0000169081

EPCOR Water Arizona Inc.

New Rate Application

WS-01303A-16-0145

Part 5 of 7

BARCODE 0000169081

To Review Part 6 Please see

BARCODE 0000169082

A Schedule
Sun City West WW

Sun City West 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	$ 26,340,603	(a)	$ 39,302,373	$ 32,821,488	Average ([A] + [B])
2						
3	Adjusted Operating Income	$ 676,312		$ 676,312	$ 676,312	(b)
4						
5	Current Rate of Return	2.57%		1.72%	2.06%	Line [3] / Line [1]
6						
7	Required Operating Income	$ 1,948,751		$ 1,948,751	$ 1,948,751	Line [1] * Line [11]
8						
9	Weighted Average Cost of Capital	7.07%		7.07%	7.07%	(d)
10	Fair Value Adjustment	0.33%		-2.11%	-1.13%	(d)
11	Required Rate of Return	7.40%		4.96%	5.94%	Sum Line [9-10]
12						
13	Operating Income Deficiency	$ 1,272,439		$ 1,272,439	$ 1,272,439	Line [7] - Line [3]
14						
15	Gross Revenue Conversion Factor	1.63		1.63	1.63	(c)
16						
17	Increase in Gross Revenue Requirement	$ 2,074,076		$ 2,074,076	$ 2,074,076	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	$ 6,558,883	$ 6,611,556	$ 8,554,693	$ 1,943,138	29.39%
24	Commercial	151,845	152,291	180,156	27,865	18.30%
25	Commercial Large	557,367	555,888	657,620	101,731	18.30%
26	OFA	-	-	-	-	0.00%
27	Other	4,265	-	-	-	0.00%
28						
29	Total Water Revenues	$ 7,272,361	$ 7,319,736	$ 9,392,469	$ 2,072,734	28.32%
30						
31	Other Revenues	$ 136	$ 136	$ 136	$ -	0.00%
32						
33	Total Revenues	$ 7,272,497	$ 7,319,872	$ 9,392,605	$ 2,072,734	28.32%
34						
35		Sch C2 [A] + [B]	Sch C2 [AM]	Sch C2 [AO]		
36	Check From C2	$ 7,272,497	$ 7,319,872	$ 9,393,948		
37		$ 0	$ -	$ 1,343	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 Sun City West Wastewater.xls

Sun City West 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)	$ 7,023,796	$	7,052,303	(b) (b)	$ 7,272,497	$	7,319,872	(a) (e)	$ 7,319,872	$	9,393,948	(e)
2														
3	Revenue Deductions and													
4	Operating Expenses	(b)	$ 5,585,449	$	5,227,391	(b) (b)	$ 6,204,129	$	6,643,560	(a) (e)	$ 6,643,560	$	7,450,297	(e)
5														
6	Operating Income		$ 1,438,347	$	1,824,912		$ 1,068,368	$	676,312		$ 676,312	$	1,943,651	Line[1] - Line[3]
7														
8	Other Income and													
9	Deductions	(b)	$ 3,765	$	5,390	(b) (b)	$ (15,074)	$	(15,074)	(a) (e)	$ (15,074)	$	(15,074)	
10														
11	Interest Expense	(b)	$ 571,649	$	571,094	(b) (b)	$ 570,188	$	637,443	(a) (e)	$ 637,443	$	637,443	
12														
13	Net Income		$ 862,933	$	1,248,429		$ 513,254	$	53,943		$ 53,943	$	1,321,282	Line [6] - Sum Line [9-11]
14														
15	Earned Per Average													
16	Common Share		$ 128	$	186		$ 76	$	8		$ 8	$	197	
17														
18	Dividends Per													
19	Common Share		$ -	$	115.76		$ 94.95	$	94.95		$ 105.36	$	94.95	
20														
21	Payout Ratio[1]		0.00%		62.32%		124.33%		1182.99%		1312.62%		48.30%	
22														
23	Return on Average													
24	Invested Capital	(d)	1.64%		2.37%	(d) (d)	0.97%		0.10%	(d) (d)	0.10%		2.51%	(d)
25														
26	Return on Year End Capital	(d)	3.29%		4.76%	(d) (d)	1.89%		0.15%	(d) (d)	0.15%		4.96%	(d)
27														
28	Return on Average													
29	Common Equity	(c)	8.02%		11.38%	(c) (c)	4.39%		0.34%	(c) (c)	0.34%		11.50%	(c)
30														
31	Return on Year End													
32	Common Equity	(c)	8.02%		11.17%	(c) (c)	4.33%		0.34%	(c) (c)	0.34%		11.36%	(c)
33														
34	Times Bond Interest Earned													
35	Before Income Taxes		2.79		3.30		2.80		1.12		0.00		4.31	
36														
37	Times Total Interest and													
38	Preferred Dividends Earned													
39	After Income Taxes		2.51		1.35		0.90		0.54		0.51		1.54	
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	Workpapers and Supporting Documents													
49														
50	\2015 Sun City West Wastewater.xls													

Sun City West 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 Sun City West Wastewater.xls									

Sun City West 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)	$ 56,053		$ 1,388,974	(a)	$ 41,941,543
3								
4	Prior Year Ended	12/31/2014	(a)	$ 1,533,264	[C] Line [4] - [C] Line [2]	$ 1,039,167	(a)	$ 42,980,710
5								
6	Test Year Ended	12/31/2015	(a)	$ 2,878,871	[C] Line [6] - [C] Line[4]	$ 2,935,411	(a)	$ 45,916,120
7								
8	Projected Year Ended	12/31/2016	(b)	$ 4,591,833	[C] Line [8] - [C] Line [6]	$ 4,591,833	[C] Line [6] + [B] Line [8]	$ 50,507,954
9								
10	Projected Year Ended	12/31/2017	(b)	$ 4,657,988	[C] Line [10] - [C] Line [8]	$ 41,109,675	[C] Line [8] + [B] Line [10]	$ 91,617,629
11								
12	Projected Year Ended	12/31/2018	(b)	$ 4,795,882	[C] Line [12] - [C] Line [10]	$ 42,326,677	[C] Line [10] + [B] Line [12]	$ 133,944,305
13								
14								
15								
16								
17								
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35								
36								
37								
38								
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40								
41	Supporting Schedules							
42	(a) E-1							
43	(b) F-3							
44								
45	Workpapers and Supporting Documents							
46	\2016-2025 Capital Budget.xlsx							
47								
48								
49								
50	\2015 Sun City West Wastewater.xls							

Sun City West 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	$ 862,933	$ 1,248,429	$ 513,254	$ 53,943	$ 1,321,282	
8	Depreciation & Amortization	1,595,056	1,664,284	1,992,018	2,748,108	2,748,108	
9	Def. Investment Tax Credits	-	-	-	-	-	
10	Deferred Income Taxes	479,136	549,767	1,412,263	1,412,263	1,412,263	
11	Amort. of Regulatory Expense	-	-	-	-	-	
12	Total From Operations	$ 2,937,124	$ 3,462,480	$ 3,917,535	$ 4,214,314	$ 5,481,653	Sum Line [7-11]
13	From Financing						
14	Advances in Aid of Construction	$ (57,252)	$ (263,641)	$ (9,498)	$ (9,498)	$ (9,498)	
15	Contributions in Aid of Construction	(41)	41	-	-	-	
16	Issuance of Long-Term Debt	(2,901)	(3,018)	809,686	809,686	809,686	
17	(Decrease) / Increase in Net Amounts						
18	Due to/from Parent and Affiliates	(1,188,473)	2,523,382	3,285,258	3,285,258	3,285,258	
19	Total From Financing	$ (1,248,667)	$ 2,256,764	$ 4,085,446	$ 4,085,446	$ 4,085,446	Sum Line [14-18]
20							
21	Total Funds Provided	$ 1,688,457	$ 5,719,243	$ 8,002,980	$ 8,299,760	$ 9,567,099	Line [12]+Line [19]
22	Application of Funds						
23	Construction Expenditures	$ 56,053	$ 1,533,264	$ 2,878,871	$ 4,591,833	$ 4,591,833	
24	Rate Case Expenses	-	-	-	238,285	238,285	
25	Dividends Paid	-	777,983	638,138	638,138	638,138	
26	Other Deferred Debits and Credits	41	(41)	(190,957)	(190,957)	(190,957)	
27	Total Funds Applied	$ 56,094	$ 2,311,207	$ 3,326,052	$ 5,277,299	$ 5,277,299	Sum Line [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 Sun City West Wastewater.xls						

B Schedule
Sun City West WW

Sun City West 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		$ 62,921,540	$ 121,560,747	
3					
4	Less:				
5					
6	Accumulated Depreciation		34,051,795	78,586,740	
7					
8	Net Utility Plant in Service		$ 28,869,745	$ 42,974,006	Line [2] - Line [6]
9					
10					
11	Less:				
12					
13	Advances in Aid of		$ 139,549	$ 207,725	
14	Construction				
15	Contribution in Aid of Construction -		302,824	450,768	
16	Net of Amortization				
17					
18	Customer Meter Deposits		-	-	
19	Deferred Income Taxes & Credits		1,896,172	2,822,543	
20	Investment Tax Credits		-	-	
21	Regulatory Liabilities		-	-	
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	
25	Working Capital Allowance	(c)	(190,598)	(190,598)	
26	Utility Plant Acquisition Adjustment		-	-	
27					
28	Total Rate Base		$ 26,340,603	$ 39,302,373	Line [8] - Lines [13-21] + Line [24-26]
29					
30					
31	Fair Value Rate Base			$ 32,821,488	Sum ([A] Line [28] + [B] Line [28])/2
32	Fair Value Increment			$ 6,480,885	[B] Line [31] - [A] line [28]
33	Fair Value Ratio			1.4921	[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 Sun City West Wastewater.xls				

Sun City West Wastewater
Test Year Ended December 31, 2015
Original Cost Rate Base Pro Forma Adjustments

Exhibit
Schedule B-2
Page 1
Witness: Mahler

Line No.		[A]	Page 3 [B] ADJ SMM-RB1	Page 4 [C] ADJ SMM-RB2	Page 5 [D] ADJ SMM-RB3	Page 6 [E] ADJ SMM-RB4	Page 7 [F] ADJ SMM-RB5	Page 8 [G] ADJ SMM-RB6	Page 9 [H] ADJ SMM-RB7 -NA-	Page 10 [I] ADJ SMM-RB8 -NA-
		Actual End of Test Year (c)	Test Year Plant and Accumulated Depreciation Balances	Remove Plant Acquisition Adjustment	AIAC Refunds Paid Post Test Year	Corporate Plant and Accumulated Depreciation Balances	Clear Regulatory Asset & Liability Balances	Northwest Valley Plant (7H) Allocation	Intentionally Left Blank	Intentionally Left Blank
1	Gross Utility									
2	Plant in Service	$ 44,756,346	$ (191,835)	$ -	$ -	$ 3,691	$ -	$ 6,638,197	$ -	$ -
3										
4	Less:									
5										
6	Accumulated Depreciation	31,384,069	(4,419)	-	-	6,504	-	2,337,754	-	-
7										
8	Net Utility Plant									
9	in Service	$ 13,372,277	$ (187,415)	$ -	$ -	$ (2,813)	$ -	$ 4,300,443	$ -	$ -
10										
11	Less:									
12										
13	Advances in Aid of	$ 143,641	$ -	$ -	$ (4,092)	$ -	$ -	$ -	$ -	$ -
14	Construction									
15	Contributions in Aid of	305,266	-	-	-	-	-	-	-	-
16	Construction - Net of Amortizations									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	1,896,172	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	1,748	-	-	-	-	(1,748)	-	-	-
22										
23	Plus:									
24	Deferred Debits	$ 483,908	$ -	$ -	$ -	$ -	$ (483,908)	$ -	$ -	$ -
25	Working Capital Allowance	(190,598)	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	1,784,584	-	(1,784,584)	-	-	-	-	-	-
27										
28	Total	$ 13,103,346	$ (187,415)	$ (1,784,584)	$ 4,092	$ (2,813)	$ (482,161)	$ 4,300,443	$ -	$ -
29										
30	Supporting Schedules:									Recap Schedules:
31	(a) B-3									B-1
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Sun City West Wastewater.xls									

Sun City West 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	$ 156,184	$ 8,490,422	$ 2,862,006	$ -	$ -	$ -	$ 206,529	$ 18,165,194	$ 62,921,540
3										
4	Less:									
5										
6	Accumulated Depreciation	81,071	174,071	48,363	-	-	-	24,382	2,667,727	34,051,795
7										
8	Net Utility Plant									
9	in Service	$ 75,112	$ 8,316,351	$ 2,813,643	$ -	$ -	$ -	$ 182,147	$ 15,497,468	$ 28,869,745
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,092)	$ 139,549
14	Construction								-	-
15	Contributions in Aid of	-	-	-	(2,442)	-	-	-	(2,442)	302,824
16	Construction - Net of Amortizations								-	-
17									-	-
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	-	-	-	-	-	-	-	-	1,896,172
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(1,748)	-
22										
23	Plus:									
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (483,908)	$ -
25	Working Capital Allowance	-	-	-	-	-	-	-	-	(190,598)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(1,784,584)	-
27										
28	Total	$ 75,112	$ 8,316,351	$ 2,813,643	$ 2,442	$ -	$ -	$ 182,147	$ 13,237,258	$ 26,340,603
29										
30	Supporting Schedules:									Recap Schedules:
31	(a) B-3									B-1
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Sun City West Wastewater.xls									

Sun City West 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	$ 21,154,526	(a)
5			
6	Plant Balance per General Ledger	$ 21,346,361	(b)
7			
8	Increase / (Decrease) To Plant in Service	$ (191,835)	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Accumulated Depreciation Balance per Rollforward	$ 12,347,811	(a)
20			
21	Accumulated Depreciation Balance per General Ledger	$ 12,352,231	(b)
22			
23	Increase / (Decrease) To Accumulated Depreciation	$ (4,419)	Line [19] - Line [21]
24			
25			
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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 Sun City West Wastewater.xls		

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

Prior Decision 1

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

Sun City West

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

Sun City West

Dec. 72047

2009

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

Sun City West

2010

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

2011

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

2012

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

2013

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

Sun City West

2014

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

Sun City West

2015

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

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

Schedule B-2 ADJ SMM - RB1
Page 3 k

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

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

Sun City West 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.

	[A]	[B]	[C]	[D] = [A] + [B] + [C]	
GL Account Number	District Direct (a)	Corporate (b)	NWVRTF Plant (c)	Total	
1840 Property Plant and Equipment(IFRS)	$ -	$ (1,784,584)	$ -	$ (1,784,584)	
Increase / (Decrease) To Utility Plant Acquisition Adjustment	$ -	$ (1,784,584)	$ -	$ (1,784,584)	Sum Lines [13] thru [18]

44 Workpapers and Supporting Documents:
45 (a) Sche1a
46 (b) Sche1b
47 (c)Sche1c

50 \2015 Sun City West Wastewater.xls

Sun City West 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
4 (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
5 current case. As EPCOR Water Arizona (EWAZ) has frequently experienced 30+ months duration from test year to decision, the Company has excluded
6 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
7 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.

11 Business Unit 7E

		As of Direct	
15	2016 AIAC Refunds Forecasted	$ 2,396	(a)
17	2017 AIAC Refunds Forecasted	1,696	(a)
19	Total	$ 4,092	Line [15] + Line [17]
21	Increase/(Decrease) to AIAC	$ (4,092)	Line [19]

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

50 \2015 Sun City West Wastewater.xls

Sun City West 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	8.7907%			
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				$ 466,050	Line [3] * Line [9]
12						
13	Corporate Plant Balance per General Ledger Allocated				$ 462,359	(b)
14						
15	Increase / (Decrease) To Plant in Service				$ 3,691	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				$ 171,123	Line [3] * Line [22
25						
26	Corporate Accumulated Depreciation Balance per General Ledger Allocated				$ 164,619	(b)
27						
28	Increase / (Decrease) To Accumulated Depreciation				$ 6,504	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	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx					
46	(b) Sche1b					
47						
48	4-Factor					
49						
50	\2015 Sun City West Wastewater.xls					

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

Page 6 f

Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0135%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,553	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,234	4.2336%	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	9.2778%	8,944	5.2529%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	4,822	2.8318%	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	9.3818%	1,210,136	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	2.8800%	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%	13,933	85.0107%	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%	948	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%							
25																		
26	Total NM Company		53,825,522	100.0000%	16,811	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	84.3211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	16,811	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%	203,381	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

Sun City West 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			
4	future 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	$	483,908	(a)
10				
11	Increase / (Decrease) To Deferred Debits	$	(483,908)	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	$	1,748	(a)
25				
26	Increase / (Decrease) To Regulatory Liabilities	$	(1,748)	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				
46	(a) Sche1			
47				
48				
49				
50	\2015 Sun City West Wastewater.xls			

Sun City West 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	80.7900%			
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			$ 29,585,823	Line [3] * Line [9]
12					
13					
14	NWVRTF Plant Balance per General Ledger Allocated			$ 22,947,626	(b)
15					
16	Increase / (Decrease) To Plant in Service			$ 6,638,197	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			$ 21,204,973	Line [3] * Line [20]
23					
24					
25	NWVRTF Accumulated Depreciation Balance per General Ledger Allocated			$ 18,867,218	(b)
26					
27	Increase / (Decrease) To Accumulated Depreciation			$ 2,337,754	Line [22] - Line [25]
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	(a) Sche1c				
47					
48					
49					
50	\2015 Sun City West Wastewater.xls				

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

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

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

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

North West Valley Regional Treatment Plant

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	4,236,373	5,368,478	(349)	(29,209)	(2,928)	5,335,991	267,638	(600,247)	3,873,555
37	380200	WW TD Equip Sldge/Effl Rmv	5,180	52,281	-	-	(52,281)	-	1,089	3,124	9,393
38	380250	WW TD Equip Sldge Dig Tnk	16,694	71,553	-	-	52,281	123,834	5,102	1,338	23,134
39	380300	WW TD Equip Sldge Dry/Filt	3,593,291	6,030,670	-	(23,550)	-	6,007,120	300,873	179,428	4,050,043
40	380350	WW TD Equip Sec Trmt Filt	1,428	25,565	-	-	(25,565)	-	533	-	1,961
41	380400	WW TD Equip Aux Effl Trmt	887,905	1,283,905	-	(415)	-	1,283,490	64,176	8,290	959,956
42	380500	WW TD Equip Chem Trmt Plt	215,300	2,028	-	-	-	2,028	101	(242,973)	(27,572)
43	380600	WW TD Equip Oth Disp	945,144	1,039,614	-	-	-	1,039,614	51,981	(100,792)	896,333
44	380625	WW TD Equip Gen Trmt	389,956	791,952	-	-	-	791,952	39,598	-	429,554
45	380650	WW TD Equip Influent Lift S	54,468	72,016	-	-	-	72,016	3,601	-	58,069
46	381000	WW Plant Sewers	2,095	16,410	20,698	-	-	37,108	1,112	-	3,207
47	382000	WW Outfall Sewer Lines	106,703	117,400	-	-	(113,141)	4,259	3,041	979	110,724
48	389100	WW Oth Plt & Misc Equip Int	2,492	19,365	-	-	-	19,365	964	135	3,591
49	389600	WW Other P/E - CPS - 7E	-	-	-	-	-	-	-	-	-
50	390000	WW Office Furniture & Equip	41,830	168,065	-	-	-	168,065	7,714	744	50,288
51	390200	WW Computers & Peripheral	6,007	20,152	-	-	-	20,152	5,038	(818)	10,227
52	390300	WW Computer Software	30,250	62,975	-	-	6,052	69,027	17,257	(5,423)	42,084
53	391000	WW Trans Equipment	473,709	239,504	-	-	-	239,504	59,876	4,617	538,202
54	392000	WW Stores Equipment	2,842	11,270	-	(198)	-	11,072	436	38	3,118
55	393000	WW Tool Shop & Garage Equip	42,060	124,230	-	-	-	124,230	5,553	419	48,032
56	394000	WW Laboratory Equipment	29,749	98,701	15,406	(558)	(15,406)	98,143	3,697	(935)	31,953
57	395000	WW Power Operated Equip	6,227	12,955	-	-	-	12,955	650	-	6,877
58	396000	WW Communication Equip	165,114	222,199	8,406	-	9,728	240,333	23,996	-	189,110
59	397000	WW Misc Equipment	50,238	69,987	-	-	-	69,987	3,569	-	53,807
60	398000	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-
		TOTAL	15,756,109	25,995,576	96,574	(55,932)	(174,861)	25,861,357	1,310,267	(1,094,040)	15,916,404
			15,756,109	25,995,576				-			-
			-	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
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North West Valley Regional Treatment Plant

2011

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2011 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS (Corporate)	-	-	-	-	-	-	0
2	304200	Struct & Imp P (Corporate)	-	-	-	-	-	-	0
3	307000	Wells & Springs (Corporate)	-	-	-	-	-	-	-
4	311200	Pump Equip Electric (Corporate)	-	-	-	-	-	-	-
5	340200	Comp & Periph Equip (Corporate)	-	-	-	-	-	-	-
6	340500	Other Office Equipment (Corporate)	-	-	-	-	-	-	0
7	304600	Struct & Imp Offices (Corporate)	-	-	-	-	-	-	-
8	304800	Struct & Imp Misc (Corporate)	-	-	-	-	-	-	0
9	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
10	341400	Trans Equip Other	-	-	-	-	-	-	-
11	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	-	-	-	-	-	-	(0)
13	346100	Comm Equip Non-Telephone	-	-	-	-	-	-	(0)
14	351000	WW Organization	-	-	-	-	-	-	-
15	352000	WW Franchises	-	-	-	1,304	-	-	-
16	353200	WW Land & Ld Rights Coll	-	-	-	450,976	-	-	(89,506)
17	353500	WW Land & Ld Rights Gen	-	-	-	20,747	-	-	-
18	354200	WW Struct & Imp Coll	-	-	-	2,738,639	136,932	-	2,724,813
19	354300	WW Struct & Imp SPP	-	-	-	962,753	48,138	-	(103,218)
20	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
21	354500	WW Struct & Imp Gen	-	-	-	1,613,776	26,950	-	291,140
22	355200	WW Pwr Gen Equip Coll	-	-	-	7,952	265	-	862
23	355300	WW Pwr Gen Equip SPP	18,135	-	934	63,439	2,128	-	2,557
24	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
25	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
26	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
27	361100	WW Collecting Mains	-	-	-	109,750	2,239	-	28,000
28	362000	WW Special Coll Struct	-	-	-	516,459	43,383	-	549,579
29	363000	WW Services Sewer	-	-	-	8,725	178	-	1,946
30	364000	WW Flow Measuring Devices	-	-	-	5,498	550	-	2,529
31	370000	WW Receiving Wells	-	-	-	-	-	-	-
32	371100	WW Pump Equip Elect	89,739	-	7	548,588	50,840	-	117,608
33	371200	WW Pump Equip Oth Pwr	14,008	-	(627)	13,752	1,355	-	1,421
34	380000	WW TD Equipment	15,054	-	(5,121)	2,150,326	107,369	-	810,191
35	380050	WW TD Equip Grit Removal	-	-	-	1,100,424	55,021	-	1,129,527
36	380100	WW TD Equip Sed Tanks/Acc	5,415	-	-	5,335,496	266,609	-	4,400,816
37	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	9,393
38	380250	WW TD Equip Sldge Dig Tnk	-	-	-	123,834	6,192	-	35,517
39	380300	WW TD Equip Sldge Dry/Filt	-	(13,571)	-	5,980,482	299,420	-	4,623,003
40	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	1,961
41	380400	WW TD Equip Aux Effl Trmt	-	-	-	1,283,490	64,174	-	1,088,305
42	380500	WW TD Equip Chem Trmt Plt	-	-	-	2,028	101	-	(27,369)
43	380600	WW TD Equip Oth Disp	-	-	-	1,039,614	51,981	-	1,000,295
44	380625	WW TD Equip Gen Trmt	-	(767)	-	791,185	39,569	-	507,953
45	380650	WW TD Equip Influent Lift S	-	(571)	-	70,344	3,524	-	63,481
46	381000	WW Plant Sewers	-	-	474	111,410	5,571	-	10,386
47	382000	WW Outfall Sewer Lines	-	-	-	4,259	213	-	111,150
48	389100	WW Oth Plt & Misc Equip Int	-	-	-	19,365	964	-	5,520
49	389600	WW Other P/E - CPS - 7E	-	-	-	-	-	-	-
50	390000	WW Office Furniture & Equip	-	-	-	168,065	7,714	-	65,716
51	390200	WW Computers & Peripheral	2,892	-	-	23,044	5,219	-	20,484
52	390300	WW Computer Software	-	-	-	69,027	17,257	-	76,598
53	391000	WW Trans Equipment	-	-	-	239,504	47,901	-	645,978
54	392000	WW Stores Equipment	-	-	-	11,072	433	-	3,984
55	393000	WW Tool Shop & Garage Equip	4,749	(1,691)	1,620	128,878	5,576	-	57,440
56	394000	WW Laboratory Equipment	4,527	(3,156)	4,582	104,095	10,215	-	42,654
57	395000	WW Power Operated Equip	-	-	-	12,955	650	-	8,178
58	396000	WW Communication Equip	21,354	-	5,548	271,322	25,633	-	239,532
59	397000	WW Misc Equipment	-	-	-	72,385	3,692	-	61,160
60	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
		TOTAL	175,872	(19,756)	7,417	26,174,963	1,337,955	-	18,519,586
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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	-	863,228
35	380050	WW TD Equip Grit Removal	90,942	(1,262)	-	1,190,104	58,496	-	1,186,760
36	380100	WW TD Equip Sed Tanks/Acc	-	(23,633)	(1)	5,311,862	266,299	-	4,643,482
37	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	9,393
38	380250	WW TD Equip Sldge Dig Tnk	-	-	-	123,834	6,192	-	41,709
39	380300	WW TD Equip Sldge Dry/Filt	-	(13,367)	-	5,967,115	298,411	-	4,908,048
40	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	1,961
41	380400	WW TD Equip Aux Effl Trmt	-	(3,868)	-	1,279,622	64,118	-	1,148,556
42	380500	WW TD Equip Chem Trmt Plt	-	-	-	2,028	101	-	(27,268)
43	380600	WW TD Equip Oth Disp	-	(4,362)	-	1,035,253	51,763	-	1,047,696
44	380625	WW TD Equip Gen Trmt	-	-	-	791,185	39,559	-	547,512
45	380650	WW TD Equip Influent Lift S	-	-	-	70,344	3,517	-	66,998
46	381000	WW Plant Sewers	-	-	-	111,410	5,571	-	15,956
47	382000	WW Outfall Sewer Lines	-	-	-	4,259	213	-	111,363
48	389100	WW Oth Plt & Misc Equip Int	-	-	-	19,365	964	-	6,484
49	389600	WW Other P/E - CPS - 7E	-	-	-	-	-	-	-
50	390000	WW Office Furniture & Equip	-	-	-	168,065	7,714	-	73,430
51	390200	WW Computers & Peripheral	-	-	-	23,044	5,761	-	26,245
52	390300	WW Computer Software	-	-	-	69,027	17,257	-	93,855
53	391000	WW Trans Equipment	-	-	-	239,504	47,901	-	693,879
54	392000	WW Stores Equipment	-	-	-	11,072	433	-	4,416
55	393000	WW Tool Shop & Garage Equip	-	-	-	128,878	5,761	-	63,201
56	394000	WW Laboratory Equipment	16,194	(6,465)	-	113,824	11,265	-	47,453
57	395000	WW Power Operated Equip	-	-	-	12,955	650	-	8,828
58	396000	WW Communication Equip	-	(1,579)	-	269,743	27,784	-	265,737
59	397000	WW Misc Equipment	-	-	-	72,385	3,692	-	64,852
60	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
		TOTAL	221,477	(107,203)	(1)	26,289,237	1,349,004	-	19,761,387
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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
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Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB6

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19																		
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%							
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

Sun City West Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB7

Exhibit
Schedule B-2
Page 9
Witness: Mahler

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44	Workpapers and Supporting Documents:
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50	\2015 Sun City West Wastewater.xls

Sun City West 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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50	\2015 Sun City West Wastewater.xls

Sun City West 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	8.7907%	Sun City West Wastewater				
5		6U Factor	7.3948%	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						$ 156,184	Line [9] * Line [5]
12								
13	6U Plant Balance per General Ledger Allocated						$ -	
14								
15	Increase / (Decrease) To Plant in Service						$ 156,184	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						$ 81,071	Line [22] * Line [5]
25								
26	6U Accumulated Depreciation Balance per General Ledger Allocated						$ -	
27								
28	Increase / (Decrease) To Accumulated Depreciation						$ 81,071	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]Corporate Arizona							
47								
48	4-Factor							
49								
50	\2015 Sun City West Wastewater.xls							

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

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%							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%							
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

Sun City West 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	8.7907%			
3		4-Factor	NWVRTF	80.7900%			
4	Post Test Year Plant Additions for District	$ 5,277,583 (a)				$	5,277,583
5							
6	Corporate Post Test Year Plant Additions Allocated		$ 491,937 (a)				
7			8.791%		Line [6] * Line [7]	$	43,245
8							
9	6U Post Test Year Plant Additions Allocated			$ 1,373,675 (a)			
10			6U Factor * 4-Factor GMC	7.395%	Line [9] * Line [10]	$	101,581
11							
12	NWVRTF Post Test Year Plant Additions Allocated				$ 3,797,516 (a)		
13					80.790%	Line [12] * Line [13]	$ 3,068,013
14							
15	Total Post Test Year Plant Additions					Sum Lines [4] thru [13]	$ 8,490,422
16							
17	Increase / (Decrease) to Plant in Service					Line [15]	$ 8,490,422
18			[A]				
19			Depreciation				
20			Expense per		Half- Year		
21			ADJ SLM-IS23		Convention		
22	Post Test Year Plant Additions for District - Accum Dep		$ 142,885		50%	[A] Line[22]*50.0%	$ 71,442
23							
24	Corporate Post Test Year Plant Additions Allocated - Accum Dep		$ 1,957		50%	[A] Line[24]*50.0%	$ 979
25							
26	6U Post Test Year Plant Additions Allocated - Accum Dep		$ 15,935		50%	[A] Line[26]*50.0%	$ 7,968
27							
28	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep		$ 187,366		50%	[A] Line[28]*50.0%	$ 93,683
29							
30			$ 348,143	Sum Lines [22] thru [28]			
31	Total Accumulated Depreciation - Post Test Year Plant Additions					Sum Lines [22] thru [28]	$ 174,071
32							
33	Increase / (Decrease) To Accumulated Depreciation					Line[31]	$ 174,071
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 Sun City West Wastewater.xls						

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Summary of Plant and Accumulated Depreciation Balances

Sun City West Wastewater (7E)

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

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

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	12/31/2015 Test Year End PLANT	12/31/2015 Test Year End ACCUM DEPR	2016 12 Months PTYP	Acc Depr 12 Months PTYP	2017 6 Month PTYP	Acc Depr 6 Month PTYP	NBV	PLANT 12/31/2015 Norm Depr Expense	12 Months PTYP Norm Depr Expense	6 Month PTYP Norm Depr Expense
1	304500	0.21%	Structures & Improvements 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]
Supporting Schedules:	Composite Depr Rate	7.36%
\Post Test Year Plant 2016.xlsx		
\UPIS Corporate Arizona.xlsx		

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

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

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

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

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19																		
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

Sun City West Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB11

Exhibit
Schedule B-2
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Witness: Mahler

6U Factor	Arizona	84.1211%
4- Factor	General Metered Customers	8.7907%
4-Factor	NWVRTF	80.7900%

Line No.								
1	2017 Post Test Year Plant Additions- 6 Months							
2								
3								
4	Post Test Year Plant Additions for District	$ 2,267,459 (a)					$	2,267,459
5								
6	Corporate Post Test Year Plant Additions Allocated		$ 700,000 (a)					
7			8.791%			Line [6] * Line [7]	$	61,535
8								
9	6U Post Test Year Plant Additions Allocated			$ - (a)				
10			6U Factor * 4-Factc	7.395%		Line [9] * Line [10]	$	-
11								
12	NWVRTF Post Test Year Plant Additions Allocated				$ 659,750 (a)			
13					80.790%	Line [12] * Line [13]	$	533,012
14								
15	Total Post Test Year Plant Additions					Sum Lines [4] thru [13]	$	2,862,006
16								
17	Increase / (Decrease) to Plant in Service		[A]			Line [15]	$	2,862,006
18								
19			Depreciation					
20			Expense per		Half- Year			
21			ADJ SLM-IS24		Convention			
22	Post Test Year Plant Additions for District - Accum Dep		$ 61,389		50%	[A] Line[22]*50.0%	$	30,695
23								
24	Corporate Post Test Year Plant Additions Allocated - Accum Dep		$ 2,785		50%	[A] Line[24]*50.0%	$	1,392
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		$ 32,551		50%	[A] Line[28]*50.0%	$	16,276
29								
30			$ 96,725	Sum Lines [22] thru [28]				
31	Total Accumulated Depreciation - Post Test Year Plant Additions					Sum Lines [21] thru [27]	$	48,363
32								
33	Increase / (Decrease) To Accumulated Depreciation					Line [33]	$	48,363
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 Sun City West Wastewater.xls							

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

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

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

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

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	12/31/2015 Test Year End PLANT	12/31/2015 Test Year End ACCUM DEPR	2016 12 Months PTYP	Acc Depr 12 Months PTYP	2017 6 Month PTYP	Acc Depr 6 Month PTYP	NBV	PLANT 12/31/2015 Norm Depr Expense	12 Months PTYP Norm Depr Expense	6 Month PTYP Norm Depr Expense
1	304500	0.21%	Structures & Improvements 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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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

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB11

Page 13 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%							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

Sun City West 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			
4	Service or Rate 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)	$	(2,500)
10				
11	Amortization	(a)		58
12				
13				
14				
15				
16				
17	Increase / (Decrease) to CIAC - Net of Amort	Line[9]+Line[11]	$	(2,442)
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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 Sun City West Wastewater.xls			

Sun City West Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB13

Exhibit
Schedule B-2
Page 15
Witness: Mahler

Line No.	
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45	Workpapers and Supporting Documents:
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48	\2015 Sun City West Wastewater.xls
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45	Workpapers and Supporting Documents:
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48	\2015 Sun City West Wastewater.xls
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Sun City West 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
5 Wastewater districts.
6
7
8 | 4- Factor | GMC | 8.7907% |
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 Sun City West WW Portion already in Plant In Service | $ 36,428 | $ 5,407 | Line [15] * Line [8]
19
20 | WW Factor | GMC | 27.3789% |
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] - [25]
27
28
29 Sun City West WW Portion of Vactor and Sludge Trucks | $ 242,957 | $ 29,789 | Line [26] * Line [20]
30
31
32 Increase / (Decrease) to Plant in Service | $ 206,529 | Line [29] - Line [18] | $ 206,529 | Line [32]
33
34 Increase / (Decrease) to Accumulated Depreciation | $ 24,382 | Line [29] - Line [18] | $ 24,382 | Line [34]
35
36
37 Increase / (Decrease) to Rate Base | $ 182,147 | Line [34] - Line [32]
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44
45 Workpapers and Supporting Documents:
46 \Vactor Truck And Sludge Truck Adjustment.xlsx
47
48 \2015 Sun City West Wastewater.xls
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%							
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%							
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

Sun City West 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
		Actual at End of Test Year (a)	Direct Plant and Accumulated Depreciation Balances	Allocated Corporate Plant and Accumulated Depreciation Balances	North West Valley Wastewater Plant	6U Plant	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	$ 62,921,540	$ 30,619,169	$ 49,110	$ 27,961,676	$ 7,528	$ -	$ -	$ -	$ 1,723	
3											
4	Less:										
5											
6	Accumulated										
7	Depreciation	34,051,795	19,118,302	15,023	25,399,044	3,810	-	-	-	(1,233)	
8											
9	Net Utility Plant										
10	in Service	28,869,745	11,500,867	34,087	2,562,632	3,718	-	-	-	2,956	-
11											
12	Less:										
13	Advances in Aid of										
14	Construction	139,549								-	$ 68,176
15	Contributions in Aid of										
16	Construction - Net	302,824								-	$ 147,944
17											
18	Customer Meter Deposits	-									
19	Deferred Income Taxes	1,896,172									
20	Investment Tax Credits	-									
21	Regulatory Liabilities	-									
22											
23	Plus:										
24	Deferred Debits	-									
25	Deferred Tax Assets	-									
26	Working Capital	(190,598)									
27	Utility Plant Acquisition Adjustment	-									
28											
29	Total	$ 26,340,603	$ 11,500,867	$ 34,087	$ 2,562,632	$ 3,718	$ -	$ -	$ -	$ 2,956	$ (216,120)
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44											
45	Supporting Schedules										
46	(a) B-2										
47	(b) B-4										
48											
49											
50	\2015 Sun City West Wastewater.xls										

Sun City West 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			$ 58,639,206	$ 121,560,747
3					
4	Less:				
5					
6	Accumulated				
7	Depreciation			44,534,945	78,586,740
8					
9	Net Utility Plant				
10	in Service	-	-	14,104,261	42,974,006
11					
12	Less:				
13	Advances in Aid of				
14	Construction			68,176	207,725
15	Contributions in Aid of			-	
16	Construction - Net			147,944	450,768
17				-	
18	Customer Meter Deposits			-	-
19	Deferred Income Taxes	$ 926,371		926,371	2,822,543
20	Investment Tax Credits			-	-
21	Regulatory Liabilities			-	-
22					
23	Plus:				
24	Deferred Debits			-	-
25	Deferred Tax Assets			-	-
26	Working Capital			-	(190,598)
27	Utility Plant Acquisition Adjustment			-	-
28					
29	Total	$ (926,371)	$ -	$ 12,961,770	$ 39,302,373
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45	Supporting Schedules				
46	(a) B-2				
47	(b) B-4				
48					
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West 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]	
3	Total RCN Value	(a)	$ 51,773,695	$ 31,466,113	$ 20,307,582	
5	Sun City West Wastewater % Allocation		100.00%			
7	Sun City West Wastewater Allocation		$ 51,773,695	$ 31,466,113	$ 20,307,582	Line [3] * Line [5]
10	Original Cost Plant	(b)	$ 21,154,526	$ 12,347,811	$ 8,806,714	
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 30,619,169	$ 19,118,302	$ 11,500,867	Line [7] - Line [10]
18	Increase/(Decrease) to Plant in Service		$ 30,619,169			Line [12]
21	Increase/(Decrease) to Accum Dep			$ 19,118,302		Line [12]

47 Supporting Schedules
48 (a) B-4, page 2
49 (b) Rate Base Adjustment SMM-RB1
50 \2015 Sun City West Wastewater.xls

Sun City West 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	Sun City West Wastewater % Allocation	(a)	8.79%			
6						
7	Sun City West Wastewater Allocation		$ 515,161	$ 186,146	$ 329,015	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 466,050	$ 171,123	$ 294,927	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 49,110	$ 15,023	$ 34,087	Line [7] - Line [10]
13						
14						
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17						
18	Increase/(Decrease) to Plant in Service		$ 49,110			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 15,023		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB4					
50	\2015 Sun City West Wastewater.xls					

Sun City West Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN3

Line No.			RCN	RCN A/D	RCNLD	
1	North West Valley Wastewater Plant		[A]	[B]	[C] = [A] - [B]	
2						
3	Total RCN Value	(a)	$ 71,230,968	$ 57,685,377	$ 13,545,591	
4						
5	Sun City West Wastewater % Allocation	(a)	80.7900%			
6						
7	Sun City West Wastewater Allocation		$ 57,547,499	$ 46,604,016	$ 10,943,483	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 29,585,823	$ 21,204,973	$ 8,380,850	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 27,961,676	$ 25,399,044	$ 2,562,632	Line [7] - Line [10]
13						
14						
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17						
18	Increase/(Decrease) to Plant in Service		$ 27,961,676			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 25,399,044		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 4					
49	(b) Rate Base Adjustment SMM-RB6					
50	\2015 Sun City West Wastewater.xls					

Sun City West Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN4

Line No.			RCN	RCN A/D	RCNLD	
1	6U Plant					
2						
3	Total RCN Value	(a)	$ 2,213,857	$ 1,147,840	$ 1,066,017	
4						
5	Sun City West Wastewater % Allocation	(a)	7.39%			
6						
7	Sun City West Wastewater Allocation		$ 163,711	$ 84,881	$ 78,830	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 156,184	$ 81,071	$ 75,112	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 7,528	$ 3,810	$ 3,718	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 7,528			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 3,810		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 4					
49	(b) Rate Base Adjustment SMM-RB9					
50	\2015 Sun City West Wastewater.xls					

Line No.			[A] Original Cost	[B] RCN	
1	Post Test Year Plant Additions - One Year				
5	Plant in Service	(a)	$ 8,490,422	$ 8,490,422	
8	Accumulated Depreciation	(a)	$ 174,071	$ 174,071	
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-RB10
49 (a) B-2
50 \2015 Sun City West Wastewater.xls

Sun City West Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN6

Line No.			[A] Original Cost	[B] RCN	
1	2017 Post Test Year Plant Additions- 6 Months				
5	Plant-in-Service	(a)	$ 2,862,006	$ 2,862,006	
8	Accumulated Depreciation	(a)	$ 48,363	$ 48,363	
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 Sun City West Wastewater.xls

Line No.	
1	Intentionally Left Blank
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47	Supporting Schedules
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49	
50	\2015 Sun City West Wastewater.xls

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	Sun City West Wastewater % Allocation		27.38%			
8						
9	Sun City West Wastewater Allocation		$ 245,495	$ 27,973	$ 217,522	Line[5] * Line[7]
10						
11						
12						
13	Original Cost Plant	(a)	$ 242,957	$ 29,789	$ 213,168	
14						
15	Increase / (Decrease) to Plant in Service and Accum Dep		$ 2,538	$ (1,816)	$ 4,354	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	
31						
32	Sun City West Wastewater % Allocation		8.79%			
33						
34	Sun City West Wastewater Allocation		$ 37,243	$ 4,824	$ 32,419	Line [30] * Line [32]
35						
36						
37	Original Cost Plant	(a)	$ 36,428	$ 5,407	$ 31,021	
38						
39	Increase / (Decrease) to Plant in Service and Accum Dep		$ (815)	$ 583	$ (1,398)	Line [37] - Line [34]
40						
41						
42						
43	Increase / (Decrease) to Plant in Service		$ 1,723			[A] Line [15] + [A] Line [39]
44						
45	Increase / (Decrease) to Accum Dep			$ (1,233)		[B] Line [15] + [B] Line [39]
46						
47	Supporting Schedules					
48	(a) Rate Base Adjustment SMM-RB15					
49	9B0 RCN_Details					
50	\2015 Sun City West Wastewater.xls					

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)	$	42,974,006	
6					
7	Net Direct Adjusted Original Depreciable Plant-in-Service	(b)	$	28,869,745	
8					
9	Ratio (factor)			1.49	Line [5] / Line [7]
10					
11	Adjusted Original Cost AIAC	(a)	$	139,549	
12					
13	Factor			1.49	Line [9]
14					
15	RCN AIAC		$	207,725	Line [11] * Line [13]
16					
17	Original Cost AIAC	(b)		139,549	
18					
19	Increase / (Decrease) to AIAC		$	68,176	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)	$	42,974,006	
28					
29	Net Direct Adjusted Original Depreciable Plant-in-Service	(b)	$	28,869,745	
30					
31	Ratio (factor)			1.49	Line [27] / Line [29]
32					
33	Adjusted Original Cost CIAC	(b)	$	302,824	
34					
35	Factor			1.49	Line [31]
36					
37	RCN CIAC		$	450,768	Line [33] * Line [35]
38					
39	Original Cost CIAC			302,824	Line [33]
40					
41	Increase / (Decrease) to CIAC		$	147,944	Line [37] - Line [39]
42					
43					
44					
45					
46	Supporting Schedules				
47	(a) B-2				
48	(b) B-3				
49	\2015 Sun City West Wastewater.xls				
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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)	$	42,315,514	
6					
7	Original Cost Rate Base Before ADIT and Other Items	(b)	$	28,427,373	
8					
9	Ratio (factor)			1.49	Line [5] / Line [7]
10					
11	Adjusted Original Cost Net ADIT	(a)	$	1,896,172	
12					
13	Factor			1.49	Line [9]
14					
15	RCN ADIT		$	2,822,543	Line [11] * Line [13]
16					
17	Adjusted Original Cost Net ADIT			1,896,172	Line [11]
18					
19	Increase / (Decrease) to Deferred Income Taxes		$	926,371	Line [15] - Line [17]
20					
21					
22					
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45					
46					
47	Supporting Schedules				
48	(a) B-2				
49	(b) B-3				
50	\2015 Sun City West Wastewater.xls				

Line No.	
1	Intentionally Left Blank
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47	Supporting Schedules
48	
49	
50	\2015 Sun City West Wastewater.xls

Sun City West 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	Direct Assets					
2	7E	304100	Struct & Imp SS	$ -	$ -	$ -
3	7E	340200	Comp & Periph Equip	6,587	6,587	-
4	7E	341200	Trans Equip Hvy Duty Trks	-	-	-
5	7E	341400	Trans Equip Other	-	-	-
6	7E	343000	Tools, Shop and Garage	-	-	-
7	7E	351000	WW Organization	13,651	-	13,651
8	7E	352000	WW Franchises	215	-	215
9	7E	353200	WW Land & Ld Rights Coll	-	-	-
10	7E	353500	WW Land & Ld Rights Gen	-	-	-
11	7E	354200	WW Struct & Imp Coll	309,188	124,524	184,663
12	7E	354300	WW Struct & Imp SPP	-	-	-
13	7E	354400	WW Struct & Imp TDP	-	-	-
14	7E	354500	WW Struct & Imp Gen	227,272	163,570	63,702
15	7E	355200	WW Pwr Gen Equip Coll	-	-	-
16	7E	355300	WW Pwr Gen Equip SPP	70,433	23,339	47,094
17	7E	355400	WW Pwr Gen Equip TDP	-	-	-
18	7E	355500	WW Pwr Gen Equip RWTP	-	-	-
19	7E	360000	WW Collection Sewers Forced	2,600,892	1,919,725	681,167
20	7E	361100	WW Collecting Mains	37,697,689	23,563,064	14,134,625
21	7E	362000	WW Special Coll Struct	2,556,615	1,266,449	1,290,166
22	7E	363000	WW Services Sewer	6,708,481	3,650,273	3,058,209
23	7E	364000	WW Flow Measuring Devices	-	-	-
24	7E	370000	WW Receiving Wells	-	-	-
25	7E	371100	WW Pump Equip Elect	162,257	59,764	102,492
26	7E	371200	WW Pump Equip Oth Pwr	-	-	-
27	7E	380000	WW TD Equipment	-	-	-
28	7E	380050	WW TD Equip Grit Removal	-	-	-
29	7E	380100	WW TD Equip Sed Tanks/Acc	21,469	12,834	8,635
30	7E	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
31	7E	380250	WW TD Equip Sldge Dig Tnk	-	-	-
32	7E	380300	WW TD Equip Sldge Dry/Filt	-	-	-
33	7E	380350	WW TD Equip Sec Trmt Filt	-	-	-
34	7E	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	7E	380500	WW TD Equip Chem Trmt Plt	-	-	-
36	7E	380600	WW TD Equip Oth Disp	14,930	498	14,433
37	7E	380625	WW TD Equip Gen Trmt	392,265	206,631	185,634
38	7E	380650	WW TD Equip Influent Lift S	544,020	108,348	435,672
39	7E	381000	WW Plant Sewers	-	-	-
40	7E	382000	WW Outfall Sewer Lines	338,680	318,078	20,602
41	7E	389100	WW Oth Plt & Misc Equip Int	-	-	-
42	7E	389600	WW Other P/E - CPS - 7E	65,818	7,601	58,218
43						
44						
45			(continued)			
46						
47						
48						
49	Supporting Schedules					
50	RCN Study Work Papers					
51	4-Factor					
50	\2015 Sun City West Wastewater.xls					

Sun City West 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	7E	390000	WW Office Furniture & Equip	$ -	$ -	$ -	
3	7E	390200	WW Computers & Peripheral	-	-	-	
4	7E	390300	WW Computer Software	-	-	-	
5	7E	391000	WW Trans Equipment	-	-	-	
6	7E	392000	WW Stores Equipment	-	-	-	
7	7E	393000	WW Tool Shop & Garage Equip	-	-	-	
8	7E	394000	WW Laboratory Equipment	-	-	-	
9	7E	395000	WW Power Operated Equip	860	322	537	
10	7E	396000	WW Communication Equip	15,420	15,420	-	
11	7E	397000	WW Misc Equipment	26,954	19,088	7,866	
12	7E	398000	WW Other Tangible Plant	-	-	-	
13							
14							
15							
16			Total Direct Assets	$ 51,773,695	$ 31,466,113	$ 20,307,582	Sum Lines [2-42] pg 1+ Sum Lines [2-12] pg 2
17							
18							
19							
20				RCN Value [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
21							
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			Sun City West Wastewater % Allocated	8.7907%			
41							
42			Sun City West Wastewater Allocation	$ 515,161	$ 186,146	$ 329,015	Line [38] * Line [40]
43							
44							
45							
46							
47							
48	Supporting Schedules						
49	RCN Study Work Papers						
50	4-Factor						
51							
50	\2015 Sun City West Wastewater.xls						

Sun City West 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						
46			(continued)			
47						
48						
49	Supporting Schedules					
50	RCN Study Work Papers					
51						
50	\2015 Sun City West Wastewater.xls					

Sun City West 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 [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			Sun City West Wastewater % Allocated	80.7900%			
23							
24			Sun City West Wastewater Allocation	$ 57,547,499	$ 46,604,016	$ 10,943,483	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	Sum Line [27-28]
30							
31			Sun City West Wastewater % Allocated	7.3948%			
32							
33			Sun City West Wastewater Allocation	$ 163,711	$ 84,881	$ 78,830	Line [29] * Line [31]
34							
35							
36							
37			Direct	$ 51,773,695	$ 31,466,113	$ 20,307,582	Pg 2, Line [16]
38			Corporate Plant Allocated	515,161	186,146	329,015	Pg 2, Line [42]
39			NWV Plant Allocated	57,547,499	46,604,016	10,943,483	Pg 4, Line [24]
40			6U Plant	163,711	84,881	78,830	Pg 4, Line [33]
41			Total	$ 110,000,066	$ 78,341,156	$ 31,658,909	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 Sun City West Wastewater.xls						

Sun City West 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	$	(196,022)
3	Required Bank Balances[1]		-
4	Material and Supplies Inventories[1]		145
5	Prepayments[1]		5,279
6			
7	Total Working Capital Allowance	Sum Lines [2-5] $	(190,598)
8			
9			
10			
11	[1] Calculated using thirteen-month averages.		
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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 Sun City West Wastewater.xls		

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

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

Line No.	Description [A]	Test Year Adjusted Results (a) [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/ Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	OPERATING EXPENSES						
2	Labor	$ 835,467	40.195	42.967	(2.772)	(0.008)	$ (6,345)
3	Purchased Water	3,401	40.195	-	40.195	0.110	375
4	Fuel & Power	421,546	40.195	41.029	(0.834)	(0.002)	(963)
5	Chemicals	246,213	40.195	15.750	24.445	0.067	16,489
6	Waste Disposal & Other Utilities	150,092	40.195	71.786	(31.591)	(0.087)	(12,991)
7	Intercompany Support	-	40.195	30.250	9.945	0.027	-
8	Corporate Allocations	208,289	40.195	30.250	9.945	0.027	5,675
9	Outside Services	82,611	40.195	66.418	(26.223)	(0.072)	(5,935)
10	Group Insurance & 401k	310,977	40.195	27.403	12.792	0.035	10,899
11	Regulatory Expense	82,042	40.195	-	40.195	0.110	9,035
12	Insurance Other Than Group	91,181	40.195	(15.375)	55.570	0.152	13,882
13	Customer Accounting	495,832	40.195	78.508	(38.313)	(0.105)	(52,046)
14	Rents	20,789	40.195	49.920	(9.725)	(0.027)	(554)
15	General Office Expense	93,763	40.195	69.938	(29.743)	(0.081)	(7,640)
16	Miscellaneous	69,198	40.195	8.218	31.977	0.088	6,062
17	Maintenance Expense	307,459	40.195	(20.197)	60.392	0.165	50,871
18							
19							
20	TAXES						
21	General Taxes-Property	$ 417,584	40.195	189.250	(149.055)	(0.408)	$ (170,529)
22	General Taxes - Payroll	71,311	40.195	42.113	(1.918)	(0.005)	(375)
23	General Taxes-Other		40.195	-	40.195	0.110	-
24	Income Tax	788,081	40.195	36.500	3.695	0.010	7,978
25							
26	Interest Expense	$ 637,443	40.195	74.500	(34.305)	(0.094)	$ (59,911)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	$ 5,333,279 Sum Lines [2-26]				Sum Lines [2-26]	$ (196,022)
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 Sun City West Wastewater.xls						
50							

C Schedule
Sun City West WW

Sun City West Wastewater
Test Year Ended December 31, 2015
Income Statement Pro Forma Adjustments

Exhibit
Schedule C-2
Page 1
Witness: Murrey

Line No.		[A]	Page 4 [B] ADJ SLM-IS1	Page 5 [C] ADJ JPB-IS2	Page 6 [D] ADJ SLM-IS3	Page 7 [E] ADJ SLM-IS4	Page 8 [F] ADJ JPB-IS5	Page 9 [G] ADJ SLM-IS6	Page 10 [H] ADJ SLM-IS7	Page 11 [I] ADJ SLM-IS8	Page 12 [J] ADJ JPB-IS9	Page 13 [K] ADJ SLM-IS10	Page 14 [L] ADJ JPB-IS11	Page 15 [M] ADJ JPB-IS12	Page 16 [N] ADJ SLM-IS13	Page 17 [O] ADJ SLM-IS14
		Test Year Book Results (a)	Remove Unbilled Revenue	Adjust Property Taxes to Reflect Proposed Revenues	Federal and State Income Taxes	Interest Synchronization with Rate Base	Bad Debt Expense	Annualization of Customers	Removal of General Disallowable items	Annualize Labor and Labor Related Expenses	Purchased Power	Removal of 10% of Performance Based Compensation	Postage Increase	Customer Care and Billing Services	Rate Case Expense	Update Regulatory Expense
1	**Revenues**															
2	Water/Wastewater Revenues	$ 7,279,061	(6,701)	-	-	-	-	47,375	-	-	-	-	-	-	-	-
3	Other Revenues	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenues**	$ 7,279,197	(6,701)	-	-	-	-	47,375	-	-	-	-	-	-	-	-
5																
6	**Operating Expenses**															
7	Labor	$ 932,164	-	-	-	-	-	-	-	(87,908)	-	(8,789)	-	-	-	-
8	Purchased Water	3,401	-	-	-	-	-	0	-	-	-	-	-	-	-	-
9	Fuel & Power	402,806	-	-	-	-	-	80	-	-	18,660	-	-	-	-	-
10	Chemicals	240,237	-	-	-	-	-	1,063	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	150,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	226,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	82,477	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	148,803	-	-	-	-	-	-	-	162,174	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	2,788	-	-	-	-	-	-	-	-	-	-	-	-	79,428	(174)
18	Insurance Other Than Group	103,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	501,077	-	-	-	-	(20,248)	2,216	-	-	-	-	2,359	7,175	-	-
20	Rents	20,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	110,915	-	-	-	-	-	-	(17,870)	-	-	-	-	-	-	-
22	Miscellaneous	38,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	300,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	1,992,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Taxes-Property	306,609	-	75,220	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	115,461	-	-	-	-	-	-	-	(44,150)	-	-	-	-	-	-
27	Income Taxes	526,513	-	-	(503,062)	-	-	-	-	-	-	-	-	-	-	-
28																
29	**Total Operating Expenses**	$ 6,204,129	-	75,220	(503,062)	-	(20,248)	3,360	(17,870)	30,116	18,660	(8,789)	2,359	7,175	79,428	(174)
30	**Utility Operating Income**	$ 1,075,068	(6,701)	(75,220)	503,062	-	20,248	44,015	17,870	(30,116)	(18,660)	8,789	(2,359)	(7,175)	(79,428)	174
31	**Other Income & Deductions**															
32	Other Income & Deductions	$ 319	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Interest Expense	570,188	-	-	-	67,255	-	-	-	-	-	-	-	-	-	-
34	Other Expense	(15,392)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 555,114	-	-	-	67,255	-	-	-	-	-	-	-	-	-	-
37	**Net Profit / (Loss)**	$ 519,954	(6,701)	(75,220)	503,062	(67,255)	20,248	44,015	17,870	(30,116)	(18,660)	8,789	(2,359)	(7,175)	(79,428)	174
38																
39																
40																
41																
42																
43																
44	Supporting Schedules:															
45	(a) E-6															
46																
47																
48	Workpapers & Supporting Documents:															
49																
50	\2015 Sun City West Wastewater.xls															

Recap Schedules:
C-1

Sun City West 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	Water/Wastewater Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenues**	-	-	-	-	-	-	-	-	-	-	-	-	-
5														
6	**Operating Expenses**													
7	Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Fuel & Power	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	-	-	-	-	-	-	-	-	-	-	(18,397)	-	-
14	Outside Services	(501)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(1,096,350)	3,324	-	-	1,342,099	23,493	(7,658)	348,143	96,725	-	-	-
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
28														
29	**Total Operating Expenses**	(501)	(1,096,350)	3,324	-	-	1,342,099	23,493	(7,658)	348,143	96,725	(18,397)	-	-
30	**Utility Operating Income**	501	1,096,350	(3,324)	-	-	(1,342,099)	(23,493)	7,658	(348,143)	(96,725)	18,397	-	-
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)**	501	1,096,350	(3,324)	-	-	(1,342,099)	(23,493)	7,658	(348,143)	(96,725)	18,397	-	-
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46														
47														
48	Workpapers & Supporting Documents:													
49														
50	\2015 Sun City West Wastewater.xls													

