
236	1	236	1,284	45,663	50,383
247	1	247	1,285	45,910	50,603
267	1	267	1,286	46,177	50,983
268	1	268	1,287	46,445	51,001
276	1	276	1,288	46,721	51,137
278	1	278	1,289	46,999	51,169
279	1	279	1,290	47,278	51,184
289	1	289	1,291	47,567	51,324
298	1	298	1,292	47,865	51,441
299	2	598	1,294	48,463	51,453
306	1	306	1,295	48,769	51,523
340	1	340	1,296	49,109	51,829
404	1	404	1,297	49,513	52,341
480	1	480	1,298	49,993	52,873

EPCOR - Anthem Wastewater
Anthem Wastewater - E2MS4
Unit of Measure = 1000 Gals

Rate Schedule:	E2MS4				
Description:	Anthem Wastewater Commercial Large				
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
517	1	517	1,299	50,510	53,095
635	1	635	1,300	51,145	53,685
663	1	663	1,301	51,808	53,797
664	1	664	1,302	52,472	53,800
668	1	668	1,303	53,140	53,808
783	1	783	1,304	53,923	53,923

	Bill Count	Tier 1 Usage
Full Bill	1,304	53,923
Full Bill - More than 1 Dwelling	60	157
Partial Bills	2	285
	1,366	54,365

			Total
Revenues	$ 185,415.30	$ 236,960.73	$ 422,376
Misc. Adjustments			$ (14)
Original Billing Determinants			$ 422,362

Average Customers	112
Average Consumption	40

	Annualized Revenues	
	Basic	Volumetric
Average Customer	112	112
Average Consumption		39.80
Rate	$ 139.41	$ 4.3587
# of Months	12	12
Annualized Revenues	$187,367.04	$ 233,144

Annualized Revenues	$	420,511
Increase/(Decrease) from Annualization	$	(1,851)

Multi-Units billed as on unit under present rates. 24 Bills at $139.41.

EPCOR - Anthem Wastewater
Anthem Wastewater - E5M2
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	E5M2				
Description:	Anthem Wastewater Wholesale (Phoenix) OWU				
Monthly Customer Charge:		$ -		Present	
Tier One	Break Over:	999,999,999	Gallons	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	17,266.633

	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

Annualized Revenues	$857,537
Increase/(Decrease) from Annualization	($7,282)

Note: Average usage adjusted to Flume flow for 2015.

Anthem Wastewater

Proposed Tariffs &

Redlined Tariffs

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

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Effluent	Sheet 5
Rules and Regulations	ACC No. 1 thru ACC No.65

Proposed

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem 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

	Monthly Minimum Charge	Commodity Rates (per 1,000 gallons)	Maximum Gallons at Commodity Rates
Residential Units	$ 61.48	$ 0.0000	7,000
Commercial Unit 5/8-inch	$ 42.14	$ 5.2740	10,000
Commercial Unit ¾- inch	$ 63.21	$ 5.2740	15,000
Commercial Unit 1-inch	$ 84.37	$ 5.2740	15,000
Commercial Large Unit	$ 168.69	$ 5.2740	Infinite
Wholesale, City of Phoenix	-	$ 4.1700	Infinite

Continued on Sheet No. 1a

Proposed

ISSUED: MM DD YYYY (Month Day Year) EFFECTIVE: MM DD YYYY (Month Day Year)
ISSUED BY: Sheryl L. Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

General Sanitary Sewer Service

(continued)

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 Anthem Wastewater District's Rules and Regulations.

Proposed

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem 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 Anthem 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.

