0000169083

EPCOR Water Arizona Inc.

New Rate Application

WS-01303A-16-0145

Part 7 of 7

BARCODE 0000169083

A Schedule
Wishing Well WW

Wishing Well 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	$ 5,078,201	(a)	$ 5,351,896	(a)	$ 5,215,048	Average ([A] + [B])
2							
3	Adjusted Operating Income	$ 314,854		$ 314,854		$ 314,854	(b)
4							
5	Current Rate of Return	6.20%		5.88%		6.04%	Line[3] / Line[1]
6							
7	Required Operating Income	$ 360,679		$ 360,679		$ 360,679	Line [1] * Line [11]
8							
9	Weighted Average Cost of Capital	7.07%		7.07%		7.07%	(d)
10	Fair Value Adjustment	0.03%		-0.33%		-0.15%	(d)
11	Required Rate of Return	7.10%		6.74%		6.92%	
12							
13	Operating Income Deficiency	$ 45,825		$ 45,825		$ 45,825	Line [7] - Line [3]
14							
15	Gross Revenue Conversion Factor	1.63		1.63		1.63	(c)
16							
17	Increase in Gross Revenue Requirement	$ 74,694		$ 74,694		$ 74,694	Line [13] * Line [15]
18							
19							

	Customer Classification	Present Rates (e) [D]	Annualized Rates (e) [E]	Proposed Rates (e) [F]	Dollar Increase [G] = [H] - [F]	Percent Increase [H]=[G]/[E]
23	Residential	$ 1,042,704	$ 1,405,059	$ 1,479,489	$ 74,431	5.30%
24	Commercial	10,790	14,135	14,884	749	5.30%
25	Commercial Large	-	-	-	-	0.00%
26	OPA	9,105	12,251	12,900	649	5.30%
27	Other	1,464	-	-	-	0.00%
28						
29	Total Water Revenues	$ 1,064,064	$ 1,431,445	$ 1,507,273	$ 75,828	5.30%
30	Effluent	$ 48,715	$ 48,715	$ 48,715		
31	Other Revenues	$ 5,114	$ 5,114	$ 5,114	$ -	0.00%
32						
33	Total Revenues	$ 1,117,892	$ 1,485,274	$ 1,561,102	$ 75,828	5.11%
34						
35		Sch C2 [A] + [B] + [AC]	Sch C2 [AM]	Sch C2 [AO]		
36	Check From C2	$ 1,117,892	$ 1,485,274	$ 1,559,968		
37		$ (0)	$ (0)	$ (1,134)	Line [36] * Line [33]	

38
39
40
41
42
43
44 Supporting Schedules
45
46 (a) B-1
47 (b) C-1
48 (c) C-3
49 (d) D-1
50 (e) H-1
51
52 \2015 M_Wishing Well Wastewater.xls

B Schedule
Wishing Well WW

Wishing Well 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		$ 9,536,131	$ 12,167,142	
3					
4	Less:				
5					
6	Accumulated Depreciation		1,977,587	4,049,846	(b)
7					
8	Net Utility Plant in Service		$ 7,558,544	$ 8,117,297	Line[11]-Line[15]
9					
10					
11	Less:				
12					
13	Advances in Aid of		1,333,381	1,467,578	
14	Construction				
15	Contribution in Aid of Construction -		1,302,468	1,433,554	
16	Net of Amortization				
17					
18	Customer Meter Deposits		-	-	
19	Deferred Income Taxes & Credits		196,484	216,259	
20	Investment Tax Credits		-	-	
21	Regulatory Liabilities		1,430	1,430	
22					
23	Plus:				
24	Deferred Debits		377,396	377,396	
25	Working Capital Allowance	(c)	(23,977)	(23,977)	
26	Utility Plant Acquisition Adjustment		-	-	
27					
28	Total Rate Base		$ 5,078,201	$ 5,351,896	Line[8] - Lines[13-21] + Line[24-26]
29					
30					
31	Fair Value Rate Base		OCRB + RCND Rate Base / 2	$ 5,215,048	Sum ([A] Line [28] + [B] Line [28])/2
32	Fair Value Increment			$ 136,847	[B] Line [31] - [A] line [28]
33	Fair Value Ratio			1.0539	[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	Workpapers and Supporting Documents				
48					
49					
50	\2015 M_Wishing Well Wastewater.xls				

Wishing Well 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] Actual End of Test Year (c)	Page 3 [B] ADJ SMM-RB1 Test Year Plant and Accumulated Depreciation Balances	Page 4 [C] ADJ SMM-RB2 Remove Plant Acquisition Adjustment	Page 5 [D] ADJ SMM-RB3 AIAC Refunds Paid Post Test Year	Page 6 [E] ADJ SMM-RB4 Corporate Plant and Accumulated Depreciation Balances	Page 7 [F] ADJ SMM-RB5 Clear Regulatory Asset & Liability Balances	Page 8 [G] ADJ SMM-RB6 -N/A- Intentionally Left Blank	Page 9 [H] ADJ SMM-RB7 Decision No 75268 Regulatory Treatment	Page 10 [I] ADJ SMM-RB8 -N/A- Intentionally Left Blank
1	Gross Utility									
2	Plant in Service	$ 8,966,911	$ (3,337)	$ -	$ -	$ 382	$ -	$ -	$ -	$ -
3										
4	Less:									
5										
6	Accumulated Depreciation	2,261,435	(311,430)	-	-	674	-	-	-	-
7										
8	Net Utility Plant									
9	in Service	$ 6,705,476	$ 308,094	$ -	$ -	$ (291)	$ -	$ -	$ -	$ -
10										
11	Less:									
12										
13	Advances in Aid of	$ 1,333,796	$ -	$ -	$ (415)	$ -	$ -	$ -	$ -	$ -
14	Construction									
15	Contributions in Aid of	1,307,405	-	-	-	-	-	-	-	-
16	Construction - Net of Amortizations									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	196,484	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	181	-	-	-	-	(181)	-	1,430	-
22										
23	Plus:									
24	Deferred Debits	$ 423,345.37	$ -	$ -	$ -	$ -	$ (423,345.37)	$ -	$ 377,396.37	$ -
25	Working Capital Allowance	(23,977)	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	184,921	-	(184,921)	-	-	-	-	-	-
27										
28	Total	$ 4,451,900	$ 308,094	$ (184,921)	$ 415	$ (291)	$ (423,164)	$ -	$ 375,966	$ -
29										
30	Supporting Schedules:								Recap Schedules:	
31	(a) B-3								B-1	
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 M_Wishing Well Wastewater.xls									

Wishing Well 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 -N/A- Intentionally Left Blank	Page 16 [O] ADJ SMM-RB14 -N/A- 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	$ 16,184	$ 371,651	$ 162,939	$ -	$ -	$ -	$ 21,401	$ 569,220	$ 9,536,131
3										
4	Less:									
5										
6	Accumulated Depreciation	8,401	11,311	4,671	-	-	-	2,527	(283,847)	1,977,587
7										
8	Net Utility Plant									
9	in Service	$ 7,783	$ 360,340	$ 158,268	$ -	$ -	$ -	$ 18,874	$ 853,068	$ 7,558,544
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (415)	$ 1,333,381
14	Construction								-	-
15	Contributions in Aid of	-	-	-	(4,937)	-	-	-	(4,937)	1,302,468
16	Construction - Net of Amortizations								-	-
17									-	-
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	-	-	-	-	-	-	-	-	196,484
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	1,249	1,430
22									-	-
23	Plus:								-	-
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (45,949.00)	$ 377,396.37
25	Working Capital Allowance	-	-	-	-	-	-	-	-	(23,977)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(184,921)	-
27										
28	Total	$ 7,783	$ 360,340	$ 158,268	$ 4,937	$ -	$ -	$ 18,874	$ 626,300	$ 5,078,201
29										
30	Supporting Schedules:								Recap Schedules:	
31	(a) B-3								B-1	
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 M_Wishing Well Wastewater.xls									

Wishing Well 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	$ 8,915,664	(a)
5			
6	Plant Balance per General Ledger	$ 8,919,001	(b)
7			
8	Increase/(Decrease) To Plant in Service	$ (3,337)	Line [4] - Line [6]
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	Accumulated Depreciation Balance per Rollforward	$ 1,932,946	(a)
22			
23	Accumulated Depreciation Balance per General Ledger	$ 2,244,377	(b)
24			
25	Increase/(Decrease) To Accumulated Depreciation	$ (311,430)	Line [21] - Line [23]
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
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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 M_Wishing Well Wastewater.xls		

Mohave Wastewater Beginning Balance Plant and Accum Depr Reconciliation
Schedule B-2 ADJ SMM- RB1
Page 3a
Witness: Mahler

Prior Decision

PLANT

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

Accumulated Depreciation

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

Mohave Wastewater

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

Mohave Wastewater (7N) Plant and Accumulated Depreciation Balances
Schedule B-2 ADJ SMM - B1
Page 3d
Witness: Mahler

Dec No. 75268

2013

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

2014

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

2015

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

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Schedule B-2 ADJ SMM - RB1

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Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Wishing Well Wastewater

1	2	3	4	5	6
		Dec No. 71410 Eff 12/1/2009		Dec No. 75268 Eff 9/1/2015	
LINE NO.	G/L ACCT. NO. DESCRIPTION	2013 Monthly Depr Rate	2013 Annual Depr Rate	9/1/15 Monthly Depr Rate	9/1/15 Annual Depr Rate
1	352000 WW Franchises	0.0000%	0.0000%	0.0000%	0.0000%
2	346300 Comm Equip Other	0.0000%	0.0000%	0.0000%	0.0000%
3	354200 WW Struct & Imp Coll	0.2333%	2.8000%	0.2775%	3.3300%
4	354400 WW Struct & Imp TDP	0.2333%	2.8000%	0.1667%	2.0000%
5	355400 WW Pwr Gen Equip TDP	0.4167%	5.0000%	0.2775%	3.3300%
6	360000 WW Collection Sewers Forced	0.1667%	2.0000%	0.1192%	1.4300%
7	361100 WW Collecting Mains	0.1667%	2.0000%	0.1192%	1.4300%
8	362000 WW Special Coll Struct	0.1667%	2.0000%	0.2775%	3.3300%
9	363000 WW Services Sewer	0.1700%	2.0400%	0.1667%	2.0000%
10	364000 WW Flow Measuring Devices	0.8333%	10.0000%	0.5558%	6.6700%
11	371100 WW Pump Equip Elect	0.4517%	5.4200%	0.4167%	5.0000%
12	380000 WW TD Equipment	0.1275%	1.5300%	0.4167%	5.0000%
13	380050 WW TD Equip Grit Removal	0.4167%	5.0000%	0.4167%	5.0000%
14	380100 WW TD Equip Sed Tanks/Acc	0.3000%	3.6000%	0.4167%	5.0000%
15	380300 WW TD Equip Sldge Dry/Filt	0.4167%	5.0000%	0.4167%	5.0000%
16	380500 WW TD Equip Chem Trmt Plt	0.4167%	5.0000%	0.4167%	5.0000%
17	380600 WW TD Equip Oth Disp	0.4167%	5.0000%	0.4167%	5.0000%
18	380625 WW TD Equip Gen Trmt	0.4167%	5.0000%	0.4167%	5.0000%
19	389600 WW Other P/E-CPS				
20	390200 WW Computers & Peripheral	0.3367%	4.0400%	0.8333%	10.0000%
21	390300 WW Computer Software				
22	393000 WW Tool Shop & Garage Equip	0.3725%	4.4700%	0.3333%	4.0000%
23	394000 WW Laboratory Equipment	0.3092%	3.7100%	0.3333%	4.0000%
24	395000 WW Power Operated Equip	0.4167%	5.0000%	0.4167%	5.0000%
25	396000 WW Communication Equip	0.8583%	10.3000%	0.8333%	10.0000%
26	397000 WW Misc Equipment	0.4250%	5.1000%	0.5558%	6.6700%
	TOTAL				

7	8	9	10	11	12	13	14	15
Dec No. 75268								**2013**
Accum Depr Bal	**Rev Plant Bal**	**ADD**	**RET**	**ADJ**	**2013 Plant BALANCE**	**Depr Exp**	**Accum ADJ**	**Accum Depr**
-	364	-	-	-	364	-	-	-
-	-	-	-	-	-	-	-	-
5,608	151,885	-	-	-	151,885	2,126	-	7,735
153,109	1,047,352	7,687	-	-	1,055,039	14,681	-	167,789
30,681	142,907	-	-	-	142,907	3,573	-	34,254
0	5,385	-	-	-	5,385	54	-	54
269,832	1,949,195	1,538	1,747	297,226	2,249,705	22,536	73	294,188
10,608	74,760	-	-	-	74,760	748	-	11,356
47,238	435,190	-	-	(9,929)	425,261	4,339	(99)	51,478
52,164	218,748	254	-	-	219,002	10,940	-	63,104
51,485	74,148	46,118	-	-	120,266	2,218	-	53,702
39,410	902,234	-	-	(15,942)	886,292	6,780	-	46,190
29,400	135,165	-	-	-	135,165	3,379	-	32,779
0	325,571	-	-	(5,676)	319,895	5,758	-	5,759
2,102	7,437	-	-	(196)	7,241	181	-	2,283
48,767	223,870	1,686	-	(9,027)	216,529	5,399	-	54,166
(0)	28,914	-	-	11,554	40,468	1,012	-	1,012
438,435	1,808,275	96,356	-	15,325	1,919,956	47,722	-	486,157
-	-	-	-	-	-	-	-	-
1,961	10,496	-	-	-	10,496	212	-	2,174
-	-	-	-	-	-	-	-	-
23,405	73,127	-	-	(1,560)	71,567	1,600	-	25,005
1,636	14,336	-	-	-	14,336	266	-	1,902
3,916	16,703	-	-	-	16,703	418	-	4,333
22,930	26,322	-	-	-	26,322	1,356	-	24,286
(0)	-	3,549	-	-	3,549	91	151	241
1,232,687	7,672,385	157,187	1,747	281,774	8,113,092	135,385	125	1,369,944

16	17	18	19	20	21	22
						2014
ADD	**RET**	**ADJ**	**2014 Plant BALANCE**	**Depr Exp**	**Accum ADJ**	**Accum Depr**
-	-	-	364	-	-	-
-	-	-	-	-	-	-
279,534	-	-	431,418	9,471	-	17,205
-	-	-	1,055,039	29,541	-	197,331
-	-	-	142,907	7,145	-	41,399
-	-	-	5,385	108	-	162
180,059	-	-	2,429,763	47,395	-	341,582
65,997	-	-	140,757	2,375	-	13,731
132,433	-	-	557,694	10,476	-	61,954
-	-	-	219,002	21,900	-	85,004
301,332	-	-	421,598	15,908	-	69,610
1,943	-	-	888,235	13,565	-	59,755
-	-	-	135,165	6,758	-	39,537
-	-	-	319,895	11,516	-	17,275
3,600	-	-	10,841	407	-	2,690
-	-	-	216,529	10,826	-	64,993
-	-	-	40,468	2,023	-	3,035
-	-	-	1,919,956	95,998	-	582,154
-	-	-	-	-	-	-
-	-	-	10,496	424	-	2,598
-	-	-	-	-	-	-
-	-	-	71,567	3,199	-	28,204
-	-	-	14,336	532	-	2,434
-	-	-	16,703	835	-	5,168
-	-	-	26,322	2,711	-	26,997
-	-	-	3,549	181	-	422
964,897	-	-	9,077,990	293,296	-	1,663,240

23	24	25	26	27	28	29
						2015
ADD	RET	ADJ	2015 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
-	-	-	364	-	-	-
-	-	-	-	-	-	-
-	-	-	431,418	12,842	-	30,047
1,827	-	-	1,056,866	26,734	-	224,064
-	-	-	142,907	6,350	-	47,749
-	-	-	5,385	97	-	259
39,108	-	108	2,468,980	44,499	153	386,234
-	-	-	140,757	3,439	-	17,170
10,845	-	-	568,540	11,449	-	73,403
-	-	1,821	220,823	19,525	531	105,060
12,478	(29,069)	(170,018)	234,990	20,690	(30)	61,202
8,465	(1,856)	(19,901)	874,942	23,484	(2,730)	78,653
-	-	-	135,165	6,758	-	46,296
-	-	-	319,895	13,009	-	30,284
-	-	-	10,841	542	-	3,232
-	-	(29)	216,500	10,826	(2)	75,816
-	-	-	40,468	2,023	-	5,058
1,823	-	(33,000)	1,888,779	95,227	(3,834)	673,547
-	-	-	-	-	-	-
-	-	-	10,496	633	-	3,230
-	-	-	-	-	-	-
-	-	-	71,567	3,087	-	31,291
-	-	-	14,336	546	-	2,979
11,478	-	15	28,196	1,314	0	6,482
1,348	-	-	27,670	2,707	-	29,705
2,231	-	-	5,780	297	468	1,186
89,603	(30,925)	(221,004)	8,915,664	306,077	(5,446)	1,932,946

Docket # WS-01303A-16-XXXX
Summary of Plant and Accumulated Depreciation Balances
Wishing Well WW

Schedule B-2 ADJ SMM - RB1
Page 3 g

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	6 Month PTYP Norm Depr Expense
1	352000	0.00%	WW Franchises	364	-			-	-	-	-	364	-	-	-	-
2	346300	0.00%	Comm Equip Other	-	-			-	-	-	-	-	-	-	-	-
3	354200	0.28%	WW Struct & Imp Coll	431,418	30,047			-	-	-	-	401,371	14,381	-	-	-
4	354400	0.28%	WW Struct & Imp TDP	1,056,866	224,064			9,639	161	4,141	69	846,352	35,229	321	138	-
5	355400	0.42%	WW Pwr Gen Equip TDP	142,907	47,749			-	-	-	-	95,158	7,145	-	-	-
6	360000	0.17%	WW Collection Sewers Forced	5,385	259			-	-	-	-	5,125	108	-	-	-
7	361100	0.17%	WW Collecting Mains	2,468,980	386,234			44,095	441	20,466	205	2,146,661	49,380	882	409	-
8	362000	0.17%	WW Special Coll Struct	140,757	17,170			-	-	-	-	123,587	2,815	-	-	-
9	363000	0.17%	WW Services Sewer	568,540	73,403			11,107	111	5,155	52	511,237	11,371	222	103	-
10	364000	0.83%	WW Flow Measuring Devices	220,823	105,060			-	-	-	-	115,763	22,082	-	-	-
11	371100	1.04%	WW Pump Equip Elect	234,990	61,202			-	-	-	-	173,788	29,374	-	-	-
12	380000	0.56%	WW TD Equipment	874,942	78,653			35,173	1,172	16,325	544	846,070	58,329	2,345	1,088	-
13	380050	0.56%	WW TD Equip Grit Removal	135,165	46,296			-	-	-	-	88,869	9,011	-	-	-
14	380100	0.56%	WW TD Equip Sed Tanks/Acc	319,895	30,284			250,000	8,333	107,399	3,580	635,096	21,326	16,667	7,160	-
15	380300	0.56%	WW TD Equip Sldge Dry/Filt	10,841	3,232			-	-	-	-	7,609	723	-	-	-
16	380500	0.56%	WW TD Equip Chem Trmt Plt	216,500	75,816			-	-	-	-	140,684	14,433	-	-	-
17	380600	0.56%	WW TD Equip Oth Disp	40,468	5,058			-	-	-	-	35,409	2,698	-	-	-
18	380625	0.56%	WW TD Equip Gen Trmt	1,888,779	673,547			-	-	-	-	1,215,232	125,919	-	-	-
19	389600	0.56%	WW Other P/E-CPS	-	-			-	-	-	-	-	-	-	-	-
20	390200	1.67%	WW Computers & Peripheral	10,496	3,230			-	-	-	-	7,266	2,099	-	-	-
21	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
22	391000	1.67%	WW Trans Equipment	-	-	25,176	3,087	-	-	-	-	22,089	-	-	-	5,035
23	393000	0.42%	WW Tool Shop & Garage Equip	71,567	31,291			6,630	166	3,077	77	49,741	3,578	332	154	-
24	394000	0.83%	WW Laboratory Equipment	14,336	2,979			-	-	-	-	11,356	1,434	-	-	-
25	395000	0.42%	WW Power Operated Equip	28,196	6,482			-	-	-	-	21,713	1,410	-	-	-
26	396000	0.83%	WW Communication Equip	27,670	29,705			-	-	-	-	(2,034)	2,767	-	-	-
27	397000	0.83%	WW Misc Equipment	5,780	1,186			-	-	-	-	4,594	578	-	-	-
28									-		-		-	-	-	-
29		16.29%	TOTAL	8,915,664	1,932,946			356,644	10,384	156,562	4,526	7,503,102	416,189	20,768	9,053	5,035
								356,644								

	Depreciable Plant	8,915,301 Line [28] - Line [1]
Supporting Schedules:	Composite Depr Rate	4.67%
\Post Test Year Plant 2016.xlsx		
\UPIS Mohave Wastewater.xlsx		

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

Exhibit
Schedule B-2
Page 4
Witness: Mahler

Line No.

4 Remove Plant Acquisition Adjustment

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

Line No.	GL Account Number	District Direct (a	Corporate (a)	NWVRTF Plant (a)	Total	
11		[A]	[B]	[C]	[D]=[A]+[B]+[C]	
13	1840 Property Plant and Equipment(IFRS)	-	$ (185,407)	$ -	$ (185,407)	
19	Increase/(Decrease) to Rate Base - Mohave Wastewater	-	$ (185,407)	$ -	$ (185,407)	Sum Lines [13] thru [18]

Line No.		[A]		
26	Mohave Wastewater Allocated via General Metered Customers to:			
27	Arizona Gateway Wastewater	0.2620%	$ (486)	Line[19] *[A]
29	Wishing Well Wastewater	99.7380%	$ (184,921)	Line[19] *[A]
30			$ (185,407)	Line[27] + Line[29]

44 Workpapers and Supporting Documents:
45 (a) \2015 Mohave Wastewater.xlsx
46 4-Factor

50 \2015 M_Wishing Well Wastewater.xls

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.		As of Direct	
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14			
15	2016 AIAC Refunds Forecasted	$ 415	(a)
16			
17	2017 AIAC Refunds Forecasted	-	
18			
19	Total	$ 415	Line[15] + Line[17]
20			
21	Increase/(Decrease) to AIAC	$ (415)	

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44 Workpapers and Supporting Documents:
45 (a) \AIAC Provisional Refund for 2016 (Year End 2015).xlsx
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48
49
50 \2015 M_Wishing Well Wastewater.xls

Wishing Well Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-4

Exhibit
Schedule B-2
Page 6
Witness: Mahler

Line No.						
1	Corporate Plant and Accumulated Depreciation Balances					
2						
3	4- Factor	General Metered Customers	0.9133%	Mohave 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				$ 48,420	Line [9] * Line [3]
12						
13	Corporate Plant Balance per General Ledger Allocated				$ 48,036	(b)
14						
15	Increase/(Decrease) To Plant in Service to Mohave Wastewater				$ 383	Line [11] - Line [13]
16						
17						
18			[A]			
19		Mohave Wastewater Allocated via General Metered Customers Factor to:				
20		Arizona Gateway Wastewater	0.2620%		$ 1	Line[15]*[A]
21						
22		Wishing Well Wastewater	99.7380%		$ 382	Line[15]*[A]
23					$ 383	Line[20] + Line[22]
24						
25	Corporate Accumulated Depreciation Balance Per Rollforward			$ 1,946,633	(a)	
26						
27	Allocated Balance				$ 17,779	Line [25] * Line [3]
28						
29	Corporate Accumulated Depreciation Balance per General Ledger Allocated				$ 17,103	(b)
30						
31	Increase/(Decrease) To Accumulated Depreciation Mohave Wastewater				$ 676	Line [27] - Line [29]
32			[B]			
33		Mohave Wastewater Allocated via General Metered Customers Factor to:				
34		Arizona Gateway Wastewater	0.2620%		$ 2	Line[31]*[B]
35						
36		Wishing Well Wastewater	99.7380%		$ 674	Line[31]*[B]
37					$ 676	Line[34] + Line[36]
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) \2015 Mohave Wastewater.xls					
47						
48	4-Factor					
49						
50	\2015 M_Wishing Well Wastewater.xls					

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

Corporate Arizona

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

Salvage Proceeds

Accum Total

Corporate Arizona

Dec. 75238

2013

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Accum Depr Bal	Rev Plant Bal	ADD	RET	ADJ	2013 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304500	Structures & Improvements General	15,141	97,479	42,190	-	-	139,669	1,394	-	16,535
2	304620	Structures & Improvements Leasehold	526	8,574	-	(882)	-	7,692	104	-	(253)
3	334100	Meters	2,612	11,746	31	-	-	11,777	392	-	3,004
4	339600	Other P/E-CPS	42,022	364,887	-	-	-	364,887	6,039	-	48,061
5	340100	Office Furniture & Equipment	426,689	1,263,033	2,068	-	-	1,265,101	28,426	-	455,116
6	340200	Computer & Periphal Equipment	351,425	827,244	11,861	(498)	-	838,607	41,704	-	392,631
7	340300	Computer Software	137,782	15,070	9,890	(763)	-	24,197	2,471	-	139,489
8	340330	Computer Software Other	(2,166)	6,370	-	-	-	6,370	637	-	(1,529)
9	344000	Laboratory Equipment	1,332	17,277	-	-	-	17,277	346	-	1,678
10	346100	Communication Equipment Non-Telephone	169,619	186,080	-	-	-	186,080	9,304	-	178,923
11	346190	Remote Control & Instrument	(2,945)	15,197	-	-	-	15,197	760	-	(2,185)
12	346200	Communication Equipment Telephone	13,248	53,365	-	-	-	53,365	2,668	-	15,916
13	346300	Communication Equipment Other	3,306	4,902	-	-	-	4,902	245	-	3,551
14	347000	Miscellaneous Equipment	(15,430)	405,699	15,623	(3,081)	-	418,240	13,073	-	(5,439)
		TOTAL	1,143,162	3,276,921	81,663	(5,225)	-	3,353,359	107,562	-	1,245,499
								-			-

Salvage Proceeds	75,946
Accum Total	1,219,108

Corporate Arizona

2014

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

Salvage Proceeds

Accum Total

Corporate Arizona

2015

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

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB4

Page 6 f

Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

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

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

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

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%	15,028	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	4.2265%	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%	1,581	0.9253%	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%	806	0.4716%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,632		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	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%	13,632	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,162	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 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
4 regulatory assets are included in the Deferred Debit line item.
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8	Regulatory Asset Balance at End of Test Year	$ -	
9			
10	Regulatory Asset Balance per General Ledger	$ 424,457	(a)
11			
12	Increase/(Decrease) To Deferred Debits - Mohave Wastewater	$ (424,457)	Line[8] - Line[10]
13			
14	Mohave Wastewater Allocated via General Metered Customers to:		
15	Arizona Gateway Wastewater	$ (1,112)	(a)
16			
17	Wishing Well Wastewater	$ (423,345)	(a)
18			
19			
20			
21	Regulatory Liability Balance at End of Test Year	$ -	
22			
23	Regulatory Liability Balance per General Ledger	$ 182	(a)
24			
25	Increase/(Decrease) To Regulatory Liabilities - Mohave Wastewater	$ (182)	Line[21] - Line[23]
26			
27			
28	Mohave Wastewater Allocated via General Metered Customers to:		
29	Arizona Gateway Wastewater	$ (0)	(a)
30			
31	Wishing Well Wastewater	$ (181)	(a)
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44	Workpapers and Supporting Documents:		
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44 Workpapers and Supporting Documents:
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50 \2015 M_Wishing Well Wastewater.xls

Line No.

1 Decision No 75268 Regulatory Treatment

2

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

5

6

	District	NARUC	NARUC Description	Reg Asset	Reg Liability	
7						
8	Mohave WW	360000	Collection Sewer Forced	$ 15,840	$ -	
9	Mohave WW	380100	WW TD Equipment Tanks/Acc	370,661		
10	Mohave WW	380600	WW TD Equipment Other Disp	1,235		
11	Mohave WW	397000	Miscellaneous Equipment		(328)	
12	Mohave WW	399000	Reconciliation to PIS Balance		(1,145)	
13				$ 387,736	$ (1,473)	Sum Lines[8-12]
14	Amortization Sept 2015 to December 2015 @ 8%			$ 10,340	$ (39)	Line[13]*.08 divided by 48
15	Monthly Amortization thereafter			$ 2,585	$ (10)	Line[13]*.08 divided by 12
16						
17	Balance at 12/31/2015			$ 377,396	$ (1,434)	Line[13]-Line[14]

17	Increase in Regulatory Assets (after amortization)	$ 377,396
18	Increase in Regulatory Liability (after amortization)	$ (1,434)

19
20
21 [A]

22	The retirement associated with this debit balance was Wishing Well Specific			
23	Arizona Gateway Wastewater	0.0000%	Line[17]*[A]	$ -
24				
25	Wishing Well Wastewater	100.0000%	Line[17]*[A]	$ 377,396
26				$ 377,396

Increase/(Decrease) to Rate Base

27
28 [B]

29	Mohave Wastewater Allocated via Mohave Wastewater 3-Factor to:			
30	Arizona Gateway Wastewater	0.2620%	Line[18]*[B]	$ (4)
31				
32	Wishing Well Wastewater	99.7380%	Line[18]*[B]	$ (1,430)
33				$ (1,434)

Increase/(Decrease) to Rate Base

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44
45 Workpapers and Supporting Documents:
46 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
47
48
49
50 \2015 M_Wishing Well Wastewater.xls

Line No.	
1	Intentionally Left Blank
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47	Workpapers and Supporting Documents:
48	
49	
50	\2015 M_Wishing Well Wastewater.xls

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	0.9133%	Mohave Wastewater				
5		6U Factor	0.7683%	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					$	16,226	Line [9] * Line [5]
12								
13	6U Plant Balance per General Ledger Allocated					$	-	
14								
15	Increase/(Decrease) To Plant in Service					$	16,226	Line [11] - Line [13]
16				[A]				
17		Mohave Wastewater Allocated via General Metered Customers to:						
18		Arizona Gateway Wastewater		0.2620%		$	43	Line[15]*[A]
19								
20		Wishing Well Wastewater		99.7380%		$	16,184	Line[15]*[A]
21						$	16,226	Line[18]+Line[20]
22								
23								
24								
25								
26								
27	6U Accumulated Depreciation Balance Per Rollforward				$ 1,096,323	(a)		
28								
29	Allocated Balance					$	8,423	Line[27] * Line[5]
30								
31	6U Accumulated Depreciation Balance per General Ledger Allocated					$	-	
32								
33	Increase/(Decrease) To Accumulated Depreciation					$	8,423	Line [29] - Line [31]
34								
35				[B]				
36		Mohave Wastewater Allocated via General Metered Customers to:						
37		Arizona Gateway Wastewater		0.2620%		$	22	Line[33]*[B]
38								
39		Wishing Well Wastewater		99.7380%		$	8,401	Line[33]*[B]
40						$	8,423	Line[37]+Line[39]
41								
42								
43								
44								
45								
46								
47	Workpapers and Supporting Documents:							
48	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx							
49	4-Factor							
50	\2015 M_Wishing Well 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

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

Witness: Mahler

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

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

Exhibit
Schedule B-2
Page 12
Witness: Mahler

6U Factor	General Metered Customers	84.1211%	Arizona	
4- Factor	General Metered Customers	0.9133%	Mohave Wastewater	
4-Factor	NWVRTF	0.000%		

Line No.						
1	Post Test Year Plant Additions - One Year					
2						
3	Post Test Year Plant Additions for District - Mohave Wastewater	$ 364,442 (a)				$ 364,442
4						
5	Corporate Post Test Year Plant Additions Allocated		$ 491,937 (a)			
6			0.913%		Line [5] * Line [6]	$ 4,493
7						
8	6U Post Test Year Plant Additions Allocated			$ 1,373,675 (a)		
9			6U Factor * 4-Factor	0.768%	Line [8] * Line [9]	$ 10,554
10						
11	NWVRTF Post Test Year Plant Additions Allocated			$ 3,797,516 (a)		
12				0.00%	Line [11] * Line [12]	$ -
13						
14	Total Post Test Year Plant Additions				Sum Lines [3] thru [12]	$ 379,488
15						
16	Increase/(Decrease) to Plant in Service - Mohave Wastewater				Line [14]	$ 379,488

17		[A]	[B]	[C]=[B]*Line[6]	[D]=[B]*Line[9]	[E]	[F]=[A]+sum[C thru E]
18	Mohave Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF	
19	Arizona Gateway Wastewater	$ 7,798	0.2620%	$ 12	$ 28	$ -	$ 7,838
20							
21	Wishing Well Wastewater	$ 356,644	99.7380%	$ 4,481	$ 10,526	$ -	$ 371,651
22		$ 364,442		$ 4,493	$ 10,554	$ -	$ 379,488
23							

		[G] Dep Expense per ADJ SLM-IS23	Half- Year Convention		
24					
25					
26					
27					
28					
29	Post Test Year Plant Additions for District - Accum Dep - Mohave Wastewater	$ 21,072	50%	[G] Line[29]*50.0%	$ 10,536
30					
31	Corporate Post Test Year Plant Additions Allocated - Accum Dep	$ 203	50%	[G] Line[31]*50.0%	$ 102
32					
33	6U Post Test Year Plant Additions Allocated - Accum Dep	$ 1,656	50%	[G] Line[33]*50.0%	$ 828
34					
35	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep	$ -	50%	[G] Line[35]*50.0%	$ -
36		$ 22,931	Sum Lines [29] thru [35]		
37	Total Accumulated Depreciation - Post Test Year Plant - Mohave Wastewater			Sum Lines[29] thru [35]	$ 11,466
38					

39		[I]	[J]	[K]	[L]	[M]	[N]=[M] * Sum[I thru L]
40	Mohave Wastewater Allocated to:	Direct	Corporate	6U	NWVRTF	Half Year Convention	
41	Arizona Gateway Wastewater	$ 304	$ 1	$ 4	$ -	50%	$ 154
42							
43	Wishing Well Wastewater	$ 20,768	$ 203	$ 1,651	$ -	50%	$ 11,311
44		$ 21,072	$ 203	$ 1,656	$ -		$ 11,466
45							

46 Workpapers and Supporting Documents:
47 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48 AdjSummary Line 14, Line 16, Line 18, Line 20, Line 31, Line 33
49 4-Factor
50 \2015 M_Wishing Well Wastewater.xls

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Wishing Well WW

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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			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	6 Month PTYP Norm Depr Expense
1	352000	0.00%	WW Franchises	364	-			-	-	-	-	364	-	-	-	-
2	346300	0.00%	Comm Equip Other	-	-			-	-	-	-	-	-	-	-	-
3	354200	0.28%	WW Struct & Imp Coll	431,418	30,047			-	-	-	-	401,371	14,381	-	-	-
4	354400	0.28%	WW Struct & Imp TDP	1,056,866	224,064			9,639	161	4,141	69	846,352	35,229	321	138	-
5	355400	0.42%	WW Pwr Gen Equip TDP	142,907	47,749			-	-	-	-	95,158	7,145	-	-	-
6	360000	0.17%	WW Collection Sewers Forced	5,385	259			-	-	-	-	5,125	108	-	-	-
7	361100	0.17%	WW Collecting Mains	2,468,980	386,234			44,095	441	20,466	205	2,146,661	49,380	882	409	-
8	362000	0.17%	WW Special Coll Struct	140,757	17,170			-	-	-	-	123,587	2,815	-	-	-
9	363000	0.17%	WW Services Sewer	568,540	73,403			11,107	111	5,155	52	511,237	11,371	222	103	-
10	364000	0.83%	WW Flow Measuring Devices	220,823	105,060			-	-	-	-	115,763	22,082	-	-	-
11	371100	1.04%	WW Pump Equip Elect	234,990	61,202			-	-	-	-	173,788	29,374	-	-	-
12	380000	0.56%	WW TD Equipment	874,942	78,653			35,173	1,172	16,325	544	846,070	58,329	2,345	1,088	-
13	380050	0.56%	WW TD Equip Grit Removal	135,165	46,296			-	-	-	-	88,869	9,011	-	-	-
14	380100	0.56%	WW TD Equip Sed Tanks/Acc	319,895	30,284			250,000	8,333	107,399	3,580	635,096	21,326	16,667	7,160	-
15	380300	0.56%	WW TD Equip Sldge Dry/Filt	10,841	3,232			-	-	-	-	7,609	723	-	-	-
16	380500	0.56%	WW TD Equip Chem Trmt Plt	216,500	75,816			-	-	-	-	140,684	14,433	-	-	-
17	380600	0.56%	WW TD Equip Oth Disp	40,468	5,058			-	-	-	-	35,409	2,698	-	-	-
18	380625	0.56%	WW TD Equip Gen Trmt	1,888,779	673,547			-	-	-	-	1,215,232	125,919	-	-	-
19	389600	0.56%	WW Other P/E-CPS	-	-			-	-	-	-	-	-	-	-	-
20	390200	1.67%	WW Computers & Peripheral	10,496	3,230			-	-	-	-	7,266	2,099	-	-	-
21	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
22	391000	1.67%	WW Trans Equipment	-	-	25,176	3,087	-	-	-	-	22,089	-	-	-	5,035
23	393000	0.42%	WW Tool Shop & Garage Equip	71,567	31,291			6,630	166	3,077	77	49,741	3,578	332	154	-
24	394000	0.83%	WW Laboratory Equipment	14,336	2,979			-	-	-	-	11,356	1,434	-	-	-
25	395000	0.42%	WW Power Operated Equip	28,196	6,482			-	-	-	-	21,713	1,410	-	-	-
26	396000	0.83%	WW Communication Equip	27,670	29,705			-	-	-	-	(2,034)	2,767	-	-	-
27	397000	0.83%	WW Misc Equipment	5,780	1,186			-	-	-	-	4,594	578	-	-	-
28									-		-		-	-	-	-
29		16.29%	TOTAL	8,915,664	1,932,946			356,644	10,384	156,562	4,526	7,503,102	416,189	20,768	9,053	5,035
								356,644								

Depreciable Plant	8,915,301	Line [28] - Line [1]
Composite Depr Rate	4.67%	

Supporting Schedules:
\Post Test Year Plant 2016.xlsx
\UPIS Mohave 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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Schedule B-2 ADJ SMM - RB10

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Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

Witness: Mahler

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

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

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

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Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