Sun City West 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	Water/Wastewater Revenues	-	-	-	-	-	-	-	-	-	$ 40,674	$ 7,319,736	$ 2,074,076	$ 9,393,812
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	136		136
4	**Total Revenues**	-	-	-	-	-	-	-	-	-	$ 40,674	$ 7,319,872	$ 2,074,076	$ 9,393,948
5														
6	**Operating Expenses**													
7	Labor	-	-	-	-	-	-	-	-	-	$ (96,697)	$ 835,467		$ 835,467
8	Purchased Water	-	-	-	-	-	-	-	-	-	0	3,401		3,401
9	Fuel & Power	-	-	-	-	-	-	-	-	-	18,740	421,546		421,546
10	Chemicals	-	4,913	-	-	-	-	-	-	-	5,976	246,213		246,213
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	150,092		150,092
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-		-
13	Corporate Allocation	-	329	-	-	-	-	-	-	-	(18,068)	208,289		208,289
14	Outside Services	-	635	-	-	-	-	-	-	-	134	82,611		82,611
15	Group Insurance	-	-	-	-	-	-	-	-	-	162,174	310,977		310,977
16	Pensions	-	-	-	-	-	-	-	-	-	-	-		-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	79,254	82,042		82,042
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	(11,859)	(11,859)	91,181	5,253	96,434
19	Customer Accounting	-	374	-	-	-	2,880	-	-	-	(5,245)	495,832	1,098	496,931
20	Rents	-	-	-	-	-	-	-	-	-	-	20,789		20,789
21	General Office Expense	-	719	-	-	-	-	-	-	-	(17,151)	93,763		93,763
22	Miscellaneous	-	695	-	30,000	-	-	-	-	-	30,695	69,198		69,198
23	Maintenance Expense	-	5,057	2,322	-	-	-	-	-	-	7,379	307,459		307,459
24	Depreciation & Amortization	-	-	-	-	-	-	46,315	-	-	756,091	2,748,108		2,748,108
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	75,220	381,829	35,755	417,584
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	(44,150)	71,311		71,311
27	Income Taxes	-	-	-	-	-	-	-	-	-	(503,062)	23,451	764,630	788,081
28														
29	**Total Operating Expenses**	-	12,721	2,322	30,000	-	2,880	46,315	-	(11,859)	$ 439,431	$ 6,643,560	$ 806,737	$ 7,450,297
30	**Utility Operating Income**	-	(12,721)	(2,322)	(30,000)	-	(2,880)	(46,315)	-	11,859	$ (398,756)	$ 676,312	$ 1,267,339	$ 1,943,651
31	**Other Income & Deductions**													
32	Other Income & Deductions	-	-	-	-	-	-	-	-	-	$ -	$ 319		$ 319
33	Interest Expense	-	-	-	-	-	-	-	-	-	67,255	637,443		637,443
34	Other Expense	-	-	-	-	-	-	-	-	-	-	(15,392)		(15,392)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-		-
36	**Total Other Income & Deductions**	-	-	-	-	-	-	-	-	-	$ 67,255	$ 622,369	-	$ 622,369
37	**Net Profit / (Loss)**	-	(12,721)	(2,322)	(30,000)	-	(2,880)	(46,315)	-	11,859	$ (466,011)	$ 53,943	$ 1,267,339	$ 1,321,282
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46														
47														
48	Workpapers & Supporting Documents:													
49														
50	\2015 Sun City West Wastewater.xls													

Recap Schedules:
C-1

Sun City West Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM-IS1

Exhibit
Schedule C-2
Page 4
Witness: Murrey

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	(8,086)		
9		4365	Unbilled Metered Water-Commercial		-	
10		4369	Unbilled Wastewater - Commercial		1,386	
11		4393	Unbilled Metered Water - Irrigation			-
12						
13						
14						
15						
16						
17						
18						
19						
20	Net Unbilled Revenues		Sum Lines[7] thru [11]	$ (8,086)	$ 1,386	$ -
21						
22						
23						
24	Subtotal - Credit Balance is an Increase to Revenue on Books				Sum Line[20]	$ (6,701)
25						
26	Test Year Adjusted Balance					$ -
27						
28	Increase/(Decrease) in Unbilled Revenues on Schedule C-2				Line[24] + Line[26]	$ (6,701)
29						
30	Adjustment to Revenue and/or Expense				Line [28]	$ (6,701)
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 Sun City West Wastewater.xls					

Sun City West 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)	$ 7,319,872	$ 7,319,872
7	Adjusted Revenues in Year Ended December 2015		7,319,872	7,319,872
8	Proposed Revenues		7,319,872	9,393,948
9	Average of Three Years of Revenue	Avg Lines[6] thru [8]	$ 7,319,872	$ 8,011,230
10	Average of Three Years of Revenue, times 2	Line[9] * 2	$14,639,743	$16,022,461
11	Add:			
12	Construction Work in Progress at 10%	(a)	$ 126,194	$ 126,194
13	Deduct:			
14	Net Book Value of Transportation Equipment		$ -	$ -
15				
16	Full Cash Value	Sum Lines[10-12] less Line[14]	$ 14,765,937	$ 16,148,655
17	Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		18.0%	18.0%
18	Assessed Value	Line[16]*Line[17]	$ 2,657,869	$ 2,906,758
19	Property Tax Rate	(c)	14.37%	14.37%
20				
21	Property Tax	Line[18]*Line[19]	381,829	417,584
22	Tax on Parcels		-	-
23				
24	Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A])	Line[21]+Line[22]	$ 381,829	
25	Adjusted Test Year Property Taxes,	(b)	306,609	
26	Adjustment to Revenue and/or Expense (To Sch C-2)	Line[24] - Line[25]	$ 75,220	
27				
28	Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B])		Sum Lines[21] thru [27]	$ 417,584
29	Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A])		Line[24] Col [A]	381,829
30	Additional Property Taxes on Proposed Revenues (To Sch C-2)		Line[28] - Line[29]	$ 35,755
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])			$ 35,755
37				-
38	Increase in Revenue Requirement (From Sch. A1)			$ 2,074,076
39				
40	Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38)			
41				1.72%
42				
43				
44	Workpapers & Supporting Documents:			
45				
46	(a) Sche1			
47	(b) Schc2			
48	(c) \Composite Property Tax Rate 2015.xlsx			
49				
50	\2015 Sun City West Wastewater.xls			

PCOR Wastewater
'roperty Tax Deferral Calculation
.015 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]
: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

Sun City West Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM-IS3

Exhibit
Schedule C-2
Page 6
Witness: Murrey

Line No.					Test Year Adjusted Results		Adjusted with Rate Increase
1							
2							
3							
4	Federal and State Income Taxes						
5							
6							
7	Operating Income Before Inc. Taxes			(a)	$ 699,763		$ 2,731,732
8	Interest Expense			(a)	637,443		637,443
9	Arizona Taxable Income			Line[7] - Line[8]	$ 62,320		$ 2,094,289
10							
11	Less Arizona Income Tax	5.500%		Line[9] * 5.500%	$ 3,428		$ 115,186
12							
13							
14	Federal Income Before Taxes			Line[9]	$ 62,320		$ 2,094,289
15	Less Arizona Income Taxes			Line[11]	3,428		115,186
16	Federal Taxable Income			Line[14] - Line[15]	$ 58,893		$ 1,979,103
17							
18	FEDERAL INCOME TAXES:						
19							
20							
21							
22							
23							
24							
25	Federal Income Taxes	34.000%		Line[16]*34.000%	$ 20,023		$ 672,895
26							
27							
28	Total Income Tax			Line[15]+Line[25]	$ 23,451		$ 788,081
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)	$ 526,513		
38	Increase in Income Taxes			Line[28] - Line[37]	$ (503,062)		
39							
40	Adjustment to Revenues and/or Expense			Line[38]	$ (503,062)		
41							
42	Test Year Income Taxes,					Line[28]	$ 23,451
43	Increase in Income Taxes					Line[28] - Line[42]	764,630
44							
45	Adjustment to Revenue and/or Expense					Line[43]	$ 764,630
46							
47							
48	Workpapers & Supporting Documents:						
49	(a) Schc2						
50	\2015 Sun City West Wastewater.xls						

Sun City West 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)	$ 26,340,603
7	Weighted Cost of Debt from Schedule D-1		(c)	2.420%
8	Synchronized Interest Expense		Line[6]*Line[7]	$ 637,443
9				
10	Test Year Interest Expense	$ 570,188 (b)		
11				
12	Adjusted Test Year Interest Expense		Line[10]	$ 570,188
13				
14	Increase/(Decrease) in Interest Expense		Line[8] - Line[12]	$ 67,255
15				
16	Adjustment to Revenue and/or Expense		Line[14]	$ 67,255
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	Workpapers & Supporting Documents:			
45	(a) Schb1			
46	(b) Schc2			
47	(c) Schd1			
48				
49				
50	\2015 Sun City West Wastewater.xls			

Sun City West 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			
4	of recoveries by month for the district.			
5				
6				
7	G/L Account	5610		
8	Business Unit	7E		
9				
10	Allocated Bad Debt in Account 5610		(a)	$ 24,125
11				
12	Actual Bad Debt Write-Offs (b)			
13	Jan-15			$ 114
14	Feb-15			502
15	Mar-15			615
16	Apr-15			406
17	May-15			330
18	Jun-15			245
19	Jul-15			243
20	Aug-15			389
21	Sep-15			214
22	Oct-15			374
23	Nov-15			112
24	Dec-15			332
25			Sum Lines [13] thru [24]	$ 3,876
26				
27				
28	Increase/(Decrease) in Bad Debt Expense		Line[25] - Line[10]	$ (20,248)
29				
30	Adjustment to Revenue and/or Expense		Line[28]	$ (20,248)
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.xls			
50	\2015 Sun City West Wastewater.xls			

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
7 year-end 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
12

Line No.		[A] Residential	[B] Commercial	[C] Other Revenue		[D]= [A] + [B] + [C] Total
13	Test Year Revenues per General Ledger	$ 6,567,068	$ 711,994	$ 136	(a)	$ 7,279,197
14	Unbilled Revenues	(8,086)	1,386		(a)	(6,701)
15						
16	Adjusted Revenues	$ 6,558,982	$ 713,379	$ 136	Line[13]+Line[14]	$ 7,272,497
17						
18	Pro Forma Revenues at Current Rates per Billing Determinants	6,611,556	708,180	136	(b)	7,319,872
19						
20	Increase/(Decrease) to Test Year Revenues	$ 52,574	$ (5,200)	$ -	Line[18] - Line[16]	$ 47,375

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	
29	Test Year Adjusted Expense from Sch C-2	$ 94	$ 18,163	$ 240,237	$ 501,077			
30	Average Customers (from Sch E7) times 12 bills	179,506	179,506	179,506	179,506			
31	Cost per Customer	$ 0.001	$ 0.101	$ 1.34	$ 2.79	Line[29] / Line[30]		
32								
33	Customer Growth by Count	794	794	794	794	(c)		
34	Additional Expense	$ 0	$ 80	$ 1,063	$ 2,216	Line[31] * Line[33]	$ 3,360	Sum Line 34 [A-D]

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

Sun City West 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	7E	5.7270%			
5							
6	In anticipation that Staff would disallow certain miscellaneous costs, the Company has removed Promotions, Donations, Advertising, Recognition and Third Party						
7	Claims. The corresponding General Ledger numbers are below.						
8							
9				[A]	[B]	[C]	[D] = [A] + [B] + [C]
10	GL Account Number	Account Description		Direct Expense (a)	Other Allocated Expense (b)	Corporate Expense (b)	Total Test Year Expense
11							
12	5642	Recognition		$ (157)	$ -	$ (6,427)	$ (6,583)
13	5670	Advertising		-	-	(579)	(1,578)
14	5671	Promotion		(124)	-	(8,709)	(8,833)
15	5672	Donations		-	-	(876)	(876)
16							
17							
18							
19	Increase/(Decrease) in General Office Expense					Sum Lines[12] thru [15]	$ (17,870)
20							
21	Adjustment to Revenue and/or Expense					Line [19]	$ (17,870)
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							
50	\2015 Sun City West Wastewater.xls						

Sun City West 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	7E				
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		$ 756,370				
9	Performance Based Compensation		$ 87,886	$ 844,256	Line[8]+Line[9]		
10							
11	Fully Allocated Labor Expense per General Ledger (b)			$ 932,164			
12	Increase/(Decrease) in Labor Expense					Line[9] - Line[11]	$ (87,908)
13							
14							
15							
16							
17							
18	Group Insurance and Other Benefits as calculated per the Payroll Model (a)						
19	401K		$ 76,785				
20	Pension		$ 79,626				
21	Insurance		$ 154,566	$ 310,977	Line[19]+Line[20]+Line [21]		
22							
23	Fully Allocated Labor Expense per General Ledger (b)			$ 148,803			
24	Increase/(Decrease) in Group Insurance Expense					Line[21]-Line[23]	$ 162,174
25							
26							
27							
28							
29							
30	Payroll Taxes as calculated per the Payroll Model (a)						
31	Taxes		$ 58,863	$ 58,863			
32							
33	Fully Allocated Labor Expense per General Ledger (b)			(a) $ 103,013			
34	Increase/(Decrease) in General Taxes - Other					Line[31] - Line[33]	$ (44,150)
35							
36							
37							
38	Increase/(Decrease) in Labor Related Expense					Sum Lines[12] thru [34]	$ 30,116
39							
40	Adjustment to Revenue and/or Expense					Line[38]	$ 30,116
41							
42							
43		Total	$ 1,214,096	Line [8]+[9]+[19]+[20]+[21]+[31]			
44		Check	$ 1,214,096	\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 Sun City West Wastewater.xls						
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
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

Line No.

1 Business Unit 7E

2

3 Purchased Power

4

5 The Company's primary Electrical vendor, Arizona Public Service ("APS"), provides guidance annually regarding proposed changes to electrical rates for commercial customers. EPCOR
6 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 not been disclosed by APS, the
7 Company will update this adjustment in Rebuttal Testimony. The Company used the 2015 known increase to proforma 2016 and 2017 increases to power costs.

8

9

		[A]	[B]	[C]	[D]= [A] + [B] + [C]
10		Corporate (a)	Direct (b)	Other Allocation (7H) (b)	Total
11 GL Account Number	Account Description	2015	2015	2015	2015
12 5617	Power Charges	$ 2,891	$ 95,428	$ 304,486	$ 402,806
13	Total Purchase Power/Fuel	$ 2,891	$ 95,428	$ 304,486	$ 402,806

14
15
16

	2016 Increase		2017 Increase	Service Provider
17	2.29%		2.29%	Arizona Public Service
18				
19				
20 Increase to Expense	$ 9,224	Line[13] Col [D] * 2.29%	$ 9,435	Line[22] Col [A]*Line [18] Col [D]
21				
22 Total Expense	$ 412,030	Line[13] Col [D] +Line[20] Col [G]	$ 9,435	Line[20] Col [D] +Line[22] Col [A]

23
24
25
26
27
28
29

			Total
30 Increase/(Decrease) in Purchased Power Expense	Sum Line [20]	$	18,660
31			
32 Adjustment to Revenue and/or Expense	Line [30]	$	18,660

33
34
35
36
37
38
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
50 \2015 Sun City West Wastewater.xls

Sun City West Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM-IS10

Exhibit
Schedule C-2
Page 13
Witness: Murrey

Business Unit 7E

Arizona Factor for USA 81.0969%

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 Expense		[D] = [C] * -0.10 Minus 10%
Direct Performance Based Compensation Expense				$ 2,213		$ (221)
7A Arizona Performance Based Compensation Exp	$	1,032,246	5.7270%	59,117		(5,912)
6U EPCOR Water USA Performance Based Compensation Expens	$	218,631	4.6444%	10,154		(1,015)
7H NWVRTF Performance Based Compensation Exp	$	20,303	80.7900%	16,403		(1,640)
Total Performance Based Compensation Expense				$ 87,886	Sum Lines[11] thru [15] Col [C]	$ (8,789)
			Check	$ 87,886	Adj IS-8	
			Diff	$ -		
Total Increase/(Decrease) to Labor Expense					Line[18]	$ (8,789)
Adjustment to Revenue and/or Expense					Line [23]	$ (8,789)

Workpapers & Supporting Documents:
Payroll, Benefits & Taxes_ TY2015.xlsx
4-Factor Line 31

\2015 Sun City West Wastewater.xls

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, In	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%**

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%		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

Sun City West 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 7E
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 previous increases
7 based on the last 2 years.
8
9
10
11

	Average Automated Piece Rate					
12 Manifested	Effective January 27, 2013	Effective January 26, 2014	Effective April 26, 2015	2014 Increase	2015 Increase	Average Increase
13 5-Digit	$ 0.360	$ 0.381	$ 0.391	5.83%	2.62%	4.2%
14 3-Digit	$ 0.384	$ 0.406	$ 0.416	5.73%	2.46%	4.1%
15 AADC	$ 0.384	$ 0.406	$ 0.416	5.73%	2.46%	4.1%
16 Mixed AADC	$ 0.405	$ 0.435	$ 0.439	7.41%	0.92%	4.2%
17 Single Piece	$ 0.460	$ 0.490	$ 0.490	6.52%	0.00%	3.3%
18 Average cost per piece	$ 0.3986	$ 0.4236	$ 0.4304	6.27%	1.61%	3.9%

19
20
21 Postage Expense Account 5611 (a) $ 59,897
22
23 Total Increase/(Decrease) to Postage Expense Line[18]*Line[21] $ 2,359
24
25 Adjustment to Revenue and/or Expense Line[23] $ 2,359
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6 2013 Postage Rates
46 2014 Postage Rates
47 2015 Postage Rates (see page 12)
48
49 \2015 Sun City West Wastewater.xls
50

Sun City West 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 | 7E |
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
7 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 Increase	
2012	124.197		1.0%	Average of Increase Lines[14-16]
2013	125.782	1.28%		
2014	127.823	1.62%		
2015	128.019	0.15%		

18 C.U.S. Charges per Schedule E6, acct 5611 $ 350,838 (a)
19
20 CPI Adjustment 2016 $ 3,569 Line[18]*1%
21 Adjusted 2016 Expense $ 354,407 Sum Line[18-20]
22
23 CPI Adjustment 2017 $ 3,606 Line[21]*1%
24 Adjusted 2017 Expense $ 358,013 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] $ 7,175
40
41 Adjustment to Revenue and/or Expense Line[39] $ 7,175
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6 Line19
46 Bureau of Labor Statistics - Phoenix CPI
47
48
49 \2015 Sun City West Wastewater.xls
50

Sun City West Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM-IS13

Exhibit
Schedule C-2
Page 16
Witness: Murrey

Line No.				
1				
2	Business Unit	7E		
3				
4	Rate Case Expense			
5				
6	The Company estimates it will incur $1M dollars of rate case related expenses to process this rate application. This amount is allocated to the districts in this case via a 4-factor			
7	allocation methodology. As the case progresses this estimate will be updated accordingly.			
8				
9				
10				
11				
12				
13				
14				
15	Sun City West Wastewater Rate Case Expense	$ 238,285 (a)		
16				
17				
18				
19	Estimated Amortization Period in Years	3		
20				
21				
22				
23				
24				
25				
26	Increase/(Decrease) to Regulatory Expense		Line[15] / Line[19]	$ 79,428
27				
28	Adjustment to Revenue and/or Expense		Line[26]	$ 79,428
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Workpapers & Supporting Documents:			
45	(a) Rate Case Expense 2015 Test Year.xlsx			
46				
47				
48				
49	\2015 Sun City West Wastewater.xls			
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																		
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

Sun City West 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 7E
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 items and reallocates
7 the remaining total to the appropriate districts.
8

	Description	Test Year Balances (a) [A]	Amounts Removed From Corporate (a) [B]	Adjusted Balance to be Allocated [C] = [A] + [B]	
9					
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	$ (2,874)	$ 45,804	Sum Lines[13] thru [17]
20					
21					
22	Sun City West Wastewater 4-Factor Allocation Percentage - Citizen's Only	6.0627%	6.0627%	6.0627%	
23					
24	Test Year Balance	$ 2,951	Line[19]*Line[22]		
25					
26	Decrease to Regulatory Expense		$ (174)	Line[19]*Line[22]	
27					
28	Adjusted Test Year Balance			$ 2,777	Line[19]*Line[22]
29					
30					
31					
32					
33					
34					
35	Increase/(Decrease) to Regulatory Expense				Line[26] $ (174)
36					
37	Adjustment to Revenue and/or Expense				Line[35] $ (174)
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 Sun City West Wastewater.xls
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																		
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

Sun City West 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	7E	4-Factor	5.7270%		
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	Sun City West Wastewater	$ 1,887			(a)	$ 1,887
12						
13	7A Legal Expense 3-Year Average (a)		$ 118,039			
14			5.7270%			
15					Line[13]*Line[14]	$ 6,760
16						
17						
18						
19						
20	Total Legal Expense				Line[11]+Line[14]	$ 8,647
21						
22						
23	Fully Allocated Legal Expense per General Ledger				(b)	$ 9,148
24						
25						
26						
27	Increase/(Decrease) to Expense				Line[20] - Line[23]	$ (501)
28						
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 Sun City West Wastewater.xls					
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 Row Labels	Column Labels 2013	2014	2015	Grand Total	3- Year Average
7A	$ 90,922	$ 147,704	$ 115,491	$ 354,117	$ 118,039
7C	$ 2,869	$ 1,745	$ 3,750	$ 8,365	$ 2,788
7E	$ 1,945	$ 1,181	$ 2,534	$ 5,660	$ 1,887
7G	$ 698	$ 452	$ 1,095	$ 2,246	$ 749
7L	$ 1,113	$ 679	$ 1,482	$ 3,274	$ 1,091
7N	$ 188	$ 114	$ 258	$ 560	$ 187
Grand Total	**$ 97,736**	**$ 151,875**	**$ 124,610**	**$ 374,221**	$ 124,740

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	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

Sun City West 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	7E		
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)	$ 493,438
13				
14	Depreciation Expense per General Ledger		(b)	1,589,788
15				
16	Increase/(Decrease) to Depreciation Expense		Line[12] - Line[14]	$ (1,096,350)
17				
18	Adjustment to Revenue and/or Expense		Line[16]	$ (1,096,350)
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
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31				
32				
33				
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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	\2015 Sun City West Wastewater.xls			
50				

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

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

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

Sun City West 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 8.7907% <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]	$	34,312
15					
16					
17					
18	Allocated Depreciation Expense on Corporate Plant per General Ledger		(b)		30,987
19					
20					
21	Increase/(Decrease) to Depreciation Expense		Line[14] - Line[18]	$	3,324
22					
23	Adjustment to Revenue and/or Expense		Line[21]	$	3,324
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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	4-Factor				
48					
49	\2015 Sun City West Wastewater.xls				
50					

Docket # WS-01303A-16-XXXX

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																		
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

Line No.	
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44	Workpapers & Supporting Documents:
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44	Workpapers & Supporting Documents:
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50	\2015 Sun City West Wastewater.xls

Sun City West 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	80.7900%			
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					
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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]	$ 1,713,341
15					
16		Allocated Depreciation Expense on NWVRTF Plant per General Ledger		(b)	371,243
17					
18	Increase/(Decrease) to Depreciation Expense			Line[14]-Line[16]	$ 1,342,099
19					
20	Adjustment to Revenue and/or Expense			Line[18]	$ 1,342,099
21					
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44	Workpapers & Supporting Documents:				
45	(a)\Summary of Plant Balances and Accum Depr by NARUC.xlsx				
46	(b) Sche6C Line 24				
47					
48	4-Factor				
49					
50	\2015 Sun City West Wastewater.xls				

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - IS20

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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																		
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

Sun City West Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM-IS21

Exhibit
Schedule C-2
Page 24
Witness: Mahler

Line No.					
1	Annualize Depreciation Expense on 6U				
2					
3	GMC 4 Factor	8.7907%			
4	Arizona	84.1211%			
5	Alloc Factor	7.395%	Line[3]*Line[4]		
6					
7	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.				
8					
9					
10					
11					
12	Depreciation Expense on 6U Plant			$ 317,695 (a)	
13					
14	Allocated Depreciation Expense on 6U Plant			Line[5]*Line[12]	$ 23,493
15					
16					
17					
18	Allocated Depreciation Expense on 6U Plant per General Ledger				-
19					
20					
21	Increase/(Decrease) to Depreciation Expense			Line[14] - Line[17]	$ 23,493
22					
23	Adjustment to Revenue and/or Expense			Line [21]	$ 23,493
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Workpapers & Supporting Documents:				
46	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx				
47	4-Factor				
48					
49					
50	\2015 Sun City West Wastewater.xls				

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%							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

Sun City West 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					
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					
11	Gross CIAC		$ (328,330) (a)			
14	Composite Depreciation Rate	2.3325% (b)	$ (7,658) Line[11]*Line [14]			
25	Increase/(Decrease) to Depreciation Expense			Line[14]	$	(7,658)
27	Adjustment to Revenue and/or Expense			Line[25]	$	(7,658)

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 Sun City West Wastewater.xls
50

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

Schedule C-2 ADJ SMM - IS22
Page 25 a

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

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

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

Line No.

1 Depreciation on Post Test Year Plant

3 Business Unit | 7E | 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		Depreciation on Post TY Plant Additions per Summary of Plant and A/D by NARUC (a)	Allocation Factor	Depreciation Expense
13		[A]	[B]	[C] = [A] * [B]
14	Depreciation on Post Test Year Plant Additions for District	$ 142,885	100.0000%	$ 142,885
16	Depreciation on Corporate Post Test Year Plant Additions Allocated	$ 22,262	8.7907%	$ 1,957
18	Depreciation on 6U Post Test Year Plant Additions Allocated	$ 215,489	7.3948%	$ 15,935
20	Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$ 231,917	80.7900%	$ 187,366
		$ 612,553 Sum Lines[14] thru [20]		
23	Increase/(Decrease) to Depreciation Expense		Sum Lines[14] thru [20]	$ 348,143
27	Adjustment to Revenue and/or Expense		Line [23]	$ 348,143

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

50 \2015 Sun City West Wastewater.xls

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Summary of Plant and Accumulated Depreciation Balances
Sun City West Wastewater (7E)

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

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

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

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	12/31/2015 Test Year End PLANT	12/31/2015 Test Year End ACCUM DEPR	2016 12 Months PTYP	Acc Depr 12 Months PTYP	2017 6 Month PTYP	Acc Depr 6 Month PTYP	NBV	PLANT 12/31/2015 Norm Depr Expense	12 Months PTYP Norm Depr Expense	6 Month PTYP Norm Depr Expense
1	304500	0.21%	Structures & Improvements 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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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

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

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

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

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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

Line No.

1 Depreciation on 2017 Post Test Year Plant - 6 Months

3 Business Unit: 7E

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

Line		Depreciation on 2017 Post TY Plant Additions-6 months per Summary of Plant and A/D by NARUC (a)	Composite Depreciation	Depreciation Expense
		[A]	[B]	[C] = [A] * [B]
13	Depreciation on 2017 Post Test Year Plant Additions - 6 Months for District	$ 61,389	100.0000%	$ 61,389
15	Depreciation on 2017 Corporate Post Test Year Plant Additions Allocated - 6 Months	$ 31,678	8.7907%	$ 2,785
17	Depreciation on 2017 6U Post Test Year Plant Additions Allocated - 6 Months	$ -	7.3948%	$ -
19	Depreciation on NWVRTF 2017 Post Test Year Plant Additions Allocated - 6 Months	$ 40,291	80.7900%	$ 32,551
21		$ 133,359 Sum Lines[13] thru [19]		
22	Increase/(Decrease) to Depreciation Expense		Sum Lines[13] thru [19]	$ 96,725
27	Adjustment to Revenue and/or Expense		Line [22]	$ 96,725

45 Workpapers & Supporting Documents:

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

49 \2015 Sun City West Wastewater.xls

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Summary of Plant and Accumulated Depreciation Balances
Sun City West Wastewater (7E)

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

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

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

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	12/31/2015 Test Year End PLANT	12/31/2015 Test Year End ACCUM DEPR	2016 12 Months PTYP	Acc Depr 12 Months PTYP	2017 6 Month PTYP	Acc Depr 6 Month PTYP	NBV	PLANT 12/31/2015 Norm Depr Expense	12 Months PTYP Norm Depr Expense	6 Month PTYP Norm Depr Expense
1	304500	0.21%	Structures & Improvements 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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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

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

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

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

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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

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4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	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%		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

Sun City West 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 applies a 3%							
6	increase to Labor costs.							
7								
8								
9								
10								
11	Test Year Corporate Allocations						(b)	$ 226,357
12								
13	Adjusted Test Year Corporate Allocations						Line [11]	$ 226,357
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				5.7270%			
31	District Allocation of Arizona Corporate Allocations				$ 207,960	Line[29]*Line[30]		
32								
33	Pro Forma Adjustment to Corporate Allocations						Line[31]	$ 207,960
34								
35								
36								
37								
38								
39	Increase/(Decrease) in Corporate Allocation						Line[33]-Line[13]	$ (18,397)
40								
41	Adjustment to Revenue and/or Expense						Line [35]	$ (18,397)
42								
43								
44								
45								
46	Workpapers & Supporting Documents:							
47	(a) 2015 Corp Allocation Comparison.xlsx							
48	(b) Schc2 Line13							
49	4-Factor							
50	\2015 Sun City West Wastewater.xls							

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4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	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

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49	\2015 Sun City West Wastewater.xls
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Sun City West 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: 7E

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
4 increase for 2016 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

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

Line	Account	Description	Amount (a)	
17	5616	Natural Gas	$ -	A
18	5263	Chemicals	$ 240,237	B
19	5267	Alum	$ -	B
20	6203	Asset Usage Fee - Corporate	$ 16,082	C
21	5227	Consulting Engineering	$ -	D
22	5628	Outside Computer Charges (T1)	$ 23,109	D
23	5629	Temporary Support	$ 7,946	D
24	5615	Service Charges	$ 18,263	E
25	5623	Office Machines, Furniture	$ 4,459	F
26	5630	Parking	$ 183	F
27	5631	Vehicle Allowance	$ 1,586	F
28	5634	Business Allowance	$ 1,123	F
29	5640	Memberships Dues & Professional	$ 4,904	F
30	5641	Subscriptions	$ 246	F
31	5650	Airfare	$ 2,831	F
32	5651	Accommodation, Other Travel	$ 6,340	F
33	5652	Meals/Entertainment	$ 4,418	F
34	5660	Training - Fees/Tuition	$ 9,064	F
35	5273	FR Clothing	$ 14,102	G
36	5697	Miscellaneous	$ 19,863	G
37	5261	Materials, Supplies	$ 135,652	H
38	5275	Equipment	$ 21,849	H
39	5624	Hardware	$ 562	H
40	5625	Software	$ 4,119	H
41	5811	Maintenance	$ 51,630	H
42	5823	Vehicle Maintenance	$ 33,445	H
43	Total		$ 622,012	
44	Increase/(Decrease) to Expense			

		[A] Total	[B] Year 1	[C] Year 2	[D] Total
			[A] * Line [9]	[A] + [B] * Line [9]	[B] + [C]
Sum of A	Fuel & Power	$ -	$ -	$ -	$ -
Sum of B	Chemicals	240,237	2,444	2,469	4,913
Sum of C	Corporate Allocation	16,082	164	165	329
Sum of D	Outside Services	31,055	316	319	635
Sum of E	Customer Accounting	18,263	186	188	374
Sum of F	eneral Office Expense	35,154	358	361	719
Sum of G	Miscellaneous	33,965	346	349	695
Sum of H	Maintenance Expense	247,257	2,516	2,541	5,057
	Sum Lines[17]thru[27]	$ 622,012	$ 6,328	$ 6,393	$ 12,721

Line [25] Col [D] $ 12,721

45
46 Workpapers & Supporting Documents:
47 (a) Sche6
48 Bureau of Labor Statistics - Phoenix CPI
49
50 \2015 Sun City West Wastewater.xls

Line No.

1 Cityworks License Fees — Business Unit: 7E

2

3 EPCOR has identified the need to implement a computerized maintenance management system designed to manage its distribution and collection system assets. Currently, EPCOR
4 utilizes a combination of paper records, spreadsheets, and maps for asset management that was determined to be inadequate for effectively managing project costs and documentation
5 in future years. 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
6 computer maintenance management system. The adjustment below outlines the proposed increase to 2015 base license expenses for the known future Citywork expenses.

7

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 | Sun City West | 5.7270% |

16

17

18 Total EPCOR AZ Allocated Costs $ 40,548 Line[10]*Line[14]

19 Sun City West Wastewater Allocated Portion $ 2,322 Line[15]*Line[18]

20

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23 Increase/(Decrease) to Expense — Line[19] $ 2,322

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46 Workpapers & Supporting Documents:

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50 \2015 Sun City West Wastewater.xls

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																		
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42																		

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Line No.

1 Low Income Program Costs

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

11 Sun City West Wastewater

13	Proposed Monthly Discount	$ 5		
15	Proposed Participant Level	500		
16			$ 2,500	Line [13] * Line [15]
18	Number of Months		12	
20			$ 30,000	Line [16] * Line [18]

31 Increase/(Decrease) to Expense — Line [20] $ 30,000

46 Workpapers & Supporting Documents:

50 \2015 Sun City West Wastewater.xls

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46	Workpapers & Supporting Documents:
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Line No.

1 Customer Communication & Education

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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
4 the 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	81.097%
17	4 Factor	Sun City West WW	5.727%

18

19

20	Total EPCOR AZ Allocated Costs	$ 50,280	Line [14] * Line [16]
21	Sun City West Allocated Portion	$ 2,880	Line [17] * Line [20]

22

23 Increase/(Decrease) to Expense — Line [21] — $ 2,880

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46 Workpapers & Supporting Documents:
47 (a) \Customer Education & Comm Adj.xlsx
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50 \2015 Sun City West Wastewater.xls

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%		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 districts .					
4						
5						
6						
7		4- Factor	GMC	8.7907%		
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	Sun City West WW Portion already in Plant in Service			$ 2,277	Line [14] * Line [7]	
18						
19		WW Factor	GMC	27.3789%		
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	Sun City West WW Portion of Vactor and Sludge Trucks			$ 48,591	Line [26] * Line [19]	
29						
30						
31	Increase / (Decrease) to Depr Expense			$ 46,315	Line [28] - Line [17]	$ 46,315 Line [31]
32						
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43						
44	Workpapers and Supporting Documents:					
45	\Vactor Truck And Sludge Truck Adjustment.xlsx					
46						
47						
48						
49						
50	\2015 Sun City West Wastewater.xls					

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%							
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																		
20																		
21																		

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
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

Line No.	
1	Intentionally Left Blank
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46	Workpapers & Supporting Documents:
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48	
49	
50	\2015 Sun City West Wastewater.xls

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
3 to calculate. This is a conforming adjustment.

				[1]	[2]	[1] * [2] = [3]
			7E		AZ	AZ-Factor
	DIRECT PLANT Test Year Adjusted Results		District 4-Factor	5.7270%	81.0969%	4.6444%

NWV Allocation	
7G	19.21%
7E	80.79%

Gross Property Value at 12/31/2015	$ 62,921,540	Schb2 Line [2]
% of Plant Insured	48.77%	\[Insurance]1. Property & Terrorism [23]
Gross Plant Insured	$ 30,685,863	Line [15] * Line [18]

		Test Year Adjusted Results		Adjusted with Rate Increase		Adjusted with Rate Increase	
	Adjusted Revenues in Year Ended December 2015	**$ 7,319,872**	Schc2 [AL][14]	**$ 9,393,948**	Schc2 [AN][14]		
		[A]	[B]		[C] = [A] * [B]	[D]	[E] = [D] * [B]
	Factor	**Amount**	**Rate**	**Source**	**Premium**	**Amount**	**Premium**
1. Property Insurance	Plant [25]	$ 30,685,863	0.0582%	\[Insurance] Summary [	$ 17,848	$ 30,685,863	$ 17,848
2. Excess Liability	Revenue Line [25]	7,319,872	0.2533%	\[Insurance] Summary [	18,541	9,393,948	23,794
3. Umbrella Liability	AZ 4- Factor [10]	92,245	4.6444%	\[Insurance] Summary [	4,284	92,245	4,284
4. Autos	AZ 4- Factor [10]	278,912	4.6444%	\[Insurance] Summary [	12,954	278,912	12,954
5. Workers Compensation	Payroll Col [49]	1,214,096	1.6381%	\[Insurance] Summary [	19,888	1,214,096	19,888
+ 80.79% of NW\ **6. Pollution ***	Fixed Site	4,073	1.81	\[Insurance] Summary [	7,364	4,073	7,364
7. D&O	AZ 4- Factor [10]	13,535	4.6444%	\[Insurance] Summary [	629	13,535	629
8. Fiduciary	AZ 4- Factor [10]	1,473	4.6444%	\[Insurance] Summary [	68	1,473	68
9. Crime	Employee Count	13	$ 8.10	\[Insurance] Summary [	105	13	105
10. Employed Lawyers	AZ 4- Factor [10]	1,208	4.6444%	\[Insurance] Summary [	56	1,208	56
11. Non Owned Pollution	AZ 4- Factor [10]	15,728	4.6444%	\[Insurance] Summary [	730	15,728	730
12. Employment Practices	Employee Count	13	$ 5.33	\[Insurance] Summary [	69	13	69
+ 80.79% of NW\ **13. Utilities Bond ****	Site Bond Requirement	403,950	0.7891%	\[Insurance] Summary [	3,187	403,950	3,187
14. Cyber Insurance	AZ 4- Factor [10]	1,388	4.6444%	\[Insurance] Summary [	64	1,388	64
15. Sun City Flood Insurance	Sun City Only	2,194	0.0000%	\[Insurance] Summary [	-	2,194	-
16. LAPP	AZ 4- Factor [10]	15,466	4.6444%	\[Insurance] Summary [	718	15,466	718
17.ARI	AZ 4- Factor [10]	15,304	4.6444%	\[Insurance] Summary [	711	15,304	711
Total					$ 87,219 Sum Col [C]	Sum Col [E]	$ 92,472

* Pollution is reported by site to Insurance Company, NWV plant is a separately insured site,

Adjusted Test Year Insurance Other Than Group	GL Account 5605 from Sch E6	$ 99,077
	Increase/(Decrease) to Insurance Other Than Group	$ (11,859) Line [45] - Line [50]

	$ 87,219
	$ 5,253

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
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%							
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%		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

Sun City West 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 =	1.72%	One Minus Combined	62.37%	1.08%	
6							
7	Bad Debt Expense	Effective Rate =	0.05%	One Minus Combined	62.37%	0.03%	
8							
9	Total Tax Percentage					38.74%	Sum Line [1-7]
10							
11	Operating Income % = 100% - Tax Percentage					61.26%	1 - [C] Line [9]
12							
13							
14							
15							
16							
17							
18	Operating Income %					1.63	1 / [C] Line [11]
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
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32							
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36							
37							
38							
39							
40							
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42							
43	Supporting Schedules:		Recap Schedules:				
44	C-2		A-1				
45							
46	Workpapers & Supporting Documents						
47							
48							
49							
50	\2015 Sun City West Wastewater.xls						

D Schedule
Sun City West WW

Sun City West 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 Sun City West Wastewater.xls

Sun City West Wastewater
Test Year Ended December 31, 2015
Summary of Cost of Capital
Total Company - EPCOR Water Arizona
District Level - Sun City West 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]	$ 14,204,936	53.93%	4.29%	2.31%	Line [1] [F] * Line [7] [E]	$ 14,845,432	56.36%	4.29%	2.42%
2											
3	Short-Term Debt	Line [3] [B] * Line [7] [A]	$ 1,136,447	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]	$ 10,999,221	41.76%	10.65%	4.45%	Line [5] [F] * Line [7] [E]	$ 11,495,172	43.64%	10.65%	4.65%
6											
7	Totals	(a)	$ 26,340,603	100.00%		6.77%	Line [7] [A]	$ 26,340,603	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]	$ 14,845,432	45.23%	4.29%	1.94%	Line [1] [F] * Line [28] [A]	$ 14,845,432	45.23%	4.29%	1.94%
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]	$ 11,495,172	35.02%	10.65%	3.73%	Line [5] [F] * Line [28] [A]	$ 11,495,172	35.02%	10.65%	3.73%
20											
21	Fair Value Increment		$ 12,961,770	39.49%	1.35%	0.53%	Line [31] [A] - Line [28] [A]	$ 6,480,885	19.75%	1.35%	0.27%
22											
23		Sum Line [15-21]	$ 39,302,373	119.75%		6.20%	Sum Line [15-21]	**$ 32,821,488**	100.00%		5.94%
24											
25											
26											
27	EPCOR Proposed Adjusted Fair Value Rate Base										
28	Original Cost Rate Base (OCRB)		$ 26,340,603 (b)								
29	Reconstructed Cost New Depreciation (RCND)		$ 39,302,373 (b)								
30											
31	Fair Value Rate Base		**$ 32,821,488** Average Lines [28] and [29]								
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43	Supporting Schedules:			Recap Schedules:							
44	D-2			A-1							
45											
46											
47											
48	\2015 Sun City West Wastewater.xls										
49											
50											

Sun City West Wastewater
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Sun City West 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] / [A] 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%		$ 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	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%	(b)
19										
20										
21	Totals		$ 18,480,843	$ 36,962	0.20%		$ 18,480,843	$ 36,962	0.20%	Line [18]
22										
23										
24										
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39										
40	Supporting Schedules:			Recap Schedules:						
41	(a) E-1			D-1						
42	(b) D-2									
43										
44										
45	\2015 Sun City West Wastewater.xls									
46										
47										
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Sun City West 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							
6							
7							
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42							
43	Supporting Schedules:			Recap Schedules:			
44	E-1			D-1			
45							
46	Workpapers & Supporting Documents						
47							
48							
49							
50	\2015 Sun City West Wastewater.xls						

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.
2	
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43	Supporting Schedules: Recap Schedules:
44	D-1
45	
46	Workpapers & Supporting Documents
47	
48	
49	
50	\2015 Sun City West Wastewater.xls

E Schedule
Sun City West WW

Sun City West Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets

Total EPCOR Water Arizona, Inc.

Exhibit
Schedule E-1

Witness: Murrey

Line No.		Test Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Prior Year Ended 12/31/2013	
1	ASSETS				
2	Utility Plant	$ 968,978,956	$ 923,551,600	$ 882,487,056	
3	Construction Work in Progress	27,528,673	25,469,580	28,326,049	
4	Plant Acquisition Adjustment	20,300,784	21,300,894	22,301,005	
5	Less: Accumulated Depreciation	(314,960,773)	(296,531,042)	(265,603,142)	
6	Net Plant	$ 701,847,638	$ 673,791,032	$ 667,510,967	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ (349,028)	$ (15,612)	$ (442,083)	
10	Customer Accounts Receivable	10,922,268	10,840,111	11,376,899	
11	Allowance for Uncollectible Accounts	(130,365)	(160,692)	(170,347)	
12	Prepaid Expenses	1,046,151	1,191,441	1,329,227	
13	Plant Materials & Supplies	1,094,121	648,581	914,085	
14	Trade and Other Receivables	159,751	(0)	(0)	
15	Intercompany Receivables	62,735,256	43,742,219	30,105,327	
16	Total Current Assets	$ 75,478,153	$ 56,246,048	$ 43,113,107	Sum Line [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	33,143,171	28,887,853	28,230,109	
21	Goodwill	(2,871,255)	693,168	53,000	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ 30,271,916	$ 29,581,021	$ 28,283,109	Sum Line [19-23]
25					
26	TOTAL ASSETS	$ 807,597,708	$ 759,618,101	$ 738,907,183	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 Sun City West Wastewater.xls				
59					
60					
61					
62					

Sun City West Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets

Exhibit
Schedule E-1

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	$ 44,756,346	$ 41,795,938	$ 40,242,046	
3	Construction Work in Progress	1,261,938	1,205,399	1,699,496	
4	Plant Acquisition Adjustment	1,784,584	1,872,501	1,960,417	
5	Less: Accumulated Depreciation	(31,384,069)	(30,217,753)	(28,710,128)	
6	Net Plant	$ 16,418,799	$ 14,656,085	$ 15,191,832	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ (30,884)	$ (1,623)	$ (38,990)	
10	Customer Accounts Receivable	840,867	831,789	925,265	
11	Allowance for Uncollectible Accounts	(11,460)	(14,126)	(14,975)	
12	Prepaid Expenses	6,400	13,051	61,664	
13	Plant Materials & Supplies	20,403	15,553	4,378	
14	Trade and Other Receivables	14,043	(0)	1,612	
15	Intercompany Receivables	33,145,762	30,564,636	28,308,433	
16	Total Current Assets	$ 33,985,131	$ 31,409,280	$ 29,247,387	Sum Line [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	483,908	489,543	417,024	
21	Goodwill	(313,338)	-	-	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ 170,570	$ 489,543	$ 417,024	Sum Line [19-23]
25					
26	TOTAL ASSETS	$ 50,574,501	$ 46,554,908	$ 44,856,242	Line 6+ Line16+ Line24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 9,514,264	$ 11,030,245	$ 12,134,184	
31					
32	Long-Term Debt	$ 21,931,147	$ 21,121,461	$ 21,124,478	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 1,054,639	$ 602,340	$ 815,922	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	14,776,427	11,491,170	8,967,788	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 15,831,066	$ 12,093,510	$ 9,783,710	Sum Line [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	$ 143,641	$ 153,139	$ 416,780	
44	Accumulated Deferred Income Taxes	1,896,172	1,039,310	896,159	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	1,748	2,521	3,295	
47	Accrued Pension Liability	764,190	809,730	446,912	
48	Other Credits	187,008	(3,948)	(3,989)	
49	Total Deferred Credits	$ 2,992,758	$ 2,000,752	$ 1,759,157	Sum Line [43-48]
50					
51	Contributions in Aid of Construction	$ 305,266	$ 308,941	$ 54,713	
52					
53	Total Liabilities & Common Equity	$ 50,574,501	$ 46,554,908	$ 44,856,242	Line 30+32+ 40+49+51
54					
55	Supporting Schedules:	Recap Schedules:			
56	E-5	A-1, B-1			
57	TB15				
58	\2015 Sun City West Wastewater.xls				
59					
60					
61					
62					

Sun City West 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	$ 21,346,361	$ 19,577,534	$ 18,482,115	
3	Construction Work in Progress	380,134	405,217	1,035,314	
4	Plant Acquisition Adjustment	-	-	-	
5	Less: Accumulated Depreciation	(12,352,231)	(10,867,937)	(10,355,070)	
6	Net Plant	$ 9,374,264	$ 9,114,814	$ 9,162,360	Sum Lines [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ -	$ -	$ -	
10	Customer Accounts Receivable	411,793	405,093	420,989	
11	Allowance for Uncollectible Accounts	-	-	-	
12	Prepaid Expenses	2,251	1,661	1,482	
13	Plant Materials & Supplies	230	108	108	
14	Trade and Other Receivables	-	-	-	
15	Intercompany Receivables	12,395,460	7,746,140	1,929,726	
16	Total Current Assets	$ 12,809,735	$ 8,153,001	$ 2,352,305	Sum Lines [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	-	1	1	
21	Goodwill	-	-	-	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ -	$ 1	$ 1	Sum Lines[19-23]
25					
26	TOTAL ASSETS	$ 22,183,998	$ 17,267,816	$ 11,514,666	Line 6+ Line16+ Line24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 21,240,731	$ 16,471,932	$ 10,868,164	
31					
32	Long-Term Debt	$ -	$ -	$ -	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 493,696	$ 333,744	$ 174,863	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	-	-	-	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 493,696	$ 333,744	$ 174,863	Sum Lines [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	$ 144,306	$ 153,198	$ 416,926	
44	Accumulated Deferred Income Taxes	-	-	-	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	-	-	-	
47	Accrued Pension Liability	-	-	-	
48	Other Credits	-	-	-	
49	Total Deferred Credits	$ 144,306	$ 153,198	$ 416,926	Sum Lines [43-48]
50					
51	Contributions in Aid of Construction	$ 305,266	$ 308,941	$ 54,713	
52					
53	Total Liabilities & Common Equity	$ 22,183,998	$ 17,267,816	$ 11,514,666	Line 30+32+40+49+51
54					
55					
56	\2015 Sun City West Wastewater.xls				

Sun City West Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
BU to be Allocated
7A
Allocating Factor:
8.7907%

Exhibit
Schedule E-1b
Page 1
Witness: Murrey

Line No.		7A Corporate Allocated to Sun City West 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	$ 462,359	$ 502,171	$ 450,823	$ 5,259,635	$ 5,712,518	$ 5,128,397	
3	Construction Work in Progress	(2,749)	282,348	239,992	(31,269)	3,211,893	2,730,059	
4	Plant Acquisition Adjustment	1,784,584	1,872,501	1,960,417	20,300,784	21,300,894	22,301,005	
1840	Property Plant and Equipment(IFRS)	1,784,584	1,872,501	1,960,417	20,300,784	21,300,894	22,301,005	
5	Less: Accumulated Depreciation	(164,619)	(714,006)	(660,222)	(1,872,650)	(8,122,271)	(7,510,447)	
6	Net Plant	$ 2,079,575	$ 1,943,014	$ 1,991,010	$ 23,656,500	$ 22,103,034	$ 22,649,014	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	$ (30,884)	$ (1,623)	$ (38,990)	$ (351,328)	$ (18,462)	$ (443,533)	
10	Customer Accounts Receivable	429,074	426,696	504,275	4,880,990	4,853,945	5,736,455	
11	Allowance for Uncollectible Accounts	(11,460)	(14,126)	(14,975)	(130,365)	(160,692)	(170,347)	
12	Prepaid Expenses	4,148	11,390	57,400	47,191	129,570	652,960	
13	Plant Materials & Supplies	-	-	-	-	-	-	
14	Trade and Other Receivables	14,043	(0)	1,612	159,751	(0)	18,333	
15	Intercompany Receivables	20,750,302	22,818,496	26,378,707	236,047,979	259,575,012	300,074,691	
16	Total Current Assets	$ 21,155,223	$ 23,240,834	$ 26,888,029	$ 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	483,908	489,542	417,023	5,504,766	5,568,857	4,743,904	
21	Goodwill	(313,338)	-	-	(3,564,423)	-	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-term investments	-	-	-	-	-	-	
24	Total Non-Current Assets	$ 170,570	$ 489,542	$ 417,023	$ 1,940,344	$ 5,568,857	$ 4,743,904	Sum Lines[19-23]
25								
26	TOTAL ASSETS	$ 23,405,369	$ 25,673,391	$ 29,296,062	$ 266,251,062	$ 292,051,265	$ 333,261,478	Line 6+16+24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	$ (1,459,713)	$ 2,630,407	$ 6,583,840	$ (16,605,169)	$ 29,922,560	$ 74,895,399	
31								
32	Long-Term Debt	$ 21,931,147	$ 21,121,461	$ 21,124,478	$ 249,480,843	$ 240,270,144	$ 240,304,470	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	$ 85,483	$ 73,970	$ 245,513	$ 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	$ 85,483	$ 73,970	$ 245,513	$ 972,420	$ 841,456	$ 2,792,863	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	$ (665)	$ (59)	$ (145)	$ (7,565)	$ (670)	$ (1,651)	
44	Accumulated Deferred Income Taxes	1,896,172	1,039,310	896,159	21,570,166	11,822,813	10,194,385	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	1,748	2,521	3,295	19,880	28,683	37,479	
47	Accrued Pension Liability	764,190	809,730	446,912	8,693,147	9,211,194	5,083,909	
48	Other Credits	187,008	(3,948)	(3,989)	2,127,340	(44,916)	(45,377)	
49	Total Deferred Credits	$ 2,848,452	$ 1,847,553	$ 1,342,232	$ 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	$ 23,405,369	$ 25,673,391	$ 29,296,062	$ 266,251,062	$ 292,051,265	$ 333,261,478	Line 30+32+40+49+51
54								
55								
56								
57								
58	\2015 Sun City West Wastewater.xls							

Sun City West Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
BU to be Allocated
7H
Allocating Factor:
80.7900%

Exhibit
Schedule E-1c
Page 1
Witness: Murrey

Line No.		7H - NWVRTF Plant Allocated to Sun City West 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	$ 22,947,626	$ 21,716,233	$ 21,309,108	$ 28,404,042	$ 26,879,853	$ 26,375,923	
3	Construction Work in Progress	884,553	517,834	424,191	1,094,879	640,963	525,053	
4	Plant Acquisition Adjustment	-	-	-	-	-	-	
5	Less: Accumulated Depreciation	(18,867,218)	(18,635,810)	(17,694,837)	(23,353,408)	(23,066,976)	(21,902,261)	
6	Net Plant	$ 4,964,961	$ 3,598,257	$ 4,038,462	$ 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	-	-	2,782	-	-	3,444	
13	Plant Materials & Supplies	20,173	15,445	4,269	24,970	19,117	5,285	
14	Trade and Other Receivables	-	-	-	-	-	-	
15	Intercompany Receivables	-	-	-	-	-	-	
16	Total Current Assets	$ 20,173	$ 15,445	$ 7,052	$ 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	$ 4,985,134	$ 3,613,702	$ 4,045,514	$ 6,170,484	$ 4,472,957	$ 5,007,444	Line 6+16+24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	$ (10,266,754)	$ (8,072,094)	$ (5,317,820)	$ (12,707,951)	$ (9,991,452)	$ (6,582,275)	
31								
32	Long-Term Debt	$ -	$ -	$ -	$ -	$ -	$ -	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	$ 475,460	$ 194,626	$ 395,546	$ 588,514	$ 240,903	$ 489,598	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	14,776,427	11,491,170	8,967,788	18,289,921	14,223,505	11,100,121	
38	Accrued Liabilities	-	-	-	-	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	$ 15,251,888	$ 11,685,795	$ 9,363,334	$ 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	$ 4,985,134	$ 3,613,702	$ 4,045,514	$ 6,170,484	$ 4,472,957	$ 5,007,444	Line 30+32+40+49+51
54								
55								
56								
57								
58	\2015 Sun City West Wastewater.xls							

Sun City West 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	$ 7,272,497	$ 7,052,303	$ 7,023,796	
2					
3	Operation & Maintenance Expense	$ 3,263,528	$ 3,114,337	$ 3,376,263	
4	Depreciation & Amortization	1,992,018	1,664,284	1,595,056	
5	Other Taxes	422,070	391,731	383,631	
6	Income Taxes	526,513	57,039	230,499	
7	Total Operating Expense	$ 6,204,129	$ 5,227,391	$ 5,585,449	Sum Line [3-6]
8	Operating Income	$ 1,068,368	$ 1,824,912	$ 1,438,347	Line [1]- Line [7]
9					
10	Other Income - Net	$ 319	$ -	$ -	
11					
12	Long-Term Interest	570,188	571,094	571,649	
13					
14	AFUDC	(15,392)	5,390	3,765	
15					
16	Net Income	$ 513,254	$ 1,248,429	$ 862,933	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	$ -	$ -	$ -	
19					
20	Earnings Available for Common Stock	$ 513,254	$ 1,248,429	$ 862,933	Line [16] - Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	$ 76.37 (b)	$ 185.76 (b)	$ 128.40 (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 Sun City West Wastewater.xls				

Sun City West 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	$ 513,254	$ 1,248,429	$ 862,933	(c)
4	Depreciation and Amortization	1,992,018	1,664,284	1,595,056	(c)
5	Def. Investment Tax Credits	-	-	-	
6	Deferred Income Taxes	1,412,263	549,767	479,136	(b)
7	Amort. of Regulatory Expense	-	-	-	
8	Total From Operations	$ 3,917,535	$ 3,462,480	$ 2,937,124	Sum Line [3-7]
9	From Financing				
10	Advances in Aid of Construction	$ (9,498)	$ (263,641)	$ (57,252)	(b)
11	Contributions in Aid of Construction	-	41	(41)	(b)
12	Issuance of Long-Term Debt	809,686	(3,018)	(2,901)	(b)
13	(Decrease) / Increase in Net Amounts				(b)
14	Due to Parent and Affiliates	3,285,258	2,523,382	(1,188,473)	
15	Total From Financing	$ 4,085,446	$ 2,256,764	$ (1,248,667)	Sum Line [10-14]
16					
17	Total Funds Provided	$ 8,002,980	$ 5,719,243	$ 1,688,457	Line [8]+ Line [15]
18					
19	Application of Funds				
20	Construction Expenditures	$ 2,878,871	$ 1,533,264	$ 56,053	(a)
21	Rate Case Expenses	-	-	-	
22	Dividends Paid	638,138	777,983	-	(d)
23	Other Deferred Debits and Credits	(190,957)	(41)	41	
24	Total Funds Applied	$ 3,326,052	$ 2,311,207	$ 56,094	Sum Line [20-23]
25					
26					
27					
28					
29	4-Factor	5.7270%	5.7270%	5.7270%	
30					
31	Business Unit	7E			
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	Workpapers & Supporting Documents				
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West Wastewater
Test Year Ended December 31, 2015
Statement of Changes in Stockholders Equity
Total Company

Exhibit
Schedule E-4
Page 1
Witness: Murrey

Line No.			Shares Outstanding [A]	Common Stock [B]	Additional Paid-In-Capital [C]	Retained Earnings (a) [D]	Total [E]=[A]+[B]+[C]+[D]	
1	Balance December 31, 2012	(a)	104,576	$ 522,880	$ 184,882,920	$ (33,157,609)	$ 152,248,192	
2								
3	Net Income					14,773,371	14,773,371	
4								
5	Dividends Paid					-	-	
6								
7	Other/Reclass					1,195,724	1,195,724	
8								
9	Balance December 31, 2013		104,576	$ 522,880	$ 184,882,920	$ (17,188,514)	$ 168,217,287	Sum Line [1-7]
10								
11	Net Income					23,156,242	23,156,242	
12								
13	Dividends Paid					(13,584,423)	(13,584,423)	
14								
15	Other/Reclass					(3,192,850)	(3,192,850)	
16								
17	Balance December 31, 2014		104,576	$ 522,880	$ 184,882,920	$ (10,809,545)	$ 174,596,256	Sum Line [9-15]
18								
19	Net Income					14,986,797	14,986,797	
20								
21	Dividends Paid					(11,142,573)	(11,142,573)	
22								
23	Other/Reclass					428,326	428,326	
24								
25	Balance December 31, 2015		104,576	$ 522,880	$ 184,882,920	$ (6,536,994)	$ 178,868,806	Sum Line [17-23]
26								
27							$ 178,868,806	Sch d1 Line [5]
28							$ (0)	
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 Sun City West Wastewater.xls							

Sun City West 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	5,953	-	5,953
3	341200	Trans Equip Hvy Duty Trks	-	-	-
4	341400	Trans Equip Other	-	-	-
5	343000	Tools, Shop and Garage	-	-	-
6	351000	WW Organization	4,078	-	4,078
7	352000	WW Franchises	68	-	68
8	353200	WW Land & Ld Rights Coll	(0)	-	(0)
9	353500	WW Land & Ld Rights Gen	-	-	-
10	354200	WW Struct & Imp Coll	144,607	72,001	216,609
11	354300	WW Struct & Imp SPP	(0)	-	(0)
12	354400	WW Struct & Imp TDP	-	-	-
13	354500	WW Struct & Imp Gen	91,007	30,266	121,273
14	355200	WW Pwr Gen Equip Coll	-	-	-
15	355300	WW Pwr Gen Equip SPP	63,665	-	63,665
16	355400	WW Pwr Gen Equip TDP	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-
18	360000	WW Collection Sewers Forced	943,616	(55,800)	887,815
19	361100	WW Collecting Mains	13,989,985	255,923	14,245,908
20	362000	WW Special Coll Struct	1,290,861	86	1,290,947
21	363000	WW Services Sewer	2,701,953	400,999	3,102,952
22	364000	WW Flow Measuring Devices	-	-	-
23	370000	WW Receiving Wells	-	-	-
24	371100	WW Pump Equip Elect	39,782	110,696	150,478
25	371200	WW Pump Equip Oth Pwr	-	-	-
26	380000	WW TD Equipment	0	-	0
27	380050	WW TD Equip Grit Removal	0	-	0
28	380100	WW TD Equip Sed Tanks/Acc	6,392	8,906	15,298
29	380200	WW TD Equip Sldge/Effl Rmv	0	-	0
30	380250	WW TD Equip Sldge Dig Tnk	(0)	-	(0)
31	380300	WW TD Equip Sldge Dry/Filt	0	-	0
32	380350	WW TD Equip Sec Trmt Filt	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	0	-	0
35	380600	WW TD Equip Oth Disp	0	15,290	15,290
36	380625	WW TD Equip Gen Trmt	185,574	124,443	310,016
37	380650	WW TD Equip Influent Lift S	508,529	132	508,660
38	381000	WW Plant Sewers	-	-	-
39	382000	WW Outfall Sewer Lines	113,140	-	113,140
40	389100	WW Oth Plt & Misc Equip Int	(0)	-	(0)
41	389600	WW Other P/E - CPS - 7E	4,239	60,217	64,457
42					
43		(continued)			
44					
45					
46	Work papers & Supporting Documents:			Recap Schedules:	
47	\UPIS Sun City West Wastewater 12.31.15.xlsx			A-4	
48				B-2	
49	\2015 Sun City West Wastewater.xls			E-1	
50					