Proposed

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

Off-Site Facilities Hook-Up Fee (Wastewater)
Anthem Wastewater District

I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to EPCOR Water Arizona, Inc. – Anthem 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. – Anthem 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	Factor	Fee
4-inch	1	$ 765*
6-inch	2.25	$ 1,721
8-inch	4	$ 3,060
10-inch	6.25	$ 4,781

* Established in Decision No. 70372

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)
ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

Off-Site Facilities Hook-Up Fee (Wastewater)
Anthem Wastewater District

(continued)

III. Off-Site Facilities Hook-Up Fee (cont.)

Fee per Equivalent Residential Unit ("ERU") $765.00

Equivalent Residential Units for various facilities are determined under the following schedule:

Type of Improvement	Associated ERU
Single Family Home	1.00
Apartment Units	0.50
Commercial Units (per acre)	4.00
Resorts (per room)	0.50

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.

Proposed

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

Off-Site Facilities Hook-Up Fee (Wastewater)
Anthem 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)

Anthem Wastewater District
(Name of Service Area)

Miscellaneous MISC-1

The 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	$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 A.A.C. R14-2-603(B)
(b) After hours service charges" After regular working hours, Saturday, Sundays, and holidays if at the customer's request or for the customer's convenience.
(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 A.A.C. R.14-2-609(D)(5)

Special Conditions

Company shall collect income taxes on the meter and service line charges. Any tax collected will be refunded each year that the meter deposit is refunded.

Proposed

ISSUED: MM DD YYYY (Month Day Year) EFFECTIVE: MM DD YYYY (Month Day Year)
ISSUED BY: Sheryl L. Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem 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

Meter Size	Tier One		
	Monthly Usage Charge	Commodity Rate (per 1,000 gallons)	Upper Limit
1-inch	$ 0.00	$ 0.77	Infinite
1.5-inch	$ 0.00	$ 0.77	Infinite
2-inch	$ 0.00	$ 0.77	Infinite
3-inch	$ 0.00	$ 0.77	Infinite
4-inch	$ 0.00	$ 0.77	Infinite
5-inch	$ 0.00	$ 0.77	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 Anthem Wastewater District's Rules and Regulations.

ISSUED: April 26, 2013 (Month Day Year) EFFECTIVE: January 1, 2013 (Month Day Year)

ISSUED BY: Tom Broderick, Director, Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047 and 73227

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

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Effluent	Sheet 5 ~~Original~~
Rules and Regulations	ACC No. 1 thru ACC No.65

~~Original~~

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EPCOR Water Arizona, Inc.
(Name of Company)

~~1st Revised~~ SHEET NO. 1
~~Cancelling Original SHEET NO. 1~~

Anthem 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

	Monthly Minimum Charge	Commodity Rates (per 1,000 gallons)	Maximum Gallons at Commodity Rates
Residential Units	$ 61.4831.18	$ 0.00004.1649	7,000
Commercial Unit 5/8-inch	$ 42.1434.83	$ 5.27404.3587	10,000
Commercial Unit ¾- inch	$ 63.2182.24	$ 5.27404.3587	15,000
Commercial Unit 1-inch	$ 84.3769.73	$ 5.27404.3587	15,000
Commercial Large Unit	$ 168.69139.41	$ 5.27404.3587	Infinite
Wholesale, City of Phoenix	-	$ 4.17004.1387	Infinite

Continued on Sheet No. 1a

ISSUED: MM DD YYYY January 15, 2015 EFFECTIVE: MM DD YYYY January 1, 2015
Month Day Year Month Day Year

ISSUED BY: Sheryl L. Hubbard, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXXX74821

General Sanitary Sewer Service

(continued)

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 Anthem Wastewater District's Rules and Regulations.

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 Anthem 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.

Off-Site Facilities Hook-Up Fee (Wastewater)
Anthem Wastewater District

I. Purpose and Applicability

The purpose of the off-site facilities hook-up fees payable to EPCOR Water Arizona, Inc. – Anthem 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. – Anthem 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	Factor	Fee
4-inch	1	$ 765*
6-inch	2.25	$ 1,721
8-inch	4	$ 3,060
10-inch	6.25	$ 4,781

* Established in Decision No. 70372

Off-Site Facilities Hook-Up Fee (Wastewater)
Anthem Wastewater District

(continued)

III. Off-Site Facilities Hook-Up Fee (cont.)

Fee per Equivalent Residential Unit ("ERU") $765.00

Equivalent Residential Units for various facilities are determined under the following schedule:

Type of Improvement	Associated ERU
Single Family Home	1.00
Apartment Units	0.50
Commercial Units (per acre)	4.00
Resorts (per room)	0.50

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.