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

Exhibit
Schedule B-2
Page 13
Witness: Mahler

6U Factor	General Metered Customers	84.1211%	Arizona	
4- Factor	General Metered Customers	0.9133%	Mohave Wastewater	
4-Factor	NWVRTF	0.000%		

Line Item						
1	2017 Post Test Year Plant Additions - 6 Months					
2						
3	Post Test Year Plant Additions for District - Mohave Wastewater	$ - (a)				$ -
4						
5	Corporate Post Test Year Plant Additions Allocated		$ 700,000 (a)			
6			0.913%		Line [5] * Line [6]	$ 6,393
7						
8	6U Post Test Year Plant Additions Allocated			$ - (a)		
9			6U Factor * 4-Factor	0.768%	Line [8] * Line [9]	$ -
10						
11	NWVRTF Post Test Year Plant Additions Allocated				$ 659,750 (a)	
12					0.00%	Line [11] * Line [12] $ -
13						
14	Total Post Test Year Plant Additions					Sum Lines [3] thru [12] $ 6,393
15						
16	Increase/(Decrease) to Plant in Service - Mohave Wastewater					Line [14] $ 6,393

	[A]	[B]	[C]=[B]*Line[6]	[D]=[B]*Line[9]	[E]	[F]=[A]+sum[C thru E]
Mohave Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF	
Arizona Gateway Wastewater	$ -	0.2620%	$ 17	$ -	$ -	$ 17
Wishing Well Wastewater	$ 156,562	99.7380%	$ 6,376	$ -	$ -	$ 162,939
	$ 156,562		$ 6,393	$ -	$ -	$ 162,955

	[G] Dep Expense per ADJ SLM-IS23	Half- Year Convention		
Post Test Year Plant Additions for District - Accum Dep - Mohave Wastewater	$ 9,076	50%	[G] Line[29]*50.0%	$ 4,538
Corporate Post Test Year Plant Additions Allocated - Accum Dep	$ 289	50%	[G] Line[31]*50.0%	$ 145
6U Post Test Year Plant Additions Allocated - Accum Dep	$ -	50%	[G] Line[33]*50.0%	$ -
NWVRTF Post Test Year Plant Additions Allocated - Accum Dep	$ -	50%	[G] Line[35]*50.0%	$ -
	$ 9,366 Sum Lines [29] thru [35]			
Total Accumulated Depreciation - Post Test Year Plant - Mohave Wastewater			Sum Lines[29] thru [35]	$ 4,683

	[I]	[J]	[K]	[L]	[M]	[N]=[M] *Sum[I thru L]
Mohave Wastewater Allocated to:	Direct	Corporate	6U	NWVRTF	Half Year Convention	
Arizona Gateway Wastewater	$ 24	$ 1	$ -	$ -	50%	$ 12.27
Wishing Well Wastewater	$ 9,053	$ 289	$ -	$ -	50%	$ 4,671
	$ 9,076	$ 289	$ -	$ -		$ 4,683

Workpapers and Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
4-Factor
AdjSummary Line 14, Line 16, Line 18, Line 20, Line 31, Line 33
\2015 M_Wishing Well Wastewater.xls

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Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

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Summary of Plant and Accumulated Depreciation Balances

Wishing Well WW

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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			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	6 Month PTYP Norm Depr Expense
1	352000	0.00%	WW Franchises	364	-			-	-	-	-	364	-	-	-	-
2	346300	0.00%	Comm Equip Other	-	-			-	-	-	-	-	-	-	-	-
3	354200	0.28%	WW Struct & Imp Coll	431,418	30,047			-	-	-	-	401,371	14,381	-	-	-
4	354400	0.28%	WW Struct & Imp TDP	1,056,866	224,064			9,639	161	4,141	69	846,352	35,229	321	138	-
5	355400	0.42%	WW Pwr Gen Equip TDP	142,907	47,749			-	-	-	-	95,158	7,145	-	-	-
6	360000	0.17%	WW Collection Sewers Forced	5,385	259			-	-	-	-	5,125	108	-	-	-
7	361100	0.17%	WW Collecting Mains	2,468,980	386,234			44,095	441	20,466	205	2,146,661	49,380	882	409	-
8	362000	0.17%	WW Special Coll Struct	140,757	17,170			-	-	-	-	123,587	2,815	-	-	-
9	363000	0.17%	WW Services Sewer	568,540	73,403			11,107	111	5,155	52	511,237	11,371	222	103	-
10	364000	0.83%	WW Flow Measuring Devices	220,823	105,060			-	-	-	-	115,763	22,082	-	-	-
11	371100	1.04%	WW Pump Equip Elect	234,990	61,202			-	-	-	-	173,788	29,374	-	-	-
12	380000	0.56%	WW TD Equipment	874,942	78,653			35,173	1,172	16,325	544	846,070	58,329	2,345	1,088	-
13	380050	0.56%	WW TD Equip Grit Removal	135,165	46,296			-	-	-	-	88,869	9,011	-	-	-
14	380100	0.56%	WW TD Equip Sed Tanks/Acc	319,895	30,284			250,000	8,333	107,399	3,580	635,096	21,326	16,667	7,160	-
15	380300	0.56%	WW TD Equip Sldge Dry/Filt	10,841	3,232			-	-	-	-	7,609	723	-	-	-
16	380500	0.56%	WW TD Equip Chem Trmt Plt	216,500	75,816			-	-	-	-	140,684	14,433	-	-	-
17	380600	0.56%	WW TD Equip Oth Disp	40,468	5,058			-	-	-	-	35,409	2,698	-	-	-
18	380625	0.56%	WW TD Equip Gen Trmt	1,888,779	673,547			-	-	-	-	1,215,232	125,919	-	-	-
19	389600	0.56%	WW Other P/E-CPS	-	-			-	-	-	-	-	-	-	-	-
20	390200	1.67%	WW Computers & Peripheral	10,496	3,230			-	-	-	-	7,266	2,099	-	-	-
21	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
22	391000	1.67%	WW Trans Equipment	-	-	25,176	3,087	-	-	-	-	22,089	-	-	-	5,035
23	393000	0.42%	WW Tool Shop & Garage Equip	71,567	31,291			6,630	166	3,077	77	49,741	3,578	332	154	-
24	394000	0.83%	WW Laboratory Equipment	14,336	2,979			-	-	-	-	11,356	1,434	-	-	-
25	395000	0.42%	WW Power Operated Equip	28,196	6,482			-	-	-	-	21,713	1,410	-	-	-
26	396000	0.83%	WW Communication Equip	27,670	29,705			-	-	-	-	(2,034)	2,767	-	-	-
27	397000	0.83%	WW Misc Equipment	5,780	1,186			-	-	-	-	4,594	578	-	-	-
28									-		-		-	-	-	-
29		16.29%	TOTAL	8,915,664	1,932,946			356,644	10,384	156,562	4,526	7,503,102	416,189	20,768	9,053	5,035
								356,644								

Depreciable Plant	8,915,301	Line [28] - Line [1]
Composite Depr Rate	4.67%	

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

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Page 13 b

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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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

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	13.0135%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Line 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.

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9	Remove CIAC related to Plant not included in Rate Base - Mohave Wastewater	(a)	$ (5,000)
10			
11			
12	Amortization	(a)	63.46
13			
14			
15			
16			
17	Increase/(Decrease) to CIAC - Net of Amort - Mohave Wastewater	Line[9]+Line[12]	$ (4,937)

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19
20
21 Increase/(Decrease) to CIAC - Net of Amort

Mohave Wastewater Allocated via Direct:	[A] CIAC (a)	[B] Amort	[A]+[B]
Arizona Gateway Wastewater	$ -	$ -	$ -
Wishing Well Wastewater	$ (5,000)	$ 63	$ (4,937)
			$ (4,937)

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45 Workpapers and Supporting Documents:
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47 (a) \2015 CIAC Summary by District - Present and Deconsolidated.xlsx
48
49 \2015 M_Wishing Well Wastewater.xls
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Line Item	
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45	Workpapers and Supporting Documents:
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48	\2015 M_Wishing Well Wastewater.xls
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Line Item

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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.
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7 [A] [B]
8 4- Factor GMC 0.9133%
9
10 Plant (a) Accum Depr (b)
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 Mohave Portion already in Plant In Service $ 3,785 $ 562 Line [15] * Line [8]
19
20 WW Factor GMC 2.8445%
21 Vactor Trucks used in Wastewater Ops Plant (a) Accum Depr (b)
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 Mohave Portion of Vactor and Sludge Trucks $ 25,242 $ 3,095 Line [26] * Line [20]
30
31
32 Increase/(Decrease) to Plant $ 21,457 Line [29] - Line [18] $ 21,401 Line [24] (Wishing Well)
33
34 Increase/(Decrease) to Accum Depr $ 2,533 Line [29] - Line [18] $ 2,527 Line [24] (Wishing Well)
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37 Increase/(Decrease) to Rate Base $ 18,874 Line [34] - Line [32]
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45 Workpapers and Supporting Documents:
46 (a) '\Vactor Truck And Sludge Truck Adjustment.xlsx
47
48 \2015 M_Wishing Well Wastewater.xls
49
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AZ Gateway	0.2620%
Wishing Well	99.7380%

	Plant	Accum	
AZ Gateway	$ 10	$ 1	Line [18] * Line [8]
Wishing Well	3,775	560	Line [18] * Line [9]
Total	$ 3,785	$ 562	Sum Lines [13-15]

	Plant	Accum	
AZ Gateway	$ 66	$ 8	Line [29] * Line [8]
Wishing Well	25,176	3,087	Line [29] * Line [9]
Total	$ 25,242	$ 3,095	Sum Lines [19-20]

	Plant	Accum	
AZ Gateway	$ 56	$ 7	Line [19] - Line [13]
Wishing Well	21,401	2,527	Line [20] - Line [14]
Total	$ 21,457	$ 2,533	Sum Lines [24-25]

Schedule B-2 ADJ SMM - RB15

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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%							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

Wishing Well Wastewater
Test Year Ended December 31, 2015
RCN Rate Base Pro Forma Adjustments

Exhibit
Schedule B-3
Page 1
Witness: Bourassa

Line No.		B-2 Column [R] [A] Adjusted at End of Test Year (a)	Page 3 [B] ADJ TJB-RCN1 Direct Plant and Accumulated Depreciation Balances	Page 4 [C] ADJ TJB-RCN2 Allocated Corporate Plant and Accumulated Depreciation Balances	Page 5 [D] ADJ TJB-RCN3 Intentionally Left Blank	Page 6 [E] ADJ TJB-RCN4 6U Plant and Accumulated Depreciation Balances	Page 7 [F] ADJ TJB-RCN5 Post Test Year Plant Additions - One Year	Page 8 [G] ADJ TJB-RCN6 2017 Post Test Year Plant Additions- 6 Months	Page 9 [H] ADJ TJB-RCN7 Intentionally Left Blank	Page 10 [I] ADJ TJB-RCN8 Reclassification of Vactor Trucks	Page 11 [J] ADJ TJB-RCN9 RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)
1	Gross Utility										
2	Plant in Service	$ 9,536,131	$ 2,624,963	$ 5,089	$ -	$ 780	$ -	$ -	$ -	$ 179	
3											
4	Less:										
5											
6	Accumulated										
7	Depreciation	1,977,587	2,070,435	1,557	-	395	-	-	-	(128)	
8											
9	Net Utility Plant										
10	in Service	$ 7,558,544	$ 554,529	$ 3,532	$ -	$ 385	$ -	$ -	$ -	$ 306	$ -
11											
12	Less:										
13	Advances in Aid of										
14	Construction	$ 1,333,381								$ -	$ 134,197
15	Contributions in Aid of										
16	Construction - Net	1,302,468								-	131,086
17											
18	Customer Meter Deposits	-									
19	Deferred Income Taxes	196,484									
20	Investment Tax Credits	-									
21	Regulatory Liabilities	1,430									
22											
23	Plus:										
24	Deferred Debits	$ 377,396									
25	Deferred Tax Assets	-									
26	Working Capital	(23,977)									
27	Utility Plant Acquisition Adjustment	-									
28											
29	Total	$ 5,078,201	$ 554,529	$ 3,532	$ -	$ 385	$ -	$ -	$ -	$ 306	$ (265,283)
30											
31											
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45	Supporting Schedules										
46	(a) B-2										
47	(b) B-4										
48											
49											
50	\2015 M_Wishing Well Wastewater.xls										

Wishing Well 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			$ 2,631,011	$ 12,167,142
3					
4	Less:				
5					
6	Accumulated				
7	Depreciation			2,072,258	4,049,846
8					
9	Net Utility Plant				
10	in Service	$ -	$ -	$ 558,753	$ 8,117,297
11					
12	Less:				
13	Advances in Aid of				
14	Construction			$ 134,197	$ 1,467,578
15	Contributions in Aid of			-	
16	Construction - Net			131,086	1,433,554
17				-	
18	Customer Meter Deposits			-	-
19	Deferred Income Taxes	19,775		19,775	216,259
20	Investment Tax Credits			-	-
21	Regulatory Liabilities			-	1,430
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	$ 377,396
25	Deferred Tax Assets			-	-
26	Working Capital			-	(23,977)
27	Utility Plant Acquisition Adjustment			-	-
28					
29	Total	$ (19,775)	$ -	$ 273,695	$ 5,351,896
30					
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45	Supporting Schedules				
46	(a) B-2				
47	(b) B-4				
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50	\2015 M_Wishing Well Wastewater.xl				

Wishing Well Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN1

Exhibit
Schedule B-3
Page 3
Witness: Bourassa

Line No.			RCN [A]	RCN A/D [B]	RCNLD [C]=[A]-[B]	
1	Direct Plant and Accumulated Depreciation Balances					
2						
3	Total RCN Value	(a)	$ 11,540,628	$ 4,003,381	$ 7,537,247	
4						
5	Wishing Well Wastewater % Allocation		100.00%			
6						
7	Wishing Well Wastewater Allocation		$ 11,540,628	$ 4,003,381	$ 7,537,247	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 8,915,664	$ 1,932,946	$ 6,982,718	
11						
12	Increase/(Decrease) to Plant and Accum		$ 2,624,963	$ 2,070,435	$ 554,529	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 2,624,963			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 2,070,435		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 M_Wishing Well Wastewater.xls					

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

Exhibit
Schedule B-3
Page 4
Witness: Bourassa

Line No.	Corporate Plant				RCN [A]	RCN A/D [B]	RCNLD [C]=[A]-[B]	
1								
2								
3	Total RCN Value			(a)	$ 5,860,282	$ 2,117,531	$ 3,742,751	
4								
5	Wishing Well Wastewater % Allocation	Deconsolidation Factor	99.738%		0.91%			
6								
7	Wishing Well Wastewater Allocation				$ 53,382	$ 19,289	$ 34,093	Line [3] * Line [5]
8								
9								
10	Original Cost Plant			(b)	$ 48,293	$ 17,732	$ 30,561	
11								
12	Increase/(Decrease) to Plant and Accum				$ 5,089	$ 1,557	$ 3,532	Line [7] - Line [10]
13								
14								
15								
16								
17								
18	Increase/(Decrease) to Plant in Service				$ 5,089			Line [12]
19								
20								
21	Increase/(Decrease) to Accum Dep					$ 1,557		Line [12]
22								
23								
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47	Supporting Schedules							
48	(a) B-4, page 2							
49	(b) Rate Base Adjustment SMM-RB4							
50	\2015 M_Wishing Well Wastewater.xls							

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47	Supporting Schedules
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Line No.					RCN	RCN A/D	RCNLD	
1	6U Plant and Accumulated Depreciation Balances				[A]	[B]	[C] = [A] - [B]	
2								
3	Total RCN Value			(a)	$ 2,213,857	$ 1,147,840	$ 1,066,017	
4								
5	Wishing Well Wastewater % Allocation	Deconsolidation Factor	99.74%		0.77%			
6								
7	Wishing Well Wastewater Allocation				$ 16,964	$ 8,795	$ 8,169	Line [3] * Line [5]
8								
9								
10	Original Cost Plant			(b)	$ 16,184	$ 8,401	$ 7,783	
11								
12	Increase/(Decrease) to Plant and Accum				$ 780	$ 395	$ 385	Line [7] - Line [10]
13								
14								
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47	Supporting Schedules							
48	(a) B-4							
49	(b) Rate Base Adjustment SMM-RB9							
50	\2015 M_Wishing Well Wastewater.xls							

Line No.			[A] Original Cost	[B] RCN	
1	Post Test Year Plant Additions - One Year				
5	Plant-in-Service	(a)	$ 371,651	$ 371,651	
8	Accumulated Depreciation	(a)	$ 11,311	$ 11,311	
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 [11]
21	Increase/(Decrease) to Accum Dep			$ -	Line [11]

46 Supporting Schedules
47 (a) B-2
48 Rate Base Adjustment SMM-RB10
49 \2015 M_Wishing Well Wastewater.xls
50

Line No.			[A] Original Cost	[B] RCN	
1	2017 Post Test Year Plant Additions- 6 Months				
2					
3					
4					
5	Plant in Service	(a)	$ 162,939	$ 162,939	
6					
7					
8	Accumulated Depreciation	(a)	$ 4,671	$ 4,671	
9					
10					
11	Increase/(Decrease) to Plant in Service and Accum Dep		$ -	$ -	
12			Line[5], [A]-[B]	Line[8], [A]-[B]	
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service		$ -		Line [11]
19					
20					
21	Increase/(Decrease) to Accum Dep			$ -	Line [11]
22					
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46	Supporting Schedules				
47	(a) B-2				
48	Rate Base Adjustment SMM-RB11				
49	\2015 M_Wishing Well Wastewater.xls				
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47	Supporting Schedules
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50	\2015 M_Wishing Well Wastewater.xls

Line No.	Reclassification of Vactor Trucks		RCN	RCN A/D	RCNLD	
1			[A]	[B]	[C] = [A] - [B]	
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	Wishing Well Wastewater % Allocation	(c)	2.8370%			
7						
8	Wishing Well Wastewater Allocation		$ 25,439	$ 2,899	$ 22,540	Line[4]*Line[6]
9						
10						
11						
12	Original Cost Plant	(a)	$ 25,176	$ 3,087	$ 22,089	
13						
14	Increase/(Decrease) to Plant and Accum		$ 263	$ (188)	$ 451	Line[8]-Line[12]
15						
16						
17						
18						
19						
20						
21	Asset Numbers					
22	168518					
23	218374					
24						
25						
26	Vactor Truck Allocation Already in 7A		RCN	RCN A/D	RCNLD	
27						
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	Wishing Well Wastewater % Allocation	(c)	0.91%			
33						
34	Wishing Well Wastewater Allocation		$ 3,859	$ 500	$ 3,359	Line[30]*Line[32]
35						
36						
37	Original Cost Plant	(a)	$ 3,775	$ 560	$ 3,214	
38						
39	Increase/(Decrease) to Plant in Service and Accum		$ (84)	$ 60	$ (145)	Line[37]-Line[34]
40						
41						
42						
43	Increase / (Decrease) to Plant in Service		$ 179			[A] Line [14] + [A] Line [39]
44						
45	Increase / (Decrease) to Accum Dep			$ (128)		[B] Line [14] + [B] Line [39]
46						
47						
48	Supporting Schedules					
49	(a) Rate Base Adjustment SMM-RB15	(c) 4-Factor				
50	(b) RCN_Details					
51	\2015 M_Wishing Well Wastewater.xls					
52						

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	(c)	$ 9,790,031	
6				
7	Net Direct Adjusted Original Depreciable Plant-in-Service	(c)	$ 8,894,820	
8				
9	Ratio (factor)		1.10	Line [5] / Line [7]
10				
11	Adjusted Original Cost AIAC	(a)	$ 1,333,381	
12				
13	Factor		1.10	Line [9]
14				
15	RCN AIAC		$ 1,467,578	Line [11] * Line [13]
16				
17	Original Cost AIAC	(b)	1,333,381	
18				
19	Increase / (Decrease) to AIAC		$ 134,197	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	(c)	$ 9,790,031	
28				
29	Net Direct Adjusted Original Depreciable Plant-in-Service	(c)	$ 8,894,820	
30				
31	Ratio (factor)		1.10	Line [27] / Line [29]
32				
33	Adjusted Original Cost CIAC	(b)	$ 1,302,468	
34				
35	Factor		1.10	Line [31]
36				
37	RCN CIAC		$ 1,433,554	Line [33] * Line [35]
38				
39	Original Cost CIAC		1,302,468	Line [33]
40				
41	Increase / (Decrease) to CIAC		$ 131,086	Line [37] - Line [39]
42				
43				
44				
45				
46	Supporting Schedules			
47	(a) B-2 (c) Mohave Wastewater TJB-RCN9			
48	(b) B-3			
49	\2015 M_Wishing Well Wastewater.xls			
50				

Line No.					
1	RCN Accumulated Deferred Income Taxes				
2					
3	Adjusted at End of Test Year (a)				
4					
5	RCN Rate Base Before ADIT and Other Items	(a)	$	5,647,223	
6					
7	Original Cost Rate Base Before ADIT and Other Items	(a)	$	5,130,835	
8					
9	Ratio (factor)			1.10	Line [5] / Line [7]
10					
11	Adjusted Original Cost Net ADIT	(b)	$	196,484	
12					
13	Factor			1.10	Line [9]
14					
15	RCN ADIT		$	216,259	Line [11] * Line [13]
16					
17	Adjusted Original Cost Net ADIT			196,484	Line [11]
18					
19	Increase / (Decrease) to Deferred Income Taxes		$	19,775	Line [15] - Line [17]
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46	Supporting Schedules				
47	(a) Mohave Wastewater.xls TJB-RCN10				
48	(b) B-2				
49	\2015 M_Wishing Well Wastewater.xls				
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Line No.	
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46	
47	Supporting Schedules
48	
49	\2015 M_Wishing Well Wastewater.xls
50	

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

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

Line No.	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD
1		Wishing Well		[A]	[B]	[C] = [A] - [B]
2	Wishing Well	304100	Struct & Imp SS	$ -	$ -	$ -
3	Wishing Well	340200	Comp & Periph Equip	-	-	-
4	Wishing Well	341200	Trans Equip Hvy Duty Trks	-	-	-
5	Wishing Well	341400	Trans Equip Other	-	-	-
6	Wishing Well	343000	Tools, Shop and Garage	-	-	-
7	Wishing Well	351000	WW Organization	-	-	-
8	Wishing Well	352000	WW Franchises	469	-	469
9	Wishing Well	353200	WW Land & Ld Rights Coll	-	-	-
10	Wishing Well	353500	WW Land & Ld Rights Gen	-	-	-
11	Wishing Well	354200	WW Struct & Imp Coll	556,101	141,138	414,963
12	Wishing Well	354300	WW Struct & Imp SPP	-	-	-
13	Wishing Well	354400	WW Struct & Imp TDP	1,263,365	308,063	955,302
14	Wishing Well	354500	WW Struct & Imp Gen	-	-	-
15	Wishing Well	355200	WW Pwr Gen Equip Coll	-	-	-
16	Wishing Well	355300	WW Pwr Gen Equip SPP	-	-	-
17	Wishing Well	355400	WW Pwr Gen Equip TDP	158,085	58,897	99,189
18	Wishing Well	355500	WW Pwr Gen Equip RWTP	-	-	-
19	Wishing Well	360000	WW Collection Sewers Forced	8,764	2,927	5,837
20	Wishing Well	361100	WW Collecting Mains	3,460,717	666,233	2,794,484
21	Wishing Well	362000	WW Special Coll Struct	198,588	39,727	158,861
22	Wishing Well	363000	WW Services Sewer	776,920	144,939	631,981
23	Wishing Well	364000	WW Flow Measuring Devices	235,000	100,580	134,420
24	Wishing Well	370000	WW Receiving Wells	-	-	-
25	Wishing Well	371100	WW Pump Equip Elect	259,989	88,505	171,484
26	Wishing Well	371200	WW Pump Equip Oth Pwr	-	-	-
27	Wishing Well	380000	WW TD Equipment	1,073,952	443,233	630,719
28	Wishing Well	380050	WW TD Equip Grit Removal	165,902	82,992	82,909
29	Wishing Well	380100	WW TD Equip Sed Tanks/Acc	530,379	461,273	69,106
30	Wishing Well	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
31	Wishing Well	380250	WW TD Equip Sldge Dig Tnk	-	-	-
32	Wishing Well	380300	WW TD Equip Sldge Dry/Filt	19,909	16,660	3,250
33	Wishing Well	380350	WW TD Equip Sec Trmt Filt	-	-	-
34	Wishing Well	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	Wishing Well	380500	WW TD Equip Chem Trmt Plt	268,923	137,808	131,115
36	Wishing Well	380600	WW TD Equip Oth Disp	72,808	69,827	2,982
37	Wishing Well	380625	WW TD Equip Gen Trmt	2,305,197	1,128,555	1,176,642
38	Wishing Well	380650	WW TD Equip Influent Lift S	-	-	-
39	Wishing Well	381000	WW Plant Sewers	-	-	-
40	Wishing Well	382000	WW Outfall Sewer Lines	-	-	-
41	Wishing Well	389100	WW Oth Plt & Misc Equip Int	-	-	-
42	Wishing Well	389600	WW Other P/E - CPS - 7E	-	-	-
43						
44			(Continued)			
45						
46						
47						
48	Workpapers and Supporting Documents					
49	RCN Study Work Papers					
50						
51						
50	\2015 M_Wishing Well Wastewater.xls					

Wishing Well 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		Wishing Well (continued)					
2	Wishing Well	390000	WW Office Furniture & Equip	$ -	$ -	$ -	
3	Wishing Well	390200	WW Computers & Peripheral	11,632	11,632	-	
4	Wishing Well	390300	WW Computer Software	-	-	-	
5	Wishing Well	391000	WW Trans Equipment	-	-	-	
6	Wishing Well	392000	WW Stores Equipment	-	-	-	
7	Wishing Well	393000	WW Tool Shop & Garage Equip	88,612	49,932	38,680	
8	Wishing Well	394000	WW Laboratory Equipment	15,913	9,704	6,208	
9	Wishing Well	395000	WW Power Operated Equip	29,973	7,217	22,756	
10	Wishing Well	396000	WW Communication Equip	33,488	32,128	1,360	
11	Wishing Well	397000	WW Misc Equipment	5,942	1,411	4,532	
12	Wishing Well	398000	WW Other Tangible Plant	-	-	-	
13							
14							
15							
16			Total Direct Assets	$ 11,540,628	$ 4,003,381	$ 7,537,247	Sum Lines [2-42] pg 1+ Sum Lines [2-12] pg 2
17							
18							
19							
20				RCN Value	RCN A/D	RCNLD	
21				[A]	[B]	[C] = [A] - [B]	
22		Corporate Plant					
23	7A	304500	Structures & Improvements Genera	$ 213,013	$ 22,249	$ 190,764	
24	7A	304620	Structures & Improvements Leaseh	19,076	1,035	18,040	
25	7A	334100	Meters	12,936	4,739	8,197	
26	7A	339600	Other P/E-CPS	401,267	76,834	324,433	
27	7A	340100	Office Furniture & Equipment	1,540,410	712,910	827,499	
28	7A	340200	Computer & Periphal Equipment	1,508,481	702,405	806,076	
29	7A	340300	Computer Software	195,866	46,409	149,457	
30	7A	340330	Computer Software Other	6,564	3,282	3,282	
31	7A	344000	Laboratory Equipment	22,261	11,131	11,131	
32	7A	346100	Communication Equipment Non-Te	244,843	244,843	-	
33	7A	346190	Remote Control & Instrument	124,954	27,182	97,772	
34	7A	346200	Communication Equipment Telephc	91,902	73,463	18,439	
35	7A	346300	Communication Equipment Other	156,534	17,839	138,695	
36	7A	347000	Miscellaneous Equipment	1,322,174	173,210	1,148,964	
37							
38			Total	$ 5,860,282	$ 2,117,531	$ 3,742,751	Sum Line [23-36]
39							
40			Wishing Well Wastewater % Allocation	0.91%			
41							
42			Wishing Well Wastewater Allocation	$ 53,382	$ 19,289	$ 34,093	Line [38] * Line [40]
43							
44							
45							
46							
47							
48	Workpapers and Supporting Documents						
49	RCN Study Work Papers						
50							
51							
50	\2015 M_Wishing Well Wastewater.xls						

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

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

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

Line No.	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1		North West Valley Wastewater Plant (continued)					
2	7H	380600	WW TD Equip Oth Disp	$ 2,246,946	$ 2,219,556	$ 27,390	
3	7H	380625	WW TD Equip Gen Trmt	1,415,602	1,387,482	28,120	
4	7H	380650	WW TD Equip Influent Lift S	120,498	117,760	2,738	
5	7H	381000	WW Plant Sewers	143,391	46,087	97,304	
6	7H	382000	WW Outfall Sewer Lines	6,130	1,735	4,395	
7	7H	389100	WW Oth Plt & Misc Equip Int	94,066	21,340	72,726	
8	7H	389600	WW Other P/E - CPS - 7E	-	-	-	
9	7H	390000	WW Office Furniture & Equip	249,085	248,274	811	
10	7H	390200	WW Computers & Peripheral	26,726	26,417	309	
11	7H	390300	WW Computer Software	89,559	89,559	-	
12	7H	391000	WW Trans Equipment	351,923	346,019	5,905	
13	7H	392000	WW Stores Equipment	17,128	13,389	3,738	
14	7H	393000	WW Tool Shop & Garage Equip	192,595	141,346	51,249	
15	7H	394000	WW Laboratory Equipment	191,291	128,062	63,230	
16	7H	395000	WW Power Operated Equip	143,757	25,347	118,410	
17	7H	396000	WW Communication Equip	450,429	362,062	88,367	
18	7H	397000	WW Misc Equipment	123,052	120,402	2,650	
19	7H	398000	WW Other Tangible Plant	-	-	-	
20			Total	$ 71,230,968	$ 57,685,377	$ 13,545,591	Sum Lines [2-43] pg 3+ Sum Lines [2-19] pg 4
21							
22			Wishing Well Wastewater % Allocation	0.00%			
23							
24			Wishing Well 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			Wishing Well Wastewater % Allocation	0.77%			
32							
33			Wishing Well Wastewater Allocation	$ 16,964	$ 8,795	$ 8,169	Line [29] * Line [31]
34							
35							
36							
37			Direct	$ 11,540,628	$ 4,003,381	$ 7,537,247	Pg 2, Line [16]
38			Corporate Plant Allocated	53,382	19,289	34,093	Pg 2, Line [42]
39			NWV Plant Allocated	-	-	-	Pg 4, Line [24]
40			6U Plant	16,964	8,795	8,169	Pg 4, Line [33]
41			Total	$ 11,610,973	$ 4,031,465	$ 7,579,508	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 M_Wishing Well Wastewater.xls						

Wishing Well 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)	$	(26,310)
3	Required Bank Balances[1]			-
4	Material and Supplies Inventories[1]			843
5	Prepayments[1]			1,490
6				
7	Total Working Capital Allowance	Sum Lines [2-5]	$	(23,977)
8				
9				
10				
11	[1] Calculated using thirteen-month averages.			
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43	Supporting Schedules:	Recap Schedules:		
44	(a) B-6	B-1		
45				
46	Workpapers & Supporting Documents			
47	\ AZ 13mo TY Balance 12.31.2015.xlsx			
48	\ Lead-Lag Workpapers			
49				
50	\2015 M_Wishing Well Wastewater.xls			

Wishing Well 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] * [F]
1	OPERATING EXPENSES						
2	Labor	$ 171,797	40.660	42.967	(2.307)	(0.006)	$ (1,086)
3	Purchased Water	16	40.660	-	40.660	0.111	2
4	Fuel & Power	37,667	40.660	45.172	(4.512)	(0.012)	(466)
5	Chemicals	6,797	40.660	-	40.660	0.111	757
6	Waste Disposal & Other Utilities	8,513	40.660	55.141	(14.481)	(0.040)	(338)
7	Intercompany Support	-	40.660	30.250	10.410	0.029	-
8	Corporate Allocations	41,982	40.660	30.250	10.410	0.029	1,197
9	Outside Services	28,885	40.660	78.177	(37.517)	(0.103)	(2,969)
10	Group Insurance & 401k	53,285	40.660	27.403	13.257	0.036	1,935
11	Regulatory Expense	47,486	40.660	-	40.660	0.111	5,290
12	Insurance Other Than Group	21,025	40.660	(15.375)	56.035	0.154	3,228
13	Customer Accounting	55,454	40.660	78.508	(37.848)	(0.104)	(5,750)
14	Rents	3,850	40.660	-	40.660	0.111	429
15	General Office Expense	19,647	40.660	61.530	(20.870)	(0.057)	(1,123)
16	Miscellaneous	18,219	40.660	3.614	37.046	0.101	1,849
17	Maintenance Expense	47,230	40.660	(26.243)	66.903	0.183	8,657
18							
19							
20	TAXES						
21	General Taxes-Property	$ 69,041	40.660	189.250	(148.590)	(0.407)	$ (28,106)
22	General Taxes - Payroll	14,358	40.660	42.113	(1.453)	(0.004)	(57)
23	General Taxes-Other		40.660	-	40.660	0.111	-
24	Income Tax	143,414	40.660	36.500	4.160	0.011	1,635
25							
26	Interest Expense	$ 122,892	40.660	74.500	(33.840)	(0.093)	$ (11,394)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	$ 911,559 Sum Lines [2-26]				Sum Lines [2-26]	$ (26,310)
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 M_Wishing Well Wastewater.xls						
50							

C Schedule
Wishing Well WW

Wishing Well Wastewater
Test Year Ended December 31, 2015
Adjusted Test Year Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Murrey

Line No.		Test Year Book Results (a) [A]	Total Pro Forma Adjustments (a) [B]	Test Year Adjusted Results (a) [C] = [A] + [B]	Proposed Rate Increase (a) [D]	Adjusted with Rate Increase (a) [E] = [C] + [D]	
1	**Revenues**						
2	Water/Wastewater Revenues	$ 1,063,463	$ 416,697	$ 1,480,160	$ 74,694	$ 1,554,854	
3	Other Revenues	5,114	-	5,114	-	5,114	
4	**Total Revenues**	$ 1,068,577	$ 416,697	$ 1,485,274	$ 74,694	$ 1,559,968	Sum Lines [2-3]
5							
6	**Operating Expenses**						
7	Labor	$ 164,731	$ 7,066	$ 171,797	$ -	$ 171,797	
8	Purchased Water	16	0	16	-	16	
9	Fuel & Power	36,964	703	37,667	-	37,667	
10	Chemicals	6,539	258	6,797	-	6,797	
11	Waste Disposal	8,513	-	8,513	-	8,513	
12	Intercompany Support Services	-	-	-	-	-	
13	Corporate Allocation	45,623	(3,642)	41,982	-	41,982	
14	Outside Services	28,805	80	28,885	-	28,885	
15	Group Insurance	50,366	2,919	53,285	-	53,285	
16	Pensions	-	-	-	-	-	
17	Regulatory Expense	27,618	19,868	47,486	-	47,486	
18	Insurance Other Than Group	23,344	(2,319)	21,025	189	21,214	
19	Customer Accounting	49,391	6,063	55,454	30	55,485	
20	Rents	3,850	-	3,850	-	3,850	
21	General Office Expense	22,900	(3,253)	19,647	-	19,647	
22	Miscellaneous	9,066	9,153	18,219	-	18,219	
23	Maintenance Expense	46,279	951	47,230	-	47,230	
24	Depreciation & Amortization	96,261	314,226	410,487	-	410,487	
25	General Taxes-Property	80,456	(12,553)	67,903	1,138	69,041	
26	General Taxes-Other	11,691	2,667	14,358	-	14,358	
27	Income Taxes	106,121	9,696	115,817	27,597	143,414	
28							
29	**Total Operating Expenses**	$ 818,535	$ 351,884	$ 1,170,419	$ 28,954	$ 1,199,373	Sum Lines [7-27]
30	**Utility Operating Income**	$ 250,041	$ 64,813	$ 314,854	$ 45,740	$ 360,595	Line [4] - Line [29]
31	**Other Income & Deductions**						
32	Other Income & Deductions	$ 303,744	$ -	$ 303,744	$ -	$ 303,744	
33	Interest Expense	114,924	7,968	122,892	-	122,892	
34	Other Expense	(2)	-	(2)	-	(2)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	
36	**Total Other Income & Deductions**	$ 418,667	$ 7,968	$ 426,635	$ -	$ 426,635	Sum Lines [32-35]
37	**Net / Profit (Loss)**	$ (168,625)	$ 56,845	$ (111,780)	$ 45,740	$ (66,040)	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 M_Wishing Well Wastewater.xls						

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

Exhibit
Schedule C-2
Page 1
Witness: Murrey

Line No.		[A] Test Year Book Results (a)	Page 4 [B] ADJ SLM-IS1 Remove Unbilled Revenue	Page 5 [C] ADJ JPB-IS2 Adjust Property Taxes to Reflect Proposed Revenues:	Page 6 [D] ADJ SLM-IS3 Federal and State Income Taxes	Page 7 [E] ADJ SLM-IS4 Interest Synchronization with Rate Base	Page 8 [F] ADJ JPB-IS5 Bad Debt Expense	Page 9 [G] ADJ SLM-IS6 Annualization of Customers	Page 10 [H] ADJ SLM-IS7 Removal of General Disallowable items	Page 11 [I] ADJ SLM-IS8 Annualize Labor and Labor Related Expenses	Page 12 [J] ADJ JPB-IS9 Purchased Power	Page 13 [K] ADJ SLM-IS10 Removal of 10% of Performance Based Compensation	Page 14 [L] ADJ JPB-IS11 Postage Increase	Page 15 [M] ADJ JPB-IS12 Customer Care and Billing Services	Page 16 [N] ADJ SLM-IS13 Rate Case Expense
1	**Revenues**														
2	Water/Wastewater Revenues	$ 1,063,463	$ 600	$ -	$ -	$ -	$ -	$ 367,381	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	5,114	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenues**	$ 1,068,577	$ 600	$ -	$ -	$ -	$ -	$ 367,381	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5															
6	**Operating Expenses**														
7	Labor	$ 164,731	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,681	$ -	$ (1,615)	$ -	$ -	$ -
8	Purchased Water	16	-	-	-	-	-	0	-	-	-	-	-	-	-
9	Fuel & Power	36,964	-	-	-	-	-	703	-	-	-	-	-	-	-
10	Chemicals	6,539	-	-	-	-	-	124	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	8,513	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	45,623	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	28,805	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	50,366	-	-	-	-	-	-	-	2,919	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	27,618	-	-	-	-	-	-	-	-	-	-	-	-	20,063
18	Insurance Other Than Group	23,344	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	49,391	-	-	-	-	3,512	940	-	-	-	-	245	725	-
20	Rents	3,850	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	22,900	-	-	-	-	-	-	(3,370)	-	-	-	-	-	-
22	Miscellaneous	9,066	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	46,279	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	96,261	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Taxes-Property	80,456	-	(12,553)	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	11,691	-	-	-	-	-	-	-	2,667	-	-	-	-	-
27	Income Taxes	106,121	-	-	9,696	-	-	-	-	-	-	-	-	-	-
28										-					
29	**Total Operating Expenses**	$ 818,535	$ -	$ (12,553)	$ 9,696	$ -	$ 3,512	$ 1,768	$ (3,370)	$ 14,267	$ -	$ (1,615)	$ 245	$ 725	$ 20,063
30	**Utility Operating Income**	$ 250,041	$ 600	$ 12,553	$ (9,696)	$ -	$ (3,512)	$ 365,614	$ 3,370	$ (14,267)	$ -	$ 1,615	$ (245)	$ (725)	$ (20,063)
31	**Other Income & Deductions**														
32	Other Income & Deductions	$ 303,744	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Interest Expense	114,924	-	-	-	7,968	-	-	-	-	-	-	-	-	-
34	Other Expense	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 418,667	-	-	-	7,968	-	-	-	-	-	-	-	-	-
37	**Net Profit / (Loss)**	$ (168,625)	600	12,553	(9,696)	(7,968)	(3,512)	365,614	3,370	(14,267)	-	1,615	(245)	(725)	(20,063)
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 M_Wishing Well Wastewater.xls														