Sun City West 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	Sun City West Wastewater (continued)					
2	390000	WW Office Furniture & Equip	$ (0)	$ -	$ (0)	
3	390200	WW Computers & Peripheral	-	-	-	
4	390300	WW Computer Software	-	-	-	
5	391000	WW Trans Equipment	-	-	-	
6	392000	WW Stores Equipment	-	-	-	
7	393000	WW Tool Shop & Garage Equip	(0)	-	(0)	
8	394000	WW Laboratory Equipment	-	-	-	
9	395000	WW Power Operated Equip	777	-	777	
10	396000	WW Communication Equip	12,621	-	12,621	
11	397000	WW Misc Equipment	22,663	1,858	24,521	
12	398000	WW Other Tangible Plant	-	-	-	
13	Unclassified	Not Classified	-	-		
14		Assets Belonging to Sun City West	(608,632)	608,632	-	
15						
16		Total Plant in Service	$ 19,520,877	$ 1,633,649	$ 21,154,526	Sum Lines [1-41] pg1 + Lines [2-13] pg2
17		From Schedule E1a	$ 19,577,534		$ 21,346,361	
18		Variance	$ (56,657)		$ (191,835)	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 4 Factor % Allocated to Sun City West Wastewater			8.7907%	
40						
41		Sun City West Wastewater Allocation			$ 466,050	Line [37] * Line [39]
42		From Schedule E1b			462,359	Sche1b
43		Variance			$ 3,691	Line [41]- Line [42]
44						
45	Workpapers & Supporting Documents:			Recap Schedules:		
46				A-4		
47	\UPIS Corporate Arizona 12.31.15.xlsx			B-2		
48	\UPIS Sun City West Wastewater 12.31.15.xlsx			E-1		
49						
50	\2015 Sun City West Wastewater.xls					

Sun City West 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)	-	2,582	2,582
4	307000	Wells & Springs (Corporate)	-	-	-
5	311200	Pump Equip Electric (Corporate)	-	24,525	24,525
6	340200	Comp & Periph Equip (Corporate)	-	-	-
7	340500	Other Office Equipment (Corporate)	-	-	-
8	304600	Struct & Imp Offices (Corporate)	-	9,052	9,052
9	304800	Struct & Imp Misc (Corporate)	-	8,610	8,610
10	341200	Trans Equip Hvy Duty Trks	-	-	-
11	341400	Trans Equip Other	-	-	-
12	343000	Tools, Shop and Garage	-	-	-
13	344000	Laboratory Equipment	-	-	-
14	346100	Comm Equip Non-Telephone	-	19,711	19,711
15	351000	WW Organization	-	-	-
16	352000	WW Franchises	-	1,304	1,304
17	353200	WW Land & Ld Rights Coll	-	450,976	450,976
18	353500	WW Land & Ld Rights Gen	-	20,747	20,747
19	354200	WW Struct & Imp Coll	-	3,574,657	3,574,657
20	354300	WW Struct & Imp SPP	-	997,595	997,595
21	354400	WW Struct & Imp TDP	-	-	-
22	354500	WW Struct & Imp Gen	-	6,900,037	6,900,037
23	355200	WW Pwr Gen Equip Coll	-	7,952	7,952
24	355300	WW Pwr Gen Equip SPP	-	63,439	63,439
25	355400	WW Pwr Gen Equip TDP	-	-	-
26	355500	WW Pwr Gen Equip RWTP	-	-	-
27	360000	WW Collection Sewers Forced	-	-	-
28	361100	WW Collecting Mains	-	109,750	109,750
29	362000	WW Special Coll Struct	-	486,363	486,363
30	363000	WW Services Sewer	-	8,725	8,725
31	364000	WW Flow Measuring Devices	-	55,923	55,923
32	370000	WW Receiving Wells	-	-	-
33	371100	WW Pump Equip Elect	-	1,026,512	1,026,512
34	371200	WW Pump Equip Oth Pwr	-	26,257	26,257
35	380000	WW TD Equipment	-	2,306,955	2,306,955
36	380050	WW TD Equip Grit Removal	-	1,041,234	1,041,234
37	380100	WW TD Equip Sed Tanks/Acc	-	5,327,840	5,327,840
38	380200	WW TD Equip Sldge/Effl Rmv	-	28,253	28,253
39	380250	WW TD Equip Sldge Dig Tnk	-	502,467	502,467
40	380300	WW TD Equip Sldge Dry/Filt	-	8,662,158	8,662,158
41	380350	WW TD Equip Sec Trmt Filt	-	-	-
42	380400	WW TD Equip Aux Effl Trmt	-	1,279,622	1,279,622
43	380500	WW TD Equip Chem Trmt Plt	-	208,781	208,781
44					
45		(continued)			
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS NWVRTF Wastewater 12.31.15.xlsx			A-4	
49				B-2	
50	\2015 Sun City West Wastewater.xls			E-1	

Sun City West 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	$ -	$ 1,033,384	$ 1,033,384	
3	380625	WW TD Equip Gen Trmt	-	780,426	780,426	
4	380650	WW TD Equip Influent Lift S	-	64,980	64,980	
5	381000	WW Plant Sewers	-	111,410	111,410	
6	382000	WW Outfall Sewer Lines	-	4,259	4,259	
7	389100	WW Oth Plt & Misc Equip Int	-	89,296	89,296	
8	389600	WW Other P/E - CPS - 7E	-	-	-	
9	390000	WW Office Furniture & Equip	-	168,065	168,065	
10	390200	WW Computers & Peripheral	-	23,044	23,044	
11	390300	WW Computer Software	-	69,027	69,027	
12	391000	WW Trans Equipment	-	247,842	247,842	
13	392000	WW Stores Equipment	-	11,072	11,072	
14	393000	WW Tool Shop & Garage Equip	-	139,757	139,757	
15	394000	WW Laboratory Equipment	-	156,655	156,655	
16	395000	WW Power Operated Equip	-	136,487	136,487	
17	396000	WW Communication Equip	-	358,832	358,832	
18	397000	WW Misc Equipment	-	74,088	74,088	
19	398000	WW Other Tangible Plant	-	-	-	
20					$ 36,620,650	Sum Lines [2-43] pg3 + Lines [2-19] pg4
21						
22						
23						
24						
25						
26		Sun City West Wastewater Allocation %			80.7900%	
27						
28						
29						
30						
31						
32		Sun City West Wastewater Allocation			$ 29,585,823	Line [21] * Line [26]
33		From Schedule E1c			22,947,626	
34		Variance			$ 6,638,197	Line [32] - Line [33]
35						
36						
37			Direct Plant		$ 21,154,526	Line [16], pg 2
38			Corporate Plant Allocated		466,050	Line [41], pg 2
39			NWV Plant Allocated		29,585,823	Line[32], pg 4
40			Total Northeast AF Plant		$ 51,206,399	Sum Lines [35 - 37]
41			From Schedule E1		44,756,346	Sche1
42			Variance		$ 6,450,053	Line[40]-Line[41]
43			Rollforward Adjustment (line [5] below)		6,450,053	Line [5], pg 5
44						
45						
46	Workpapers & Supporting Documents:			Recap Schedules:		
47				A-4		
48	\UPIS NWVRTF Wastewater 12.31.15.xlsx			B-2		
49				E-1		
50	\2015 Sun City West Wastewater.xls					

Sun City West Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Adj Number	Reconciliation of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] - [B] Difference	
1						
2	ADJ SMM-RB1	District Direct	$ 21,154,526	$ 21,346,361	$ (191,835)	
3	ADJ SMM-RB4	7A Corporate	466,050	462,359	3,691	
4	ADJ SMM-RB6	7H Northwest Valley Regional Treatment Facility	29,585,823	22,947,626	6,638,197	
5		Total Expected Variance	$ 51,206,399	$ 44,756,346	$ 6,450,053	Sum Line [2-4]
6		SChe1	$ 51,206,399	$ 44,756,346	$ 6,450,053	
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	19.21%	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 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	13.997%	Sun City Water	$ 742,051	$ 736,175	$ 5,876	
25	13.016%	Sun City Wastewater	690,033	684,569	5,464	
26	8.997%	Sun City West Water	476,969	473,191	3,777	
27	8.791%	Sun City West Wastewater	466,050	462,359	3,691	
28	24.898%	Agua Fria Water	1,319,984	1,309,531	10,453	
29	4.227%	Agua Fria Wastewater	224,076	222,302	1,774	
30	0.129%	Russell Ranch Wastewater	*6,852*	*6,797*	*54*	
31	1.779%	Verrado Wastewater	*94,290*	*93,543*	*747*	
32	2.319%	Northeast Agua Fria (NEAF) Wastewater	*122,935*	*121,961*	*974*	
33	5.233%	Anthem Water	277,428	275,231	2,197	
34	5.162%	Anthem Wastewater	273,644	271,477	2,167	
35	9.352%	Mohave Water	495,797	491,870	3,926	
36	0.913%	Mohave Wastewater	48,420	48,036	383	
37	0.002%	Arizona Gateway Wastewater	*127*	*126*	*1*	
38	0.911%	Wishing Well Wastewater	*48,293*	*47,910*	*382*	
39	2.869%	Paradise Valley	152,083	150,878	1,204	
40	1.177%	North Mohave	62,409	61,915	494	
41	0.355%	Tubac	18,797	18,648	149	
42	1.016%	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		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 Sun City West Wastewater.xls

Sun City West 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	$ 21,346,361	$ (191,835)	$ 21,154,526	
3	ADJ SMM-RB4	Corporate Plant and Accumulated Depreciation Balance	462,359	3,691	466,050	
4	ADJ SMM-RB6	Northwest Valley Plant (7H) Allocation	22,947,626	6,638,197	29,585,823	
5	ADJ SMM-RB9	6U Plant and Accumulated Depreciation Balances	-	156,184	156,184	
6	ADJ SMM-RB10	Post Test Year Plant Additions - One Year	-	8,490,422	8,490,422	
7		NWVRTF (7H) Allocation	-	3,068,013	3,068,013	
8		Corporate Plant (7A) Allocation	-	43,245	43,245	
9		USA Plant (6U) Allocation	-	101,581	101,581	
10		Direct Plant	-	5,277,583	5,277,583	
11	ADJ SMM-RB11	2017 Post Test Year Plant Additions- 6 Months	-	2,862,006	2,862,006	
12		NWVRTF (7H) Allocation	-	533,012	533,012	
13		Corporate Plant (7A) Allocation	-	61,535	61,535	
14		USA Plant (6U) Allocation	-	-	-	
15		Direct Plant	-	2,267,459	2,267,459	
16	ADJ SMM-RB15	Reclassification of Vactor Trucks	-	206,529	206,529	
17		Total	$ 44,756,346	$ 18,165,194	$ 62,921,540	Sum Line [2-16] less lines[6]&[11]
18		**PER B-2**	**$ 44,756,346**	**$ 18,165,194**	**$ 62,921,540**	
19		Difference	$ -	$ -	$ -	Line [17]-Line [18]
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]

Sun City West 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	11.77%	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	0.109%	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] - lines [10] and [17]

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 Lines [35-44] less lines [38] & [43]

47 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48 Schb2
49 4-factor
50 \2015 Sun City West Wastewater.xls

Sun City West 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	$ -	$ 20,932	$ -	
2	Wastewater Revenues	7,279,061	7,008,462	7,065,395	
3	Other Revenues	136	7,014	-	
4					
5	**Total Revenues**	$ 7,279,197	$ 7,036,407	$ 7,065,395	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 932,164	$ 913,266	$ 909,998	
8	Purchased Water	3,401	5,994	2,299	
9	Fuel & Power	402,806	374,976	425,422	
10	Chemicals	240,237	232,549	233,007	
11	Waste Disposal & Other Utilities	150,092	162,313	137,893	
12	Intercompany Support Services				
13	Corporate Allocation	226,357	239,763	266,152	
14	Outside Services	82,477	114,848	185,600	
15	Group Insurance & Other Employee Benefits	148,803	126,006	157,553	
16	Pensions	-	-	-	
17	Regulatory Expense	2,788	2,772	17,728	
18	Insurance Other Than Group	103,040	92,397	87,111	
19	Customer Accounting	501,077	455,896	502,842	
20	Rents	20,789	20,729	21,078	
21	General Office Expense	110,915	118,121	112,541	
22	Miscellaneous	38,503	23,835	39,050	
23	Maintenance Expense	300,080	230,872	277,989	
24	Depreciation & Amortization	1,992,018	1,664,284	1,595,056	
25	General Taxes-Property	306,609	280,975	272,096	
26	General Taxes-Other	115,461	110,756	111,535	
27	Income Taxes	526,513	57,039	230,499	
28					
29	**Total Operating Expenses**	$ 6,204,129	$ 5,227,391	$ 5,585,449	Sum Line [7-27]
30	**Utility Operating Income**	$ 1,075,068	$ 1,809,016	$ 1,479,945	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ 319	$ -	$ -	
33	Interest Expense	570,188	571,094	571,649	
34	Other Expense	(15,392)	5,390	3,765	
35	Gain/Loss Sale of Fixed Assets	-	(135)	(4,011)	
36	**Total Other Income & Deductions**	$ 555,114	$ 576,348	$ 571,403	Sum Line [32-35]
37	**Net Profit/(Loss)**	$ 519,954	$ 1,232,668	$ 908,542	Line [30] - Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income Allocations

Exhibit
Schedule E-6a
Page 1

Allocating Factor 5.7270%
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	136	-	-	
4					
5	**Total Revenues**	$ 136	$ -	$ -	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 403,074	$ 359,727	$ 370,597	
8	Purchased Water	78	-	-	
9	Fuel & Power	2,891	4,053	2,615	
10	Chemicals	21	48	24	
11	Waste Disposal & Other Utilities	280	250	(6)	
12	Intercompany Support Services				
13	Corporate Allocation	226,357	239,763	266,152	
14	Outside Services	44,188	50,828	74,779	
15	Group Insurance & Other Employee Benefits	37,514	26,477	39,521	
16	Pensions	-	-	-	
17	Regulatory Expense	2,788	2,772	16,502	
18	Insurance Other Than Group	12,407	7,650	11,161	
19	Customer Accounting	15,292	12,670	22,392	
20	Rents	18,534	18,166	18,133	
21	General Office Expense	58,657	62,066	61,690	
22	Miscellaneous	7,501	4,994	6,624	
23	Maintenance Expense	46,022	49,406	53,126	
24	Depreciation & Amortization	30,987	100,384	110,401	
25	General Taxes-Property	75	-	-	
26	General Taxes-Other	50,642	49,574	44,877	
27	Income Taxes	526,513	57,039	230,499	
28					
29	**Total Operating Expenses**	$ 1,483,821	$ 1,045,868	$ 1,329,089	Sum Line [7-27]
30	**Utility Operating Income**	$ (1,483,685)	$ (1,045,868)	$ (1,329,089)	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ 319	$ -	$ -	
33	Interest Expense	570,188	571,094	571,649	
34	Other Expense	(6)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	(135)	-	
36	**Total Other Income & Deductions**	$ 570,500	$ 570,959	$ 571,649	Sum Line [32-35]
37	**Net Profit/(Loss)**	$ (2,054,185)	$ (1,616,826)	$ (1,900,738)	Line [30-Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West 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	$ -	$ 20,932	$ -	
2	Wastewater Revenues	7,279,061	7,008,462	7,065,395	
3	Other Revenues	-	7,014	-	
4					
5	**Operating Expenses**	$ 7,279,061	$ 7,036,407	$ 7,065,395	Sum Line [1-3]
6					
7	Labor	$ 168,591	$ 220,281	$ 168,569	
8	Purchased Water	-	-	-	
9	Fuel & Power	95,428	109,787	118,632	
10	Chemicals	7,713	17,515	2,165	
11	Waste Disposal & Other Utilities	12,225	12,042	2,325	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	13,681	21,417	39,032	
15	Group Insurance & Other Employee Benefits	(62,886)	(64,707)	(72,621)	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	1,226	
18	Insurance Other Than Group	40,316	35,481	25,556	
19	Customer Accounting	485,766	443,187	480,291	
20	Rents	2,256	2,563	2,747	
21	General Office Expense	25,831	30,032	24,540	
22	Miscellaneous	18,138	8,072	16,231	
23	Maintenance Expense	47,252	12,897	18,962	
24	Depreciation & Amortization	1,589,788	510,290	454,451	
25	General Taxes-Property	11,004	10,554	10,065	
26	General Taxes-Other	61,499	57,838	60,915	
27	Income Taxes	-	-	-	
28					
29	**Total Operating Expenses**	$ 2,516,602	$ 1,427,249	$ 1,353,084	Sum Line [7-27]
30	**Utility Operating Income**	$ 4,762,460	$ 5,609,157	$ 5,712,311	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ -	$ -	$ -	
33	Interest Expense	-	-	-	
34	Other Expense	(6,339)	5,390	3,765	
35	Gain/Loss Sale of Fixed Assets	-	-	(4,011)	
36	**Total Other Income & Deductions**	$ (6,339)	$ 5,390	$ (246)	Sum Line [32-35]
37	**Net Profit/(Loss)**	$ 4,768,799	$ 5,603,768	$ 5,712,557	Line [30-Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income Allocations

Exhibit
Schedule E-6c
Page 1

Allocating Factor 80.7900%
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	$ 360,499	$ 333,258	$ 370,832	
8	Purchased Water	3,323	5,994	2,299	
9	Fuel & Power	304,486	261,137	304,175	
10	Chemicals	232,503	214,987	230,818	
11	Waste Disposal & Other Utilities	137,587	150,021	135,573	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	24,609	42,602	71,789	
15	Group Insurance & Other Employee Benefits	174,175	164,236	190,653	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	-	
18	Insurance Other Than Group	50,316	49,266	50,393	
19	Customer Accounting	19	38	160	
20	Rents	-	-	198	
21	General Office Expense	26,427	26,023	26,311	
22	Miscellaneous	12,864	10,769	16,194	
23	Maintenance Expense	206,805	168,568	205,902	
24	Depreciation & Amortization	371,243	1,053,609	1,030,204	
25	General Taxes-Property	295,530	270,421	262,031	
26	General Taxes-Other	3,321	3,345	5,743	
27	Income Taxes	-	-	-	
28					
29	**Total Operating Expenses**	$ 2,203,707	$ 2,754,274	$ 2,903,276	Sum Line [7-27]
30	**Utility Operating Income**	$ (2,203,707)	$ (2,754,274)	$ (2,903,276)	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	$ -	$ -	$ -	
33	Interest Expense	-	-	-	
34	Other Expense	(9,047)	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ (9,047)	$ -	$ -	Sum Line [32-35]
37	**Net Profit/(Loss)**	$ (2,194,660)	$ (2,754,274)	$ (2,903,276)	Line [30-Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West Wastewater
Test Year Ended December 31, 2015
Operating Statistics

Exhibit
Schedule E-7
Page 1
Witness: Murrey

Business Unit 7E

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**	**14,959**	**14,946**	**14,909**	Sum Line [12-14]
12	Residential	14,653	14,651	14,648	
13	Commercial	306	295	262	
14	Other	-	-	-	
15					
16					
17					
18					
19					
20					
21	Average Annual Revenue Per Residential Customer				
22	Residential	$ 497 (a)	$ 478 (a)	$ 482 (a)	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
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39					
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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 Sun City West Wastewater.xls				

Sun City West 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	$ 115,461	$ 110,756	$ 111,535	
4	Property Taxes	306,609	280,975	272,096	
5	Income Tax	526,513	57,039	230,499	
6					
7	Total Taxes to Operations	$ 948,583	$ 448,770	$ 614,131	Sum Line [3-6]
8					
9					
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41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47					
48					
49					
50	\2015 Sun City West Wastewater.xls				

Line No.	
1	Sun City West 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.
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43	Supporting Schedules: Recap Schedules:
44	
45	
46	Workpapers & Supporting Documents:
47	
48	
49	
50	\2015 Sun City West Wastewater.xls

F Schedule
Sun City West WW

Sun City West 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	$ 7,272,497	$ 7,319,872	$ 9,393,948	
2					
3	Operation & Maintenance Expense	3,263,528	3,418,861	3,425,213	
4	Depreciation & Amortization	1,992,018	2,748,108	2,748,108	
5	Other Taxes	422,070	453,140	488,895	
6	Income Taxes	526,513	23,451	788,081	
7	Total Expense	$ 6,204,129	$ 6,643,560	$ 7,450,297	Sum Line [3-6]
8	Operating Income	$ 1,068,368	$ 676,312	$ 1,943,651	Line [1] - Line [7]
9					
10	Other Income Net	$ 319	$ 319	$ 319	
11					
12	Long-Term Interest	$ 570,188	$ 637,443	$ 637,443	
13					
14	Other income and deductions	$ (15,392)	$ (15,392)	$ (15,392)	
15	Net Income	$ 513,254	$ 53,943	$ 1,321,282	Line [8] - Sum Lines [10-14]
16					
17					
18	Earnings Per Average Share	$ 76.37 (c)	$ 8.03 (c)	$ 196.60 (c)	
19					
20	Return on Common Equity	0.34% (c)	0.34% (d)	11.36% (d)	
21					
22					
23					
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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	Workpapers & Supporting Documents:				
49					
50	\2015 Sun City West Wastewater.xls				

Sun City West 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	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	$ 513,254	$ 53,943 (b)	$ 1,321,282 (b)
4	Depreciation and Amortization	1,992,018	2,748,108 (b)	2,748,108 (b)
5	Def. Investment Tax Credits	-	- (a)	- (a)
6	Deferred income Taxes	1,412,263	1,412,263 (a)	1,412,263 (a)
7	Amort. of Regulatory Expense	-	- (a)	- (a)
8	Total From Operations	$ 3,917,535	$ 4,214,314	$ 5,481,653 Sum Lines [3-7]
9	From Financing			
10	Advances in Aid of Construction	$ (9,498)	$ (9,498) (a)	$ (9,498) (a)
11	Contributions in Aid of Construction	-	- (a)	- (a)
12	Issuance of Long-Term Debt	809,686	809,686 (a)	809,686 (a)
13	Increase / (Decrease) in Net Amounts			
14	Due to Parent and Affiliates	3,285,258	3,285,258 (a)	3,285,258 (a)
15	Total From Financing	$ 4,085,446	$ 4,085,446	$ 4,085,446 Sum Lines [10-14]
16				
17	Total Funds Provided	$ 8,002,980	$ 8,299,760	$ 9,567,099 Line [8] + Line [15]
18	Application of Funds			
19	Construction Expenditures	$ 2,878,871	$ 4,591,833 (e)	$ 4,591,833 (e)
20	Rate Case Expenses	-	238,285 (a)	238,285 (a)
21	Dividends Paid	638,138	638,138 (a)	638,138 (a)
22	Other Deferred Debits and Credits	(190,957)	(190,957) (a)	(190,957) (a)
23	Total Funds Applied	$ 3,326,052	$ 5,277,299	$ 5,277,299 Sum Lines [19-22]
24				
25	Details of Financing			
26	Changes in Short-Term Debt	$ (3,285,258) (c)	$ -	$ -
27	Changes in Long-Term Debt	$ 809,686 (c)	$ - (d)	$ - (d)
28	Changes in Preferred Stock	$ - (c)	$ -	$ -
29	Changes in Common Equity	$ (1,515,981) (c)	$ 53,943 (c)	$ 1,321,282 (c)
30				
31				
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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 Sun City West Wastewater.xls			

Sun City West Wastewater
Test Year Ended December 31, 2015
Projected Construction Requirements

Exhibit
Schedule F-3
Page 1
Witness: Mahler

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	$ 2,878,871	$ 4,591,833	$ 4,657,988	$ 4,795,882	(a)
4						
5						
6						
7	Total Plant	$ 2,878,871	$ 4,591,833	$ 4,657,988	$ 4,795,882	Sum Line [3-6]
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42						
43	Supporting Schedules		Recap Schedules:			
44	(a) A-4		F-2			
45			A-4			
46						
47	Workpapers and Supporting Documents					
48						
49						
50	\2015 Sun City West Wastewater.xls					

Sun City West 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	
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43	Supporting Schedules Recap Schedules:
44	
45	
46	
47	Workpapers and Supporting Documents
48	
49	
50	\2015 Sun City West Wastewater.xls

G Schedule
Sun City West WW

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	$ 7,319,736	$ 6,611,556	$ 708,180
2. Other Revenues	135	122	13
3. Total Operating Revenues	$ 7,319,871	$ 6,611,678	$ 708,193
4. Less: Operating Expenses	6,620,078	6,038,458	581,620
5. Return and Income Taxes	$ 699,793	$ 573,220	$ 126,573
6. Less: Interest Expense (Allocated by Rate Base)	637,443	578,862	58,581
7. Taxable Income	62,350	(5,642)	67,992
8. Less: Income Taxes (Allocated based on Line 7)	23,451	(2,122)	25,573
9. Net Return (Ln 5 - Ln 8)	$ 676,341	$ 575,342	$ 101,000
10. Original Cost Measure of Value	$ 26,340,573	$ 23,920,413	$ 2,420,160
11. Rate of Return, Percent	2.57%	2.41%	4.17%
12. Relative Rate of Return	1.00	0.94	1.63

EPCOR WATER ARIZONA INC.
SUN CITY WEST WASTEWATER DISTRICT
COST OF SERVICE SUMMARY - PROPOSED RATES

Description	Cost of Service	Residential	Commercial
(1)	(2)	(3)	(4)
1. Revenues From Wastewater Service - Proposed Rates	$ 9,392,469	$ 8,554,693	$ 837,776
2. Other Revenues	135	122	13
3. Total Operating Revenues	$ 9,392,604	$ 8,554,815	$ 837,789
4. Less: Operating Expenses	6,662,186	6,076,934	585,252
5. Return and Income Taxes	$ 2,730,418	$ 2,477,881	$ 252,537
6. Less: Interest Expense (Allocated by Rate Base)	637,443	578,861	58,581
7. Taxable Income	2,092,976	1,899,020	193,956
8. Less: Income Taxes (Allocated based on Line 7)	788,081	714,947	73,134
9. Net Return (Ln 5 - Ln 8)	$ 1,942,337	$ 1,762,934	$ 179,403
10. Original Cost Measure of Value	$ 26,340,572	$ 23,920,649	$ 2,419,923
11. Rate of Return, Percent	7.37%	7.37%	7.41%
12. Relative Rate of Return	1.00	1.00	1.01

EPCOR WATER ARIZONA INC.

SUN CITY WEST WASTEWATER DISTRICT
RATE BASE ALLOCATION TO CLASSES OF SERVICE

Line No.	Cost Function	Factor Ref.	Rate Base	Residential	Commercial
1	(1)	(2)	(3)	(4)	(5)
2					
3	Commodity	A	$ 2,346,316	$ 2,081,652	$ 264,664
4					
5	Demand - Maximum Day	B	10,649,814	9,557,142	1,092,671
6					
7	Demand - Maximum Hour	C	10,469,039	9,557,186	911,853
8					
9	Customer Facilities - Services	D	1,493,985	1,365,354	128,632
10					
11	Customer Accounting	E	1,381,419	1,359,315	22,103
12					
13	Total		$ 26,340,573	$ 23,920,649	$ 2,419,923
14					

EPCOR WATER ARIZONA INC.
SUN CITY WEST WASTEWATER DISTRICT
EXPENSE ALLOCATION TO CLASSES OF SERVICE

Line No.	Cost Function	Factor Ref.	Cost of Service	Residential	Commercial
1	(1)	(2)	(3)	(4)	(5)
2					
3	Commodity	A	$ 1,848,057	$ 1,639,597	$ 208,461
4					
5	Demand - Maximum Day	B	2,377,534	2,133,598	243,935
6					
7	Demand - Maximum Hour	C	1,236,914	1,129,179	107,735
8					
9	Customer Facilities - Services	D	84,538	77,260	7,279
10					
11	Customer Accounting	E	1,115,143	1,097,300	17,842
12					
13	Total		$ 6,662,186	$ 6,076,934	$ 585,252
14					

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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)	(6)	(7)	(8)
2								
3	RATE BASE							
4	Struct & Imp SS	2	(0)	0	(0)	0	0	0
5	Struct & Imp P	2	4,441	0	4,441	0	0	0
6	Wells & Springs	2	0	0	0	0	0	0
7	Pump Equip Electric	2	17,902	0	17,902	0	0	0
8	Comp & Periph Equip	7	0	0	0	0	0	0
9	Other Office Equipment	7	(0)	(0)	(0)	(0)	0	(0)
10	Struct & Imp Offices	7	7,039	3,214	1,825	54	0	1,945
11	Struct & Imp Misc	7	6,946	3,172	1,801	53	0	1,920
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	13,464	6,148	3,491	104	0	3,722
17	WW Organization	9	4,078	374	1,645	1,609	230	221
18	WW Franchises	9	34,895	3,200	14,073	13,770	1,965	1,888
19	WW Land & Ld Rights Coll	2	436,655	0	436,655	0	0	0
20	WW Land & Ld Rights Gen	7	16,762	7,653	4,346	129	0	4,633
21	WW Struct & Imp Coll	2	355,264	0	355,264	0	0	0
22	WW Struct & Imp SPP	2	763,986	0	763,986	0	0	0
23	WW Struct & Imp TDP	2	0	0	0	0	0	0
24	WW Struct & Imp Gen	7	5,215,593	2,381,440	1,352,403	40,160	0	1,441,590
25	WW Pwr Gen Equip Coll	2	4,872	0	4,872	0	0	0
26	WW Pwr SPP	2	95,424	0	95,424	0	0	0
27	WW Pwr Gen Equip TDP	2	0	0	0	0	0	0
28	WW Pwr Gen Equip RWTP	2	0	0	0	0	0	0
29	WW Collection Sewers Forced	6	6,529,651	0	470,788	6,058,863	0	0
30	WW Collecting Mains	6	6,706,075	0	483,508	6,222,567	0	0
31	WW Special Coll Struct	6	(1,074,243)	0	(77,453)	(996,790)	0	0
32	WW Services Sewer	4	1,614,787	0	0	0	1,614,787	0
33	WW Flow Measuring Devices	1	5,978	5,978	0	0	0	0
34	WW Receiving Wells	3	0	0	0	0	0	0
35	WW Pump Equip Elect	2	868,326	0	868,326	0	0	0
36	WW Pump Equip Oth Pwr	2	14,105	0	14,105	0	0	0
37	WW TD Equipment	2	3,074,745	0	3,074,745	0	0	0
38	WW TD Equip Grit Removal	2	(130,471)	0	(130,471)	0	0	0
39	WW TD Equip Sed Tanks/Acc	2	(77,314)	0	(77,314)	0	0	0
40	WW TD Equip Sldge/Effl Rmv	2	21,175	0	21,175	0	0	0
41	WW TD Equip Sldge Dig Tnk	2	825,980	0	825,980	0	0	0
42	WW TD Equip Sldge Dry/Filt	2	1,120,616	0	1,120,616	0	0	0
43	WW TD Equip Sec Trmt Filt	2	(1,584)	0	(1,584)	0	0	0
44	WW TD Equip Aux Effl Trmt	2	990,298	0	990,298	0	0	0
45	WW TD Equip Chem Trmt Plt	2	145,780	0	145,780	0	0	0
46	WW TD Equip Oth Disp	2	(119,941)	0	(119,941)	0	0	0

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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)	(6)	(7)	(8)
2	WW TD Equip Gen Trmt	2	310,918	0	310,918	0	0	0
3	WW TD Equip Influent Lift S	2	448,629	0	448,629	0	0	0
4	WW Plant Sewers	2	63,616	0	63,616	0	0	0
5	WW Outfall Sewer Lines	3	(10,675)	0	0	(10,675)	0	0
6	WW Oth Plt & Misc Equip Int	7	122,160	55,778	31,676	941	0	33,765
7	WW Other P/E - CPS - 7E	7	25,725	11,746	6,671	198	0	7,111
8	WW Office Furniture & Equip	7	119,199	54,426	30,908	918	0	32,946
9	WW Computers & Peripheral	7	147,867	67,516	38,342	1,139	0	40,870
10	WW Computer Software	7	14,677	6,702	3,806	113	0	4,057
11	WW Trans Equipment	7	(295,829)	(135,075)	(76,708)	(2,278)	0	(81,767)
12	WW Stores Equipment	7	4,328	1,976	1,122	33	0	1,196
13	WW Tool Shop & Garage Equip	7	65,377	29,851	16,952	503	0	18,070
14	WW Laboratory Equipment	1	63,285	63,285	0	0	0	0
15	WW Power Operated Equip	7	92,401	42,190	23,960	711	0	25,540
16	WW Communication Equip	7	52,770	24,095	13,683	406	0	14,586
17	WW Misc Equipment	9	154,012	14,123	62,113	60,773	8,671	8,332
18	Corporate Assets	9	0	0	0	0	0	0
19	Unclassified	9	0	0	0	0	0	0
20								
21	Total Plant in Service		$ 28,869,742	$ 2,647,787	$ 11,642,371	$ 11,393,296	$ 1,625,645	$ 1,560,616
22								
23	OTHER RATE BASE ELEMENTS							
24	Regulatory Advances and Contributions	9	0	0	0	0	0	0
25	Customer Advances	9	(139,549)	(12,797)	(56,280)	(55,066)	(7,857)	(7,550)
26	Contributions in Aid of Construction	9	(302,824)	(27,769)	(122,129)	(119,494)	(17,049)	(16,383)
27	Cash Working Capital Allowance	7	(190,598)	(87,027)	(49,422)	(1,468)	0	(52,681)
28	Prepayments	7	0	0	0	0	0	0
29	Deferred Income Taxes	9	(1,896,172)	(173,879)	(764,726)	(748,229)	(106,754)	(102,583)
30	Deferred Debits	9	0	0	0	0	0	0
31	Regulatory Liabilities	9	0	0	0	0	0	0
32								
33	Total Other Rate Base Elements		(2,529,142)	(301,471)	(992,557)	(924,257)	(131,660)	(179,196)
34								
	Total Original Cost Measure of Value		$ 26,340,600	$ 2,346,316	$ 10,649,814	$ 10,469,039	$ 1,493,985	$ 1,381,419

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3	OPERATION AND MAINTENANCE EXPENSES							
4								
5								
6								
7	Labor - Treatment	2	$ 267,266	$ -	$ 267,266	$ -	$ -	$ -
8	Labor - Collection	6	8,522	-	614	7,907	-	-
9	Labor - Administrative	7	559,680	255,550	145,125	4,310	-	154,695
10	Purchased Water	1	3,401	3,401	-	-	-	-
11	Fuel and Power	1	421,546	421,546	-	-	-	-
12	Chemicals	1	246,213	246,213	-	-	-	-
13	Waste Disposal and Other Utilties	1	150,092	150,092	-	-	-	-
14	Corporate allocation	7	208,289	95,105	54,009	1,604	-	57,571
15	Outside Services	7	82,611	37,720	21,421	636	-	22,834
16	Group Insurance and Other Benefits	8	310,977	95,128	153,716	4,540	-	57,593
17	Pensions	8	-	-	-	-	-	-
18	Regulatory Expense	7	82,042	37,460	21,273	632	-	22,676
19	Insurance Other Than Group	7	96,434	44,032	25,005	743	-	26,654
20	Customer Accounting	5	496,931	-	-	-	-	496,931
21	Rents	7	20,789	9,492	5,391	160	-	5,746
22	General Office Expense	7	93,763	42,812	24,313	722	-	25,916
23	Miscellaneous	7	69,198	31,596	17,943	533	-	19,126
24	Maintenance Expense - Treatment	2	98,356	-	98,356	-	-	-
25	Maintenance Expense - Collection	6	3,136	-	226	2,910	-	-
26	Maintenance Expense - Administrative	7	205,967	94,044	53,407	1,586	-	56,929
27								
28								
29	TOTAL OPERATION AND MAINTENANCE EXPENSE		3,425,213	1,564,191	888,066	26,282	-	946,673

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3								
4	503 DEPRECIATION EXPENSE							
6	Struct & Imp P	2	139	-	139	-	-	-
7	Wells & Springs	2	-	-	-	-	-	-
8	Pump Equip Electric	2	2,477	-	2,477	-	-	-
9	Comp & Periph Equip	7	1,191	544	309	9	-	329
10	Other Office Equipment	7	-	-	-	-	-	-
11	Struct & Imp Offices	7	244	111	63	2	-	67
12	Struct & Imp Misc	7	232	106	60	2	-	64
12	Comm Equip Non-Telephone	7	1,592	727	413	12	-	440
13	WW Struct & Imp Coll	2	103,486	-	103,486	-	-	-
14	WW Struct & Imp SPP	2	26,865	-	26,865	-	-	-
15	WW Struct & Imp TDP	3	-	-	-	-	-	-
16	WW Struct & Imp Gen	7	213,652	97,553	55,400	1,645	-	59,053
17	WW Pwr Gen Equip Coll	2	214	-	214	-	-	-
18	WW Pwr Gen Equip SPP	2	5,746	-	5,746	-	-	-
18	WW Collection Sewers Forced	6	140,705	-	10,145	130,560	-	-
19	WW Collecting Mains	6	291,020	-	20,983	270,037	-	-
20	WW Special Coll Struct	6	33,678	-	2,428	31,249	-	-
21	WW Services Sewer	4	62,949	-	-	-	62,949	-
22	WW Flow Measuring Devices	1	4,587	4,587	-	-	-	-
23	WW Receiving Wells	3	-	-	-	-	-	-
24	WW Pump Equip Elect	2	122,475	-	122,475	-	-	-
25	WW Pump Equip Oth Pwr	2	2,652	-	2,652	-	-	-
26	WW TD Equipment	3	274,401	-	-	274,401	-	-
27	WW TD Equip Grit Removal	3	56,081	-	-	56,081	-	-
28	WW TD Equip Sed Tanks/Acc	3	287,977	-	-	287,977	-	-
29	WW TD Equip Sldge/Effl Rmv	2	1,522	-	1,522	-	-	-
30	WW TD Equip Sldge Dig Tnk	2	72,390	-	72,390	-	-	-
32	WW TD Equip Sec Trmt Filt	2	-	-	-	-	-	-
33	WW TD Equip Aux Effl Trmt	2	140,609	-	140,609	-	-	-
34	WW TD Equip Chem Trmt Plt	2	11,245	-	11,245	-	-	-
35	WW TD Equip Oth Disp	2	56,677	-	56,677	-	-	-
36	WW TD Equip Gen Trmt	2	62,701	-	62,701	-	-	-
37	WW TD Equip Influent Lift S	2	37,411	-	37,411	-	-	-
38	WW Plant Sewers	2	4,500	-	4,500	-	-	-
39	WW Outfall Sewer Lines	3	3,886	-	-	3,886	-	-
40	WW Oth Plt & Misc Equip Int	7	4,809	2,196	1,247	37	-	1,329

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2	WW Other P/E - CPS - 7E	7	5,359	2,447	1,390	41	-	1,481
3	WW Office Furniture & Equip	7	14,068	6,423	3,648	108	-	3,888
4	WW Computers & Peripheral	7	28,196	12,874	7,311	217	-	7,793
5	WW Computer Software	7	42,486	19,399	11,017	327	-	11,743
6	WW Trans Equipment	7	86,361	39,432	22,393	665	-	23,870
7	WW Stores Equipment	7	358	163	93	3	-	99
8	WW Tool Shop & Garage Equip	7	6,594	3,011	1,710	51	-	1,823
9	WW Laboratory Equipment	2	12,717	-	12,717	-	-	-
10	WW Power Operated Equip	7	5,552	2,535	1,440	43	-	1,535
11	WW Communication Equip	7	41,088	18,761	10,654	316	-	11,357
12	WW Communication Equip	7	18,333	8,371	4,754	141	-	5,067
13	Total Depreciation Expense		2,755,764	219,237	1,285,820	1,057,806	62,942	129,931
2								
3								
4	AMORTIZATION EXPENSE							
5	Amortization of Contributions	9	(7,658)	(702)	(3,089)	(3,022)	(431)	(414)
6	Other Amortizations	10	-	-	-	-	-	-
7	Amortization of Regulatory Assets	10	-	-	-	-	-	-
8								
9	Total Amortizations		(7,658)	(702)	(3,089)	(3,022)	(431)	(414)
10								
11	TAXES, OTHER THAN INCOME							
12	Payroll Taxes	8	100,416	30,717	49,636	1,466	-	18,597
13	Property Taxes	10	417,584	37,207	168,871	165,948	23,677	21,881
14	Other Taxes	10	(29,105)	(2,593)	(11,770)	(11,566)	(1,650)	(1,525)
15	Gross Receipt Tax and Misc.	10	-	-	-	-	-	-
16								
17	Total Taxes, Other Than Income		488,895	65,331	206,737	155,848	22,027	38,953
18								
19	Total O & M, Depreciation and Other Taxes		6,662,213	1,848,057	2,377,534	1,236,914	84,538	1,115,143
20								
21								
22	507.2 INCOME TAXES	10	788,081	70,218	318,700	313,183	44,684	41,295
23								
24	Utility Operating Income Available							
25	for Return	10	1,943,651	173,179	786,012	772,407	110,205	101,847
26								
27	Total Cost of Service		9,393,945	2,091,454	3,482,246	2,322,504	239,427	1,258,286
28								
29	Less: Other Wastewater Revenues	11	136	30	50	34	3	18
30								
31	Total Cost of Service Related to							
32	Sales of Water		$ 9,393,809	$ 2,091,424	$ 3,482,196	$ 2,322,470	$ 239,424	$ 1,258,268

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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 Facilities - Services						0.0000
Factor 5 - Customer Accounting					1.0000	1.0000
Factor 6 - Max Day and Max Hour based on Mains		0.0721	0.9279			1.0000
Factor 7 - Administrative and General						
Cost	916,380	520,179	15,358	0	554,524	2,006,440
Factor	0.4566	0.2593	0.0077	0.0000	0.2764	1.0000
Factor 8 - Labor Related Expenses						
Cost	255,550	413,005	12,217	0	154,695	835,467
Factor	0.3059	0.4943	0.0146	0	0.1852	1.0000
Factor 9 - Rate Base Less Costs Allocated						
Cost	2,630,091	11,564,540	11,317,144	1,614,780	1,550,175	28,676,730
Factor	0.0917	0.4033	0.3946	0.0563	0.0541	1.0000
Factor 10 - Rate Base						
Cost	2,346,316	10,649,814	10,469,039	1,493,985	1,381,419	26,340,573
Factor	0.0891	0.4044	0.3974	0.0567	0.0524	1.0000
Factor 11 - Cost of Service						
Cost	2,091,454	3,482,246	2,322,504	239,427	1,258,286	9,393,918
Factor	0.2226	0.3708	0.2472	0.0255	0.1339	1.0000

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	Allocation Factor
(1)	(2)	(3)
Residential	2,882	0.8872
Commercial/Public	366	0.1128
Total	3,248	1.0000

FACTOR B. ALLOCATION OF MAXIMUM DAY DEMAND COSTS.

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

Customer Classification	Average Daily Consumption, 1000 Gallons	Peak Day Factor	Rate of Flow, 1000 Gallons Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	2,882	2.00	5,763	0.8974
Commercial/Public	366	1.80	659	0.1026
Total	3,248		6,422	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 Consumption, 1000 Gallons	Factor*	Rate of Flow, 1000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	120.1	4.00	480.3	0.9129
Commercial/Public	15.3	3.00	45.8	0.0871
Total	135.3		526.1	1.0000

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	3/4" Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	14,772	0.9139
Commercial/Public	1,392	0.0861
Total	16,164	1.0000

FACTOR E. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	14,722	0.9840
Commercial/Public	240	0.0160
Total	14,962	1.0000

EPCOR WATER ARIZONA INC.
SUN CITY WEST WASTEWATER DISTRICT
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

	3/4"	Residential		Commercial		Bulk		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	14,700	14,700	22	22	0	0	14,722	14,722
1	2.50	19	48	41	103	0	0	60	151
1-1/2	5.00		0	66	330	0	0	66	330
2	8.00	3	24	104	832	0	0	107	856
3	15.00		0	7	105	0	0	7	105
4	25.00		0		0	0	0	0	0
6	50.00		0		0	0	0	0	0
8	80.00		0		0	0	0	0	0
10	115.00		0		0	0	0	0	0
Total		14,722	14,772	240	1,392	0	0	14,962	16,164

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	$ 8,557,561	91.1%	$ 6,611,556	90.3%	$ 8,554,693	91.1%	$ 1,943,138	29.4%
Commercial	836,219	8.9%	$ 708,180	9.7%	837,776	8.9%	129,596	18.3%
Other Water Utility	-	0.0%		0.0%	-	0.0%	-	
Total Sales	9,393,780	100.0%	7,319,736	100.0%	9,392,469	100.0%	2,072,734	28.3%
Other Revenues (a)	136		136		136		-	0.0%
Total	$ 9,393,916		$ 7,319,872		$ 9,392,605		$ 2,072,734	28.3%

EPCOR WATER ARIZONA INC.
SUN CITY WEST 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	$ 2,091,424	$ 1,855,510	$ 235,913
4					
5	Demand - Maximum Day	B	3,482,196	3,124,923	357,273
6					
7	Demand - Maximum Hour	C	2,322,470	2,120,183	202,287
8					
9	Customer Facilities - Services	D	239,424	218,810	20,614
10					
11	Customer Accounting	E	1,258,268	1,238,135	20,132
12					
13	Total		$ 9,393,782	$ 8,557,561	$ 836,219
14					

H Schedule
Sun City West WW

EPCOR - Sun City West 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	$ 6,558,883	$ 6,611,556	$ 8,554,693	$ 1,943,138	29.39%
3						
4	Commercial	$ 151,845	$ 152,291	$ 180,156	$ 27,865	18.30%
5						
6	Commercial Large	$ 557,367	$ 555,888	$ 657,620	$ 101,731	18.30%
7						
8	Other Wastewater Revenues	$ 136	$ 136	$ 136	$ -	0.00%
9						
10	Reconciling Amount to General Ledger	$ 4,265				
11						
12	Total Revenues	$ 7,272,497	$ 7,319,872	$ 9,392,605	$ 2,072,734	28.32%
13						
14						
15	Per General Ledger	$ 7,272,497				
16	Difference	(0)				
17						
18	Increase/ (Decrease) from Annualization (Sch C-2, Adj SLM-IS6)		$ 47,375			
19						
20						

EPCOR - Sun City West 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									
2	B1S1A	Sun City West Wastewater Residential S Unit 5/8" x 3/4"	14,216	-	$ 5,464,499	$ 5,537,416	$ 7,164,864	$ 1,627,448	29.4%
3	B1S1B	Sun City West Wastewater Residential S Unit 1"	19	-	7,973	7,441	9,628	2,187	29.4%
4	B1S1C	Sun City West Wastewater Residential S Unit 1 1/2"	-	-	-	-	-	-	0.0%
5	B1S1D	Sun City West Wastewater Residential S Unit => 2"	3	-	1,549	1,169	1,512	343	29.4%
6	B1S1N	Sun City West Wastewater Residential S Unit Non Water	21	-	8,043	8,180	10,584	2,404	29.4%
7	B1S2A	Sun City West Wastewater Residential Multi All Units	2,714	-	1,076,819	1,057,350	1,368,106	310,755	29.4%
8	B2MS1	Sun City Commercial Building - 5/8" - 1 1/2"	-	-	-	-	-	-	0.0%
9	B2MS2	Sun City West Wastewater Commercial WC - Toilets	172	-	24,046	24,046	28,442	4,396	18.3%
10	B2MS3	Sun City West Wastewater Commercial DW - Dish Washers	4	-	4,391	4,391	5,194	804	18.3%
11	B2MS4	Sun City West Wastewater Commercial WM - Washing Machines	28	-	7,300	7,300	8,637	1,336	18.3%
12	B2MS5	Sun City West Wastewater Commercial WR - Washing Rack	-	-	-	-	-	-	0.0%
13	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	22	3,530	7,085	7,085	8,382	1,297	18.3%
14	B2S1B	Sun City West Wastewater Commercial Single Unit 1"	33	7,893	25,137	25,610	30,298	4,688	18.3%
15	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"	54	15,810	83,886	83,860	99,204	15,344	18.3%
16	B2S1D	Sun City West Wastewater Commercial Single Unit 2"	98	23,582	239,068	238,258	281,864	43,606	18.3%
17	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"	1	127,667	6,360	5,682	6,721	1,040	18.3%
18	B2S1N	Sun City West Wastewater Commercial Single Unit No Water	33	-	55,917	55,927	66,164	10,237	18.3%
19	B2S2A	Sun City West Wastewater Commercial Multi Unit 5/8 x 3/4"	-	-	-	-	-	-	0.0%
20	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"	8	8,625	6,391	6,391	7,561	1,170	18.3%
21	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	12	22,889	21,288	21,288	25,184	3,895	18.3%
22	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"	6	31,986	16,162	16,162	19,120	2,958	18.3%
23	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"	2	900,917	59,659	59,659	70,575	10,917	18.3%
24	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	4	1,166,729	152,521	152,521	180,431	27,909	18.3%
25									
26									
27		Total Sun City West Wastewater - Billed Revenues	17,450	2,309,629	7,268,096	$ 7,319,736	$ 9,392,469	$ 2,072,734	28.3%

EPCOR - Sun City West Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

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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	B1S1A	Sun City West Wastewater Residential S Unit 5/8" x 3/4"	Flat Rate	$ 32.46	$ 42.00	$ 9.54			
2	B1S1B	Sun City West Wastewater Residential S Unit 1"	Flat Rate	32.46	42.00	9.54			
3	B1S1C	Sun City West Wastewater Residential S Unit 1 1/2"	Flat Rate	32.46	42.00	9.54			
4	B1S1D	Sun City West Wastewater Residential S Unit => 2"	Flat Rate	32.46	42.00	9.54			
5	B1S1N	Sun City West Wastewater Residential S Unit Non Water	Flat Rate	32.46	42.00	9.54			
6	B1S2A	Sun City West Wastewater Residential Multi All Units	Flat Rate	32.46	42.00	9.54			
7	B2MS1	Sun City Commercial Building - 5/8" - 1 1/2"	Flat Rate	17.65	20.88	3.23			
8	B2MS2	Sun City West Wastewater Commercial WC - Toilets	Flat Rate	11.65	13.78	2.13			
9	B2MS3	Sun City West Wastewater Commercial DW - Dish Washers	Flat Rate	93.42	110.52	17.10			
10	B2MS4	Sun City West Wastewater Commercial WM - Washing Machines	Flat Rate	21.80	25.79	3.99			
11	B2MS5	Sun City West Wastewater Commercial WR - Washing Rack	Flat Rate	45.67	54.03	8.36			
12	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	First 5,000 gals.	17.65	20.88	3.23	$ 2.6024	$ 3.0786	$ 0.4762
13	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	Over 5,000 gals.			-			-
14	B2S1B	Sun City West Wastewater Commercial Single Unit 1"	First 12,500 gals.	44.13	52.21	8.08	2.6024	3.0786	0.4762
15	B2S1B	Sun City West Wastewater Commercial Single Unit 1"	Over 12,500 gals.			-			-
16	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"	First 25,000 gals.	88.27	104.42	16.15	2.6024	3.0786	0.4762
17	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"	Over 25,000 gals.			-			-
18	B2S1D	Sun City West Wastewater Commercial Single Unit 2"	First 40,000 gals.	141.23	167.08	25.85	2.6024	3.0786	0.4762
19	B2S1D	Sun City West Wastewater Commercial Single Unit 2"	Over 40,000 gals.			-			-
20	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"	All Usage	141.23	167.08	25.85	2.6024	3.0786	0.4762
21	B2S1N	Sun City West Wastewater Commercial Single Unit No Water	Flat Rate	141.23	167.08	25.85			-
22	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"	First 12,500 gals.	44.13	52.21	8.08	2.6024	3.0786	0.4762
23	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"	Over 12,500 gals.			-			-
24	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	First 25,000 gals.	88.27	104.42	16.15	2.6024	3.0786	0.4762
25	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	Over 25,000 gals.			-			-
26	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"	First 40,000 gals.	141.23	167.08	25.85	2.6024	3.0786	0.4762
27	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"	Over 40,000 gals.			-			-
28	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"	All Usage	141.23	167.08	25.85	2.6024	3.0786	0.4762
29	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	All Usage	141.23	167.08	25.85	2.6024	3.0786	0.4762

EPCOR - Sun City West Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

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Line No.	Rate Schedule	Description	Block	Base Charge	Number of Bills/Units	Total Base Charge	Usage	Volume Charge	Total Volume Charge	Total Revenue
1	B1S1A	Sun City West Wastewater Residential S Unit 5/8" x 3/4"	Flat Rate	$ 42.00	170,592	$ 7,164,864				$ 7,164,864
2	B1S1B	Sun City West Wastewater Residential S Unit 1"	Flat Rate	42.00	229	9,628				9,628
3	B1S1C	Sun City West Wastewater Residential S Unit 1 1/2"	Flat Rate	42.00	-	-				-
4	B1S1D	Sun City West Wastewater Residential S Unit => 2"	Flat Rate	42.00	36	1,512				1,512
5	B1S1N	Sun City West Wastewater Residential S Unit Non Water	Flat Rate	42.00	252	10,584				10,584
6	B1S2A	Sun City West Wastewater Residential Multi All Units	Flat Rate	42.00	32,574	1,368,106				1,368,106
7	B2MS1	Sun City Commercial Building - 5/8" - 1 1/2"	Flat Rate	20.88	-	-				-
8	B2MS2	Sun City West Wastewater Commercial WC - Toilets	Flat Rate	13.78	2,064	28,442				28,442
9	B2MS3	Sun City West Wastewater Commercial DW - Dish Washers	Flat Rate	110.52	47	5,194				5,194
10	B2MS4	Sun City West Wastewater Commercial WM - Washing Machines	Flat Rate	25.79	335	8,637				8,637
11	B2MS5	Sun City West Wastewater Commercial WR - Washing Rack	Flat Rate	54.03	-	-				-
12	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	First 5,000 gals.	20.88	264	5,512	932	$ 3.0786	$ 2,869	8,382
13	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	Over 5,000 gals.	-	-	-	-	-	-	-
14	B2S1B	Sun City West Wastewater Commercial Single Unit 1"	First 12,500 gals.	52.21	396	20,675	3,126	3.0786	9,623	30,298
15	B2S1B	Sun City West Wastewater Commercial Single Unit 1"	Over 12,500 gals.	-	-	-	-	-	-	-
16	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"	First 25,000 gals.	104.42	648	67,664	10,245	3.0786	31,540	99,204
17	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"	Over 25,000 gals.	-	-	-	-	-	-	-
18	B2S1D	Sun City West Wastewater Commercial Single Unit 2"	First 40,000 gals.	167.08	1,176	196,486	27,733	3.0786	85,378	281,864
19	B2S1D	Sun City West Wastewater Commercial Single Unit 2"	Over 40,000 gals.	-	-	-	-	-	-	-
20	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"	All Usage	167.08	12	2,005	1,532	3.0786	4,716	6,721
21	B2S1N	Sun City West Wastewater Commercial Single Unit No Water	Flat Rate	167.08	396	66,164	-		-	66,164
22	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"	First 12,500 gals.	52.21	96	5,012.16	828	3.0786	2,549	7,561
23	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"	Over 12,500 gals.	-	-	-	-	-	-	-
24	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	First 25,000 gals.	104.42	144	15,036.48	3,296	3.0786	10,147	25,184
25	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	Over 25,000 gals.	-	-	-	-	-	-	-
26	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"	First 40,000 gals.	167.08	72	12,030	2,303	3.0786	7,090	19,120
27	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"	Over 40,000 gals.	-	-	-	-	-	-	-
28	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"	All Usage	167.08	24	4,010	21,622	3.0786	66,565	70,575
29	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	All Usage	167.08	48	8,020	56,003	3.0786	172,411	180,431

EPCOR - Sun City West Wastewater
Test Year Ended December 31, 2015
Changes in Representative Rate Schedules

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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	$ 30.00	Remove
9			
10	After Hours	$ 40.00	Remove
11			
12	NSF Check	$ 25.00	$ 25.00
13			
14	Late Payment Charge (per month)		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		
28	holidays if at the customer's request or for the customer's convenience.		
29	(c) Monthly minimum times number of months disconnected from the system at the same location		
30	where the same customer had ordered a service disconnection within the preceding 12-month period.		
31			
32			
33			
34	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL		
35	COLLECT FROM ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE,		
36	SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-609(D)(5).		
37			
38			
39		Present	Proposed
40	Annual Fee for Industrial Discharge Service	Rates	Rates
41	Consumption <= 50,000 gallons per month	$500 per year	$500 per year
42	Consumption > 50,000 gallons per month	$1,000 per year	$1,000 per year
43			
44			