Off-Site Facilities Hook-Up Fee (Wastewater)
Anthem 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)

~~Original~~

SHEET NO. 4 .

Anthem Wastewater District
(Name of Service Area)

Miscellaneous MISC-1

The DistrictCompany is authorized to charge the following ~~miscellaneous~~ sService Chargesfees:

Service Establishment, Reestablishment, ~~and/or~~ **Reconnection**, and Miscellaneous **Charges**

~~As provided for in Rule No. 2 (D) of EPCOR Water Arizona, Inc.'s Anthem Wastewater District's Rules and Regulations, the Company will charge the following rates for the establishment and/or reconnection of Water Utility service.~~

~~1. Establishment during business hours~~	~~$ 30.00~~
~~2. Establishment after business hours~~	~~$ 45.00~~
~~3. Reconnection (delinquent)~~	~~$ 40.00~~
~~4. Reconnection after hours~~	~~$ 55.00~~
Establishment or Reestablishment of Service (c)	$35.00
Reconnection of Service (Delinquent)	$35.00
Deposit	(a)
Deposit Interest	(a)
NSF	$25.00
Deferred Payment (per month)	1.5%
Late Payment Fee (per month)	1.5%
After Hour Service Charge (b)	35.00

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~~Insufficient Funds (NSF) Check Charge~~

~~As provided for in Rule No. 7 (E) of EPCOR Water Arizona, Inc.'s Anthem Wastewater District's Rules and Regulations, the Company will charge the customer $15.00 for each instance the customer tenders payment for service with insufficient funds check.~~

~~Late Fee~~

~~1. Late Fee (per month)~~	~~1.5%~~

~~Deposit and Taxes~~

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ISSUED: ~~MM DD YYYY (April 26, 2013~~ EFFECTIVE: ~~MM DD YYYY January 1, 2015~~

Month Day Year Month Day Year

ISSUED BY: ~~Sharon L. Hubbard~~~~Tom Broderick~~, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. ~~XXXXX72017 and 73227~~

EPCOR Water Arizona, Inc.
(Name of Company)

Anthem Wastewater District
(Name of Service Area)

~~Deposit (a)~~ Per Commission Rule A.A.C. R14-2-~~6~~403(B)
~~Deposit Interest Per Commission Rule A.A.C. R14-2-403(B)~~
(b) After hours service charges: After regular working hours, Saturday, Sundays, and holidays if at the customer's request or for the customer's convenience.
(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 ~~c~~Collection of regular rates, the utility will collect from its customers a proportionate share of any ~~p~~Privilege, sales, use and franchise tax~~es~~. Per Commission Rule A.A.C. R.14-2-~~6~~409(D)(5)

Special Conditions

Company shall collect income taxes on the meter and service line charges. Any tax collected will be refunded each year that the meter deposit is refunded.

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ISSUED: ~~MM DD YYYYApril 26, 2016~~ EFFECTIVE: ~~MM DD YYYYJanuary 1, 2015~~
Month Day Year Month Day Year

ISSUED BY: ~~Sheryl L. Hubbard~~~~Tom Broderick~~, Director, Regulatory & Rates
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. ~~XXXXX 72047 and 73227~~

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

Meter Size	Tier One		
	Monthly Usage Charge	Commodity Rate (per 1,000 gallons)	Upper Limit
1-inch	$ 0.00	$ 0.77	Infinite
1.5-inch	$ 0.00	$ 0.77	Infinite
2-inch	$ 0.00	$ 0.77	Infinite
3-inch	$ 0.00	$ 0.77	Infinite
4-inch	$ 0.00	$ 0.77	Infinite
5-inch	$ 0.00	$ 0.77	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 Anthem Wastewater District's Rules and Regulations.