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

Exhibit
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Line No.		Page 17 [O] ADJ SLM-IS14 Update Regulatory Expense	Page 18 [P] ADJ SLM-IS15 Adjust Legal Expenses	Page 19 [Q] ADJ SMM-IS16 Annualize Depreciation Expense on Direct Plant	Page 20 [R] ADJ SMM-IS17 Annualize Depreciation Expense on Corporate Plant	Page 21 [S] ADJ SMM-IS18 Decision No 75268 Regulatory Treatment	Page 22 [T] ADJ SLM-IS19 -N/A- Intentionally Left Blank	Page 23 [U] ADJ SMM-IS20 -N/A- 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 -N/A- Intentionally Left Blank	Page 30 [AB] ADJ SMM-IS27 -N/A- 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	-	(36)	-	-	-	-	-	-	-	-	-	(3,708)	-	-
15	Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	(195)	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	-	-	326,174	(2,690)	30,901	-	-	2,434	(79,356)	22,622	9,341	-	-	-
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28															
29	**Total Operating Expenses**	$ (195)	$ (36)	$ 326,174	$ (2,690)	$ 30,901	$ -	$ -	$ 2,434	$ (79,356)	$ 22,622	$ 9,341	$ (3,708)	$ -	$ -
30	**Utility Operating Income**	$ 195	$ 36	$ (326,174)	$ 2,690	$ (30,901)	$ -	$ -	$ (2,434)	$ 79,356	$ (22,622)	$ (9,341)	$ 3,708	$ -	$ -
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)**	195	36	(326,174)	2,690	(30,901)	-	-	(2,434)	79,356	(22,622)	(9,341)	3,708	$ -	$ -
38															
39															
40															
41															
42															
43															
44	Supporting Schedules:	s:													
45	(a) E-6														
46	Workpapers & Supporting Documents:														
47															
48															
49															
50	\2015 M_Wishing Well Wastewater.xls														

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

Exhibit
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Line No.		Page 31 [AC] ADJ SLM-IS28 Reclass Effluent from Water to Wastewater	Page 32 [AD] ADJ JPB-IS29 CPI Increase	Page 33 [AE] ADJ JPB-IS30 Cityworks License Fees	Page 34 [AF] ADJ SLM-IS31 Low Income Program Costs	Page 35 [AG] ADJ SMM-IS32 -N/A- Intentionally Left Blank	Page 36 [AH] ADJ JPB-IS33 Customer Communication & Education	Page 37 [AI] ADJ SMM-IS34 Reclassification of Vactor Trucks Costs	Page 38 [AJ] ADJ JPB-IS35 -N/A- Intentionally Left Blank	Page 39 [AK] ADJ SMM-IS37 Insurance Other Than Group	[AL] Sum [B - AK] Total Pro Forma Adjustments	[AM] Sum [A] + [AL] Test Year Adjusted Results	[AN] Proposed Rate Increase	[AO] Sum [AM] + [AN] Adjusted Rate Increase
1	**Revenues**													
2	Water/Wastewater Revenues	$ 48,715	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,697	$ 1,480,160	$ 74,694	$ 1,554,854
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	5,114		5,114
4	**Total Revenues**	$ 48,715	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,697	$ 1,485,274	$ 74,694	$ 1,559,968
5														
6	**Operating Expenses**													
7	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,066	$ 171,797		$ 171,797
8	Purchased Water	-	-	-	-	-	-	-	-	-	0	16		16
9	Fuel & Power	-	-	-	-	-	-	-	-	-	703	37,667		37,667
10	Chemicals	-	134	-	-	-	-	-	-	-	258	6,797		6,797
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	8,513		8,513
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-		-
13	Corporate Allocation	-	66	-	-	-	-	-	-	-	(3,642)	41,982		41,982
14	Outside Services	-	117	-	-	-	-	-	-	-	80	28,885		28,885
15	Group Insurance	-	-	-	-	-	-	-	-	-	2,919	53,285		53,285
16	Pensions	-	-	-	-	-	-	-	-	-	-	-		-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	19,868	47,486		47,486
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	(2,319)	(2,319)	21,025	189	21,214
19	Customer Accounting	-	61	-	-	-	580	-	-	-	6,063	55,454	30	55,485
20	Rents	-	-	-	-	-	-	-	-	-	-	3,850		3,850
21	General Office Expense	-	117	-	-	-	-	-	-	-	(3,253)	19,647		19,647
22	Miscellaneous	-	177	-	8,976	-	-	-	-	-	9,153	18,219		18,219
23	Maintenance Expense	-	483	468	-	-	-	-	-	-	951	47,230		47,230
24	Depreciation & Amortization	-	-	-	-	-	-	4,799	-	-	314,226	410,487		410,487
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	(12,553)	67,903	1,138	69,041
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	2,667	14,358		14,358
27	Income Taxes	-	-	-	-	-	-	-	-	-	9,696	115,817	27,597	143,414
28														
29	**Total Operating Expenses**	$ -	$ 1,155	$ 468	$ 8,976	$ -	$ 580	$ 4,799	$ -	$ (2,319)	$ 351,884	$ 1,170,419	$ 28,954	$ 1,199,373
30	**Utility Operating Income**	$ 48,715	$ (1,155)	$ (468)	$ (8,976)	$ -	$ (580)	$ (4,799)	$ -	$ 2,319	$ 64,813	$ 314,854	$ 45,740	$ 360,595
31	**Other Income & Deductions**													
32	Other Income & Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 303,744		$ 303,744
33	Interest Expense	-	-	-	-	-	-	-	-	-	7,968	122,892		122,892
34	Other Expense	-	-	-	-	-	-	-	-	-	-	(2)		(2)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-		-
36	**Total Other Income & Deductions**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,968	$ 426,635	$ -	$ 426,635
37	**Net Profit / (Loss)**	$ 48,715	$ (1,155)	$ (468)	$ (8,976)	$ -	$ (580)	$ (4,799)	$ -	$ 2,319	$ 56,845	$ (111,780)	$ 45,740	$ (66,040)
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46	Workpapers & Supporting Documents:													
47														
48														
49														
50	\2015 M_Wishing Well Wastewater.xls													

Recap Schedules:
C-1

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

Exhibit
Schedule C-2
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Witness: Murrey

Line No.					Residential (a)	Commercial (a)	Other (a)
1	Remove Unbilled Revenue						
2	The Company has adjusted unbilled or accrued revenues and removed the amount from the test year.						
3							
4							
5	Credit(s) are an Increase to Revenue on Books:						
6		Account	Description				
7			4353 Unbilled Metered Water-Domestic		$ -		
8			4359 Unbilled Wastewater - Domestic		$ 528		
9			4365 Unbilled Metered Water-Commercial			$ -	
10			4369 Unbilled Wastewater - Commercial			$ 120	
11			4393 Unbilled Metered Water - Irrig				$ -
12							
13							
14							
15							
16							
17							
18							
19							
20	Net Unbilled Revenues			Sum Lines[7] thru [11]	$ 528	$ 120	$ -
21							
22							
23							
24	Subtotal - Credit Balance is an Increase to Revenue on Books					Sum Line[20]	$ 649
25							
26	Test Year Adjusted Balance						$ -
27							
28	Increase/(Decrease) in Unbilled Revenues on Schedule C-2					Line[24] + Line[26]	$ 649
29							
30	Adjustment to Revenue and/or Expense - Mohave Wastewater					Line[28]	$ 649
31							
32				[A]			[B]=[A]*Line[30]
33			Mohave Wastewater Allocated via WW 3 - Factor to:				
34			Arizona Gateway Wastewater	7.4407%			$ 48
35							
36			Wishing Well Wastewater	92.5593%			$ 600
37							
38							
39						Line[34]+Line[36]	$ 649
40							
41							
42							
43							
44							
45	Workpapers & Supporting Documents:						
46	(a) Sche6						
47	4-Factor						
48							
49							
50	\2015 M_Wishing Well Wastewater.xls						

Wishing Well 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)	$ 1,485,274	$ 1,485,274
7	Adjusted Revenues in Year Ended December 2015		1,485,274	1,485,274
8	Proposed Revenues		1,485,274	1,559,968
9	Average of Three Year's of Revenue	Avg Lines[6] thru [8]	$ 1,485,274	$ 1,510,172
10	Average of Three Year's of Revenue, times 2	Line[9] * 2	$2,970,547	$3,020,344
11	Add:			
12	Construction Work in Progress at 10%	(a)	1,098	1,098
13	Deduct:			
14	Net Book Value of Transportation Equipment		$ -	$ -
15				
16	Full Cash Value	Sum Lines[10] thru [12] less Line[14]	$ 2,971,645	$ 3,021,441
17	Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		18.0%	18.0%
18	Assessed Value	Line[16]*Line[17]	$ 534,896	$ 543,859
19	Property Tax Rate	(c)	12.69%	12.69%
20				
21	Property Tax	Line[18]*Line[19]	67,903	69,041
22	Tax on Parcels		-	-
23				
24	Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A])	Line[21]+Line[22]	$ 67,903	
25	Adjusted Test Year Property Taxes,	(b)	80,456	
26	Adjustment to Revenue and/or Expense (To Sch C-2)	Line[24] - Line[25]	$ (12,553)	
27				
28	Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B])		Sum Lines[21] thru [27]	$ 69,041
29	Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A])		Line[24] Col [A]	67,903
30	Additional Property Taxes on Proposed Revenues (To Sch C-2)		Line[28] - Line[29]	$ 1,138
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])			$ 1,138
37				
38	Increase in Revenue Requirement (From Sch. A1)			$ 74,694
39				
40	Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38)			1.52%
41				
42				
43				
44	Workpapers & Supporting Documents:			
45				
46	(a) Sche1			
47	(b) Schc2			
48	(c) \Composite Property Tax Rate 2015.xlsx			
49				
50	\2015 M_Wishing Well Wastewater.xls			

PCOR Wastewater
roperty Tax Deferral Calculation
.015 Test Year

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

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

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

/orkpapers:
-Factor.xlsx

Wishing Well 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)	$ 430,672		$ 504,009
8	Interest Expense			(a)	122,892		122,892
9	Arizona Taxable Income			Line[7] - Line[8]	$ 307,779		$ 381,117
11	Less Arizona Income Tax	5.500%		Line[9]*5.500%	$ 16,928		$ 20,961
14	Federal Income Before Taxes			Line[9]	$ 307,779		$ 381,117
15	Less Arizona Income Taxes			Line[11]	16,928		20,961
16	Federal Taxable Income			Line[14] - Line[15]	$ 290,852		$ 360,155
18	FEDERAL INCOME TAXES:						
25	Federal Income Taxes	34.000%		Line[16]*34.000%	$ 98,890		$ 122,453
28	Total Income Tax			Line[15]+Line[25]	$ 115,817		$ 143,414
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)	$ 106,121		
38	Increase in Income Taxes			Line[28] - Line[37]	$ 9,696		
40	Adjustment to Revenues and/or Expense			Line[38]	$ 9,696		
42	Test Year Income Taxes,					Line[28]	$ 115,817
43	Increase in Income Taxes					Line[28] - Line[42]	27,597
45	Adjustment to Revenue and/or Expense						$ 27,597

48 Workpapers & Supporting Documents:
49 (a) Schc2
50 \2015 M_Wishing Well Wastewater.xls

Wishing Well 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)	$ 5,078,201
7	Weighted Cost of Debt from Schedule D-1		(b)	2.42%
8	Synchronized Interest Expense		Line[6]*Line[7]	$ 122,892
9				
10	Test Year Interest Expense	$ 114,924 (c)		
11				
12	Adjusted Test Year Interest Expense		Line[10]	$ 114,924
13				
14	Increase/(Decrease) in Interest Expense		Line[8] - Line[12]	$ 7,968
15				
16	Adjustment to Revenue and/or Expense			
17			Line[14]	$ 7,968
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
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30				
31				
32				
33				
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35				
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40				
41				
42				
43				
44	Workpapers & Supporting Documents:			
45	(a) Schb1			
46	(b) Schc2			
47	(c) Schd1			
48				
49				
50	\2015 M_Wishing Well Wastewater.xls			

Wishing Well 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 recoveries by				
4	month for the district.				
5					
6					
7					
8					
9					
10	Allocated Bad Debt in Account 5610	Wishing Well Wastewater	(a)	$	2,235
11					
12	Actual Bad Debt Write-Offs (b)				
13	Jan-15			$	513
14	Feb-15				759
15	Mar-15				-
16	Apr-15				242
17	May-15				-
18	Jun-15				978
19	Jul-15				559
20	Aug-15				930
21	Sep-15				374
22	Oct-15				649
23	Nov-15				-
24	Dec-15				744
25			Sum Lines[13-24]	$	5,747
26					
27					
28	Increase/(Decrease) in Bad Debt Expense - Wishing Well Wastewater		Line[25] - Line[10]	$	3,512
29					
30	Adjustment to Revenue and/or Expense - Wishing Well Wastewater		Line [28]	$	3,512
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 Write-offs and Recoveries 2015.xlsx				
50	\2015 M_Wishing Well Wastewater.xls				

Wishing Well 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 area, it is appropriate to annualize revenues for the average customer population during the year, rather than the year-end count. At December 31,
4 2015, the customer population is at its highest, and does not properly reflect the experiences of the Company.
5
6 Decision Number 75268 established rates for Mohave Wastewater effective Sept 1, 2015. The rates are to be phased in over a three year-period. This adjustment also annualizes revenues to assume the
7 rate increase effective Sept 1, 2017 are reflected in total on the test year billing determinants.

Line No.		[A] Residential	[B] Commercial & OPA	[C] Other Revenue		[D] = [A] + [B] +[C] Total	
8							
9							
10	Test Year Revenues per General Ledger	$ 1,043,647	$ 36,372	$ 5,525	(a)	$ 1,085,544	
11	Unbilled Revenues	528	120	0	(a)	649	
12							
13	Adjusted Revenues	$ 1,044,175	$ 36,493	$ 5,525	Line[10]+Line[11]	$ 1,086,193	Sum Line [13]
14							
15	Pro Forma Revenues at current rates per Billing Determinants	1,405,059	48,439	5,525	(b)	1,459,022	
16							
17	Increase/(Decrease) to Test Year Revenues	$ 360,883	$ 11,946	$ -	Line[15] - Line[13]	$ 372,829	Sum Line [17]
18							

Line No.	Mohave Wastewater Allocated to:	[A] TY Revenues	[B] Pro Forma Rev	[C] = [A] + [B] Adjustment
19				
20				
21	Arizona Gateway Wastewater	$ 17,015	$ 22,464	$ 5,448
22				
23	Wishing Well Wastewater	$ 1,069,177	$ 1,436,558	$ 367,381
24		$ 1,086,193	$ 1,459,022	$ 372,829
25			Variance	$ - Line[24] - Line[17]

Line No.	Increase / (Decrease) in Operating Expenses: For Mohave Wastewater:	[A] Purchased Water	[B] Fuel & Power	[C] Chemicals	[D] Other Customer Accounting		[E] = [A] + [B] + [C] + [D] Total	
26								
27								
28								
29								
30	Test Year Adjusted Expense from Sch C-2	$ 17	$ 39,936	$ 7,065	$ 53,362			
31	Average Customers (from Sch E7) times 12 bills	18,407	18,407	18,407	18,407			
32	Cost per Customer	$ 0.001	$ 2.170	$ 0.384	$ 2.899	Line[30] / Line[31]		
33								
34	Customer Growth	325	325	325	325			
35	Additional Expense - Mohave Wastewater	$ 0	$ 705	$ 125	$ 942	Line[32] * Line[34]	$ 1,772	Sum Line [35]
36								

Line No.	Mohave Wastewater Allocated via GMC to:		[A]	[B]	[C]	[D]		[E] = [A] + [B] + [C] + [D] Adjustment
37								
38								
39	Arizona Gateway Wastewater	0.2620%	$ 0.00	$ 1.85	$ 0.33	$ 2.47		$ 4.64
40								
41	Wishing Well Wastewater	99.7380%	$ 0.30	$ 703.27	$ 124.41	$ 939.71		$ 1,767.68
42			$ 0.30	$ 705.12	$ 124.73	$ 942.17	Line[39] - Line[4	$ 1,772.32
43								

Line No.		
44	Workpapers & Supporting Documents:	\Arizona Gateway Sewer H Schedule 2015.xlsx
45	(a) Sch e6	\2015 Mohave Wastewater.xlsx
46	(b) Agua Fria Wastewater H Schedule2015. xylem	\Mohave Sewer H Schedule 2015 Adj for Phase 3.xlsx
47	(c) Customer Tab	4-Factor
48		
49		
50	\2015 M_Wishing Well Wastewater.xls	

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

Exhibit
Schedule C-2
Page 10
Witness: Murrey

Line No.

1 Removal of General Disallowable items

		4 - Factor
Business Unit	7N	1.2471%

4 In anticipation that Staff would disallow certain Miscellaneous costs, the company has removed Promotions, Donations, Advertising, Recognition and Third Party Claims. The corresponding General Ledger
5 numbers are below.

Line	GL Account Number	Account Description	[A] Direct Expense	[B] Other Allocated Expense	[C] Corporate Expense	[D] = [A] + [B] + [C] Total Test Year Expense
12	5642	Recognition	$ (16)	$ -	$ (1,399)	$ (1,415)
13	5670	Advertising	-	-	(126)	(126)
14	5671	Promotion	(13)	-	(1,896)	(1,909)
15	5672	Donations	-	-	(191)	(191)

19 Increase/(Decrease) in General Office Expense - Mohave Wastewater — Sum Lines[12] thru [15] (3,641)

21 Adjustment to Revenue and/or Expense - Mohave Wastewater $ (3,641)

Mohave Wastewater Allocated via 3 Factor to:	[E]	[F]=[E]*Line[21]
Arizona Gateway Wastewater	7.4407%	$ (271)
Wishing Well Wastewater	92.5593%	$ (3,370)
	Sum Lines[25-27]	$ (3,641)

44 Workpapers & Supporting Documents:

46 4-Factor
47 \2015 Mohave Wastewater.xlsx

49 \2015 M_Wishing Well Wastewater.xls

Wishing Well 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	7N	Mohave Wastewater			
2							
3	The Company has adjusted Labor costs to reflect 12 months of costs to annualized for certain positions that were created or filled during the test year as well as known increases to labor						
4	costs of 3%.						
5							
6							
7	Labor Expense as calculated per the Payroll Model (a)						
8	Direct Labor	$ 212,518					
9	Performance Based Compensation	$ 21,822		$ 234,340	Line[8]+Line[9]		
10							
11	Fully Allocated Labor Expense per General Ledger (b)			$ 222,610			
12	Increase/(Decrease) in Labor Expense - Mohave Wastewater					Line[9] - Line[11]	$ 11,730
13		Mohave Wastewater Allocated via WW	[A] =Line[9] *[B]	[B]	[C]		[D] = [A] - [C]
14			Labor Expense	Alloc Factor (c)	General Ledger (b)		
15		Arizona Gateway Wastewater	$ 60,928	26.00%	57,878		$ 3,050
16							
17		Wishing Well Wastewater	$ 173,412	74.00%	164,731		$ 8,681
18			$ 234,340		$ 222,610	Sum Lines [15-17]	$ 11,730
19	Group Insurance and Other Benefits as calculated per the Payroll Model (a)						
20	401K	$ 15,773					
21	Pension	$ 16,654					
22	Insurance	$ 39,580		$ 72,007	Line[20]+Line[21]+Line[22]		
23	Fully Allocated Group Insurance and Other Benefits Expense per General Ledger (b)			$ 68,063			
24	Increase/(Decrease) in Group Insurance Expense - Mohave Wastewater					Line[22] - Line[23]	$ 3,944
25		Mohave Wastewater Allocated via WW	[A] =Line[9] *[B]	[B]	[C]		[D] = [A] - [C]
26			Benefits	Alloc Factor (c)	General Ledger (b)		
27		Arizona Gateway Wastewater	$ 18,722	26.00%	17,696		$ 1,025
28							
29		Wishing Well Wastewater	$ 53,285	74.00%	50,366		$ 2,919
30			$ 72,007		$ 68,063	Sum Lines [27-29]	$ 3,944
31							
32	Payroll Taxes as calculated per the Payroll Model (a)						
33	Taxes	$ 16,365		$ 16,365			
34							
35	Fully Allocated Payroll Tax Expense per General Ledger (b)			(c) $ 10,202			
36	Increase/(Decrease) in General Taxes - Mohave Wastewater					Line[32] - Line[35]	$ 6,163
37		Mohave Wastewater Allocated via WW					
38			Taxes	Alloc Factor (c)	General Ledger (b)		
39		Arizona Gateway Wastewater	$ 4,255	26.00%	759		$ 3,496
40							
41		Wishing Well Wastewater	$ 12,110	74.00%	9,443		$ 2,667
42			$ 16,365		$ 10,202	Sum Lines [39-41]	$ 6,163
43							
44	Adjustment to Revenue and/or Expense - Mohave Wastewater					Line[12]+Line[24]+Line[36]	$ 21,838
45							
46		Mohave Wastewater Allocated via WW					
47		Arizona Gateway Wastewater				Line[15]+Line[27]+Line[39]	$ 7,571
48	Workpapers & Supporting Documents:	Wishing Well Wastewater				Line[17]+Line[29]+Line[41]	$ 14,267
49	(a) Payroll, Benefits & Taxes_ TY2015.xlsx					Sum Lines [47-48]	$ 21,838
50	(b) Sche6						
51	(c) 4-Factor						
52	\2015 M_Wishing Well Wastewater.xls						

	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

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

Exhibit
Schedule C-2
Page 12
Witness: Boizelle

Line No.

1
2 Business Unit | 7N | Mohave Wastewater
3
4 Purchased Power
5
6 The Company's primary Electrical vendor, Mohave Electric Cooperative has not increased electric rates since 2012. We Therefore are not proposing an adjustment to expense at this time, however the
7 Proposed Power Adjustor is still requested for this district at this time.
8
9

		[A]	[B]	[C]	[D]= [A]+ [B]+ [C]
10		Corporate	Direct	Other Allocation (7H)	Total
11	GL Account Number / Account Description	2015	2015	2015	2015
12	5617 Power Charges	$ 630	$ 39,306	$ -	$ 39,936
13	Total Purchase Power/Fuel	$ 630	$ 39,306	$ -	$ 39,936

14
15
16
17

	2015 Increase	2016 Increase	Service Provider
18	0.00%	0.00%	Mohave Electric Cooperative
19			
20			
21 Increase to Expense	$ -	$ -	Line[13]*0.00%
22			
23 Total Expense	$ 39,936	$ -	Line[13] [D] +Line[21] [A]

24
25
26 Total
27
28 Increase/(Decrease) in Purchased Power Expense - Mohave Wastewater Sum Line[21] $ -
29
30 Adjustment to Revenue and/or Expense - Mohave Wastewater Line [27] $ -
31

	[A]	[B]=[A]*Line[29]
32 Mohave Wastewater Allocated via WW 3 - Factor to:		
33 Arizona Gateway Wastewater	7.4407%	$ -
34		
35 Wishing Well Wastewater	92.5593%	$ -
36		
37	Sum lines [33-35]	$ -

38
39
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41
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43
44
45 Workpapers & Supporting Documents:
46 \Purchased Power, Chemicals, Water, Waste Disposal Adjustments.xlsx
47 2015 Mohave Wastewater.xlsx
48 4-Factor
49 \2015 M_Wishing Well Wastewater.xls
50

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS10

Exhibit
Schedule C-2
Page 13
Witness: Murrey

Line No.

1 Removal of 10% of Performance Based Compensation

2 Business Unit | 7N | Mohave Wastewater — Arizona Factor for USA | 81.0969%

3
4
5

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] Performance Based Compensation Expense		[D]=[C]*-.01 Minus 10%
8							
9							
10	Direct Performance Based Compensation Expense				$ 6,738		$ (674)
11							
12	7A	Arizona Performance Based Compensation Expense	$ 1,032,246	1.2471%	12,873		(1,287)
13	6U	EPCOR Water USA Performance Based Compensation Exp	$ 218,631	1.0114%	2,211		(221)
14	7H	NWVRTF Performance Based Compensation Expense	$ 20,303	0.0000%	-		-
15							
16							
17	Total Performance Based Compensation Expense				$ 21,822	Sum Lines[11-15]	(2,182)
18							
19							
20							
21							
22	Total Increase/(Decrease) to Labor - Mohave Wastewater					Line [17] Col [D]	$ (2,182)
23							
24	Adjustment to Revenue and/or Expense - Mohave Wastewater					Line [22]	$ (2,182)
25							
26					[E]		[F]=[E]*Line[24]
27				Mohave Wastewater Allocated via WW			
28				Arizona Gateway Wastewater	26.0000%	Line[24]*26.000%	$ (567)
29							
30				Wishing Well Wastewater	74.0000%	Line[24]*74.000%	$ (1,615)
31							$ (2,182)

32
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43

44 Workpapers & Supporting Documents:
45 (a) Payroll, Benefits & Taxes_TY 2015.xlsx
46 4-Factor
47
48
49 \2015 M_Wishing Well Wastewater.xls
50

Benefit Summary

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

Wishing Well 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: 7N
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 the last 2
7 years.
8
9
10
11

Manifested	Average Automated Piece Rate: Effective January 27, 2013	Effective January 26, 2014	Effective April 26, 2015	2014 Increase	2015 Increase	Average Increase
12						
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 — $ 6,240 (a)
22
23 Total Increase/(Decrease) to Postage Expense — Line[18]*Line[21] $ 246
24
25 Adjustment to Revenue and/or Expense — Line[23] $ 246
26
27

	[A]	[B]=[A]*Line[25]
28 Mohave Wastewater Allocated via GMC - Factor to:		
29 Arizona Gateway Wastewater	0.2620%	$ 1
30		
31 Wishing Well Wastewater	99.7380%	$ 245
32	Sum lines [29-31]	$ 246

33
34
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41
42
43
44 Workpapers & Supporting Documents:
45 (a) 2015 Mohave Wastewater.xlsx
46 4-Factor
47
48
49 \2015 M_Wishing Well Wastewater.xls
50

Wishing Well 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 | 7N | Mohave Wastewater
3
4 Customer Care and Billing Services
5
6 Customer Care and Billing charges are costs associated with Third Party Billing, Call Centers, and Work Order Management. Costs billed to the Company are on a per bill per month basis.
7 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%
2013	125.782	1.28%	
2014	127.823	1.62%	
2015	128.019	0.15%	

Average of Increase Lines[14-16]

18	C.U.S. Charges per Schedule E6, acct 5611	$ 35,545	(a)
19			
20	CPI Adjustment 2016	$ 362	Line[18]*1%
21	Adjusted 2016 Expense	$ 35,907	Sum Line[18-20]
22			
23	CPI Adjustment 2017	$ 365	Line[21]*1%
24	Adjusted 2017 Expense	$ 36,272	Sum Line[21-23]

25
26
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33
34 Total Increase(Decrease) to C.U.S Charges - Mohave Wastewater — Line[20]+Line[23] $ 727
35
36 Adjustment to Revenue and/or Expense - Mohave Wastewater — Line[33] $ 727
37
38

	[A]		[B]=[A]*Line[35]
Mohave Wastewater Allocated via General Metered Customers to:			
Arizona Gateway Wastewater	0.2620%		$ 2
Wishing Well Wastewater	99.7380%		$ 725
		Sum lines [39-41]	$ 727

39
40
41
42
43
44 Workpapers & Supporting Documents:
45 (a) Sche6 Line19
46 Bureau of Labor Statistics - Phoenix CPI
47
48
49 \2015 Mohave Wastewater.xlsm
50 \2015 M_Wishing Well Wastewater.xls

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS13

Exhibit
Schedule C-2
Page 16
Witness: Murrey

Line No.

4 Rate Case Expense

6 The Company estimates it will incur $1M dollars of rate case related expenses to process this rate application. This amount is allocated to the districts in this case via a 4-factor allocation methodology.
7 As the case progresses this estimate will be updated accordingly.

15	Mohave Wastewater Rate Case Expense	$ 66,132 (a)		
18	Estimated Amortization Period in Years	3		
26	Increase/(Decrease) to Regulatory Expense - Mohave Wastewater		Line[15] / Line[18]	$ 22,044
28	Adjustment to Revenue and/or Expense - Mohave Wastewater			$ 22,044

	[A]	[B]	[C]=[A]/[B]
33 Mohave Wastewater Allocated	Direct (a)	Amort Period	Adjustment
34 Arizona Gateway Wastewater	$ 5,943	3	$ 1,981
36 Wishing Well Wastewater	$ 60,188	3	$ 20,063
37	$ 66,132 Sum lines [34-36]	Sum lines [34-36]	$ 22,044

44 Workpapers & Supporting Documents:
45 (a) Rate Case Expense 2015 Test Year.xlsx

49 \2015 M_Wishing Well Wastewater.xls

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	$ 12,181		$ 48,028		$ 60,188	4.61%	85.38%	92.56%
Sun City Wastwater	$ -		$ 288,267		$ 288,267	27.64%		
Sun City West Wastewater	$ -		$ 238,285		$ 238,285	22.85%		
	$ 114,224	[3]	$ 1,042,900	[4]	$ 1,157,124	100.00%	100.00%	
					$ -			

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

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

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
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11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							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							
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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%		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

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

Exhibit
Schedule C-2
Page 17
Witness: Murrey

Line No.

2 Business Unit | 7N | Mohave Wastewater

4 Update Regulatory Expense

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 remaining
7 total to the appropriate districts.

Line	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)	-	
19		$ 48,678	$ (15,786)	$ 32,892	Sum Lines [13-17]
22	Mohave Wastewater 4-Factor Allocation Percentage - Citizen's Only	1.3313%	1.3313%	1.3313%	
24	Test Year Balance	$ 648	Line[19] [A]*Line[22] [A]		
26	Decrease to Regulatory Expense		$ (210)	Line[19] [B] *Line[22] [B]	
28	Adjusted Test Year Balance			$ 438	Line[19] [C]*Line[22] [C]
31	Increase/(Decrease) to Regulatory Expense - Mohave Wastewater				Line[26] [B] $ (210)
33	Adjustment to Revenue and/or Expense - Mohave Wastewater				Line[31] $ (210)

Mohave Wastewater Allocated via WW 3 - Factor to:	[D]	[E]=[D]*Line[33]
Arizona Gateway Wastewater	7.4407%	$ (16)
Wishing Well Wastewater	92.5593%	$ (195)
		$ (210)

46 Workpapers & Supporting Documents:
47 (a) 7A Allocation Regulatory Expense.xlsx
48 4-Factor
49 \2015 M_Wishing Well 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																		

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

WW Factor	25.0654%
WW Factor	32.1076%

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Wishing Well 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	7N	4-Factor	1.247%		
6	The Company has adjusted legal expense to a 3 year average to normalize costs and eliminate fluctuations.					
11	Mohave Wastewater	$ 187			(a)	$ 187
13	7A Legal Expense 3-Year Average		$ 118,039			
14			1.247%		Line[13]*Line[14]	$ 1,472
20	Total Legal Expense				Line[11]+Line[14]	$ 1,659
23	Fully Allocated Legal Expense per General Ledger				(b)	$ 1,698
27	Increase/(Decrease) to Expense - Mohave Wastewater				Line[20] - Line[23]	$ (39)

	[A]		[B]=[A]*Line[27]
Mohave Wastewater Allocated via WW 3 - Factor to:			
Arizona Gateway Wastewater	7.4407%	$	(3)
Wishing Well Wastewater	92.5593%	$	(36)
		Sum Lines[31-33] $	(39)

Workpapers & Supporting Documents:
4-Factor
(a) \2015 Legal Expense Account 5681.xlsx
(b) Sche6 Line14

\2015 M_Wishing Well Wastewater.xls

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%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1613%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Wishing Well 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	7N	Mohave 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)	$ 471,378
13			
14	Depreciation Expense per General Ledger	(c)	97,252
15			
16	Increase/(Decrease) to Depreciation Expense - Mohave Wastewater	Line[12] - Line[14]	$ 374,126
17			
18	Adjustment to Revenue and/or Expense - Mohave Wastewater	Line[16]	$ 374,126
19			
20			
21			

Mohave Wastewater Allocated to:	[A] Dep Exp on Direct Plant (a)	[B] Dep Exp per GL (b)		[C]=[A]-[B]
Arizona Gateway Wastewater	$ 55,188	$ 7,236	(a)	$ 47,952
Wishing Well Wastewater	$ 416,189	$ 90,016	(a)	$ 326,174
Sum Lines[24-26]	$ 471,378	$ 97,252	Sum Lines[24-26]	$ 374,126

Workpapers & Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
(b) Sche6
(c) \2015 Mohave Wastewater.xlsx

\2015 M_Wishing Well Wastewater.xls

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Schedule C-2 ADJ SMM - IS16

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Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Wishing Well WW

Schedule C-2 ADJ SMM - IS16

Page 19 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			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	6 Month PTYP Norm Depr Expense
1	352000	0.00%	WW Franchises	364	-			-	-	-	-	364	-	-	-	-
2	346300	0.00%	Comm Equip Other	-	-			-	-	-	-	-	-	-	-	-
3	354200	0.28%	WW Struct & Imp Coll	431,418	30,047			-	-	-	-	401,371	14,381	-	-	-
4	354400	0.28%	WW Struct & Imp TDP	1,056,866	224,064			9,639	161	4,141	69	846,352	35,229	321	138	-
5	355400	0.42%	WW Pwr Gen Equip TDP	142,907	47,749			-	-	-	-	95,158	7,145	-	-	-
6	360000	0.17%	WW Collection Sewers Forced	5,385	259			-	-	-	-	5,125	108	-	-	-
7	361100	0.17%	WW Collecting Mains	2,468,980	386,234			44,095	441	20,466	205	2,146,661	49,380	882	409	-
8	362000	0.17%	WW Special Coll Struct	140,757	17,170			-	-	-	-	123,587	2,815	-	-	-
9	363000	0.17%	WW Services Sewer	568,540	73,403			11,107	111	5,155	52	511,237	11,371	222	103	-
10	364000	0.83%	WW Flow Measuring Devices	220,823	105,060			-	-	-	-	115,763	22,082	-	-	-
11	371100	1.04%	WW Pump Equip Elect	234,990	61,202			-	-	-	-	173,788	29,374	-	-	-
12	380000	0.56%	WW TD Equipment	874,942	78,653			35,173	1,172	16,325	544	846,070	58,329	2,345	1,088	-
13	380050	0.56%	WW TD Equip Grit Removal	135,165	46,296			-	-	-	-	88,869	9,011	-	-	-
14	380100	0.56%	WW TD Equip Sed Tanks/Acc	319,895	30,284			250,000	8,333	107,399	3,580	635,096	21,326	16,667	7,160	-
15	380300	0.56%	WW TD Equip Sldge Dry/Filt	10,841	3,232			-	-	-	-	7,609	723	-	-	-
16	380500	0.56%	WW TD Equip Chem Trmt Plt	216,500	75,816			-	-	-	-	140,684	14,433	-	-	-
17	380600	0.56%	WW TD Equip Oth Disp	40,468	5,058			-	-	-	-	35,409	2,698	-	-	-
18	380625	0.56%	WW TD Equip Gen Trmt	1,888,779	673,547			-	-	-	-	1,215,232	125,919	-	-	-
19	389600	0.56%	WW Other P/E-CPS	-	-			-	-	-	-	-	-	-	-	-
20	390200	1.67%	WW Computers & Peripheral	10,496	3,230			-	-	-	-	7,266	2,099	-	-	-
21	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
22	391000	1.67%	WW Trans Equipment	-	-	25,176	3,087	-	-	-	-	22,089	-	-	-	5,035
23	393000	0.42%	WW Tool Shop & Garage Equip	71,567	31,291			6,630	166	3,077	77	49,741	3,578	332	154	-
24	394000	0.83%	WW Laboratory Equipment	14,336	2,979			-	-	-	-	11,356	1,434	-	-	-
25	395000	0.42%	WW Power Operated Equip	28,196	6,482			-	-	-	-	21,713	1,410	-	-	-
26	396000	0.83%	WW Communication Equip	27,670	29,705			-	-	-	-	(2,034)	2,767	-	-	-
27	397000	0.83%	WW Misc Equipment	5,780	1,186			-	-	-	-	4,594	578	-	-	-
28									-		-		-	-	-	-
29		16.29%	TOTAL	8,915,664	1,932,946			356,644	10,384	156,562	4,526	7,503,102	416,189	20,768	9,053	5,035
								356,644								

Depreciable Plant	8,915,301	Line [28] - Line [1]
Composite Depr Rate	4.67%	

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

Wishing Well 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	0.9133%	<General Metered Customers 4-Factor for Mohave Wastewater
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			
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11			
12	Depreciation Expense on Corporate Plant	$ 390,316	(a)
13			
14	Allocated Depreciation Expense on Corporate Plant	Line[2]*Line[12]	$ 3,565
15			
16			
17			
18	Allocated Depreciation Expense on Corporate Plant per General Ledger	(b)	6,748
19			
20			
21	Increase/(Decrease) to Depreciation Expense - Mohave Wastewater	Line[14] - Line[18]	$ (3,183)
22			
23	Adjustment to Revenue and/or Expense - Mohave Wastewater	Line[21]	$ (3,183)
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43			
44	Workpapers & Supporting Documents:		
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx		
46	(b) Sche6		
47			
48	\2015 Mohave Wastewater.xlsx		
49	\2015 M_Wishing Well Wastewater.xls		
50			

Mohave Wastewater Allocated via General Metered Customers to:	[A]=Line[14]*[B]	[B]	[C]		[D]=[A]-[C]
	Corporate	GMC %	G/L (b)		
Arizona Gateway Wastewater	$ 9	0.2620%	$ 502	(a)	$ (493)
Wishing Well Wastewater	$ 3,555	99.7380%	$ 6,246	(a)	$ (2,690)
Sum Lines[29-31]	$ 3,565	Sum Lines[29-31]	$ 6,748	Sum Lines[29-31]	$ (3,183)

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS17

Page 20 a

Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

LINE NO.	G/L ACCT. NO.	Monthly Depr Rate	DESCRIPTION	12/31/2015 Test Year End PLANT	12/31/2015 Test Year End ACCUM DEPR	2016 12 Months PTYP	Acc Depr 12 Months PTYP	2017 6 Month PTYP	Acc Depr 6 Month PTYP	NBV	PLANT 12/31/2015 Norm Depr Expense	12 Months PTYP Norm Depr Expense	6 Month PTYP Norm Depr Expense
1	304500	0.21%	Structures & Improvements 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%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		
43		North West Valley Plant Allocation																
		Other	0.0000%															
	6 7G		19.2100%															
	4 7E		80.7900%															

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

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS18

Exhibit
Schedule C-2
Page 21
Witness: Mahler

Line No.