EPCOR Water - Sun City West 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							
2	B1S1A	Sun City West Wastewater Residential S Unit 5/8" x 3/4"	All Usage Levels	$ 32.46	$ 42.00	$ 9.54	29.39%
3	B1S1B	Sun City West Wastewater Residential S Unit 1"	All Usage Levels	$ 32.46	$ 42.00	$ 9.54	29.39%
4	B1S1D	Sun City West Wastewater Residential S Unit => 2"	All Usage Levels	$ 32.46	$ 42.00	$ 9.54	29.39%
5	B1S1N	Sun City West Wastewater Residential S Unit Non Water	All Usage Levels	$ 32.46	$ 42.00	$ 9.54	29.39%
6	B1S2A	Sun City West Wastewater Residential Multi All Units	All Usage Levels	$ 32.46	$ 42.00	$ 9.54	29.39%
7	B2MS1	Sun City Commercial Building - 5/8" - 1 1/2"	All Usage Levels	$ 17.65	$ 20.88	$ 3.23	18.30%
8	B2MS2	Sun City West Wastewater Commercial WC - Toilets	All Usage Levels	$ 11.65	$ 13.78	$ 2.13	18.28%
9	B2MS3	Sun City West Wastewater Commercial DW - Dish Washers	All Usage Levels	$ 93.42	$ 110.52	$ 17.10	18.30%
10	B2MS4	Sun City West Wastewater Commercial WM - Washing Machines	All Usage Levels	$ 21.80	$ 25.79	$ 3.99	18.30%
11	B2S1N	Sun City West Wastewater Commercial Single Unit No Water	All Usage Levels	$ 141.23	$ 167.08	$ 25.85	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.			Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	1,000	$ 20.25	$ 23.96	$ 3.71	18.30%
2	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	2,000	$ 22.85	$ 27.04	$ 4.18	18.30%
3	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	3,000	$ 25.46	$ 30.12	$ 4.66	18.30%
4	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	4,000	$ 28.06	$ 33.19	$ 5.13	18.30%
5	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	5,000	$ 30.66	$ 36.27	$ 5.61	18.30%
6	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	6,000	$ 30.66	$ 36.27	$ 5.61	18.30%
7	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	7,000	$ 30.66	$ 36.27	$ 5.61	18.30%
8	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	8,000	$ 30.66	$ 36.27	$ 5.61	18.30%
9	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	9,000	$ 30.66	$ 36.27	$ 5.61	18.30%
10	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	10,000	$ 30.66	$ 36.27	$ 5.61	18.30%
11	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	11,000	$ 30.66	$ 36.27	$ 5.61	18.30%
12	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	12,000	$ 30.66	$ 36.27	$ 5.61	18.30%
13	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	13,000	$ 30.66	$ 36.27	$ 5.61	18.30%
14	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	14,000	$ 30.66	$ 36.27	$ 5.61	18.30%
15	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	15,000	$ 30.66	$ 36.27	$ 5.61	18.30%
16	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	16,000	$ 30.66	$ 36.27	$ 5.61	18.30%
17	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	17,000	$ 30.66	$ 36.27	$ 5.61	18.30%
18	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	18,000	$ 30.66	$ 36.27	$ 5.61	18.30%
19	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	19,000	$ 30.66	$ 36.27	$ 5.61	18.30%
20	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	20,000	$ 30.66	$ 36.27	$ 5.61	18.30%
21	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	21,000	$ 30.66	$ 36.27	$ 5.61	18.30%
22	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	22,000	$ 30.66	$ 36.27	$ 5.61	18.30%
23	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	23,000	$ 30.66	$ 36.27	$ 5.61	18.30%
24	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	24,000	$ 30.66	$ 36.27	$ 5.61	18.30%
25	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	25,000	$ 30.66	$ 36.27	$ 5.61	18.30%
26	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	26,000	$ 30.66	$ 36.27	$ 5.61	18.30%
27	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	27,000	$ 30.66	$ 36.27	$ 5.61	18.30%
28	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	28,000	$ 30.66	$ 36.27	$ 5.61	18.30%
29	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	29,000	$ 30.66	$ 36.27	$ 5.61	18.30%
30	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	30,000	$ 30.66	$ 36.27	$ 5.61	18.30%
31	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	31,000	$ 30.66	$ 36.27	$ 5.61	18.30%
32	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	32,000	$ 30.66	$ 36.27	$ 5.61	18.30%
33	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	33,000	$ 30.66	$ 36.27	$ 5.61	18.30%
34	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	34,000	$ 30.66	$ 36.27	$ 5.61	18.30%
35	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	35,000	$ 30.66	$ 36.27	$ 5.61	18.30%
36	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	36,000	$ 30.66	$ 36.27	$ 5.61	18.30%
37	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	37,000	$ 30.66	$ 36.27	$ 5.61	18.30%
38	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	38,000	$ 30.66	$ 36.27	$ 5.61	18.30%
39	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	39,000	$ 30.66	$ 36.27	$ 5.61	18.30%
40	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	40,000	$ 30.66	$ 36.27	$ 5.61	18.30%
41	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	41,000	$ 30.66	$ 36.27	$ 5.61	18.30%
42	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	42,000	$ 30.66	$ 36.27	$ 5.61	18.30%
43	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	43,000	$ 30.66	$ 36.27	$ 5.61	18.30%
44	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	44,000	$ 30.66	$ 36.27	$ 5.61	18.30%
45	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	45,000	$ 30.66	$ 36.27	$ 5.61	18.30%
46	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	46,000	$ 30.66	$ 36.27	$ 5.61	18.30%
47	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	47,000	$ 30.66	$ 36.27	$ 5.61	18.30%
48	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	48,000	$ 30.66	$ 36.27	$ 5.61	18.30%
49	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	49,000	$ 30.66	$ 36.27	$ 5.61	18.30%
50	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	50,000	$ 30.66	$ 36.27	$ 5.61	18.30%
51	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	51,000	$ 30.66	$ 36.27	$ 5.61	18.30%
52	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	52,000	$ 30.66	$ 36.27	$ 5.61	18.30%
53	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	53,000	$ 30.66	$ 36.27	$ 5.61	18.30%
54	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	54,000	$ 30.66	$ 36.27	$ 5.61	18.30%
55	B2S1A	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"	55,000	$ 30.66	$ 36.27	$ 5.61	18.30%
56							
57		Average:	3,530	$ 26.84	$ 31.75	$ 4.91	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		1,000	$ 46.73	$ 55.29	$ 8.56	18.31%
2	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		2,000	$ 49.33	$ 58.37	$ 9.03	18.31%
3	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		3,000	$ 51.94	$ 61.45	$ 9.51	18.31%
4	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		4,000	$ 54.54	$ 64.52	$ 9.98	18.31%
5	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		5,000	$ 57.14	$ 67.60	$ 10.46	18.31%
6	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		6,000	$ 59.74	$ 70.68	$ 10.94	18.31%
7	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		7,000	$ 62.35	$ 73.76	$ 11.41	18.31%
8	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		8,000	$ 64.95	$ 76.84	$ 11.89	18.31%
9	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		9,000	$ 67.55	$ 79.92	$ 12.37	18.31%
10	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		10,000	$ 70.15	$ 83.00	$ 12.84	18.31%
11	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		11,000	$ 72.76	$ 86.07	$ 13.32	18.31%
12	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		12,000	$ 75.36	$ 89.15	$ 13.79	18.30%
13	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		12,500	$ 76.66	$ 90.69	$ 14.03	18.30%
14	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		13,000	$ 76.66	$ 90.69	$ 14.03	18.30%
15	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		14,000	$ 76.66	$ 90.69	$ 14.03	18.30%
16	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		15,000	$ 76.66	$ 90.69	$ 14.03	18.30%
17	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		16,000	$ 76.66	$ 90.69	$ 14.03	18.30%
18	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		17,000	$ 76.66	$ 90.69	$ 14.03	18.30%
19	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		18,000	$ 76.66	$ 90.69	$ 14.03	18.30%
20	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		19,000	$ 76.66	$ 90.69	$ 14.03	18.30%
21	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		20,000	$ 76.66	$ 90.69	$ 14.03	18.30%
22	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		21,000	$ 76.66	$ 90.69	$ 14.03	18.30%
23	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		22,000	$ 76.66	$ 90.69	$ 14.03	18.30%
24	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		23,000	$ 76.66	$ 90.69	$ 14.03	18.30%
25	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		24,000	$ 76.66	$ 90.69	$ 14.03	18.30%
26	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		25,000	$ 76.66	$ 90.69	$ 14.03	18.30%
27	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		26,000	$ 76.66	$ 90.69	$ 14.03	18.30%
28	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		27,000	$ 76.66	$ 90.69	$ 14.03	18.30%
29	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		28,000	$ 76.66	$ 90.69	$ 14.03	18.30%
30	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		29,000	$ 76.66	$ 90.69	$ 14.03	18.30%
31	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		30,000	$ 76.66	$ 90.69	$ 14.03	18.30%
32	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		31,000	$ 76.66	$ 90.69	$ 14.03	18.30%
33	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		32,000	$ 76.66	$ 90.69	$ 14.03	18.30%
34	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		33,000	$ 76.66	$ 90.69	$ 14.03	18.30%
35	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		34,000	$ 76.66	$ 90.69	$ 14.03	18.30%
36	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		35,000	$ 76.66	$ 90.69	$ 14.03	18.30%
37	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		36,000	$ 76.66	$ 90.69	$ 14.03	18.30%
38	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		37,000	$ 76.66	$ 90.69	$ 14.03	18.30%
39	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		38,000	$ 76.66	$ 90.69	$ 14.03	18.30%
40	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		39,000	$ 76.66	$ 90.69	$ 14.03	18.30%
41	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		40,000	$ 76.66	$ 90.69	$ 14.03	18.30%
42	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		41,000	$ 76.66	$ 90.69	$ 14.03	18.30%
43	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		42,000	$ 76.66	$ 90.69	$ 14.03	18.30%
44	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		43,000	$ 76.66	$ 90.69	$ 14.03	18.30%
45	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		44,000	$ 76.66	$ 90.69	$ 14.03	18.30%
46	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		45,000	$ 76.66	$ 90.69	$ 14.03	18.30%
47	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		46,000	$ 76.66	$ 90.69	$ 14.03	18.30%
48	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		47,000	$ 76.66	$ 90.69	$ 14.03	18.30%
49	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		48,000	$ 76.66	$ 90.69	$ 14.03	18.30%
50	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		49,000	$ 76.66	$ 90.69	$ 14.03	18.30%
51	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		50,000	$ 76.66	$ 90.69	$ 14.03	18.30%
52	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		51,000	$ 76.66	$ 90.69	$ 14.03	18.30%
53	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		52,000	$ 76.66	$ 90.69	$ 14.03	18.30%
54	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		53,000	$ 76.66	$ 90.69	$ 14.03	18.30%
55	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		54,000	$ 76.66	$ 90.69	$ 14.03	18.30%
56	B2S1B	Sun City West Wastewater Commercial Single Unit 1"		55,000	$ 76.66	$ 90.69	$ 14.03	18.30%
57								
58	B2S1B	Sun City West Wastewater Commercial S Unit 1"	Average:	7,893	$ 161.77	$ 191.38	$ 29.61	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		5,000	$ 101.28	$ 119.81	$ 18.53	18.30%
2	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		10,000	$ 114.29	$ 135.21	$ 20.91	18.30%
3	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		15,000	$ 127.31	$ 150.60	$ 23.29	18.30%
4	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		20,000	$ 140.32	$ 165.99	$ 25.67	18.30%
5	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		25,000	$ 153.33	$ 181.39	$ 28.06	18.30%
6	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		30,000	$ 153.33	$ 181.39	$ 28.06	18.30%
7	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		35,000	$ 153.33	$ 181.39	$ 28.06	18.30%
8	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		40,000	$ 153.33	$ 181.39	$ 28.06	18.30%
9	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		45,000	$ 153.33	$ 181.39	$ 28.06	18.30%
10	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		50,000	$ 153.33	$ 181.39	$ 28.06	18.30%
11	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		55,000	$ 153.33	$ 181.39	$ 28.06	18.30%
12	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		60,000	$ 153.33	$ 181.39	$ 28.06	18.30%
13	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		65,000	$ 153.33	$ 181.39	$ 28.06	18.30%
14	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		70,000	$ 153.33	$ 181.39	$ 28.06	18.30%
15	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		75,000	$ 153.33	$ 181.39	$ 28.06	18.30%
16	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		80,000	$ 153.33	$ 181.39	$ 28.06	18.30%
17	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		85,000	$ 153.33	$ 181.39	$ 28.06	18.30%
18	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		90,000	$ 153.33	$ 181.39	$ 28.06	18.30%
19	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		95,000	$ 153.33	$ 181.39	$ 28.06	18.30%
20	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		100,000	$ 153.33	$ 181.39	$ 28.06	18.30%
21	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		105,000	$ 153.33	$ 181.39	$ 28.06	18.30%
22	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		110,000	$ 153.33	$ 181.39	$ 28.06	18.30%
23	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		115,000	$ 153.33	$ 181.39	$ 28.06	18.30%
24	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		120,000	$ 153.33	$ 181.39	$ 28.06	18.30%
25	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		125,000	$ 153.33	$ 181.39	$ 28.06	18.30%
26	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		130,000	$ 153.33	$ 181.39	$ 28.06	18.30%
27	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		135,000	$ 153.33	$ 181.39	$ 28.06	18.30%
28	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		140,000	$ 153.33	$ 181.39	$ 28.06	18.30%
29	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		145,000	$ 153.33	$ 181.39	$ 28.06	18.30%
30	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		150,000	$ 153.33	$ 181.39	$ 28.06	18.30%
31	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		155,000	$ 153.33	$ 181.39	$ 28.06	18.30%
32	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		160,000	$ 153.33	$ 181.39	$ 28.06	18.30%
33	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		165,000	$ 153.33	$ 181.39	$ 28.06	18.30%
34	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		170,000	$ 153.33	$ 181.39	$ 28.06	18.30%
35	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		175,000	$ 153.33	$ 181.39	$ 28.06	18.30%
36	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		180,000	$ 153.33	$ 181.39	$ 28.06	18.30%
37	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		185,000	$ 153.33	$ 181.39	$ 28.06	18.30%
38	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		190,000	$ 153.33	$ 181.39	$ 28.06	18.30%
39	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		195,000	$ 153.33	$ 181.39	$ 28.06	18.30%
40	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		200,000	$ 153.33	$ 181.39	$ 28.06	18.30%
41	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		205,000	$ 153.33	$ 181.39	$ 28.06	18.30%
42	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		210,000	$ 153.33	$ 181.39	$ 28.06	18.30%
43	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		215,000	$ 153.33	$ 181.39	$ 28.06	18.30%
44	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		220,000	$ 153.33	$ 181.39	$ 28.06	18.30%
45	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		225,000	$ 153.33	$ 181.39	$ 28.06	18.30%
46	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		230,000	$ 153.33	$ 181.39	$ 28.06	18.30%
47	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		235,000	$ 153.33	$ 181.39	$ 28.06	18.30%
48	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		240,000	$ 153.33	$ 181.39	$ 28.06	18.30%
49	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		245,000	$ 153.33	$ 181.39	$ 28.06	18.30%
50	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		250,000	$ 153.33	$ 181.39	$ 28.06	18.30%
51	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		255,000	$ 153.33	$ 181.39	$ 28.06	18.30%
52	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		260,000	$ 153.33	$ 181.39	$ 28.06	18.30%
53	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		265,000	$ 153.33	$ 181.39	$ 28.06	18.30%
54	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		270,000	$ 153.33	$ 181.39	$ 28.06	18.30%
55	B2S1C	Sun City West Wastewater Commercial Single Unit 1 1/2"		275,000	$ 153.33	$ 181.39	$ 28.06	18.30%
56								
57	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"	Average:	15,810	$ 129.41	$ 153.09	$ 23.68	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		2,500	$ 147.74	$ 174.78	$ 27.04	18.30%
2	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		5,000	$ 154.24	$ 182.47	$ 28.23	18.30%
3	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		7,500	$ 160.75	$ 190.17	$ 29.42	18.30%
4	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		10,000	$ 167.25	$ 197.87	$ 30.61	18.30%
5	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		12,500	$ 173.76	$ 205.56	$ 31.80	18.30%
6	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		15,000	$ 180.27	$ 213.26	$ 32.99	18.30%
7	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		17,500	$ 186.77	$ 220.96	$ 34.18	18.30%
8	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		20,000	$ 193.28	$ 228.65	$ 35.37	18.30%
9	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		22,500	$ 199.78	$ 236.35	$ 36.56	18.30%
10	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		25,000	$ 206.29	$ 244.05	$ 37.76	18.30%
11	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		27,500	$ 212.80	$ 251.74	$ 38.95	18.30%
12	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		30,000	$ 219.30	$ 259.44	$ 40.14	18.30%
13	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		32,500	$ 225.81	$ 267.13	$ 41.33	18.30%
14	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		35,000	$ 232.31	$ 274.83	$ 42.52	18.30%
15	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		37,500	$ 238.82	$ 282.53	$ 43.71	18.30%
16	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		40,000	$ 245.33	$ 290.22	$ 44.90	18.30%
17	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		42,500	$ 245.33	$ 290.22	$ 44.90	18.30%
18	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		45,000	$ 245.33	$ 290.22	$ 44.90	18.30%
19	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		47,500	$ 245.33	$ 290.22	$ 44.90	18.30%
20	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		50,000	$ 245.33	$ 290.22	$ 44.90	18.30%
21	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		52,500	$ 245.33	$ 290.22	$ 44.90	18.30%
22	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		55,000	$ 245.33	$ 290.22	$ 44.90	18.30%
23	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		57,500	$ 245.33	$ 290.22	$ 44.90	18.30%
24	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		60,000	$ 245.33	$ 290.22	$ 44.90	18.30%
25	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		62,500	$ 245.33	$ 290.22	$ 44.90	18.30%
26	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		65,000	$ 245.33	$ 290.22	$ 44.90	18.30%
27	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		67,500	$ 245.33	$ 290.22	$ 44.90	18.30%
28	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		70,000	$ 245.33	$ 290.22	$ 44.90	18.30%
29	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		72,500	$ 245.33	$ 290.22	$ 44.90	18.30%
30	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		75,000	$ 245.33	$ 290.22	$ 44.90	18.30%
31	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		77,500	$ 245.33	$ 290.22	$ 44.90	18.30%
32	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		80,000	$ 245.33	$ 290.22	$ 44.90	18.30%
33	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		82,500	$ 245.33	$ 290.22	$ 44.90	18.30%
34	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		85,000	$ 245.33	$ 290.22	$ 44.90	18.30%
35	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		87,500	$ 245.33	$ 290.22	$ 44.90	18.30%
36	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		90,000	$ 245.33	$ 290.22	$ 44.90	18.30%
37	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		92,500	$ 245.33	$ 290.22	$ 44.90	18.30%
38	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		95,000	$ 245.33	$ 290.22	$ 44.90	18.30%
39	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		97,500	$ 245.33	$ 290.22	$ 44.90	18.30%
40	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		100,000	$ 245.33	$ 290.22	$ 44.90	18.30%
41	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		102,500	$ 245.33	$ 290.22	$ 44.90	18.30%
42	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		105,000	$ 245.33	$ 290.22	$ 44.90	18.30%
43	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		107,500	$ 245.33	$ 290.22	$ 44.90	18.30%
44	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		110,000	$ 245.33	$ 290.22	$ 44.90	18.30%
45	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		112,500	$ 245.33	$ 290.22	$ 44.90	18.30%
46	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		115,000	$ 245.33	$ 290.22	$ 44.90	18.30%
47	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		117,500	$ 245.33	$ 290.22	$ 44.90	18.30%
48	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		120,000	$ 245.33	$ 290.22	$ 44.90	18.30%
49	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		122,500	$ 245.33	$ 290.22	$ 44.90	18.30%
50	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		125,000	$ 245.33	$ 290.22	$ 44.90	18.30%
51	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		127,500	$ 245.33	$ 290.22	$ 44.90	18.30%
52	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		130,000	$ 245.33	$ 290.22	$ 44.90	18.30%
53	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		132,500	$ 245.33	$ 290.22	$ 44.90	18.30%
54	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		135,000	$ 245.33	$ 290.22	$ 44.90	18.30%
55	B2S1D	Sun City West Wastewater Commercial Single Unit 2"		137,500	$ 245.33	$ 290.22	$ 44.90	18.30%
56								
57			Average:	23,582	$ 202.60	$ 239.68	$ 37.08	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		10,000	$ 167.25	$ 197.87	$ 30.61	18.30%
2	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		20,000	$ 193.28	$ 228.65	$ 35.37	18.30%
3	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		30,000	$ 219.30	$ 259.44	$ 40.14	18.30%
4	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		40,000	$ 245.33	$ 290.22	$ 44.90	18.30%
5	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		50,000	$ 271.35	$ 321.01	$ 49.66	18.30%
6	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		60,000	$ 297.37	$ 351.80	$ 54.42	18.30%
7	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		70,000	$ 323.40	$ 382.58	$ 59.18	18.30%
8	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		80,000	$ 349.42	$ 413.37	$ 63.95	18.30%
9	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		90,000	$ 375.45	$ 444.15	$ 68.71	18.30%
10	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		100,000	$ 401.47	$ 474.94	$ 73.47	18.30%
11	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		110,000	$ 427.49	$ 505.73	$ 78.23	18.30%
12	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		120,000	$ 453.52	$ 536.51	$ 82.99	18.30%
13	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		130,000	$ 479.54	$ 567.30	$ 87.76	18.30%
14	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		140,000	$ 505.57	$ 598.08	$ 92.52	18.30%
15	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		150,000	$ 531.59	$ 628.87	$ 97.28	18.30%
16	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		160,000	$ 557.61	$ 659.66	$ 102.04	18.30%
17	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		170,000	$ 583.64	$ 690.44	$ 106.80	18.30%
18	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		180,000	$ 609.66	$ 721.23	$ 111.57	18.30%
19	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		190,000	$ 635.69	$ 752.01	$ 116.33	18.30%
20	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		200,000	$ 661.71	$ 782.80	$ 121.09	18.30%
21	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		210,000	$ 687.73	$ 813.59	$ 125.85	18.30%
22	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		220,000	$ 713.76	$ 844.37	$ 130.61	18.30%
23	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		230,000	$ 739.78	$ 875.16	$ 135.38	18.30%
24	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		240,000	$ 765.81	$ 905.94	$ 140.14	18.30%
25	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		250,000	$ 791.83	$ 936.73	$ 144.90	18.30%
26	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		260,000	$ 817.85	$ 967.52	$ 149.66	18.30%
27	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		270,000	$ 843.88	$ 998.30	$ 154.42	18.30%
28	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		280,000	$ 869.90	$ 1,029.09	$ 159.19	18.30%
29	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		290,000	$ 895.93	$ 1,059.87	$ 163.95	18.30%
30	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		300,000	$ 921.95	$ 1,090.66	$ 168.71	18.30%
31	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		310,000	$ 947.97	$ 1,121.45	$ 173.47	18.30%
32	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		320,000	$ 974.00	$ 1,152.23	$ 178.23	18.30%
33	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		330,000	$ 1,000.02	$ 1,183.02	$ 183.00	18.30%
34	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		340,000	$ 1,026.05	$ 1,213.80	$ 187.76	18.30%
35	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		350,000	$ 1,052.07	$ 1,244.59	$ 192.52	18.30%
36	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		360,000	$ 1,078.09	$ 1,275.38	$ 197.28	18.30%
37	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		370,000	$ 1,104.12	$ 1,306.16	$ 202.04	18.30%
38	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		380,000	$ 1,130.14	$ 1,336.95	$ 206.81	18.30%
39	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		390,000	$ 1,156.17	$ 1,367.73	$ 211.57	18.30%
40	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		400,000	$ 1,182.19	$ 1,398.52	$ 216.33	18.30%
41	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		410,000	$ 1,208.21	$ 1,429.31	$ 221.09	18.30%
42	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		420,000	$ 1,234.24	$ 1,460.09	$ 225.85	18.30%
43	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		430,000	$ 1,260.26	$ 1,490.88	$ 230.62	18.30%
44	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		440,000	$ 1,286.29	$ 1,521.66	$ 235.38	18.30%
45	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		450,000	$ 1,312.31	$ 1,552.45	$ 240.14	18.30%
46	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		460,000	$ 1,338.33	$ 1,583.24	$ 244.90	18.30%
47	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		470,000	$ 1,364.36	$ 1,614.02	$ 249.66	18.30%
48	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		480,000	$ 1,390.38	$ 1,644.81	$ 254.43	18.30%
49	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		490,000	$ 1,416.41	$ 1,675.59	$ 259.19	18.30%
50	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		500,000	$ 1,442.43	$ 1,706.38	$ 263.95	18.30%
51	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		510,000	$ 1,468.45	$ 1,737.17	$ 268.71	18.30%
52	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		520,000	$ 1,494.48	$ 1,767.95	$ 273.47	18.30%
53	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		530,000	$ 1,520.50	$ 1,798.74	$ 278.24	18.30%
54	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		540,000	$ 1,546.53	$ 1,829.52	$ 283.00	18.30%
55	B2S1E	Sun City West Wastewater Commercial Single Unit > 2"		550,000	$ 1,572.55	$ 1,860.31	$ 287.76	18.30%
56								
57	B2S1E	Sun City West Wastewater Commercial S Unit > 2"	Average:	127,667	$ 473.47	$ 560.12	$ 86.65	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		1,000	$ 46.73	$ 55.29	$ 8.56	18.31%
2	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		2,000	$ 49.33	$ 58.37	$ 9.03	18.31%
3	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		3,000	$ 51.94	$ 61.45	$ 9.51	18.31%
4	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		4,000	$ 54.54	$ 64.52	$ 9.98	18.31%
5	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		5,000	$ 57.14	$ 67.60	$ 10.46	18.31%
6	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		6,000	$ 59.74	$ 70.68	$ 10.94	18.31%
7	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		7,000	$ 62.35	$ 73.76	$ 11.41	18.31%
8	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		8,000	$ 64.95	$ 76.84	$ 11.89	18.31%
9	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		9,000	$ 67.55	$ 79.92	$ 12.37	18.31%
10	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		10,000	$ 70.15	$ 83.00	$ 12.84	18.31%
11	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		11,000	$ 72.76	$ 86.07	$ 13.32	18.31%
12	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		12,000	$ 75.36	$ 89.15	$ 13.79	18.30%
13	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		12,500	$ 76.66	$ 90.69	$ 14.03	18.30%
14	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		13,000	$ 76.66	$ 90.69	$ 14.03	18.30%
15	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		14,000	$ 76.66	$ 90.69	$ 14.03	18.30%
16	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		15,000	$ 76.66	$ 90.69	$ 14.03	18.30%
17	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		16,000	$ 76.66	$ 90.69	$ 14.03	18.30%
18	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		17,000	$ 76.66	$ 90.69	$ 14.03	18.30%
19	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		18,000	$ 76.66	$ 90.69	$ 14.03	18.30%
20	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		19,000	$ 76.66	$ 90.69	$ 14.03	18.30%
21	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		20,000	$ 76.66	$ 90.69	$ 14.03	18.30%
22	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		21,000	$ 76.66	$ 90.69	$ 14.03	18.30%
23	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		22,000	$ 76.66	$ 90.69	$ 14.03	18.30%
24	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		23,000	$ 76.66	$ 90.69	$ 14.03	18.30%
25	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		24,000	$ 76.66	$ 90.69	$ 14.03	18.30%
26	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		25,000	$ 76.66	$ 90.69	$ 14.03	18.30%
27	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		26,000	$ 76.66	$ 90.69	$ 14.03	18.30%
28	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		27,000	$ 76.66	$ 90.69	$ 14.03	18.30%
29	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		28,000	$ 76.66	$ 90.69	$ 14.03	18.30%
30	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		29,000	$ 76.66	$ 90.69	$ 14.03	18.30%
31	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		30,000	$ 76.66	$ 90.69	$ 14.03	18.30%
32	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		31,000	$ 76.66	$ 90.69	$ 14.03	18.30%
33	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		32,000	$ 76.66	$ 90.69	$ 14.03	18.30%
34	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		33,000	$ 76.66	$ 90.69	$ 14.03	18.30%
35	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		34,000	$ 76.66	$ 90.69	$ 14.03	18.30%
36	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		35,000	$ 76.66	$ 90.69	$ 14.03	18.30%
37	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		36,000	$ 76.66	$ 90.69	$ 14.03	18.30%
38	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		37,000	$ 76.66	$ 90.69	$ 14.03	18.30%
39	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		38,000	$ 76.66	$ 90.69	$ 14.03	18.30%
40	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		39,000	$ 76.66	$ 90.69	$ 14.03	18.30%
41	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		40,000	$ 76.66	$ 90.69	$ 14.03	18.30%
42	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		41,000	$ 76.66	$ 90.69	$ 14.03	18.30%
43	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		42,000	$ 76.66	$ 90.69	$ 14.03	18.30%
44	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		43,000	$ 76.66	$ 90.69	$ 14.03	18.30%
45	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		44,000	$ 76.66	$ 90.69	$ 14.03	18.30%
46	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		45,000	$ 76.66	$ 90.69	$ 14.03	18.30%
47	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		46,000	$ 76.66	$ 90.69	$ 14.03	18.30%
48	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		47,000	$ 76.66	$ 90.69	$ 14.03	18.30%
49	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		48,000	$ 76.66	$ 90.69	$ 14.03	18.30%
50	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		49,000	$ 76.66	$ 90.69	$ 14.03	18.30%
51	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		50,000	$ 76.66	$ 90.69	$ 14.03	18.30%
52	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		51,000	$ 76.66	$ 90.69	$ 14.03	18.30%
53	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		52,000	$ 76.66	$ 90.69	$ 14.03	18.30%
54	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		53,000	$ 76.66	$ 90.69	$ 14.03	18.30%
55	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		54,000	$ 76.66	$ 90.69	$ 14.03	18.30%
56	B2S2B	Sun City West Wastewater Commercial Multi Unit 1"		55,000	$ 76.66	$ 90.69	$ 14.03	18.30%
57								
58	B2S2B	Sun City West Wastewater Commercial M Unit1"	Average:	8,625	$ 66.58	$ 78.76	$ 12.19	18.31%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.			Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	1,000	$ 90.87	$ 107.50	$ 16.63	18.30%
2	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	2,000	$ 93.47	$ 110.58	$ 17.10	18.30%
3	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	3,000	$ 96.08	$ 113.66	$ 17.58	18.30%
4	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	4,000	$ 98.68	$ 116.73	$ 18.05	18.30%
5	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	5,000	$ 101.28	$ 119.81	$ 18.53	18.30%
6	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	6,000	$ 103.88	$ 122.89	$ 19.01	18.30%
7	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	7,000	$ 106.49	$ 125.97	$ 19.48	18.30%
8	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	8,000	$ 109.09	$ 129.05	$ 19.96	18.30%
9	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	9,000	$ 111.69	$ 132.13	$ 20.44	18.30%
10	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	10,000	$ 114.29	$ 135.21	$ 20.91	18.30%
11	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	11,000	$ 116.90	$ 138.28	$ 21.39	18.30%
12	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	12,000	$ 119.50	$ 141.36	$ 21.86	18.30%
13	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	12,500	$ 120.80	$ 142.90	$ 22.10	18.30%
14	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	13,000	$ 122.10	$ 144.44	$ 22.34	18.30%
15	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	14,000	$ 124.70	$ 147.52	$ 22.82	18.30%
16	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	15,000	$ 127.31	$ 150.60	$ 23.29	18.30%
17	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	16,000	$ 129.91	$ 153.68	$ 23.77	18.30%
18	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	17,000	$ 132.51	$ 156.76	$ 24.25	18.30%
19	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	18,000	$ 135.11	$ 159.83	$ 24.72	18.30%
20	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	19,000	$ 137.72	$ 162.91	$ 25.20	18.30%
21	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	20,000	$ 140.32	$ 165.99	$ 25.67	18.30%
22	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	21,000	$ 142.92	$ 169.07	$ 26.15	18.30%
23	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	22,000	$ 145.52	$ 172.15	$ 26.63	18.30%
24	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	23,000	$ 148.13	$ 175.23	$ 27.10	18.30%
25	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	24,000	$ 150.73	$ 178.31	$ 27.58	18.30%
26	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	25,000	$ 153.33	$ 181.39	$ 28.06	18.30%
27	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	26,000	$ 153.33	$ 181.39	$ 28.06	18.30%
28	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	27,000	$ 153.33	$ 181.39	$ 28.06	18.30%
29	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	28,000	$ 153.33	$ 181.39	$ 28.06	18.30%
30	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	29,000	$ 153.33	$ 181.39	$ 28.06	18.30%
31	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	30,000	$ 153.33	$ 181.39	$ 28.06	18.30%
32	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	31,000	$ 153.33	$ 181.39	$ 28.06	18.30%
33	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	32,000	$ 153.33	$ 181.39	$ 28.06	18.30%
34	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	33,000	$ 153.33	$ 181.39	$ 28.06	18.30%
35	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	34,000	$ 153.33	$ 181.39	$ 28.06	18.30%
36	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	35,000	$ 153.33	$ 181.39	$ 28.06	18.30%
37	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	36,000	$ 153.33	$ 181.39	$ 28.06	18.30%
38	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	37,000	$ 153.33	$ 181.39	$ 28.06	18.30%
39	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	38,000	$ 153.33	$ 181.39	$ 28.06	18.30%
40	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	39,000	$ 153.33	$ 181.39	$ 28.06	18.30%
41	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	40,000	$ 153.33	$ 181.39	$ 28.06	18.30%
42	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	41,000	$ 153.33	$ 181.39	$ 28.06	18.30%
43	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	42,000	$ 153.33	$ 181.39	$ 28.06	18.30%
44	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	43,000	$ 153.33	$ 181.39	$ 28.06	18.30%
45	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	44,000	$ 153.33	$ 181.39	$ 28.06	18.30%
46	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	45,000	$ 153.33	$ 181.39	$ 28.06	18.30%
47	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	46,000	$ 153.33	$ 181.39	$ 28.06	18.30%
48	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	47,000	$ 153.33	$ 181.39	$ 28.06	18.30%
49	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	48,000	$ 153.33	$ 181.39	$ 28.06	18.30%
50	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	49,000	$ 153.33	$ 181.39	$ 28.06	18.30%
51	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	50,000	$ 153.33	$ 181.39	$ 28.06	18.30%
52	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	51,000	$ 153.33	$ 181.39	$ 28.06	18.30%
53	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	52,000	$ 153.33	$ 181.39	$ 28.06	18.30%
54	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	53,000	$ 153.33	$ 181.39	$ 28.06	18.30%
55	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	54,000	$ 153.33	$ 181.39	$ 28.06	18.30%
56	B2S2C	Sun City West Wastewater Commercial Multi Unit 1 1/2"	55,000	$ 153.33	$ 181.39	$ 28.06	18.30%
57							
58		Average:	22,889	$ 147.84	$ 174.89	$ 27.05	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		1,000	$ 143.83	$ 170.16	$ 26.33	18.30%
2	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		2,000	$ 146.43	$ 173.24	$ 26.80	18.30%
3	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		3,000	$ 149.04	$ 176.32	$ 27.28	18.30%
4	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		4,000	$ 151.64	$ 179.39	$ 27.75	18.30%
5	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		5,000	$ 154.24	$ 182.47	$ 28.23	18.30%
6	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		10,000	$ 167.25	$ 197.87	$ 30.61	18.30%
7	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		15,000	$ 180.27	$ 213.26	$ 32.99	18.30%
8	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		20,000	$ 193.28	$ 228.65	$ 35.37	18.30%
9	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		25,000	$ 206.29	$ 244.05	$ 37.76	18.30%
10	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		30,000	$ 219.30	$ 259.44	$ 40.14	18.30%
11	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		35,000	$ 232.31	$ 274.83	$ 42.52	18.30%
12	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		40,000	$ 245.33	$ 290.22	$ 44.90	18.30%
13	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		45,000	$ 245.33	$ 290.22	$ 44.90	18.30%
14	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		50,000	$ 245.33	$ 290.22	$ 44.90	18.30%
15	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		55,000	$ 245.33	$ 290.22	$ 44.90	18.30%
16	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		60,000	$ 245.33	$ 290.22	$ 44.90	18.30%
17	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		65,000	$ 245.33	$ 290.22	$ 44.90	18.30%
18	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		70,000	$ 245.33	$ 290.22	$ 44.90	18.30%
19	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		75,000	$ 245.33	$ 290.22	$ 44.90	18.30%
20	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		80,000	$ 245.33	$ 290.22	$ 44.90	18.30%
21	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		85,000	$ 245.33	$ 290.22	$ 44.90	18.30%
22	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		90,000	$ 245.33	$ 290.22	$ 44.90	18.30%
23	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		95,000	$ 245.33	$ 290.22	$ 44.90	18.30%
24	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		100,000	$ 245.33	$ 290.22	$ 44.90	18.30%
25	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		105,000	$ 245.33	$ 290.22	$ 44.90	18.30%
26	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		110,000	$ 245.33	$ 290.22	$ 44.90	18.30%
27	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		115,000	$ 245.33	$ 290.22	$ 44.90	18.30%
28	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		120,000	$ 245.33	$ 290.22	$ 44.90	18.30%
29	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		125,000	$ 245.33	$ 290.22	$ 44.90	18.30%
30	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		130,000	$ 245.33	$ 290.22	$ 44.90	18.30%
31	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		135,000	$ 245.33	$ 290.22	$ 44.90	18.30%
32	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		140,000	$ 245.33	$ 290.22	$ 44.90	18.30%
33	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		145,000	$ 245.33	$ 290.22	$ 44.90	18.30%
34	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		150,000	$ 245.33	$ 290.22	$ 44.90	18.30%
35	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		155,000	$ 245.33	$ 290.22	$ 44.90	18.30%
36	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		160,000	$ 245.33	$ 290.22	$ 44.90	18.30%
37	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		165,000	$ 245.33	$ 290.22	$ 44.90	18.30%
38	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		170,000	$ 245.33	$ 290.22	$ 44.90	18.30%
39	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		175,000	$ 245.33	$ 290.22	$ 44.90	18.30%
40	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		180,000	$ 245.33	$ 290.22	$ 44.90	18.30%
41	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		185,000	$ 245.33	$ 290.22	$ 44.90	18.30%
42	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		190,000	$ 245.33	$ 290.22	$ 44.90	18.30%
43	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		195,000	$ 245.33	$ 290.22	$ 44.90	18.30%
44	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		200,000	$ 245.33	$ 290.22	$ 44.90	18.30%
45	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		205,000	$ 245.33	$ 290.22	$ 44.90	18.30%
46	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		210,000	$ 245.33	$ 290.22	$ 44.90	18.30%
47	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		215,000	$ 245.33	$ 290.22	$ 44.90	18.30%
48	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		220,000	$ 245.33	$ 290.22	$ 44.90	18.30%
49	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		225,000	$ 245.33	$ 290.22	$ 44.90	18.30%
50	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		230,000	$ 245.33	$ 290.22	$ 44.90	18.30%
51	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		235,000	$ 245.33	$ 290.22	$ 44.90	18.30%
52	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		240,000	$ 245.33	$ 290.22	$ 44.90	18.30%
53	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		245,000	$ 245.33	$ 290.22	$ 44.90	18.30%
54	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		250,000	$ 245.33	$ 290.22	$ 44.90	18.30%
55	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		255,000	$ 245.33	$ 290.22	$ 44.90	18.30%
56	B2S2D	Sun City West Wastewater Commercial Multi Unit 2"		260,000	$ 245.33	$ 290.22	$ 44.90	18.30%
57								
58	B2S2D	Sun City West Wastewater Commercial M Unit 2"	Average:	31,986	$ 224.47	$ 265.55	$ 41.08	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.				Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,000	$ 143.83	$ 170.16	$ 26.33	18.30%
2	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,000	$ 146.43	$ 173.24	$ 26.80	18.30%
3	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		3,000	$ 149.04	$ 176.32	$ 27.28	18.30%
4	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		4,000	$ 151.64	$ 179.39	$ 27.75	18.30%
5	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		5,000	$ 154.24	$ 182.47	$ 28.23	18.30%
6	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		10,000	$ 167.25	$ 197.87	$ 30.61	18.30%
7	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		15,000	$ 180.27	$ 213.26	$ 32.99	18.30%
8	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		20,000	$ 193.28	$ 228.65	$ 35.37	18.30%
9	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		25,000	$ 206.29	$ 244.05	$ 37.76	18.30%
10	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		30,000	$ 219.30	$ 259.44	$ 40.14	18.30%
11	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		35,000	$ 232.31	$ 274.83	$ 42.52	18.30%
12	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		40,000	$ 245.33	$ 290.22	$ 44.90	18.30%
13	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		45,000	$ 258.34	$ 305.62	$ 47.28	18.30%
14	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		50,000	$ 271.35	$ 321.01	$ 49.66	18.30%
15	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		55,000	$ 284.36	$ 336.40	$ 52.04	18.30%
16	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		60,000	$ 297.37	$ 351.80	$ 54.42	18.30%
17	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		65,000	$ 310.39	$ 367.19	$ 56.80	18.30%
18	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		70,000	$ 323.40	$ 382.58	$ 59.18	18.30%
19	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		75,000	$ 336.41	$ 397.98	$ 61.57	18.30%
20	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		80,000	$ 349.42	$ 413.37	$ 63.95	18.30%
21	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		85,000	$ 362.43	$ 428.76	$ 66.33	18.30%
22	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		90,000	$ 375.45	$ 444.15	$ 68.71	18.30%
23	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		95,000	$ 388.46	$ 459.55	$ 71.09	18.30%
24	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		100,000	$ 401.47	$ 474.94	$ 73.47	18.30%
25	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		200,000	$ 661.71	$ 782.80	$ 121.09	18.30%
26	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		300,000	$ 921.95	$ 1,090.66	$ 168.71	18.30%
27	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		400,000	$ 1,182.19	$ 1,398.52	$ 216.33	18.30%
28	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		500,000	$ 1,442.43	$ 1,706.38	$ 263.95	18.30%
29	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		600,000	$ 1,702.67	$ 2,014.24	$ 311.57	18.30%
30	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		700,000	$ 1,962.91	$ 2,322.10	$ 359.19	18.30%
31	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		800,000	$ 2,223.15	$ 2,629.96	$ 406.81	18.30%
32	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		900,000	$ 2,483.39	$ 2,937.82	$ 454.43	18.30%
33	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,000,000	$ 2,743.63	$ 3,245.68	$ 502.05	18.30%
34	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,100,000	$ 3,003.87	$ 3,553.54	$ 549.67	18.30%
35	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,200,000	$ 3,264.11	$ 3,861.40	$ 597.29	18.30%
36	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,300,000	$ 3,524.35	$ 4,169.26	$ 644.91	18.30%
37	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,400,000	$ 3,784.59	$ 4,477.12	$ 692.53	18.30%
38	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,500,000	$ 4,044.83	$ 4,784.98	$ 740.15	18.30%
39	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,600,000	$ 4,305.07	$ 5,092.84	$ 787.77	18.30%
40	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,700,000	$ 4,565.31	$ 5,400.70	$ 835.39	18.30%
41	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,800,000	$ 4,825.55	$ 5,708.56	$ 883.01	18.30%
42	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		1,900,000	$ 5,085.79	$ 6,016.42	$ 930.63	18.30%
43	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,000,000	$ 5,346.03	$ 6,324.28	$ 978.25	18.30%
44	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,100,000	$ 5,606.27	$ 6,632.14	$ 1,025.87	18.30%
45	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,200,000	$ 5,866.51	$ 6,940.00	$ 1,073.49	18.30%
46	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,300,000	$ 6,126.75	$ 7,247.86	$ 1,121.11	18.30%
47	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,400,000	$ 6,386.99	$ 7,555.72	$ 1,168.73	18.30%
48	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,500,000	$ 6,647.23	$ 7,863.58	$ 1,216.35	18.30%
49	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,600,000	$ 6,907.47	$ 8,171.44	$ 1,263.97	18.30%
50	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,700,000	$ 7,167.71	$ 8,479.30	$ 1,311.59	18.30%
51	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,800,000	$ 7,427.95	$ 8,787.16	$ 1,359.21	18.30%
52	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		2,900,000	$ 7,688.19	$ 9,095.02	$ 1,406.83	18.30%
53	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		3,000,000	$ 7,948.43	$ 9,402.88	$ 1,454.45	18.30%
54	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		3,100,000	$ 8,208.67	$ 9,710.74	$ 1,502.07	18.30%
55	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		3,200,000	$ 8,468.91	$ 10,018.60	$ 1,549.69	18.30%
56	B2S2E	Sun City West Wastewater Commercial Multi Unit >2"		3,300,000	$ 8,729.15	$ 10,326.46	$ 1,597.31	18.30%
57								
58			Average:	900,917	$ 2,485.78	$ 2,940.64	$ 454.87	18.30%

EPCOR Water - Sun City West Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Line No.			Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,000	$ 143.83	$ 170.16	$ 26.33	18.30%
2	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,000	$ 146.43	$ 173.24	$ 26.80	18.30%
3	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	3,000	$ 149.04	$ 176.32	$ 27.28	18.30%
4	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	4,000	$ 151.64	$ 179.39	$ 27.75	18.30%
5	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	5,000	$ 154.24	$ 182.47	$ 28.23	18.30%
6	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	10,000	$ 167.25	$ 197.87	$ 30.61	18.30%
7	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	15,000	$ 180.27	$ 213.26	$ 32.99	18.30%
8	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	20,000	$ 193.28	$ 228.65	$ 35.37	18.30%
9	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	25,000	$ 206.29	$ 244.05	$ 37.76	18.30%
10	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	30,000	$ 219.30	$ 259.44	$ 40.14	18.30%
11	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	35,000	$ 232.31	$ 274.83	$ 42.52	18.30%
12	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	40,000	$ 245.33	$ 290.22	$ 44.90	18.30%
13	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	45,000	$ 258.34	$ 305.62	$ 47.28	18.30%
14	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	50,000	$ 271.35	$ 321.01	$ 49.66	18.30%
15	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	55,000	$ 284.36	$ 336.40	$ 52.04	18.30%
16	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	60,000	$ 297.37	$ 351.80	$ 54.42	18.30%
17	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	65,000	$ 310.39	$ 367.19	$ 56.80	18.30%
18	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	70,000	$ 323.40	$ 382.58	$ 59.18	18.30%
19	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	75,000	$ 336.41	$ 397.98	$ 61.57	18.30%
20	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	80,000	$ 349.42	$ 413.37	$ 63.95	18.30%
21	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	85,000	$ 362.43	$ 428.76	$ 66.33	18.30%
22	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	90,000	$ 375.45	$ 444.15	$ 68.71	18.30%
23	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	95,000	$ 388.46	$ 459.55	$ 71.09	18.30%
24	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	100,000	$ 401.47	$ 474.94	$ 73.47	18.30%
25	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	200,000	$ 661.71	$ 782.80	$ 121.09	18.30%
26	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	300,000	$ 921.95	$ 1,090.66	$ 168.71	18.30%
27	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	400,000	$ 1,182.19	$ 1,398.52	$ 216.33	18.30%
28	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	500,000	$ 1,442.43	$ 1,706.38	$ 263.95	18.30%
29	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	600,000	$ 1,702.67	$ 2,014.24	$ 311.57	18.30%
30	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	700,000	$ 1,962.91	$ 2,322.10	$ 359.19	18.30%
31	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	800,000	$ 2,223.15	$ 2,629.96	$ 406.81	18.30%
32	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	900,000	$ 2,483.39	$ 2,937.82	$ 454.43	18.30%
33	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,000,000	$ 2,743.63	$ 3,245.68	$ 502.05	18.30%
34	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,100,000	$ 3,003.87	$ 3,553.54	$ 549.67	18.30%
35	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,200,000	$ 3,264.11	$ 3,861.40	$ 597.29	18.30%
36	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,300,000	$ 3,524.35	$ 4,169.26	$ 644.91	18.30%
37	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,400,000	$ 3,784.59	$ 4,477.12	$ 692.53	18.30%
38	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,500,000	$ 4,044.83	$ 4,784.98	$ 740.15	18.30%
39	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,600,000	$ 4,305.07	$ 5,092.84	$ 787.77	18.30%
40	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,700,000	$ 4,565.31	$ 5,400.70	$ 835.39	18.30%
41	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,800,000	$ 4,825.55	$ 5,708.56	$ 883.01	18.30%
42	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	1,900,000	$ 5,085.79	$ 6,016.42	$ 930.63	18.30%
43	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,000,000	$ 5,346.03	$ 6,324.28	$ 978.25	18.30%
44	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,100,000	$ 5,606.27	$ 6,632.14	$ 1,025.87	18.30%
45	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,200,000	$ 5,866.51	$ 6,940.00	$ 1,073.49	18.30%
46	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,300,000	$ 6,126.75	$ 7,247.86	$ 1,121.11	18.30%
47	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,400,000	$ 6,386.99	$ 7,555.72	$ 1,168.73	18.30%
48	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,500,000	$ 6,647.23	$ 7,863.58	$ 1,216.35	18.30%
49	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,600,000	$ 6,907.47	$ 8,171.44	$ 1,263.97	18.30%
50	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,700,000	$ 7,167.71	$ 8,479.30	$ 1,311.59	18.30%
51	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,800,000	$ 7,427.95	$ 8,787.16	$ 1,359.21	18.30%
52	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	2,900,000	$ 7,688.19	$ 9,095.02	$ 1,406.83	18.30%
53	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	3,000,000	$ 7,948.43	$ 9,402.88	$ 1,454.45	18.30%
54	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	3,100,000	$ 8,208.67	$ 9,710.74	$ 1,502.07	18.30%
55	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	3,200,000	$ 8,468.91	$ 10,018.60	$ 1,549.69	18.30%
56	B2S7D	Sun City West Wastewater Commercial Single Unit LU => 2"	3,300,000	$ 8,729.15	$ 10,326.46	$ 1,597.31	18.30%
57							
58		Average:	1,166,729	$ 3,177.53	$ 3,758.97	$ 581.45	18.30%

EPCOR WATER
Sun City West Wastewater - B1S1A
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B1S1A						
Description:	Sun City West Wastewater Residential S Unit 5/8" x 3/4"						
Monthly Customer Charge:	Present:	$	32.46	Prior:	$	30.96	
Tier One	Break Over:		-	Gallons		Rate: $	-
Tier Two	Break Over:		-	Gallons		Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	153,097	0	153,097	0	0

	Unit Count
Full Bill - Prior Rate	27
Full Bill - Present Rate	153,097
Partial Bill - Prior Rate	8,854
Partial Bill - Present Rate	6,778
	168,756

			Total
Revenues	$ 5,464,499.09	$ -	$5,464,499
Misc. Adjustments			($17)
Original Billing Determinants			$5,464,482

Average Customers	14,216.00
Average Consumption	-

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	14,216	14,216	
Average Consumption		-	
Rate	$ 32.46	$ -	
# of Months	12	12	
Annualized Revenues	$ 5,537,416.32	$ -	$5,537,416

Increase/(Decrease) from Annualization	$ 72,935

EPCOR WATER
Sun City West Wastewater - B1S1B
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B1S1B				
Description:	Sun City West Wastewater Residential S Unit 1"				
Monthly Customer Charge:	Prior Rate:	$ 77.40	Current Rate:	$	32.46
Tier One	Break Over:		Gallons		Rate:
Tier Two	Break Over:		Gallons		Rate: $ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	204	0	204	0	0

	Unit Count
Full Bill - Prior Rate	12
Full Bill - Present Rate	204
Partial Bill - Present Rate	13
	229

			Total
Revenues	$ 7,972.79	$ -	$ 7,973
Misc. Adjustments			$ (26)
Original Billing Determinants			$ 7,947

Average Customers	19
Average Consumption	-

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	19	19	
Average Consumption		-	
Rate	$ 32.46	$ -	
# of Months	12	12	
Annualized Revenues	$ 7,440.70	$ -	$ 7,441

Increase/(Decrease) from Annualization $ (507)

EPCOR WATER
Sun City West Wastewater - B1S1C
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B1S1C			
Description:	Sun City West Wastewater Residential S Unit 1 1/2"			
Monthly Customer Charge:		$ 32.46		
Tier One	Break Over:		Gallons	Rate:
Tier Two	Break Over:		Gallons	Rate: $ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor

NO CUSTOMERS

	Unit Count
Full Bill	-
Partial Bill	-
	-

			Total
Revenues	$0.00	$ -	$ -
Misc. Adjustments			
Original Billing Determinants			
Average Customers	-		
Average Consumption	-		

Annualized Revenues

Increase/(Decrease) from Annualization

EPCOR WATER
Sun City West Wastewater - B1S1D
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B1S1D				
Description:	Sun City West Wastewater Residential S Unit => 2"				
Monthly Customer Charge:		$	32.46		
Tier One	Break Over:		Gallons	Rate:	
Tier Two	Break Over:		Gallons	Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	33	0	33	0	0

	Unit Count
Full Bill	33
Partial Bill	15
	48

			Total
Revenues	$ 1,549.46	$ -	$ 1,549
Misc. Adjustments			$ 0
Original Billing Determinants			$ 1,549

Average Customers	3
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	3	3
Average Consumption		-
Rate	$ 32.46	$ -
# of Months	12	12
Annualized Revenues	$ 1,168.56	$ -

Annualized Revenues	$ 1,169
Increase/(Decrease) from Annualization	$ (381)

EPCOR WATER
Sun City West Wastewater - B1S1N
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B1S1N						
Description:	Sun City West Wastewater Residential S Unit Non Water						
Monthly Customer Charge:	Prior Rate:	$	30.96	Current Rate:	$	32.46	
Tier One	Break Over:		-	Gallons		Rate:	$ -
Tier Two	Break Over:		-	Gallons		Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	219	0	219	0	0

	Unit Count
Full Bill	219
Partial Bill - Prior Rates	14
Partial Bill - Current Rates	16
	234

			Total
Revenues	$ 8,043.27	$ -	$ 8,043
Misc. Adjustments			$ 0
Original Billing Determinants			$ 8,043

Average Customers	21
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	21	21
Average Consumption		-
Rate	$ 32.46	$ -
# of Months	12	12
Annualized Revenues	$ 8,179.92	$ -

Annualized Revenues	$ 8,180
Increase/(Decrease) from Annualization	$ 137

EPCOR WATER
Sun City West Wastewater - B1S2A
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B1S2A					
Description:	Sun City West Wastewater Residential Multi All Units					
Monthly Customer Charge:		$	32.46			
Tier One	Break Over:	-	Gallons	Rate:	$	-
Tier Two	Break Over:	-	Gallons	Rate:	$	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	30,447	0	30,447	0	0

	Unit Count
Full Bill - Units	30,447
Partial Bill*	3,176
	33,623

			Total
Revenues	$ 1,076,818.82	$ -	$1,076,819
Misc. Adjustments			($0)
Original Billing Determinants			$1,076,819

Average Customers	2,714
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	2,714	2,714
Average Consumption		-
Rate	$ 32.46	$ -
# of Months	12	12
Annualized Revenues	$ 1,057,350.42	$ -

Annualized Revenues	$1,057,350
Increase/(Decrease) from Annualization	($19,468)

*Many different rates for these bills. - revenue adjusted.

EPCOR WATER
Sun City West Wastewater - B2MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2MS1			
Description:	Sun City Commercial Building - 5/8" - 1 1/2"			
Monthly Customer Charge:		$ 17.65		
Tier One	Break Over:		Gallons	Rate:
Tier Two	Break Over:		Gallons	Rate:

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
		0	-	0	0

No Customers

	Unit Count
Full Bill	-
Partial Bill	-
	-

			Total
Revenues	$ -	$ -	$ -
Misc. Adjustments			$ -
Original Billing Determinants			$ -

Average Customers	-
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	-	-
Average Consumption		-
Rate	$ 17.65	$ -
# of Months	12	12
Annualized Revenues	$ -	$ -

Annualized Revenues	$ -
Increase/(Decrease) from Annualization	$ -

EPCOR WATER
Sun City West Wastewater - B2MS2
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2MS2			
Description:	Sun City West Wastewater Commercial WC - Toilets			
Monthly Customer Charge:		$ 11.65		
Tier One	Break Over:		Gallons	Rate:
Tier Two	Break Over:		Gallons	Rate:

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	2,064	0	2,064	0	0

	Unit Count
Full Bill	2,064
Partial Bill	
	2,064

			Total
Revenues	$ 24,045.60	$ -	$ 24,046
Misc. Adjustments			$ -
Original Billing Determinants			$ 24,046

Average Customers	172
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	172	172
Average Consumption		-
Rate	$ 11.65	$ -
# of Months	12	12
Annualized Revenues	$ 24,045.60	$ -

Annualized Revenues	$ 24,046
Increase/(Decrease) from Annualization	$ -

EPCOR WATER
Sun City West Wastewater - B2MS3
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2MS3			
Description:	Sun City West Wastewater Commercial DW - Dish Washers			
Monthly Customer Charge:		$ 93.42		
Tier One	Break Over:		Gallons	Rate:
Tier Two	Break Over:		Gallons	Rate:

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	47.00	0	47	0	0

	Unit Count
Full Bill	47
Partial Bill	
	47

			Total
Revenues	$ 4,390.74	$ -	$ 4,391
Misc. Adjustments			$ -
Original Billing Determinants			$ 4,391

Average Customers	4
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	4	4
Average Consumption		-
Rate	$ 93.42	$ -
# of Months	12	12
Annualized Revenues	$ 4,390.74	$ -

Annualized Revenues	$ 4,391
Increase/(Decrease) from Annualization	$ -

EPCOR WATER
Sun City West Wastewater - B2MS4
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2MS4			
Description:	Sun City West Wastewater Commercial WM - Washing Machines			
Monthly Customer Charge:		$ 21.80		
Tier One	Break Over:		Gallons	Rate:
Tier Two	Break Over:		Gallons	Rate:

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	335	0	335	0	0

	Unit Count
Full Bill	335
Partial Bill	
	335

			Total
Revenues	$ 7,300.38	$ -	$ 7,300
Misc. Adjustments			$ (0)
Original Billing Determinants			$ 7,300

Average Customers	28
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	28	28
Average Consumption		-
Rate	$ 21.80	$ -
# of Months	12	12
Annualized Revenues	$ 7,300.38	$ -

Annualized Revenues	$ 7,300
Increase/(Decrease) from Annualization	$ 0

EPCOR WATER
Sun City West Wastewater - B2MS5
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2MS5			
Description:	Sun City West Wastewater Commercial WR - Washing Rack			
Monthly Customer Charge:		$ 45.67		
Tier One	Break Over:		Gallons	Rate:
Tier Two	Break Over:		Gallons	Rate:

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor

NO CUSTOMERS

	Unit Count
Full Bill	-
Partial Bill	
	-

			Total
Revenues	$ -	$ -	$ -
Misc. Adjustments			$ -
Original Billing Determinants			$ -

Average Customers	-
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	-	-
Average Consumption		-
Rate	$ 45.67	$ -
# of Months	12	12
Annualized Revenues	$ -	$ -

Annualized Revenues	$ -
Increase/(Decrease) from Annualization	$ -

EPCOR WATER
Sun City West Wastewater - B2S1A
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S1A					
Description:	Sun City West Wastewater Commercial Single Unit 5/8" x 3/4"					
Monthly Customer Charge:		$	17.65			
Tier One	Break Over:		5,000	Gallons	Rate: $	2.6024
Tier Two	Break Over:		999,999,999	Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	7	0	7	0	0
1	38	38	45	38	257
2	37	74	82	112	476
3	37	111	119	223	658
4	16	64	135	287	803
5	129	645	264	932	932

	Unit Count	Tier 1 Usage
Full Bill	264	932
Partial Bill	-	-
	264	932

			Total
Revenues	$ 4,659.60	$ 2,425.44	$ 7,085
Misc. Adjustments			$ -
Original Billing Determinants			$ 7,079

Average Customers	22
Average Consumption	3.53

	Annualized Revenues	
	Basic	Volumetric
Average Customer	22	22.000
Average Consumption		3.530
Rate	$ 17.65	2.602
# of Months	12	12.000
Annualized Revenues	$ 4,659.60	$ 2,425.44

Annualized Revenues	$	7,085
Increase/(Decrease) from Annualization	$	6

EPCOR WATER
Sun City West Wastewater - B2S1B
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S1B					
Description:	Sun City West Wastewater Commercial Single Unit 1"					
Monthly Customer Charge:		$	44.13			
Tier One	Break Over:		12,000	Gallons	Rate: $	2.6024
Tier Two	Break Over:		999,999,999	Gallons	Rate:	

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
		0	0	0	0
-	24	0	24	0	0
1	43	43	67	43	363
2	30	60	97	103	683
3	16	48	113	151	973
4	6	24	119	175	1,247
5	9	45	128	220	1,515
6	24	144	152	364	1,774
7	20	140	172	504	2,009
8	9	72	181	576	2,224
9	11	99	192	675	2,430
10	10	100	202	775	2,625
11	10	110	212	885	2,810
12	9	108	221	993	2,985
13	166	2,075	387	3,068	3,068

	Unit Count	Tier 1 Usage
Full Bill	387	3,068
Partial Bill	2	-
	389	3,068

			Total
Revenues	$ 17,153.33	$ 7,984.16	$ 25,137
Misc. Adjustments			$ (0)
Original Billing Determinants			$ 25,137

Average Customers	33
Average Consumption	7.893

	Annualized Revenues	
	Basic	Volumetric
Average Customer	33	33
Average Consumption		7.89
Rate	$ 44.13	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 17,475.48	$ 8,134.11

Annualized Revenues	$ 25,610
Increase/(Decrease) from Annualization	$ 472

EPCOR WATER
Sun City West Wastewater - B2S1C
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S1C					
Description:	Sun City West Wastewater Commercial Single Unit 1 1/2"					
Monthly Customer Charge:		$	88.27			
Tier One	Break Over:		25,000	Gallons	Rate: $	2.6024
Tier Two	Break Over:		999,999,999	Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
-	17	0	17	0	0
1	20	20	37	20	631
2	24	48	61	68	1,242
3	28	84	89	152	1,829
4	18	72	107	224	2,388
5	18	90	125	314	2,929
6	24	144	149	458	3,452
7	21	147	170	605	3,951
8	20	160	190	765	4,429
9	17	153	207	918	4,887
10	13	130	220	1,048	5,328
11	22	242	242	1,290	5,756
12	14	168	256	1,458	6,162
13	21	273	277	1,731	6,554
14	10	140	287	1,871	6,925
15	10	150	297	2,021	7,286
16	12	192	309	2,213	7,637
17	13	221	322	2,434	7,976
18	12	216	334	2,650	8,302
19	14	266	348	2,916	8,616
20	16	320	364	3,236	8,916
21	10	210	374	3,446	9,200
22	10	220	384	3,666	9,474
23	4	92	388	3,758	9,738
24	10	240	398	3,998	9,998
25	250	6,250	648	10,248	10,248

	Unit Count	Tier 1 Usage
Full Bill	647	10,248
Partial Bill	1	-
	648	10,248

			Total
Revenues	$ 57,216.61	$ 26,669.40	$ 83,886
Misc. Adjustments			$ (0)
Original Billing Determinants			$ 83,886

Average Customers	54
Average Consumption	15.810

	Annualized Revenues	
	Basic	Volumetric
Average Customer	54	54
Average Consumption		15.81
Rate	$ 88.27	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 57,198.96	$ 26,661

Annualized Revenues	$ 83,860
Increase/(Decrease) from Annualization	$ (26)

EPCOR WATER
Sun City West Wastewater - B2S1D
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S1D					
Description:	Sun City West Wastewater Commercial Single Unit 2"					
Monthly Customer Charge:		$	141.23			
Tier One		Break Over:	40,000	Gallons	Rate: $	2.6024
Tier Two		Break Over:	999,999,999	Gallons	Rate:	

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
-	39	0	39	0	0
1	36	36	75	36	1,141
2	38	76	113	112	2,246
3	41	123	154	235	3,313
4	30	120	184	355	4,339
5	41	205	225	560	5,335
6	36	216	261	776	6,290
7	37	259	298	1,035	7,209
8	25	200	323	1,235	8,091
9	18	162	341	1,397	8,948
10	26	260	367	1,657	9,787
11	26	286	393	1,943	10,600
12	17	204	410	2,147	11,387
13	16	208	426	2,355	12,157
14	22	308	448	2,663	12,911
15	9	135	457	2,798	13,643
16	9	144	466	2,942	14,366
17	20	340	486	3,282	15,080
18	21	378	507	3,660	15,774
19	12	228	519	3,888	16,447
20	16	320	535	4,208	17,108
21	14	294	549	4,502	17,753
22	15	330	564	4,832	18,384
23	12	276	576	5,108	19,000
24	11	264	587	5,372	19,604
25	8	200	595	5,572	20,197
26	12	312	607	5,884	20,782
27	19	513	626	6,397	21,355
28	10	280	636	6,677	21,909
29	11	319	647	6,996	22,453
30	5	150	652	7,146	22,986
31	16	496	668	7,642	23,514
32	10	320	678	7,962	24,026
33	10	330	688	8,292	24,528
34	7	238	695	8,530	25,020
35	8	280	703	8,810	25,505
36	5	180	708	8,990	25,982
37	6	222	714	9,212	26,454
38	10	380	724	9,592	26,920
39	5	195	729	9,787	27,376
40	451	18,040	1,180	27,827	27,827

	Unit Count	Tier 1 Usage
Full Bill	1,180	27,827
Partial Bill	-	-
	1,180	27,827

			Total
Revenues	$ 166,651.40	$ 72,416.98	$ 239,068.38
Misc. Adjustments			$ 139.99
Original Billing Determinants			$ 239,208.37

Average Customers	98
Average Consumption	23.582

	Annualized Revenues	
	Basic	Volumetric
Average Customer	98	98
Average Consumption		23.58
Rate	$ 141.23	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 166,086.48	$ 72,172

Annualized Revenues	$238,257.98
Increase/(Decrease) from Annualization	$ (950.39)

EPCOR WATER
Sun City West Wastewater - B2S1E
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S1E				
Description:	Sun City West Wastewater Commercial Single Unit > 2"				
Monthly Customer Charge:		$ 141.23			
Tier One	Break Over:		Gallons	Rate: $	2.6024
Tier Two	Break Over:		Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
-	0	0	0	0	0
19	1	19	1	19	247
120	1	120	2	139	1,459
128	1	128	3	267	1,547
129	1	129	4	396	1,557
130	1	130	5	526	1,566
135	1	135	6	661	1,606
136	1	136	7	797	1,613
139	1	139	8	936	1,631
140	1	140	9	1,076	1,636
145	1	145	10	1,221	1,656
157	1	157	11	1,378	1,692
164	1	164	12	1,542	1,706
167	1	167	13	1,709	1,709

	Unit Count	Tier 1 Usage
Full Bill	13	1,709
Partial Bill	0	6
	13	1,715

			Total
Revenues	$ 1,897.19	$ 4,463.12	$ 6,360
Misc. Adjustments			$ 0
Original Billing Determinants			$ 6,360

Average Customers	1
Average Consumption	127.667

	Annualized Revenues	
	Basic	Volumetric
Average Customer	1	1
Average Consumption		127.67
Rate	$ 141.23	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 1,694.76	$ 3,986.90

Annualized Revenues	$ 5,682
Increase/(Decrease) from Annualization	$ (679)

EPCOR WATER
Sun City West Wastewater - B2S1N
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S1N				
Description:	Sun City West Wastewater Commercial Single Unit No Water				
Monthly Customer Charge:		$ 141.23			
Tier One	Break Over:	-	Gallons	Rate:	$ -
Tier Two	Break Over:	-	Gallons	Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	392	0	392	0	0

	Unit Count
Full Bill	392
Partial Bill	4
	396

			Total
Revenues	$ 55,917.19	$ -	$ 55,917
Misc. Adjustments			$ 0
Original Billing Determinants			$ 55,917

Average Customers	33
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	33	33
Average Consumption		-
Rate	$ 141.23	$ -
# of Months	12	12
Annualized Revenues	$ 55,927.08	$ -

Annualized Revenues	$ 55,927
Increase/(Decrease) from Annualization	$ 10

EPCOR WATER
Sun City West Wastewater - B2S2A
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S2A					
Description:	Sun City West Wastewater Commercial Multi Unit 5/8 x 3/4"					
Monthly Customer Charge:		$	17.65			
Tier One	Break Over:		15,000	Gallons	Rate: $	2.6024
Tier Two	Break Over:		999,999,999	Gallons	Rate:	

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
NO CUSTOMERS					

	Unit Count	Tier 1 Usage
Full Bill	-	-
Partial Bill	-	-
	-	-

Revenues	$ -	$ -	$ -
Misc. Adjustments			$ -
Original Billing Determinants			$ -

Average Customers	-
Average Consumption	-

	Annualized Revenues	
	Basic	Volumetric
Average Customer	-	-
Average Consumption		-
Rate	$ 17.65	$ 2.6024
# of Months	12	12
Annualized Revenues	$ -	$ -

Annualized Revenues	$ -
Increase/(Decrease) from Annualization	$ -

EPCOR WATER
Sun City West Wastewater - B2S2B
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S2B				
Description:	Sun City West Wastewater Commercial Multi Unit 1"				
Monthly Customer Charge:		$	44.13		
Tier One	Break Over:		12,500	Gallons	Rate: $ 2.6024
Tier Two	Break Over:		999,999,999	Gallons	Rate:

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	2	0	2	0	0
1	4	4	6	4	94
2	5	10	11	14	184
3	9	27	20	41	269
4	13	52	33	93	345
5	4	20	37	113	408
8	2	16	39	129	585
9	2	18	41	147	642
10	2	20	43	167	697
11	1	11	44	178	750
12.5	52	650	96	828	828

	Unit Count	Tier 1 Usage
Full Bill	96	828
Partial Bill	0	-
	96	828

			Total
Revenues	$ 4,236.48	$ 2,154.79	$ 6,391
Misc. Adjustments			$ 3
Original Billing Determinants			$ 6,394

Average Customers	8
Average Consumption	8.625

	Annualized Revenues	
	Basic	Volumetric
Average Customer	8	8
Average Consumption		8.63
Rate	$ 44.13	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 4,236.48	$ 2,154.79

Annualized Revenues	$ 6,391
Increase/(Decrease) from Annualization	$ (3)

EPCOR WATER
Sun City West Wastewater - B2S2C
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S2C					
Description:	Sun City West Wastewater Commercial Multi Unit 1 1/2"					
Monthly Customer Charge:		$	88.27			
Tier One	Break Over:		25,000	Gallons	Rate: $	2.6024
Tier Two	Break Over:		999,999,999	Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
-	8	0	8	0	0
4	1	4	9	4	544
12	1	12	10	16	1,624
14	1	14	11	30	1,892
16	1	16	12	46	2,158
17	1	17	13	63	2,290
19	2	38	15	101	2,552
21	4	84	19	185	2,810
22	2	44	21	229	2,935
23	2	46	23	275	3,058
24	4	96	27	371	3,179
25	117	2,925	144	3,296	3,296

	Unit Count	Tier 1 Usage
Full Bill	144	3,296
Partial Bill		
	144	3,296

			Total
Revenues	$ 12,710.88	$ 8,577.51	$ 21,288
Misc. Adjustments			$ 0
Original Billing Determinants			$ 21,288

Average Customers	12
Average Consumption	22.889

	Annualized Revenues	
	Basic	Volumetric
Average Customer	12	12
Average Consumption		22.89
Rate	$ 88.27	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 12,710.88	$ 8,577.51

Annualized Revenues	$ 21,288
Increase/(Decrease) from Annualization	$ (0)

EPCOR WATER
Sun City West Wastewater - B2S2D
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S2D					
Description:	Sun City West Wastewater Commercial Multi Unit 2"					
Monthly Customer Charge:		$141.23				
Tier One	Break Over:	40,000	Gallons	Rate:	$	2.6024
Tier Two	Break Over:	999,999,999	Gallons	Rate:	$	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	1	0	1	0	0
1	1	1	2	1	71
9	5	45	7	46	631
10	2	20	9	66	696
12	1	12	10	78	822
13	1	13	11	91	884
15	3	45	14	136	1,006
17	3	51	17	187	1,122
19	1	19	18	206	1,232
20	1	20	19	226	1,286
22	1	22	20	248	1,392
26	1	26	21	274	1,600
29	1	29	22	303	1,753
40	50	2,000	72	2,303	2,303

	Unit Count	Tier 1 Usage
Full Bill	72	2,303
Partial Bill		
	72	2,303

			Total
Revenues	$ 10,168.56	$ 5,993.33	$ 16,162
Misc. Adjustments			$ 0
Original Billing Determinants			$ 16,162

Average Customers	6
Average Consumption	31.986

	Annualized Revenues	
	Basic	Volumetric
Average Customer	6	6
Average Consumption		31.99
Rate	$ 141.23	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 10,168.56	$ 5,993.33

Annualized Revenues	$ 16,162
Increase/(Decrease) from Annualization	$ (0)

EPCOR WATER
Sun City West Wastewater - B2S2E
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S2E				
Description:	Sun City West Wastewater Commercial Multi Unit >2"				
Monthly Customer Charge:		$ 141.23			
Tier One	Break Over:		Gallons	Rate: $	2.6024
Tier Two	Break Over:		Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	0	0	0	0	0
489	1	489	1	489	11,736
582	1	582	2	1,071	13,875
698	1	698	3	1,769	16,427
723	2	1,446	5	3,215	16,952
726	1	726	6	3,941	17,009
730	1	730	7	4,671	17,081
732	1	732	8	5,403	17,115
767	1	767	9	6,170	17,675
770	1	770	10	6,940	17,720
781	1	781	11	7,721	17,874
799	1	799	12	8,520	18,108
820	1	820	13	9,340	18,360
841	1	841	14	10,181	18,591
858	1	858	15	11,039	18,761
862	1	862	16	11,901	18,797
872	1	872	17	12,773	18,877
885	1	885	18	13,658	18,968
908	1	908	19	14,566	19,106
978	1	978	20	15,544	19,456
1004	1	1,004	21	16,548	19,560
1101	1	1,101	22	17,649	19,851
1204	1	1,204	23	18,853	20,057
2769	1	2,769	24	21,622	21,622

	Unit Count	Tier 1 Usage
Full Bill	24	21,622
Multi-Family		
Partial Bill		
	24	21,622

			Total
Revenues	$ 3,389.52	$ 56,269.09	$ 59,659
Misc. Adjustments			$ -
Original Billing Determinants			$ 59,659

Average Customers	2
Average Consumption	900.917

	Annualized Revenues	
	Basic	Volumetric
Average Customer	2	2
Average Consumption		900.92
Rate	$ 141.23	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 3,389.52	$ 56,269.09

Annualized Revenues	$ 59,659
Increase/(Decrease) from Annualization	$ (0)

# of A2MS1 Customers from 1/1 to 5/31 that should be on A2S2E:
14
Bills times Avg Consumption 23,844

Rose Garden RV Park was on A2MS8 for the first 3 mos.
# of bills 3
Actual Consumption 6,553

EPCOR WATER
Sun City West Wastewater - B2S7D
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	B2S7D				
Description:	Sun City West Wastewater Commercial Single Unit LU => 2"				
Monthly Customer Charge:	$ 141.23				
Tier One	Break Over:		Gallons	Rate: $	2.6024
Tier Two	Break Over:		Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
-	0	0	0	0	0
162	1	162	1	162	7,776
180	1	180	2	342	8,622
182	1	182	3	524	8,714
186	1	186	4	710	8,894
189	1	189	5	899	9,026
192	1	192	6	1,091	9,155
196	1	196	7	1,287	9,323
203	1	203	8	1,490	9,610
204	1	204	9	1,694	9,650
209	1	209	10	1,903	9,845
211	1	211	11	2,114	9,921
228	1	228	12	2,342	10,550
485	1	485	13	2,827	19,802
516	1	516	14	3,343	20,887
517	1	517	15	3,860	20,921
562	1	562	16	4,422	22,406
583	1	583	17	5,005	23,078
644	1	644	18	5,649	24,969
662	1	662	19	6,311	25,509
723	1	723	20	7,034	27,278
741	1	741	21	7,775	27,782
963	1	963	22	8,738	33,776
966	1	966	23	9,704	33,854
971	1	971	24	10,675	33,979
1,304	1	1,304	25	11,979	41,971
1,308	1	1,308	26	13,287	42,063
1,337	1	1,337	27	14,624	42,701
1,348	1	1,348	28	15,972	42,932
1,539	1	1,539	29	17,511	46,752
1,549	1	1,549	30	19,060	46,942
1,598	1	1,598	31	20,658	47,824
1,647	1	1,647	32	22,305	48,657
1,751	1	1,751	33	24,056	50,321
1,771	1	1,771	34	25,827	50,621
1,776	1	1,776	35	27,603	50,691
1,785	1	1,785	36	29,388	50,808
1,828	1	1,828	37	31,216	51,324
1,835	1	1,835	38	33,051	51,401
1,858	1	1,858	39	34,909	51,631
1,883	1	1,883	40	36,792	51,856
1,888	1	1,888	41	38,680	51,896
1,985	1	1,985	42	40,665	52,575
2,299	1	2,299	43	42,964	54,459
2,421	1	2,421	44	45,385	55,069
2,510	1	2,510	45	47,895	55,425
2,650	1	2,650	46	50,545	55,845
2,663	1	2,663	47	53,208	55,871
2,795	1	2,795	48	56,003	56,003

	Unit Count	Tier 1 Usage
Full Bill	48	56,003
Partial Bill		
	48	56,003

				Total
Revenues	$ 6,779.04	$ 145,742.21	$	152,521.25
Misc. Adjustments			$	0.01
Original Billing Determinants			$	152,521.26

Average Customers	4
Average Consumption	1,166.729

	Annualized Revenues	
	Basic	Volumetric
Average Customer	4	4
Average Consumption		1,166.73
Rate	$ 141.23	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 6,779.04	$ 145,742.21

Annualized Revenues	$152,521.25
Increase/(Decrease) from Annualization	$ (0.01)

Sun City West Wastewater

Proposed Tariffs &

Redlined Tariffs

EPCOR Water Arizona, Inc.

Sun City West Wastewater District
(Name of Service Area)

Table of Contents

General Sanitary Sewer Service	Sheet 1a
Continued	Sheet 1b
Industrial Discharge Service	Sheet 2
Service Charges	Sheet 3
Rules and Regulations	ACC No. 1 Thru ACC No. 64

PROPOSED

EPCOR Water Arizona, Inc.
(Name of Company)

Sun City West Wastewater District
(Name of Service Area)

General Sanitary Sewer Service

Availability

Available to all customers in service area but Company reserves the right to restrict service to those customers using water service of Company or affiliated company.

Terms and Conditions

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.

Sewer services under this schedule are for the exclusive use of the customer and sewer services shall not be resold or provided to others.

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) of EPCOR Water Arizona, Inc.'s Sun City West Wastewater District's Rules and Regulations.

ISSUED: May 12, 2011 (Month Day Year) EFFECTIVE: January 1, 2011 (Month Day Year)

ISSUED BY: Thomas M. Broderick, Director of Rate & Regulation
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047

EPCOR Water Arizona, Inc.
(Name of Company)

Sun City West Wastewater District
(Name of Service Area)

Schedule of Monthly Charges

Water Meter Size	Monthly Usage Charge (Per Unit)	Commodity Charges (per 1,000 gallons of water used)
Residential Single Unit 5/8-inch	$ 42.00	
Residential Single Unit 3/4-inch	$ 42.00	
Residential Single Unit 1-inch	$ 42.00	
Residential Single Unit1 1 ½-inch	$ 42.00	
Residential Single Unit 2-inch	$ 42.00	
Residential Single Unit 3-inch	$ 42.00	
Residential Single Unit 4-inch	$ 42.00	
Residential Single Unit 6-inch	$ 42.00	
Residential Single Unit 8-inch	$ 42.00	
Residential Multi-Unit	$ 42.00	
Residential Non-Water Account	$ 42.00	
Commercial Single or Multi Unit 5/8-inch	$ 20.88	First 5,000 Gallons - $3.0786 All Additional Gallons - $0.00
Commercial Single or Multi Unit ¾-inch	$ 20.88	First 5,000 Gallons - $3.0786 All Additional Gallons - $0.00
Commercial Single or Multi Unit 1-inch	$ 52.21	First 12,500 Gallons - $3.0786 All Additional Gallons - $0.00
Commercial Single or Multi Unit 1 ½-inch	$ 104.42	First 25,000 Gallons - $3.0786 All Additional Gallons - $0.00
Commercial Single or Multi Unit 2-inch	$ 167.08	First 40,000 Gallons - $3.0786 All Additional Gallons - $0.00
Commercial Single or Multi Unit > 2-inch	$ 167.08	All Gallons - $3.0786
Commercial Large Unit => 2-inch	$ 167.08	All Gallons - $3.0786
Commercial Non-Water Account*	$ 167.08	

* Commercial Unit Non-Water Account Services:

Additional Toilet:	$ 13.78
Restaurants per Dishwasher:	$ 110.52
Per Wash Rack	$ 54.03
Laundromats per Washing Machine	$ 25.79

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)

Sun City West Wastewater District
(Name of Service Area)

Annual Fee for Industrial Discharge Service

Availability

Applicable to all customers covered by the Company'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 of EPCOR Water Arizona, Inc.'s Sun City West Wastewater District's Rule 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.

ISSUED: May 12, 2011 (Month Day Year) EFFECTIVE: January 1, 2011 (Month Day Year)

ISSUED BY: Thomas M. Broderick, Director of Rate & Regulation
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047

Miscellaneous MISC-I

This District is authorized to charge the following Service Charges:

Service Establishment, Reestablishment. Reconnection, and Miscellaneous Charges

Establishment or Reestablishment of Service (c)	$35.00
Reconnection of Service (Delinquent)	$35.00
Deposit	(a)
Deposit Interest	(a)
NSF	$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. R-14-2-603(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.

I 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).

EPCOR Water Arizona, Inc.

~~First Revised~~ SHEET NO. TOC
~~Cancelling Original SHEET NO. TOC~~

Sun City West Wastewater District
(Name of Service Area)

Table of Contents

General Sanitary Sewer Service Continued	Sheet 1a ~~First Revised~~ Sheet 1b ~~First Revised~~
Industrial Discharge Service	Sheet 2 ~~First Revised~~
Service Charges	Sheet 3 ~~First Revised~~
Rules and Regulations	ACC No. 1 Thru ACC No. 64

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~~ISSUED May 12, 2011 EFFECTIVE January 1, 2011~~
~~Month Day Year Month Day Year~~
~~ISSUED BY Thomas M. Broderick Director of Rate & Regulation~~
~~2355 W. Pinnacle Peak Rd. Phoenix, AZ 85027~~

~~Decision No. 72011~~

EPCOR Water Arizona, Inc.
(Name of Company)

~~First Revised~~ SHEET NO. 1a
Canceling ~~Original~~ SHEET NO. 1a

Sun City West Wastewater District
(Name of Service Area)

General Sanitary Sewer Service

Availability

Available to all customers in service area but Company reserves the right to restrict service to those customers using water service of Company or affiliated company.

Terms and Conditions

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.

Sewer services under this schedule are for the exclusive use of the customer and sewer services shall not be resold or provided to others.

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) of EPCOR Water Arizona, Inc.'s Sun City West Wastewater District's Rules and Regulations.

ISSUED: May 12, 2011 (Month Day Year) EFFECTIVE: January 1, 2011 (Month Day Year)

ISSUED BY: Thomas M. Broderick, Director of Rate & Regulation
2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. 72047

EPCOR Water Arizona, Inc.
(Name of Company)

~~2nd Revised~~ SHEET NO. 1b .
~~Cancelled 1st Revised SHEET NO. 1b~~

Sun City West Wastewater District
(Name of Service Area)

Schedule of Monthly Charges

Water Meter Size	Monthly Usage Charge (Per Unit)	Commodity Charges (per 1,000 gallons of water used)
Residential Single Unit 5/8-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 3/4-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 1-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit1 1 ½-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 2-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 3-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 4-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 6-inch	$ 42.00~~$ 32.46~~	
Residential Single Unit 8-inch	$ 42.00~~$ 32.46~~	
Residential Multi-Unit	$ 42.00~~$ 32.46~~	
Residential Non-Water Account	$ 42.00~~$ 32.46~~	
Commercial Single or Multi Unit 5/8-inch	$ 20.88~~17.65~~	First 5,000 Gallons - $3.07862~~6024~~ All Additional Gallons - $0.00
Commercial Single or Multi Unit ¾-inch	$ 20.88~~17.65~~	First 5,000 Gallons - $3.07862~~6024~~ All Additional Gallons - $0.00
Commercial Single or Multi Unit 1-inch	$ 52.21~~44.13~~	First 12,500 Gallons - $3.07862~~6024~~ All Additional Gallons - $0.00
Commercial Single or Multi Unit 1 ½-inch	$ 104.42~~88.27~~	First 25,000 Gallons - $3.07862~~6024~~ All Additional Gallons - $0.00
Commercial Single or Multi Unit 2-inch	$ 167.08~~141.23~~	First 40,000 Gallons - $3.07862~~6024~~ All Additional Gallons - $0.00
Commercial Single or Multi Unit > 2-inch	$ 167.08~~141.23~~	All Gallons - $3.07862~~6024~~
Commercial Large Unit => 2-inch	$ 167.08~~141.23~~	All Gallons - $3.07862~~6024~~
Commercial Non-Water Account*	$ 167.08~~141.23~~	

* Commercial Unit Non-Water Account Services:

Additional Toilet:	$ 13.78~~11.65~~
Restaurants per Dishwasher:	$ 110.52~~93.42~~
Per Wash Rack	$ 54.03~~45.67~~
Laundromats per Washing Machine	$ 25.79~~21.80~~

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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. XXXXX~~74831~~

Annual Fee for Industrial Discharge Service

Availability

Applicable to all customers covered by the Company'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 of EPCOR Water Arizona, Inc.'s Sun City West Wastewater District's Rule and Regulations.

Rates

For those customers consuming an amount of water less than or equal to 50,000 gallons per month through one or more water meters to the same facility, inclusive of meters used for irrigation;

$500.00 per year

For those customers consuming more than 50,000 gallons per month of water through one or more water meters to the same facility, inclusive of meters used for irrigation;

$1,000.00 per year

Special Conditions

Charges shall be non-refundable and shall be assessed in advance each January by the Company by special billing.

For new Customers receiving this service, a prorated charge shall be assessed.

EPCOR Water Arizona, Inc.
(Name of Company)

~~Original~~

SHEET NO. 3 .
~~SHEET NO. ____~~

Sun City West Wastewater District
(Name of Service Area)

Miscellaneous MISC-I

This District 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 Sun City West Wastewater District's Rule and Regulations, the Company will charge the following rates for the establishment or reestablishment and/or reconnection of Wastewater Utility Service.~~

~~1. During normal business hours. ____ $ 40.00~~

~~2. During non-business hours. ____ $ 40.00~~

~~Insufficient Funds (NSF) Check Charge~~

~~As provided for in Rule No. 7 (E) of EPCOR Water Arizona, Inc.'s Sun City West Wastewater District's Rule and Regulations, the Company will charge the customer $25.00 for each instance the customer tenders payment for service with insufficient funds check.~~

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. R-14-2-603(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).

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ISSUED: MM DD YYYYMay 12, 2011 EFFECTIVE: MM DD YYYYJanuary 1, 2011
Month Day Year Month Day Year

ISSUED BY: Sheryl L. HubbardThomas M. Broderick, Director, Regulatory & ~~of~~ Rates ~~& Regulation~~

2355 W. Pinnacle Peak Rd., Phoenix, AZ 85027

Decision No. XXXXX~~72047~~

Deconsolidated Districts

A Schedule
Russell Ranch WW

Russell Ranch 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	$ 1,840,826	(a)	$ 3,085,595	(a)	$ 2,463,210	Average ([A] + [B])
2							
3	Adjusted Operating Income	$ 12,172		$ 12,172		$ 12,172	(b)
4							
5	Current Rate of Return	0.66%		0.39%		0.49%	Line [3] / Line [1]
6							
7	Required Operating Income	$ 138,477		$ 138,477		$ 138,477	Line [1] * Line [11]
8							
9	Weighted Average Cost of Capital	7.07%		7.07%		7.07%	(d)
10	Fair Value Adjustment	0.45%		-2.58%		-1.45%	(d)
11	Required Rate of Return	7.52%		4.49%		5.62%	Sum Line [9-10]
12							
13	Operating Income Deficiency	$ 126,305		$ 126,305		$ 126,305	Line [7] - Line [3]
14							
15	Gross Revenue Conversion Factor	1.63		1.63		1.63	(c)
16							
17	Increase in Gross Revenue Requirement	$ 205,878		$ 205,878		$ 205,878	Line [13] * Line [15]
18							
19							

	Customer Classification	Present Rates (e) [A]	Annualized Rates (e) [A]	Proposed Rates (e) [B]	Dollar Increase (e) [C]	Percent Increase (e) [D] = [C] / [A]
20						
21						
22						
23	Residential	$ 180,545	$ 176,761	$ 382,511	$ 205,750	116.40%
24	Commercial	-	-	-	-	0.00%
25	Commercial Large	-	-	-	-	0.00%
26	OPA	-	-	-	-	0.00%
27	Other	-	-		-	0.00%
28						
29	Total Water Revenues	$ 180,545	$ 176,761	$ 382,511	$ 205,750	116.40%
30	Effluent					
31	Other Revenues	$ 6	$ 6	$ 6	$ -	0.00%
32						
33	Total Revenues	$ 180,551	$ 176,768	$ 382,518	$ 205,750	116.40%
34						
35		Sch C2 [A] + [B]	Sch C2 [AM]	Sch C2 [AO]		
36	Check From C2	$ 180,551	176,768	382,646		
37		-	-	128	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	\2015 AF_Russell Ranch Wastewater.xlsm					
50						

B Schedule
Russell Ranch WW

Russell Ranch 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		$ 5,599,440	$ 8,467,267	
3					
4	Less:				
5					
6	Accumulated Depreciation		1,105,845	1,960,438	
7					
8	Net Utility Plant in Service		$ 4,493,595	$ 6,506,828	Line[2]-Line[6]
9					
10					
11	Less:				
12					
13	Advances in Aid of		$ -	$ -	
14	Construction				
15	Contribution in Aid of Construction -		2,620,211	3,380,586	
16	Net of Amortization				
17					
18	Customer Meter Deposits		-	-	
19	Deferred Income Taxes & Credits		27,876	35,966	
20	Investment Tax Credits		-	-	
21	Regulatory Liabilities		-	-	
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	
25	Working Capital Allowance	(c)	(4,682)	(4,682)	
26	Utility Plant Acquisition Adjustment		-	-	
27					
28	Total Rate Base		$ 1,840,826	$ 3,085,595	Line[8] - Lines[13-21] + Line[24-26]
29					
30					
31	Fair Value Rate Base			$ 2,463,210	Sum ([A] Line [28] + [B] Line [28])/2
32	Fair Value Increment			$ 622,385	[B] Line [31] - [A] line [28]
33	Fair Value Ratio			1.6762	[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					
49	Workpapers and Supporting Documents				
50	\2015 AF_Russell Ranch Wastewater.xlsm				

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

Exhibit
Schedule B-2
Page 1
Witness: Mahler

Line No.		[A]	Page 3 [B] ADJ SMM-RB1	Page 4 [C] ADJ SMM-RB2	Page 5 [D] ADJ SMM-RB3	Page 6 [E] ADJ SMM-RB4	Page 7 [F] ADJ SMM-RB5	Page 8 [G] ADJ SMM-RB6 N/A	Page 9 [H] ADJ SMM-RB7 N/A	Page 10 [I] ADJ SMM-RB8 N/A
		Actual End of Test Year (c)	Test Year Plant and Accumulated Depreciation Balances	Remove Plant Acquisition Adjustment	AIAC Refunds Paid Post Test Year	Corporate Plant and Accumulated Depreciation Balances	Clear Regulatory Asset & Liability Balances	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank
1	Gross Utility									
2	Plant in Service	$ 5,560,479	$ (38,965)	$ -	$ -	$ 54	$ -	$ -	$ -	$ -
3										
4	Less:									
5										
6	Accumulated Depreciation	1,111,923	(9,970)	-	-	96	-	-	-	-
7										
8	Net Utility Plant									
9	in Service	$ 4,448,556	$ (28,994)	$ -	$ -	$ (41)	$ -	$ -	$ -	$ -
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Construction									
15	Contributions in Aid of	2,620,211	-	-	-	-	-	-	-	-
16	Construction - Net of Amortizations									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	27,876	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	26	-	-	-	-	(26)	-	-	-
22										
23	Plus:									
24	Deferred Debits	$ 7,114	$ -	$ -	$ -	$ -	$ (7,114)	$ -	$ -	$ -
25	Working Capital Allowance (b)	(4,682)	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	26,236	-	(26,236)	-	-	-	-	-	-
27										
28	Total	$ 1,829,111	$ (28,994)	$ (26,236)	$ -	$ (41)	$ (7,088)	$ -	$ -	$ -
29										
30	Supporting Schedules:		Recap Schedules:							
31	(a) B-3		B-1							
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 AF_Russell Ranch Wastewater.xlsm									

Russell Ranch 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	$ 2,296	$ 39,529	$ 33,010	$ -	$ -	$ -	$ 3,036	$ 38,961	$ 5,599,440
3										
4	Less:									
5										
6	Accumulated Depreciation	1,192	1,412	834	-	-	-	358	(6,078)	1,105,845
7										
8	Net Utility Plant									
9	in Service	$ 1,104	$ 38,116	$ 32,176	$ -	$ -	$ -	$ 2,678	$ 45,039	$ 4,493,595
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Construction								-	-
15	Contributions in Aid of	-	-	-	-	-	-	-	-	2,620,211
16	Construction - Net of Amortizations								-	-
17									-	-
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	-	-	-	-	-	-	-	-	27,876
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(26)	-
22									-	-
23	Plus:								-	-
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (7,114)	$ -
25	Working Capital Allowance (b)	-	-	-	-	-	-	-	-	(4,682)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(26,236)	-
27										
28	Total	$ 1,104	$ 38,116	$ 32,176	$ -	$ -	$ -	$ 2,678	$ 11,715	$ 1,840,826
29										
30	Supporting Schedules:									
31	(a) B-3									
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 AF_Russell Ranch Wastewater.xlsm									

Russell Ranch 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	$ 5,514,717	(a)
5			
6	Plant Balance per General Ledger	$ 5,553,682	(b)
7			
8	Increase/(Decrease) To Plant in Service	$ (38,965)	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24	Accumulated Depreciation Balance Per Rollforward	$ 1,099,533	(a)
25			
26	Accumulated Depreciation Balance per General Ledger	$ 1,109,503	(b)
27			
28	Increase/(Decrease) To Accumulated Depreciation	$ (9,970)	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	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sche1		
47			
48			
49			
50	\2015 AF_Russell Ranch 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	ot 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)

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

Prior Test Year 1

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

Agua Fria Stand Alone

Added when no rate existed.

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

Agua Fria 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	3,811	29,267	-	-	-	29,267	1,308	-	4,919
6	351000	WW Organization	-	-	-	-	-	-	-	-	-
7	352000	WW Franchises	-	218,285	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	16,810	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	143,036	-	-	-	143,036	-	-	-
10	354200	WW Struct & Imp Coll	33,737	619,777	-	-	-	619,777	10,350	-	44,087
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	113,166	6,048,379	-	-	(1,381,994)	4,666,386	97,412	17,066	227,644
13	354500	WW Struct & Imp Gen	213,107	2,847,712	-	-	-	2,847,712	47,842	-	260,949
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP									
16	355400	WW Pwr Gen Equip TDP	-	-	11,750	(6,014)	152,912	158,648	7,507	39,399	40,892
17	355500	WW Pwr Gen Equip RWTP	30,791	136,851	-	-	(136,851)	-	-	(30,791)	-
18	360000	WW Collection Sewers Forced	129,112	2,532,763	-	-	-	2,532,763	52,428	-	181,540
19	361100	WW Collecting Mains	1,837,855	34,404,294	259,348	-	(1,608,832)	33,054,811	674,249	(38,444)	2,473,660
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-	-	-
21	363000	WW Services Sewer	265,888	4,797,325	1,656	-	138,744	4,937,725	99,340	1,560	366,788
22	364000	WW Flow Measuring Devices	12,005	73,548	-	-	-	73,548	3,986	-	15,991
23	370000	WW Receiving Wells	72,328	1,056,042	-	-	-	1,056,042	57,237	-	129,565
24	371100	WW Pump Equip Elect	248,324	1,205,437	17,992	(7,428)	-	1,216,001	65,551	-	306,447
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-	-	-
26	380000	WW TD Equipment	49,247	1,973,968	2,880	-	1,416,725	3,393,573	110,612	64,933	224,793
27	380050	WW TD Equip Grit Removal	730,970	5,256,438	-	-	-	5,256,438	262,822	-	993,792
28	380100	WW TD Equip Sed Tanks/Acc	342,392	1,797,750	-	-	-	1,797,750	89,888	-	432,280
29	380200	WW TD Equip Sldge/Effl Rmv	684	3,041	-	-	178	3,219	157	191	1,033
30	380250	WW TD Equip Sldge Dig Tnk	13,321	532,857	-	-	-	532,857	26,643	-	39,964
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	14,541	581,647	-	-	-	581,647	29,082	-	43,624
33	380400	WW TD Equip Aux Effl Trmt	16,245	649,801	-	-	-	649,801	32,490	-	48,735
34	380500	WW TD Equip Chem Trmt Plt	1,213	48,465	-	-	-	48,465	2,423	-	3,636
35	380600	WW TD Equip Oth Disp	1,676	24,274	-	-	-	24,274	2,039	-	3,715
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	147,966	657,626	-	-	38,489	696,115	34,004	41,363	223,333
39	382000	WW Outfall Sewer Lines	11,507	169,131	-	-	869	170,000	8,482	934	20,923
40	389100	WW Oth Plt & Misc Equip Int	31,768	155,318	-	-	-	155,318	7,735	-	39,502
41	389600	WW Other P/E - CPS - 7E									
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	-	7,341	7,341	1,835	153	1,988
45	391000	WW Trans Equipment	-	-	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	747	3,033	-	-	-	3,033	113	-	860
49	395000	WW Power Operated Equip	23,081	157,993	-	-	-	157,993	7,931	-	31,012
50	396000	WW Communication Equip	526,821	1,448,050	3,035	-	41,665	1,492,751	151,566	49,114	727,501
51	397000	WW Misc Equipment	-	-	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	138,964	129,306	-	-	(129,306)	-	-	(138,964)	-
	Not Classified	Not Classified	267	-	-	-	-	-	-	-	267
		TOTAL	5,087,932	67,824,198	296,662	(13,443)	(1,466,013)	66,641,404	1,905,627	5,919	6,986,036
			5,087,932	67,824,198							

Agua Fria Stand Alone

2010

Non Depreciable Plant

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

Agua Fria Stand Alone

2011

Non Depreciable Plant

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

Agua Fria Stand Alone

2012

Non Depreciable Plant

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

Agua Fria Stand Alone

2013

Non Depreciable Plant

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

Agua Fria Stand Alone

2014

Non Depreciable Plant

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	11,726	293	-	2,980
2	340200	Comp & Periph Equip	-	-	-	17,788	1,779	-	32,486
3	341200	Trans Equip Hvy Duty Trks	-	-	-	60,471	9,071	-	113,554
4	341400	Trans Equip Other	10,756	-	(2,419)	16,690	1,508	-	16,519
5	343000	Tools, Shop and Garage	-	(696)	-	43,204	1,957	-	12,136
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	143,036	-	-	-
10	354200	WW Struct & Imp Coll	20,672	-	-	686,440	11,371	-	95,961
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	1,371	-	-	4,236,926	70,755	-	563,899
13	354500	WW Struct & Imp Gen	18,654	-	-	2,888,087	47,986	-	494,295
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP	-	-	-	-	-	-	-
16	355400	WW Pwr Gen Equip TDP	-	-	-	150,679	6,660	-	68,024
17	355500	WW Pwr Gen Equip RWTP	-	-	-	602,148	26,615	-	166,675
18	360000	WW Collection Sewers Forced	-	-	-	2,532,240	52,417	-	443,129
19	361100	WW Collecting Mains	2,438,256	(1,063)	153	36,562,753	722,851	-	5,909,482
20	362000	WW Special Coll Struct	-	-	-	57,782	1,179	-	2,750
21	363000	WW Services Sewer	642,879	(13,411)	-	5,371,420	106,453	-	843,332
22	364000	WW Flow Measuring Devices	-	-	-	75,099	7,510	-	49,604
23	370000	WW Receiving Wells	-	-	-	1,057,746	35,223	-	323,336
24	371100	WW Pump Equip Elect	24,425	-	-	1,279,028	68,110	-	584,990
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	26,410	(3,014)	-	3,444,182	171,484	-	1,075,022
27	380050	WW TD Equip Grit Removal	-	(3,416)	-	5,110,129	255,563	-	2,135,115
28	380100	WW TD Equip Sed Tanks/Acc	-	(1,148)	-	1,796,602	89,859	-	880,540
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	2,373	119	-	864
30	380250	WW TD Equip Sldge Dig Tnk	3,002	-	-	535,858	26,705	-	173,241
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	581,647	29,082	-	189,035
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	649,801	32,490	-	211,185
34	380500	WW TD Equip Chem Trmt Plt	14,467	-	-	62,933	2,966	-	16,295
35	380600	WW TD Equip Oth Disp	-	-	(7,736)	16,538	1,085	-	10,479
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	1,346	-	-	697,460	34,845	-	397,401
39	382000	WW Outfall Sewer Lines	-	-	-	154,287	7,714	-	45,942
40	389100	WW Oth Plt & Misc Equip Int	326	-	-	160,191	7,963	-	78,706
41	389600	WW Other P/E - CPS - 7E	-	-	-	-	-	-	-
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	7,341	1,835	-	11,165
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	13,306	(4,917)	-	13,306	332	-	(4,605)
49	395000	WW Power Operated Equip	-	-	-	130,969	6,575	-	39,801
50	396000	WW Communication Equip	18,203	-	-	1,815,232	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	2,062,781	(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

Page 3 k

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

Russell Ranch Wastewater Dist

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
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	Unclassified	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		TOTAL						

Russell Ranch Wastewater Dist

2009

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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	-	-	-	-	-	-
9	353500	WW Land & Ld Rights Gen	-	3,016	-	-	-	3,016	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	-	-	-	-	-	-
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	-	-	-	-	-	-
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP	-								
16	355400	WW Pwr Gen Equip TDP	-	-	7,550	(6,014)	144,860	146,396	6,982	8,608	9,576
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	267,277	3,406,596	-	-	-	3,406,596	69,495	-	336,771
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-	-	-
21	363000	WW Services Sewer	49,031	576,591	-	-	-	576,591	11,762	-	60,793
22	364000	WW Flow Measuring Devices	1,929	5,720	-	-	-	5,720	310	-	2,239
23	370000	WW Receiving Wells	-	-	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	46,577	100,939	4,588	-	-	105,526	5,586	-	52,163
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	2,880	-	-	2,880	108	-	108
27	380050	WW TD Equip Grit Removal	-	-	-	-	-	-	-	-	-
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	-	-	-	-	-	-	-	-	-
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	-	-	-	-	-	-	-	-	-
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	-	-	-	-	-	-
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-	-	-
		TOTAL	397,802	4,259,906	15,018	(6,014)	144,860	4,413,770	102,272	8,608	502,667
								-			-

Russell Ranch Wastewater Dist

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	-	-	-	11,726	293	-	1,807
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	-	-	-	-	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	-	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	3,016	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	-	-	-	-
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	-	-	-	-
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	146,396	7,320	-	16,896
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	-	-	-	3,406,596	69,495	-	406,266
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	576,591	11,762	-	72,556
22	364000	WW Flow Measuring Devices	-	-	-	5,720	310	-	2,550
23	370000	WW Receiving Wells	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	-	-	-	105,526	5,720	-	57,882
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	2,880	144	-	252
27	380050	WW TD Equip Grit Removal	1,987	-	-	1,987	66	-	66
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	-	-	-	-	-	-	-
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	-	-	-	-	-	-	-
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	-	-	-	-
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	1,987	-	-	4,415,757	102,845	-	605,511
						-			-

Russell Ranch Wastewater Dist

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	-	-	-	11,726	293	-	2,100
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	-	-	-	-	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	-	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	3,016	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	-	-	-	-
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	17,800	-	-	17,800	99	-	99
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							-
16	355400	WW Pwr Gen Equip TDP	-	-	-	146,396	6,471	-	23,366
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	-	-	-	3,406,596	69,495	-	475,760
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	576,591	11,762	-	84,318
22	364000	WW Flow Measuring Devices	-	-	-	5,720	572	-	3,122
23	370000	WW Receiving Wells	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	2,278	-	-	107,804	5,822	-	63,705
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	7,016	-	-	9,896	378	-	630
27	380050	WW TD Equip Grit Removal	-	-	-	1,987	99	-	166
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	-	-	-	-	-	-	-
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	-	-	-	-	-	-	-
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	-	-	-	-
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	27,093	-	-	4,442,850	102,726	-	708,238
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Russell Ranch Wastewater Dist

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	-	-	-	11,726	293	-	2,393
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	-	-	-	-	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	-	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	3,016	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	-	-	-	-
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	17,800	297	-	396
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	146,396	6,471	-	29,837
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	-	-	-	3,406,596	69,495	-	545,255
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	576,591	11,762	-	96,081
22	364000	WW Flow Measuring Devices	-	-	-	5,720	572	-	3,694
23	370000	WW Receiving Wells	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	-	-	-	107,804	5,843	-	69,548
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	1,955	-	-	11,851	568	-	1,198
27	380050	WW TD Equip Grit Removal	-	-	-	1,987	99	-	265
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	-	-	-	-	-	-	-
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	-	-	-	-	-	-	-
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	-	-	-	-
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
40	389100	WW Oth Plt & Misc Equip Int	-	-	-	155,318	7,735	-	62,707
41	389600	WW Other P/E - CPS - 7E							
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	1,955	-	-	4,444,805	103,135	-	811,373
						-			(0)

Russell Ranch Wastewater Dist

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	-	-	-	11,726	293	-	2,687
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	4,944	-	-	4,944	120	-	120
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	-	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	-	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	3,016	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	-	-	-	-
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	2,561	-	-	20,361	323	-	719
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							-
16	355400	WW Pwr Gen Equip TDP	-	-	-	146,396	6,471	-	36,308
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	-	-	-	3,406,596	69,495	-	614,749
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	576,591	11,762	-	107,843
22	364000	WW Flow Measuring Devices	-	-	-	5,720	572	-	4,266
23	370000	WW Receiving Wells	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	35,038	-	-	142,842	6,468	-	76,015
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	11,851	593	-	1,791
27	380050	WW TD Equip Grit Removal	-	-	-	1,987	99	-	364
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	-	-	-	-	-	-	-
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	-	-	-	-	-	-	-
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	-	-	-	-
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
40	389100	WW Oth Plt & Misc Equip Int	-	-	-	155,318	7,735	-	70,442
41	389600	WW Other P/E - CPS - 7E							-
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	42,544	-	-	4,487,349	103,930	-	915,303
						-			(0)

Russell Ranch Wastewater Dist

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	-	-	-	11,726	293	-	2,980
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	4,944	221	-	341
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	-	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	-	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	3,016	-	-	-
10	354200	WW Struct & Imp Coll	4,539	-	-	4,539	6	-	6
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	1,371	-	-	1,371	21	-	21
13	354500	WW Struct & Imp Gen	-	-	-	20,361	340	-	1,059
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							-
16	355400	WW Pwr Gen Equip TDP	-	-	-	146,396	6,471	-	42,778
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	-	-	-	3,406,596	69,495	-	684,244
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	576,591	11,762	-	119,606
22	364000	WW Flow Measuring Devices	-	-	-	5,720	572	-	4,838
23	370000	WW Receiving Wells	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	6,016	-	-	148,859	7,769	-	83,785
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	16,249	-	-	28,099	906	-	2,696
27	380050	WW TD Equip Grit Removal	-	-	-	1,987	99	-	464
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	3,002	-	-	3,002	63	-	63
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	14,467	-	-	14,467	543	-	543
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	1,346	-	-	1,346	39	-	39
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
40	389100	WW Oth Plt & Misc Equip Int	-	-	-	155,318	7,735	-	78,177
41	389600	WW Other P/E - CPS - 7E							-
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	46,990	-	-	4,534,339	106,334	-	1,021,638
						-			(0)

Russell Ranch Wastewater Dist

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	-	-	-	11,726	293	-	3,273
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	4,944	221	-	562
6	351000	WW Organization	-	-	-	-	-	-	-
7	**352000**	**WW Franchises**	-	-	-	-	-	-	-
8	**353200**	**WW Land & Ld Rights Coll**	-	-	-	-	-	-	-
9	**353500**	**WW Land & Ld Rights Gen**	-	-	-	**3,016**	-	-	-
10	354200	WW Struct & Imp Coll	12,814	-	(42)	17,311	93	-	99
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	622,561	-	(2)	623,930	889	-	910
13	354500	WW Struct & Imp Gen	-	-	(2,561)	17,800	315	(82)	1,292
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP	-	-	-		-	-	
16	355400	WW Pwr Gen Equip TDP	-	-	-	146,396	6,471	-	49,249
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
19	361100	WW Collecting Mains	-	-	-	3,406,596	69,495	-	753,739
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	576,591	11,762	-	131,368
22	364000	WW Flow Measuring Devices	-	-	-	5,720	572	-	5,410
23	370000	WW Receiving Wells	-	-	-	-	-	-	-
24	371100	WW Pump Equip Elect	2,497	(30,950)	(1,559)	118,847	7,091	-	59,926
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	(154)	27,946	1,400	(23)	4,073
27	380050	WW TD Equip Grit Removal	377,774	-	-	379,761	1,673	-	2,137
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-	-	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	-	-	-	3,002	150	-	213
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-	-	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-	-	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	-	-	-	14,467	723	-	1,266
35	380600	WW TD Equip Oth Disp	-	-	-	-	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	1,346	67	-	107
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
40	389100	WW Oth Plt & Misc Equip Int	-	-	-	155,318	7,735	-	85,911
41	389600	WW Other P/E - CPS - 7E	-	-	-		-	-	
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	-	-	-	-
45	391000	WW Trans Equipment	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	-	-	-	-	-	-	-
49	395000	WW Power Operated Equip	-	-	-	-	-	-	-
50	396000	WW Communication Equip	-	-	-	-	-	-	-
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	1,015,647	(30,950)	(4,318)	5,514,717	108,951	(106)	1,099,533
						-			(0)

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Russell Ranch WW

Schedule B-2 ADJ SMM - RB1

Page 3 k

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	PLANT	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	0.0027778	Struct & Imp SS	11,726	3,273			-	-	-	-	8,453	391	-	-	-
2	340200	1.67%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.67%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.67%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.42%	Tools, Shop and Garage	4,944	562			-	-	-	-	4,382	247	-	-	-
6	351000	0.00%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.00%	WW Franchises	-	-			-	-	-	-	-	-	-	-	-
8	353200	0.00%	WW Land & Ld Rights Coll	-	-			-	-	-	-	-	-	-	-	-
9	353500	0.00%	WW Land & Ld Rights Gen	3,016	-			-	-	-	-	3,016	-	-	-	-
10	354200	0.28%	WW Struct & Imp Coll	17,311	99			-	-	-	-	17,212	577	-	-	-
11	354300	0.0027778	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.28%	WW Struct & Imp TDP	623,930	910			-	-	-	-	623,020	20,798	-	-	-
13	354500	0.28%	WW Struct & Imp Gen	17,800	1,292			-	-	10,141	169	26,480	593	-	338	-
14	355200	0.28%	WW Pwr Gen Equip Coll	-	-			-	-	-	-	-	-	-	-	-
15	355300	0.42%	WW Pwr Gen Equip SPP	-	-			-	-	-	-	-	-	-	-	-
16	355400	0.42%	WW Pwr Gen Equip TDP	146,396	49,249			-	-	-	-	97,147	7,320	-	-	-
17	355500	0.42%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.17%	WW Collection Sewers Forced	-	-			-	-	-	-	-	-	-	-	-
19	361100	0.17%	WW Collecting Mains	3,406,596	753,739			1,101	11	466	5	2,654,410	68,132	22	9	-
20	362000	0.17%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.0016667	WW Services Sewer	576,591	131,368			575	6	243	2	446,033	11,532	11	5	-
22	364000	0.83%	WW Flow Measuring Devices	5,720	5,410			-	-	-	-	311	572	-	-	-
23	370000	0.28%	WW Receiving Wells	-	-			-	-	-	-	-	-	-	-	-
24	371100	1.04%	WW Pump Equip Elect	118,847	59,926			-	-	-	-	58,921	14,856	-	-	-
25	371200	1.04%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.56%	WW TD Equipment	27,946	4,073			30,169	1,006	12,777	426	65,388	1,863	2,011	852	-
27	380050	0.56%	WW TD Equip Grit Removal	379,761	2,137			-	-	-	-	377,624	25,317	-	-	-
28	380100	0.56%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.56%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.56%	WW TD Equip Sldge Dig Tnk	3,002	213			-	-	-	-	2,789	200	-	-	-
31	380300	0.0055556	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.56%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.56%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.56%	WW TD Equip Chem Trmt Plt	14,467	1,266			-	-	-	-	13,201	964	-	-	-
35	380600	0.56%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
36	380625	0.56%	WW TD Equip Gen Trmt	-	-			-	-	-	-	-	-	-	-	-
37	380650	0.56%	WW TD Equip Influent Lift S	-	-			-	-	-	-	-	-	-	-	-
38	381000	0.42%	WW Plant Sewers	1,346	107			-	-	-	-	1,239	67	-	-	-
39	382000	0.28%	WW Outfall Sewer Lines	-	-			-	-	6,125	102	6,023	-	-	204	-
40	389100	0.56%	WW Oth Plt & Misc Equip Int	155,318	85,911			-	-	-	-	69,406	10,355	-	-	-
41	389600	0.0055556	WW Other P/E - CPS - 7E	-	-			-	-	-	-	-	-	-	-	-
42	390000	0.56%	WW Office Furniture & Equip	-	-			-	-	-	-	-	-	-	-	-
43	390200	1.67%	WW Computers & Peripheral	-	-			-	-	-	-	-	-	-	-	-
44	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.67%	WW Trans Equipment	-	-	3,572	438	-	-	-	-	-	-	-	-	714
46	392000	0.33%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.42%	WW Tool Shop & Garage Equip	-	-			766	19	325	8	1,063	-	38	16	-
48	394000	0.83%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.42%	WW Power Operated Equip	-	-			-	-	-	-	-	-	-	-	-
50	396000	0.83%	WW Communication Equip	-	-			4,789	239	2,028	101	6,476	-	479	203	-
51	397000	0.0083333	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.83%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53																
54			TOTAL	5,514,717	1,099,533	3,572	438	37,400	1,281	32,105	814	4,482,595	163,784	2,562	1,627	714
								37,400								

Depreciable Plant	5,511,701	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.97%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.xlsx

Russell Ranch 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	[B] Corporate (a)	[C] NWVRTF Plant	[D]=[A]+[B]+[C] Total	
13	1840 Property Plant and Equipment(IFRS)	$ -	$ (858,026)	$ -	$ (858,026)	
19	Increase/(Decrease) To Utility Plant Acquisition Adjustment - Agua Fria Wastewater	$ -	$ (858,026)	$ -	$ (858,026)	Sum Lines [13] thru [18]

Line No.	Agua Fria Wastewater Allocated via General Metered Customers to:	[A]		
26	Russell Ranch Wastewater	3.0577%	$ (26,236)	Line[19] *[A]
28	Verrado Wastewater	42.0794%	$ (361,052)	Line[19] *[A]
30	Northeast Agua Fria (NEAF) Wastewater	54.8629%	$ (470,738)	Line[19] *[A]
31			$ (858,026)	Sum Lines [26] thru [30]

44 Workpapers and Supporting Documents:
45 (a) Sche1
46 4-Factor

50 \2015 AF_Russell Ranch Wastewater.xlsm

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

Exhibit
Schedule B-2
Page 5
Witness: Mahler

Line No.