1 Decision No 75268 Regulatory Treatment — Business Unit: 7N

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

Line	District	NARUC	NARUC Description	Reg Asset	Reg Liability	
8	District	NARUC	NARUC Description	Reg Asset	Reg Liability	
9	Mohave WW	360000	Collection Sewer Forced	$ 15,840	$ -	
10	Mohave WW	380100	WW TD Equipment Tanks/Acc	370,661		
11	Mohave WW	380600	WW TD Equipment Other Disp	1,235		
12	Mohave WW	397000	Miscellaneous Equipment		(328)	
13	Mohave WW	399000	Reconciliation to PIS Balance		(1,145)	
14				$ 387,736	$ (1,473)	Sum Lines[9] thru [13]
15	Amortization Sept to December @ 8%			$ 10,340	$ (39)	(Line[14]*.08) / 12 * 4
16	Monthly Amortization thereafter			$ 2,585	$ (10)	Line[14]*.08 divided by 12
17						Debits $ 31,019
18	Annual Amortization			$ 31,019	$ (118)	Line[16]*12 — Credits (118)

	[A]	[B]=[A]*Line[17]
The retirement associated with this debit balance was Wishing Well Specific		
Arizona Gateway Wastewater	0.0000%	$ -
Wishing Well Wastewater	100.0000%	$ 31,019
	Sum Lines[22-24]	$ 31,019

		[C]=[A]*Line[18]
Mohave Wastewater Allocated via Mohave Wastewater 3-Factor to:		
Arizona Gateway Wastewater	0.2620%	$ (0)
Wishing Well Wastewater	99.7380%	$ (118)
	Sum Lines[30-32]	$ (118)

44 Workpapers & Supporting Documents:

46 \Summary of Plant Balances and Accum Depr by NARUC.xlsx

50 \2015 M_Wishing Well Wastewater.xls

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS19

Exhibit
Schedule C-2
Page 22
Witness: Murrey

Line No.	
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47	Workpapers & Supporting Documents:
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50	\2015 M_Wishing Well Wastewater.xls

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44	Workpapers & Supporting Documents:
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50	\2015 M_Wishing Well Wastewater.xls

Wishing Well 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	0.91330%	Mohave Wastewater
4 USA Allocation to AZ	84.12113%	
5 Revised Factor	0.76828%	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]	$ 2,441
18 Allocated Depreciation Expense on 6U Plant per General Ledger			-
21 Increase/(Decrease) to Depreciation Expense		Line[14] - Line[17]	$ 2,441
23 Adjustment to Revenue and/or Expense		Line[21]	$ 2,441

	[A]	[B]=[A]*Line[23]
Mohave Wastewater Allocated via General Metered Customers to:		
Arizona Gateway Wastewater	0.2620%	$ 6
Wishing Well Wastewater	99.7380%	$ 2,434
		$ 2,441

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

50 \2015 M_Wishing Well Wastewater.xls

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - IS21

Page 24 a

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

Witness: Mahler

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

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

WW Factor	25.0654%	
WW Factor	32.1076%	

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

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

Line No.							
1	Annualize Amortization of CIAC	Business Unit	7N				
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 -Wishing Well Wastewater			$ (1,757,946)	(a)		
12							
13							
14	Composite Depreciation Rate	4.51%	(b)	$ (79,356)	Line[11]*Line [14]		
15							
16							
17							
18							
19	Increase/(Decrease) to Depreciation Expense					Line[14]	$ (79,356)
20							
21	Adjustment to Revenue and/or Expense - Mohave Wastewater					Line[19]	$ (79,356)
22							
23							
24							
25							
26							
27							
28							
29							
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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 M_Wishing Well Wastewater.xls						

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Schedule C-2 ADJ SMM - IS22

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Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

Wishing Well 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	7N	
6U Factor	GMC	84.1211%

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

	Depreciation on Post TY Plant Additions per Summary of Plant and A/D by NARUC (a) [A]	Allocation Factor [B]	Depreciation Expense [C]=[A]*[B]
14 Depreciation on Post Test Year Plant Additions for District	$ 21,072	100.0000%	$ 21,072
16 Depreciation on Corporate Post Test Year Plant Additions Allocated	$ 22,262	0.9133%	$ 203
18 Depreciation on 6U Post Test Year Plant Additions Allocated	$ 215,489	0.7683%	$ 1,656
20 Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$ -	0.0000%	$ -
22	$ 258,823 Sum Lines [14 - 20]		
23 Increase/(Decrease) to Depreciation Expense		Sum Lines [14 - 20]	$ 22,931

27 Adjustment to Revenue and/or Expense - Mohave Wastewater $ 22,931

Mohave Wastewater Allocated to:	[D] Direct (a)	[E] GMC%	[F]=[E]*[C]Line[16] Corporate	[G]=[E]*[C]Line[18] 6U	[H] NWVRTF	[I]=[D]+[F thru H] Total
Arizona Gateway Wastewater	$ 304	0.2620%	$ 1	$ 4	$ -	$ 309
Wishing Well Wastewater	$ 20,768	99.7380%	$ 203	$ 1,651	$ -	$ 22,622
	$ 21,072		$ 203	$ 1,656	$ -	$ 22,931

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

48 AdjSummary Line 16, Line 18, Line 20 4-Factor
49 \2015 M_Wishing Well Wastewater.xls

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Schedule C-2 ADJ SMM - IS23

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Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

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Summary of Plant and Accumulated Depreciation Balances

Wishing Well WW

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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			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	6 Month PTYP Norm Depr Expense
1	352000	0.00%	WW Franchises	364	-			-	-	-	-	364	-	-	-	-
2	346300	0.00%	Comm Equip Other	-	-			-	-	-	-	-	-	-	-	-
3	354200	0.28%	WW Struct & Imp Coll	431,418	30,047			-	-	-	-	401,371	14,381	-	-	-
4	354400	0.28%	WW Struct & Imp TDP	1,056,866	224,064			9,639	161	4,141	69	846,352	35,229	321	138	-
5	355400	0.42%	WW Pwr Gen Equip TDP	142,907	47,749			-	-	-	-	95,158	7,145	-	-	-
6	360000	0.17%	WW Collection Sewers Forced	5,385	259			-	-	-	-	5,125	108	-	-	-
7	361100	0.17%	WW Collecting Mains	2,468,980	386,234			44,095	441	20,466	205	2,146,661	49,380	882	409	-
8	362000	0.17%	WW Special Coll Struct	140,757	17,170			-	-	-	-	123,587	2,815	-	-	-
9	363000	0.17%	WW Services Sewer	568,540	73,403			11,107	111	5,155	52	511,237	11,371	222	103	-
10	364000	0.83%	WW Flow Measuring Devices	220,823	105,060			-	-	-	-	115,763	22,082	-	-	-
11	371100	1.04%	WW Pump Equip Elect	234,990	61,202			-	-	-	-	173,788	29,374	-	-	-
12	380000	0.56%	WW TD Equipment	874,942	78,653			35,173	1,172	16,325	544	846,070	58,329	2,345	1,088	-
13	380050	0.56%	WW TD Equip Grit Removal	135,165	46,296			-	-	-	-	88,869	9,011	-	-	-
14	380100	0.56%	WW TD Equip Sed Tanks/Acc	319,895	30,284			250,000	8,333	107,399	3,580	635,096	21,326	16,667	7,160	-
15	380300	0.56%	WW TD Equip Sldge Dry/Filt	10,841	3,232			-	-	-	-	7,609	723	-	-	-
16	380500	0.56%	WW TD Equip Chem Trmt Plt	216,500	75,816			-	-	-	-	140,684	14,433	-	-	-
17	380600	0.56%	WW TD Equip Oth Disp	40,468	5,058			-	-	-	-	35,409	2,698	-	-	-
18	380625	0.56%	WW TD Equip Gen Trmt	1,888,779	673,547			-	-	-	-	1,215,232	125,919	-	-	-
19	389600	0.56%	WW Other P/E-CPS	-	-			-	-	-	-	-	-	-	-	-
20	390200	1.67%	WW Computers & Peripheral	10,496	3,230			-	-	-	-	7,266	2,099	-	-	-
21	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
22	391000	1.67%	WW Trans Equipment	-	-	25,176	3,087	-	-	-	-	22,089	-	-	-	5,035
23	393000	0.42%	WW Tool Shop & Garage Equip	71,567	31,291			6,630	166	3,077	77	49,741	3,578	332	154	-
24	394000	0.83%	WW Laboratory Equipment	14,336	2,979			-	-	-	-	11,356	1,434	-	-	-
25	395000	0.42%	WW Power Operated Equip	28,196	6,482			-	-	-	-	21,713	1,410	-	-	-
26	396000	0.83%	WW Communication Equip	27,670	29,705			-	-	-	-	(2,034)	2,767	-	-	-
27	397000	0.83%	WW Misc Equipment	5,780	1,186			-	-	-	-	4,594	578	-	-	-
28									-		-		-	-	-	-
29		16.29%	TOTAL	8,915,664	1,932,946			356,644	10,384	156,562	4,526	7,503,102	416,189	20,768	9,053	5,035
								356,644								

Depreciable Plant	8,915,301	Line [28] - Line [1]
Composite Depr Rate	4.67%	

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

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Schedule C-2 ADJ SMM - IS23

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Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

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 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 C-2 ADJ SMM - IS23

Page 26 c

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

Docket # WS-01303A-16-XXXX

Schedule C-2 ADJ SMM - IS23

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Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Wishing Well 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 Customers	0.9133%
4-Factor	NWVTP	0.0000%

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

Line No.		Depreciation on 2017 Post TY Plant Additions- 6 months per Summary of Plant and A/D by NARUC (a)		Allocation Factor		Depreciation Expense
			[A]	[B]		[C]=[A]*[B]
14	Depreciation on Post Test Year Plant Additions for District	$	9,076	100.0000%		$ 9,076
16	Depreciation on Corporate Post Test Year Plant Additions Allocated	$	31,678	0.9133%		$ 289
18	Depreciation on 6U Post Test Year Plant Additions Allocated	$	-	0.7683%		$ -
20	Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$	-	0.0000%		$ -
22		$	40,754	Sum Lines [14 - 20]		
23	Increase/(Decrease) to Depreciation Expense				Sum Lines [14 - 20]	$ 9,366

27 Adjustment to Revenue and/or Expense - Mohave Wastewater — Sum Line[23] $ 9,366

Mohave Wastewater Allocated to:

Line No.		[D] Direct (a)	[E] GMC%	[F]=[E]*[C]Line[16] Corporate	[G]=[E]*[C]Line[18] 6U	[H] NWVRTF		[I]=[D]+[F thru H] Total
31	Arizona Gateway Wastewater	$ 24	0.2620%	$ 1	$ -	$ -		$ 25
33	Wishing Well Wastewater	$ 9,053	99.7380%	$ 289	$ -	$ -		$ 9,341
34	Sum Lines[31-33]	$ 9,076	Sum Lines[31-33]	$ 289	$ -	$ -	Sum Lines[31-33]	$ 9,366

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

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Summary of Plant and Accumulated Depreciation Balances

Mohave WW (7N)

Witness: Mahler

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

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

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Mohave Wastewater.xlsx - A-F Schedule

\Vactor Truck And Sludge Truck Adjustment.xlsx - Diff

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Summary of Plant and Accumulated Depreciation Balances

Wishing Well WW

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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			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	6 Month PTYP Norm Depr Expense
1	352000	0.00%	WW Franchises	364	-			-	-	-	-	364	-	-	-	-
2	346300	0.00%	Comm Equip Other	-	-			-	-	-	-	-	-	-	-	-
3	354200	0.28%	WW Struct & Imp Coll	431,418	30,047			-	-	-	-	401,371	14,381	-	-	-
4	354400	0.28%	WW Struct & Imp TDP	1,056,866	224,064			9,639	161	4,141	69	846,352	35,229	321	138	-
5	355400	0.42%	WW Pwr Gen Equip TDP	142,907	47,749			-	-	-	-	95,158	7,145	-	-	-
6	360000	0.17%	WW Collection Sewers Forced	5,385	259			-	-	-	-	5,125	108	-	-	-
7	361100	0.17%	WW Collecting Mains	2,468,980	386,234			44,095	441	20,466	205	2,146,661	49,380	882	409	-
8	362000	0.17%	WW Special Coll Struct	140,757	17,170			-	-	-	-	123,587	2,815	-	-	-
9	363000	0.17%	WW Services Sewer	568,540	73,403			11,107	111	5,155	52	511,237	11,371	222	103	-
10	364000	0.83%	WW Flow Measuring Devices	220,823	105,060			-	-	-	-	115,763	22,082	-	-	-
11	371100	1.04%	WW Pump Equip Elect	234,990	61,202			-	-	-	-	173,788	29,374	-	-	-
12	380000	0.56%	WW TD Equipment	874,942	78,653			35,173	1,172	16,325	544	846,070	58,329	2,345	1,088	-
13	380050	0.56%	WW TD Equip Grit Removal	135,165	46,296			-	-	-	-	88,869	9,011	-	-	-
14	380100	0.56%	WW TD Equip Sed Tanks/Acc	319,895	30,284			250,000	8,333	107,399	3,580	635,096	21,326	16,667	7,160	-
15	380300	0.56%	WW TD Equip Sldge Dry/Filt	10,841	3,232			-	-	-	-	7,609	723	-	-	-
16	380500	0.56%	WW TD Equip Chem Trmt Plt	216,500	75,816			-	-	-	-	140,684	14,433	-	-	-
17	380600	0.56%	WW TD Equip Oth Disp	40,468	5,058			-	-	-	-	35,409	2,698	-	-	-
18	380625	0.56%	WW TD Equip Gen Trmt	1,888,779	673,547			-	-	-	-	1,215,232	125,919	-	-	-
19	389600	0.56%	WW Other P/E-CPS	-	-			-	-	-	-	-	-	-	-	-
20	390200	1.67%	WW Computers & Peripheral	10,496	3,230			-	-	-	-	7,266	2,099	-	-	-
21	390300	1.67%	WW Computer Software	-	-			-	-	-	-	-	-	-	-	-
22	391000	1.67%	WW Trans Equipment	-	-	25,176	3,087	-	-	-	-	22,089	-	-	-	5,035
23	393000	0.42%	WW Tool Shop & Garage Equip	71,567	31,291			6,630	166	3,077	77	49,741	3,578	332	154	-
24	394000	0.83%	WW Laboratory Equipment	14,336	2,979			-	-	-	-	11,356	1,434	-	-	-
25	395000	0.42%	WW Power Operated Equip	28,196	6,482			-	-	-	-	21,713	1,410	-	-	-
26	396000	0.83%	WW Communication Equip	27,670	29,705			-	-	-	-	(2,034)	2,767	-	-	-
27	397000	0.83%	WW Misc Equipment	5,780	1,186			-	-	-	-	4,594	578	-	-	-
28									-		-		-	-	-	-
29		16.29%	TOTAL	8,915,664	1,932,946			356,644	10,384	156,562	4,526	7,503,102	416,189	20,768	9,053	5,035
								356,644								

Depreciable Plant	8,915,301	Line [28] - Line [1]
Composite Depr Rate	4.67%	

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

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Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

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 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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Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

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

Wishing Well 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% increase to Labor costs.						
6							
7							
8							
9							
10							
11	Test Year Corporate Allocations					(a)	$ 49,291
12							
13	Adjusted Test Year Corporate Allocations					Line [11]	$ 49,291
14							
15							
16	Total Arizona Corporate Allocation	$ 3,792,265	(b)				
17	Less: Public and Government Affairs	(307,499)					
18		$ 3,484,766	Line[16]+Line[17]				
19							
20	Percent attributable to Labor	69%					
21	Arizona Corporate Allocation - Labor	$ 2,404,489	Line[18]*Line[20]				
22							
23	2016 Labor Increase	3.00%	$ 72,135	Line[21]*Line[23]			
24	2017 Labor Increase	3.00%	$ 74,299	(Sum Lines[21] and [23]) * 3.00%			
25	Total Labor Increase			$ 146,433	Line[23]+Line[24]		
26							
27							
28	Total Arizona Corporate Allocation less PG&A with Labor Increase			$ 3,631,200	Line[18]+Line[25]		
29	4 Factor			1.247%			
30	District Allocation of Arizona Corporate Allocations			$ 45,285	Line[28]*Line[29]		
31							
32	Pro Forma Adjustment to Corporate Allocations					Line[30]	$ 45,285
33							
34							
35	Increase/(Decrease) in Corporate Allocation - Mohave Wastewater					Line[32] - Line[13]	$ (4,006)
36							
37	Adjustment to Revenue and/or Expense - Mohave Wastewater					Line[35]	$ (4,006)
38							
39							
40					[A]		[B]=[A]*Line[37]
41				Mohave Wastewater Allocated via 3 Factor to:			
42							
43				Arizona Gateway Wastewater	7.4407%		$ (298)
44							
45				Wishing Well Wastewater	92.5593%		$ (3,708)
46	Workpapers & Supporting Documents:					Sum Lines[43-45]	$ (4,006)
47	(a) Sche6						
48	(b) 2015 Corp Allocation Comparison.xlsx						
49	\2015 Mohave Wastewater.xlsx						
50	\2015 M_Wishing Well 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			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

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS26

Exhibit
Schedule C-2
Page 29
Witness: Mahler

Line No.	
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45	Workpapers & Supporting Documents:
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49	\2015 M_Wishing Well Wastewater.xls
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46	Workpapers & Supporting Documents:
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50	\2015 M_Wishing Well Wastewater.xls

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS28

Exhibit
Schedule C-2
Page 31
Witness: Murrey

Line No.					
1	Reclass Effluent from Water to Wastewater	Business Unit	7N		
2					
3	Effluent customers are classified in the billing system as water and therefore are coded as water revenues. This adjustment reclasses the effluent revenues from Mohave Water to Mohave Wastewater.				
4					
5					
6					
7					
8					
9					
10					
11	Effluent Revenue recorded in Mohave Water District			(a)	$ 48,715
12					
13					
14					
15	Increase/(Decrease) to Revenue - Mohave Wastewater			Line[11]	$ 48,715
16					
17					
18					
19			[A]		[B]=[A]*Line[15]
20		Mohave Wastewater Allocated Direct:			
21					
22		Arizona Gateway Wastewater	0.0000%		$ -
23					
24		Wishing Well Wastewater	100.0000%		$ 48,715
25				Sum Lines[22-24]	$ 48,715
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
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43					
44					
45					
46	Workpapers & Supporting Documents:				
47	(a) Mohave Sewer H Schedule 2015 Adj for Phase 3.xls				
48					
49					
50	\2015 M_Wishing Well Wastewater.xls				

Wishing Well 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: 7N

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

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

Mohave Wastewater Allocated via 3-Factor			
Arizona Gateway Wastewater	7.441%	$	93
Wishing Well Wastewater	92.559%	$	1,155
	100%	$	1,247

15 2015 Unadjusted Expenses

Account	Description	Amount			
5616	Natural Gas	$ -	A	Sum of A	Fuel & Power
5263	Chemicals	$ 7,065	B	Sum of B	Chemicals
5267	Alum	$ -	B	Sum of C	Corporate Allocation
6203	Asset Usage Fee - Corporate	$ 3,502	C	Sum of D	Outside Services
5227	Consulting Engineering	$ -	D	Sum of E	Customer Accounting
5628	Outside Computer Charges (T1)	$ 4,432	D	Sum of F	General Office Expense
5629	Temporary Support	$ 1,730	D	Sum of G	Miscellaneous
5615	Service Charges	$ 3,226	E	Sum of H	Maintenance Expense
5623	Office Machines,Furniture	$ 366	F		
5630	Parking	$ 34	F		
5631	Vehicle Allowance	$ 318	F		
5634	Business Allowance	$ 114	F		
5640	Memberships Dues & Professional	$ 980	F		
5641	Subscriptions	$ 46	F		
5650	Airfare	$ 458	F		
5651	Accommodation, Other Travel	$ 952	F		
5652	Meals/Entertainment	$ 1,026	F		
5660	Training - Fees/Tuition	$ 1,891	F		
5273	FR Clothing	$ 2,763	G		
5697	Miscellaneous	$ 6,569	G		
5261	Materials, Supplies	$ 17,248	H		
5275	Equipment	$ (175)	H		
5624	Hardware	$ 122	H		
5625	Software	$ 864	H		
5811	Maintenance	$ 1,240	H		
5823	Vehicle Maintenance	$ 6,225	H		
Total		$ 60,998			

	[A] Total	[A] * Line [9] [B] Year 1	[A]+[B]*Line[9] [C] Year 2	[B] + [C] [D] Total
Fuel & Power	$ -	$ -	$ -	$ -
Chemicals	7,065	72	73	144
Corporate Allocation	3,502	36	36	72
Outside Services	6,163	63	63	126
Customer Accounting	3,226	33	33	66
General Office Expense	6,186	63	64	127
Miscellaneous	9,332	95	96	191
Maintenance Expense	25,524	260	262	522
Sum Lines[17]thru[27]	$ 60,998	$ 621	$ 627	$ 1,247

	[D] * 7.441% Gateway	[D] * 92.559% Wishing Well	Total
Fuel & Power	$ -	$ -	$ -
Chemicals	11	134	144
Corporate Allocation	5	66	72
Outside Services	9	117	126
Customer Accounting	5	61	66
General Office Expense	9	117	127
Miscellaneous	14	177	191
Maintenance Expense	39	483	522
	$ 93	$ 1,155	$ 1,247

44 Increase/(Decrease) to Expense — Line [25] Wishing Well $ 1,155

46 Workpapers & Supporting Documents:
47 Bureau of Labor Statistics - Phoenix CPI

50 \2015 M_Wishing Well Wastewater.xls

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS32

Exhibit
Schedule C-2
Page 33
Witness: Boizelle

Line No.

1 Cityworks License Fees — Business Unit: 7N

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

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

14 6U Factor	Arizona	81.0969%
15 4 Factor	Mohave WW	1.2471%

18 Total EPCOR AZ Allocated Costs $ 40,548 Line [10] * Line [14]
19 Mohave Allocated Portion $ 506 Line [18] *Line [15]

	[A]		Line[19]*[A]
Mohave Wastewater Allocated via 3-Factor			
Arizona Gateway Wastewater	7.4407%	$	38
Wishing Well Wastewater	92.5593%	$	468
		$	506

24 Increase/(Decrease) to Expense

46 Workpapers & Supporting Documents:

50 \2015 M_Wishing Well 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%	42,355	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		

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

WW Factor	25.0654%	
WW Factor	32.1076%	

43 North West Valley Plant Allocation

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

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

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS31

Exhibit
Schedule C-2
Page 34
Witness: Murrey

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 districts will be
6 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 $5.00 per month for each
7 wastewater district. This adjustments reflects the annual expense associated with this program.

11 Mohave Wastewater

13	Proposed Monthly Discount	$ 5	
15	Proposed Participant Level	150	
16		$ 750	Line [13] * Line [15]
18	Number of Months	12	
20		$ 9,000	Line [16] * Line [18]

28 Increase/(Decrease) to Expense

Mohave Wastewater Allocated via GMC	[A]	Line[20]*[A]
Arizona Gateway Wastewater	0.2620%	$ 24
Wishing Well Wastewater	99.7380%	$ 8,976
		$ 9,000

46 Workpapers & Supporting Documents:

50 \2015 M_Wishing Well Wastewater.xls

Line No.	
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46	Workpapers & Supporting Documents:
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48	
49	
50	\2015 M_Wishing Well Wastewater.xls

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS33

Exhibit
Schedule C-2
Page 36
Witness: Boizelle

Line No.

1 Customer Communication & Education

2

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

10

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

15

16 6U Factor	Arizona	81.0969%
17 4 Factor	Mohave WW	1.2471%

18
19

20	Total EPCOR AZ Allocated Costs	$	50,280 Line [14] * Line [16]
21	Mohave WW Allocated Portion	$	627 Line [17] * Line [20]

22

	[A]		Line[21]*[A]
23 Mohave Wastewater Allocated via GMC			
24 Arizona Gateway Wastewater	7.4407%	$	47
25 Wishing Well Wastewater	92.5593%	$	580
26		$	627

Increase/(Decrease) to Expense

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46 Workpapers & Supporting Documents:
47 (a) \Customer Education & Comm Adj.xlsx
48
49
50 \2015 M_Wishing Well 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	2.8685%	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 Reclassification of Vactor Trucks Costs

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

7		4- Factor	GMC	0.9133%			[D]	
8		[A]	[B]	[C] = [A] * [B]		AZ Gateway	0.2620%	
9		Rate	Plant	Depr Exp		Wishing Well	99.7380%	
11	Vactor Trucks in 7A							
12	Asset # 168518	6.25%	$ 235,275	$ 14,705		AZ Gateway	$ 1	Line [17] Col [C] * Line [7] Col [D]
13	Asset # 218374	6.25%	179,111	11,194		Wishing Well	236	Line [17] Col [C] * Line [8] Col [D]
14	Total		$ 414,386	$ 25,899	Line [12] + Line [13]	Total	$ 237	Line [12] + Line [13]
17	Portion already in Plant In Service		$ 3,785	$ 237	Line [14] * Line [7]	AZ Gateway	$ 13	Line [28] Col [C] * Line [7] Col [D]
18						Wishing Well	5,035	Line [28] Col [C] * Line [8] Col [D]
19		WW Factor	GMC	2.8445%		Total	$ 5,048	Line [17] + Line [18]
20		[A]	[B]	[C] = [A] * [B]				
21	Vactor Trucks used in Wastewater Ops	Rate	Plant	Depr Exp				
22	Asset # 168518	20.00%	$ 235,275	$ 47,055		AZ Gateway	$ 13	Line [12] Col [D] + Line [17] Col [D]
23	Asset # 218374	20.00%	179,111	35,822		Wishing Well	4,799	Line [13] Col [D] + Line [18] Col [D]
24	Project 1001902	20.00%	113,000	22,600		Total	$ 4,812	Line [22] + Line [23]
25	Project 1001901	20.00%	360,000	72,000				
26	Total		$ 887,386	$ 177,477	Sum Lines [22 - 25]			
28	Mohave Portion of Vactor and Sludge Trucks		$ 25,242	$ 5,048	Line [26] * Line [19]			
31	Increase/(Decrease) to Depr Expense			$ 4,812	Line [28] - Line [17]		$ 4,799	Line [22] Col [D]

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

50 \2015 M_Wishing Well 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

EPCOR Water Arizona Inc

Wastewater Use Only -Trucks

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

43 North West Valley Plant Allocation

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

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

Wishing Well Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS35

Line No.	
1	Intentionally Left Blank
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41	
42	
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46	Workpapers & Supporting Documents:
47	
48	
49	
50	\2015 M_Wishing Well Wastewater.xls

Wishing Well 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 calculate. This is a conforming
3 adjustment.

					[1]	[2]	[1] * [2]
				7N		AZ	AZ-Factor
Payroll Factor Mohave (ADJ SLM-IS8)		DIRECT PLANT		District 4-Factor	1.2471%	81.0969%	1.0114%
Wishing Well	74.00%	Test Year					
Gateway	26.00%	Adjusted					
		Results			[3]	[4]	[3] * [2]
					Gateway	Wishing Well	Wishing Well AZ-Factor
				District 4-Factor	7.441%	92.559%	0.936%
Gross Property Value at 12/31/2015		$ 9,536,131	Schb2 Line [2]				
% of Plant Insured		48.77%	\[Insurance]1. Property & Terrorism [23]				
Gross Plant Insured		$ 4,650,624	Line [15] * Line [18]				

			Test Year Adjusted Results		Adjusted with Rate Increase				Adjusted with Rate Increase	
	Adjusted Revenues in Year Ended December 2015		**$ 1,485,274**	Schc2 [AL][14]	**$ 1,559,968**	Schc2 [AN][14]				
		Factor	**Amount**	**Rate**	**Source**	**Premium**		**Amount**	**Premium**
	1. Property Insurance	Plant [25]	$ 4,650,624	0.0582%	\[Insurance] Summary [1]	$ 2,705		$ 4,650,624	$ 2,705
	2. Excess Liability	Revenue Line [25]	1,485,274	0.2533%	\[Insurance] Summary [2]	3,762		1,559,968	3,951
	3. Umbrella Liability	AZ 4- Factor [14]	92,245	0.9361%	\[Insurance] Summary [3]	864		92,245	864
	4. Autos	AZ 4- Factor [14]	278,912	0.9361%	\[Insurance] Summary [4]	2,611		278,912	2,611
Wish Well 74%	**5. Workers Compensation**	Payroll Col [49]	238,807	1.6381%	\[Insurance] Summary [5]	3,912		238,807	3,912
Wishing well 95.644%	**6. Pollution**	Fixed Site	4,073	0.93	\[Insurance] Summary [6]	3,770		4,073	3,770
	7. D&O	AZ 4- Factor [14]	13,535	0.9361%	\[Insurance] Summary [7]	127		13,535	127
	8. Fiduciary	AZ 4- Factor [14]	1,473	0.9361%	\[Insurance] Summary [8]	14		1,473	14
Wish Well 74%	**9. Crime**	Employee Count	2.22	$ 8.10	\[Insurance] Summary [9]	18		2	18
	10. Employed Lawyers	AZ 4- Factor [14]	1,208	0.9361%	\[Insurance] Summary [10]	11		1,208	11
	11. Non Owned Pollution	AZ 4- Factor [14]	15,728	0.9361%	\[Insurance] Summary [11]	147		15,728	147
Wish Well 74%	**12. Employment Practices**	Employee Count	2.22	$ 5.33	\[Insurance] Summary [12]	12		2	12
	13. Utilities Bond	Site Bond Requirement	250,000	0.7891%	\[Insurance] Summary [13]	1,973		250,000	1,973
	14. Cyber Insurance	AZ 4- Factor [14]	1,388	0.9361%	\[Insurance] Summary [14]	13		1,388	13
	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	0.9361%	\[Insurance] Summary [16]	145		15,466	145
	17.ARI	AZ 4- Factor [14]	15,304	0.9361%	\[Insurance] Summary [17]	143		15,304	143
	Total					$ 20,226	Sum Lines [28-44]	Sum Lines [28-44]	$ 20,416

		Sum Lines [28-45]	$ 40,831
Adjusted Test Year Insurance Other Than Group	GL Account 5605 from Sch E6 $ 22,546	Line [45]	$ 20,226
	Increase/(Decrease) to Insurance Other Than Group $ (2,319)	Line[45]-Line[50]	$ 189

Workpapers and Supporting Documents:
\ADJ SLM-IS8
\Sch E6 Sch B2
\Insurance Other than Group.xlsx (aka Insurance)
\4-Factor
\Payroll, Benefits, & Taxes 2015.xlsx (aka Payroll)
\2015 M_Wishing Well Wastewater.xls

EPCOR WATER USA
Summary of Insurance
2016 Premiums

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

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

\Insurance Other Than Group.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

Wishing Well 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 =	1.52%	One Minus Combined	62.37%	0.95%	
6							
7	Bad Debt Expense	Effective Rate =	0.04%	One Minus Combined	62.37%	0.03%	
8							
9	Total Tax Percentage					38.61%	Sum Line [1-7]
10							
11	Operating Income % = 100% - Tax Percentage					61.39%	1 - [C]Line[9]
12							
13							
14							
15	1 /Line[11]	= Gross Revenue Conversion Factor					
16							
17							
18	Operating Income %					1.63	1 / [C] Line [11]
19							
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39							
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43	Supporting Schedules:		Recap Schedules:				
44	C-2		A-1				
45							
46	Workpapers & Supporting Documents						
47							
48							
49							
50	\2015 M_Wishing Well Wastewater.xls						

D Schedule
Wishing Well WW

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

Exhibit
Schedule D-1

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]							

43 Supporting Schedules: Recap Schedules:
44 (a) D-2 A-1

48 \2015 M_Wishing Well Wastewater.xls

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

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

Line No.	Capital Structure for OCRB	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]	$ 2,738,567	53.93%	4.29%	2.31%	Line [1] [F] * Line [7] [E]	$ 2,862,048	56.36%	4.29%	2.42%
2											
3	Short-Term Debt	Line [3] [B] * Line [7] [A]	$ 219,095	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]	$ 2,120,538	41.76%	10.65%	4.45%	Line [5] [F] * Line [7] [E]	$ 2,216,152	43.64%	10.65%	4.65%
6											
7	Totals	(a)	$ 5,078,201	100.00%		6.77%	Line [7] [A]	$ 5,078,201	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]	$ 3,016,301	57.84%	4.29%	2.48%	Line [1] [F] * Line [28] [A]	$ 2,862,048	54.88%	4.29%	2.35%
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]	2,335,594.09	44.79%	10.65%	4.77%	Line [5] [F] * Line [28] [A]	$ 2,216,152	42.50%	10.65%	4.53%
20											
21	Fair Value Increment		0	0.00%	1.35%	0.00%	Line [31] [A] - Line [28] [A]	136,847	2.62%	1.35%	0.04%
22											
23		Sum Line [15-21]	$ 5,351,896	102.62%		7.25%	Sum Line [15-21]	**$ 5,215,048**	100.00%		6.92%
24			Sum Line [15-21]					Sum Line [15-21]			
25											
26											
27	EPCOR Proposed Adjusted Fair Value Rate Base										
28	Original Cost Rate Base (OCRB)		$ 5,078,201 (b)								
29	Reconstructed Cost New Depreciation (RCND)		$ 5,351,896 (b)								
30											
31	Fair Value Rate Base		**$ 5,215,048** Average Lines [28] and [29]								
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43	Supporting Schedules:			Recap Schedules:							
44	(a) D-2			A-1							
45	(b) B-1										
46											
47											
48	\2015 M_Wishing Well Wastewater.xls										

Wishing Well Wastewater
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Wishing Well 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	(a)		
11	Paid in Capital	(a)	184,882,920	(a)			184,882,920	(a)		
12	Retained Earnings	(a)	(6,536,994)	(a)			(6,536,994)	(a)		
13			$ 178,868,806	Sum Line [10-12] Col [A]	10.65%		$ 178,868,806	Sum Line [10-12] Col [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										
25	Supporting Schedules:			Recap Schedules:						
26	(a) E-1			D-1						
27	(b) D-2									
28										
29										
30	\2015 M_Wishing Well Wastewater.xls									

Wishing Well Wastewater
Test Year Ended December 31, 2015
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Hubbard

Line No.	
1	The Company's rate application reflects a 10.65% return on common equity.
2	See the direct testimony of Ms. Pauline M. Ahern.
3	
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39	
40	
41	
42	
43	Supporting Schedules: Recap Schedules:
44	D-1
45	
46	Work papers & Supporting Documents
47	
48	
49	
50	\2015 M_Wishing Well Wastewater.xls

E Schedule
Wishing Well WW

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

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

Line No.		ORIGINAL DISTRICT Mohave Wastewater GMC Allocation Test Year Ended 12/31/2015	Arizona Gateway Wastewater 0.2620% Test Year Ended 12/31/2015	Wishing Well Wastewater 99.7380% Test Year Ended 12/31/2015	
1	ASSETS				
2	Utility Plant	$ 10,493,650	$ 1,526,739	$ 8,966,911	
3	Construction Work in Progress	11,008	29	10,979	
4	Plant Acquisition Adjustment	185,407	486	184,921	
5	Less: Accumulated Depreciation	(2,267,374)	(5,939)	(2,261,435)	
6	Net Plant	$ 8,422,691	$ 1,521,314	$ 6,901,377	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ (3,209)	$ (8)	$ (3,200)	
10	Customer Accounts Receivable	130,335	341	129,993	
11	Allowance for Uncollectible Accounts	(1,191)	(3)	(1,188)	
12	Prepaid Expenses	431	1	430	
13	Plant Materials & Supplies	1,736	5	1,731	
14	Trade and Other Receivables	1,459	4	1,455	
15	Intercompany Receivables	2,155,822	5,647	2,150,175	
16	Total Current Assets	$ 2,285,383	$ 5,987	$ 2,279,397	Sum Line [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	$ -	$ -	$ -	
20	Regulatory Deferrals	424,457	1,112	423,345	
21	Goodwill	(32,554)	(85)	(32,469)	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ 391,903	$ 1,027	$ 390,877	Sum Line [19-23]
25					
26	TOTAL ASSETS	$ 11,099,977	$ 1,528,327	$ 9,571,650	Line 6+ Line16+ Line24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 759,348	$ 1,989	$ 757,359	
RE	Retained Earnings Adjustments	-	143,802	(143,801)	
32	Long-Term Debt	$ 2,278,504	$ 5,969	$ 2,272,535	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 112,021	$ 293	$ 111,727	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	3,646,953	9,553	3,637,400	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 3,758,974	$ 9,847	$ 3,749,127	Sum Line [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	$ 1,806,753	$ 472,957	$ 1,333,796	
44	Accumulated Deferred Income Taxes	197,000	516	196,484	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	182	0	181	
47	Accrued Pension Liability	79,394	208	79,186	
48	Other Credits	19,429	51	19,378	
49	Total Deferred Credits	$ 2,102,758	$ 473,732	$ 1,629,026	Sum Line [43-48]
50					
51	Contributions in Aid of Construction	$ 2,200,394	$ 892,989	$ 1,307,405	
52					
53	Total Liabilities & Common Equity	$ 11,099,977	$ 1,528,327	$ 9,571,650	Line 30+32+ 40+49+51
54					
55					
56	Supporting Schedules:	Recap Schedules:			
57	E-5	A-1, B-1			
58					
59	\2015 M_Wishing Well Wastewater.xls	\2015 CIAC Summary by District - Present and Deconsolidated.xlsx			
60	\2015 Mohave Wastewater Sch. A-F.xls	\2015 AIAC Summary by District - Present and Deconsolidated.xlsx			