1
2
3 AIAC Refunds Paid Post Test Year
4
5 In an effort to reduce the effects of regulatory lag and the need for more frequent rate cases, the Company is adjusting Advances in Aide of Construction (AIAC) for known and measurable
6 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
7 experienced 30+ months duration from test year to decision, the Company has excluded AIAC refunds made in 2016, 2017. Refunds for 2016 are calculated based on refunds issued in
8 2015 and consider term left on 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
9 used.
10

Line No.				
11	BU	7G	As of Direct	
12				
13				
14				
15		2016 AIAC Refunds Forecasted	-	(a)
16				
17		2017 AIAC Refunds Forecasted	-	
18				(a)
19		Total	$ -	Line[15]+Line[17]
20				
21		Increase/(Decrease) to AIAC	$ -	Line[19]
22				
23				
24				
25				
26				
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33				
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36				
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40				
41				
42				
43				

44 Workpapers and Supporting Documents:
45 (a) \AIAC Provisional Refund for 2016 (Year End 2015).xlsx
46
47
48
49
50 \2015 AF_Russell Ranch Wastewater.xlsm

Line No.							
1	Corporate Plant and Accumulated Depreciation Balances						
2							
3	4- Factor	General Metered Customers	4.2266%	Agua Fria Wastewater			
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 - Agua Fria Wastewater					$ 1,774	Line[11] - Line[13]
16							
17				[A]			
18		Agua Fria Wastewater Allocated via General Metered Customers to:					
19		Russell Ranch Wastewater		3.0577%		$ 54	Line[15]*[A]
20							
21		Verrado Wastewater		42.0794%		$ 747	Line[15]*[A]
22							
23		Northeast Agua Fria (NEAF) Wastewater		54.8629%		$ 974	Line[15]*[A]
24						$ 1,774	Sum Lines [19] thru [23]
25							
26							
27							
28	Corporate Accumulated Depreciation Balance Per Rollforward				$ 1,946,633	(a)	
29							
30	Allocated Balance					$ 82,276	Line[3]*Line[28]
31							
32	Corporate Accumulated Depreciation Balance per General Ledger Allocated					$ 79,149	(b)
33							
34	Increase/(Decrease) To Accumulated Depreciation - Agua Fria Wastewater					$ 3,127	Line[30] - Line[32]
35				[B]			
36		Agua Fria Wastewater Allocated via General Metered Customers to:					
37		Russell Ranch Wastewater		3.0577%		$ 96	Line[34]*[B]
38							
39		Verrado Wastewater		42.0794%		$ 1,316	Line[34]*[B]
40							
41		Northeast Agua Fria (NEAF) Wastewater		54.8629%		$ 1,716	Line[34]*[B]
42						$ 3,127	Sum Lines [37] thru [41]
43							
44	Workpapers and Supporting Documents:						
45	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
46	(b) \2015 Agua Fria Wastewater.xlsx						
47	4-Factor						
48							
49							
50	\2015 AF_Russell Ranch 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

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 Gene	192,857	22,377	270,000	3,375	384,195.65	4,802	816,498	4,821	6,750	9,605
2	304620	0.21%	Structures & Improvements Leas	18,317	536		-	-	-	17,782	458	-	-
3	334100	0.56%	Meters	11,777	4,641		-	-	-	7,136	786	-	-
4	339600	0.28%	Other P/E-CPS	364,887	72,241		-	-	-	292,646	12,078	-	-
5	340100	0.38%	Office Furniture & Equipment	1,267,925	569,006		-	-	-	698,918	57,057	-	-
6	340200	0.83%	Computer & Periphal Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Other	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			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

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB5

Exhibit
Schedule B-2
Page 7
Witness: Mahler

Line No.					
1	Clear Regulatory Asset & Liability Balances				
2					
3	This entry it to clear out the balance in the Regulatory Asset and Regulatory Liability accounts. Any necessary amounts will be added back in future adjustments. The regulatory				
4	assets are included in the Deferred Debit line item.				
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 - Agua Fria Wastewater			$ (232,662)	Line[7] - Line[9]
12			[A]		
13		Agua Fria Wastewater Allocated via General Metered Customers to:			
14		Russell Ranch Wastewater	3.0577%	$ (7,114)	line[11]*[A]
15					
16		Verrado Wastewater	42.0794%	$ (97,903)	line[11]*[A]
17					
18		Northeast Agua Fria (NEAF) Wastewater	54.8629%	$ (127,645)	line[11]*[A]
19				$ (232,662)	Sum Lines [14] thru [18]
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 - Agua Fria Wastewater			$ (840)	Line[22] - Line[24]
27					
28					
29			[B]		
30		Agua Fria Wastewater Allocated via General Metered Customers to:			
31		Russell Ranch Wastewater	3.0577%	$ (26)	line[26]*[B]
32					
33		Verrado Wastewater	42.0794%	$ (354)	line[26]*[B]
34					
35		Northeast Agua Fria (NEAF) Wastewater	54.8629%	$ (461)	line[26]*[B]
36				$ (840)	Sum Lines [31] thru [35]
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44	Workpapers and Supporting Documents:				
45					
46	(a) \2015 Agua Fria Wastewater.xlsx				
47	\UPIS Agua Fria Wastewater.xlsx				
48					
49					
50	\2015 AF_Russell Ranch Wastewater.xlsm				

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46	Workpapers and Supporting Documents:
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Line Item

1 6U Plant and Accumulated Depreciation Balances

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]

8 Test Year Plant and Accumulated Depreciation Balances

9	6U Plant Balance Per Rollforward		$ 2,112,059	(a)	
11	Allocated Balance			$ 75,093	Line[5]*Line[9]
13	6U Plant Balance per General Ledger Allocated			$ -	
15	Increase/(Decrease) To Plant in Service			$ 75,093	Line[11] - Line[13]
16		[A]			
17	Agua Fria Wastewater Allocated via General Metered Customers to:				
18	Russell Ranch Wastewater	3.0577%		$ 2,296	Line[15]*[A]
20	Verrado Wastewater	42.0794%		$ 31,599	Line[15]*[A]
22	Northeast Agua Fria (NEAF) Wastewater	54.8629%		$ 41,198	Line[15]*[A]
23				$ 75,093	Sum Lines [18] thru [22]

27	6U Accumulated Depreciation Balance Per Rollforward		$ 1,096,323	(a)	
29	Allocated Balance			$ 38,979	Line[5]*Line[27]
31	6U Accumulated Depreciation Balance per General Ledger Allocated			$ -	
33	Increase/(Decrease) To Accumulated Depreciation			$ 38,979	Line[29] - Line[31]
35		[B]			
36	Agua Fria Wastewater Allocated via General Metered Customers to:				
37	Russell Ranch Wastewater	3.0577%		$ 1,192	Line[33]*[B]
39	Verrado Wastewater	42.0794%		$ 16,402	Line[33]*[B]
41	Northeast Agua Fria (NEAF) Wastewater	54.8629%		$ 21,385	Line[33]*[B]
42				$ 38,979	Sum Lines [37] thru [41]

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

ACQUISITION BALANCE

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

EPCOR WATER USA

2011

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

EPCOR WATER USA

2012

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

EPCOR WATER USA

2013

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

EPCOR WATER USA

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

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Schedule B-2 ADJ SMM - RB9

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

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

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

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

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%		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

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

Exhibit
Schedule B-2
Page 12
Witness: Mahler

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

Agua Fria Wastewater

Line Item						
1	Post Test Year Plant Additions - One Year					
2						
3	Post Test Year Plant Additions for District - Agua Fria Wastewater	$ 1,583,000 (a)				$ 1,583,000
4						
5	Corporate Post Test Year Plant Additions Allocated		$ 491,937 (a)			
6			4.2266%		Line [5] * Line [6]	$ 20,792
7						
8	6U Post Test Year Plant Additions Allocated			$ 1,373,675 (a)		
9			6U Factor * 4-Factor	3.5554%	Line [8] * Line [9]	$ 48,840
10						
11	NWVRTF Post Test Year Plant Additions Allocated				$ 3,797,516 (a)	
12					19.2100%	Line [11] * Line [12] $ 729,503
13						
14	Total Post Test Year Plant					Sum Lines [3] thru [12] $ 2,382,135
15						
16	Increase/(Decrease) to Plant in Service - Agua Fria Wastewater					Line [15] $ 2,382,135

17		[A]	[B]	[C]=[B]*Line[6]	[D]=[B]*Line[9]	[E]	[F]=[A]+sum[C thru E]
18	Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF	
19	Russell Ranch Wastewater	$ 37,400	3.0577%	$ 636	$ 1,493	$ -	$ 39,529
20							
21	Verrado Wastewater	$ 1,212,809	42.0794%	$ 8,749	$ 20,552	$ -	$ 1,242,110
22							
23	Northeast Agua Fria (NEAF) Wastewater	$ 332,791	54.8629%	$ 11,407	$ 26,795	$ 729,503	$ 1,100,496
24		$ 1,583,000		$ 20,792	$ 48,840	$ 729,503	$ 2,382,135

		[G] Dep Expense per ADJ SLM-IS23	[H] Half- Year Convention	[G]*[H]
25				
26				
27				
28				
29	Post Test Year Plant Additions for District - Accum Dep - Agua Fria Wastewater	$ 80,233	50%	$ 40,117
30				
31	Corporate Post Test Year Plant Additions Allocated - Accum Dep	$ 941	50%	$ 470
32				
33	6U Post Test Year Plant Additions Allocated - Accum Dep	$ 7,662	50%	$ 3,831
34				
35	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep	$ 44,551	50%	$ 22,276
36		$ 133,387		
37	Total Accumulated Depreciation - Post Test Year Plant - Agua Fria Wastewater			$ 66,694

38							
39		[I]	[J]	[K]=[L]*Line[31]	[L]	[M]	[N]=[I]+sum[K thru M]
40	Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF	
41	Russell Ranch Wastewater	$ 1,281	3.0577%	$ 14	$ 117	$ -	$ 1,412
42							
43	Verrado Wastewater	$ 27,437	42.0794%	$ 198	$ 1,612	$ -	$ 29,247
44							
45	Northeast Agua Fria (NEAF) Wastewater	$ 11,398	54.8629%	$ 258	$ 2,102	$ 22,276	$ 36,034
46		$ 40,117		$ 470	$ 3,831	$ 22,276	$ 66,694

47 Workpapers and Supporting Documents:
48 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49 AdjSummary Lines 14, 16, 18, 20
50 \2015 AF_Russell Ranch Wastewater.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

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

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

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Russell Ranch WW

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	PLANT	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	0.0027778	Struct & Imp SS	11,726	3,273			-	-	-	-	8,453	391	-	-	-
2	340200	1.67%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.67%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.67%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.42%	Tools, Shop and Garage	4,944	562			-	-	-	-	4,382	247	-	-	-
6	351000	0.00%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.00%	WW Franchises	-	-			-	-	-	-	-	-	-	-	-
8	353200	0.00%	WW Land & Ld Rights Coll	-	-			-	-	-	-	-	-	-	-	-
9	353500	0.00%	WW Land & Ld Rights Gen	3,016	-			-	-	-	-	3,016	-	-	-	-
10	354200	0.28%	WW Struct & Imp Coll	17,311	99			-	-	-	-	17,212	577	-	-	-
11	354300	0.0027778	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.28%	WW Struct & Imp TDP	623,930	910			-	-	-	-	623,020	20,798	-	-	-
13	354500	0.28%	WW Struct & Imp Gen	17,800	1,292			-	-	10,141	169	26,480	593	-	338	-
14	355200	0.28%	WW Pwr Gen Equip Coll	-	-			-	-	-	-	-	-	-	-	-
15	355300	0.42%	WW Pwr Gen Equip SPP	-	-			-	-	-	-	-	-	-	-	-
16	355400	0.42%	WW Pwr Gen Equip TDP	146,396	49,249			-	-	-	-	97,147	7,320	-	-	-
17	355500	0.42%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.17%	WW Collection Sewers Forced	-	-			-	-	-	-	-	-	-	-	-
19	361100	0.17%	WW Collecting Mains	3,406,596	753,739			1,101	11	466	5	2,654,410	68,132	22	9	-
20	362000	0.17%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.0016667	WW Services Sewer	576,591	131,368			575	6	243	2	446,033	11,532	11	5	-
22	364000	0.83%	WW Flow Measuring Devices	5,720	5,410			-	-	-	-	311	572	-	-	-
23	370000	0.28%	WW Receiving Wells	-	-			-	-	-	-	-	-	-	-	-
24	371100	1.04%	WW Pump Equip Elect	118,847	59,926			-	-	-	-	58,921	14,856	-	-	-
25	371200	1.04%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.56%	WW TD Equipment	27,946	4,073			30,169	1,006	12,777	426	65,388	1,863	2,011	852	-
27	380050	0.56%	WW TD Equip Grit Removal	379,761	2,137			-	-	-	-	377,624	25,317	-	-	-
28	380100	0.56%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.56%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.56%	WW TD Equip Sldge Dig Tnk	3,002	213			-	-	-	-	2,789	200	-	-	-
31	380300	0.0055556	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.56%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.56%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.56%	WW TD Equip Chem Trmt Plt	14,467	1,266			-	-	-	-	13,201	964	-	-	-
35	380600	0.56%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
36	380625	0.56%	WW TD Equip Gen Trmt	-	-			-	-	-	-	-	-	-	-	-
37	380650	0.56%	WW TD Equip Influent Lift S	-	-			-	-	-	-	-	-	-	-	-
38	381000	0.42%	WW Plant Sewers	1,346	107			-	-	-	-	1,239	67	-	-	-
39	382000	0.28%	WW Outfall Sewer Lines	-	-			-	-	6,125	102	6,023	-	-	204	-
40	389100	0.56%	WW Oth Plt & Misc Equip Int	155,318	85,911			-	-	-	-	69,406	10,355	-	-	-
41	389600	0.0055556	WW Other P/E - CPS - 7E	-	-			-	-	-	-	-	-	-	-	-
42	390000	0.56%	WW Office Furniture & Equip	-	-			-	-	-	-	-	-	-	-	-
43	390200	1.67%	WW Computers & Peripheral	-	-			-	-	-	-	-	-	-	-	-
44	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.67%	WW Trans Equipment	-	-	3,572	438	-	-	-	-	-	-	-	-	714
46	392000	0.33%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.42%	WW Tool Shop & Garage Equip	-	-			766	19	325	8	1,063	-	38	16	-
48	394000	0.83%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.42%	WW Power Operated Equip	-	-			-	-	-	-	-	-	-	-	-
50	396000	0.83%	WW Communication Equip	-	-			4,789	239	2,028	101	6,476	-	479	203	-
51	397000	0.0083333	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.83%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54			TOTAL	5,514,717	1,099,533	3,572	438	37,400	1,281	32,105	814	4,482,595	163,784	2,562	1,627	714
								37,400								

Depreciable Plant	5,511,701	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.97%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.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 Gene	192,857	22,377	270,000	3,375	384,195.65	4,802	816,498	4,821	6,750	9,605
2	304620	0.21%	Structures & Improvements Leas	18,317	536		-	-	-	17,782	458	-	-
3	334100	0.56%	Meters	11,777	4,641		-	-	-	7,136	786	-	-
4	339600	0.28%	Other P/E-CPS	364,887	72,241		-	-	-	292,646	12,078	-	-
5	340100	0.38%	Office Furniture & Equipment	1,267,925	569,006		-	-	-	698,918	57,057	-	-
6	340200	0.83%	Computer & Periphal Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Other	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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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19																		
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

Russell Ranch 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	19.210%

Agua Fria Wastewater

Line Item							
1	2017 Post Test Year Plant Additions- 6 Months						
2							
3	Post Test Year Plant Additions for District	$ 1,050,000 (a)					$ 1,050,000
4							
5	Corporate Post Test Year Plant Additions Allocated		$ 700,000 (a)				
6			4.2266%			Line [5] * Line [6]	$ 29,586
7							
8	6U Post Test Year Plant Additions Allocated			$ - (a)			
9			6U Factor * 4-Factor	3.5554%		Line [8] * Line [9]	$ -
10							
11	NWVRTF Post Test Year Plant Additions Allocated - 2017				$ 659,750 (a)		
12					19.2100%	Line [11] * Line [12]	$ 126,738
13							
14							
15	Total Post Test Year Plant					Sum Lines [3] thru [12]	$ 1,206,324
16							
17	Increase/(Decrease) to Plant in Service - Agua Fria Wastewater					Line [15]	$ 1,206,324

	[A]	[B]	[C]=[B]*Line[6]	[D]=[B]*Line[9]	[E]	[F]=[A]+sum[C thru E]
Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF	
Russell Ranch Wastewater	$ 32,105	3.0577%	$ 905	$ -	$ -	$ 33,010
Verrado Wastewater	$ 441,834	42.0794%	$ 12,450	$ -	$ -	$ 454,283
Northeast Agua Fria (NEAF) Wastewater	$ 576,061	54.8629%	$ 16,232	$ -	$ 126,738	$ 719,030
	$ 1,050,000		$ 29,586	$ -	$ 126,738	$ 1,206,324

		[G] Dep Expense per ADJ SLM-IS24		[H] Half- Year Convention		[G]*[H]
30	Post Test Year Plant Additions for District - Accum Dep - Agua Fria Wastewater	$ 53,219		50%		$ 26,609
31						
32	Corporate Post Test Year Plant Additions Allocated - Accum Dep	$ 1,339		50%		$ 669
33						
34	6U Post Test Year Plant Additions Allocated - Accum Dep	$ -		50%		$ -
35						
36	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep	$ 7,740		50%		$ 3,870
37	]	$ 62,297	Sum Lines [30] thru [36]			
38	Total Accumulated Depreciation - Post Test Year Plant - Agua Fria Wastewater				Sum Lines [30] thru [36]	$ 31,149
39						

	[I]	[J]	[K]=[J]*Line[32]	[L]=[J]*Line[34]	[M]	[N]=[I]+sum[K thru M]
Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF	
Russell Ranch Wastewater	$ 814	3.0577%	$ 20	$ -	$ -	$ 834
Verrado Wastewater	$ 11,197	42.0794%	$ 282	$ -	$ -	$ 11,479
Northeast Agua Fria (NEAF) Wastewater	$ 14,599	54.8629%	$ 367	$ -	$ 3,870	$ 18,836
	$ 26,609		$ 669	$ -	$ 3,870	$ 31,149

Workpapers and Supporting Documents:
4-Factor
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
\2015 AF_Russell Ranch Wastewater.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB11

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

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

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

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Russell Ranch WW

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	PLANT	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	0.0027778	Struct & Imp SS	11,726	3,273			-	-	-	-	8,453	391	-	-	-
2	340200	1.67%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.67%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.67%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.42%	Tools, Shop and Garage	4,944	562			-	-	-	-	4,382	247	-	-	-
6	351000	0.00%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.00%	WW Franchises	-	-			-	-	-	-	-	-	-	-	-
8	353200	0.00%	WW Land & Ld Rights Coll	-	-			-	-	-	-	-	-	-	-	-
9	353500	0.00%	WW Land & Ld Rights Gen	3,016	-			-	-	-	-	3,016	-	-	-	-
10	354200	0.28%	WW Struct & Imp Coll	17,311	99			-	-	-	-	17,212	577	-	-	-
11	354300	0.0027778	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.28%	WW Struct & Imp TDP	623,930	910			-	-	-	-	623,020	20,798	-	-	-
13	354500	0.28%	WW Struct & Imp Gen	17,800	1,292			-	-	10,141	169	26,480	593	-	338	-
14	355200	0.28%	WW Pwr Gen Equip Coll	-	-			-	-	-	-	-	-	-	-	-
15	355300	0.42%	WW Pwr Gen Equip SPP	-	-			-	-	-	-	-	-	-	-	-
16	355400	0.42%	WW Pwr Gen Equip TDP	146,396	49,249			-	-	-	-	97,147	7,320	-	-	-
17	355500	0.42%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.17%	WW Collection Sewers Forced	-	-			-	-	-	-	-	-	-	-	-
19	361100	0.17%	WW Collecting Mains	3,406,596	753,739			1,101	11	466	5	2,654,410	68,132	22	9	-
20	362000	0.17%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.0016667	WW Services Sewer	576,591	131,368			575	6	243	2	446,033	11,532	11	5	-
22	364000	0.83%	WW Flow Measuring Devices	5,720	5,410			-	-	-	-	311	572	-	-	-
23	370000	0.28%	WW Receiving Wells	-	-			-	-	-	-	-	-	-	-	-
24	371100	1.04%	WW Pump Equip Elect	118,847	59,926			-	-	-	-	58,921	14,856	-	-	-
25	371200	1.04%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.56%	WW TD Equipment	27,946	4,073			30,169	1,006	12,777	426	65,388	1,863	2,011	852	-
27	380050	0.56%	WW TD Equip Grit Removal	379,761	2,137			-	-	-	-	377,624	25,317	-	-	-
28	380100	0.56%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.56%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.56%	WW TD Equip Sldge Dig Tnk	3,002	213			-	-	-	-	2,789	200	-	-	-
31	380300	0.0055556	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.56%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.56%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.56%	WW TD Equip Chem Trmt Plt	14,467	1,266			-	-	-	-	13,201	964	-	-	-
35	380600	0.56%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
36	380625	0.56%	WW TD Equip Gen Trmt	-	-			-	-	-	-	-	-	-	-	-
37	380650	0.56%	WW TD Equip Influent Lift S	-	-			-	-	-	-	-	-	-	-	-
38	381000	0.42%	WW Plant Sewers	1,346	107			-	-	-	-	1,239	67	-	-	-
39	382000	0.28%	WW Outfall Sewer Lines	-	-			-	-	6,125	102	6,023	-	-	204	-
40	389100	0.56%	WW Oth Plt & Misc Equip Int	155,318	85,911			-	-	-	-	69,406	10,355	-	-	-
41	389600	0.0055556	WW Other P/E - CPS - 7E	-	-			-	-	-	-	-	-	-	-	-
42	390000	0.56%	WW Office Furniture & Equip	-	-			-	-	-	-	-	-	-	-	-
43	390200	1.67%	WW Computers & Peripheral	-	-			-	-	-	-	-	-	-	-	-
44	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.67%	WW Trans Equipment	-	-	3,572	438	-	-	-	-	-	-	-	-	714
46	392000	0.33%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.42%	WW Tool Shop & Garage Equip	-	-			766	19	325	8	1,063	-	38	16	-
48	394000	0.83%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.42%	WW Power Operated Equip	-	-			-	-	-	-	-	-	-	-	-
50	396000	0.83%	WW Communication Equip	-	-			4,789	239	2,028	101	6,476	-	479	203	-
51	397000	0.0083333	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.83%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54			TOTAL	5,514,717	1,099,533	3,572	438	37,400	1,281	32,105	814	4,482,595	163,784	2,562	1,627	714
								37,400								

Depreciable Plant	5,511,701	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.97%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.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 Gene	192,857	22,377	270,000	3,375	384,195.65	4,802	816,498	4,821	6,750	9,605
2	304620	0.21%	Structures & Improvements Leas	18,317	536		-	-	-	17,782	458	-	-
3	334100	0.56%	Meters	11,777	4,641		-	-	-	7,136	786	-	-
4	339600	0.28%	Other P/E-CPS	364,887	72,241		-	-	-	292,646	12,078	-	-
5	340100	0.38%	Office Furniture & Equipment	1,267,925	569,006		-	-	-	698,918	57,057	-	-
6	340200	0.83%	Computer & Periphal Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Other	154,411	8,821		-	-	-	145,590	15,441	-	-
14	347000	0.52%	Miscellaneous Equipment	1,292,262	116,612	210,000	6,563	298,819	9,338	1,668,569	80,766	13,125	18,676
15			Salvage Proceeds	-	75,946					(75,946)			
16			TOTAL	5,301,619	1,946,633	491,937	11,131	700,000	15,839	4,519,952	390,316	22,262	31,678
						491,937		700,000					

Depreciable Plant 5,301,619 Line [16]

Composite Depr Rate 7.36%

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Corporate Arizona.xlsx

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB11

Page 13c

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

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB11

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19																		
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

Line Item				
1	Removal of CIAC for Plant not in Rate Base			
2				
3	At the end of the test year, some contributed plant remained in Construction Work in Progress and as such, has not been included in Plant in Service or Rate Base. This			
4	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 - Agua Fria Wastewater	Line[9]+Line[12]	$	(6,406)
18				

	[A]	[B]	[A]+[B]
Agua Fria Wastewater Allocated via Direct to:	CIAC	Amort	
Russell Ranch Wastewater	$ -	$ -	$ -
Verrado Wastewater	$ (4,016)	$ 89	$ (3,927)
Northeast Agua Fria (NEAF) Wastewater	$ (2,500)	$ 21	$ (2,479)
			$ (6,406)

Workpapers and Supporting Documents:

(a) \2015 CIAC Summary by District - Present and Deconsolidated.xlsx

\2015 AF_Russell Ranch Wastewater.xlsm

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB13

Exhibit
Schedule B-2
Page 15
Witness: Mahler

Line Item	
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45	Workpapers and Supporting Documents:
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48	\2015 AF_Russell Ranch Wastewater.xlsm
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45	Workpapers and Supporting Documents:
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48	\2015 AF_Russell Ranch Wastewater.xlsm
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Line Item

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	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 Ops	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] - [25]
27				
28				
29	Portion of Vactor and Sludge Trucks	$ 116,813	$ 14,323	Line [26] * Line [20]
30				
31				
32	Increase/(Decrease) to Plant - Agua Fria WW	$ 99,299		Line [29] - Line [18]
33				
34	Increase/(Decrease) to Accum Depr - Agua Fria WW		$ 11,723	Line [29] - Line [18]
35				
36				
37	Increase/(Decrease) to Rate Base			
38				
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42				
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44				

Russell Ranch	3.0577%
Verrado	42.0794%
NEAF	54.8629%

	Plant	Accum Depr	
Russell Ranch	$ 536	$ 79	Line [18] * Line [8]
Verrado	7,370	1,094	Line [18] * Line [9]
NEAF	9,609	1,426	Line [18] * Line [10]
	$ 17,514	$ 2,599	

	Plant	Accum Depr	
Russell Ranch	$ 3,572	$ 438	Line [29] * Line [8]
Verrado	49,154	6,027	Line [29] * Line [9]
NEAF	64,087	7,858	Line [29] * Line [10]
	$ 116,813	$ 14,323	

	Plant	Accum Depr	
Russell Ranch	$ 3,036	$ 358	Line [19] - Line [13]
Verrado	41,784	4,933	Line [20] - Line [14]
NEAF	54,478	6,432	Line [21] - Line [15]
	$ 99,299	$ 11,723	

$ 3,036	Line [25] (Russell Ranch)	
$ 358	Line [25] (Russell Ranch)	
$ 2,678	Line [32] - Line [34]	

45 Workpapers and Supporting Documents:
46 \Vactor Truck And Sludge Truck Adjustment.xlsx
47
48 \2015 AF_Russell Ranch Wastewater.xlsm
49
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Witness: Mahler

EPCOR Water Arizona Inc

Wastewater Use Only -Trucks

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

	[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			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

Russell Ranch 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	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	Intentionally Left Blank	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	$ 5,599,440	$ 2,866,968	$ 722	$ -	$ 111	$ -	$ -	$ -	$ 25	
3											
4	Less:										
5											
6	Accumulated										
7	Depreciation	1,105,845	854,334	221	-	56	-	-	-	(18)	
8											
9	Net Utility Plant										
10	in Service	$ 4,493,595	$ 2,012,634	$ 501	$ -	$ 55	$ -	$ -	$ -	$ 43	$ -
11											
12	Less:										
13	Advances in Aid of										
14	Construction	$ -								$ -	$ -
15	Contributions in Aid of										
16	Construction - Net	2,620,211								-	760,375
17											
18	Customer Meter Deposits	-									
19	Deferred Income Taxes	27,876									
20	Investment Tax Credits	-									
21	Regulatory Liabilities	-									
22											
23	Plus:										
24	Deferred Debits	$ -									
25	Deferred Tax Assets	-									
26	Working Capital	(4,682)									
27	Utility Plant Acquisition Adjustment	-									
28											
29	Total	$ 1,840,826	$ 2,012,634	$ 501	$ -	$ 55	$ -	$ -	$ -	$ 43	$ (760,375)
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44											
45	Supporting Schedules										
46	(a) B-2										
47	(b) B-4										
48											
49											
50	\2015 AF_Russell Ranch Wastewater.xlsm										

Russell Ranch 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] 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			$ 2,867,826	$ 8,467,267
3					
4	Less:				
5					
6	Accumulated				
7	Depreciation			854,593	1,960,438
8					
9	Net Utility Plant				
10	in Service	$ -	$ -	$ 2,013,234	$ 6,506,828
11					
12	Less:				
13	Advances in Aid of				
14	Construction			$ -	$ -
15	Contributions in Aid of			-	
16	Construction - Net			760,375	3,380,586
17				-	
18	Customer Meter Deposits			-	-
19	Deferred Income Taxes	8,090		8,090	35,966
20	Investment Tax Credits			-	-
21	Regulatory Liabilities			-	-
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	$ -
25	Deferred Tax Assets			-	-
26	Working Capital			-	(4,682)
27	Utility Plant Acquisition Adjustment			-	-
28					
29	Total	$ (8,090)	$ -	$ 1,244,770	$ 3,085,595
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45	Supporting Schedules				
46	(a) B-2				
47	(b) B-4				
48					
49					
50	\2015 AF_Russell Ranch Wastewater.xlsn				

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN1

Exhibit
Schedule B-3
Page 3
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)	$ 8,381,686	$ 1,953,867	$ 6,427,819	
4						
5	Russell Ranch Wastewater % Allocation		100.00%			
6						
7	Russell Ranch Wastewater Allocation		$ 8,381,686	$ 1,953,867	$ 6,427,819	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 5,514,717	$ 1,099,533	$ 4,415,185	
11						
12	Increase/(Decrease) to Plant and Accum		$ 2,866,968	$ 854,334	$ 2,012,634	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 2,866,968			Line[12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 854,334		Line[12]
22						
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB1					
50	\2015 AF_Russell Ranch Wastewater.xlsm					

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

Exhibit
Schedule B-3
Page 4
Witness: Bourassa

Line No.			RCN	RCN A/D	RCNLD	
1	Allocated Corporate Plant and Accumulated Depreciation Balances		[A]	[B]	[C]=[A]-[B]	
2						
3	Total RCN Value	(a)	$ 5,860,282	$ 2,117,531	$ 3,742,751	
4						
5	Russell Ranch Wastewater % Allocation	(a)	0.1292%			
6	Deconsolidation Factor	3.058%				
7	Russell Ranch Wastewater Allocation		$ 7,573	$ 2,737	$ 4,837	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 6,852	$ 2,516	$ 4,336	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 722	$ 221	$ 501	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 722			Line[12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 221		Line[12]
22						
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB4					
50	\2015 AF_Russell Ranch Wastewater.xlsm					

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47	Supporting Schedules
48	(a) B-4, page 4
49	(b) Rate Base Adjustment SMM-RB6
50	\2015 AF_Russell Ranch Wastewater.xlsm

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

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	Russell Ranch Wastewater % Allocation	(a)	0.1087%			
6						
7	Russell Ranch Wastewater Allocation		$ 2,407	$ 1,248	$ 1,159	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 2,296	$ 1,192	$ 1,104	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 111	$ 56	$ 55	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 111			Line[12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 56		Line[12]
22						
23						
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47	Supporting Schedules					
48	(a) B-4					
49	(b) Rate Base Adjustment SMM-RB9					
50	\2015 AF_Russell Ranch Wastewater.xlsm					

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN5

Line No.			[A] Original Cost	[B] RCN	
1	Post Test Year Plant Additions - One Year				
5	Plant in Service	(a)	$ 39,529	$ 39,529	
8	Accumulated Depreciation	(a)	$ 1,412	$ 1,412	
11	Increase/(Decrease) to Plant in Service and Accum Dep		$ -	$ -	
			Line[5], [A]-[B]	Line[8], [A]-[B]	
18	Increase/(Decrease) to Plant in Service		$ -		Line[12]
21	Increase/(Decrease) to Accum Dep			$ -	Line[12]

47 Supporting Schedules
48 Rate Base Adjustment SMM-RB10
49 (a) B-2
50 \2015 AF_Russell Ranch Wastewater.xlsm

Line No.			[A] Original Cost	[B] RCN	
1	2017 Post Test Year Plant Additions- 6 Months				
2					
3					
4					
5		(a)	$ 33,010	$ 33,010	
6	Plant in Service				
7					
8		(a)	$ 834	$ 834	
9	Accumulated Depreciation				
10					
11			$ -	$ -	
12	Net Increase/(Decrease) to Plant in Service and Acccum Dep		Line[5], [A]-[B]	Line[8], [A]-[B]	
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service		$ -		Line[12]
19					
20					
21	Increase/(Decrease) to Accum Dep			$ -	Line[12]
22					
23					
24					
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46					
47	Supporting Schedules				
48	(a) B-2				
49	Rate Base Adjustment SMM-RB11				
50	\2015 AF_Russell Ranch Wastewater.xlsm				

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47	Supporting Schedules
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50	\2015 AF_Russell Ranch Wastewater.xlsm

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN8

Line No.	Reclassification of Vactor Trucks		RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1						
2	Currently in Service	(b)	$ 423,658	$ 54,871	$ 368,787	
3	Post Test year	(a)	$ 473,000	$ 47,300	$ 425,700	
4	Total RCN Value		$ 896,658	$ 102,171	$ 794,487	Line[2]+Line[3]
5						
6	Russell Ranch Wastewater % Allocation		0.40%			
7						
8	Russell Ranch Wastewater Allocation		$ 3,609	$ 411	$ 3,198	Line[4]*Line[6]
9						
10						
11						
12	Original Cost Plant	(a)	$ 3,572	$ 438	$ 3,134	
13						
14	Increase/(Decrease) to Plant and Accum		$ 37	$ (27)	$ 64	Line[8]-Line[12]
15						
16						
17						
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20						
21	Asset Numbers					
22	168518					
23	218374					
24						
25						
26	Vactor Truck Allocation Already in 7A		RCN [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
27						
28	Currently in Service		$ 423,658	$ 54,871	$ 368,787	Line[2]
29						
30	Total RCN Value		$ 423,658	$ 54,871	$ 368,787	Line[28]+Line[29]
31						
32	Russell Ranch Wastewater % Allocation		0.13%			
33						
34	Russell Ranch Wastewater Allocation		$ 548	$ 71	$ 477	Line[30]*Line[32]
35						
36						
37	Original Cost Plant	(a)	$ 536	$ 79	$ 456	
38						
39	Increase/(Decrease) to Plant and Accum		$ (12)	$ 9	$ (21)	Line[37]-Line[34]
40						
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49	Supporting Schedules					
50	(a) Rate Base Adjustment SMM-RB15					
51	(b)RCN_Details 4-Factor					
52	\2015 AF_Russell Ranch Wastewater.xlsm					

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN9

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		$ 76,905,320	Agua Fria Wastewater TJB RCN 9 Line [5]
6				
7	Net Direct Adjusted Orginal Depreciable Plant-in-Service		$ 59,607,474	Agua Fria Wastewater TJB RCN 9 Line [7]
8				
9	Ratio (factor)		1.29	Line [5] / Line [7]
10				
11	Adjusted Orignial Cost AIAC	(a)	$ -	
12				
13	Factor		1.29	Line [9]
14				
15	RCN AIAC		$ -	Line [11] * Line [13]
16				
17	Original Cost AIAC	(b)	-	Line [11]
18				
19	Increase / (Decrease) to AIAC		$ -	Line [15] - Line [17]
20				
21				
22				
23	RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)			
24				
25	RCN Contributions-in-Aid of Construction (CIAC)			
26				
27	Net Direct RCN Depreciable Plant-in-Service		$ 76,905,320	Agua Fria Wastewater TJB RCN 9 Line [5]
28				
29	Net Direct Adjusted Orginal Depreciable Plant-in-Service		$ 59,607,474	Agua Fria Wastewater TJB RCN 9 Line [7]
30				
31	Ratio (factor)		1.29	Line [27] / Line [29]
32				
33	Adjusted Orignial Cost CIAC	(b)	$ 2,620,211	
34				
35	Factor		1.29	Line [31]
36				
37	RCN CIAC		$ 3,380,586	Line [33] * Line [35]
38				
39	Original Cost CIAC		2,620,211	Line [33]
40				
41	Increase / (Decrease) to CIAC		$ 760,375	Line [37] - Line [39]
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) B-2			
48	(b) B-3			
49				
50	\2015 AF_Russell Ranch 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)	$ 17,794,596	Agua Fria Wastewater TJB RCN 10 Line [5]
6				
7	Original Cost Rate Base Before ADIT and Other Items	(b)	$ 13,792,166	Agua Fria Wastewater TJB RCN 10 Line [7]
8				
9	Ratio (factor)		1.29	Line [5] / Line [7]
10				
11	Adjusted Orignial Cost Net ADIT	(a)	$ 27,876	
12				
13	Factor		1.29	Line [9]
14				
15	RCN ADIT		$ 35,966	Line [11] * Line [13]
16				
17	Adjusted Orignial Cost Net ADIT		27,876	Line [11]
18				
19	Increase / (Decrease) to Deferred Income Taxes		$ 8,090	Line [15] - Line [17]
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47	Supporting Schedules			
48	(a) B-2			
49	(b) B-3			
50	\2015 AF_Russell Ranch Wastewater.xlsm			

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47	Supporting Schedules
48	Rate Base Adjustment SMM-RB13
49	
50	\2015 AF_Russell Ranch Wastewater.xlsm

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

Exhibit
Schedule B-4
Page 1
Witness: Bourassa

Line No.	Business Unit	Account	Description	[A] RCN Value	[B] RCN A/D	[C] = [A] - [B] RCNLD
1	Direct Assets					
2	Russell Ranch	304100	Struct & Imp SS	$ 16,995	$ 6,508	$ 10,487
3	Russell Ranch	340200	Comp & Periph Equip	-	-	-
4	Russell Ranch	341200	Trans Equip Hvy Duty Trks	-	-	-
5	Russell Ranch	341400	Trans Equip Other	-	-	-
6	Russell Ranch	343000	Tools, Shop and Garage	5,095	637	4,458
7	Russell Ranch	351000	WW Organization	-	-	-
8	Russell Ranch	352000	WW Franchises	-	-	-
9	Russell Ranch	353200	WW Land & Ld Rights Coll	-	-	-
10	Russell Ranch	353500	WW Land & Ld Rights Gen	3,016	-	3,016
11	Russell Ranch	354200	WW Struct & Imp Coll	17,265	438	16,826
12	Russell Ranch	354300	WW Struct & Imp SPP	-	-	-
13	Russell Ranch	354400	WW Struct & Imp TDP	619,893	10,369	609,524
14	Russell Ranch	354500	WW Struct & Imp Gen	19,348	2,899	16,449
15	Russell Ranch	355200	WW Pwr Gen Equip Coll	-	-	-
16	Russell Ranch	355300	WW Pwr Gen Equip SPP	-	-	-
17	Russell Ranch	355400	WW Pwr Gen Equip TDP	183,220	103,255	79,965
18	Russell Ranch	355500	WW Pwr Gen Equip RWTP	-	-	-
19	Russell Ranch	360000	WW Collection Sewers Forced	-	-	-
20	Russell Ranch	361100	WW Collecting Mains	5,856,619	1,328,213	4,528,405
21	Russell Ranch	362000	WW Special Coll Struct	-	-	-
22	Russell Ranch	363000	WW Services Sewer	860,403	181,707	678,695
23	Russell Ranch	364000	WW Flow Measuring Devices	7,203	7,203	-
24	Russell Ranch	370000	WW Receiving Wells	-	-	-
25	Russell Ranch	371100	WW Pump Equip Elect	176,335	141,443	34,893
26	Russell Ranch	371200	WW Pump Equip Oth Pwr	-	-	-
27	Russell Ranch	380000	WW TD Equipment	30,062	6,099	23,963
28	Russell Ranch	380050	WW TD Equip Grit Removal	371,265	13,171	358,093
29	Russell Ranch	380100	WW TD Equip Sed Tanks/Acc	-	-	-
30	Russell Ranch	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
31	Russell Ranch	380250	WW TD Equip Sldge Dig Tnk	3,011	301	2,710
32	Russell Ranch	380300	WW TD Equip Sldge Dry/Filt	-	-	-
33	Russell Ranch	380350	WW TD Equip Sec Trmt Filt	-	-	-
34	Russell Ranch	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	Russell Ranch	380500	WW TD Equip Chem Trmt Plt	15,010	1,502	13,508
36	Russell Ranch	380600	WW TD Equip Oth Disp	-	-	-
37	Russell Ranch	380625	WW TD Equip Gen Trmt	-	-	-
38	Russell Ranch	380650	WW TD Equip Influent Lift S	-	-	-
39	Russell Ranch	381000	WW Plant Sewers	1,371	103	1,268
40	Russell Ranch	382000	WW Outfall Sewer Lines	-	-	-
41	Russell Ranch	389100	WW Oth Plt & Misc Equip Int	195,576	150,017	45,559
42	Russell Ranch	389600	WW Other P/E - CPS - 7E	-	-	-
43						
44			(continued)			
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48	Supporting Schedules					
49	RCN Study Workpapers					
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50	\2015 AF_Russell Ranch Wastewater.xlsm					

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

Exhibit
Schedule B-4
Page 2
Witness: Bourassa

Line No.	Business Unit	Account	Description	[A] RCN Value	[B] RCN A/D	[C] = [A] - [B] RCNLD	
1	Direct (continued)						
2	Russell Ranch	390000	WW Office Furniture & Equip	$ -	$ -	$ -	
3	Russell Ranch	390200	WW Computers & Peripheral	-	-	-	
4	Russell Ranch	390300	WW Computer Software	-	-	-	
5	Russell Ranch	391000	WW Trans Equipment	-	-	-	
6	Russell Ranch	392000	WW Stores Equipment	-	-	-	
7	Russell Ranch	393000	WW Tool Shop & Garage Equip	-	-	-	
8	Russell Ranch	394000	WW Laboratory Equipment	-	-	-	
9	Russell Ranch	395000	WW Power Operated Equip	-	-	-	
10	Russell Ranch	396000	WW Communication Equip	-	-	-	
11	Russell Ranch	397000	WW Misc Equipment	-	-	-	
12	Russell Ranch	398000	WW Other Tangible Plant	-	-	-	
13							
14							
15							
16			Total Direct Assets	$ 8,381,686	$ 1,953,867	$ 6,427,819	Sum Lines [2-42] pg 1+ Sum Lines [2-12] pg 2
17							
18							
19							
20							
21							
22		Corporate Plant					
23	7A	304500	Structures & Improvements Genera	$ 213,013	$ 22,249	$ 190,764	
24	7A	304620	Structures & Improvements Leaseh	19,076	1,035.39	18,040	
25	7A	334100	Meters	12,936	4,739.12	8,197	
26	7A	339600	Other P/E-CPS	401,267	76,833.78	324,433	
27	7A	340100	Office Furniture & Equipment	1,540,410	712,910.49	827,499	
28	7A	340200	Computer & Periphal Equipment	1,508,481	702,404.82	806,076	
29	7A	340300	Computer Software	195,866	46,408.92	149,457	
30	7A	340330	Computer Software Other	6,564	3,281.96	3,282	
31	7A	344000	Laboratory Equipment	22,261	11,130.61	11,131	
32	7A	346100	Communication Equipment Non-Te	244,843	244,843.42	-	
33	7A	346190	Remote Control & Instrument	124,954	27,181.78	97,772	
34	7A	346200	Communication Equipment Telephc	91,902	73,462.91	18,439	
35	7A	346300	Communication Equipment Other	156,534	17,838.85	138,695	
36	7A	347000	Miscellaneous Equipment	1,322,174	173,209.77	1,148,964	
37							
38			Total	$ 5,860,282	$ 2,117,531	$ 3,742,751	Sum Line [23-36]
39							
40			Russell Ranch Wastewater % Allocation	0.13%			
41							
42			Russell Ranch Wastewater Allocation	$ 7,573	$ 2,737	$ 4,837	Line [38] * Line [40]
43							
44							
45							
46							
47	Supporting Schedules						
48	RCN Study Workpapers						
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51							
50	\2015 AF_Russell Ranch Wastewater.xlsm						

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

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

Line No.	Business Unit	Account	Description	[A] RCN Value	[B] RCN A/D	[C] = [A] - [B] RCNLD
1			North West Valley Wastewater Plant			
2	7H	304100	Struct & Imp SS (Corporate)	$ -	$ -	$ -
3	7H	304200	Struct & Imp P (Corporate)	2,604	86.84	2,517
4	7H	307000	Wells & Springs (Corporate)	-	-	-
5	7H	311200	Pump Equip Electric (Corporate)	26,673	8,335.26	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	793.25	8,735
9	7H	304800	Struct & Imp Misc (Corporate)	8,553	142.40	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	2,991.29	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	6,676,153.84	1,334,387
20	7H	354300	WW Struct & Imp SPP	1,381,410	417,003.27	964,406
21	7H	354400	WW Struct & Imp TDP	-	-	-
22	7H	354500	WW Struct & Imp Gen	11,344,897	4,958,618.03	6,386,279
23	7H	355200	WW Pwr Gen Equip Coll	8,798	3,299.19	5,499
24	7H	355300	WW Pwr Gen Equip SPP	69,123	18,002.88	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	45,652.27	191,778
29	7H	362000	WW Special Coll Struct	860,617	291,029.91	569,587
30	7H	363000	WW Services Sewer	11,702	1,989.39	9,713
31	7H	364000	WW Flow Measuring Devices	71,616	70,837.25	779
32	7H	370000	WW Receiving Wells	-	-	-
33	7H	371100	WW Pump Equip Elect	1,155,955	548,171.18	607,784
34	7H	371200	WW Pump Equip Oth Pwr	30,681	12,788.91	17,892
35	7H	380000	WW TD Equipment	3,626,198	2,832,595.03	793,603
36	7H	380050	WW TD Equip Grit Removal	2,732,222	2,633,522.33	98,700
37	7H	380100	WW TD Equip Sed Tanks/Acc	13,581,486	13,507,749.29	73,736
38	7H	380200	WW TD Equip Sldge/Effl Rmv	28,338	1,363.84	26,974
39	7H	380250	WW TD Equip Sldge Dig Tnk	818,765	676,674.52	142,091
40	7H	380300	WW TD Equip Sldge Dry/Filt	17,563,483	16,636,601.78	926,881
41	7H	380350	WW TD Equip Sec Trmt Filt	-	-	-
42	7H	380400	WW TD Equip Aux Effl Trmt	3,007,872	2,873,648.69	134,223
43	7H	380500	WW TD Equip Chem Trmt Plt	286,515	172,489.63	114,026
44						
45			(continued)			
46						
47						
48	Supporting Schedules					
49	RCN Study Workpapers					
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50	\2015 AF_Russell Ranch Wastewater.xlsm					

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

Exhibit
Schedule B-4
Page 4
Witness: Bourassa

Line No.	Business Unit	Account	Description	[A] RCN Value	[B] RCN A/D	[C] = [A] - [B] RCNLD	
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			Russell Ranch Wastewater % Allocation	0.00%			
23							
24			Russell Ranch Wastewater Allocation	$ -	$ -	$ -	Line [20] * Line [22]
25							
26		6U Plant					
27	6U	340200	Computer & Periphal Equipment	$ 1,099,641	$ 383,686	$ 715,955	
28	6U	340300	Computer Software	1,114,216	764,154	350,062	
29			Total	$ 2,213,857	$ 1,147,840	$ 1,066,017	Sum Line [27-28]
30							
31			Russell Ranch Wastewater % Allocation	0.1087%			
32							
33			Russell Ranch Wastewater Allocation	$ 2,407	$ 1,248	$ 1,159	Line [29] * Line [31]
34							
35							
36							
37			Direct	$ 8,381,686	$ 1,953,867	$ 6,427,819	Pg 2, Line [16]
38			Corporate Plant Allocated	7,573	2,737	4,837	Pg 2, Line [42]
39			NWV Plant Allocated	-	-	-	Pg 4, Line [24]
40			6U Plant	2,407	1,248	1,159	Pg 4, Line [33]
41			Total	$ 8,391,666	$ 1,957,851	$ 6,433,815	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 AF_Russell Ranch Wastewater.xlsm						

Russell Ranch 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)	$	(5,360)
3	Required Bank Balances[1]			-
4	Material and Supplies Inventories[1]			194
5	Prepayments[1]			484
6				
7	Total Working Capital Allowance	Sum Lines [2] thru [6]	$	(4,682)
8				
9				
10				
11	[1] Calculated using thirteen-month averages.			
12				
13				
14				
15	Agua Fria Materials And Supplies 13 Months	(b)	$	6,341
16				
17		[A]		[A]*Line[15]
18	Agua Fria Wastewater Allocated via GMC- Factor to:			
19	Russell Ranch Wastewater	3.0577%	$	194
20	Verrado Wastewater	42.0794%	$	2,668
21	Northeast Agua Fria (NEAF) Wastewater	54.8629%	$	3,479
22		100.00%	$	6,341
23				
24				
25				
26	Agua Fria Materials Prepayments 13 Months	(b)	$	15,829
27				
28		[B]		[B]*Line[26]
29	Agua Fria Wastewater Allocated via GMC- Factor to:			
30	Russell Ranch Wastewater	3.06%	$	484
31	Verrado Wastewater	42.08%	$	6,661
32	Northeast Agua Fria (NEAF) Wastewater	54.86%	$	8,684
33		100.00%	$	15,829
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	Supporting Schedules:	Recap Schedules:		
44	(a) B-6	B-1		
45	(b) 2015 Agua Fria Wastewater.xlsm]Schb5			
46	Workpapers & Supporting Documents			
47	\ AZ 13mo TY Balances 12.31.2015.xlsx			
48	\ Lead-Lag Workpapers			
49				
50	\2015 AF_Russell Ranch Wastewater.xlsm			

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

Exhibit
Schedule B-6
Page 1
Witness: Hubbard

Line No.	Description [A]	Test Year Adjusted Results [B]	Revenue Lag Days [C]	Expense Lag Days [D]	Net Lag Days [E] = [C] - [D]	Lead/ Lag Factor [F] = [E] / 365	Cash Working Capital Required [G] = [B] x [F]
1	OPERATING EXPENSES						
2	Labor	$ 33,065	40.280	42.967	(2.687)	(0.007)	$ (243)
3	Purchased Water	5	40.280	-	40.280	0.110	1
4	Fuel & Power	9,611	40.280	41.064	(0.784)	(0.002)	(21)
5	Chemicals	2,294	40.280	15.750	24.530	0.067	154
6	Waste Disposal & Other Utilities	453	40.280	72.203	(31.923)	(0.087)	(40)
7	Intercompany Support	-	40.280	30.250	10.030	0.027	-
8	Corporate Allocations	9,858	40.280	30.250	10.030	0.027	271
9	Outside Services	7,684	40.280	66.394	(26.114)	(0.072)	(550)
10	Group Insurance & 401k	12,404	40.280	27.403	12.877	0.035	438
11	Regulatory Expense	6,398	40.280	-	40.280	0.110	706
12	Insurance Other Than Group	8,219	40.280	(15.375)	55.655	0.152	1,253
13	Customer Accounting	11,051	40.280	78.509	(38.229)	(0.105)	(1,158)
14	Rents	919	40.280	51.669	(11.389)	(0.031)	(29)
15	General Office Expense	3,356	40.280	64.844	(24.564)	(0.067)	(226)
16	Miscellaneous	1,893	40.280	10.308	29.972	0.082	155
17	Maintenance Expense	8,843	40.280	(22.299)	62.579	0.171	1,516
18							
19							
20	TAXES						
21	General Taxes-Property	$ 9,764	40.280	189.250	(148.970)	(0.408)	$ (3,985)
22	General Taxes - Payroll	2,665	40.280	42.113	(1.833)	(0.005)	(13)
23	General Taxes-Other		40.280	-	40.280	0.110	-
24	Income Tax	56,611	40.280	36.500	3.780	0.010	586
25							
26	Interest Expense	$ 44,548	40.280	74.500	(34.220)	(0.094)	$ (4,177)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	$ 229,643	Sum Lines [2-26]			Sum Lines [2-26]	$ (5,360)
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						
48							
49	\2015 AF_Russell Ranch Wastewater.xlsm						
50							

C Schedule
Russell Ranch WW

Russell Ranch 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	$ 176,229	$ 533	$ 176,761	$ 205,878	$ 382,639	
3	Other Revenues	6	-	6	-	6	
4	**Total Revenues**	$ 176,235	$ 533	$ 176,768	$ 205,878	$ 382,646	Sum Lines [2-3]
5							
6	**Operating Expenses**						
7	Labor	$ 33,351	$ (286)	$ 33,065	$ -	$ 33,065	
8	Purchased Water	4	1	5	-	5	
9	Fuel & Power	8,689	923	9,611	-	9,611	
10	Chemicals	2,058	236	2,294	-	2,294	
11	Waste Disposal	453	-	453	-	453	
12	Intercompany Support Services	-	-	-	-	-	
13	Corporate Allocation	10,714	(855)	9,858	-	9,858	
14	Outside Services	7,662	22	7,684	-	7,684	
15	Group Insurance	8,646	3,759	12,404	-	12,404	
16	Pensions	-	-	-	-	-	
17	Regulatory Expense	132	6,267	6,398	-	6,398	
18	Insurance Other Than Group	3,004	5,215	8,219	521	8,741	
19	Customer Accounting	10,687	364	11,051	294	11,345	
20	Rents	919	-	919	-	919	
21	General Office Expense	4,118	(763)	3,356	-	3,356	
22	Miscellaneous	1,495	399	1,893	-	1,893	
23	Maintenance Expense	8,552	291	8,843	-	8,843	
24	Depreciation & Amortization	74,210	(15,851)	58,358	-	58,358	
25	General Taxes-Property	9,273	(2,222)	7,051	2,713	9,764	
26	General Taxes-Other	2,607	57	2,665	-	2,665	
27	Income Taxes	24,920	(44,454)	(19,534)	76,144	56,611	
28							
29	**Total Operating Expenses**	$ 211,493	$ (46,897)	$ 164,596	$ 79,672	$ 244,268	Sum Lines [7-27]
30	**Utility Operating Income**	$ (35,258)	$ 47,430	$ 12,172	$ 126,206	$ 138,377	Line [4] - Line [29]
31	**Other Income & Deductions**						
32	Other Income & Deductions	$ 15	$ -	$ 15	$ -	$ 15	
33	Interest Expense	26,987	17,561	44,548	-	44,548	
34	Other Expense	(7,737)	-	(7,737)	-	(7,737)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	
36	**Total Other Income & Deductions**	$ 19,266	$ 17,561	$ 36,826	$ -	$ 36,826	Sum Lines [32-35]
37	**Net Profit / (Loss)**	$ (54,524)	$ 29,869	$ (24,654)	$ 126,206	$ 101,551	Line [30] - Line [36]
38							
39							
40							
41							
42							
43	Supporting Schedules:	Recap Schedules:					
44		A-1					
45	(a) C-2						
46							
47							
48	Workpapers & Supporting Documents						
49							
50	\2015 AF_Russell Ranch Wastewater.xlsm						

Russell Ranch 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	$ 176,229	$ 4,316	$ -	$ -	$ -	$ -	$ (3,784)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenue**	$ 176,235	$ 4,316	$ -	$ -	$ -	$ -	$ (3,784)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5																
6	**Operating Expenses**															
7	Labor	$ 33,351	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110	$ -	$ (395)	$ -	$ -	$ -	$ -
8	Purchased Water	4	-	-	-	-	-	1	-	-	-	-	-	-	-	-
9	Fuel & Power	8,689	-	-	-	-	-	360	-	-	563	-	-	-	-	-
10	Chemicals	2,058	-	-	-	-	-	139	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	453	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	10,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	7,662	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	8,646	-	-	-	-	-	-	-	3,759	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	132	-	-	-	-	-	-	-	-	-	-	-	-	6,312	(46)
18	Insurance Other Than Group	3,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	10,687	-	-	-	-	(229)	316	-	-	-	-	32	94	-	-
20	Rents	919	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	4,118	-	-	-	-	-	-	(791)	-	-	-	-	-	-	-
22	Miscellaneous	1,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	8,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	74,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Taxes-Property	9,273	-	(2,222)	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	2,607	-	-	-	-	-	-	-	57	-	-	-	-	-	-
27	Income Taxes	24,920	-	-	(44,454)	-	-	-	-	-	-	-	-	-	-	-
28																
29	**Total Operating Expenses**	$ 211,493	$ -	$ (2,222)	$ (44,454)	$ -	$ (229)	$ 817	$ (791)	$ 3,926	$ 563	$ (395)	$ 32	$ 94	$ 6,312	$ (46)
30	**Utility Operating Income**	$ (35,258)	$ 4,316	$ 2,222	$ 44,454	$ -	$ 229	$ (4,600)	$ 791	$ (3,926)	$ (563)	$ 395	$ (32)	$ (94)	$ (6,312)	$ 46
31	**Other Income & Deductions**															
32	Other Income & Deductions	$ 15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Interest Expense	26,987	-	-	-	17,561	-	-	-	-	-	-	-	-	-	-
34	Other Expense	(7,737)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 19,266	$ -	$ -	$ -	$ 17,561	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	**Net Profit / (Loss)**	$ (54,524)	$ 4,316	$ 2,222	$ 44,454	$ (17,561)	$ 229	$ (4,600)	$ 791	$ (3,926)	$ (563)	$ 395	$ (32)	$ (94)	$ (6,312)	$ 46
38																
39																
40																
41																
42																
43																
44	Supporting Schedules:		Recap Schedules:												Recap Schedules:	
45	(a) E-6		C-1												C-1	
46	Workpapers & Supporting Documents:															
47																
48																
49																
50	\2015 AF_Russell Ranch Wastewater.xlsm															

Russell Ranch 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 -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	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	-	-	-	-	-	-	-	-	-	-	(871)	-	-
14	Outside Services	(10)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	91,041	(962)	-	-	-	345	(111,450)	2,825	1,668	-	-	-
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
28														
29	**Total Operating Expenses**	$ (10)	$ 91,041	$ (962)	$ -	$ -	$ -	$ 345	$ (111,450)	$ 2,825	$ 1,668	$ (871)	$ -	$ -
30	**Utility Operating Income**	$ 10	$ (91,041)	$ 962	$ -	$ -	$ -	$ (345)	$ 111,450	$ (2,825)	$ (1,668)	$ 871	$ -	$ -
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)**	$ 10	$ (91,041)	$ 962	$ -	$ -	$ -	$ (345)	$ 111,450	$ (2,825)	$ (1,668)	$ 871	$ -	$ -
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46	Workpapers & Supporting Documents:													
47														
48														
49														
50	\2015 AF_Russell Ranch Wastewater.xlsn													

Recap Schedules:
C-1

Russell Ranch 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] [A] + [AL] Test Year Adjusted Results	[AN] Proposed Rate Increase	[AO] [AM] + [AN] Adjusted Rate Increase
1	**Revenues**													
2	Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 533	$ 176,761	$ 205,878	$ 382,639
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	6		6
4	**Total Revenue**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 533	$ 176,768	$ 205,878	$ 382,646
5														
6	**Operating Expenses**													
7	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (286)	$ 33,065		$ 33,065
8	Purchased Water	-	-	-	-	-	-	-	-		1	5		5
9	Fuel & Power	-	-	-	-	-	-	-	-		923	9,611		9,611
10	Chemicals	-	96	-	-	-	-	-	-		236	2,294		2,294
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-		-	453		453
12	Intercompany Support Services	-	-	-	-	-	-	-	-		-	-		-
13	Corporate Allocation	-	16	-	-	-	-	-	-		(855)	9,858		9,858
14	Outside Services	-	32	-	-	-	-	-	-		22	7,684		7,684
15	Group Insurance	-	-	-	-	-	-	-	-		3,759	12,404		12,404
16	Pensions	-	-	-	-	-	-	-	-		-	-		-
17	Regulatory Expense	-	-	-	-	-	-	-	-		6,267	6,398		6,398
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	5,215	5,215	8,219	521	8,741
19	Customer Accounting	-	14	-	-	-	136	-	-		364	11,051	294	11,345
20	Rents	-	-	-	-	-	-	-	-		-	919		919
21	General Office Expense	-	28	-	-	-	-	-	-		(763)	3,356		3,356
22	Miscellaneous	-	32	-	367	-	-	-	-		399	1,893		1,893
23	Maintenance Expense	-	181	110	-	-	-	-	-		291	8,843		8,843
24	Depreciation & Amortization	-	-	-	-	-	-	681	-		(15,851)	58,358		58,358
25	General Taxes-Property	-	-	-	-	-	-	-	-		(2,222)	7,051	2,713	9,764
26	General Taxes-Other	-	-	-	-	-	-	-	-		57	2,665		2,665
27	Income Taxes	-	-	-	-	-	-	-	-		(44,454)	(19,534)	76,144	56,611
28														
29	**Total Operating Expenses**	$ -	$ 399	$ 110	$ 367	$ -	$ 136	$ 681	$ -	$ 5,215	$ (46,897)	$ 164,596	$ 79,672	$ 244,268
30	**Utility Operating Income**	$ -	$ (399)	$ (110)	$ (367)	$ -	$ (136)	$ (681)	$ -	$ (5,215)	$ 47,430	$ 12,172	$ 126,206	$ 138,377
31	**Other Income & Deductions**													
32	Other Income & Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15		$ 15
33	Interest Expense	-	-	-	-	-	-	-	-	-	17,561	44,548		44,548
34	Other Expense	-	-	-	-	-	-	-	-	-	-	(7,737)		(7,737)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-		-
36	**Total Other Income & Deductions**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,561	$ 36,826	$ -	$ 36,826
37	**Net Profit / (Loss)**	$ -	$ (399)	$ (110)	$ (367)	$ -	$ (136)	$ (681)	$ -	$ (5,215)	$ 29,869	$ (24,654)	$ 126,206	$ 101,551
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46	Workpapers & Supporting Documents:													
47														
48														
49														
50	\2015 AF_Russell Ranch Wastewater.xlsn													

Recap Schedules:
C-1

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

Exhibit
Schedule C-2
Page 4
Witness: Murrey

Line No.						
1	Remove Unbilled Revenue					
2	The Company has adjusted unbilled or accrued revenues and removed the amount from the test year.			Residential	Commercial	Other
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 - Agua Fria Wastewater				Line[28]	$ 90,139
31						
32				[A]		Line[30]*[A]
33			Agua Fria Wastewater Allocated via WW 3 - Factor to:			
34			Russell Ranch Wastewater	4.7887%		$ 4,316
35						
36			Verrado Wastewater	52.6004%		$ 47,414
37						
38			Northeast Agua Fria (NEAF) Wastewater	42.6109%		$ 38,409
39						$ 90,139
40						
41						
42						
43						
44						
45	Workpapers & Supporting Documents:					
46	\2015 Agua Fria Wastewater.xlsx					
47	4-Factor					
48						
49						
50	\2015 AF_Russell Ranch Wastewater.xlsm					

Russell Ranch 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		$ 176,768		$ 176,768
7	Adjusted Revenues in Year Ended December 2015		176,768		176,768
8	Proposed Revenues		176,768	(b)	382,646
9	Average of Three Years of Revenue	Avg Lines[6] thru [8]	$ 176,768		$ 245,394
10	Average of Three Years of Revenue, times 2	Line[9] * 2	$353,536		$490,788
11	Add:				
12	Construction Work in Progress at 10%	(a)	3,192		3,192
13	Deduct:				
14	Net Book Value of Transportation Equipment		$ -		$ -
15					
16	Full Cash Value	Sum Lines[10-12] less Line[14]	$ 356,728		$ 493,979
17	Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		18.0%		18.0%
18	Assessed Value	Line[16]*Line[17]	$ 64,211		$ 88,916
19	Property Tax Rate	(c)	10.98%		10.98%
20					
21	Property Tax	Line[18]*Line[19]	7,051		9,764
22	Tax on Parcels		-		-
23					
24	Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A])	Line[21]+Line[22]	$ 7,051		
25	Adjusted Test Year Property Taxes,	(b)	9,273		
26	Adjustment to Revenue and/or Expense (To Sch C-2)	Line[24] - Line[25]	$ (2,222)		
27					
28	Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B])			Sum Lines[21-27]	$ 9,764
29	Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A])			Line[24] Col [A]	7,051
30	Additional Property Taxes on Proposed Revenues (To Sch C-2)			Line[28] - Line[29]	$ 2,713
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])			$ 2,713
37					
38		Increase in Revenue Requirement (From Sch. C2)			$ 205,878
39					
40		Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38)			1.32%
41					
42					
43					
44					
45	Workpapers & Supporting Documents:				
46	(a) Sche1				
47	(b) Schc2				
48	(c) \Composite Property Tax Rate 2015.xlsx				
49					
50	\2015 AF_Russell Ranch Wastewater.xlsm				

PCOR Wastewater
roperty Tax Deferral Calculation
.015 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
gua 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%
nthem 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

Russell Ranch 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
4	Federal and State Income Taxes					
7	Operating Income Before Inc. Taxes		(a)	$ (7,362)		$ 194,988
8	Interest Expense		(a)	44,548		44,548
9	Arizona Taxable Income		Line[7] - Line[8]	$ (51,910)		$ 150,440
11	Less Arizona Income Tax	5.500%	Line[9]*5.500%	$ (2,855)		$ 8,274
14	Federal Income Before Taxes		Line[9]	$ (51,910)		$ 150,440
15	Less Arizona Income Taxes		Line[11]	(2,855)		8,274
16	Federal Taxable Income		Line[14] - Line[15]	$ (49,055)		$ 142,166
18	FEDERAL INCOME TAXES:					
25	Federal Income Taxes	34.000%	Line[16]*34.000%	$ (16,679)		$ 48,336
28	Total Income Tax		Line[15]+Line[25]	$ (19,534)		$ 56,611
30	Tax Rate		Line[28] / Line[9]	37.63%		37.63%
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%
37	Adjusted Test Year Income Taxes		(a)	$ 24,920		
38	Increase in Income Taxes		Line[28] - Line[37]	$ (44,454)		
40	Adjustment to Revenues and/or Expense		Line[38]	$ (44,454)		
42	Test Year Income Taxes,				Line[28]	$ (19,534)
43	Increase in Income Taxes				Line[28] - Line[42]	76,144
45	Adjustment to Revenue and/or Expense				Line[43]	$ 76,144

48 Workpapers & Supporting Documents:
49 (a) Schc2
50 \2015 AF_Russell Ranch Wastewater.xlsm

Russell Ranch 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)	$ 1,840,826
7	Weighted Cost of Debt from Schedule D-1		(b)	2.42%
8	Synchronized Interest Expense		Line[6]*Line[7]	$ 44,548
9				
10	Test Year Interest Expense	$ 26,987 (c)		
11				
12	Adjusted Test Year Interest Expense		Line[10]	$ 26,987
13				
14	Increase/(Decrease) in Interest Expense		Line[8] - Line[12]	$ 17,561
15				
16	Adjustment to Revenue and/or Expense		Line[14]	$ 17,561
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
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31				
32				
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39				
40				
41				
42				
43				
44	Workpapers & Supporting Documents:			
45	(a) Schb1			
46	(b) Schd1			
47	(c)Schc2			
48				
49				
50	\2015 AF_Russell Ranch Wastewater.xlsm			

Russell Ranch 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	Agua Fria Wastewater		
9					
10	Allocated Bad Debt in Account 5610	Russell Ranch Wastewater		(a)	$ 481
11					
12	Actual Bad Debt Write-Offs (b)				
13	Jan-15				$ -
14	Feb-15				-
15	Mar-15				-
16	Apr-15				-
17	May-15				-
18	Jun-15				0
19	Jul-15				252
20	Aug-15				-
21	Sep-15				-
22	Oct-15				-
23	Nov-15				-
24	Dec-15				-
25				Sum Lines[13-24]	$ 252
26					
27					
28	Increase/(Decrease) in Bad Debt Expense - Russell Ranch Wastewater			Line[25] - Line[10]	$ (229)
29					
30	Adjustment to Revenue and/or Expense - Russell Ranch Wastewater			Line [28]	$ (229)
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.xls				
50	\2015 AF_Russell Ranch Wastewater.xlsm				

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

Exhibit
Schedule C-2
Page 9
Witness: Murrey

Line No.

1 **Annualization of Customers**

2

3 Due to the Seasonality of Residents in the Phoenix and Colorado River area, it is appropriate to annualize revenues for the average customer population during the year,
4 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.

5

Line No.		[A] Residential	[B] Commercial	[C] Other Revenue		[D] = [A] + [B] +[C] Total	
6							
7							
8	Test Year Revenues per General Ledger	$ 5,643,070	$ 252,848	$ 135		$ 5,896,052	
9	Unbilled Revenues	90,900	(760)	0		90,139	
10							
11	Adjusted Revenues	$ 5,733,970	$ 252,087	$ 135	Line[8]+Line[9]	$ 5,986,192	Sum Line [11]
12							
13	Pro Forma Revenues at current rates per Billing Determinants	5,798,117	252,793	135		6,051,044	
14							
15	Increase/(Decrease) to Test Year Revenues - Agua Fria Wastewater	$ 64,147	$ 706	$ -	Line[18] - Line[16]	$ 64,853	Sum Line [15]
16							
17							

Line No.	Agua Fria Wastewater Allocated to:	[A] TY Revenues (a)	[B] Pro Forma Rev	[C] = [A] + [B] Adjustment
18				
19				
20	Russell Ranch Wastewater	$ 180,551	$ 176,768	$ (3,784)
21	Verrado Wastewater	$ 2,575,470	$ 2,688,190	$ 112,720
22	Northeast Agua Fria (NEAF) WW	$ 3,230,170	$ 3,186,087	$ (44,083)
23		$ 5,986,192	$ 6,051,044	$ 64,853
24			Variance due to Rounding	$ 0 Line[23] - Line[15]

Line No.	Increase / (Decrease) in Operating Expenses: From Agua Fria Wastewater:	[A] Purchased Water	[B] Fuel & Power	[C] Chemicals	[D] Other Customer Accounting		[E] = [A] + [B] + [C] + [D] Total
25							
26							
27							
28							
29							
30	Test Year Adjusted Expense from Sch C-2	$ 867	$ 253,838	$ 98,262	$ 223,179		
31	Average Customers (from Sch E7) times 12 bills	82,847	82,847	82,847	82,847		
32	Cost per Customer	$ 0.010	$ 3.064	$ 1.186	$ 2.694	Line[30] / Line[31]	
33							
34	Customer Growth	3,841	3,841	3,841	3,841		
35	Additional Expense - Agua Fria Wastewater	$ 40	$ 11,769	$ 4,556	$ 10,347	Line[32] * Line[34]	$ 26,712
36							

Line No.	Agua Fria Wastewater Allocated via GMC to:		[A]	[B]	[C]	[D]	[E] = [A] + [B] + [C] + [D] Adjustment	
37								
38								
39	Russell Ranch Wastewater	3.0577%	$ 1	$ 360	$ 139	$ 316	$ 817	Russell Ranch Tot
40								
41	Verrado Wastewater	42.0794%	$ 17	$ 4,952	$ 1,917	$ 4,354	$ 11,241	Verrado Total
42								
43	Northeast Agua Fria (NEAF) WW	54.8629%	$ 22	$ 6,457	$ 2,499	$ 5,677	$ 14,655	NEAF Total
44			$ 40	$ 11,769	$ 4,556	$ 10,347	$ 26,712	

45

46 **Workpapers & Supporting Documents:**
47 \Revenue Annualization Decision Number 74881
48 \2015 Agua Fria Wastewater.xlsx \Russell Ranch Wastewater H Schedule 2015.xls
49 \Verrado Wastewater H Schedule 2015.xls
50 \2015 Agua Fria Wastewater.xlsx
51 \2015 AF_Russell Ranch Wastewater.xlsm

Russell Ranch 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
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

		[A]	[B]	[C]	[D] = [A] + [B] + [C]
10 GL Account Number	Account Description	Direct Expense	Other Allocated Expense	Corporate Expense	Total Test Year Expense
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 - Agua Fria Wastewater				Sum Lines[12] thru [15]	$ (16,519)
20					
21 Adjustment to Revenue and/or Expense - Agua Fria Wastewater					$ (16,519)
22					

23
24

	[E]	[F]=[E]*Line[21]
Agua Fria Wastewater Allocated via WW 3 - Factor to:		
Russell Ranch Wastewater	4.7887%	$ (791)
Verrado Wastewater	52.6004%	$ (8,689)
Northeast Agua Fria (NEAF) Wastewater	42.6109%	$ (7,039)
		$ (16,519)

25
26
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43
44 Workpapers & Supporting Documents:
45
46 7A AZ Corp 5642, 5670,5671,5672 Disallowable Items 2015 GL Extract.xlsx
47 \2015 Agua Fria Wastewater.xlsx
48
49 \2015 AF_Russell Ranch Wastewater.xlsm
50

Russell Ranch 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 Exp | Business Unit | 7G | Agua Fria Wastewater

2

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

5

Line		[A] 7G & 7A *	[B] 7H **	Total				
6								
7	**Labor Expense as calculated per the Payroll Model (a)**							
8	**Direct Labor**	$ 616,224	$ 86,620	$ 702,844	[A] + [B]			
9	**Performance Based Compensation**	$ 82,513	$ 3,900	$ 86,414	[A] + [B]	$ 789,257	Line[8]+Line[9]	
10		$ 698,737	$ 90,520					
11	**Fully Allocated Labor Expense per General Ledger (b)**					$ 782,168	E6 Line [13] Col [A] to [C]	
12	**Increase/(Decrease) in Labor Expense - Agua Fria Wastewater**						Line[9] - Line[11]	$ 7,090

Line		[C]	[D] = [C] * line [10]	[E] = Line [10] NEAF Only	[D] + [E] = [F]	[G] G/I (Sch E6 line 12)		[H] = [F] - [G] Adjustment
13								
14	**Agua Fria Wastewater Allocated via WW 3 - Factor to:**		7A & 7G	7H	Total			
15	**Russell Ranch Wastewater**	4.7887%	$ 33,460		$ 33,460	$ 33,351	E6 Line [12] Col [D]	$ 110
16	**Verrado Wastewater**	52.6004%	$ 367,539		$ 367,539	$ 366,335	E6 Line [12] Col [E]	$ 1,204
17	**Northeast Agua Fria (NEAF) Wastewater**	42.6109%	$ 297,738	$ 90,520	$ 388,258	$ 382,482	E6 Line [12] Col [F]	$ 5,776
18	* Payroll file Column [43] - Column [25]		$ 698,737	$ 90,520	$ 789,257	$ 782,168		$ 7,090
19	* Payroll file Column [25]							

Line		[A] 7G & 7A ***	[B] 7H ****	Total				
20	Group Insurance & Other Benefits per Payroll Model (a)							
21								
22	401K	$ 72,019	$ 6,011	$ 78,030	[A] + [B]			
23	Pension	$ 74,085	$ 6,196	$ 80,281	[A] + [B]			
24	Insurance	$ 112,930	$ 19,873	$ 132,803	[A] + [B]	$ 291,114	Line[21]+Line[22]+Line[23]	
25		$ 259,034	$ 32,080					
26	Fully Allocated Group Insurance and Other Benefits Expense per General Ledger (b)					$ 221,958	E6 Line [20] Col [A] to [C]	
27	Increase/(Decrease) in Other Payroll Expense - Agua Fria Wastewater						Line[23] - Line[25]	$ 69,156

Line		[C]	[D] = [C] * line [25]	[E] = Line [25] NEAF Only	[D] + [E] = [F]	[G] G/I (Sch E6 line 12)		[F] - [G] Adjustment
28								
29	Agua Fria Wastewater Allocated via WW 3 - Factor to:		7A & 7G	7H	Total			
30	Russell Ranch Wastewater	4.7887%	$ 12,404		$ 12,404	$ 8,646	E6 Line [20] Col [D]	$ 3,759
31	Verrado Wastewater	52.6004%	136,253		136,253	94,966	E6 Line [20] Col [E]	41,287
32	Northeast Agua Fria (NEAF) Wastewater	42.6109%	110,377	$ 32,080	142,457	118,346	E6 Line [20] Col [F]	24,111
33	*** Payroll file Column [45,46,47] - [27,28,29]		$ 259,034	$ 32,080	$ 291,114	$ 221,958		$ 69,156
34	****Payroll file Column [27,28,29]							

Line		[A] 7G & 7A *****	[B] 7H ******	Total				
35	**Payroll Taxes as calculated per the Payroll Model (a)**							
36								
37	**Taxes**	$ 47,506	$ 6,729	$ 54,235		$ 54,235	Line[37]	
38								
39	**Fully Allocated Payroll Tax Expense per General Ledger (b)**					$ 46,306	E6 Account 5235	
40	**Increase/(Decrease) in Other Payroll Expense - Agua Fria Wastewater**						Line[32] - Line[34]	$ 7,929

Line		[C]	[D] = [C] * line [37]	[E] = Line [37] NEAF Only	[D] + [E] = [F]	[G] G/I (Sch E6 line 12)		[F] - [G] Adjustment
41								
42	**Agua Fria Wastewater Allocated via WW 3 - Factor to:**		7A & 7G	7H	Total			
43	**Russell Ranch Wastewater**	4.7887%	$ 2,275		$ 2,275	$ 2,217	E6 Account 5235 Col [D]	$ 57
44	**Verrado Wastewater**	52.6004%	24,989		24,989	24,357	E6 Account 5235 Col [E]	631
45	**Northeast Agua Fria (NEAF) Wastewater**	42.6109%	20,243	6,729	26,972	19,732	E6 Account 5235 Col [F]	7,240
46	***** Payroll file Column [48] - [30]		$ 47,506	$ 6,729	$ 54,235	$ 46,306		$ 7,929
47	******Payroll file Column [30]							

48

49

50 Adjustment to Revenue and/or Expense - Agua Fria Wastewater — Line[12]+Line[25]+Line[36] $ 84,174

51

52 Agua Fria Wastewater Allocated to:

53 Russell Ranch Wastewater — Line[14]+Line[27]+Line[38] $ 3,926

54 Verrado Wastewater — Line[15]+Line[28]+Line[39] $ 43,121

55 Northeast Agua Fria (NEAF) Wastewater — Line[16]+Line[29]+Line[40] $ 37,127

56 $ 84,174

57 Workpapers & Supporting Documents:

58 (a) Payroll, Benefits & Taxes_ TY2015.xlsx

(b) Sche6

\2015 AF_Russell Ranch 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

Benefit Summary Allocations (7H)

LINE/ COL 21/22	23	24	25	26	27	28	29	30
1								
2								
3								
4	Unit Code	Business Unit	DIRECT PAY	Performance Based Compensation	401(K)	Insurance	Pension	Taxes
5			Opex	All	All	Opex	All	Opex
6	6P	Chaparral						
7	6U	EPCOR Water (USA) Inc.						
8	7A	AZ EPCOR Water, Inc.						
9	7B	Sun City W						
10	7C	Sun City WW						
11	7D	Sun City West W						
12	7E	Sun City West WW	364,290	16,403	25,280	83,579	26,057	28,299
13	7F	Agua Fria W						
14	7G	Agua Fria WW	86,620	3,900	6,011	19,873	6,196	6,729
15	7H	NWV Wastewater						
16	7J	Luke 303						
17	7K	Anthem W						
18	7L	Anthem WW						
19	7M	Mohave W						
20	7N	Mohave WW						
21	7P	Paradise Valley W						
22	7Q	North Mohave						
23	7T	Tubac W						
24	7U	Havasu W						
25	7V	Clovis Water						
26	7W	Edgewood Water						
27	7X	NM EPCOR Water, Inc.						
28	7Y	Thunder Mountain Water						
29			$ 450,909	$ 20,303	$ 31,291	$ 103,452	$ 32,252	$ 35,028

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

Exhibit
Schedule C-2
Page 12
Witness: Boizelle

Line No.

2 Business Unit | 7G | Agua Fria Wastewater

4 Purchased Power

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
8 update this adjustment in Rebuttal Testimony. The Company used the 2015 known increase to proforma 2016 and 2017 increases to power costs.

	GL Account Number	Account Description	Corporate 2015	Direct 2015	Other Allocation (7H) 2015	Total 2015	
12	5617	Power Charges	$ 2,858	$ 178,580	$ 72,400	$ 253,838	Sum Line [12]
13		Total Purchase Power/Fuel	$ 2,858	$ 178,580	$ 72,400	$ 253,838	

		2015 Increase		2016 Increase	Service Provider
19		2.29%		2.29%	Arizona Public Service
21	Increase to Expense	$ 5,813	Line[13] Col [D] * 2.29%	$ 5,946	Line[23] Col [A]*Line [18] Col [D]
23	Total Expense	$ 259,651	Line[13] Col [D] +Line[21] Col [A]	$ 265,597	Line[21] Col [D] +Line[22] Col [A]

			Total
27	Increase/(Decrease) in Purchased Power Expense - Agua Fria Wastewater	Sum Line[21]	$ 11,759
29	Adjustment to Revenue and/or Expense - Agua Fria Wastewater	Line[27]	$ 11,759

		[A]		[B]=[A]*Line[29]
32	Agua Fria Wastewater Allocated via WW 3 - Factor to:			
33	Russell Ranch Wastewater	4.7887%		$ 563
35	Verrado Wastewater	52.6004%		$ 6,185
37	Northeast Agua Fria (NEAF) Wastewater	42.6109%		$ 5,011
38			Sum lines [33-37]	$ 11,759

45 Workpapers & Supporting Documents:
46 \Purchased Power, Chemicals, Water, Waste Disposal Adjustments.xlsx
47 \2015 Agua Fria Wastewater.xlsx
48 4-Factor
49 \2015 AF_Russell Ranch Wastewater.xlsm

Line No.

2 Business Unit | 7G | Agua Fria Wastewater — Arizona Factor for USA | 81.097% |

4 Removal of 10% of Performance Based Compensation

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

Line No.			[A]	[B] Allocation Factor	[C] = [A] * [B] Performance Based Compensation Expense	[D] = [C] *-0.10 Minus 10%
10	Direct Performance Based Compensation Expense				$ 14,047	(1,405)
12	7A	Arizona Performance Based Compensation Expense	$ 1,032,246	5.66%	58,430	(5,843)
13	6U	EPCOR Water USA Performance Based Compensation Exp	$ 218,631	4.59%	10,036	(1,004)
14	7H	NWVRTF Performance Based Compensation Expense	$ 20,303	19.21%	3,900	(390)
17	Total Performance Based Compensation			Sum Lines[10] thru [15]	$ 86,414	Sum Lines[10] thru [15] (8,641)

22 Total Increase/(Decrease) to Labor - Agua Fria Wastewater — Line [17] $ (8,641)

24 Adjustment to Revenue and/or Expense - Agua Fria Wastewater — Line [22] $ (8,641)

Line No.		Agua Fria Wastewater Allocated via WW 3 - Factor to:	[E]	[F] NWVRTF	Line[17]*[E] + Line[17]*[F]
28	Lines[10]thru[13] * 4.7887% Plus Line[14]*0%	Russell Ranch Wastewater	4.7887%		$ (395)
30	Lines[10]thru[13] * 52.6004% Plus Line[14]*0%	Verrado Wastewater	52.6004%		$ (4,340)
32	Lines[10]thru[13] * 42.6109% Plus Line[14]*100%	Northeast Agua Fria (NEAF) Wastewater	42.6109%	100%	$ (3,906)
				Sum Lines[28-32]	$ (8,641)

44 Workpapers & Supporting Documents:
45 Payroll, Benefits & Taxes_TY 2015.xlsx
46 4-Factor

49 \2015 AF_Russell Ranch 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, In	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			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
2 Business Unit | 7G |
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 previous increases based on
7 the last 2 years.
8
9
10
11

	Average Automated Piece Rate					
12 Manifested	Effective January 27, 2013	Effective January 26, 2014	Effective April 26, 2015	2014 Increase	2015 Increase	Average Increase
13 5-Digit	$ 0.360	$ 0.381	$ 0.391	5.83%	2.62%	4.2%
14 3-Digit	$ 0.384	$ 0.406	$ 0.416	5.73%	2.46%	4.1%
15 AADC	$ 0.384	$ 0.406	$ 0.416	5.73%	2.46%	4.1%
16 Mixed AADC	$ 0.405	$ 0.435	$ 0.439	7.41%	0.92%	4.2%
17 Single Piece	$ 0.460	$ 0.490	$ 0.490	6.52%	0.00%	3.3%
18 Average cost per piece	$ 0.3986	$ 0.4236	$ 0.4304	6.27%	1.61%	3.9%

19
20
21 (a) $ 26,574
22
23 Total Increase/(Decrease) to Postage Expense Line[18]*Line[21] $ 1,047
24
25 Adjustment to Revenue and/or Expense Line[23] $ 1,047
26
27

	[A]		[B]=[A]*Line[25]
28 Agua Fria Wastewater Allocated via General Metered Customers to:			
29 Russell Ranch Wastewater	3.0577%		$ 32
30			
31 Verrado Wastewater	42.0794%		$ 440
32			
33 Northeast Agua Fria (NEAF) Wastewater	54.8629%		$ 574
34		Sum lines [29-33]	$ 1,047

35
36
37
38
39
40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6
46 4-Factor
47
48
49 \2015 AF_Russell Ranch Wastewater.xlsm
50

Line No.

2 Business Unit | 7G | Agua Fria Wastewater

4 Customer Care and Billing Services

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
7 month basis. This adjustment includes adjustment for inflation based on the CPI through 2017.

Consumer Price Index - Phoenix Urban Consumers				
Year	Annual Index	Increase	Average Increase	
2012	124.197		1.0%	Average of Increase Lines[14-16]
2013	125.782	1.28%		
2014	127.823	1.62%		
2015	128.019	0.15%		

18	C.U.S. Charges per Schedule E6, acct 5611	$ 150,175	(a)
20	CPI Adjustment 2016	$ 1,528	Line[18]*1%
21	Adjusted 2016 Expense	$ 151,702	Sum Line[18-20]
23	CPI Adjustment 2017	$ 1,543	Line[21]*1%
24	Adjusted 2017 Expense	$ 153,246	Sum Line[21-23]

33	Total Increase(Decrease) to C.U.S Charges - Agua Fria Wastewater	Line[20]+Line[23]	$ 3,071
35	Adjustment to Revenue and/or Expense - Agua Fria Wastewater	Line[33]	$ 3,071

	[A]	[B]=[A]*Line[35]
38 Agua Fria Wastewater Allocated via General Metered Customers to:		
39 Russell Ranch Wastewater	3.0577%	$ 94
41 Verrado Wastewater	42.0794%	$ 1,292
43 Northeast Agua Fria (NEAF) Wastewater	54.8629%	$ 1,685
44	Sum lines [39-43]	$ 3,071

46 Workpapers & Supporting Documents:
47 (a) Sche6 Line19 \2015 Agua Fria Wastewater.xlsx
48 Bureau of Labor Statistics - Phoenix CPI
49
50 \2015 AF_Russell Ranch Wastewater.xlsm

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS13

Exhibit
Schedule C-2
Page 16
Witness: Murrey

Line No.

1
2 Business Unit | 7G | Agua Fria Wastewater
3
4 Rate Case Expense
5
6 The Company estimates it will incur $1M dollars of rate case related expenses to process this rate application. This amount is allocated to the districts in this case via a 4-factor allocation
7 methodology. As the case progresses this estimate will be updated accordingly.
8
9
10
11
12
13
14
15 Agua Fria Wastewater Rate Case Expense $ 335,498 (a)
16
17
18 Estimated Amortization Period in Years 3
19
20
21
22
23
24
25
26 Increase/(Decrease) to Regulatory Expense - Agua Fria Wastewater Line[15]/Line[18] $ 111,833
27
28 Adjustment to Revenue and/or Expense - Agua Fria Wastewater Line[26] $ 111,833
29
30
31
32

		[A]		[B]		[C]=[A]/[B]
33	Agua Fria Wastewater Allocated		Direct		Amort Period		Adjustment
34	Russell Ranch Wastewater	$	18,937		3	$	6,312
35							
36	Verrado Wastewater	$	194,999		3	$	65,000
37							
38	Northeast Agua Fria (NEAF) Wastewater	$	121,562		3	$	40,521
39		$	335,498	Sum lines [34-38]	Sum lines [34-38]	$	111,833

40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Rate Case Expense 2015 Test Year.xlsx
46
47 \2015 Agua Fria Wastewater.xlsx
48
49 \2015 AF_Russell Ranch Wastewater.xlsm
50

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 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 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

Russell Ranch 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 Agua Fria Wastewater
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 items and reallocates the
7 remaining total to the districts.
8
9
10
11
12

Description	[A] Test Year Balances (a)	[B] Amounts Removed From Corporate (a)	[C]=[A]+[B] Adjusted Balance to be Allocated	
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 Increase/(Decrease) to Regulatory Expense - Agua Fria Wastewater Line[26] $ (954)
32
33 Adjustment to Revenue and/or Expense - Agua Fria Wastewater Line[31] $ (954)
34
35
36

Agua Fria Wastewater Allocated via WW 3 - Factor to:	[D]		[E]=[D]*Line[31]
37 Russell Ranch Wastewater	4.7887%		$ (46)
38			
39 Verrado Wastewater	52.6004%		$ (502)
40			
41 Northeast Agua Fria (NEAF) Wastewater	42.6109%		$ (407)
42		Sum lines [37-41]	$ (954)

43
44
45
46 Workpapers & Supporting Documents:
47 (a) \7A Allocation Regulatory Expense 2015.xlsx \2015 Agua Fria Wastewater.xlsx
48 4-Factor
49 \2015 AF_Russell Ranch 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																		
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

Russell Ranch 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 | Agua Fria Wastewater
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) $ 2,501,753
13
14 Depreciation Expense per General Ledger 1,519,059
15
16 Increase/(Decrease) to Depreciation Expense - Agua Fria Wastewater Line[12] - Line[14] $ 982,693
17
18 Adjustment to Revenue and/or Expense - Agua Fria Wastewater Line[15] $ 982,693
19
20
21
22

Agua Fria Wastewater Allocated to:	[A] Dep Exp on Direct Plant (a)	[B] Dep Exp per GL (b)	[C]=[A]-[B]
Russell Ranch Wastewater	$ 163,784	$ 72,743	$ 91,041
Verrado Wastewater	$ 1,957,635	$ 799,031	$ 1,158,604
Northeast Agua Fria (NEAF) Wastewater	$ 380,334	$ 647,285	$ (266,952)
Sum Lines[24-28]	$ 2,501,753	$ 1,519,059	$ 982,693

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44 Workpapers & Supporting Documents:
45 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
46 (b) Sche6
47
48 \2015 Agua Fria Wastewater.xlsx
49 \2015 AF_Russell Ranch Wastewater.xlsm
50

Russell Ranch 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				
3	Business Unit 7G	4-Factor 5.661%			
6	The Company has adjusted legal expense to a 3 year average to normalize costs and eliminate fluctuations.				
11	Agua Fria Wastewater	$ 749		(a)	$ 749
13	7A Legal Expense 3-Year Average		$ 118,039 (a)		
14			5.661%		
15				Line[13]*Line[14]	$ 6,682
20	Total Legal Expense			Line[11]+Line[14]	$ 7,430
23	Fully Allocated Legal Expense per General Ledger			(b)	$ 7,633
27	Increase/(Decrease) to Expense - Agua Fria Wastewater			Line[20] - Line[23]	$ (203)

Agua Fria Wastewater Allocated via WW 3 - Factor to:	[A]	[B]=[A]*Line[27]
Russell Ranch Wastewater	4.7887%	$ (10)
Verrado Wastewater	52.6004%	$ (107)
Northeast Agua Fria (NEAF) Wastewater	42.6109%	$ (86)
	Sum Lines[31-35]	$ (203)

44 Workpapers & Supporting Documents:
45 4-Factor
46 (a) 2015 Legal Expense Account 5681.xlsx
47 (b) Sche6
48 \2015 Agua Fria Wastewater.xlsx
49 \2015 AF_Russell Ranch 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%
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

Russell Ranch 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 | Agua Fria Wastewater
3
4 Annualize Depreciation Expense on Direct Plant
5
6 Adjustment to annualize depreciation expense based on plant balances at the end of 2015
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12 Depreciation Expense on Direct Plant (a) $ 2,501,753
13
14 Depreciation Expense per General Ledger 1,519,059
15
16 Increase/(Decrease) to Depreciation Expense - Agua Fria Wastewater Line[12] - Line[14] $ 982,693
17
18 Adjustment to Revenue and/or Expense - Agua Fria Wastewater Line[15] $ 982,693
19
20
21

		[A]	[B]	[C]=[A]-[B]
22 Agua Fria Wastewater Allocated to:		Dep Exp on Direct Plant (a)	Dep Exp per GL (b)	
24 Russell Ranch Wastewater		$ 163,784	$ 72,743	$ 91,041
26 Verrado Wastewater		$ 1,957,635	$ 799,031	$ 1,158,604
28 Northeast Agua Fria (NEAF) Wastewater		$ 380,334	$ 647,285	$ (266,952)
29	Sum Lines[24-28]	$ 2,501,753	$ 1,519,059	$ 982,693

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46 (b) Sche6
47
48 \2015 Agua Fria Wastewater.xlsx
49 \2015 AF_Russell Ranch 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%	

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

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Russell Ranch WW

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	PLANT	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	0.0027778	Struct & Imp SS	11,726	3,273			-	-	-	-	8,453	391	-	-	-
2	340200	1.67%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.67%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.67%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.42%	Tools, Shop and Garage	4,944	562			-	-	-	-	4,382	247	-	-	-
6	351000	0.00%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.00%	WW Franchises	-	-			-	-	-	-	-	-	-	-	-
8	353200	0.00%	WW Land & Ld Rights Coll	-	-			-	-	-	-	-	-	-	-	-
9	353500	0.00%	WW Land & Ld Rights Gen	3,016	-			-	-	-	-	3,016	-	-	-	-
10	354200	0.28%	WW Struct & Imp Coll	17,311	99			-	-	-	-	17,212	577	-	-	-
11	354300	0.0027778	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.28%	WW Struct & Imp TDP	623,930	910			-	-	-	-	623,020	20,798	-	-	-
13	354500	0.28%	WW Struct & Imp Gen	17,800	1,292			-	-	10,141	169	26,480	593	-	338	-
14	355200	0.28%	WW Pwr Gen Equip Coll	-	-			-	-	-	-	-	-	-	-	-
15	355300	0.42%	WW Pwr Gen Equip SPP	-	-			-	-	-	-	-	-	-	-	-
16	355400	0.42%	WW Pwr Gen Equip TDP	146,396	49,249			-	-	-	-	97,147	7,320	-	-	-
17	355500	0.42%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.17%	WW Collection Sewers Forced	-	-			-	-	-	-	-	-	-	-	-
19	361100	0.17%	WW Collecting Mains	3,406,596	753,739			1,101	11	466	5	2,654,410	68,132	22	9	-
20	362000	0.17%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.0016667	WW Services Sewer	576,591	131,368			575	6	243	2	446,033	11,532	11	5	-
22	364000	0.83%	WW Flow Measuring Devices	5,720	5,410			-	-	-	-	311	572	-	-	-
23	370000	0.28%	WW Receiving Wells	-	-			-	-	-	-	-	-	-	-	-
24	371100	1.04%	WW Pump Equip Elect	118,847	59,926			-	-	-	-	58,921	14,856	-	-	-
25	371200	1.04%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.56%	WW TD Equipment	27,946	4,073			30,169	1,006	12,777	426	65,388	1,863	2,011	852	-
27	380050	0.56%	WW TD Equip Grit Removal	379,761	2,137			-	-	-	-	377,624	25,317	-	-	-
28	380100	0.56%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.56%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.56%	WW TD Equip Sldge Dig Tnk	3,002	213			-	-	-	-	2,789	200	-	-	-
31	380300	0.0055556	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.56%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.56%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.56%	WW TD Equip Chem Trmt Plt	14,467	1,266			-	-	-	-	13,201	964	-	-	-
35	380600	0.56%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
36	380625	0.56%	WW TD Equip Gen Trmt	-	-			-	-	-	-	-	-	-	-	-
37	380650	0.56%	WW TD Equip Influent Lift S	-	-			-	-	-	-	-	-	-	-	-
38	381000	0.42%	WW Plant Sewers	1,346	107			-	-	-	-	1,239	67	-	-	-
39	382000	0.28%	WW Outfall Sewer Lines	-	-			-	-	6,125	102	6,023	-	-	204	-
40	389100	0.56%	WW Oth Plt & Misc Equip Int	155,318	85,911			-	-	-	-	69,406	10,355	-	-	-
41	389600	0.0055556	WW Other P/E - CPS - 7E	-	-			-	-	-	-	-	-	-	-	-
42	390000	0.56%	WW Office Furniture & Equip	-	-			-	-	-	-	-	-	-	-	-
43	390200	1.67%	WW Computers & Peripheral	-	-			-	-	-	-	-	-	-	-	-
44	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.67%	WW Trans Equipment	-	-	3,572	438	-	-	-	-	-	-	-	-	714
46	392000	0.33%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.42%	WW Tool Shop & Garage Equip	-	-			766	19	325	8	1,063	-	38	16	-
48	394000	0.83%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.42%	WW Power Operated Equip	-	-			-	-	-	-	-	-	-	-	-
50	396000	0.83%	WW Communication Equip	-	-			4,789	239	2,028	101	6,476	-	479	203	-
51	397000	0.0083333	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.83%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54			TOTAL	5,514,717	1,099,533	3,572	438	37,400	1,281	32,105	814	4,482,595	163,784	2,562	1,627	714
								37,400								

Depreciable Plant	5,511,701	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.97%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.xlsx

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

Exhibit
Schedule C-2
Page 20
Witness: Mahler

Line No.			
2	4 Factor	4.2266%	<General Metered Customers 4-Factor for Agua Fria Wastewater

Annualize Depreciation Expense on Corporate Plant

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

Line No.					
12	Depreciation Expense on Corporate Plant	$ 390,316	(a)		
14	Allocated Depreciation Expense on Corporate Plant			Line[2]*Line[12]	$ 16,497
18	Allocated Depreciation Expense on Corporate Plant per General Ledger		(b)		30,628
21	Increase/(Decrease) to Depreciation Expense - Agua Fria Wastewater			Line[14] - Line[18]	$ (14,131)
23	Adjustment to Revenue and/or Expense - Agua Fria Wastewater			Line[21]	$ (14,131)

Agua Fria Wastewater Allocated via General Metered Customers to:	[A]=Line[14]*[B] Corporate	[B] GMC %	[C] G/L (b)		[D]=[A]-[C]
Russell Ranch Wastewater	$ 504	3.0577%	$ 1,467		$ (962)
Verrado Wastewater	$ 6,942	42.0794%	$ 16,110		$ (9,168)
Northeast Agua Fria (NEAF) WW	$ 9,051	54.8629%	$ 13,051		$ (4,000)
	$ 16,497		$ 30,628	Sum Lines[29-33]	$ (14,131)

Workpapers & Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
(b) Sche6a line 24
4-Factor
\2015 Agua Fria Wastewater.xlsx
\2015 AF_Russell Ranch Wastewater.xlsm

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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 Gene	192,857	22,377	270,000	3,375	384,195.65	4,802	816,498	4,821	6,750	9,605
2	304620	0.21%	Structures & Improvements Leas	18,317	536		-	-	-	17,782	458	-	-
3	334100	0.56%	Meters	11,777	4,641		-	-	-	7,136	786	-	-
4	339600	0.28%	Other P/E-CPS	364,887	72,241		-	-	-	292,646	12,078	-	-
5	340100	0.38%	Office Furniture & Equipment	1,267,925	569,006		-	-	-	698,918	57,057	-	-
6	340200	0.83%	Computer & Periphal Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Other	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	9.0368%	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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44	Workpapers & Supporting Documents:
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Russell Ranch 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	3.555%	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

	[A]		[B]=[A]*Line[23]
32 Agua Fria Wastewater Allocated via General Metered Customers to:			
33 Russell Ranch Wastewater	3.0577%		$ 345
35 Verrado Wastewater	42.0794%		$ 4,753
37 Northeast Agua Fria (NEAF) Wastewater	54.8629%		$ 6,197
38		Sum Lines[33-37]	$ 11,295

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

50 \2015 AF_Russell Ranch Wastewater.xlsm

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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%							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	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 - Agua Fria Wastewater			$ (27,336,212) (a)		
12						
13						
14	Composite Depreciation Rate	3.47% (b)		$ (949,780) Line[11]*Line[14]		
15						
16						
17						
18						
19	Increase/(Decrease) to Depreciation Expense				Line[14]	$ (949,780)
20						
21	Adjustment to Revenue and/or Expense - Agua Fria Wastewater				Line[19]	$ (949,780)
22						
23						
24						
25						
26						
27						
28						
29						
30				[A]	[B]	[C]=[A]*[B]
31				Agua Fria Wastewater Allocated Direct to:	Composite Rate	
32				Russell Ranch Wastewater	$ (3,207,706)	3.47% $ (111,450)
33						
34				Verrado Wastewater	$ (18,978,899)	3.47% $ (659,410)
35						
36				Northeast Agua Fria (NEAF) Wastewater	$ (5,149,607)	3.47% $ (178,920)
37					(27,336,212)	$ (949,780)
38						Difference Due to Composite Rates $ -
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 AF_Russell Ranch Wastewater.xlsm					

Docket # WS-01303A-16-XXXX

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

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

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

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

Russell Ranch 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

3

6U Factor	Arizona	84.121%

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

	Depreciation on Post TY Plant Additions per Summary of Plant and A/D by NARUC (a)		Allocation Factor		Depreciation Expense
		[A]	[B]		[C] = [A] *[B]
14 Depreciation on Post Test Year Plant Additions for District	$	80,233	100.0000%	Col J * Col L	$ 80,233
16 Depreciation on Corporate Post Test Year Plant Additions Allocated	$	22,262	4.2266%	Col J * Col L	$ 941
18 Depreciation on 6U Post Test Year Plant Additions Allocated	$	215,489	3.5554%	Col J * Col L	$ 7,662
20 Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$	231,917	19.2100%	Col J * Col L	$ 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 - Agua Fria Wastewater — Line [23] $ 133,387

28 [D] [E] [F]=[E]*[C]Line[16] [G]=[E]*[C]Line[18] [H] [I]=[D]+[F thru H]

29 Agua Fria Wastewater Allocated via General Metered Customers to:

	Direct	GMC%	Corporate	6U	NWVRTF	Total
31 Russell Ranch Wastewater	$ 2,562	3.0577%	$ 29	$ 234.26	$ -	$ 2,825
33 Verrado Wastewater	$ 54,875	42.0794%	$ 396	$ 3,223.94	$ -	$ 58,494
35 Northeast Agua Fria (NEAF) WW	$ 22,797	54.8629%	$ 516	$ 4,203.35	$ 44,551	$ 72,068
36	$ 80,233		$ 941	$ 7,662	$ 44,551	$ 133,387

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

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Schedule C-2 ADJ SMM - IS23

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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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Summary of Plant and Accumulated Depreciation Balances

Russell Ranch WW

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	PLANT	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	0.0027778	Struct & Imp SS	11,726	3,273			-	-	-	-	8,453	391	-	-	-
2	340200	1.67%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.67%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.67%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.42%	Tools, Shop and Garage	4,944	562			-	-	-	-	4,382	247	-	-	-
6	351000	0.00%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.00%	WW Franchises	-	-			-	-	-	-	-	-	-	-	-
8	353200	0.00%	WW Land & Ld Rights Coll	-	-			-	-	-	-	-	-	-	-	-
9	353500	0.00%	WW Land & Ld Rights Gen	3,016	-			-	-	-	-	3,016	-	-	-	-
10	354200	0.28%	WW Struct & Imp Coll	17,311	99			-	-	-	-	17,212	577	-	-	-
11	354300	0.0027778	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.28%	WW Struct & Imp TDP	623,930	910			-	-	-	-	623,020	20,798	-	-	-
13	354500	0.28%	WW Struct & Imp Gen	17,800	1,292			-	-	10,141	169	26,480	593	-	338	-
14	355200	0.28%	WW Pwr Gen Equip Coll	-	-			-	-	-	-	-	-	-	-	-
15	355300	0.42%	WW Pwr Gen Equip SPP	-	-			-	-	-	-	-	-	-	-	-
16	355400	0.42%	WW Pwr Gen Equip TDP	146,396	49,249			-	-	-	-	97,147	7,320	-	-	-
17	355500	0.42%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.17%	WW Collection Sewers Forced	-	-			-	-	-	-	-	-	-	-	-
19	361100	0.17%	WW Collecting Mains	3,406,596	753,739			1,101	11	466	5	2,654,410	68,132	22	9	-
20	362000	0.17%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.0016667	WW Services Sewer	576,591	131,368			575	6	243	2	446,033	11,532	11	5	-
22	364000	0.83%	WW Flow Measuring Devices	5,720	5,410			-	-	-	-	311	572	-	-	-
23	370000	0.28%	WW Receiving Wells	-	-			-	-	-	-	-	-	-	-	-
24	371100	1.04%	WW Pump Equip Elect	118,847	59,926			-	-	-	-	58,921	14,856	-	-	-
25	371200	1.04%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.56%	WW TD Equipment	27,946	4,073			30,169	1,006	12,777	426	65,388	1,863	2,011	852	-
27	380050	0.56%	WW TD Equip Grit Removal	379,761	2,137			-	-	-	-	377,624	25,317	-	-	-
28	380100	0.56%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.56%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.56%	WW TD Equip Sldge Dig Tnk	3,002	213			-	-	-	-	2,789	200	-	-	-
31	380300	0.0055556	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.56%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.56%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.56%	WW TD Equip Chem Trmt Plt	14,467	1,266			-	-	-	-	13,201	964	-	-	-
35	380600	0.56%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
36	380625	0.56%	WW TD Equip Gen Trmt	-	-			-	-	-	-	-	-	-	-	-
37	380650	0.56%	WW TD Equip Influent Lift S	-	-			-	-	-	-	-	-	-	-	-
38	381000	0.42%	WW Plant Sewers	1,346	107			-	-	-	-	1,239	67	-	-	-
39	382000	0.28%	WW Outfall Sewer Lines	-	-			-	-	6,125	102	6,023	-	-	204	-
40	389100	0.56%	WW Oth Plt & Misc Equip Int	155,318	85,911			-	-	-	-	69,406	10,355	-	-	-
41	389600	0.0055556	WW Other P/E - CPS - 7E	-	-			-	-	-	-	-	-	-	-	-
42	390000	0.56%	WW Office Furniture & Equip	-	-			-	-	-	-	-	-	-	-	-
43	390200	1.67%	WW Computers & Peripheral	-	-			-	-	-	-	-	-	-	-	-
44	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.67%	WW Trans Equipment	-	-	3,572	438	-	-	-	-	-	-	-	-	714
46	392000	0.33%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.42%	WW Tool Shop & Garage Equip	-	-			766	19	325	8	1,063	-	38	16	-
48	394000	0.83%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.42%	WW Power Operated Equip	-	-			-	-	-	-	-	-	-	-	-
50	396000	0.83%	WW Communication Equip	-	-			4,789	239	2,028	101	6,476	-	479	203	-
51	397000	0.0083333	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.83%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54			TOTAL	5,514,717	1,099,533	3,572	438	37,400	1,281	32,105	814	4,482,595	163,784	2,562	1,627	714
								37,400								

Depreciable Plant	5,511,701	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.97%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.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 Gene	192,857	22,377	270,000	3,375	384,195.65	4,802	816,498	4,821	6,750	9,605
2	304620	0.21%	Structures & Improvements Leas	18,317	536		-	-	-	17,782	458	-	-
3	334100	0.56%	Meters	11,777	4,641		-	-	-	7,136	786	-	-
4	339600	0.28%	Other P/E-CPS	364,887	72,241		-	-	-	292,646	12,078	-	-
5	340100	0.38%	Office Furniture & Equipment	1,267,925	569,006		-	-	-	698,918	57,057	-	-
6	340200	0.83%	Computer & Periphal Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Other	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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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

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

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

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

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

Russell Ranch 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

4- Factor	General Metered (	4.2266%
4-Factor	NWVRTF	19.2100%

5 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)	Allocation Factor	Depreciation Expense
	[A]	[B]	[C] = [A] *[B]
14 Depreciation on Post Test Year Plant Additions for District	$ 53,219	100.0000%	$ 53,219
16 Depreciation on Corporate Post Test Year Plant Additions Allocated	$ 31,678	4.2266%	$ 1,339
18 Depreciation on 6U Post Test Year Plant Additions Allocated	$ -	3.5554%	$ -
20 Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$ 40,291	19.2100%	$ 7,740
22	$ 125,188 Sum Lines[14] thru [20]		
23 Increase/(Decrease) to Depreciation Expense		Sum Lines[14] thru [20]	$ 62,297

27 Adjustment to Revenue and/or Expense - Wastewater $ 62,297

28 [I]=[D]+[F thru H]

Agua Fria Wastewater Allocated via General Metered Customers to:

	[D] Direct	[E] GMC%	[F]=[E]*[C]Line[16] Corporate	[G]=[E]*[C]Line[18] 6U	[H] NWVRTF	[I] Total
31 Russell Ranch Wastewater	$ 1,627	3.0577%	$ 41	$ -	$ -	$ 1,668
33 Verrado Wastewater	$ 22,394	42.0794%	$ 563	$ -	$ -	$ 22,957
35 Northeast Agua Fria (NEAF) WW	$ 29,197	54.8629%	$ 735	$ -	$ 7,740	$ 37,672
36	$ 53,219		$ 1,339	$ -	$ 7,740	$ 62,297
37						$ -

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

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS24

Page 27 a

Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx

\Vactor Truck And Sludge Truck Adjustment.xlsx

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Russell Ranch WW

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	PLANT	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	0.0027778	Struct & Imp SS	11,726	3,273			-	-	-	-	8,453	391	-	-	-
2	340200	1.67%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.67%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.67%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.42%	Tools, Shop and Garage	4,944	562			-	-	-	-	4,382	247	-	-	-
6	351000	0.00%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.00%	WW Franchises	-	-			-	-	-	-	-	-	-	-	-
8	353200	0.00%	WW Land & Ld Rights Coll	-	-			-	-	-	-	-	-	-	-	-
9	353500	0.00%	WW Land & Ld Rights Gen	3,016	-			-	-	-	-	3,016	-	-	-	-
10	354200	0.28%	WW Struct & Imp Coll	17,311	99			-	-	-	-	17,212	577	-	-	-
11	354300	0.0027778	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.28%	WW Struct & Imp TDP	623,930	910			-	-	-	-	623,020	20,798	-	-	-
13	354500	0.28%	WW Struct & Imp Gen	17,800	1,292			-	-	10,141	169	26,480	593	-	338	-
14	355200	0.28%	WW Pwr Gen Equip Coll	-	-			-	-	-	-	-	-	-	-	-
15	355300	0.42%	WW Pwr Gen Equip SPP	-	-			-	-	-	-	-	-	-	-	-
16	355400	0.42%	WW Pwr Gen Equip TDP	146,396	49,249			-	-	-	-	97,147	7,320	-	-	-
17	355500	0.42%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.17%	WW Collection Sewers Forced	-	-			-	-	-	-	-	-	-	-	-
19	361100	0.17%	WW Collecting Mains	3,406,596	753,739			1,101	11	466	5	2,654,410	68,132	22	9	-
20	362000	0.17%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.0016667	WW Services Sewer	576,591	131,368			575	6	243	2	446,033	11,532	11	5	-
22	364000	0.83%	WW Flow Measuring Devices	5,720	5,410			-	-	-	-	311	572	-	-	-
23	370000	0.28%	WW Receiving Wells	-	-			-	-	-	-	-	-	-	-	-
24	371100	1.04%	WW Pump Equip Elect	118,847	59,926			-	-	-	-	58,921	14,856	-	-	-
25	371200	1.04%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.56%	WW TD Equipment	27,946	4,073			30,169	1,006	12,777	426	65,388	1,863	2,011	852	-
27	380050	0.56%	WW TD Equip Grit Removal	379,761	2,137			-	-	-	-	377,624	25,317	-	-	-
28	380100	0.56%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.56%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.56%	WW TD Equip Sldge Dig Tnk	3,002	213			-	-	-	-	2,789	200	-	-	-
31	380300	0.0055556	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.56%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.56%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.56%	WW TD Equip Chem Trmt Plt	14,467	1,266			-	-	-	-	13,201	964	-	-	-
35	380600	0.56%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
36	380625	0.56%	WW TD Equip Gen Trmt	-	-			-	-	-	-	-	-	-	-	-
37	380650	0.56%	WW TD Equip Influent Lift S	-	-			-	-	-	-	-	-	-	-	-
38	381000	0.42%	WW Plant Sewers	1,346	107			-	-	-	-	1,239	67	-	-	-
39	382000	0.28%	WW Outfall Sewer Lines	-	-			-	-	6,125	102	6,023	-	-	204	-
40	389100	0.56%	WW Oth Plt & Misc Equip Int	155,318	85,911			-	-	-	-	69,406	10,355	-	-	-
41	389600	0.0055556	WW Other P/E - CPS - 7E	-	-			-	-	-	-	-	-	-	-	-
42	390000	0.56%	WW Office Furniture & Equip	-	-			-	-	-	-	-	-	-	-	-
43	390200	1.67%	WW Computers & Peripheral	-	-			-	-	-	-	-	-	-	-	-
44	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.67%	WW Trans Equipment	-	-	3,572	438	-	-	-	-	-	-	-	-	714
46	392000	0.33%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.42%	WW Tool Shop & Garage Equip	-	-			766	19	325	8	1,063	-	38	16	-
48	394000	0.83%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.42%	WW Power Operated Equip	-	-			-	-	-	-	-	-	-	-	-
50	396000	0.83%	WW Communication Equip	-	-			4,789	239	2,028	101	6,476	-	479	203	-
51	397000	0.0083333	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.83%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54			TOTAL	5,514,717	1,099,533	3,572	438	37,400	1,281	32,105	814	4,482,595	163,784	2,562	1,627	714
								37,400								

Depreciable Plant	5,511,701	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.97%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Agua Fria Wastewater.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 Gene	192,857	22,377	270,000	3,375	384,195.65	4,802	816,498	4,821	6,750	9,605
2	304620	0.21%	Structures & Improvements Leas	18,317	536		-	-	-	17,782	458	-	-
3	334100	0.56%	Meters	11,777	4,641		-	-	-	7,136	786	-	-
4	339600	0.28%	Other P/E-CPS	364,887	72,241		-	-	-	292,646	12,078	-	-
5	340100	0.38%	Office Furniture & Equipment	1,267,925	569,006		-	-	-	698,918	57,057	-	-
6	340200	0.83%	Computer & Periphal Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Other	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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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

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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																		
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

Russell Ranch 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						
5–6	Corporate Allocation as of 12/31/15 has been annualized for one year with this adjustment. Includes removal of costs related to Public and Government Affairs and applies a 3% increase to Labor costs.						
11	Test Year Corporate Allocations					(b)	$ 223,728
13	Adjusted Test Year Corporate Allocations					Line [11]	$ 223,728
16	Total Arizona Corporate Allocation	$ 3,792,265	(a)				
17	Less: Public and Government Affairs	(307,499)	(a)				
18		$ 3,484,766	Line[16]+Line[17]				
20	Percent attributable to Labor	69%					
21	Arizona Corporate Allocation - Labor	$ 2,404,489	Line[18]*Line[20]				
23	2016 Labor Increase	3.00%	$ 72,135	Line[22]*3.00%			
24	2017 Labor Increase	3.00%	$ 74,299	(Sum Lines[22] and [24]) * 3.00%			
25	Total Labor Increase			$ 146,433	Line[23]+Line[24]		
28	Total Arizona Corporate Allocation less PG&A with Labor Increase			$ 3,631,200	Line[18]+Line[25]		
29	4 Factor			5.661%			
30	District Allocation of Arizona Corporate Allocations			$ 205,544	Line[28]*Line[29]		
32	Pro Forma Adjustment to Corporate Allocations					Line [30]	$ 205,544
35	Increase/(Decrease) in Corporate Allocation - Agua Fria Wastewater					Line[13]-Line[32]	$ (18,184)
37	Adjustment to Revenue and/or Expense - Agua Fria Wastewater					Line [35]	$ (18,184)

Agua Fria Wastewater Allocated via WW 3 - Factor to:	[A]	Line[37]*[A]
Russell Ranch Wastewater	4.7887%	$ (871)
Verrado Wastewater	52.6004%	$ (9,565)
Northeast Agua Fria (NEAF) Wastewater	42.6109%	$ (7,748)
		$ (18,184)

Workpapers & Supporting Documents:
(a) \2015 Corp Allocation Comparison.xlsx
(b) Sche6
\2015 AF_Russell Ranch 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%		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																		
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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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Russell Ranch 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
4 2016 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

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%	

To C2

Agua Fria Wastewater Allocated via WW 3 - Factor to:			
Russell Ranch Wastewater	4.7887%	$	399
Verrado Wastewater	52.6004%	$	4,383
Northeast Agua Fria (NEAF) Wastewater	42.6109%	$	3,550
		$	8,332

13
14
15 2015 Unadjusted Expenses

	Account	Description	Amount		
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	[B] Year 1 (= [A] * Line [9])	[C] Year 2 (= [A] + [B] * Line [9])	[D] Total (= [B] + [C])
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
eneral 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

	[D] * 4.789% Russell Ranch	[D] * 52.600% Verrado	[D] * 42.611% NEAF	Total
Fuel & Power	$ -	$ -	$ -	$ -
Chemicals	96	1,057	856	2,010
Corporate Allocation	16	171	139	325
Outside Services	32	352	285	669
Customer Accounting	14	155	126	296
General Office Expense	28	311	252	591
Miscellaneous	32	348	282	661
Maintenance Expense	181	1,989	1,611	3,781
	$ 399	$ 4,383	$ 3,550	$ 8,332

Line [25] Russell Ranch $ 399

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46
47 Workpapers & Supporting Documents:
48 Bureau of Labor Statistics - Phoenix CPI
49 \2015 Agua Fria Wastewater.xlsx
50 \2015 AF_Russell Ranch Wastewater.xlsm

Line No.

1 Cityworks License Fees — Business Unit: 7G

2

3 EPCOR has identified the need to implement a computerized maintenance management system designed to manage its distribution and collection system assets. Currently, EPCOR utilizes a
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
5 years. 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
6 maintenance management system. The adjustment below outlines the proposed increase to 2015 base license expenses for the known future Citywork expenses.

7
8
9 Cityworks License Fees
10 Cityworks Annual License Fees 2016 $ 50,000
11
12 $ 50,000
13
14 6U Factor Arizona 81.0969%
15 4 Factor Agua Fria WW 5.6605%
16
17
18 Total EPCOR AZ Allocated Costs $ 40,548 Line[12] * Line[14]
19 Agua Fria Allocated Portion $ 2,295 Line[15] * Line[18]
20
21
22
23
24 [A] Line[19]*[A]
25 Increase/(Decrease) to Expense — Agua Fria Wastewater Allocated via WW 3 - Factor to:
26 Russell Ranch Wastewater 4.7887% $ 110
27 Verrado Wastewater 52.6004% $ 1,207
28 Northeast Agua Fria (NEAF) Wastewater 42.6109% $ 978
29 $ 2,295
30 Sum Lines[25-27]
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46 Workpapers & Supporting Documents:
47 4-Factor
48 \2015 Agua Fria Wastewater.xlsm
49
50 \2015 AF_Russell Ranch 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%		
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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%				
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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							
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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 discussing in the testimony of Ms. Hubbard. The participant level for the wastewater
6 districts will be based on the current authorized participant level for their corresponding water districts is one exists. The discount for the eligible low income customers is proposed at a flat
7 $5.00 per month for each wastewater district. This adjustments 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

		[A]	Line[31]*[A]
36	Agua Fria Wastewater Allocated via GMC to:		
37	Increase/(Decrease) to Expense — Russell Ranch Wastewater	3.0577%	$ 367
38	Verrado Wastewater	42.0794%	$ 5,050
39	Northeast Agua Fria (NEAF) Wastewater	54.8629%	$ 6,584
40	Total		$ 12,000

46 Workpapers & Supporting Documents:

50 \2015 AF_Russell Ranch Wastewater.xlsm

Line No.	
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46	Workpapers & Supporting Documents:
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48	
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50	\2015 AF_Russell Ranch Wastewater.xlsm

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS33

Exhibit
Schedule C-2
Page 36
Witness: Boizelle

Line No.

1 Customer Communication & Education

3 The company will incur additional expenditures in relation to customer communication and education during 2016. 2015 customer communications have revealed the need to refine the
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 company's
5 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 projects to
8 build awareness of these initiatives amongst its customers.