Wishing Well 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 M_Wishing Well Wastewater.xls						

Wishing Well 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		Wishing Well			
2	304100	Struct & Imp SS	$ -	$ -	$ -
3	340200	Comp & Periph Equip	-	-	-
4	341200	Trans Equip Hvy Duty Trks	-	-	-
5	341400	Trans Equip Other	-	-	-
6	343000	Tools, Shop and Garage	-	-	-
7	351000	WW Organization	-	-	-
8	352000	WW Franchises	364	-	364
9	353200	WW Land & Ld Rights Coll	-	-	-
10	353500	WW Land & Ld Rights Gen	-	-	-
11	354200	WW Struct & Imp Coll	431,418	-	431,418
12	354300	WW Struct & Imp SPP	-	-	-
13	354400	WW Struct & Imp TDP	1,055,039	1,827	1,056,866
14	354500	WW Struct & Imp Gen	-	-	-
15	355200	WW Pwr Gen Equip Coll	-	-	-
16	355300	WW Pwr Gen Equip SPP	-	-	-
17	355400	WW Pwr Gen Equip TDP	142,907	-	142,907
18	355500	WW Pwr Gen Equip RWTP	-	-	-
19	360000	WW Collection Sewers Forced	5,385	-	5,385
20	361100	WW Collecting Mains	2,429,763	39,216	2,468,980
21	362000	WW Special Coll Struct	140,757	-	140,757
22	363000	WW Services Sewer	557,694	10,845	568,540
23	364000	WW Flow Measuring Devices	219,002	1,821	220,823
24	370000	WW Receiving Wells	-	-	-
25	371100	WW Pump Equip Elect	421,598	(186,609)	234,990
26	371200	WW Pump Equip Oth Pwr	-	-	-
27	380000	WW TD Equipment	888,235	(13,293)	874,942
28	380050	WW TD Equip Grit Removal	135,165	-	135,165
29	380100	WW TD Equip Sed Tanks/Acc	319,895	-	319,895
30	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
31	380250	WW TD Equip Sldge Dig Tnk	-	-	-
32	380300	WW TD Equip Sldge Dry/Filt	10,841	-	10,841
33	380350	WW TD Equip Sec Trmt Filt	-	-	-
34	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	380500	WW TD Equip Chem Trmt Plt	216,529	(29)	216,500
36	380600	WW TD Equip Oth Disp	40,468	-	40,468
37	380625	WW TD Equip Gen Trmt	1,919,956	(31,177)	1,888,779
38	380650	WW TD Equip Influent Lift S	-	-	-
39	381000	WW Plant Sewers	-	-	-
40	382000	WW Outfall Sewer Lines	-	-	-
41	389100	WW Oth Plt & Misc Equip Int	-	-	-
42	389600	WW Other P/E - CPS - 7E	-	-	-
43					
44		(continued)			
45					
46	Workpapers & Supporting Documents:			Recap Schedules:	
47	\UPIS Mohave Wastewater 12.31.15.xlsx			A-4	
48				B-2	
49				E-1	
50	\2015 M_Wishing Well Wastewater.xls				

Wishing Well 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		Wishing Well			
2	304100	Struct & Imp SS	$ -	$ -	$ -
3	340200	Comp & Periph Equip	-	-	-
4	341200	Trans Equip Hvy Duty Trks	-	-	-
5	341400	Trans Equip Other	-	-	-
6	343000	Tools, Shop and Garage	-	-	-
7	351000	WW Organization	-	-	-
8	352000	WW Franchises	364	-	364
9	353200	WW Land & Ld Rights Coll	-	-	-
10	353500	WW Land & Ld Rights Gen	-	-	-
11	354200	WW Struct & Imp Coll	431,418	-	431,418
12	354300	WW Struct & Imp SPP	-	-	-
13	354400	WW Struct & Imp TDP	1,055,039	1,827	1,056,866
14	354500	WW Struct & Imp Gen	-	-	-
15	355200	WW Pwr Gen Equip Coll	-	-	-
16	355300	WW Pwr Gen Equip SPP	-	-	-
17	355400	WW Pwr Gen Equip TDP	142,907	-	142,907
18	355500	WW Pwr Gen Equip RWTP	-	-	-
19	360000	WW Collection Sewers Forced	5,385	-	5,385
20	361100	WW Collecting Mains	2,429,763	39,216	2,468,980
21	362000	WW Special Coll Struct	140,757	-	140,757
22	363000	WW Services Sewer	557,694	10,845	568,540
23	364000	WW Flow Measuring Devices	219,002	1,821	220,823
24	370000	WW Receiving Wells	-	-	-
25	371100	WW Pump Equip Elect	421,598	(186,609)	234,990
26	371200	WW Pump Equip Oth Pwr	-	-	-
27	380000	WW TD Equipment	888,235	(13,293)	874,942
28	380050	WW TD Equip Grit Removal	135,165	-	135,165
29	380100	WW TD Equip Sed Tanks/Acc	319,895	-	319,895
30	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
31	380250	WW TD Equip Sldge Dig Tnk	-	-	-
32	380300	WW TD Equip Sldge Dry/Filt	10,841	-	10,841
33	380350	WW TD Equip Sec Trmt Filt	-	-	-
34	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	380500	WW TD Equip Chem Trmt Plt	216,529	(29)	216,500
36	380600	WW TD Equip Oth Disp	40,468	-	40,468
37	380625	WW TD Equip Gen Trmt	1,919,956	(31,177)	1,888,779
38	380650	WW TD Equip Influent Lift S	-	-	-
39	381000	WW Plant Sewers	-	-	-
40	382000	WW Outfall Sewer Lines	-	-	-
41	389100	WW Oth Plt & Misc Equip Int	-	-	-
42	389600	WW Other P/E - CPS - 7E	-	-	-
43					
44		(continued)			
45					
46	Workpapers & Supporting Documents:			Recap Schedules:	
47	\UPIS Mohave Wastewater 12.31.15.xlsx			A-4	
48				B-2	
49				E-1	
50	\2015 M_Wishing Well Wastewater.xls				

Wishing Well 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		Wishing Well (continued)				
2	390000	WW Office Furniture & Equip	-	$ -	$ -	
3	390200	WW Computers & Peripheral	10,496	-	10,496	
4	390300	WW Computer Software	-	-	-	
5	391000	WW Trans Equipment	-	-	-	
6	392000	WW Stores Equipment	-	-	-	
7	393000	WW Tool Shop & Garage Equip	71,567	-	71,567	
8	394000	WW Laboratory Equipment	-	-	-	
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	$ 9,017,080	$ (177,398)	$ 8,839,683	Sum Lines [2-42] pg1 + Lines [2-13] pg2
17		From Schedule e1			$ 8,915,282	
18		Variance			$ (75,599)	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 & Periphal 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		GMC Factor % Allocated to Mohave Wastewater			0.9133%	
39		Mohave Wastewater Allocation			$ 48,420	Line [37] * Line [39]
40						
41					99.7380%	
42		Allocated to Wishing Well Wastewater			$ 48,293	Line [39] * Line [41]
43		From Schedule e1			$ 47,910	Sche1
44		Variance			$ 382	Line [42] * Line [43]
45						
46	Workpapers & Supporting Documents:			Recap Schedules:		
47	\UPIS Corporate Arizona.xlsx			A-4		
48	\UPIS Mohave Wastewater.xlsx			B-2		
49				E-1		
50	\2015 M_Wishing Well Wastewater.xls					

Wishing Well 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					
45		(continued)			
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS NWVRTF Wastewater.xlsx			A-4	
49				B-2	
50	\2015 M_Wishing Well Wastewater.xls			E-1	

Wishing Well 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 (continued)			
2	380600	WW TD Equip Oth Disp	$ 1,033,384	$ -	$ 1,033,384
3	380625	WW TD Equip Gen Trmt	780,426	-	780,426
4	380650	WW TD Equip Influent Lift S	64,980	-	64,980
5	381000	WW Plant Sewers	111,410	-	111,410
6	382000	WW Outfall Sewer Lines	4,259	-	4,259
7	389100	WW Oth Plt & Misc Equip Int	19,365	69,931	89,296
8	389600	WW Other P/E - CPS - 7E	-	-	-
9	390000	WW Office Furniture & Equip	168,065	-	168,065
10	390200	WW Computers & Peripheral	23,044	-	23,044
11	390300	WW Computer Software	69,027	-	69,027
12	391000	WW Trans Equipment	239,504	8,338	247,842
13	392000	WW Stores Equipment	11,072	-	11,072
14	393000	WW Tool Shop & Garage Equip	139,757	-	139,757
15	394000	WW Laboratory Equipment	136,073	20,581	156,655
16	395000	WW Power Operated Equip	136,487	-	136,487
17	396000	WW Communication Equip	278,768	80,064	358,832
18	397000	WW Misc Equipment	72,385	1,703	74,088
19	398000	WW Other Tangible Plant	-	-	-
20					-
21					36,620,650
22					
23					
24					
25					
26		Mohave Wastewater Allocation %			0.00%
27					
28					
29					
30					
31					
32		Mohave Wastewater Allocation			$ - Line [21] * Line [26]
33					
34			Direct Plant		$ 8,839,683 Line [16], pg 2
35			Corporate Plant Allocated		48,293 Line [42], pg 2
36			NWVRTF Plant Allocated		- Line [32]
37			Total Northeast AF Plant		$ 8,887,975 Sum lines [34-36]
38			From Schedule E1		8,966,911 Sche1
39			Variance		$ (78,936) Line[37]-Line[38]
40			Rollforward Adjustment (line [5] below)		(2,954) Line[5], pg 5
41					
42					
43					
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS NWVRTF Wastewater.xlsx			A-4	
49				B-2	
50	\2015 M_Wishing Well Wastewater.xls				

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

Exhibit
Schedule E-5

Witness: Mahler

Line No.	Adj Number	Reconciliation of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] + [B] Difference	
1	**Adj Number**	**Reconciliation of Plant Balances**	**Rollforward**	**General Ledger**	**Difference**	
2	ADJ SMM-RB1	District Direct	$ 8,915,664	$ 8,919,000.7	$ (3,336.5)	
3	ADJ SMM-RB4	7A Corporate	48,293	47,910	382	
4	ADJ SMM-RB6	7H Northwest Valley Regional Treatment Facility	-	-	-	
5		Total Expected Variance	$ 8,963,957	$ 8,966,911	$ (2,954)	Sum Line [2-4]
6		SChe1	$ 8,963,957	$ 8,966,911	$ (2,954)	
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					

Mohave 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	ADJ SMM-RB1	$ 8,919,001	$ (3,337)	$ 8,915,664	
3	ADJ SMM-RB4	ADJ SMM-RB4	47,910	382	48,293	
4	ADJ SMM-RB6	ADJ SMM-RB6	-	-	-	
5	ADJ SMM-RB7	ADJ SMM-RB9	-	16,184	16,184	
6	ADJ SMM-RB10	ADJ SMM-RB10	-	371,651	371,651	
7		NWVRTF (7H) Allocation	-	-	-	
8		Corporate Plant (7A) Allocation	-	4,481	4,481	
9		USA Plant (6U) Allocation	-	10,526	10,526	
10		Direct Plant	-	356,644	356,644	
11	ADJ SMM-RB11	ADJ SMM-RB11	-	156,562	162,939	
12		NWVRTF (7H) Allocation	-	-	-	
13		Corporate Plant (7A) Allocation	-	6,376	6,376	
14		USA Plant (6U) Allocation	-	-	-	
15		Direct Plant	-	156,562	156,562	
16	ADJ SMM-RB15	Reclassification of Vactor Trucks	-	21,401	21,401	
17		Total	$ 8,966,911	$ 569,220	$ 9,536,131	Sum Limes[2-16] - Line[6] & [11]
18		**PER B-2**	**$ 8,966,911**	**$ 569,220**	**$ 9,536,131**	Schb2
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	
36	19.21%	NEAF	729,502.87	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	Sum Line [41-59]
60	**100.00%**		$ 491,937	$ 700,000	$ 1,191,937	less lines [46] and [53]

Mohave 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

25 Sum Line [5-23] - lines [10] and [17]

26
27
28
29
30
31
32

33 ADJ SMM-RB15

34	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

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

Sum Lines [35-44] less lines [37] & [42]

48 Schb2
49 4-factor
50

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

Exhibit
Schedule E-6
Page 1
Witness: Murrey

Line No.		ORIGINAL DISTRICT Mohave Wastewater Mohave 3-Factor Test Year Ended 12/31/2015	Arizona Gateway Wastewater 7.4407% Test Year Ended 12/31/2014	Wishing Well Wastewater 92.5593% Test Year Ended 12/31/2013	
	Revenues				
1	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	1,080,019	16,556	1,063,463	
3	Other Revenues	5,525	411	5,114	
4					
5	**Total Revenues**	$ 1,085,544	16,967	1,068,577	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 222,610	57,878	164,731	
8	Purchased Water	17	1	16	
9	Fuel & Power	39,936	2,971	36,964	
10	Chemicals	7,065	526	6,539	
11	Waste Disposal & Other Utilities	9,197	684	8,513	
12	Intercompany Support Services				
13	Corporate Allocation	49,291	3,668	45,623	
14	Outside Services	31,121	2,316	28,805	
15	Group Insurance & Other Employee Benefits	68,063	17,696	50,366	
16	Pensions	-	-	-	
17	Regulatory Expense	29,838	2,220	27,618	
18	Insurance Other Than Group	25,221	1,877	23,344	
19	Customer Accounting	53,362	3,970	49,391	
20	Rents	4,160	310	3,850	
21	General Office Expense	24,741	1,841	22,900	
22	Miscellaneous	9,795	729	9,066	
23	Maintenance Expense	49,999	3,720	46,279	
24	Depreciation & Amortization	104,000	7,738	96,261	
25	General Taxes-Property	86,924	6,468	80,456	
26	General Taxes-Other	12,630	940	11,691	
27	Income Taxes	114,652	8,531	106,121	
28					
29	**Total Operating Expenses**	$ 942,620	124,084	818,535	Sum Line [7-27]
30	**Utility Operating Income**	$ 142,924	(107,117)	250,041	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	328,162	24,418	303,744	
33	Interest Expense	124,163	9,239	114,924	
34	Other Expense	(2)	(0)	(2)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ 452,323	33,656	418,667	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ (309,398)	(140,773)	(168,625)	Line [30] - Line [36]
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:				
46					
47					
48					
49					
50					
51					
52	\2015 M_Wishing Well Wastewater.xls				

F Schedule
Wishing Well WW

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G Schedule
Wishing Well WW

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

Line no. No.	Description	Cost of Service	Residential	Commercial
1	(1)	(2)	(3)	(4)
2				
3	1. Revenues From Wastewater			
4	Service - Present Rates	$ 1,431,445	$ 1,405,059	$ 26,386
5	2. Other Revenues	53,826	52,915	911
6				
7	3. Total Operating Revenues	$ 1,485,271	$ 1,457,974	$ 27,297
8				
9	4. Less: Operating Expenses	1,054,602	1,037,382	17,220
10				
11	5. Return and Income Taxes	$ 430,669	$ 420,592	$ 10,077
12				
13	6. Less: Interest Expense (Allocated by Rate Base)	114,924	112,936	1,988
14				
15	7. Taxable Income	315,745	307,656	8,089
16				
17	8. Less: Income Taxes (Allocated based on Line 7)	115,817	112,852	2,965
18				
19	9. Net Return (Ln 5 - Ln 8)	$ 314,851	$ 307,740	$ 7,112
20				
21	10. Original Cost Measure			
22	of Value	$ 5,078,200	$ 4,990,499	$ 87,701
23				
24	11. Rate of Return, Percent	6.20%	6.17%	8.11%
25				
26	12. Relative Rate of Return	1.00	0.99	1.31

EPCOR WATER ARIZONA INC.
WISHING WELL WASTEWATER DISTRICT

DEVELOPMENT OF RATE OF RETURN BY RATE CLASSES UNDER PROPOSED RATES

Line no. No.	Description	Cost of Service	Residential	Commercial
1	(1)	(2)	(3)	(4)
2				
3	1. Revenues From Wastewater			
4	Service - Proposed Rates	$ 1,507,273	$ 1,479,489	$ 27,784
5	2. Other Revenues	53,829	52,915	914
6				
7	3. Total Operating Revenues	$ 1,561,102	$ 1,532,404	$ 28,698
8				
9	4. Less: Operating Expenses	1,055,959	1,038,716	17,243
10				
11	5. Return and Income Taxes	$ 505,143	$ 493,688	$ 11,455
12				
13	6. Less: Interest Expense (Allocated by Rate Base)	114,924	112,935	1,988
14				
15	7. Taxable Income	390,219	380,753	9,467
16				
17	8. Less: Income Taxes (Allocated based on Line 7)	143,414	139,900	3,499
18				
19	9. Net Return (Ln 5 - Ln 8)	$ 361,729	$ 353,788	$ 7,956
20				
21	10. Original Cost Measure			
22	of Value	$ 5,078,199	$ 4,990,498	$ 87,701
23				
24	11. Rate of Return, Percent	7.12%	7.09%	9.07%
25				
26	12. Relative Rate of Return	1.00	1.00	1.27

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EPCOR WATER ARIZONA INC.
WISHING WELL WASTEWATER DISTRICT

RATE BASE ALLOCATION TO CLASSES OF SERVICE

Line no. No.	Cost Function	Factor Ref.	Rate Base	Residential	Commercial
1					
2	(1)	(2)	(3)	(4)	(5)
3					
4	Commodity	A	$ 98,110	$ 96,305	$ 1,805
5					
6	Demand - Maximum Day	B	4,514,622	4,435,615	79,006
7					
8	Demand - Maximum Hour	C	106,609	105,116	1,493
9					
10	Customer Facilities - Services	D	346,252	340,990	5,263
11					
12	Customer Accounting	E	12,607	12,472	134
13					
14	Total		$ 5,078,200	$ 4,990,498	$ 87,701

EPCOR WATER ARIZONA INC.
WISHING WELL 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	$ 125,476	$ 123,167	$ 2,309
4					
5	Demand - Maximum Day	B	646,199	634,890	11,308
6					
7	Demand - Maximum Hour	C	164,578	162,274	2,304
8					
9	Customer Facilities - Services	D	11,351	11,179	173
10					
11	Customer Accounting	E	108,355	107,206	1,149
12					
13	Total		$ 1,055,959	$ 1,038,716	$ 17,243
14					

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
WISHING WELL 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	WW Organization	9	0	0	0	0	0	0
5	WW Franchises	9	3,863	78	3,430	81	262	13
6	WW Land & Ld Rights Coll	2	0	0	0	0	0	0
7	WW Land & Ld Rights Gen	7	0	0	0	0	0	0
8	WW Struct & Imp Coll	2	401,371	0	401,371	0	0	0
9	WW Struct & Imp SPP	2	0	0	0	0	0	0
10	WW Struct & Imp TDP	2	846,352	0	846,352	0	0	0
11	WW Struct & Imp Gen	7	4,100	721	2,623	0	0	755
12	WW Pwr Gen Equip Coll	2	0	0	0	0	0	0
13	WW Pwr SPP	2	0	0	0	0	0	0
14	WW Pwr Gen Equip TDP	2	95,158	0	95,158	0	0	0
15	WW Pwr Gen Equip RWTP	2	0	0	0	0	0	0
16	WW Collection Sewers Forced	6	5,125	0	4,771	355	0	0
17	WW Collecting Mains	6	2,146,661	0	1,998,112	148,549	0	0
18	WW Special Coll Struct	6	123,587	0	115,035	8,552	0	0
19	WW Services Sewer	4	511,237	0	0	0	511,237	0
20	WW Flow Measuring Devices	1	115,828	115,828	0	0	0	0
21	WW Receiving Wells	3	0	0	0	0	0	0
22	WW Pump Equip Elect	2	173,788	0	173,788	0	0	0
23	WW Pump Equip Oth Pwr	2	0	0	0	0	0	0
24	WW TD Equipment	2	846,070	0	846,070	0	0	0
25	WW TD Equip Grit Removal	2	88,869	0	88,869	0	0	0
26	WW TD Equip Sed Tanks/Acc	2	635,096	0	635,096	0	0	0
27	WW TD Equip Sldge/Efft Rmv	2	0	0	0	0	0	0
28	WW TD Equip Sldge Dig Tnk	2	0	0	0	0	0	0
29	WW TD Equip Sldge Dry/Filt	2	7,609	0	7,609	0	0	0
30	WW TD Equip Sec Trmt Filt	2	0	0	0	0	0	0
31	WW TD Equip Aux Efft Trmt	2	0	0	0	0	0	0
32	WW TD Equip Chem Trmt Plt	2	140,684	0	140,684	0	0	0
33	WW TD Equip Oth Disp	2	35,409	0	35,409	0	0	0

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
WISHING WELL 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	1,215,232	0	1,215,232	0	0	0
4	WW TD Equip Influent Lift S	2	0	0	0	0	0	0
5	WW Plant Sewers	2	0	0	0	0	0	0
6	WW Outfall Sewer Lines	3	0	0	0	0	0	0
7	WW Oth Plt & Misc Equip Int	7	0	0	0	0	0	0
8	WW Other P/E - CPS - 7E	7	2,666	469	1,706	0	0	491
9	WW Office Furniture & Equip	7	6,366	1,120	4,073	1	0	1,173
10	WW Computers & Peripheral	7	24,303	4,275	15,549	2	0	4,477
11	WW Computer Software	7	7,933	1,395	5,076	1	0	1,461
12	WW Trans Equipment	7	18,874	3,320	12,076	2	0	3,477
13	WW Stores Equipment	7	0	0	0	0	0	0
14	WW Tool Shop & Garage Equip	7	49,741	8,749	31,824	5	0	9,162
15	WW Laboratory Equipment	1	11,486	11,486	0	0	0	0
16	WW Power Operated Equip	7	21,713	3,819	13,892	2	0	4,000
17	WW Communication Equip	7	318	56	203	0	0	59
18	WW Misc Equipment	9	19,101	384	16,960	399	1,295	63
19	Other Tangible Plant	9	0	0	0	0	0	0
20	Tolleson	9	0	0	0	0	0	0
21								
22	Total Plant in Service		$ 7,558,544	$ 151,700	$ 6,710,971	$ 157,949	$ 512,794	$ 25,130
23								
24	OTHER RATE BASE ELEMENTS							
25	Regulatory Advances and Contributions	9	0	0	0	0	0	0
26	Customer Advances	9	(1,333,381)	(26,801)	(1,183,909)	(27,868)	(90,403)	(4,400)
27	Contributions in Aid of Construction	9	(1,302,468)	(26,180)	(1,156,461)	(27,222)	(88,307)	(4,298)
28	Cash Working Capital Allowance	7	(23,977)	(4,218)	(15,340)	(2)	0	(4,417)
29	Deferred Income Taxes	9	(196,484)	(3,949)	(174,458)	(4,107)	(13,322)	(648)
30	Deferred Debits	9	377,396	7,586	335,090	7,888	25,587	1,245
31	Regulatory Liabilities	9	(1,430)	(29)	(1,270)	(30)	(97)	(5)
32								
33	Total Other Rate Base Elements		(2,480,343)	(53,590)	(2,196,348)	(51,340)	(166,542)	(12,523)
34								
	Total Original Cost Measure of Value		$ 5,078,201	$ 98,110	$ 4,514,622	$ 106,609	$ 346,252	$ 12,607

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
WISHING WELL 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	$ 121,237	$ -	$ 121,237	$ -	$ -	$ -
8	Labor - Collection	6	378	-	352	26	-	-
9	Labor - Administrative	7	50,182	8,827	32,106	5	-	9,243
10	Purchased Water	1	16	16	-	-	-	-
11	Fuel and Power	1	37,667	37,667	-	-	-	-
12	Chemicals	1	6,797	6,797	-	-	-	-
13	Waste Disposal and Other Utilties	1	8,513	8,513	-	-	-	-
14	Corporate allocation	7	41,982	7,385	26,860	4	-	7,733
15	Outside Services	7	28,885	5,081	18,481	3	-	5,321
16	Group Insurance and Other Benefits	8	53,285	2,739	47,669	11	-	2,867
17	Pensions	8	-	-	-	-	-	-
18	Regulatory Expense	7	47,486	8,353	30,381	5	-	8,747
19	Insurance Other Than Group	7	21,214	3,732	13,573	2	-	3,908
20	Customer Accounting	5	55,485	-	-	-	-	55,485
21	Rents	7	3,850	677	2,463	0	-	709
22	General Office Expense	7	19,647	3,456	12,570	2	-	3,619
23	Miscellaneous	7	18,219	3,205	11,656	2	-	3,356
24	Maintenance Expense - Treatment	2	33,330	-	33,330	-	-	-
25	Maintenance Expense - Collection	6	104	-	97	7	-	-
26	Maintenance Expense - Administrative	7	13,796	2,427	8,827	1	-	2,541
27								
28								
29	TOTAL OPERATION AND MAINTENANCE EXPENSES		562,073	98,873	359,603	69	-	103,529

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
WISHING WELL 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	503 DEPRECIATION EXPENSE							
4	WW Struct & Imp Coll	2	14,381	-	14,381	-	-	-
5	WW Struct & Imp SPP	2	-	-	-	-	-	-
6	WW Struct & Imp TDP	3	35,688	-	-	35,688	-	-
7	WW Struct & Imp Gen	7	197	35	126	0	-	36
8	WW Pwr Gen Equip Coll	2	-	-	-	-	-	-
9	WW Pwr Gen Equip SPP	2	-	-	-	-	-	-
10	WW Pwr Gen Equip TDP	3	7,145	-	-	7,145	-	-
11	WW Pwr Gen Equip RWTP	2	-	-	-	-	-	-
12	WW Collection Sewers Forced	6	108	-	100	7	-	-
13	WW Collecting Mains	6	81,661	-	76,010	5,651	-	-
14	WW Special Coll Struct	6	2,815	-	2,620	195	-	-
15	WW Services Sewer	4	11,696	-	-	-	11,696	-
16	WW Flow Measuring Devices	1	22,089	22,089	-	-	-	-
17	WW Receiving Wells	3	-	-	-	-	-	-
18	WW Pump Equip Elect	2	29,374	-	29,374	-	-	-
19	WW Pump Equip Oth Pwr	2	-	-	-	-	-	-
20	WW TD Equipment	3	61,763	-	-	61,763	-	-
21	WW TD Equip Grit Removal	3	9,011	-	-	9,011	-	-
22	WW TD Equip Sed Tanks/Acc	3	45,153	-	-	45,153	-	-
23	WW TD Equip Sldge/Effl Rmv	2	-	-	-	-	-	-
24	WW TD Equip Sldge Dig Tnk	2	-	-	-	-	-	-
25	WW TD Equip Sldge Dry/Filt	2	723	-	723	-	-	-
26	WW TD Equip Sec Trmt Filt	2	-	-	-	-	-	-
27	WW TD Equip Aux Effl Trmt	2	-	-	-	-	-	-
28	WW TD Equip Chem Trmt Plt	2	14,433	-	14,433	-	-	-
29	WW TD Equip Oth Disp	2	2,698	-	2,698	-	-	-
30	WW TD Equip Gen Trmt	2	125,919	-	125,919	-	-	-
31	WW TD Equip Influent Lift S	2	-	-	-	-	-	-
32	WW Plant Sewers	2	-	-	-	-	-	-
33	WW Outfall Sewer Lines	3	-	-	-	-	-	-
34	WW Oth Plt & Misc Equip Int	7	-	-	-	-	-	-
35	WW Other P/E - CPS - 7E	7	110	19	70	0	-	20
36	WW Office Furniture & Equip	7	520	91	333	0	-	96
37	WW Computers & Peripheral	7	4,635	815	2,966	0	-	854
38	WW Computer Software	7	3,247	571	2,077	0	-	598
39	WW Trans Equipment	7	4,799	844	3,071	0	-	884
40	WW Stores Equipment	7	-	-	-	-	-	-
41	WW Tool Shop & Garage Equip	7	4,088	719	2,615	0	-	753

Witness: Heppenstall

EPCOR WATER ARIZONA INC.
WISHING WELL 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 Laboratory Equipment	2	1,440	-	1,440	-	-	-
4	WW Power Operated Equip	7	1,410	248	902	0	-	260
5	WW Communication Equip	7	3,251	572	2,080	0	-	599
6	WW Communication Equip	7	1,608	283	1,029	0	-	296
7	Other Tangible Plant	7	-	-	-	-	-	-
8	Tolleson	2	-	-	-	-	-	-
9	Total Depreciation Expense		489,961	26,287	282,966	164,616	11,696	4,396
10								
11	AMORTIZATION EXPENSE							
12	Amortization of Contributions	9	(79,356)	(1,595)	(70,460)	(1,659)	(5,380)	(262)
13	Other Amortizations	10	-	-	-	-	-	-
14	Amortization of Regulatory Assets	10	(118)	(2)	(104)	(2)	(8)	(0)
15								
16	Total Amortizations		(79,474)	(1,597)	(70,565)	(1,661)	(5,388)	(262)
17								
18	TAXES, OTHER THAN INCOME							
19	Payroll Taxes	8	9,443	485	8,448	2	-	508
20	Property Taxes	10	69,041	1,332	61,377	1,450	4,709	173
21	Other Taxes	10	4,915	95	4,369	103	335	12
22	Gross Receipt Tax and Misc.	10	-	-	-	-	-	-
23								
24	Total Taxes, Other Than Income		83,399	1,913	74,194	1,555	5,044	693
25								
26	Total O & M, Depreciation and Other Taxes		1,055,960	125,476	646,199	164,578	11,351	108,355
27								
28								
29	507.2 INCOME TAXES	10	143,414	2,768	127,495	3,012	9,781	359
30								
31	Utility Operating Income Available							
32	for Return	10	360,595	6,959	320,569	7,572	24,593	901
33								
34	Total Cost of Service		1,559,969	135,203	1,094,263	175,162	45,725	109,615
35								
36	Less: Other Wastewater Revenues	11	5,114	443	3,587	574	150	359
37	Less Effluent Sales	11	48,715	4,219	34,174	5,471	1,427	3,425
38								
39	Total Cost of Service Related to							
40	Sales of Water		$ 1,506,140	$ 130,542	$ 1,056,502	$ 169,117	$ 44,148	$ 105,831

EPCOR WATER ARIZONA INC.

WISHING WELL 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				1.0000		1.0000
Factor 5 - Customer Accounting					1.0000	1.0000
Factor 6 - Max Day and Max Hour based on Mains		0.9308	0.0692			1.0000
Factor 7 - Administrative and General						
Cost	55,732	202,685	44	0	58,351	316,812
Factor	0.1759	0.6398	0.0001	0.0000	0.1842	1.0000
Factor 8 - Labor Related Expenses						
Cost	8,827	153,695	31	0	9,243	171,797
Factor	0.0514	0.8946	0.0002	0	0.0538	1.0000
Factor 9 - Rate Base Less Costs Allocated						
Cost	151,235	6,690,576	157,463	511,230	25,046	7,535,550
Factor	0.0201	0.8879	0.0209	0.0678	0.0033	1.0000
Factor 10 - Rate Base						
Cost	98,110	4,514,622	106,609	346,252	12,607	5,078,201
Factor	0.0193	0.889	0.021	0.0682	0.0025	1.0000
Factor 11 - Cost of Service						
Cost	135,203	1,094,263	175,162	45,725	109,615	1,559,969
Factor	0.0866	0.7015	0.1123	0.0293	0.0703	1.0000

EPCOR WATER ARIZONA INC.
WISHING WELL 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	253	0.9816
Commercial/Public	5	0.0184
Total	258	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	253	2.00	506	0.9825
Commercial/Public	5	1.80	9	0.0175
Total	258		515	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	10.5	4.00	42.2	0.9860
Commercial/Public	0.2	3.00	0.6	0.0140
Total	10.7		42.8	1.0000

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER ARIZONA INC.
WISHING WELL 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	1,491	0.9848
Commercial/Public	23	0.0152
Total	1,514	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	1,491	0.9894
Commercial/Public	16	0.0106
		0.0000
Total	1,507	1.0000

EPCOR WATER ARIZONA INC.

WISHING WELL WASTEWATER DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

	3/4"	Residential		Commercial		Other Water Utility		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	1,491	1,491	15	15	0	0	1,506	1,506
1	2.50		0		0	0	0	0	0
1-1/2	5.00		0		0	0	0	0	0
2	8.00		0	1	8	0	0	1	8
3	15.00		0		0	0	0	0	0
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		1,491	1,491	16	23	0	0	1,507	1,514

EPCOR WATER
WISHING WELL 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	$ 1,481,087	98.3%	$ 1,405,059	98.2%	$ 1,479,489	98.2%	$ 74,431	5.3%
Commercial	25,052	1.7%	$ 26,386	1.8%	27,784	1.8%	1,398	5.3%
Other Water Utility	-	0.0%	0	0.0%	-	0.0%	-	
Total Sales	1,506,139	100.0%	1,431,445	100.0%	1,507,273	100.0%	75,828	5.3%
Other Revenues	53,829		53,829		53,829		-	0.0%
Total	$ 1,559,968		$ 1,485,274		$ 1,561,102		$ 75,828	5.1%

EPCOR WATER ARIZONA INC.
WISHING WELL 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	$ 130,542	$ 128,139	$ 2,402
4					
5	Demand - Maximum Day	B	1,056,502	1,038,013	18,489
6					
7	Demand - Maximum Hour	C	169,117	166,749	2,368
8					
9	Customer Facilities - Services	D	44,148	43,478	671
10					
11	Customer Accounting	E	105,831	104,708	1,122
12					
13	Total		$ 1,506,140	$ 1,481,087	$ 25,052
14					

H Schedule
Wishing Well WW

EPCOR -Wishing Well 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	$ 1,042,704	$ 1,405,059	$ 1,479,489	$ 74,431	5.30%
3						
4	Commercial	$ 10,790	$ 14,135	$ 14,884	$ 749	5.30%
5						
6	Commercial Large	$ -		$ -	$ -	
7						
8	OPA	$ 9,106	$ 12,251	$ 12,900	$ 649	5.30%
9						
10	Effluent	$ 48,715	$ 48,715	$ 48,715	$ (0)	0.00%
11						
12	Misc. Revenues	$ 5,114	$ 5,114	$ 5,114		
13						
14	Reconciling Amount to General Ledger	$ 1,464				
15	Total Revenues	$ 1,117,892	$ 1,485,274	$ 1,561,102	$ 75,828	5.11%
16						
17						
18						
19	Revenues no Effluent	$ 1,069,177	$ 1,436,558	$ 1,512,387		
20						
21	Per General Ledger	$ 1,069,177				
22	Difference	$ (0)				
23						
24	Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6)		$ 367,381			

EPCOR -Wishing Well 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	P1MS1	Wishing Well Wastewater Residential	1,491	NA	$ 1,042,704	$ 1,405,059	$ 1,479,489	$ 74,431	5.3%
2	P2MS1	Wishing Well Wastewater Commercial	15	NA	10,790	14,135	14,884	$ 749	5.3%
3	P2MS4	Wishing Well Wastewater Commercial LG							
4	P4MS1	Wishing Well Wastewater OPA	13	NA	9,106	12,251	12,900	$ 649	5.3%
5	P7A1	Wishing Well Wastewater Effluent	1	17,822	48,715	48,715	48,715	$ (0)	0.0%
6									
7									
8									
9		Total Wishing Well Wastewater - Billed Revenues	1,520	17,822	$ 1,111,315	$ 1,480,160	$ 1,555,988	$ 75,828	5.1%
10									

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

Exhibit
Schedule H-3
Page 1
Witness: Heppenstall

Line	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	P1MS1	Wishing Well Wastewater Residential	Flat Rate	$ 63.84	$ 82.69	$ 18.85			
2	P2MS1	Wishing Well Wastewater Commercial	Flat Rate	63.84	82.69	18.85			
3	P2MS4	Wishing Well Wastewater Comm LG	All Usage						
4	P4MS1	Wishing Well Wastewater OPA	Flat Rate	63.84	1,074.97	1,011.13			
5	P7A1	Wishing Well Wastewater Effluent	Acre-Feet	-	-	-	$ 227.79	$ 227.79	$ -
6									
7									

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

Exhibit
Schedule H-3
Page 2
Witness: Heppenstall

Line	Rate Schedule	Description	Block	Base Charge	Number of Bills/Units	Total Base Charge	Usage	Volume Charge	Total Volume Charge	Total Revenue
1	P1MS1	Wishing Well Wastewater Residential	Flat Rate	$ 82.69	17,892	$ 1,479,489				$ 1,479,489
2	P2MS1	Wishing Well Wastewater Commercial	Flat Rate	82.69	180	14,884				14,884
3	P2MS4	Wishing Well Wastewater Comm LG	All Usage							
4	P4MS1	Wishing Well Wastewater OPA	Flat Rate	1,074.97	12	12,900				12,900
5	P7A1	Wishing Well Wastewater Effluent	Acre-Feet	-	12	-	214	$ 227.79	48,715	48,715
6										
7										

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

Exhibit
Schedule H-3
Page 3
Witness: Heppenstall

Line No.	Service Charges	Present Rates	Proposed Rates
1			
2			
3	Establishment or Re-Establishment of Service (c)		$ 35.00
4	Regular Hours	$ 30.00	Remove
5	After Hours	$ 40.00	Remove
6			
7	Reconnection of Service (Delinquent)		$ 35.00
8	Regular Hours	$ 40.00	Remove
9	After Hours	$ 55.00	Remove
10			
11	NSF Check	$ 15.00	$ 25.00
12			
13	Late Payment Charge (per month)	1.5%	1.5%
14			
15	Deferred Payment (per month)		1.5%
16			
17	Deposit Requirements		(a)
18			
19	Deposit Interest		(a)
20			
21	After Hours Service Charge (b)		$35.00
22			
23			
24			
25	(a) Per ACC Rules R14-2-603(B)		
26	(b) After hours service charge: After regular working hours, Saturdays, Sundays, and		
27	holidays if at the customer's request or for the customer's convenience.		
28	(c) Monthly minimum times number of months disconnected from the system at the		
29	same location where the same customer had ordered a service disconnection within		
30			
31			
32	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL		
33	COLLECT FROM ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY		
34	PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-		
35			
36		Present	Proposed
37	Service Line Connection Charges (Non Refundable)	Rates	Rates
38	Residential		
39	Commercial	At Cost	At Cost
40	Multiple Dwelling	At Cost	At Cost
41	Mobile Home Park	At Cost	At Cost
42			
43	Annual Fee for Industrial Discharge Service		
44	<= 50,000 gallons water per month	$500 per year	$500 per year
45	> 50,000 gallons water per month	$1,000 per year	$1,000 per year
46			
47	Off-Site Facilities Hook-Up Fees		
48	Service Lateral Size		
49	4 - Inch	$ 765	$ 765
50	6 - Inch	$ 1,721	$ 1,721
51	8 - Inch	$ 3,060	$ 3,060
52	10 - Inch	$ 4,781	$ 4,781

EPCOR -Wishing Well 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	P1MS1	Wishing Well Wastewater Residential	All Usage Levels	$ 63.84	$ 82.69	$ 18.85	29.53%
2	P2MS1	Wishing Well Wastewater Commercial	All Usage Levels	$ 63.84	$ 82.69	$ 18.85	29.53%
3	P4MS1	Wishing Well Wastewater OPA	All Usage Levels	$ 63.84	$ 1,074.97	$ 1,011.13	1583.85%
4							

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

Exhibit
Schedule H-4
Page 2
Witness: Heppenstall

Line No.	Rate Schedule	Description		Acre-Feet Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Increase Amount	Proposed Increase %
1	P7A1	Wishing Well Wastewater Effluent		1	$ 227.79	$ 227.79	$ -	0.00%
2	P7A1	Wishing Well Wastewater Effluent		2	$ 455.58	$ 455.58	$ -	0.00%
3	P7A1	Wishing Well Wastewater Effluent		3	$ 683.37	$ 683.37	$ -	0.00%
4	P7A1	Wishing Well Wastewater Effluent		4	$ 911.16	$ 911.16	$ -	0.00%
5	P7A1	Wishing Well Wastewater Effluent		5	$ 1,138.95	$ 1,138.95	$ -	0.00%
6	P7A1	Wishing Well Wastewater Effluent		6	$ 1,366.74	$ 1,366.74	$ -	0.00%
7	P7A1	Wishing Well Wastewater Effluent		7	$ 1,594.53	$ 1,594.53	$ -	0.00%
8	P7A1	Wishing Well Wastewater Effluent		8	$ 1,822.32	$ 1,822.32	$ -	0.00%
9	P7A1	Wishing Well Wastewater Effluent		9	$ 2,050.11	$ 2,050.11	$ -	0.00%
10	P7A1	Wishing Well Wastewater Effluent		10	$ 2,277.90	$ 2,277.90	$ -	0.00%
11	P7A1	Wishing Well Wastewater Effluent		11	$ 2,505.69	$ 2,505.69	$ -	0.00%
12	P7A1	Wishing Well Wastewater Effluent		12	$ 2,733.48	$ 2,733.48	$ -	0.00%
13	P7A1	Wishing Well Wastewater Effluent		13	$ 2,961.27	$ 2,961.27	$ -	0.00%
14	P7A1	Wishing Well Wastewater Effluent		14	$ 3,189.06	$ 3,189.06	$ -	0.00%
15	P7A1	Wishing Well Wastewater Effluent		15	$ 3,416.85	$ 3,416.85	$ -	0.00%
16	P7A1	Wishing Well Wastewater Effluent		16	$ 3,644.64	$ 3,644.64	$ -	0.00%
17	P7A1	Wishing Well Wastewater Effluent		17	$ 3,872.43	$ 3,872.43	$ -	0.00%
18	P7A1	Wishing Well Wastewater Effluent		18	$ 4,100.22	$ 4,100.22	$ -	0.00%
19	P7A1	Wishing Well Wastewater Effluent		19	$ 4,328.01	$ 4,328.01	$ -	0.00%
20	P7A1	Wishing Well Wastewater Effluent		20	$ 4,555.80	$ 4,555.80	$ -	0.00%
21	P7A1	Wishing Well Wastewater Effluent		21	$ 4,783.59	$ 4,783.59	$ -	0.00%
22	P7A1	Wishing Well Wastewater Effluent		22	$ 5,011.38	$ 5,011.38	$ -	0.00%
23	P7A1	Wishing Well Wastewater Effluent		23	$ 5,239.17	$ 5,239.17	$ -	0.00%
24	P7A1	Wishing Well Wastewater Effluent		24	$ 5,466.96	$ 5,466.96	$ -	0.00%
25	P7A1	Wishing Well Wastewater Effluent		25	$ 5,694.75	$ 5,694.75	$ -	0.00%
26	P7A1	Wishing Well Wastewater Effluent		26	$ 5,922.54	$ 5,922.54	$ -	0.00%
27	P7A1	Wishing Well Wastewater Effluent		27	$ 6,150.33	$ 6,150.33	$ -	0.00%
28	P7A1	Wishing Well Wastewater Effluent		28	$ 6,378.12	$ 6,378.12	$ -	0.00%
29	P7A1	Wishing Well Wastewater Effluent		29	$ 6,605.91	$ 6,605.91	$ -	0.00%
30	P7A1	Wishing Well Wastewater Effluent		30	$ 6,833.70	$ 6,833.70	$ -	0.00%
31	P7A1	Wishing Well Wastewater Effluent		31	$ 7,061.49	$ 7,061.49	$ -	0.00%
32	P7A1	Wishing Well Wastewater Effluent		32	$ 7,289.28	$ 7,289.28	$ -	0.00%
33	P7A1	Wishing Well Wastewater Effluent		33	$ 7,517.07	$ 7,517.07	$ -	0.00%
34	P7A1	Wishing Well Wastewater Effluent		34	$ 7,744.86	$ 7,744.86	$ -	0.00%
35	P7A1	Wishing Well Wastewater Effluent		35	$ 7,972.65	$ 7,972.65	$ -	0.00%
36	P7A1	Wishing Well Wastewater Effluent		36	$ 8,200.44	$ 8,200.44	$ -	0.00%
37	P7A1	Wishing Well Wastewater Effluent		37	$ 8,428.23	$ 8,428.23	$ -	0.00%
38	P7A1	Wishing Well Wastewater Effluent		38	$ 8,656.02	$ 8,656.02	$ -	0.00%
39	P7A1	Wishing Well Wastewater Effluent		39	$ 8,883.81	$ 8,883.81	$ -	0.00%
40	P7A1	Wishing Well Wastewater Effluent		40	$ 9,111.60	$ 9,111.60	$ -	0.00%
41								
42			Average:	17,821.67	$ 4,059,597.45	$ 4,059,597.45	$ -	0.00%
43								

EPCOR WATER
Wishing Well - P1MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	P1MS1							
Description:			Rate 1*		Rate 2*		Rate 3*	
Monthly Customer Charge:			$	48.07	$	55.50	$ 63.84	
Tier One		Break Over:		-	Gallons		Rate:	$ -
Tier Two		Break Over:		-	Gallons		Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	17887	0	17,887	0	0

	Unit Count Rate 1	Unit Count Rate 2	Unit Count Rate	Total
Full Bill	1,477	11,906	4,504	17,887
Partial Bill		421		421
	1,477	12,327	4,504	18,308

				Total
Revenues	$ 70,999.39	$ 684,168.85	$ 287,535.36	$ 1,042,704
Misc Adjustments				$ (514)
Original Billing Determinants				$ 1,042,189

Average Customers	1,491	Step 3 Rate	$ 78.53
Average Consumption			

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	1,491	1,491	
Average Consumption		-	
Rate	$ 78.53	$ -	
# of Months	12	12	
Annualized Revenuualized Revenues	$ 1,405,058.76	$ -	$ 1,405,059

Increase/(Decrease) from Annualization	$ 362,870

* To recalculate Present Revenues, three rates must be used. The First is the Rate effective during 2014, which applies to a prorated portion of January Bills. The Second rate is the interim settlement WW consolidation rate effective January 1, 2015, and the Third is the Rate effective September 1, 2015 from the most recently decided rate case. This adjustment then Annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In Agreed to in Decision Number 75268.

EPCOR WATER
Wishing Well - P2MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 2
Witness: Heppenstall

Rate Schedule:	PSMS1						
Description:	Mohave Commercial S Unit 5/8"& 3/4"		Rate 1*		Rate 2*		
Monthly Customer Charge:			$ 56.55		$ 63.84		
Tier One		Break Over:			Gallons	Rate:	
Tier Two		Break Over:			Gallons	Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
0	185.00	0	185.00	0	0

	Unit Count Rate 1	Unit Count Rate 2	Total
Full Bill	140	45	185
Partial Bill			
	140	45	185.00

						Total
Revenues	$ 7,917.00	$ 2,872.80				$ 10,790
Misc Adjustments						$ 58
Original Billing Determinants						$ 10,847
Average Customers	15		Step 3 Rate	$ 78.53		
Average Consumption	-					

	Annualized Revenues			
	Basic	Volumetric		
Average Customer	15	15		
Average Consumption		-		
Rate	$ 78.53	$ -		
# of Months	12	12		
Annualized Revenues	$ 14,135.40	$ -		$ 14,135
Increase/(Decrease) from Annualization				$ 3,288

* To recalculate Present Revenues, two rates must be used. The First is the Rate effective during 2014, which applies to a prorated portion of January Bills. The Second rate is the interim settlement WW consolidation rate effective January 1, 2015. This adjustment then Annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In Agreed to in Decision Number 75268.

EPCOR WATER
Wishing Well - P4MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 3
Witness: Heppenstall

Rate Schedule:	P4MS1					
Description:	Mohave Wastewater OPA		Rate 1 *	Rate 2 *		
Monthly Customer Charge:			$56.55	63.84		
Tier One		Break Over:		Gallons	Rate:	
Tier Two		Break Over:		Gallons	Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
13	12.00	0	12.00	0	0

	ERU's	Unit Count Rate 1	Unit Count Rate 2	Total
Rate 1	13	9.00	3.00	12
Rate 2				
		9.00	3.00	12.00

				Total
Revenues	$ 6,616.35	$ 2,489.76		$ 9,106
Misc. Adjustments				$ -
Original Billing Determinants				$ 9,106
Average Customers	1	Step 3 Rate	$ 78.53	
Average Consumption	-			

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	1	1	
ERU's	13		
Average Consumption		-	
Rate	$ 78.53	$ -	
# of Months	12	12	
Annualized Revenues	$ 12,250.68	$ -	$ 12,251

Increase/(Decrease) from Annualization	$ 3,145

* To recalculate Present Revenues, two rates must be used. The First is the Rate effective during 2014, which applies to a prorated portion of January Bills. The Second rate is the interim settlement WW consolidation rate effective January 1, 2015. This adjustment then Annualizes revenues for the 3rd step (effective Sept 2017) of the Mohave Wastewater Phase In Agreed to in Decision Number 75268.

EPCOR WATER
Wishing Well P7MA1
Unit of Measure = Acre-Feet

Exhibit
Schedule H-5
Page 4
Witness: Heppenstall

Rate Schedule:	P4MS1				
Description:	Mohave Wastewater Effluent				
Monthly Customer Charge:		$ -			
Tier One	Break Over:		Gallons	Rate:	
Tier Two	Break Over:		Gallons	Rate:	$ 227.7900

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	Units	Usage	Factor
15.45	1	15.45	1	15	185
15.88	1	15.88	2	31	190
16.32	1	16.32	3	48	195
16.81	1	16.81	4	64	199
17.08	1	17.08	5	82	201
17.62	1	17.62	6	99	205
18.23	1	18.23	7	117	209
18.28	1	18.28	8	136	209
18.83	1	18.83	9	155	211
19.48	1	19.48	10	174	213
19.91	1	19.91	11	194	214
19.97	1	19.97	12	214	214

	Unit Count	Tier 1 Usage
Full Bill	12	214
Partial Bill		
	12	214

			Total
Revenues	$ -	$ 48,715.17	$ 48,715
Misc. Adjustments			$ 0
Original Billing Determinants			$ 48,715
Annualized Revenues			$ 48,715
Increase/(Decrease) from Annualization			$ -

Average Customers	1
Average Consumption	18

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	3,611	29,267	-	-	-	29,267	1,308	-	4,919
6	351000	WW Organization	-	-	-	-	-	-	-	-	-
7	352000	WW Franchises	-	218,285	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	16,810	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	143,036	-	-	-	143,036	-	-	-
10	354200	WW Struct & Imp Coll	33,737	619,777	-	-	-	619,777	10,350	-	44,087
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	113,166	6,048,379	-	-	(1,381,994)	4,666,386	97,412	17,066	227,644
13	354500	WW Struct & Imp Gen	213,107	2,847,712	-	-	-	2,847,712	47,842	-	260,949
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP									
16	355400	WW Pwr Gen Equip TDP	-	-	11,750	(6,014)	152,912	158,648	7,507	39,399	40,892
17	355500	WW Pwr Gen Equip RWTP	30,791	136,851	-	-	(136,851)	-	-	(30,791)	-
18	360000	WW Collection Sewers Forced	129,112	2,532,763	-	-	-	2,532,763	52,428	-	181,540
19	361100	WW Collecting Mains	1,837,855	34,404,294	259,348	-	(1,608,832)	33,054,811	674,249	(38,444)	2,473,660
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-	-	-
21	363000	WW Services Sewer	265,888	4,797,325	1,656	-	138,744	4,937,725	99,340	1,560	366,788
22	364000	WW Flow Measuring Devices	12,005	73,548	-	-	-	73,548	3,986	-	15,991
23	370000	WW Receiving Wells	72,328	1,056,042	-	-	-	1,056,042	57,237	-	129,565
24	371100	WW Pump Equip Elect	248,324	1,205,437	17,992	(7,428)	-	1,216,001	65,551	-	306,447
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-	-	-
26	380000	WW TD Equipment	49,247	1,973,968	2,880	-	1,416,725	3,393,573	110,612	64,933	224,793
27	380050	WW TD Equip Grit Removal	730,970	5,256,438	-	-	-	5,256,438	262,822	-	993,792
28	380100	WW TD Equip Sed Tanks/Acc	342,392	1,797,750	-	-	-	1,797,750	89,888	-	432,280
29	380200	WW TD Equip Sldge/Effl Rmv	684	3,041	-	-	178	3,219	157	191	1,033
30	380250	WW TD Equip Sldge Dig Tnk	13,321	532,857	-	-	-	532,857	26,643	-	39,964
31	380300	WW TD Equip Sldge Dry/Filt	-	-	-	-	-	-	-	-	-
32	380350	WW TD Equip Sec Trmt Filt	14,541	581,647	-	-	-	581,647	29,082	-	43,624
33	380400	WW TD Equip Aux Effl Trmt	16,245	649,801	-	-	-	649,801	32,490	-	48,735
34	380500	WW TD Equip Chem Trmt Plt	1,213	48,465	-	-	-	48,465	2,423	-	3,636
35	380600	WW TD Equip Oth Disp	1,676	24,274	-	-	-	24,274	2,039	-	3,715
36	380625	WW TD Equip Gen Trmt	-	-	-	-	-	-	-	-	-
37	380650	WW TD Equip Influent Lift S	-	-	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	147,966	657,626	-	-	38,489	696,115	34,004	41,363	223,333
39	382000	WW Outfall Sewer Lines	11,507	169,131	-	-	869	170,000	8,482	934	20,923
40	389100	WW Oth Plt & Misc Equip Int	31,768	155,318	-	-	-	155,318	7,735	-	39,502
41	389600	WW Other P/E - CPS - 7E									
42	390000	WW Office Furniture & Equip	-	-	-	-	-	-	-	-	-
43	390200	WW Computers & Peripheral	-	-	-	-	-	-	-	-	-
44	390300	WW Computer Software	-	-	-	-	7,341	7,341	1,835	153	1,988
45	391000	WW Trans Equipment	-	-	-	-	-	-	-	-	-
46	392000	WW Stores Equipment	-	-	-	-	-	-	-	-	-
47	393000	WW Tool Shop & Garage Equip	-	-	-	-	-	-	-	-	-
48	394000	WW Laboratory Equipment	747	3,033	-	-	-	3,033	113	-	860
49	395000	WW Power Operated Equip	23,081	157,993	-	-	-	157,993	7,931	-	31,012
50	396000	WW Communication Equip	526,821	1,448,050	3,035	-	41,665	1,492,751	151,566	49,114	727,501
51	397000	WW Misc Equipment	-	-	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	138,964	129,306	-	-	(129,306)	-	-	(138,964)	-
	Not Classified	Not Classified	267	-	-	-	-	-	-	-	267
		TOTAL	5,087,932	67,824,198	296,662	(13,443)	(1,466,013)	66,641,404	1,905,627	5,919	6,986,036
			5,087,932	67,824,198							

A Schedule
NW Valley WW

Consolidated Northwest Valley 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	$ 31,742,632	(a)	$ 47,324,542	(a)	$ 39,533,587	Average ([A] + [B])
2							
3	Adjusted Operating Income	$ 1,311,273		$ 1,311,273		$ 1,311,273	(b)
4							
5	Current Rate of Return	4.13%		2.77%		3.32%	Line [3] / Line [1]
6							
7	Required Operating Income	$ 2,348,151		$ 2,348,151		$ 2,348,151	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	$ 1,036,878		$ 1,036,878		$ 1,036,878	Line [7] - Line [3]
14							
15	Gross Revenue Conversion Factor	1.63		1.63		1.63	(c)
16							
17	Increase in Gross Revenue Requirement	$ 1,690,111		$ 1,690,111		$ 1,690,111	Line [13] * Line [15]
18							
19							

20	Customer	Present	Annualized	Proposed	Dollar	Percent
21	Classification	Rates (e)	Rates (e)	Rates (e)	Increase	Increase
22		[A]	[B]	[C]	[D] = [C] - [B]	[E] = [D] / [B]
23	Residential	$ 9,760,531	$ 9,760,813	$ 11,318,423	$ 1,557,611	15.96%
24	Commercial	153,920	45,098	154,704	109,606	243.04%
25	Commercial Large	591,522	699,854	722,616	22,762	3.25%
26	OPA	-		-	-	0.00%
27	Other	(3,500)	-	-	-	0.00%
28						
29	Total Water Revenues	$ 10,502,474	$ 10,505,765	$ 12,195,743	$ 1,689,978	16.09%
30						
31	Other Revenues	$ 194	$ 194	$ 194	$ -	0.00%
32						
33	Total Revenues	$ 10,502,667	$ 10,505,959	$ 12,195,937	$ 1,689,978	16.09%
34						
35		Sch C2 [A] + [B]	Sch C2 [AM]	Sch C2 [AO]		
36	Check From C2	$ 10,502,667	$ 10,505,959	$ 12,196,069		
37		$ 0	$ -	$ 133	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 Consolidated Northwest Valley Wastewater.xls

B Schedule
NW Valley WW

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Summary of Fair Value Rate Base

Exhibit
Schedule B-1
Page 1
Witness: Mahler

Line No.		Original Cost Rate Base (a)	RCND Rate Base (b)	
1				
2	Gross Utility Plant in Service	$ 87,265,678	$ 159,963,547	
3				
4	Less:			
5				
6	Accumulated Depreciation	42,605,315	95,571,735	
7				
8	Net Utility Plant in Service	$ 44,660,363	$ 64,391,811	Line [2] - Line [6]
9				
10				
11	Less:			
12				
13	Advances in Aid of	$ 6,014,096	$ 7,787,042	
14	Construction			
15	Contribution in Aid of Construction -	4,290,233	5,595,306	
16	Net of Amortization			
17				
18	Customer Meter Deposits	-	-	
19	Deferred Income Taxes & Credits	2,396,344	3,467,863	
20	Investment Tax Credits	-	-	
21	Regulatory Liabilities	-	-	
22				
23	Plus:			
24	Deferred Debits	$ -	$ -	
25	Working Capital Allowance	(217,058)	(217,058)	
26	Utility Plant Acquisition Adjustment	-	-	
27				
28	Total Rate Base	$ 31,742,632	$ 47,324,542	Line [8] - Lines [13-21] + Line [24-26]
29				
30				
31	Fair Value Rate Base		$ 39,533,587	Sum ([A] Line [28] + [B] Line [28])/2
32	Fair Value Increment		$ 7,790,955	[B] Line [31] - [A] line [28]
33	Fair Value Ratio		1.4909	[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 Consolidated Northwest Valley Wastewater.xls			

Consolidated Northwest Valley 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	$ 66,305,028	$ (890,966)	$ -	$ -	$ 4,664	$ -	$ 8,216,608	$ -	$ -
3										
4	Less:									
5										
6	Accumulated Depreciation	39,476,216	(183,314)	-	-	8,219	-	2,893,619	-	-
7										
8	Net Utility Plant									
9	in Service	$ 26,828,812	$ (707,653)	$ -	$ -	$ (3,555)	$ -	$ 5,322,989	$ -	$ -
10										
11	Less:									
12										
13	Advances in Aid of	$ 6,085,426	$ -	$ -	$ (71,330)	$ -	$ -	$ -	$ -	$ -
14	Construction									
15	Contributions in Aid of	4,295,154	-	-	-	-	-	-	-	-
16	Construction - Net of Amortizations									
17										
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	2,396,344	-	-	-	-	-	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	2,209	-	-	-	-	(2,209)	-	-	-
22										
23	Plus:									
24	Deferred Debits	$ 611,554	$ -	$ -	$ -	$ -	$ (611,554)	$ -	$ -	$ -
25	Working Capital Allowance (b)	(217,058)	-	-	-	-	-	-	-	-
26	Utility Plant Acquisition Adjustment	2,255,322	-	(2,255,322)	-	-	-	-	-	-
27										
28	Total	$ 16,699,496	$ (707,653)	$ (2,255,322)	$ 71,330	$ (3,555)	$ (609,345)	$ 5,322,989	$ -	$ -
29										
30	Supporting Schedules:								Recap Schedules:	
31	(a) B-3								B-1	
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Consolidated Northwest Valley Wastewater.xls									

Consolidated Northwest Valley 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	$ 197,382	$ 9,590,919	$ 3,581,036	$ -	$ -	$ -	$ 261,008	$ 20,960,650	$ 87,265,678
3										
4	Less:									
5										
6	Accumulated Depreciation	102,456	210,105	67,199	-	-	-	30,814	3,129,098	42,605,315
7										
8	Net Utility Plant									
9	in Service	$ 94,925	$ 9,380,813	$ 3,513,838	$ -	$ -	$ -	$ 230,193	$ 17,831,552	$ 44,660,363
10										
11	Less:									
12										
13	Advances in Aid of	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (71,330)	$ 6,014,096
14	Construction								-	-
15	Contributions in Aid of	-	-	-	(4,921)	-	-	-	(4,921)	4,290,233
16	Construction - Net of Amortizations								-	-
17									-	-
18	Customer Meter Deposits	-	-	-	-	-	-	-	-	-
19	Deferred Income Taxes	-	-	-	-	-	-	-	-	2,396,344
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	-	-	-	(2,209)	-
22										
23	Plus:									
24	Deferred Debits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (611,554)	$ -
25	Working Capital Allowance (b)	-	-	-	-	-	-	-	-	(217,058)
26	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	-	(2,255,322)	-
27										
28	Total	$ 94,925	$ 9,380,813	$ 3,513,838	$ 4,921	$ -	$ -	$ 230,193	$ 15,043,136	$ 31,742,632
29										
30	Supporting Schedules:								Recap Schedules:	
31	(a) B-3								B-1	
32	(b) B-5									
33	(c) E-1									
34										
35	\2015 Consolidated Northwest Valley Wastewater.xl									

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB1

Exhibit
Schedule B-2
Page 3
Witness: Mahler

Line No.			[A] Northeast Agua Fria (NEAF) Wastewater	[B] Sun City West Wastewater	[C] = [A] + [B] **Consolidated Northwest Valley Wastewater**
1	Test Year Plant and Accumulated Depreciation Balances				
4	Plant Balance per Rollforward	(a)	$ 15,271,173	$ 21,154,526	**$ 36,425,698**
6	Plant Balance per General Ledger	(b)	15,970,304	21,346,361	**37,316,665**
8	Increase / (Decrease) To Plant in Service	Line [4] - Line [6]	$ (699,132)	$ (191,835)	**$ (890,966)**

			[A] Northeast Agua Fria (NEAF) Wastewater (c)	[B] Sun City West Wastewater (d)	[C] = [A] + [B] **Consolidated Northwest Valley Wastewater**
24	Accumulated Depreciation Balance per Rollforward	(a)	$ 3,383,640	$ 12,347,811	**$ 15,731,452**
26	Accumulated Depreciation Balance per General Ledger	(b)	3,562,535	12,352,231	**15,914,766**
28	Increase / (Decrease) To Accumulated Depreciation	Line [4] - Line [6]	$ (178,894)	$ (4,419)	**$ (183,314)**

Workpapers and Supporting Documents:
(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx
(b) Sche1a

(c) \2015 Agua Fria Wastewater.xls
(d) \2015 Sun City West Wastewater.xlsx
\2015 Consolidated Northwest Valley Wastewater.xls

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	ɪt 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	ʌccept STAFI RB # 6	Adjusted Agua Fria 12/31/2008 Per Rollforward
1	304100	Structures & Improvements Supply	1,221	-				1,221	-	-	-	-	1,221
2	304510	Struct & Imp AG Cap Lease	-	-				-	-	-	-	-	-
3	304600	Struct & Imp Offices	-	-				-	-	-	-	-	-
4	304620	Struct & Imp Leasehold	-	-				-	-	-	-	-	-
5	304800	Struct & Imp Misc	-	-				-	-	-	-	-	-
6	307000	Wells & Springs	-	-				-	-	-	-	-	-
7	340100	Office Furniture & Equip	-	-				-	-	-	-	-	-
8	340200	Comp & Periph Equip	21,683	-				21,683	-	-	-	-	21,683
9	340300	Computer Software	-	-				-	-	-	-	-	-
10	340330	Comp Software Other	-	-				-	-	-	-	-	-
11	340500	Other Office Equipment	-	-				-	-	-	-	-	-
12	341100	Trans Equip Lt Duty Trucks	-	-				-	-	-	-	-	-
13	341200	Trans Equip Hvy Duty Trks	47,037	-				47,037	-	-	-	-	47,037
14	341400	Trans Equip Other	6,658	-				6,658	-	-	-	-	6,658
15	343000	Tools,Shop,Garage Equip	3,611	-				3,611	-	-	-	-	3,611
16	344000	Laboratory Equipment	-	-				-	-	-	-	-	-
17	346100	Comm Equip Non-Telephone	-	-				-	-	-	-	-	-
18	346200	Comm Equip Telephone	-	-				-	-	-	-	-	-
19	346300	Comm Equip Other	-	-				-	-	-	-	-	-
20	347000	Misc Equipment	-	-				-	-	-	-	-	-
21	351000	WW Organization	-	-				-	-	-	-	-	-
22	352000	WW Franchises	-	-				-	-	-	-	-	-
23	353200	WW Land & Ld Rights Coll	-	-				-	-	-	-	-	-
24	353500	WW Land & Ld Rights Gen	-	-				-	-	-	-	-	-
25	354200	WW Struct & Imp Coll	33,737	-				33,737	-	-	-	-	33,737
26	354300	WW Struct & Imp SPP	-	-				-	-	-	-	-	-
27	354400	WW Struct & Imp TDP	113,166	-				113,166	-	-	-	-	113,166
28	354500	WW Struct & Imp Gen	213,107	-				213,107	-	-	-	-	213,107
29	355200	WW Pwr Gen Equip Coll	-	-				-	-	-	-	-	-
30	355400	WW Pwr Gen Equip TDP	-	-				-	-	-	-	-	-
31	355500	WW Pwr Gen Equip RWTP	30,791	-				30,791	-	-	-	-	30,791
32	360000	WW Collection Sewers Forced	129,112	-				129,112	-	-	-	-	129,112
33	361100	WW Collecting Mains	1,837,855	(1,091,799)				746,056	-	1,091,799	-	-	1,837,855
34	362000	WW Special Coll Struct	-	-				-	-	-	-	-	-
35	363000	WW Services Sewer	265,888	(134,946)				130,942	-	134,946	-	-	265,888
36	364000	WW Flow Measuring Devices	12,005	-				12,005	-	-	-	-	12,005
37	370000	WW Receiving Wells	72,328	-				72,328	-	-	-	-	72,328
38	371100	WW Pump Equip Elect	248,324	(69,998)				178,326	-	69,998	-	-	248,324
39	371200	WW Pump Equip Oth Pwr	-	-				-	-	-	-	-	-
40	380000	WW TD Equipment	49,247	-				49,247	-	-	-	-	49,247
41	380050	WW TD Equip Grit Removal	730,970	(95,303)				635,667	-	95,303	-	-	730,970
42	380100	WW TD Equip Sed Tanks/Acc	342,392	-				342,392	-	-	-	-	342,392
43	380200	WW TD Equip Sldge/Effl Rmv	684	-				684	-	-	-	-	684
44	380250	WW TD Equip Sldge Dig Tnk	13,321	-				13,321	-	-	-	-	13,321
45	380300	WW TD Equip Sldge Dry/Filt	14,541	-				14,541	-	-	-	-	14,541
46	380350	WW TD Equip Sec Trmt Filt	-	-				-	-	-	-	-	-
47	380400	WW TD Equip Aux Effl Trmt	16,245	-				16,245	-	-	-	-	16,245
48	380500	WW TD Equip Chem Trmt Plt	1,213	-				1,213	-	-	-	-	1,213
49	380600	WW TD Equip Oth Disp	1,676	-				1,676	-	-	-	-	1,676
50	380625	WW TD Equip Gen Trmt	-	-				-	-	-	-	-	-
51	380650	WW TD Equip Influent Lift S	-	-				-	-	-	-	-	-
52	381000	WW Plant Sewers	147,966	-				147,966	-	-	-	-	147,966
53	382000	WW Outfall Sewer Lines	11,507	-				11,507	-	-	-	-	11,507
54	389100	WW Oth Plt & Misc Equip Intang	31,768	-				31,768	-	-	-	-	31,768
55	390000	WW Office Furniture & Equipmen	-	-				-	-	-	-	-	-
56	390200	WW Computers & Peripheral	-	-				-	-	-	-	-	-
57	390300	WW Computer Software	-	-				-	-	-	-	-	-
58	391000	WW Trans Equipment	-	-				-	-	-	-	-	-
59	392000	WW Stores Equipment	-	-				-	-	-	-	-	-
60	393000	WW Tool Shop & Garage Equip	-	-				-	-	-	-	-	-
61	394000	WW Laboratory Equipment	747	-				747	-	-	-	-	747
62	395000	WW Power Operated Equip	23,081	-				23,081	-	-	-	-	23,081
63	396000	WW Communication Equip	526,821	-				526,821	-	-	-	-	526,821
64	397000	WW Misc Equipment	-	-				-	-	-	-	-	-
65	398000	WW Other Tangible Plant	138,964	-				138,964	-	-	-	-	138,964
66	Unclassified	Unclassified	267	-				267	-	-	-	-	267
67		Corporate allocation	-	-	131,191			131,191	(131,191)	-	-	-	-
68		Staff RB ADJ#1 NWVRTF	-	-				-	-	-	-	-	-
69		Adjust AD for Over/Under	-	-				-	-	-	-	-	-
70		GL adjustments to tie to order	-	-				-	-	-	-	-	-
71		SLM #3, NWVTP AD	-	-		5,072,522		5,072,522	-	-	(5,072,522)	-	-
72		SLM #16, NWVRTF 32% changed to 28% for SCW	-	-			(630,244)	(630,244)	-	-	-	630,244	-
73		Duplicative Adjustment	-	67,019				67,019	-	(67,019)	-	-	-
74		TOTAL	5,087,932	(1,325,028)	131,191	5,072,522	(630,244)	8,336,373	(131,191)	1,325,028	(5,072,522)	630,244	5,087,932
		Per Schb2	5,087,932					8,336,373					5,087,932
		Variance	(0)					-					(0)

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

Prior Test Year 1

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

Agua Fria Stand Alone

2010

Non Depreciable Plant

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

Agua Fria Stand Alone

2011

Non Depreciable Plant

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

Agua Fria Stand Alone

2012

Non Depreciable Plant

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

Agua Fria Stand Alone

2013

Non Depreciable Plant

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

Agua Fria Stand Alone

2014

Non Depreciable Plant

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

Agua Fria Stand Alone

2015

Non Depreciable Plant

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

Sun City West Beginning Accumulated Depreciation Balance
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Witness: Mahler

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

Sun City West Beginning Plant Balance
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Witness: Mahler

LINE NO.	G/L ACCT. NO.	DESCRIPTION	Stand Alone Sun City West 12/31/2008 Per Rollforward	Prior Decision 1: Test Year Adjustments Corporate Plant	Prior Decision 1: Test Year Adjustments Comprehensive Study Costs Plant	Prior Decision 1: 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>	12,621				5,277,583		2,267,459						
				(21,141,905)												
			Depreciable Plant	21,150,380	Line [54] - Lines [6]-[9]											
			Composite Depr Rate	2.33%												

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

NEAF Wastewater District

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

NEAF Wastewater District

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	-	-	-	-	-	-	-	-	-
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	-	218,285	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	16,810	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	30,540	420,665	-	-	-	420,665	7,025	-	37,565
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	19,660	417,466	-	-	-	417,466	7,013	-	26,673
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP									
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	127,549	2,468,535	-	-	-	2,468,535	51,099	-	178,648
19	361100	WW Collecting Mains	431,816	8,942,930	103,442	-	-	9,046,371	184,043	-	615,859
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-	-	-
21	363000	WW Services Sewer	58,534	1,147,501	-	-	-	1,147,501	23,409	-	81,943
22	364000	WW Flow Measuring Devices	5,048	21,985	-	-	-	21,985	1,192	-	6,240
23	370000	WW Receiving Wells	40,530	198,175	-	-	-	198,175	10,741	-	51,271
24	371100	WW Pump Equip Elect	17,166	78,451	-	-	-	78,451	4,252	-	21,418
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	-	-	-	-	-	-
27	380050	WW TD Equip Grit Removal	180,975	907,140	-	-	-	907,140	45,357	-	226,332
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	-	-	-	-	-	-	-	-	-
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	23,081	157,993	-	-	-	157,993	7,931	-	31,012
50	396000	WW Communication Equip	31,229	95,026	-	-	-	95,026	9,788	-	41,016
51	397000	WW Misc Equipment	-	-	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-	-	-
		TOTAL	966,127	15,090,963	103,442	-	-	15,194,404	351,850	-	1,317,976

NEAF Wastewater District

2010

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2010 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	-	-	-	-
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	-	(2,653)	-	418,012	7,018	-	41,930
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	417,466	7,013	-	33,687
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	2,468,535	51,099	-	229,747
19	361100	WW Collecting Mains	-	-	-	9,046,371	184,546	-	800,405
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	1,147,501	23,409	-	105,352
22	364000	WW Flow Measuring Devices	-	-	-	21,985	1,192	-	7,431
23	370000	WW Receiving Wells	-	-	-	198,175	10,741	-	62,012
24	371100	WW Pump Equip Elect	-	-	-	78,451	4,252	-	25,670
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	-	-	-	-
27	380050	WW TD Equip Grit Removal	-	-	-	907,140	45,357	-	271,689
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	-	-	-	-	-	-	-
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	-	-	-	157,993	7,931	-	38,943
50	396000	WW Communication Equip	-	-	-	95,026	9,788	-	50,804
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	-	(2,653)	-	15,191,751	352,345	-	1,667,669

NEAF Wastewater District

2011

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2011 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	-	-	-	-
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	418,012	6,981	-	48,910
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	417,466	6,972	-	40,659
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	2,468,535	51,099	-	280,845
19	361100	WW Collecting Mains	-	-	-	9,046,371	184,546	-	984,951
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	2,405	-	-	1,149,906	23,458	-	128,810
22	364000	WW Flow Measuring Devices	-	-	-	21,985	2,198	-	9,630
23	370000	WW Receiving Wells	-	-	-	198,175	6,599	-	68,611
24	371100	WW Pump Equip Elect	-	-	-	78,451	4,252	-	29,922
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	-	-	-	-
27	380050	WW TD Equip Grit Removal	-	-	-	907,140	45,357	-	317,046
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	-	-	-	-	-	-	-
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	-	-	-	157,993	7,931	-	46,875
50	396000	WW Communication Equip	-	-	-	95,026	9,788	-	60,591
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	2,405	-	-	15,194,156	349,181	-	2,016,850

NEAF Wastewater District

2012

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2012 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	-	-	-	-
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	418,012	6,981	-	55,891
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	417,466	6,972	-	47,630
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	(524)	-	2,468,012	51,092	-	331,414
19	361100	WW Collecting Mains	64,937	-	-	9,111,309	185,098	-	1,170,049
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	1,149,906	23,458	-	152,268
22	364000	WW Flow Measuring Devices	-	-	-	21,985	2,198	-	11,828
23	370000	WW Receiving Wells	-	-	-	198,175	6,599	-	75,210
24	371100	WW Pump Equip Elect	-	-	-	78,451	4,252	-	34,174
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	-	-	-	-
27	380050	WW TD Equip Grit Removal	-	-	-	907,140	45,357	-	362,403
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 Infuent Lift S	-	-	-	-	-	-	-
38	381000	WW Plant Sewers	-	-	-	-	-	-	-
39	382000	WW Outfall Sewer Lines	-	-	-	-	-	-	-
40	389100	WW Oth Plt & Misc Equip Int	-	-	-	-	-	-	-
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	-	(27,023)	-	130,969	6,801	-	26,652
50	396000	WW Communication Equip	-	-	-	95,026	9,788	-	70,379
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified Unclassified		-	-	-	-	-	-	-
		TOTAL	64,937	(27,547)	-	15,231,546	348,596	-	2,337,899