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

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

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

27 Increase/(Decrease) to Expense

	[A]	Line[21]*[A]
Agua Fria Wastewater Allocated via WW 3 - Factor to:		
Russell Ranch Wastewater	4.7887%	$ 136
Verrado Wastewater	52.6004%	$ 1,497
Northeast Agua Fria (NEAF) Wastewater	42.6109%	$ 1,213
		$ 2,846
		Sum Lines [27-29]

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

50 \2015 AF_Russell Ranch 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																		
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%							
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

Russell Ranch 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] Rate	[B] Plant	[C] = [A] * [B] Depr Exp	
Vactor Trucks in 7A				
Factor	6.25%	$ 235,275	$ 14,705	
Asset # 168518	6.25%	179,111	11,194	
Total		$ 414,386	$ 25,899	Line [13] + Line [14]
Portion already in Plant In Service		$ 17,514	$ 1,095	Line [14] * Line [7]
	WW Factor	GMC	13.1637%	
	[A] Rate	[B] Plant	[C] = [A] * [B] Depr Exp	
Vactor Trucks used in WW Ops				
Asset # 168518	20.00%	$ 235,275	$ 47,055	
Asset # 218374	20.00%	179,111	35,822	
Project 1001902	20.00%	113,000	22,600	
Project 1001901	20.00%	360,000	72,000	
Total		$ 887,386	$ 177,477	Sum Lines [22] - [25]
Portion of Vactor and Sludge Trucks		$ 116,813	$ 23,363	Line [26] * Line [19]
Increase/(Decrease) to Depr Expense			$ 22,268	Line [28] - Line [17]

	GMC
Russell Ranch	3.0577%
Verrado	42.0794%
NEAF	54.8629%

	Plant	Accum Depr	
Russell Ranch	$ 536	$ 33	Line [17] * Line [7]
Verrado	7,370	461	Line [17] * Line [8]
NEAF	9,609	601	Line [17] * Line [9]
	$ 17,514	$ 1,095	

	Plant	Accum Depr	
Russell Ranch	$ 3,572	$ 714	Line [28] * Line [7]
Verrado	49,154	9,831	Line [28] * Line [8]
NEAF	64,087	12,817	Line [28] * Line [9]
	$ 116,813	$ 23,363	

	Plant	Accum Depr	
Russell Ranch	$ 3,036	$ 681	Line [19] - Line [13]
Verrado	41,784	9,370	Line [20] - Line [14]
NEAF	54,478	12,217	Line [21] - Line [15]
	$ 99,299	$ 22,268	

$ 681 Line [24] (Russell Ranch)

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

50 \2015 AF_Russell Ranch 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													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	Intentionally Left Blank
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Russell Ranch 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 15 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	7G	AZ	AZ-Factor
	DIRECT PLANT		District 4-Factor	5.6605%	81.0969%	4.5905%
	Test Year Adjusted Results					
			[4]	[5]	[6]	[5] * [3] = [7]
			NEAF	Russell Ranch	Verrado	Russell Ranch AZ-Factor
		District 4-Factor	42.6109%	4.7887%	52.6004%	0.2198%
Gross Property Value at 12/31/2015	$ 5,599,440	Schb2 Line [2]				
% of Plant Insured	48.77%	\[Insurance]1. Property & Terrorism [23]				
Gross Plant Insured	$ 2,730,760	Line [15] * Line [18]				

	Test Year Adjusted Results		Adjusted with Rate Increase		Adjusted with Rate Increase
Adjusted Revenues in Year Ended December 2015	$ 176,768	Schc2 [AL][14]	$ 382,646	Schc2 [AN][14]	

		Factor	Amount	Rate	Source	Premium		Amount	Premium
	1. Property Insurance	Plant [25]	$ 2,730,760	0.0582%	\[Insurance] Summary [1]	$ 1,588		$ 2,730,760	$ 1,588
	2. Excess Liability	Revenue Line [25]	176,768	0.2533%	\[Insurance] Summary [2]	448		382,646	969
	3. Umbrella Liability	AZ 4- Factor [14]	92,245	0.2198%	\[Insurance] Summary [3]	203		92,245	203
	4. Autos	AZ 4- Factor [14]	278,912	0.2198%	\[Insurance] Summary [4]	613		278,912	613
RR 4.7442%	5. Workers Compensation	Payroll Col [49]	54,333	1.6381%	\[Insurance] Summary [5]	890		54,333	890
RR 4.7442%	6. Pollution *	Fixed Site	4,073	0.05	\[Insurance] Summary [6]	195		4,073	195
	7. D&O	AZ 4- Factor [14]	13,535	0.2198%	\[Insurance] Summary [7]	30		13,535	30
	8. Fiduciary	AZ 4- Factor [14]	1,473	0.2198%	\[Insurance] Summary [8]	3		1,473	3
RR 4.7442%	9. Crime	Employee Count	1	$ 8.10	\[Insurance] Summary [9]	5		1	5
	10. Employed Lawyers	AZ 4- Factor [14]	1,208	0.2198%	\[Insurance] Summary [10]	3		1,208	3
	11. Non Owned Pollution	AZ 4- Factor [14]	15,728	0.2198%	\[Insurance] Summary [11]	35		15,728	35
RR 4.7442%	12. Employment Practices	Employee Count	1	$ 5.33	\[Insurance] Summary [12]	3		1	3
Russell Ranch Sit	13. Utilities Bond **	Site Bond Requirement	500,000	0.7891%	\[Insurance] Summary [13]	3,945		500,000	3,945
	14. Cyber Insurance	AZ 4- Factor [14]	1,388	0.2198%	\[Insurance] Summary [14]	3		1,388	3
	15. Sun City Flood Insurance	Sun City Only	2,194	0.0000%	\[Insurance] Summary [15]	-		2,194	-
	16. LAPP	AZ 4- Factor [14]	15,466	0.2198%	\[Insurance] Summary [16]	34		15,466	34
	17.ARI	AZ 4- Factor [14]	15,304	0.2198%	\[Insurance] Summary [17]	34		15,304	34
	Total					$ 8,032	Sum Lines[28-44]	Sum Lines[28-44]	$ 8,553

* 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	$ 2,816		$ 8,032
	Increase/(Decrease) to Insurance Other Than Group	$ 5,215	ine [45] - Line [50]	$ 521

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 AF_Russell Ranch 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%							
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%							
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

Russell Ranch 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 =	0.14%	One Minus Combined	62.37%	0.09%	
8							
9	Total Tax Percentage					38.54%	Sum Line [1-7]
10							
11	Operating Income % = 100% - Tax Percentage					61.46%	1 - [C] Line [9]
12							
13							
14							
15	1 \ Line [11] = Gross Revenue Conversion Factor						
16							
17							
18	Operating Income %					1.63	1 / [C] Line [11]
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43	Supporting Schedules:		Recap Schedules:				
44	C-2		A-1				
45							
46	Workpapers & Supporting Documents						
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48							
49							
50	\2015 AF_Russell Ranch Wastewater.xlsm						

D Schedule
Russell Ranch WW

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

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

Line No.	Item of Capital	End of Test Year [A] Dollar Amount	[B] Percent of Total	[C] Cost Rate (a)	[D] = [B] * [C] Weighted Cost	End of Projected Year [E] Dollar Amount	[F] Percent of Total	[G] Cost Rate (a)	[H] = [F] * [G] 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]							
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43	Supporting Schedules:		Recap Schedules:						
44	(a) D-2		A-1						
45									
46									
47									
48	\2015 AF_Russell Ranch Wastewater.xlsm								

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

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

Capital Structure for OCRB

Line No.	Item of Capital	Reference	End of Test Year [A] Dollar Amount	[B] Percent of Total	[C] Cost Rate	[D] = [B] * [C] Weighted Cost	Reference	End of Projected Year [E] Dollar Amount	[F] Percent of Total	[G] Cost Rate	[H] = [F] * [G] Weighted Cost
1	Long-Term Debt	Line [1] [B] * Line [7] [A]	$ 992,719	53.93%	4.29%	2.31%	Line [1] [F] * Line [7] [E]	$ 1,037,480	56.36%	4.29%	2.42%
2											
3	Short-Term Debt	Line [3] [B] * Line [7] [A]	$ 79,421	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]	$ 768,686	41.76%	10.65%	4.45%	Line [5] [F] * Line [7] [E]	$ 803,346	43.64%	10.65%	4.65%
6											
7	Totals	(a)	$ 1,840,826	100.00%		6.77%	Line [7] [A]	$ 1,840,826	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	Cost		Amount	Total	Rate	Cost
14	Item of Capital										
15	Long-Term Debt	Line [1] [F] * Line [29] [A]	$ 1,739,026	70.60%	4.29%	3.03%	Line [1] [F] * Line [28] [A]	$ 1,037,480	42.12%	4.29%	1.81%
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]	1,346,569.23	54.67%	10.65%	5.82%	Line [5] [F] * Line [28] [A]	$ 803,346	32.61%	10.65%	3.47%
20											
21	Fair Value Increment		0	0.00%	1.35%	0.00%	Line [31] [A] * Line [28] [A]	622,385	25.27%	1.35%	0.34%
22											
23		Sum Line [15-21]	$ 3,085,595	125.27%		8.85%	Sum Line [15-21]	**$ 2,463,210**	100.00%		5.62%
24											
25											
26											
27	EPCOR Proposed Adjusted Fair Value Rate Base										
28	Original Cost Rate Base (OCRB)		$ 1,840,826	(b)							
29	Reconstructed Cost New Depreciation (RCND)		$ 3,085,595	(b)							
30											
31	Fair Value Rate Base		**$ 2,463,210**	Average Lines [28] and [29]							
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43	Supporting Schedules:				Recap Schedules:						
44	(a) D-2				A-1						
45	(b) B-1										
46											
47											
48	\2015 AF_Russell Ranch Wastewater.xlsm										

Russell Ranch Wastewater
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Russell Ranch 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%	(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%	
7			Sum Lines[2-5]				Sum Lines[2-5]			
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] Cc	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%	(b)
19										
20										
21	Totals		$ 18,480,843	$ 36,962	0.20%		$ 18,480,843	$ 36,962	0.20%	Line [18]
22										
23										
24										
25	Supporting Schedules:			Recap Schedules:						
26	(a) E-1			D-1						
27	(b) D-2									
28										
29										
30	\2015 AF_Russell Ranch 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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43	Supporting Schedules: Recap Schedules:
44	D-1
45	
46	Work papers & Supporting Documents
47	
48	
49	
50	\2015 AF_Russell Ranch Wastewater.xlsm

E Schedule
Russell Ranch WW

Russell Ranch 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 [19-23]
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	
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 AF_Russell Ranch Wastewater.xlsm				
59					
60					
61					
62					
63					
64					

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

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

Allocated via Agua Fria WW GMC 3-Factor

Line No.		ORIGINAL DISTRICT Agua Fria Wastewater GMC Allocation Test Year Ended 12/31/2015	Russell Ranch Wastewater 3.06% Test Year Ended 12/31/2015	Verrado Wastewater 42.08% Test Year Ended 12/31/2015	NEAF Wastewater 54.86% Test Year Ended 12/31/2015	
1	ASSETS					
2	Utility Plant	78,957,565	5,560,479	51,848,403	21,548,682	
3	Construction Work in Progress	1,043,868	31,918	439,254	572,697	
4	Plant Acquisition Adjustment	858,026	26,236	361,052	470,738	
5	Less: Accumulated Depreciation	(23,037,341)	(1,111,923)	(13,833,270)	(8,092,148)	
6	Net Plant	$ 57,822,117	$ 4,506,710	$ 38,815,439	$ 14,499,969	Sum Line [2-5]
7						
8	CURRENT ASSETS					
9	Cash and Cash Equivalents	$ (14,849)	$ (454)	$ (6,248)	$ (8,147)	
10	Customer Accounts Receivable	452,106	13,824	190,244	248,039	
11	Allowance for Uncollectible Accounts	(5,510)	(168)	(2,319)	(3,023)	
12	Prepaid Expenses	3,724	114	1,567	2,043	
13	Plant Materials & Supplies	7,916	242	3,331	4,343	
14	Trade and Other Receivables	6,752	206	2,841	3,704	
15	Intercompany Receivables	13,859,141	423,766	5,831,844	7,603,531	
16	Total Current Assets	$ 14,309,280	$ 437,530	$ 6,021,260	$ 7,850,490	Sum Line [9-15]
17						
18	NON-CURRENT ASSETS					
19	Deferred Finance Charges	$ -	$ -	$ -	$ -	
20	Regulatory Deferrals	232,662	7,114	97,903	127,645	
21	Goodwill	(150,653)	(4,606)	(63,394)	(82,652)	
22	Deferred Debits	-	-	-	-	
23	Long-term investments	-	-	-	-	
24	Total Non-Current Assets	$ 82,010	$ 2,508	$ 34,509	$ 44,993	Sum Line [19-23]
25						
26	TOTAL ASSETS	$ 72,213,407	$ 4,946,747	$ 44,871,208	$ 22,395,452	Line 6+ Line16+ Line24
27						
28	LIABILITIES AND STOCKHOLDERS' EQUITY					
29						
30	Common Equity	$ 10,077,667	$ 1,830,343	$ 4,686,612	$ 3,560,712	
32	Long-Term Debt	$ 10,544,466	$ 322,414	$ 4,437,049	$ 5,785,003	Sum Line [35-39]
33						
34	CURRENT LIABILITIES					
35	Trade and Other Payables	$ 800,025	$ 24,462	$ 336,646	$ 438,917	
36	Current Portion of LTD	-	-	-	-	
37	Intercompany Payables	3,513,494	107,431	1,478,457	1,927,606	
38	Accrued Liabilities	-	-	-	-	
39	Customer Deposits	-	-	-	-	
40	Total Current Liabilities	$ 4,313,519	$ 131,893	$ 1,815,103	$ 2,366,523	Sum Line [43-48]
41						
42	NON-CURRENT LIABILITIES					
43	Advances in Aid of Construction	$ 24,066,905	$ -	$ 18,125,120	$ 5,941,785	
44	Accumulated Deferred Income Taxes	911,677	27,876	383,628	500,173	
45	Provision for ARO	-	-	-	-	
46	Regulatory Liabilities	840	26	354	461	
47	Accrued Pension Liability	367,421	11,235	154,609	201,578	
48	Other Credits	89,913	2,749	37,835	49,329	
49	Total Deferred Credits	$ 25,436,757	$ 41,885	$ 18,701,545	$ 6,693,326	
50						
51	Contributions in Aid of Construction	$ 21,840,998	$ 2,620,211	$ 15,230,899	$ 3,989,888	
52						
53	Total Liabilities & Common Equity	$ 72,213,407	$ 4,946,747	$ 44,871,208	$ 22,395,452	Line 30+32+ 40+49+51
54						
55						
56						
57	Supporting Schedules:	Recap Schedules:				
58	E-5	A-1, B-1				
59	TB15					
60	\2015 AF_Russell Ranch Wastewater.xlsm					
61						
62	\Summary of Plant Balances by NARUC.xlsx					
63	\2015 AIAC Summary by District - Present and Deconsolidated.xlsx					
64	\2015 CIAC Summary by District - Present and Deconsolidated.xlsx					

Russell Ranch 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 [D]	Total [E]=[A]+[B]+[C]+[D]	
1	Balance December 31, 2012	(a)	104,576	$ 522,880	$ 184,882,920	$ (33,157,609)	$ 152,248,192	
2								
3	Net Income					14,773,371	14,773,371	
4								
5	Dividends Paid					-	-	
6								
7	Other/Reclass					1,195,724	1,195,724	
8								
9	Balance December 31, 2013		104,576	$ 522,880	$ 184,882,920	$ (17,188,514)	$ 168,217,287	Sum Line [1-7]
10								
11	Net Income					23,156,242	23,156,242	
12								
13	Dividends Paid					(13,584,423)	(13,584,423)	
14								
15	Other/Reclass					(3,192,850)	(3,192,850)	
16								
17	Balance December 31, 2014		104,576	$ 522,880	$ 184,882,920	$ (10,809,545)	$ 174,596,256	Sum Line [9-15]
18								
19	Net Income					14,986,797	14,986,797	
20								
21	Dividends Paid					(11,142,573)	(11,142,573)	
22								
23	Other/Reclass					428,326	428,326	
24								
25	Balance December 31, 2015		104,576	$ 522,880	$ 184,882,920	$ (6,536,994)	$ 178,868,806	Sum Line [17-23]
26								
27							$ 178,868,806	Sch d1 Line [5]
28							$ (0)	
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 AF_Russell Ranch Wastewater.xlsm							

Russell Ranch 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	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-
4	341400	Trans Equip Other	-	-	-
5	343000	Tools, Shop and Garage	4,944	-	4,944
6	351000	WW Organization	-	-	-
7	352000	WW Franchises	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-
9	353500	WW Land & Ld Rights Gen	3,016	-	3,016
10	354200	WW Struct & Imp Coll	-	17,311	17,311
11	354300	WW Struct & Imp SPP	-	-	-
12	354400	WW Struct & Imp TDP	1,371	622,559	623,930
13	354500	WW Struct & Imp Gen	20,361	(2,561)	17,800
14	355200	WW Pwr Gen Equip Coll	-	-	-
15	355300	WW Pwr Gen Equip SPP	-	-	-
16	355400	WW Pwr Gen Equip TDP	146,396	-	146,396
17	355500	WW Pwr Gen Equip RWTP	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-
19	361100	WW Collecting Mains	3,406,596	-	3,406,596
20	362000	WW Special Coll Struct	-	-	-
21	363000	WW Services Sewer	576,591	-	576,591
22	364000	WW Flow Measuring Devices	5,720	-	5,720
23	370000	WW Receiving Wells	-	-	-
24	371100	WW Pump Equip Elect	142,842	(23,996)	118,847
25	371200	WW Pump Equip Oth Pwr	-	-	-
26	380000	WW TD Equipment	28,099	(154)	27,946
27	380050	WW TD Equip Grit Removal	1,987	377,774	379,761
28	380100	WW TD Equip Sed Tanks/Acc	-	-	-
29	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
30	380250	WW TD Equip Sldge Dig Tnk	3,002	-	3,002
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	-	-	-
33	380400	WW TD Equip Aux Effl Trmt	-	-	-
34	380500	WW TD Equip Chem Trmt Plt	14,467	-	14,467
35	380600	WW TD Equip Oth Disp	-	-	-
36	380625	WW TD Equip Gen Trmt	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-
38	381000	WW Plant Sewers	1,346	-	1,346
39	382000	WW Outfall Sewer Lines	-	-	-
40	389100	WW Oth Plt & Misc Equip Int	155,318	-	155,318
41	389600	WW Other P/E - CPS - 7E	-	-	-
42					
43		(continued)			
44					
45					
46	Workpapers & Supporting Documents:			Recap Schedules:	
47				A-4	
48	\UPIS Agua Fria Wastewater 12.31.15.xlsx			B-2	
49				E-1	
50	\2015 AF_Russell Ranch Wastewater.xlsm				

Russell Ranch 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	Russell Ranch (continued)					
2	390000	WW Office Furniture & Equip	$ -	$ -	$ -	
3	390200	WW Computers & Peripheral	-	-	-	
4	390300	WW Computer Software	-	-	-	
5	391000	WW Trans Equipment	-	-	-	
6	392000	WW Stores Equipment	-	-	-	
7	393000	WW Tool Shop & Garage Equip	-	-	-	
8	394000	WW Laboratory Equipment	-	-	-	
9	395000	WW Power Operated Equip	-	-	-	
10	396000	WW Communication Equip	-	-	-	
11	397000	WW Misc Equipment	-	-	-	
12	398000	WW Other Tangible Plant	-	-	-	
13	Not Classified	Not Classified	-	-		
14						
15						
16		Total Plant in Service	$ 4,523,784	$ 990,934	$ 5,514,717	Sum Lines[1-41] pg1 + Lines[1-13] pg2
17		From Schedule e1a			$ 5,553,682	
18		Variance			$ (38,965)	Line[16] - Line[17]
19						
20	Corporate Plant					
21	304500	Structures & Improvements General	$ 191,649	$ 1,207	$ 192,857	
22	304620	Structures & Improvements Leasehold	7,692	10,625	18,317	
23	334100	Meters	11,777	-	11,777	
24	339600	Other P/E-CPS	364,887	-	364,887	
25	340100	Office Furniture & Equipment	1,265,101	2,823	1,267,925	
26	340200	Computer & Periphal Equipment	838,607	565,981	1,404,587	
27	340300	Computer Software	24,197	169,707	193,904	
28	340330	Computer Software Other	6,370	-	6,370	
29	344000	Laboratory Equipment	17,277	-	17,277	
30	346100	Communication Equipment Non-Telephone	186,080	-	186,080	
31	346190	Remote Control & Instrument	122,024	-	122,024	
32	346200	Communication Equipment Telephone	53,365	15,577	68,942	
33	346300	Communication Equipment Other	4,902	149,509	154,411	
34	347000	Miscellaneous Equipment	537,772	754,491	1,292,262	
35						
36					$ 5,301,619	Sum Lines[21 - 34]
37		GMC Factor % Allocated to Agua Fria Wastewater			4.23%	
38		Agua Fria Wastewater Allocation			$ 224,076	Line[38] * Line[40]
39						
40		GMC Factor % Allocated to Russell Ranch Wastewater			3.06%	
41		Russell Ranch Wastewater Allocation			$ 6,852	Line[38] * Line[40]
42		From Schedule e1a			$ 6,797	Sche1
43		Variance			$ 54	Line[41] - Line[42]
44						
45	Workpapers & Supporting Documents:					
46				Recap Schedules:		
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 AF_Russell Ranch Wastewater.xlsm					

Russell Ranch 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)	-	2,582	2,582
4	307000	Wells & Springs (Corporate)	-	-	-
5	311200	Pump Equip Electric (Corporate)	24,695	(171)	24,525
6	340200	Comp & Periph Equip (Corporate)	-	-	-
7	340500	Other Office Equipment (Corporate)	-	-	-
8	304600	Struct & Imp Offices (Corporate)	9,052	-	9,052
9	304800	Struct & Imp Misc (Corporate)	-	8,610	8,610
10	341200	Trans Equip Hvy Duty Trks	-	-	-
11	341400	Trans Equip Other	-	-	-
12	343000	Tools, Shop and Garage	-	-	-
13	344000	Laboratory Equipment	-	-	-
14	346100	Comm Equip Non-Telephone	19,711	-	19,711
15	351000	WW Organization	-	-	-
16	352000	WW Franchises	1,304	-	1,304
17	353200	WW Land & Ld Rights Coll	450,976	-	450,976
18	353500	WW Land & Ld Rights Gen	20,747	-	20,747
19	354200	WW Struct & Imp Coll	2,899,458	675,199	3,574,657
20	354300	WW Struct & Imp SPP	991,919	5,676	997,595
21	354400	WW Struct & Imp TDP	-	-	-
22	354500	WW Struct & Imp Gen	1,630,226	5,269,810	6,900,037
23	355200	WW Pwr Gen Equip Coll	7,952	-	7,952
24	355300	WW Pwr Gen Equip SPP	63,439	-	63,439
25	355400	WW Pwr Gen Equip TDP	-	-	-
26	355500	WW Pwr Gen Equip RWTP	-	-	-
27	360000	WW Collection Sewers Forced	-	-	-
28	361100	WW Collecting Mains	109,750	-	109,750
29	362000	WW Special Coll Struct	486,363	-	486,363
30	363000	WW Services Sewer	8,725	-	8,725
31	364000	WW Flow Measuring Devices	5,498	50,425	55,923
32	370000	WW Receiving Wells	-	-	-
33	371100	WW Pump Equip Elect	560,040	466,473	1,026,512
34	371200	WW Pump Equip Oth Pwr	26,257	-	26,257
35	380000	WW TD Equipment	2,288,817	18,137	2,306,955
36	380050	WW TD Equip Grit Removal	1,048,383	(7,149)	1,041,234
37	380100	WW TD Equip Sed Tanks/Acc	5,311,862	15,978	5,327,840
38	380200	WW TD Equip Sldge/Effl Rmv	-	28,253	28,253
39	380250	WW TD Equip Sldge Dig Tnk	123,834	378,633	502,467
40	380300	WW TD Equip Sldge Dry/Filt	6,208,265	2,453,893	8,662,158
41	380350	WW TD Equip Sec Trmt Filt	-	-	-
42	380400	WW TD Equip Aux Effl Trmt	1,279,622	-	1,279,622
43	380500	WW TD Equip Chem Trmt Plt	48,381	160,400	208,781
44		(Continued)			
45					
46	Workpapers & Supporting Documents:			Recap Schedules:	
47				A-4	
48	\UPIS Agua Fria Wastewater 12.31.15.xlsx			B-2	
49				E-1	
50	\2015 AF_Russell Ranch Wastewater.xlsm				

Russell Ranch 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	$ 1,033,384	$ -	$ 1,033,384	
3	380625	WW TD Equip Gen Trmt	780,426	-	780,426	
4	380650	WW TD Equip Influent Lift S	64,980	-	64,980	
5	381000	WW Plant Sewers	111,410	-	111,410	
6	382000	WW Outfall Sewer Lines	4,259	-	4,259	
7	389100	WW Oth Plt & Misc Equip Int	19,365	69,931	89,296	
8	389600	WW Other P/E - CPS - 7E	-	-	-	
9	390000	WW Office Furniture & Equip	168,065	-	168,065	
10	390200	WW Computers & Peripheral	23,044	-	23,044	
11	390300	WW Computer Software	69,027	-	69,027	
12	391000	WW Trans Equipment	239,504	8,338	247,842	
13	392000	WW Stores Equipment	11,072	-	11,072	
14	393000	WW Tool Shop & Garage Equip	139,757	-	139,757	
15	394000	WW Laboratory Equipment	136,073	20,581	156,655	
16	395000	WW Power Operated Equip	136,487	-	136,487	
17	396000	WW Communication Equip	278,768	80,064	358,832	
18	397000	WW Misc Equipment	72,385	1,703	74,088	
19	398000	WW Other Tangible Plant	-	23,182	23,182	
20					$ 36,643,832	Sum Lines[2-43] pg3 + Lines[2-19] pg4
21						
22		Agua Fria Wastewater Allocation %			19.21%	
23		Agua Fria Wastewater Allocation			7,039,280	Line [20] * Line [22]
24						
25		GMC Factor % Allocated to Russell Ranch Wastewater			0.00%	
26		Russell Ranch Wastewater Allocation			-	Line [23] * Line [25]
27						
28						
29						
30						
31			Direct Plant		$ 5,514,717	P.2 Line [16]
32			Corporate Plant Allocated		6,852	P.2 Line [41]
33			NWVRTF Plant Allocated		-	Line[26
34			Total Russell Ranch Plant		$ 5,521,569	Sum Lines[31-34]
35			From Schedule E1		5,560,479	Sche1
36			Variance		$ (38,910)	Line[35]-Line[34]
37			Rollforward Adjustment (line [5] below)		(38,910)	P.5 Line[5]
38						
39						
40						
41						
42						
43						
44						
45	Workpapers & Supporting Documents:			Recap Schedules:		
46				A-4		
47	\UPIS Agua Fria Wastewater 12.31.15.xlsx			B-2		
48				E-1		
49	\2015 AF_Russell Ranch Wastewater.xlsm					
50						

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

Line No.	Adj Number	Reconciliaton of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] - [B] Difference	
1	**Adj Number**	**Reconciliaton of Plant Balances**	**Rollforward**	**General Ledger**	**Difference**	
2	ADJ SMM-RB1	District Direct	$ 5,514,717	$ 5,553,682	$ (38,965)	
3	ADJ SMM-RB4	7A Corporate	6,852	6,797	54	
4	ADJ SMM-RB6	7H Northwest Valley Regional Treatment Facility	-	-	-	
5		Total Expected Variance	$ 5,521,569	$ 5,560,479	$ (38,910)	Sum Line [2-4]
6		SChe1	$ 5,521,569	$ 5,560,479	$ (38,910)	
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	19.21%	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 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	13.997%	Sun City Water	$ 742,051	$ 736,175	$ 5,876	
25	13.016%	Sun City Wastewater	690,033	684,569	5,464	
26	8.997%	Sun City West Water	476,969	473,191	3,777	
27	8.791%	Sun City West Wastewater	466,050	462,359	3,691	
28	24.898%	Agua Fria Water	1,319,984	1,309,531	10,453	
29	4.227%	Agua Fria Wastewater	224,076	222,302	1,774	
30	0.129%	Russell Ranch Wastewater	*6,852*	*6,797*	*54*	
31	1.779%	Verrado Wastewater	*94,290*	*93,543*	*747*	
32	2.319%	Northeast Agua Fria (NEAF) Wastewater	*122,935*	*121,961*	*974*	
33	5.233%	Anthem Water	277,428	275,231	2,197	
34	5.162%	Anthem Wastewater	273,644	271,477	2,167	
35	9.352%	Mohave Water	495,797	491,870	3,926	
36	0.913%	Mohave Wastewater	48,420	48,036	383	
37	0.002%	Arizona Gateway Wastewater	*127*	*126*	*1*	
38	0.911%	Wishing Well Wastewater	*48,293*	*47,910*	*382*	
39	2.869%	Paradise Valley	152,083	150,878	1,204	
40	1.177%	North Mohave	62,409	61,915	494	
41	0.355%	Tubac	18,797	18,648	149	
42	1.016%	Havasu Water	53,879	53,452	427	Sum Line [24-42]
43	100.00%		$ 5,301,619	$ 5,259,635	$ 41,984	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					

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

Line No.	Adj Number	Reconciliation to B-2 Final Balance	[A] GL	[B] ADJ	[C] = [A] - [B] FINAL	
1						
2	ADJ SMM-RB1	Test Year Plant and Accumulated Depreciation Balances	$ 5,553,682	$ (38,965)	$ 5,514,717	
3	ADJ SMM-RB4	Corporate Plant and Accumulated Depreciation Balances	6,797	54	6,852	
4	ADJ SMM-RB6	Intentionally Left Blank	-	-	-	
5	ADJ SMM-RB9	6U Plant and Accumulated Depreciation Balances	-	2,296	2,296	
6	ADJ SMM-RB10	Post Test Year Plant Additions - One Year	-	39,529	39,529	
7		NWVRTF (7H) Allocation	-	-	-	
8		Corporate Plant (7A) Allocation	-	636	636	
9		USA Plant (6U) Allocation	-	1,493	1,493	
10		Direct Plant	-	37,400	37,400	
11	ADJ SMM-RB11	2017 Post Test Year Plant Additions- 6 Months	-	33,010	33,010	
12		NWVRTF (7H) Allocation	-	-	-	
13		Corporate Plant (7A) Allocation	-	905	905	
14		USA Plant (6U) Allocation	-	-	-	
15		Direct Plant	-	32,105	32,105	
16	ADJ SMM-RB15	Reclassification of Vactor Trucks	-	3,036	3,036	
17		Total	$ 5,560,479	$ 38,961	$ 5,599,440	
18		PER B-2	$ 5,560,479	$ 38,961	$ 5,599,440	Schb2
19		Difference	$ -	$ -	$ -	Line [17]-Line [18]
20						

		ADJ SMM-RB10	ADJ SMM-RB11	
21				
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	1,209,581	441,834	1,651,415
26	Direct — Northeast Agua Fria (NEAF) Wastewater	336,367	576,061	912,428
27	Mohave Wastewater	364,442	156,974	521,416
28	Direct — Arizona Gateway Wastewater	4,565	411	4,976
29	Direct — Wishing Well Wastewater	359,877	156,562	516,439
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
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 Lines[41-59] - Line[46] & [53]

Russell Ranch 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	0.109%	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] - lines [10] and [17]

ADJ SMM-RB15

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

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

\Summary of Plant Balances and Accum Depr by NARUC.xlsx
Schb2
4-factor

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

Exhibit
Schedule E-6
Page 1
Witness: Murrey

Line No.		[A] ORIGINAL DISTRICT Agua Fria Wastewater -7A Allocation WW 3 - Factor Test Year Ended 12/31/2015	[B] ORIGINAL DISTRICT Agua Fria Wastewater - DIRECT WW 3 - Factor Test Year Ended 12/31/2015	[C] ORIGINAL DISTRICT Agua Fria Wastewater - 7H Allocation WW 3 - Factor Test Year Ended 12/31/2015	Allocated via Agua Fria WW 3 Factor =[A] + [B] * [1] [D] Russell Ranch Wastewater 4.79% Test Year Ended 12/31/2015	=[A] + [B] * [1] [E] Verrado Wastewater 52.60% Test Year Ended 12/31/2015	=[A] + [B] * [1] + [C] [F] Northeast Agua Fria Wastewater 42.61% Test Year Ended 12/31/2015	
	Revenues *							
1	Water Revenues	$ -	$ -	$ -	$ -	$ -	$ -	
2	Wastewater Revenues	-	5,895,918	-	176,229	2,527,985	3,191,704	
3	Other Revenues	135	-	-	6	71	57	
4								
5	**Total Revenues**	$ 135	$ 5,895,918	$ -	$ 176,235	$ 2,528,056	$ 3,191,761	Sum Lines [6-9]
6	**Operating Expenses**							
7	Labor	$ 398,393	$ 298,056	$ 85,718	$ 33,351	$ 366,335	$ 382,482	
8	Purchased Water	77	-	790	4	41	823	
9	Fuel & Power	2,858	178,580	72,400	8,689	95,437	149,712	
10	Chemicals	21	42,958	55,284	2,058	22,607	73,597	
11	Waste Disposal & Other Utilities	277	9,193	32,715	453	4,981	36,750	
12	Intercompany Support Services							
13	Corporate Allocation	223,728	-	-	10,714	117,682	95,333	
14	Outside Services	43,674	116,323	5,851	7,662	84,159	74,028	
15	Group Insurance & Other Employee Benefits	37,078	143,465	41,415	8,646	94,966	118,346	
16	Pensions	-	-	-	-	-	-	
17	Regulatory Expense	2,755	-	-	132	1,449	1,174	
18	Insurance Other Than Group	12,263	50,468	11,964	3,004	32,997	38,695	
19	Customer Accounting	15,115	208,060	5	10,687	117,391	95,101	
20	Rents	18,318	872	-	919	10,094	8,177	
21	General Office Expense	57,976	28,024	6,284	4,118	45,237	42,929	
22	Miscellaneous	7,414	23,800	3,059	1,495	16,419	16,360	
23	Maintenance Expense	45,488	133,098	49,174	8,552	93,937	125,270	
24	Depreciation & Amortization	30,628	1,519,059	88,273	74,210	815,141	748,609	
25	General Taxes-Property	74	193,571	70,270	9,273	101,858	152,784	
26	General Taxes-Other	50,053	4,397	790	2,607	28,641	23,991	
27	Income Taxes	520,398	-	-	24,920	273,731	221,746	
28								
29	**Total Operating Expenses**	$ 1,466,589	$ 2,949,926	$ 523,991	$ 211,493	$ 2,323,104	$ 2,405,908	Sum Lines [12-33]
30	**Utility Operating Income**	$ (1,466,454)	$ 2,945,992	$ (523,991)	$ (35,258)	$ 204,952	$ 785,853	Line [10-34]
31	**Other Income & Deductions**							
32	Other Income & Deductions	315	-	-	15	166	134	
33	Interest Expense	563,566	-	-	26,987	296,438	240,140	
34	Other Expense	(6)	(161,559)	(2,151)	(7,737)	(84,984)	(70,996)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	
36	**Total Other Income & Deductions**	$ 563,874	$ (161,559)	$ (2,151)	$ 19,266	$ 211,619	$ 169,279	Sum Line [37-40]
37	**Net Profit (Loss)**	$ (2,030,328)	$ 3,107,551	$ (521,840)	$ (54,524)	$ (6,667)	$ 616,574	Line [35-41]
38								
39								
40								
41	* Revenues have been Deconsolidate by Meter Route linked to the Present Billing Determinants. See the H Schedules for detail							
42								
43								
44								
45	Supporting Schedules:							
46	H Schedules							
47	\2015 Agua Fria Wastewater Sch. A-F.xlsx							
48								
49								
50								
51								
52	\2015 AF_Russell Ranch Wastewater.xlsm							

F Schedule
Russell Ranch WW

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G Schedule
Russell Ranch WW

EPCOR WATER ARIZONA INC.
RUSSELL RANCH WASTEWATER DISTRICT

COST OF SERVICE SUMMARY - PRESENT RATES

Line no. No.	Description (1)	Cost of Service (2)	Residential (3)	Commercial (4)
1				
2				
3	1. Revenues From Wastewater			
4	Service - Present Rates	$ 176,761	$ 176,761	$ -
5	2. Other Revenues	9	9	-
6				
7	3. Total Operating Revenues	$ 176,770	$ 176,770	$ -
8				
9	4. Less: Operating Expenses	184,139	184,139	-
10				
11	5. Return and Income Taxes	$ (7,369)	$ (7,369)	$ -
12				
13	6. Less: Interest Expense (Allocated by Rate Base)	44,548	44,548	-
14				
15	7. Taxable Income	(51,917)	(51,917)	-
16				
17	8. Less: Income Taxes (Allocated based on Line 7)	(19,534)	(19,534)	-
18				
19	9. Net Return (Ln 5 - Ln 8)	$ 12,165	$ 12,165	$ -
20				
21	10. Original Cost Measure			
22	of Value	$ 1,840,835	$ 1,840,835	$ -
23				
24	11. Rate of Return, Percent	0.66%	0.66%	
25				
26	12. Relative Rate of Return	1.00	1.00	

EPCOR WATER ARIZONA INC.
AGUA FRIA WASTEWATER DISTRICT

COST OF SERVICE SUMMARY - PROPOSED RATES

Line no. No.	Description (1)	Cost of Service (2)	Residential (3)	Commercial (4)
1				
2	1. Revenues From Wastewater			
3	Service - Proposed Rates	$ 382,511	$ 382,511	$ -
4	2. Other Revenues	9	9	-
5				
6	3. Total Operating Revenues	$ 382,520	$ 382,520	$ -
7				
8	4. Less: Operating Expenses	187,648	187,648	-
9				
10	5. Return and Income Taxes	$ 194,872	$ 194,872	$ -
11				
12	6. Less: Interest Expense (Allocated by Rate Base)	44,548	44,547	-
13				
14	7. Taxable Income	150,324	150,325	-
15				
16	8. Less: Income Taxes (Allocated based on Line 7)	56,611	56,611	-
17				
18	9. Net Return (Ln 5 - Ln 8)	$ 138,262	$ 138,261	$ -
19				
20	10. Original Cost Measure			
21	of Value	$ 1,840,813	$ 1,840,813	$ -
22				
23	11. Rate of Return, Percent	7.51%	7.51%	
24				
25	12. Relative Rate of Return	1.00	1.00	
26				

i

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

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

Line no. No.	Cost Function (1)	Factor Ref. (2)	Rate Base (3)	Residential (4)	Commercial (5)
1					
2					
3					
4	Commodity	A	$ 19,711	$ 19,711	$ -
5					
6	Demand - Maximum Day	B	1,617,005	1,617,004	-
7					
8	Demand - Maximum Hour	C	3,032	3,032	-
9					
10	Customer Facilities - Services	D	182,974	182,975	-
11					
12	Customer Accounting	E	18,092	18,091	-
13					
14	Total		$ 1,840,814	$ 1,840,813	$ -

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

Line no. No.	Cost Function	Factor Ref.	Cost of Service	Residential	Commercial
1	(1)	(2)	(3)	(4)	(5)
2					
3	Commodity	A	$ 143,118	$ 143,119	$ -
4					
5	Demand - Maximum Day	B	(133,599)	(133,600)	-
6					
7	Demand - Maximum Hour	C	64,809	64,809	-
8					
9	Customer Facilities - Services	D	(17,558)	(17,557)	-
10					
11	Customer Accounting	E	130,878	130,877	-
12					
13	Total		$ 187,649	$ 187,648	$ -
14					

EPCOR WATER ARIZONA INC.
RUSSELL RANCH 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		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	2	8,453	0	8,453	0	0	0
5	Struct & Imp P	9	0	0	0	0	0	0
6	Wells & Springs	9	0	0	0	0	0	0
7	Pump Equip Electric	9	0	0	0	0	0	0
8	Comp & Periph Equip	9	4,382	53	3,838	8	436	48
9	Other Office Equipment	9	0	0	0	0	0	0
10	Struct & Imp Offices	9	0	0	0	0	0	0
11	Struct & Imp Misc	9	0	0	0	0	0	0
12	Trans Equip Hvy Duty Trks	9	0	0	0	0	0	0
13	Trans Equip Other	9	0	0	0	0	0	0
14	Tools, Shop and Garage	9	0	0	0	0	0	0
15	Laboratory Equipment	1	0	0	0	0	0	0
16	Comm Equip Non-Telephone	9	0	0	0	0	0	0
17	WW Organization	9	0	0	0	0	0	0
18	WW Franchises	9	497	6	435	1	49	5
19	WW Land & Ld Rights Coll	2	0	0	0	0	0	0
20	WW Land & Ld Rights Gen	7	3,016	1,398	286	48	0	1,283
21	WW Struct & Imp Coll	2	17,212	0	17,212	0	0	0
22	WW Struct & Imp SPP	2	0	0	0	0	0	0
23	WW Struct & Imp TDP	2	623,020	0	623,020	0	0	0
24	WW Struct & Imp Gen	7	27,061	12,543	2,568	433	0	11,515
25	WW Pwr Gen Equip Coll	2	0	0	0	0	0	0
26	WW Pwr SPP	2	0	0	0	0	0	0
27	WW Pwr Gen Equip TDP	2	97,147	0	97,147	0	0	0
28	WW Pwr Gen Equip RWTP	2	0	0	0	0	0	0
29	WW Collection Sewers Forced	2	0	0	0	0	0	0
30	WW Collecting Mains	2	2,654,410	0	2,654,410	0	0	0
31	WW Special Coll Struct	2	0	0	0	0	0	0
32	WW Services Sewer	4	446,033	0	0	0	446,033	0
33	WW Flow Measuring Devices	1	320	320	0	0	0	0
34	WW Receiving Wells	3	0	0	0	0	0	0
35	WW Pump Equip Elect	2	58,921	0	58,921	0	0	0
36	WW Pump Equip Oth Pwr	2	0	0	0	0	0	0
37	WW TD Equipment	2	65,388	0	65,388	0	0	0
38	WW TD Equip Grit Removal	2	377,624	0	377,624	0	0	0
39	WW TD Equip Sed Tanks/Acc	2	0	0	0	0	0	0
40	WW TD Equip Sldge/Effl Rmv	2	0	0	0	0	0	0
41	WW TD Equip Sldge Dig Tnk	2	2,789	0	2,789	0	0	0
42	WW TD Equip Sldge Dry/Filt	2	0	0	0	0	0	0
43	WW TD Equip Sec Trmt Filt	2	0	0	0	0	0	0
44	WW TD Equip Aux Effl Trmt	2	0	0	0	0	0	0
45	WW TD Equip Chem Trmt Plt	2	13,201	0	13,201	0	0	0
46	WW TD Equip Oth Disp	2	0	0	0	0	0	0

EPCOR WATER ARIZONA INC.
RUSSELL RANCH 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)	(6)	(7)	(8)
2								
3	WW TD Equip Gen Trmt	2	0	0	0	0	0	0
4	WW TD Equip Influent Lift S	2	0	0	0	0	0	0
5	WW Plant Sewers	2	1,239	0	1,239	0	0	0
6	WW Outfall Sewer Lines	3	6,023	0	0	6,023	0	0
7	WW Oth Plt & Misc Equip Int	7	69,406	32,170	6,587	1,111	0	29,532
8	WW Other P/E - CPS - 7E	7	378	175	36	6	0	161
9	WW Office Furniture & Equip	7	903	419	86	14	0	384
10	WW Computers & Peripheral	7	2,417	1,120	229	39	0	1,028
11	WW Computer Software	7	1,126	522	107	18	0	479
12	WW Trans Equipment	7	2,678	1,241	254	43	0	1,139
13	WW Stores Equipment	7	0	0	0	0	0	0
14	WW Tool Shop & Garage Equip	7	1,063	493	101	17	0	452
15	WW Laboratory Equipment	1	18	18	0	0	0	0
16	WW Power Operated Equip	7	0	0	0	0	0	0
17	WW Communication Equip	7	6,810	3,156	646	109	0	2,898
18	WW Misc Equipment	9	2,058	25	1,802	4	205	22
19	Corporate Assets	9	0	0	0	0	0	0
20	Unclassified	9	0	0	0	0	0	0
21								
22	Total Plant in Service		$ 4,493,595	$ 53,659	$ 3,936,379	$ 7,873	$ 446,724	$ 48,948
23								
24	OTHER RATE BASE ELEMENTS							
25	Regulatory Advances and Contributions	9		0	0	0	0	0
26	Customer Advances	9	0	0	0	0	0	0
27	Contributions in Aid of Constructior	9	(2,620,211)	(31,443)	(2,294,519)	(4,716)	(260,973)	(28,560)
28	Cash Working Capital Allowance	7	(4,682)	(2,170)	(444)	(75)	0	(1,992)
29	Deferred Income Taxes	9	(27,876)	(335)	(24,411)	(50)	(2,776)	(304)
30	Deferred Debits	9		0	0	0	0	0
31	Regulatory Liabilities	9		0	0	0	0	0
32								
33	Total Other Rate Base Elements		(2,652,769)	(33,947)	(2,319,374)	(4,841)	(263,749)	(30,856)
34								
35	Total Original Cost Measure of Value		$ 1,840,826	$ 19,711	$ 1,617,005	$ 3,032	$ 182,974	$ 18,092

EPCOR WATER ARIZONA INC.
RUSSELL RANCH 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3	OPERATION AND MAINTENANCE EXPENSES							
4								
5								
6								
7	Labor - Treatment	2	$ 1,531	$ -	$ 1,531	$ -	$ -	$ -
8	Labor - Collection	6	268	-	9	259	-	-
9	Labor - Administrative	7	31,266	14,492	2,967	500	-	13,304
10	Purchased Water	1	5	5	-	-	-	-
11	Fuel and Power	1	9,611	9,611	-	-	-	-
12	Chemicals	1	2,294	2,294	-	-	-	-
13	Waste Disposal and Other Utilties	1	453	453	-	-	-	-
14	Corporate allocation	7	9,858	4,569	936	158	-	4,195
15	Outside Services	7	7,684	3,562	729	123	-	3,270
16	Group Insurance and Other Benefits	8	12,404	5,437	1,691	285	-	4,992
17	Pensions	8	-	-	-	-	-	-
18	Regulatory Expense	7	6,398	2,966	607	102	-	2,723
19	Insurance Other Than Group	7	8,741	4,051	829	140	-	3,719
20	Customer Accounting	5	11,345	-	-	-	-	11,345
21	Rents	7	919	426	87	15	-	391
22	General Office Expense	7	3,356	1,555	318	54	-	1,428
23	Miscellaneous	7	1,893	878	180	30	-	806
24	Maintenance Expense - Treatment	2	409	-	409	-	-	-
25	Maintenance Expense - Collection	6	72	-	2	69	-	-
26	Maintenance Expense - Administrative	7	8,362	3,876	794	134	-	3,558
27								
28								
29	TOTAL OPERATION AND MAINTENANCE EXPENSES		116,871	54,175	11,090	1,869	-	49,729
30								
31								
32	503 DEPRECIATION EXPENSE							
33	Struct & Imp SS	6	391	-	13	378	-	-
34	Struct & Imp P	2	-	-	-	-	-	-
35	Wells & Springs	2	-	-	-	-	-	-
36	Pump Equip Electric	2	-	-	-	-	-	-
37	Comp & Periph Equip	7	-	-	-	-	-	-
38	Other Office Equipment	7	-	-	-	-	-	-
39	Struct & Imp Offices	7	-	-	-	-	-	-
40	Struct & Imp Misc	7	-	-	-	-	-	-

EPCOR WATER ARIZONA INC.
RUSSELL RANCH 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	Trans Equip Hvy Duty Trks	7	-	-	-	-	-	-
4	Trans Equip Other	7	-	-	-	-	-	-
5	Tools, Shop and Garage	7	247	115	23	4	-	105
6	Laboratory Equipment	7	-	-	-	-	-	-
7	Comm Equip Non-Telephone	7	-	-	-	-	-	-
8	WW Struct & Imp Coll	7	577	267	55	9	-	246
9	WW Struct & Imp SPP	2	-	-	-	-	-	-
10	WW Struct & Imp TDP	3	20,798	-	-	20,798	-	-
11	WW Struct & Imp Gen	7	959	445	91	15	-	408
12	WW Pwr Gen Equip Coll	2	-	-	-	-	-	-
13	WW Pwr Gen Equip SPP	2	-	-	-	-	-	-
14	WW Pwr Gen Equip TDP	3	7,320	-	-	7,320	-	-
15	WW Pwr Gen Equip RWTP	2	-	-	-	-	-	-
16	WW Collection Sewers Forced	2	-	-	-	-	-	-
17	WW Collecting Mains	2	68,163	-	68,163	-	-	-
18	WW Special Coll Struct	2	-	-	-	-	-	-
19	WW Services Sewer	4	11,548	-	-	-	11,548	-
20	WW Flow Measuring Devices	1	573	573	-	-	-	-
21	WW Receiving Wells	3	-	-	-	-	-	-
22	WW Pump Equip Elect	2	14,856	-	14,856	-	-	-
23	WW Pump Equip Oth Pwr	2	-	-	-	-	-	-
24	WW TD Equipment	3	4,726	-	-	4,726	-	-
25	WW TD Equip Grit Removal	3	25,317	-	-	25,317	-	-
26	WW TD Equip Sed Tanks/Acc	3	-	-	-	-	-	-
27	WW TD Equip Sldge/Effl Rmv	2	-	-	-	-	-	-
28	WW TD Equip Sldge Dig Tnk	2	200	-	200	-	-	-
29	WW TD Equip Sldge Dry/Filt	2	-	-	-	-	-	-
30	WW TD Equip Sec Trmt Filt	2	-	-	-	-	-	-
31	WW TD Equip Aux Effl Trmt	2	-	-	-	-	-	-
32	WW TD Equip Chem Trmt Plt	2	964	-	964	-	-	-
33	WW TD Equip Oth Disp	2	-	-	-	-	-	-
34	WW TD Equip Gen Trmt	2	-	-	-	-	-	-
35	WW TD Equip Influent Lift S	2	-	-	-	-	-	-
36	WW Plant Sewers	2	67	-	67	-	-	-
37	WW Outfall Sewer Lines	3	204	-	-	204	-	-
38	WW Oth Plt & Misc Equip Int	7	10,355	4,799	983	166	-	4,406
39	WW Other P/E - CPS - 7E	7	16	7	1	0	-	7

EPCOR WATER ARIZONA INC.
RUSSELL RANCH 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2								
3	WW Office Furniture & Equip	7	74	34	7	1	-	31
4	WW Computers & Peripheral	7	360	167	34	6	-	153
5	WW Computer Software	7	461	214	44	7	-	196
6	WW Trans Equipment	7	681	316	65	11	-	290
7	WW Stores Equipment	7	-	-	-	-	-	-
8	WW Tool Shop & Garage Equip	7	55	25	5	1	-	23
9	WW Laboratory Equipment	2	1	-	1	-	-	-
10	WW Power Operated Equip	7	-	-	-	-	-	-
11	WW Communication Equip	7	750	348	71	12	-	319
12	WW Communication Equip	7	145	67	14	2	-	62
13	Total Depreciation Expense		169,808	7,377	85,658	58,978	11,548	6,246
14								
15	AMORTIZATION EXPENSE							
16	Amortization of Contributions	9	(111,450)	(1,337)	(97,597)	(201)	(11,100)	(1,215)
17	Other Amortizations	10		-	-	-	-	-
18	Amortization of Regulatory Assets	10		-	-	-	-	-
19								
20	Total Amortizations		(111,450)	(1,337)	(97,597)	(201)	(11,100)	(1,215)
21								
22	TAXES, OTHER THAN INCOME							
23	Payroll Taxes	8	193,571	84,842	26,384	4,452	-	77,893
24	Property Taxes	10	9,764	104	8,577	16	971	96
25	Other Taxes	10	(190,906)	(2,043)	(167,711)	(305)	(18,976)	(1,871)
26	Gross Receipt Tax and Misc.	10	-	-	-	-	-	-
27								
28	Total Taxes, Other Than Income		12,429	82,904	(132,750)	4,162	(18,006)	76,118
29								
30	Total O & M, Depreciation and Other Taxes		187,658	143,118	(133,599)	64,809	(17,558)	130,878
31								
32								
33	507.2 INCOME TAXES	10	56,611	606	49,732	91	5,627	555
34								
35	Utility Operating Income Available							
36	for Return	10	138,377	1,481	121,565	221	13,755	1,356
37								
38	Total Cost of Service		382,646	145,205	37,698	65,121	1,824	132,789
39								
40	Less: Other Wastewater Revenues	11	6	2	1	1	0	2
41								
42	Total Cost of Service Related to							
43	Sales of Water		$ 382,639	$ 145,202	$ 37,698	$ 65,120	$ 1,824	$ 132,786

EPCOR WATER
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		0.0333	0.9667			1.0000
Factor 7 - Administrative and General						
Cost	17,800	3,642	613	0	16,336	38,393
Factor	0.4635	0.0949	0.0160	0.0000	0.4255	0.9999
Factor 8 - Labor Related Expenses						
Cost	14,492	4,507	759	0	13,304	33,062
Factor	0.4383	0.1363	0.023	0	0.4024	1.0000
Factor 9 - Rate Base Less Costs Allocated						
Cost	53,571	3,921,846	7,855	446,026	48,865	4,478,163
Factor	0.012	0.8757	0.0018	0.0996	0.0109	1.0000
Factor 10 - Rate Base						
Cost	19,711	1,617,005	3,032	182,974	18,092	1,840,815
Factor	0.0107	0.8785	0.0016	0.0994	0.0098	1.0000
Factor 11 - Cost of Service						
Cost	145,205	37,698	65,121	1,824	132,789	382,636
Factor	0.3794	0.0986	0.1702	0.0048	0.347	1.0000

EPCOR WATER
RUSSELL RANCH 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	35	1.0000
Commercial/Public	0	0.0000
Other Water Utility	0	0.0000
Total	35	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	35	2.00	70	1.0000
Commercial/Public	0	1.80	0	0.0000
Other Water Utility	0		0	0.0000
Total	35		70	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	1.5	4.00	5.9	1.0000
Commercial/Public	0.0	3.00	0.0	-
Other Water Utility	0.0		0.0	-
Total	1.5		5.9	1.0000

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER
RUSSELL RANCH 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	207	1.0000
Commercial/Public	0	0.0000
Other Water Utility	0	0.0000
Total	207	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	207	1.0000
Commercial/Public	0	0.0000
Other Water Utility	0	0.0000
Total	207	1.0000

EPCOR WATER
RUSSELL RANCH WASTEWATER DISTRICT
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Other Water Utility		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	207	207	0	0	0	0	207	207
1	2.50		0	0	0	0	0	0	0
1-1/2	5.00		0	0	0	0	0	0	0
2	8.00		0	0	0	0	0	0	0
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		207	207	0	0	0	0	207	207

EPCOR WATER ARIZONA INC.
RUSSELL RANCH 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	$ 382,629	100.0%	$ 176,761	100.0%	$ 382,511	100.0%	$ 205,750	116.4%
Commercial	-	0.0%	$ -	0.0%	-	0.0%	-	
Other Water Utility	-	0.0%	0	0.0%	-	0.0%	-	
Total Sales	382,629	100.0%	176,761	100.0%	382,511	100.0%	205,750	116.4%
Other Revenues	6		6		6		-	0.0%
Total	$ 382,635		$ 176,768		$ 382,518		$ 205,750	116.4%

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

Line no. No.	Cost Function	Factor Ref	Total Cost of Service	Residential	Commercial
1	(1)	(2)	(3)	(4)	(5)
2					
3	Commodity	A	$ 145,202	$ 145,201	$ -
4					
5	Demand - Maximum Day	B	37,698	37,698	-
6					
7	Demand - Maximum Hour	C	65,120	65,120	-
8					
9	Customer Facilities - Services	D	1,824	1,825	-
10					
11	Customer Accounting	E	132,786	132,785	-
12					
13	Total		$ 382,630	$ 382,629	$ -

H Schedule
Russell Ranch WW

EPCOR Water - Russell Ranch 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	$ 180,545	$ 176,761	$ 382,511	$ 205,750	116.40%
3						
4	Misc. Revenues	$ 6	$ 6	$ 6		
5						
6						
7	Reconciling Amount to General Ledger					
8						
9	Total Revenues	$ 180,551	$ 176,768	$ 382,518	205,750	116.40%
10						
11	Per General Ledger	$ 180,551				
12						
13	Difference	$ -				
14						
15	No Misc. Revenues		$ 176,761	$ 382,511		
16						
17	Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6)		$ (3,784)			
18						

EPCOR Water - Russell Ranch 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: Original Present Rates	Revenues: Annualized Present Rates	Revenues: Proposed Rates	Proposed: Increase Amount	Proposed: Increase %
1	C1MS1	Russell Ranch Wastewater Residential	207	2,192	$ 180,545	$ 176,761	$ 382,511	$ 205,750	116.40%
2									
3									
4									
5									
6									
7									
8		Total Russell Ranch - Billed Revenues	207	2,192	$ 180,545	$ 176,761	$ 382,511	$ 205,750	116.40%
9									
10									
11									

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

Schedule H-3

Exhibit
Schedule H-3
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Block	Present Rate Rate	Proposed Rate Rate	Change	Volume Charge Prior Rate Rate	Volume Charge Present Rate Rate	Volume Charge Proposed Rate Rate	Volume Charge Change
1	C1MS1	Russell Ranch Wastewater Residential	First 7,000 gals.	$ 71.16	$ 153.99	$ 82.83	$ -	$ -	$ -	$ -
2										
3										
4										
5										
6										
7										
8										
9										
10										

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

Schedule H-3

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	Russell Ranch Wastewater Res	First 7,000 gals.	$71.16	2,484	$ 176,761		$ -	-	$ 176,761
2										
3										
4										
5										
6										
7										
8										
9										
10										

EPCOR Water - Russell Ranch 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	$ 45.00	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 (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 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM ITS CUSTOMERS A
32 PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-
33 609(D)(5).
34

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

EPCOR Water - Russell Ranch Wastewater
Test Year Ended December 31, 2015
Typical Bill Analysis

Exhibit
Schedule H-4
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	C1MS1	Russell Ranch Wastewater Residential	-	$ 71.16	$ 153.99	$ 82.83	116.40%

EPCOR Water
Russell Ranch Wastewater - C1MS1
Unit of Measure = 1000 Gals.

Wit

Rate Schedule:	C1MS1				
Description:	Russell Ranch Wastewater Residential				
			$ 57.36	$ 71.16	
Tier One		Break Over:	7,000	Gallons	Rate:
Tier Two		Break Over:	999,999,999	Gallons	Prior Rate:

Full Bills

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
0	0	0	0	0	0
1	0	0	0	0	0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	0	0	0
6	0	0	0	0	0
7	0	0	0	0	0

	Bill Count	Tier 1 Usage
Full Bill - Prior Rate	-	-
Full Bill - Present Rate	2,280	-
Full Bill - More than 1 Dwelling	-	-
Partial Bills - Prior Rate	60.97	375
Partial Bills - Present Rate	171.22	
Partial Bills - More than 1 Dwelling (Prior Rate)	-	-
Partial Bills - More than 1 Dwelling (Present Rate)	-	-
	2,512	375

Revenues	$ 177,925.91	$ 2,619.13
Adjustment to General Ledger		

Average Customers	207.00
Average Consumption**	2.19

	Annualized Revenues	
	Basic	Volumetric
Average Customer	207.00	207.00
Average Consumption		2.19
Rate	$ 71.16	$ -
# of Months	12	12
Annualized Revenues	$ 176,761.44	$ -

Annualized Revenues

Increase/(Decrease) from Annualization

* Bills at Various rates. Total bills determined calculated by number of bill equivalents. Revenue equal to actual revenue billed in test year for partial bills.
** Average consumption calculated for those bills which were billed consumption.

Exhibit
Schedule H-5
Page 1
ness: Heppenstall

$	-
$	6.9782

	Total
$	180,545
$	1
$	180,546

$	176,761
$	(3,784)