NEAF Wastewater District

2013

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2013 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	-	-	-	-
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	418,012	6,981	-	62,872
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	417,466	6,972	-	54,602
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	2,468,012	51,088	-	382,502
19	361100	WW Collecting Mains	-	-	-	9,111,309	185,871	-	1,355,920
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	1,149,906	23,458	-	175,726
22	364000	WW Flow Measuring Devices	-	-	-	21,985	2,198	-	14,027
23	370000	WW Receiving Wells	-	-	-	198,175	6,599	-	81,809
24	371100	WW Pump Equip Elect	-	-	-	78,451	4,252	-	38,426
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	-	-	-	-
27	380050	WW TD Equip Grit Removal	-	-	-	907,140	45,357	-	407,760
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	-	-	-	-	-	-	-
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	-	-	-	130,969	6,575	-	33,227
50	396000	WW Communication Equip	-	-	-	95,026	9,788	-	80,167
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified	Unclassified	-	-	-	-	-	-	-
		TOTAL	-	-	-	15,231,546	349,138	-	2,687,037

NEAF Wastewater District

2014

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2014 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	-	-	-	-
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	-	-	-	418,012	6,981	-	69,853
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	417,466	6,972	-	61,574
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP							
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	2,468,012	51,088	-	433,590
19	361100	WW Collecting Mains	-	-	-	9,111,309	185,871	-	1,541,790
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	1,149,906	23,458	-	199,184
22	364000	WW Flow Measuring Devices	-	-	-	21,985	2,198	-	16,225
23	370000	WW Receiving Wells	-	-	-	198,175	6,599	-	88,409
24	371100	WW Pump Equip Elect	-	-	-	78,451	4,252	-	42,678
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	-	-	-	-	-	-	-
27	380050	WW TD Equip Grit Removal	-	-	-	907,140	45,357	-	453,117
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	-	-	-	-	-	-	-
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	-	-	-	130,969	6,575	-	39,801
50	396000	WW Communication Equip	-	-	-	95,026	9,788	-	89,954
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified Unclassified		-	-	-	-	-	-	-
		TOTAL	-	-	-	15,231,546	349,138	-	3,036,175

NEAF Wastewater District

2015

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2015 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS	-	-	-	-	-	-	-
2	340200	Comp & Periph Equip	-	-	-	-	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
4	341400	Trans Equip Other	-	-	-	-	-	-	-
5	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
6	351000	WW Organization	-	-	-	-	-	-	-
7	352000	WW Franchises	-	-	-	218,285	-	-	-
8	353200	WW Land & Ld Rights Coll	-	-	-	16,810	-	-	-
9	353500	WW Land & Ld Rights Gen	-	-	-	-	-	-	-
10	354200	WW Struct & Imp Coll	-	(3,607)	-	414,405	6,936	-	73,181
11	354300	WW Struct & Imp SPP	-	-	-	-	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
13	354500	WW Struct & Imp Gen	-	-	-	417,466	6,972	-	68,545
14	355200	WW Pwr Gen Equip Coll	-	-	-	-	-	-	-
15	355300	WW Pwr Gen Equip SPP	-	-	-		-	-	
16	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
18	360000	WW Collection Sewers Forced	-	-	-	2,468,012	51,088	-	484,678
19	361100	WW Collecting Mains	-	-	-	9,111,309	185,871	-	1,727,661
20	362000	WW Special Coll Struct	-	-	-	-	-	-	-
21	363000	WW Services Sewer	-	-	-	1,149,906	23,458	-	222,642
22	364000	WW Flow Measuring Devices	-	-	-	21,985	2,198	-	18,424
23	370000	WW Receiving Wells	-	-	-	198,175	6,599	-	95,008
24	371100	WW Pump Equip Elect	-	-	-	78,451	4,252	-	46,930
25	371200	WW Pump Equip Oth Pwr	-	-	-	-	-	-	-
26	380000	WW TD Equipment	32,851	-	-	32,851	1,506	-	1,506
27	380050	WW TD Equip Grit Removal	-	-	-	907,140	45,357	-	498,474
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	10,382	-	-	10,382	474	-	474
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	-	-	-	130,969	6,575	-	46,376
50	396000	WW Communication Equip	-	-	-	95,026	9,788	-	99,742
51	397000	WW Misc Equipment	-	-	-	-	-	-	-
52	398000	WW Other Tangible Plant	-	-	-	-	-	-	-
	Not Classified Unclassified		-	-	-	-	-	-	-
		TOTAL	43,234	(3,607)	-	15,271,173	351,073	-	3,383,640

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Northeast Agua Fria

Schedule B-2 ADJ SMM - RB1

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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	0.2778%	Struct & Imp SS	-	-			-	-	-	-	-	-	-	-	-
2	340200	1.6667%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.6667%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.4167%	Tools, Shop and Garage	-	-			-	-	-	-	-	-	-	-	-
6	351000	0.0000%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.0000%	WW Franchises	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	-	-			-	-	-	-	-	-	-	-	-
10	354200	0.2778%	WW Struct & Imp Coll	414,405	73,181			-	-	-	-	341,223	13,813	-	-	-
11	354300	0.2778%	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.2778%	WW Struct & Imp TDP	-	-			-	-	-	-	-	-	-	-	-
13	354500	0.2778%	WW Struct & Imp Gen	417,466	68,545			-	-	181,952	3,033	527,840	13,916	-	6,065	-
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	-	-			-	-	-	-	-	-	-	-	-
17	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.1667%	WW Collection Sewers Forced	2,468,012	484,678			-	-	-	-	1,983,334	49,360	-	-	-
19	361100	0.1667%	WW Collecting Mains	9,111,309	1,727,661			9,801	98	8,370	84	7,401,636	182,226	196	167	-
20	362000	0.1667%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.1667%	WW Services Sewer	1,149,906	222,642			5,113	51	4,367	44	936,649	22,998	102	87	-
22	364000	0.8333%	WW Flow Measuring Devices	21,985	18,424			-	-	-	-	3,561	2,198	-	-	-
23	370000	0.2778%	WW Receiving Wells	198,175	95,008			-	-	-	-	103,167	6,606	-	-	-
24	371100	1.0417%	WW Pump Equip Elect	78,451	46,930			-	-	-	-	31,521	9,806	-	-	-
25	371200	1.0417%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.5556%	WW TD Equipment	32,851	1,506			268,449	8,948	229,260	7,642	512,464	2,190	17,897	15,284	-
27	380050	0.5556%	WW TD Equip Grit Removal	907,140	498,474			-	-	-	-	408,666	60,476	-	-	-
28	380100	0.5556%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.5556%	WW TD Equip Sldge Dig Tnk	-	-			-	-	-	-	-	-	-	-	-
31	380300	0.5556%	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.5556%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.5556%	WW TD Equip Chem Trmt Plt	-	-			-	-	-	-	-	-	-	-	-
35	380600	0.5556%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
39	382000	0.2778%	WW Outfall Sewer Lines	-	-			-	-	109,899	1,832	108,067	-	-	3,663	-
40	389100	0.5556%	WW Oth Plt & Misc Equip Int	10,382	474			-	-	-	-	9,908	692	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.6667%	WW Trans Equipment	-	-	64,087	7,858	-	-	-	-	56,229	-	-	-	12,817
46	392000	0.3333%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.4167%	WW Tool Shop & Garage Equip	-	-			6,818	170	5,822	146	12,324	-	341	291	-
48	394000	0.8333%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.4167%	WW Power Operated Equip	130,969	46,376			-	-	-	-	84,593	6,548	-	-	-
50	396000	0.8333%	WW Communication Equip	95,026	99,742			42,611	2,131	36,390	1,820	70,335	9,503	4,261	3,639	-
51	397000	0.8333%	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.8333%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53																
54		0.30722222	TOTAL	15,271,173	3,383,640	64,087	7,858	332,791	11,398	576,061	14,599	12,826,617	380,334	22,797	29,197	12,817
								332,791								

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

Depreciable Plant	15,036,077	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.49%	

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Summary of Plant and Accumulated Depreciation Balances
Northwest Valley Wastewater

Schedule B-2 ADJ SMM - RB1
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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	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	0.2778%	Struct & Imp SS	-	0	-	-	-	-	(0)	-	-	-
2	304200	0.5556%	Struct & Imp P	2,582	32	-	-	-	-	2,550	172	-	-
3	304600	0.2778%	Struct & Imp Offices	9,052	340	-	-	-	-	8,712	302	-	-
4	304800	0.2778%	Struct & Imp Misc	8,610	12	-	-	-	-	8,598	287	-	-
5	311200	1.0417%	Pump Equip Electric	24,525	2,366	-	-	-	-	22,159	3,066	-	-
6	340200	1.6667%	Comp & Periph Equip	5,953	3,572	-	-	-	-	2,381	1,191	-	-
7	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-	-
8	341400	1.6667%	Trans Equip Other	-	-	-	-	-	-	-	-	-	-
9	343000	0.4167%	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-	-
10	346100	0.83%	Comm Equip Non-Telephone	19,711	3,045	-	-	-	-	16,666	1,971	-	-
11	351000	0.0000%	WW Organization	4,078	-	-	-	-	-	4,078	-	-	-
12	352000	0.0000%	WW Franchises	219,657	-	-	-	-	-	219,657	-	-	-
13	353200	0.0000%	WW Land & Ld Rights Coll	467,786	(89,506)	-	-	-	-	557,292	-	-	-
14	353500	0.0000%	WW Land & Ld Rights Gen	20,747	-	-	-	-	-	20,747	-	-	-
15	354200	0.2778%	WW Struct & Imp Coll	4,205,670	3,446,441	-	-	-	-	759,229	140,189	-	-
16	354300	0.2778%	WW Struct & Imp SPP	997,595	51,951	-	-	-	-	945,644	33,253	-	-
17	354400	0.2778%	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-	-
18	354500	0.2778%	WW Struct & Imp Gen	7,438,776	1,500,237	692,516	11,542	302,264	5,038	6,916,740	247,959	23,084	10,075
19	355200	0.2778%	WW Pwr Gen Equip Coll	7,952	1,921	-	-	-	-	6,030	265	-	-
20	355300	0.4167%	WW Pwr Gen Equip SPP	127,103	21,607	-	-	-	-	105,496	6,355	-	-
21	355400	0.4167%	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-	-
22	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-	-
23	360000	0.1667%	WW Collection Sewers Forced	3,355,827	928,818	4,300,000	43,000	1,847,451	18,475	8,512,985	67,117	86,000	36,949
24	361100	0.1667%	WW Collecting Mains	23,466,967	9,577,507	161,176	1,612	73,407	734	14,121,695	469,339	3,224	1,468
25	362000	0.1667%	WW Special Coll Struct	1,777,310	2,889,955	-	-	-	-	(1,112,646)	35,546	-	-
26	363000	0.1667%	WW Services Sewer	4,261,582	1,755,459	31,321	313	15,627	156	2,552,602	85,232	626	313
27	364000	0.8333%	WW Flow Measuring Devices	77,908	67,724	-	-	-	-	10,185	7,791	-	-
28	370000	0.2778%	WW Receiving Wells	198,175	95,008	-	-	-	-	103,167	6,606	-	-
29	371100	1.0417%	WW Pump Equip Elect	1,255,442	198,052	-	-	-	-	1,057,391	156,930	-	-
30	371200	1.0417%	WW Pump Equip Oth Pwr	26,257	8,798	-	-	-	-	17,459	3,282	-	-
31	380000	0.5556%	WW TD Equipment	2,339,806	1,197,439	2,237,449	74,582	776,064	25,869	4,055,429	155,987	149,163	51,738
32	380050	0.5556%	WW TD Equip Grit Removal	1,948,374	1,701,203	-	-	-	-	247,172	129,892	-	-
33	380100	0.5556%	WW TD Equip Sed Tanks/Acc	5,343,138	5,442,132	-	-	-	-	(98,994)	356,209	-	-
34	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	28,253	2,044	-	-	-	-	26,210	1,884	-	-
35	380250	0.5556%	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
36	380300	0.5556%	WW TD Equip Sldge Dry/Filt	8,662,158	7,275,086	-	-	-	-	1,387,072	577,477	-	-
37	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	1,961	-	-	-	-	(1,961)	-	-	-
38	380400	0.5556%	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
39	380500	0.5556%	WW TD Equip Chem Trmt Plt	208,781	28,338	-	-	-	-	180,443	13,919	-	-
40	380600	0.5556%	WW TD Equip Oth Disp	1,048,674	1,200,804	-	-	-	-	(152,130)	69,912	-	-
41	380625	0.5556%	WW TD Equip Gen Trmt	1,090,442	755,366	-	-	-	-	335,076	72,696	-	-
42	380650	0.5556%	WW TD Equip Influent Lift S	573,641	126,328	-	-	-	-	447,313	38,243	-	-
43	381000	0.4167%	WW Plant Sewers	111,410	32,668	-	-	-	-	78,742	5,571	-	-
44	382000	0.2778%	WW Outfall Sewer Lines	117,399	148,772	-	-	109,899	1,832	76,695	3,913	-	3,663
45	389100	0.5556%	WW Oth Plt & Misc Equip Int	99,678	13,033	-	-	-	-	86,644	6,645	-	-
46	389600	0.5556%	WW Other P/E - CPS - 7E	64,457	4,292	-	-	-	-	60,165	4,297	-	-
47	390000	0.5556%	WW Office Furniture & Equip	168,065	96,573	-	-	-	-	71,492	11,204	-	-
48	390200	1.6667%	WW Computers & Peripheral	23,044	43,528	-	-	-	-	(20,484)	4,609	-	-
49	390300	1.6667%	WW Computer Software	69,027	145,625	-	-	-	-	(76,598)	13,805	-	-
50	391000	1.6667%	WW Trans Equipment	247,842	839,469	-	-	-	-	(591,627)	49,568	-	-
51	392000	0.3333%	WW Stores Equipment	11,072	5,715	-	-	-	-	5,357	443	-	-
52	393000	0.4167%	WW Tool Shop & Garage Equip	139,757	81,723	26,818	670	9,297	232	93,246	6,988	1,341	465
53	394000	0.8333%	WW Laboratory Equipment	156,655	79,869	-	-	-	-	76,786	15,665	-	-
54	395000	0.4167%	WW Power Operated Equip	268,233	69,473	-	-	-	-	198,760	13,412	-	-
55	396000	0.8333%	WW Communication Equip	466,478	504,630	107,611	5,381	47,683	2,384	109,378	46,648	10,761	4,768
56	397000	0.8333%	WW Misc Equipment	98,609	84,970	-	-	-	-	13,639	9,861	-	-
57	398000	0.8333%	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
58			not classifed							-	-	-	-
59		33.7083%	TOTAL	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,714,792	2,994,506	397,599	130,878
			Sum of Sub Schedules	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,984,189	2,994,506	397,599	130,878
			Check	-	-	-	-	-	-	269,397			

Depreciable Plant 72,334,080 Line [59] - Lines [11]-[14]
Composite Depr Rate 4.10%

Consolidated Northwest Valley 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	Corporate	NWVRTF Plant	Total	
1840 Property Plant and Equipment(IFRS)	(a)	$ -	$ (858,026)	$ -	$ (858,026)	
Increase / (Decrease) To Utility Plant Acquisition Adjustment - Agua Fria Wastewater		$ -	$ (858,026)	$ -	$ (858,026)	Sum Lines [13] thru [18]

	Agua Fria Wastewater Allocated via General Metered Customers to:		$ (858,026)	Line [19]
	Russell Ranch Wastewater	3.0577%	$ (26,236)	Line[25]*3.0577%
	Verrado Wastewater	42.0794%	$ (361,052)	Line[25]*42.0794%
A	Northeast Agua Fria (NEAF) Wastewater	54.8629%	$ (470,738)	Line[25]*54.8629%
			$ (858,026)	Sum Lines [26-28]

	Consolidated Northwest Valley Wastewater			
A	**Northeast Agua Fria (NEAF) Wastewater**		**$ (470,738)**	(a)
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ (1,784,584)**	(b)
		Adjustment	**$ (2,255,322)**	Sum Lines [33-34]

44 Workpapers and Supporting Documents:

46 2015 Agua Fria Wastewater.xlsx
47 2015 Sun City West Wastewater.xlsx

50 \2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley 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 Aide of Construction (AIAC) for known and measurable
4 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
5 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
6 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
7 used.

Line No.			[A] Northeast Agua Fria (NEAF) Wastewater	[B] Sun City West Wastewater	[C] = [A] + [B] Consolidated Northwest Valley Wastewater	
15	2016 AIAC Refunds Forecasted	(a)	$ 49,452	$ 2,396	51,848	
17	2017 AIAC Refunds Forecasted	(a)	$ 17,786	$ 1,696	19,482	
19	Total	Line[15]+Line[17]	$ 67,237	$ 4,092	$ 71,330	Sum Lines [15-17]
21	Increase/(Decrease) to AIAC	Line[19]	$ (67,237)	$ (4,092)	$ (71,330)	Line [19]

44 Workpapers and Supporting Documents:
45 (a) \AIAC Provisional Refund for 2016 (Year End 2015).xlsx
46
47 2015 Agua Fria Wastewater.xlsx
48 2015 Sun City West Wastewater.xlsx
49
50 \2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB4

Exhibit
Schedule B-2
Page 6
Witness: Mahler

Line No.							
1	Corporate Plant and Accumulated Depreciation Balances	4- Factor	GMC Factor	4.2266%	Agua Fria Wastewater		
2							
3							
4	Test Year Plant and Accumulated Depreciation Balances						
5	Corporate Plant Balance per Rollforward				$ 5,301,619 (a)		
6							
7	Allocated Balance					$ 224,076	Line[1]*Line[5]
8							
9	Corporate Plant Balance per General Ledger Allocated					$ 222,302 (b)	
10							
11	Increase / (Decrease) To Plant in Service - Agua Fria Wastewater					$ 1,774	Line[7] - Line[9]
12							
13		Agua Fria Wastewater Allocated via General Metered Customers to:					
14		Russell Ranch Wastewater	3.0577%			$ 54	Line[11]*3.0577%
15		Verrado Wastewater	42.0794%			$ 747	Line[11]*42.0794%
16	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%			$ 974	Line[11]*54.8629%
17						$ 1,774	Sum Lines [14-16]
18							
19		**Consolidated Northwest Valley Wastewater**					
20	A	**Northeast Agua Fria (NEAF) Wastewater**				**$ 974**	(a)
21	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**				**$ 3,691**	(b)
22					**Adjustment**	**$ 4,664**	Sum Lines [20-21]
23							
24							
25							
26	Corporate Accumulated Depreciation Balance per Rollforward				$ 1,946,633 (a)		
27							
28	Allocated Balance					$ 82,276	Line[1]*Line[26]
29							
30	Corporate Accumulated Depreciation Balance per General Ledger Allocated					$ 79,149 (b)	
31							
32	Increase / (Decrease) To Accumulated Depreciation - Agua Fria Wastewater					$ 3,127	Line[28] - Line[30]
33							
34		Agua Fria Wastewater Allocated via General Metered Customers to:					
35		Russell Ranch Wastewater	3.0577%			$ 96	Line[32]*3.0577%
36		Verrado Wastewater	42.0794%			$ 1,316	Line[32]*42.0794%
37	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%			$ 1,716	Line[32]*54.8629%
38						$ 3,127	Sum Lines [35-37]
39							
40		**Consolidated Northwest Valley Wastewater**					
41	A	**Northeast Agua Fria (NEAF) Wastewater**				**$ 1,716**	(a)
42	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**				**$ 6,504**	(b)
43					**Adjustment**	**$ 8,219**	Sum Lines [41-42]
44							
45	Workpapers and Supporting Documents:						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
47	(b) 2015 Agua Fria Wastewater.xls						
48	(c) 2015 Sun City West Wastewater.xlsx						
49							
50	\2015 Consolidated Northwest Valley 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

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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

ADJ SMM- RB4

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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%							
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.3210%
16																		0.7252%
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	1.6508%
18																		
19																		100.0000%
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																		

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

Consolidated Northwest Valley 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					
4	Regulatory Assets are included in the Deferred Debit line item.					
5						
6						
7	Regulatory Asset Balance at End of Test Year			$	-	(a)
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						
13		Agua Fria Wastewater Allocated via General Metered Customers to:				
14		Russell Ranch Wastewater	3.0577%	$	(7,114)	Line[11]*3.0577%
15		Verrado Wastewater	42.0794%	$	(97,903)	Line[11]*42.0794%
16	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%	$	(127,645)	Line[11]*54.8629%
17				$	(232,662)	Sum Lines [14-16]
18						
19		**Consolidated Northwest Valley Wastewater**				
20	A	**Northeast Agua Fria (NEAF) Wastewater**		**$**	**(127,645)**	(a)
21	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$**	**(483,908)**	(b)
22			**Adjustment**	**$**	**(611,554)**	Sum Lines [20-21]
23						
24						
25						
26	Regulatory Liability Balance at End of Test Year			$	-	(a)
27						
28	Regulatory Liability Balance per General Ledger			$	840	(a)
29						
30	Increase / (Decrease) To Regulatory Liabilities - Agua Fria Wastewater			$	(840)	Line[26] - Line[28]
31						
32		Agua Fria Wastewater Allocated via General Metered Customers to:				
33		Russell Ranch Wastewater	3.0577%	$	(26)	Line[30]*3.0577%
34		Verrado Wastewater	42.0794%	$	(354)	Line[30]*42.0794%
35	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%	$	(461)	Line[30]*54.8629%
36				$	(840)	Sum Lines [33-35]
37						
38		**Consolidated Northwest Valley Wastewater**				
39	A	**Northeast Agua Fria (NEAF) Wastewater**		**$**	**(461)**	(a)
40	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$**	**(1,748)**	(b)
41			**Adjustment**	**$**	**(2,209)**	Sum Lines [39-40]
42						
43						
44	Workpapers and Supporting Documents:					
45						
46						
47	(a) 2015 Agua Fria Wastewater.xlsx					
48	(b) 2015 Sun City West Wastewater.xlsx					
49						
50	\2015 Consolidated Northwest Valley Wastewater.xls					

Consolidated Northwest Valley 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		Allocation %	19.2100%	Agua Fria Wastewater		
2							
3							
4	Test Year Plant and Accumulated Depreciation Balances						
5	NWVRTF Plant Balance Per Rollforward				$ 36,620,650		(a)
6							
7	NWVRTF Allocated Plant Balance					$ 7,034,827	Line[1]*Line[5]
8							
9	NWVRTF Plant Balance per General Ledger Allocated					$ 5,456,417	(b)
10							
11	Increase / (Decrease) To Plant in Service - Agua Fria Wastewater					$ 1,578,410	Line[7] - Line[9]
12							
13		Agua Fria Wastewater Direct Allocation to:					
14		Russell Ranch Wastewater		0.0000%		$ -	Line[11]*0.0000%
15		Verrado Wastewater		0.0000%		$ -	Line[11]*0.0000%
16	A	Northeast Agua Fria (NEAF) Wastewater		100.0000%		$ 1,578,410	Line[11]*100.0000%
17						$ 1,578,410	Sum Lines [14-16]
18							
19		**Consolidated Northwest Valley Wastewater**					
20	A	**Northeast Agua Fria (NEAF) Wastewater**				**$ 1,578,410**	(b)
21	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**				**$ 6,638,197**	(c)
22					**Adjustment**	**$ 8,216,608**	Sum Lines [20-21]
23							
24							
25							
26	NWVRTF Accumulated Depreciation Balance per Rollforward				$ 26,247,027		(a)
27							
28	NWVRTF Allocated Accumulated Depreciation Balance					$ 5,042,054	Line[1]*Line[26]
29							
30	NWVRTF Accumulated Depreciation Balance per General Ledger Allocated					$ 4,486,190	(b)
31							
32	Increase / (Decrease) To Accumulated Depreciation - Agua Fria Wastewater					$ 555,864	Line[28] - Line[30]
33							
34		Agua Fria Wastewater Direct Allocation to:					
35		Russell Ranch Wastewater		0.0000%		$ -	Line[32]*0.0000%
36		Verrado Wastewater		0.0000%		$ -	Line[32]*0.0000%
37	A	Northeast Agua Fria (NEAF) Wastewater		100.0000%		$ 555,864	Line[32]*100.0000%
38						$ 555,864	Sum Lines [35-37]
39							
40		**Consolidated Northwest Valley Wastewater**					
41	A	**Northeast Agua Fria (NEAF) Wastewater**				**$ 555,864**	(b)
42	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**				**$ 2,337,754**	(c)
43					**Adjustment**	**$ 2,893,619**	Sum Lines [41-42]
44							
45	Workpapers and Supporting Documents:						
46	(a) Summary of Plant Balances and Accum Depr by NARUC.xlsx						
47							
48	(b) 2015 Agua Fria Wastewater.xlsx						
49	(c) 2015 Sun City West Wastewater.xlsx			4-Factor			
50	\2015 Consolidated Northwest Valley 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
			12/31/2005 Decision Plant Balanc Test Year	Additions Plant	Retirements Plant	Transfers/Adjustments Plant	12/31/2008 Actual End of Test Year [A]	12/31/2008 Adjusted per Order [W]
	Schb2 Column Ref							
1	304100	Struct & Imp SS	-	-	-	-	-	-
2	304200	Struct & Imp P	-	-	(577)	577	-	-
3	307000	Wells & Springs	-	-	-	-	-	-
4	311200	Pump Equip Electric	-	154,668	-	(154,668)	-	-
5	340200	Comp & Periph Equip	-	5,953	-	(5,953)	-	-
6	340500	Other Office Equipment	3,540	-	-	(3,540)	-	-
7	304600	Struct & Imp Offices	16,785	-	-	(16,785)	-	-
8	304800	Struct & Imp Misc	20,297	-	-	(20,297)	-	-
9	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-
10	341400	Trans Equip Other	-	-	-	-	-	-
11	343000	Tools, Shop and Garage	-	-	-	-	-	-
12	344000	Laboratory Equipment	10,841	-	-	(10,841)	-	-
13	346100	Comm Equip Non-Telephone	-	14,330	-	(14,330)	-	-
14	351000	WW Organization	-	-	-	-	-	-
15	352000	WW Franchises	-	-	-	1,304	1,304	1,304
16	353200	WW Land & Ld Rights Coll	-	-	-	452,813	452,813	452,813
17	353500	WW Land & Ld Rights Gen	-	-	-	20,747	20,747	20,747
18	354200	WW Struct & Imp Coll	-	60,784	-	2,691,589	2,752,373	2,752,373
19	354300	WW Struct & Imp SPP	-	7,242	-	961,019	968,261	968,261
20	354400	WW Struct & Imp TDP	-	-	-	-	-	-
21	354500	WW Struct & Imp Gen	-	133,839	-	1,464,440	1,598,279	1,598,279
22	355200	WW Pwr Gen Equip Coll	-	7,952	-	-	7,952	7,952
23	355300	WW Pwr Gen Equip SPP	-	-	-	-	-	-
24	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-
25	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-
26	360000	WW Collection Sewers Forced	-	-	-	-	-	-
27	361100	WW Collecting Mains	-	59,341	(4,152)	54,604	109,793	109,793
28	362000	WW Special Coll Struct	-	2,335	(379)	515,883	517,839	517,839
29	363000	WW Services Sewer	-	20,552	-	5,338	25,891	25,891
30	364000	WW Flow Measuring Devices	-	4,535	-	963	5,498	5,498
31	370000	WW Receiving Wells	-	-	-	-	-	-
32	371100	WW Pump Equip Elect	7,066	221,549	-	175,984	404,599	404,599
33	371200	WW Pump Equip Oth Pwr	-	370	-	-	370	370
34	380000	WW TD Equipment	-	113,102	(2,481)	1,995,523	2,106,144	2,106,144
35	380050	WW TD Equip Grit Removal	-	-	-	1,102,438	1,102,438	1,102,438
36	380100	WW TD Equip Sed Tanks/Acc	-	11,048	(2,740)	5,360,170	5,368,478	5,368,478
37	380200	WW TD Equip Sldge/Effl Rmv	-	4,957	-	47,323	52,281	52,281
38	380250	WW TD Equip Sldge Dig Tnk	-	-	-	71,553	71,553	71,553
39	380300	WW TD Equip Sldge Dry/Filt	-	-	(70,524)	6,101,194	6,030,670	6,030,670
40	380350	WW TD Equip Sec Trmt Filt	-	30,066	-	(4,501)	25,565	25,565
41	380400	WW TD Equip Aux Effl Trmt	32,413	203,219	-	1,048,273	1,283,905	1,283,905
42	380500	WW TD Equip Chem Trmt Plt	-	-	-	2,028	2,028	2,028
43	380600	WW TD Equip Oth Disp	-	-	-	1,039,614	1,039,614	1,039,614
44	380625	WW TD Equip Gen Trmt	-	-	(2,987)	794,939	791,952	791,952
45	380650	WW TD Equip Influent Lift S	-	-	-	72,016	72,016	72,016
46	381000	WW Plant Sewers	-	16,410	-	-	16,410	16,410
47	382000	WW Outfall Sewer Lines	-	4,259	-	113,141	117,400	117,400
48	389100	WW Oth Plt & Misc Equip Int	-	-	-	19,365	19,365	19,365
49	389600	WW Other P/E - CPS - 7E	-	-	-	-	-	-
50	390000	WW Office Furniture & Equip	-	-	(10,930)	178,995	168,065	168,065
51	390200	WW Computers & Peripheral	-	10,658	-	9,494	20,152	20,152
52	390300	WW Computer Software	-	-	-	62,975	62,975	62,975
53	391000	WW Trans Equipment	-	16,503	(15,875)	238,876	239,504	239,504
54	392000	WW Stores Equipment	-	-	-	11,270	11,270	11,270
55	393000	WW Tool Shop & Garage Equip	16,303	4,332	(1,640)	105,235	124,230	124,230
56	394000	WW Laboratory Equipment	-	88,296	(2,403)	12,808	98,701	98,701
57	395000	WW Power Operated Equip	-	-	-	12,955	12,955	12,955
58	396000	WW Communication Equip	-	9,081	(160,826)	373,944	222,199	222,199
59	397000	WW Misc Equipment	-	-	(263)	70,250	69,987	69,987
60	398000	WW Other Tangible Plant	-	-	-	-	-	-
		TOTAL	107,246	1,205,383	(275,777)	24,958,724	25,995,576	25,995,576
		Check	107,246				25,995,576	$ 25,995,575
		Variance	-				-	$ 0
		AF WW B-2						$ 7,278,761
		SCWW B-2						$ 18,716,814
								$ 25,995,575

North West Valley Regional Treatment Plant

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

North West Valley Regional Treatment Plant

Dec. 72047 **2009**

LINE NO.	G/L ACCT. NO.	DESCRIPTION	WS-01303A-09-0343 Dec. 72047 Rev Acc Depr Bal	Rev Plant Bal	ADD	RET	ADJ	2009 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS (Corporate)	(5,825)	-	-	-	-	-	-	5,825	0
2	304200	Struct & Imp P (Corporate)	(477)	-	-	-	-	-	-	477	0
3	307000	Wells & Springs (Corporate)	(95)	-	-	-	-	-	-	95	-
4	311200	Pump Equip Electric (Corporate)	(10,851)	-	-	-	-	-	-	10,851	-
5	340200	Comp & Periph Equip (Corporate)	(757)	-	-	-	-	-	-	757	-
6	340500	Other Office Equipment (Corporate)	(80)	-	-	-	-	-	-	80	0
7	304600	Struct & Imp Offices (Corporate)	(1,658)	-	-	-	-	-	-	1,658	-
8	304800	Struct & Imp Misc (Corporate)	(611)	-	-	-	-	-	-	611	0
9	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-
10	341400	Trans Equip Other	-	-	-	-	-	-	-	-	-
11	343000	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	(255)	-	-	-	-	-	-	255	(0)
13	346100	Comm Equip Non-Telephone	(5,931)	-	-	-	-	-	-	5,931	(0)
14	351000	WW Organization	-	-	-	-	-	-	-	-	-
15	352000	WW Franchises	-	1,304	-	-	-	1,304	-	-	-
16	353200	WW Land & Ld Rights Coll	-	452,813	-	-	-	452,813	-	(89,506)	(89,506)
17	353500	WW Land & Ld Rights Gen	-	20,747	-	-	-	20,747	-	-	-
18	354200	WW Struct & Imp Coll	2,315,250	2,752,373	-	-	(13,734)	2,738,639	137,275	(1,576)	2,450,949
19	354300	WW Struct & Imp SPP	69,490	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	1,596,279	18,210	-	(22,715)	1,593,773	26,441	(1,536)	237,947
22	355200	WW Pwr Gen Equip Coll	65	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	109,783	-	-	(44)	109,750	2,239	(137)	23,523
28	362000	WW Special Coll Struct	420,695	517,839	-	-	-	517,839	43,498	-	464,193
29	363000	WW Services Sewer	1,237	25,891	-	-	(17,166)	8,725	353	-	1,591
30	364000	WW Flow Measuring Devices	963	5,498	-	-	-	5,498	550	(83)	1,429
31	370000	WW Receiving Wells	-	-	-	-	-	-	-	-	-
32	371100	WW Pump Equip Elect	32,734	404,599	34,203	-	-	438,803	22,668	(13,276)	42,126
33	371200	WW Pump Equip Oth Pwr	27	370	-	-	-	370	20	-	47
34	380000	WW TD Equipment	469,601	2,106,144	-	(2,001)	25,565	2,129,707	105,986	22,620	596,205
35	380050	WW TD Equip Grit Removal	935,067	1,102,438	-	-	-	1,102,438	55,122	31,226	1,021,415
36	380100	WW TD Equip Sed Tanks/Acc	4,235,373	5,368,478	(349)	(29,209)	(2,928)	5,335,991	267,638	(600,247)	3,873,555
37	380200	WW TD Equip Sldge/Effl Rmv	5,180	52,281	-	-	(52,281)	-	1,089	3,124	9,393
38	380250	WW TD Equip Sldge Dig Tnk	16,694	71,553	-	-	52,281	123,834	5,102	1,338	23,134
39	380300	WW TD Equip Sldge Dry/Filt	3,693,291	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	887,906	1,283,906	-	(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	2,895	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	41,630	168,065	-	-	-	168,065	7,714	744	50,288
51	390200	WW Computers & Peripheral	6,907	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	473,799	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	25,996,576	96,574	(55,932)	(174,861)	25,861,357	1,310,267	(1,094,040)	15,916,404
			15,756,109	25,996,575				-			-
			-	0							

North West Valley Regional Treatment Plant

2010

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

North West Valley Regional Treatment Plant

2011

LINE NO.	G/L ACCT. NO.	DESCRIPTION	ADD	RET	ADJ	2011 Plant BALANCE	Depr Exp	Accum ADJ	Accum Depr
1	304100	Struct & Imp SS (Corporate)	-	-	-	-	-	-	0
2	304200	Struct & Imp P (Corporate)	-	-	-	-	-	-	0
3	307000	Wells & Springs (Corporate)	-	-	-	-	-	-	-
4	311200	Pump Equip Electric (Corporate)	-	-	-	-	-	-	-
5	340200	Comp & Periph Equip (Corporate)	-	-	-	-	-	-	-
6	340500	Other Office Equipment (Corporate)	-	-	-	-	-	-	0
7	304600	Struct & Imp Offices (Corporate)	-	-	-	-	-	-	-
8	304800	Struct & Imp Misc (Corporate)	-	-	-	-	-	-	0
9	341200	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-
10	341400	Trans Equip Other	-	-	-	-	-	-	-
11	343000	Tools, Shop and Garage	-	-	-	-	-	-	-
12	344000	Laboratory Equipment	-	-	-	-	-	-	(0)
13	346100	Comm Equip Non-Telephone	-	-	-	-	-	-	(0)
14	351000	WW Organization	-	-	-	-	-	-	-
15	352000	WW Franchises	-	-	-	1,304	-	-	-
16	353200	WW Land & Ld Rights Coll	-	-	-	450,976	-	-	(89,506)
17	353500	WW Land & Ld Rights Gen	-	-	-	20,747	-	-	-
18	354200	WW Struct & Imp Coll	-	-	-	2,738,639	136,932	-	2,724,813
19	354300	WW Struct & Imp SPP	-	-	-	962,753	48,138	-	(103,218)
20	354400	WW Struct & Imp TDP	-	-	-	-	-	-	-
21	354500	WW Struct & Imp Gen	-	-	-	1,613,776	26,950	-	291,140
22	355200	WW Pwr Gen Equip Coll	-	-	-	7,952	265	-	862
23	355300	WW Pwr Gen Equip SPP	18,135	-	934	63,439	2,128	-	2,557
24	355400	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-
25	355500	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-
26	360000	WW Collection Sewers Forced	-	-	-	-	-	-	-
27	361100	WW Collecting Mains	-	-	-	109,750	2,239	-	28,000
28	362000	WW Special Coll Struct	-	-	-	516,459	43,383	-	549,579
29	363000	WW Services Sewer	-	-	-	8,725	178	-	1,946
30	364000	WW Flow Measuring Devices	-	-	-	5,498	550	-	2,529
31	370000	WW Receiving Wells	-	-	-	-	-	-	-
32	371100	WW Pump Equip Elect	89,739	-	7	548,588	50,840	-	117,608
33	371200	WW Pump Equip Oth Pwr	14,008	-	(627)	13,752	1,355	-	1,421
34	380000	WW TD Equipment	15,054	-	(5,121)	2,150,326	107,369	-	810,191
35	380050	WW TD Equip Grit Removal	-	-	-	1,100,424	55,021	-	1,129,527
36	380100	WW TD Equip Sed Tanks/Acc	5,415	-	-	5,335,496	266,609	-	4,400,816
37	380200	WW TD Equip Sldge/Effl Rmv	-	-	-	-	-	-	9,393
38	380250	WW TD Equip Sldge Dig Tnk	-	-	-	123,834	6,192	-	35,517
39	380300	WW TD Equip Sldge Dry/Filt	-	(13,571)	-	5,980,482	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	2,692	-	-	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 Trk	-	-	-	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
						-			-

North West Valley Regional Treatment Plant

2015

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

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB6

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0153%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	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%	42,355	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							1.3210%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							0.7252%
16																		1.6508%
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant In Service	Arizona Allocation	General Metered Customers	New Mexico Allocation	Salaries & Wages	New Mexico Allocation	Direct O&M (Excluding Labor)	New Mexico Allocation	4-Factor Allocation							
20																		
21																		
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%							
25																		
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.	
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46	Workpapers and Supporting Documents:
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50	\2015 Consolidated Northwest Valley Wastewater.xls

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45	Workpapers and Supporting Documents:
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50	\2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB9

Exhibit
Schedule B-2
Page 11
Witness: Mahler

4- Factor	General Metered Customers		84.1211%	Arizona
4- Factor	General Metered Customers		4.2266%	Agua Fria Wastewater
	6U Factor		3.5554%	Line[3]*Line[4]

Line No.						
1	6U Plant and Accumulated Depreciation Balances					
2						
3						
4						
5	Test Year Plant and Accumulated Depreciation Balances					
6						
7	6U Plant Balance per Rollforward			$ 2,112,059		(a)
8						
9	Allocated Balance				$ 75,093	Line[1]*Line[7]
10						
11	6U Plant Balance per General Ledger Allocated				$ -	
12						
13	Increase / (Decrease) To Plant in Service				$ 75,093	Line [9] - Line [11]
14						
15		Agua Fria Wastewater Allocated via General Metered Customers to:				
16		Russell Ranch Wastewater	3.0577%		$ 2,296	Line[13]*3.0577%
17		Verrado Wastewater	42.0794%		$ 31,599	Line[13]*42.0794%
18	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%		$ 41,198	Line[13]*54.8629%
19					$ 75,093	Sum Line [16-18]
20						
21		**Consolidated Northwest Valley Wastewater**				
22	A	**Northeast Agua Fria (NEAF) Wastewater**			**$ 41,198**	(b)
23	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**			**$ 156,184**	(c)
24				**Adjustment**	**$ 197,382**	Sum Line [22-23]
25						
26						
27	6U Accumulated Depreciation Balance per Rollforward			$ 1,096,323		(a)
28						
29	Allocated Balance				$ 38,979	Line[1]*Line[27]
30						
31	6U Accumulated Depreciation Balance per General Ledger Allocated				$ -	
32						
33	Increase / (Decrease) To Accumulated Depreciation				$ 38,979	Line [29] - Line [31]
34						
35						
36		Agua Fria Wastewater Allocated via General Metered Customers to:				
37		Russell Ranch Wastewater	3.0577%		$ 1,192	Line[37]*3.0577%
38		Verrado Wastewater	42.0794%		$ 16,402	Line[37]*42.0794%
39	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%		$ 21,385	Line[37]*54.8629%
40					$ 38,979	Sum Line [37-39]
41						
42		**Consolidated Northwest Valley Wastewater**				
43	A	**Northeast Agua Fria (NEAF) Wastewater**			**$ 21,385**	(b)
44	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**			**$ 81,071**	(c)
45				**Adjustment**	**$ 102,456**	Sum Line [43-44]
46	Workpapers and Supporting Documents:					
47	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx					
48	(b) \2015 Agua Fria Wastewater.xlsx					
49	(c) \2015 Sun City West Wastewater.xlsx	4-Factor				
50	\2015 Consolidated Northwest Valley 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

Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

Witness: Mahler

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

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

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Consolidated Northwest Valley 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	NWVTP	19.2100%

Agua Fria Wastewater

Line No.						
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 GMC	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	Total Post Test Year Plant Additions - Agua Fria Wastewater					Sum Lines [3] thru [12] $ 2,382,135

	Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF		
16	Russell Ranch Wastewater	$ 37,400	3.0577%	$ 636	$ 1,493	$ -	Sum Line[16]	$ 39,529
17	Verrado Wastewater	$ 1,212,809	42.0794%	$ 8,749	$ 20,552	$ -	Sum Line[17]	$ 1,242,110
18	A Northeast Agua Fria (NEAF) Wastewat	$ 332,791	54.8629%	$ 11,407	$ 26,795	$ 729,503	Sum Line[18]	$ 1,100,496
19		$ 1,583,000		$ 20,792	$ 48,840	$ 729,503		$ 2,382,135

21	**Consolidated Northwest Valley Wastewater**		
22	A **Northeast Agua Fria (NEAF) Wastewater**	(c)	**$ 1,100,496**
23	\2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater**	(b)	**$ 8,490,422**
24			**$ 9,590,919**

		[A] Dep Expense per		Half- Year Convention		
29	Post Test Year Plant Additions for District - Accum Dep - Agua Fria Wastewater	$ 80,233		50%	[A] Line[29]*50.0%	$ 40,117
30	Corporate Post Test Year Plant Additions Allocated - Accum Dep	$ 941		50%	[A] Line[30]*50.0%	$ 470
31	6U Post Test Year Plant Additions Allocated - Accum Dep	$ 7,662		50%	[A] Line[31]*50.0%	$ 3,831
32	NWVRTF Post Test Year Plant Additions - Accum Dep	$ 44,551		50%	[A] Line[32]*50.0%	$ 22,276
33		$ 133,387	Sum Lines[29] thru [32]			
34	Total Accumulated Depreciation - Post Test Year Plant Additions- Agua Fria Wastewater				Sum Lines[29] thru [32]	$ 66,694

	Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF		
37	Russell Ranch Wastewater	$ 1,281	3.0577%	$ 14	$ 117	$ -	Sum Line[37]	$ 1,412
38	Verrado Wastewater	$ 27,437	42.0794%	$ 198	$ 1,612	$ -	Sum Line[38]	$ 29,247
39	A Northeast Agua Fria (NEAF) Wastewat	$ 11,398	54.8629%	$ 258	$ 2,102	$ 22,276	Sum Line[39]	$ 36,034
40		$ 40,117		$ 470	$ 3,831	$ 22,276	Sum Lines [37-39	$ 66,694

42	**Consolidated Northwest Valley Wastewater**		
43	A **Northeast Agua Fria (NEAF) Wastewater**	(c)	**$ 36,034**
44	\2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater**	(b)	**$ 174,071**
45		Sum Lines [41-44	**$ 210,105**

46 Workpapers and Supporting Documents:
47 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48 (b) \2015 Agua Fria Wastewater.xlsx
49 (c) \2015 Sun City West Wastewater.xlsx 4-Factor
50 \2015 Consolidated Northwest Valley Wastewater.xls

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Northeast Agua Fria

Schedule B-2 ADJ SMM - RB10

Page 12 a

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	0.2778%	Struct & Imp SS	-	-			-	-	-	-	-	-	-	-	-
2	340200	1.6667%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.6667%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.4167%	Tools, Shop and Garage	-	-			-	-	-	-	-	-	-	-	-
6	351000	0.0000%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.0000%	WW Franchises	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	-	-			-	-	-	-	-	-	-	-	-
10	354200	0.2778%	WW Struct & Imp Coll	414,405	73,181			-	-	-	-	341,223	13,813	-	-	-
11	354300	0.2778%	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.2778%	WW Struct & Imp TDP	-	-			-	-	-	-	-	-	-	-	-
13	354500	0.2778%	WW Struct & Imp Gen	417,466	68,545			-	-	181,952	3,033	527,840	13,916	-	6,065	-
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	-	-			-	-	-	-	-	-	-	-	-
17	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.1667%	WW Collection Sewers Forced	2,468,012	484,678			-	-	-	-	1,983,334	49,360	-	-	-
19	361100	0.1667%	WW Collecting Mains	9,111,309	1,727,661			9,801	98	8,370	84	7,401,636	182,226	196	167	-
20	362000	0.1667%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.1667%	WW Services Sewer	1,149,906	222,642			5,113	51	4,367	44	936,649	22,998	102	87	-
22	364000	0.8333%	WW Flow Measuring Devices	21,985	18,424			-	-	-	-	3,561	2,198	-	-	-
23	370000	0.2778%	WW Receiving Wells	198,175	95,008			-	-	-	-	103,167	6,606	-	-	-
24	371100	1.0417%	WW Pump Equip Elect	78,451	46,930			-	-	-	-	31,521	9,806	-	-	-
25	371200	1.0417%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.5556%	WW TD Equipment	32,851	1,506			268,449	8,948	229,260	7,642	512,464	2,190	17,897	15,284	-
27	380050	0.5556%	WW TD Equip Grit Removal	907,140	498,474			-	-	-	-	408,666	60,476	-	-	-
28	380100	0.5556%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.5556%	WW TD Equip Sldge Dig Tnk	-	-			-	-	-	-	-	-	-	-	-
31	380300	0.5556%	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.5556%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.5556%	WW TD Equip Chem Trmt Plt	-	-			-	-	-	-	-	-	-	-	-
35	380600	0.5556%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
39	382000	0.2778%	WW Outfall Sewer Lines	-	-			-	-	109,899	1,832	108,067	-	-	3,663	-
40	389100	0.5556%	WW Oth Plt & Misc Equip Int	10,382	474			-	-	-	-	9,908	692	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.6667%	WW Trans Equipment	-	-	64,087	7,858	-	-	-	-	56,229	-	-	-	12,817
46	392000	0.3333%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.4167%	WW Tool Shop & Garage Equip	-	-			6,818	170	5,822	146	12,324	-	341	291	-
48	394000	0.8333%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.4167%	WW Power Operated Equip	130,969	46,376			-	-	-	-	84,593	6,548	-	-	-
50	396000	0.8333%	WW Communication Equip	95,026	99,742			42,611	2,131	36,390	1,820	70,335	9,503	4,261	3,639	-
51	397000	0.8333%	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.8333%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54		0.30722222	TOTAL	15,271,173	3,383,640	64,087	7,858	332,791	11,398	576,061	14,599	12,826,617	380,334	22,797	29,197	12,817
								332,791								

Depreciable Plant	15,036,077	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.49%	

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

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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>	12,621				5,277,583		2,267,459						
				(21,141,905)												
			Depreciable Plant	21,150,380	Line [54] - Lines [6]-[9]											
			Composite Depr Rate	2.33%												

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

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Summary of Plant and Accumulated Depreciation Balances
Northwest Valley Wastewater

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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	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	0.2778%	Struct & Imp SS	-	0	-	-	-	-	(0)	-	-	-
2	304200	0.5556%	Struct & Imp P	2,582	32	-	-	-	-	2,550	172	-	-
3	304600	0.2778%	Struct & Imp Offices	9,052	340	-	-	-	-	8,712	302	-	-
4	304800	0.2778%	Struct & Imp Misc	8,610	12	-	-	-	-	8,598	287	-	-
5	311200	1.0417%	Pump Equip Electric	24,525	2,366	-	-	-	-	22,159	3,066	-	-
6	340200	1.6667%	Comp & Periph Equip	5,953	3,572	-	-	-	-	2,381	1,191	-	-
7	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-	-
8	341400	1.6667%	Trans Equip Other	-	-	-	-	-	-	-	-	-	-
9	343000	0.4167%	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-	-
10	346100	0.83%	Comm Equip Non-Telephone	19,711	3,045	-	-	-	-	16,666	1,971	-	-
11	351000	0.0000%	WW Organization	4,078	-	-	-	-	-	4,078	-	-	-
12	352000	0.0000%	WW Franchises	219,657	-	-	-	-	-	219,657	-	-	-
13	353200	0.0000%	WW Land & Ld Rights Coll	467,786	(89,506)	-	-	-	-	557,292	-	-	-
14	353500	0.0000%	WW Land & Ld Rights Gen	20,747	-	-	-	-	-	20,747	-	-	-
15	354200	0.2778%	WW Struct & Imp Coll	4,205,670	3,446,441	-	-	-	-	759,229	140,189	-	-
16	354300	0.2778%	WW Struct & Imp SPP	997,595	51,951	-	-	-	-	945,644	33,253	-	-
17	354400	0.2778%	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-	-
18	354500	0.2778%	WW Struct & Imp Gen	7,438,776	1,500,237	692,516	11,542	302,264	5,038	6,916,740	247,959	23,084	10,075
19	355200	0.2778%	WW Pwr Gen Equip Coll	7,952	1,921	-	-	-	-	6,030	265	-	-
20	355300	0.4167%	WW Pwr Gen Equip SPP	127,103	21,607	-	-	-	-	105,496	6,355	-	-
21	355400	0.4167%	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-	-
22	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-	-
23	360000	0.1667%	WW Collection Sewers Forced	3,355,827	928,818	4,300,000	43,000	1,847,451	18,475	8,512,985	67,117	86,000	36,949
24	361100	0.1667%	WW Collecting Mains	23,466,967	9,577,507	161,176	1,612	73,407	734	14,121,695	469,339	3,224	1,468
25	362000	0.1667%	WW Special Coll Struct	1,777,310	2,889,955	-	-	-	-	(1,112,646)	35,546	-	-
26	363000	0.1667%	WW Services Sewer	4,261,582	1,755,459	31,321	313	15,627	156	2,552,602	85,232	626	313
27	364000	0.8333%	WW Flow Measuring Devices	77,908	67,724	-	-	-	-	10,185	7,791	-	-
28	370000	0.2778%	WW Receiving Wells	198,175	95,008	-	-	-	-	103,167	6,606	-	-
29	371100	1.0417%	WW Pump Equip Elect	1,255,442	198,052	-	-	-	-	1,057,391	156,930	-	-
30	371200	1.0417%	WW Pump Equip Oth Pwr	26,257	8,798	-	-	-	-	17,459	3,282	-	-
31	380000	0.5556%	WW TD Equipment	2,339,806	1,197,439	2,237,449	74,582	776,064	25,869	4,055,429	155,987	149,163	51,738
32	380050	0.5556%	WW TD Equip Grit Removal	1,948,374	1,701,203	-	-	-	-	247,172	129,892	-	-
33	380100	0.5556%	WW TD Equip Sed Tanks/Acc	5,343,138	5,442,132	-	-	-	-	(98,994)	356,209	-	-
34	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	28,253	2,044	-	-	-	-	26,210	1,884	-	-
35	380250	0.5556%	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
36	380300	0.5556%	WW TD Equip Sldge Dry/Filt	8,662,158	7,275,086	-	-	-	-	1,387,072	577,477	-	-
37	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	1,961	-	-	-	-	(1,961)	-	-	-
38	380400	0.5556%	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
39	380500	0.5556%	WW TD Equip Chem Trmt Plt	208,781	28,338	-	-	-	-	180,443	13,919	-	-
40	380600	0.5556%	WW TD Equip Oth Disp	1,048,674	1,200,804	-	-	-	-	(152,130)	69,912	-	-
41	380625	0.5556%	WW TD Equip Gen Trmt	1,090,442	755,366	-	-	-	-	335,076	72,696	-	-
42	380650	0.5556%	WW TD Equip Influent Lift S	573,641	126,328	-	-	-	-	447,313	38,243	-	-
43	381000	0.4167%	WW Plant Sewers	111,410	32,668	-	-	-	-	78,742	5,571	-	-
44	382000	0.2778%	WW Outfall Sewer Lines	117,399	148,772	-	-	109,899	1,832	76,695	3,913	-	3,663
45	389100	0.5556%	WW Oth Plt & Misc Equip Int	99,678	13,033	-	-	-	-	86,644	6,645	-	-
46	389600	0.5556%	WW Other P/E - CPS - 7E	64,457	4,292	-	-	-	-	60,165	4,297	-	-
47	390000	0.5556%	WW Office Furniture & Equip	168,065	96,573	-	-	-	-	71,492	11,204	-	-
48	390200	1.6667%	WW Computers & Peripheral	23,044	43,528	-	-	-	-	(20,484)	4,609	-	-
49	390300	1.6667%	WW Computer Software	69,027	145,625	-	-	-	-	(76,598)	13,805	-	-
50	391000	1.6667%	WW Trans Equipment	247,842	839,469	-	-	-	-	(591,627)	49,568	-	-
51	392000	0.3333%	WW Stores Equipment	11,072	5,715	-	-	-	-	5,357	443	-	-
52	393000	0.4167%	WW Tool Shop & Garage Equip	139,757	81,723	26,818	670	9,297	232	93,246	6,988	1,341	465
53	394000	0.8333%	WW Laboratory Equipment	156,655	79,869	-	-	-	-	76,786	15,665	-	-
54	395000	0.4167%	WW Power Operated Equip	268,233	69,473	-	-	-	-	198,760	13,412	-	-
55	396000	0.8333%	WW Communication Equip	466,478	504,630	107,611	5,381	47,683	2,384	109,378	46,648	10,761	4,768
56	397000	0.8333%	WW Misc Equipment	98,609	84,970	-	-	-	-	13,639	9,861	-	-
57	398000	0.8333%	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
58			not classifed							-	-	-	-
59		33.7083%	TOTAL	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,714,792	2,994,506	397,599	130,878
			Sum of Sub Schedules	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,984,189	2,994,506	397,599	130,878
			Check	-	-	-	-	-	-	269,397			

Depreciable Plant	72,334,080	Line [59] - Lines [11]-[14]
Composite Depr Rate	4.10%	

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Page 12 b

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

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 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 - RB10

Page 12c

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

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - RB10

Page 12 d

Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0135%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2339%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8585%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		

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

WW Factor 25.0654%
WW Factor 32.1076%

43 North West Valley Plant Allocation

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

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

Consolidated Northwest Valley 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	NWVTP	19.2100%

Agua Fria Wastewater

Line No.						
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 GMC	3.5554%	Line[8]*Line[9]	$ -
10						
11	NWVRTF Post Test Year Plant Additions Allocated				$ 659,750 (a)	
12					19.2100%	Line[11]*Line[12] $ 126,738
13						
14	Total Post Test Year Plant					Sum Lines [3] thru [12] $ 1,206,324

	Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRTF		
17	Russell Ranch Wastewater	$ 32,105	3.0577%	$ 905	$ -	$ -	Sum Line[17]	$ 33,010
18	Verrado Wastewater	$ 441,834	42.0794%	$ 12,450	$ -	$ -	Sum Line[18]	$ 454,283
19	A Northeast Agua Fria (NEAF) Wastewat	$ 576,061	54.8629%	$ 16,232	$ -	$ 126,738	Sum Line[19]	$ 719,030
20		$ 1,050,000		$ 29,586	$ -	$ 126,738	Sum Lines [17-19	$ 1,206,324

22	**Consolidated Northwest Valley Wastewater**		
23	A **Northeast Agua Fria (NEAF) Wastewater**	(b)	**$ 719,030**
24	\2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater**	(c)	**$ 2,862,006**
25		Sum Lines [23-24]	**$ 3,581,036**

		[A] Dep Expense per ADJ SLM-	Half- Year Convention		
30	Post Test Year Plant Additions for District - Accum Dep - Agua Fria Wastewater	$ 53,219	50%	[A] Line[30]*50.0%	$ 26,609
31	Corporate Post Test Year Plant Additions Allocated - Accum Dep	$ 1,339	50%	[A] Line[31]*50.0%	$ 669
32	6U Post Test Year Plant Additions Allocated - Accum Dep	$ -	50%	[A] Line[32]*50.0%	$ -
33	NWVRTF Post Test Year Plant Additions Allocated - Accum Dep	$ 7,740	50%	[A] Line[32]*50.0%	$ 3,870
34		$ 62,297			
35	Total Accumulated Depreciation - Post Test Year Plant - Agua Fria Wastewater			Sum Lines[30] thru [33]	$ 31,149

	Agua Fria Wastewater Allocated to:	Direct	GMC %	Corporate	6U	NWVRFT		
38	Russell Ranch Wastewater	$ 814	3.0577%	$ 20	$ -	$ -	Sum Line[38]	$ 834
39	Verrado Wastewater	$ 11,197	42.0794%	$ 282	$ -	$ -	Sum Line[39]	$ 11,479
40	A Northeast Agua Fria (NEAF) Wastewa	$ 14,599	54.8629%	$ 367	$ -	$ 3,870	Sum Line[40]	$ 18,836
41		$ 26,609		$ 669	$ -	$ 3,870	Sum Lines [38-40	$ 31,149

43	**Consolidated Northwest Valley Wastewater**		
44	A **Northeast Agua Fria (NEAF) Wastewater**	(b)	**$ 18,836**
45	\2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater**	(c)	**$ 48,363**
46		Sum Lines [44-45	**$ 67,199**

47 Workpapers and Supporting Documents:
48 (a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49 (b) \2015 Agua Fria Wastewater.xlsx 4-Factor
50 (c) \2015 Sun City West Wastewater.xlsx \2015 Consolidated Northwest Valley Wastewater.xls

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Summary of Plant and Accumulated Depreciation Balances

Northeast Agua Fria

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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	0.2778%	Struct & Imp SS	-	-			-	-	-	-	-	-	-	-	-
2	340200	1.6667%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.6667%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.4167%	Tools, Shop and Garage	-	-			-	-	-	-	-	-	-	-	-
6	351000	0.0000%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.0000%	WW Franchises	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	-	-			-	-	-	-	-	-	-	-	-
10	354200	0.2778%	WW Struct & Imp Coll	414,405	73,181			-	-	-	-	341,223	13,813	-	-	-
11	354300	0.2778%	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.2778%	WW Struct & Imp TDP	-	-			-	-	-	-	-	-	-	-	-
13	354500	0.2778%	WW Struct & Imp Gen	417,466	68,545			-	-	181,952	3,033	527,840	13,916	-	6,065	-
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	-	-			-	-	-	-	-	-	-	-	-
17	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.1667%	WW Collection Sewers Forced	2,468,012	484,678			-	-	-	-	1,983,334	49,360	-	-	-
19	361100	0.1667%	WW Collecting Mains	9,111,309	1,727,661			9,801	98	8,370	84	7,401,636	182,226	196	167	-
20	362000	0.1667%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.1667%	WW Services Sewer	1,149,906	222,642			5,113	51	4,367	44	936,649	22,998	102	87	-
22	364000	0.8333%	WW Flow Measuring Devices	21,985	18,424			-	-	-	-	3,561	2,198	-	-	-
23	370000	0.2778%	WW Receiving Wells	198,175	95,008			-	-	-	-	103,167	6,606	-	-	-
24	371100	1.0417%	WW Pump Equip Elect	78,451	46,930			-	-	-	-	31,521	9,806	-	-	-
25	371200	1.0417%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.5556%	WW TD Equipment	32,851	1,506			268,449	8,948	229,260	7,642	512,464	2,190	17,897	15,284	-
27	380050	0.5556%	WW TD Equip Grit Removal	907,140	498,474			-	-	-	-	408,666	60,476	-	-	-
28	380100	0.5556%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.5556%	WW TD Equip Sldge Dig Tnk	-	-			-	-	-	-	-	-	-	-	-
31	380300	0.5556%	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.5556%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.5556%	WW TD Equip Chem Trmt Plt	-	-			-	-	-	-	-	-	-	-	-
35	380600	0.5556%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
39	382000	0.2778%	WW Outfall Sewer Lines	-	-			-	-	109,899	1,832	108,067	-	-	3,663	-
40	389100	0.5556%	WW Oth Plt & Misc Equip Int	10,382	474			-	-	-	-	9,908	692	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.6667%	WW Trans Equipment	-	-	64,087	7,858	-	-	-	-	56,229	-	-	-	12,817
46	392000	0.3333%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.4167%	WW Tool Shop & Garage Equip	-	-			6,818	170	5,822	146	12,324	-	341	291	-
48	394000	0.8333%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.4167%	WW Power Operated Equip	130,969	46,376			-	-	-	-	84,593	6,548	-	-	-
50	396000	0.8333%	WW Communication Equip	95,026	99,742			42,611	2,131	36,390	1,820	70,335	9,503	4,261	3,639	-
51	397000	0.8333%	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.8333%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53																
54		0.30722222	TOTAL	15,271,173	3,383,640	64,087	7,858	332,791	11,398	576,061	14,599	12,826,617	380,334	22,797	29,197	12,817
								332,791								

Depreciable Plant 15,036,077 Line [54] - Lines [6]-[9]

Composite Depr Rate 2.49%

Supporting Schedules:

\Post Test Year Plant 2016.xlsx

\UPIS Agua Fria Wastewater.xlsx

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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>	12,621				5,277,583		2,267,459						
				(21,141,905)												

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

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

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Summary of Plant and Accumulated Depreciation Balances
Northwest Valley Wastewater

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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	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	0.2778%	Struct & Imp SS	-	0	-	-	-	-	(0)	-	-	-
2	304200	0.5556%	Struct & Imp P	2,582	32	-	-	-	-	2,550	172	-	-
3	304600	0.2778%	Struct & Imp Offices	9,052	340	-	-	-	-	8,712	302	-	-
4	304800	0.2778%	Struct & Imp Misc	8,610	12	-	-	-	-	8,598	287	-	-
5	311200	1.0417%	Pump Equip Electric	24,525	2,366	-	-	-	-	22,159	3,066	-	-
6	340200	1.6667%	Comp & Periph Equip	5,953	3,572	-	-	-	-	2,381	1,191	-	-
7	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-	-
8	341400	1.6667%	Trans Equip Other	-	-	-	-	-	-	-	-	-	-
9	343000	0.4167%	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-	-
10	346100	0.83%	Comm Equip Non-Telephone	19,711	3,045	-	-	-	-	16,666	1,971	-	-
11	351000	0.0000%	WW Organization	4,078	-	-	-	-	-	4,078	-	-	-
12	352000	0.0000%	WW Franchises	219,657	-	-	-	-	-	219,657	-	-	-
13	353200	0.0000%	WW Land & Ld Rights Coll	467,786	(89,506)	-	-	-	-	557,292	-	-	-
14	353500	0.0000%	WW Land & Ld Rights Gen	20,747	-	-	-	-	-	20,747	-	-	-
15	354200	0.2778%	WW Struct & Imp Coll	4,205,670	3,446,441	-	-	-	-	759,229	140,189	-	-
16	354300	0.2778%	WW Struct & Imp SPP	997,595	51,951	-	-	-	-	945,644	33,253	-	-
17	354400	0.2778%	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-	-
18	354500	0.2778%	WW Struct & Imp Gen	7,438,776	1,500,237	692,516	11,542	302,264	5,038	6,916,740	247,959	23,084	10,075
19	355200	0.2778%	WW Pwr Gen Equip Coll	7,952	1,921	-	-	-	-	6,030	265	-	-
20	355300	0.4167%	WW Pwr Gen Equip SPP	127,103	21,607	-	-	-	-	105,496	6,355	-	-
21	355400	0.4167%	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-	-
22	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-	-
23	360000	0.1667%	WW Collection Sewers Forced	3,355,827	928,818	4,300,000	43,000	1,847,451	18,475	8,512,985	67,117	86,000	36,949
24	361100	0.1667%	WW Collecting Mains	23,466,967	9,577,507	161,176	1,612	73,407	734	14,121,695	469,339	3,224	1,468
25	362000	0.1667%	WW Special Coll Struct	1,777,310	2,889,955	-	-	-	-	(1,112,646)	35,546	-	-
26	363000	0.1667%	WW Services Sewer	4,261,582	1,755,459	31,321	313	15,627	156	2,552,602	85,232	626	313
27	364000	0.8333%	WW Flow Measuring Devices	77,908	67,724	-	-	-	-	10,185	7,791	-	-
28	370000	0.2778%	WW Receiving Wells	198,175	95,008	-	-	-	-	103,167	6,606	-	-
29	371100	1.0417%	WW Pump Equip Elect	1,255,442	198,052	-	-	-	-	1,057,391	156,930	-	-
30	371200	1.0417%	WW Pump Equip Oth Pwr	26,257	8,798	-	-	-	-	17,459	3,282	-	-
31	380000	0.5556%	WW TD Equipment	2,339,806	1,197,439	2,237,449	74,582	776,064	25,869	4,055,429	155,987	149,163	51,738
32	380050	0.5556%	WW TD Equip Grit Removal	1,948,374	1,701,203	-	-	-	-	247,172	129,892	-	-
33	380100	0.5556%	WW TD Equip Sed Tanks/Acc	5,343,138	5,442,132	-	-	-	-	(98,994)	356,209	-	-
34	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	28,253	2,044	-	-	-	-	26,210	1,884	-	-
35	380250	0.5556%	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
36	380300	0.5556%	WW TD Equip Sldge Dry/Filt	8,662,158	7,275,086	-	-	-	-	1,387,072	577,477	-	-
37	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	1,961	-	-	-	-	(1,961)	-	-	-
38	380400	0.5556%	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
39	380500	0.5556%	WW TD Equip Chem Trmt Plt	208,781	28,338	-	-	-	-	180,443	13,919	-	-
40	380600	0.5556%	WW TD Equip Oth Disp	1,048,674	1,200,804	-	-	-	-	(152,130)	69,912	-	-
41	380625	0.5556%	WW TD Equip Gen Trmt	1,090,442	755,366	-	-	-	-	335,076	72,696	-	-
42	380650	0.5556%	WW TD Equip Influent Lift S	573,641	126,328	-	-	-	-	447,313	38,243	-	-
43	381000	0.4167%	WW Plant Sewers	111,410	32,668	-	-	-	-	78,742	5,571	-	-
44	382000	0.2778%	WW Outfall Sewer Lines	117,399	148,772	-	-	109,899	1,832	76,695	3,913	-	3,663
45	389100	0.5556%	WW Oth Plt & Misc Equip Int	99,678	13,033	-	-	-	-	86,644	6,645	-	-
46	389600	0.5556%	WW Other P/E - CPS - 7E	64,457	4,292	-	-	-	-	60,165	4,297	-	-
47	390000	0.5556%	WW Office Furniture & Equip	168,065	96,573	-	-	-	-	71,492	11,204	-	-
48	390200	1.6667%	WW Computers & Peripheral	23,044	43,528	-	-	-	-	(20,484)	4,609	-	-
49	390300	1.6667%	WW Computer Software	69,027	145,625	-	-	-	-	(76,598)	13,805	-	-
50	391000	1.6667%	WW Trans Equipment	247,842	839,469	-	-	-	-	(591,627)	49,568	-	-
51	392000	0.3333%	WW Stores Equipment	11,072	5,715	-	-	-	-	5,357	443	-	-
52	393000	0.4167%	WW Tool Shop & Garage Equip	139,757	81,723	26,818	670	9,297	232	93,246	6,988	1,341	465
53	394000	0.8333%	WW Laboratory Equipment	156,655	79,869	-	-	-	-	76,786	15,665	-	-
54	395000	0.4167%	WW Power Operated Equip	268,233	69,473	-	-	-	-	198,760	13,412	-	-
55	396000	0.8333%	WW Communication Equip	466,478	504,630	107,611	5,381	47,683	2,384	109,378	46,648	10,761	4,768
56	397000	0.8333%	WW Misc Equipment	98,609	84,970	-	-	-	-	13,639	9,861	-	-
57	398000	0.8333%	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
58			not classifed							-	-	-	-
59		33.7083%	TOTAL	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,714,792	2,994,506	397,599	130,878
			Sum of Sub Schedules	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,984,189	2,994,506	397,599	130,878
			Check	-	-	-	-	-	-	269,397			

Depreciable Plant 72,334,080 Line [59] - Lines [11]-[14]
Composite Depr Rate 4.10%

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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 & Peripha! Equipment	1,404,587	624,832		-	-	-	779,755	140,459	-	-
7	340300	1.67%	Computer Software	193,904	183,147	11,937	1,194	16,986	1,699	36,787	38,781	2,387	3,397
8	340330	1.67%	Computer Software Other	6,370	1,019		-	-	-	5,351	1,274	-	-
9	344000	0.33%	Laboratory Equipment	17,277	3,060		-	-	-	14,217	691	-	-
10	346100	0.83%	Communication Equipment Non-	186,080	216,139		-	-	-	(30,059)	18,608	-	-
11	346190	0.83%	Remote Control & Instrument	122,024	20,439		-	-	-	101,584	12,202	-	-
12	346200	0.83%	Communication Equipment Telep	68,942	27,818		-	-	-	41,124	6,894	-	-
13	346300	0.83%	Communication Equipment Othe	154,411	8,821		-	-	-	145,590	15,441	-	-
14	347000	0.52%	Miscellaneous Equipment	1,292,262	116,612	210,000	6,563	298,819	9,338	1,668,569	80,766	13,125	18,676
15			Salvage Proceeds	-	75,946					(75,946)			
16			TOTAL	5,301,619	1,946,633	491,937	11,131	700,000	15,839	4,519,952	390,316	22,262	31,678
						491,937		700,000					

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

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

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Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

Witness: Mahler

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

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

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

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Summary of Plant and Accumulated Depreciation Balances

Northwest Valley Regional Treatment Facility (7H)

Witness: Mahler

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

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

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

EPCOR WATER USA

ADJ SMM- RB11

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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%							
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%	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%							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%					2.84%	8.9400%
		Arizona Gateway Wastewater											7.4407%	0.2620%				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			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	85.8107%	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

Consolidated Northwest Valley 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

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.

9 Remove CIAC related to Plant not included in Rate Base
10 (a) $ (6,516)

12 Amortization
13 (a) 110

17 Increase / (Decrease) to CIAC - Net of Amort - Agua Fria Wastewater
18 Line[9]+Line[12] $ (6,406)

	Agua Fria Wastewater Allocated via Direct to:	CIAC	Amort		
21	Russell Ranch Wastewater	$ -	$ -	Sum Line[21]	$ -
23	Verrado Wastewater	$ (4,016)	$ 89	Sum Line[23]	$ (3,927)
25 A	Northeast Agua Fria (NEAF) Wastewater	$ (2,500)	$ 21	Sum Line[25]	$ (2,479)
27				Sum Lines [21-2	$ (6,406)

28	**Consolidated Northwest Valley Wastewater**		
29 A	**Northeast Agua Fria (NEAF) Wastewater**	(b)	**$ (2,479)**
30 \2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**	(c)	**$ (2,442)**
32			**$ (4,921)**

45 Workpapers and Supporting Documents:
46 (a) \2015 CIAC Summary by District - Present and Deconsolidated.xlsx
47 (b) \2015 Agua Fria Wastewater.xlsx
48 (c) \2015 Sun City West Wastewater.xlsx
49
50 \2015 Consolidated Northwest Valley Wastewater.xls

Line No.	
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45	Workpapers and Supporting Documents:
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48	\2015 Consolidated Northwest Valley Wastewater.xls
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Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB14

Line No.	
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45	Workpapers and Supporting Documents:
46	
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48	\2015 Consolidated Northwest Valley Wastewater.xls
49	
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Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment SMM-RB15

Exhibit
Schedule B-2
Page 17
Witness: Mahler

Line No.

1
2 Reclassification of Vactor Trucks
3
4 Vactor and Sludge Trucks are exclusively used in Wastewater Operations. This adjustment allocates all Vactor and Sludge Trucks to the Wastewater districts .
5
6
7
8 | 4- Factor | GMC | 4.2266% |
9
10
11
12 Vactor Trucks in 7A — Plant (a) — Accum Depr (a)
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 WW 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 — $ 99,299 — Line [29] - Line [18]
33
34 Increase / (Decrease) to Accum Depreciation — $ 11,723 — Line [29] - Line [18]
35
36
37 Increase / (Decrease) to Rate Base
38
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40
41
42
43
44
45 Workpapers and Supporting Documents:
46 (a) '\Vactor Truck And Sludge Truck Adjustment.xlsx
47 (b) \2015 Agua Fria Wastewater.xlsx
48 (c) \2015 Sun City West Wastewater.xlsx
49
50 \2015 Consolidated Northwest Valley Wastewater.xls

Russell Ranch	3.06%
Verrado	42.08%
NEAF	54.86%

	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	

	[A] Sun City West (c)	[B] NEAF (b)	[C] = [A] + [B] Northwest Valley
Line [29] - Line [18]	$ 206,529	$ 54,478	$ 261,008
Line [29] - Line [18]	$ 24,382	$ 6,432	$ 30,814
	$ 182,147	$ 48,047	**$ 230,193**

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	13.0153%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	568,655	5.4070%	1,297,930	3.9516%	5.6605%	22.58%					13.16%	6.0465%
		Russell Ranch Wastewater													4.7887%	3.0577%		
		Verrado Wastewater													52.6004%	42.0794%		
		Northeast Agua Fria Wastewater													42.6109%	54.8629%		
8	8 7K	Anthem Water	62,084,004	9.2776%	8,944	5.2329%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							1.3210%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							0.7252%
16																		1.6508%
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant In Service	Arizona Allocation	General Metered Customers	New Mexico Allocation	Salaries & Wages	New Mexico Allocation	Direct O&M (Excluding Labor)	New Mexico Allocation	4-Factor Allocation							
20																		
21																		
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%							
25													WW Factor	25.0654%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%		WW Factor	32.1076%				
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5.674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Consolidated Northwest Valley 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]
		Actual at End of Test Year (a)	ADJ TJB-RCN1 Direct Plant and Accumulated Depreciation Balances	ADJ TJB-RCN2 Allocated Corporate Plant and Accumulated Depreciation Balances	ADJ TJB-RCN3 Northwest Valley Plant (7H) Allocation	ADJ TJB-RCN4 6U Plant and Accumulated Depreciation Balances	ADJ TJB-RCN5 Post Test Year Plant Additions - One Year	ADJ TJB-RCN6 2017 Post Test Year Plant Additions- 6 Months	-N/A- ADJ TJB-RCN7 Intentionally Left Blank	ADJ TJB-RCN8 Reclassification of Vactor Trucks	ADJ TJB-RCN9 RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)
1	Gross Utility										
2	Plant in Service	$ 87,265,678	$ 38,013,794	$ 62,065	$ 34,610,318	$ 9,513	$ -	$ -	$ -	$ 2,178	$ -
3											
4	Less:										
5											
6	Accumulated										
7	Depreciation	42,605,315	21,505,827	18,986	31,438,351	4,814	-	-	-	(1,558)	-
8											
9	Net Utility Plant										
10	in Service	$ 44,660,363	$ 16,507,967	$ 43,079	$ 3,171,967	$ 4,699	$ -	$ -	$ -	$ 3,736	$ -
11											
12	Less:										
13	Advances in Aid of										
14	Construction	$ 6,014,096									
15	Contributions in Aid of									$ -	$ 1,772,946
16	Construction - Net	4,290,233									
17										-	1,305,074
18	Customer Meter Deposits	-									
19	Deferred Income Taxes	2,396,344									
20	Investment Tax Credits	-									
21	Regulatory Liabilities	-									
22											
23	Plus:										
24	Deferred Debits	$ -									
25	Deferred Tax Assets	-									
26	Working Capital	(217,058)									
27	Utility Plant Acquisition Adjustment	-									
28											
29	Total	$ 31,742,632	$ 16,507,967	$ 43,079	$ 3,171,967	$ 4,699	$ -	$ -	$ -	$ 3,736	$ (3,078,020)
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37											
38											
39											
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45	Supporting Schedules										
46	(a) B-2										
47	(b) B-4										
48											
49											
50	\2015 Consolidated Northwest Valley Wastewater.xls										

Consolidated Northwest Valley 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	$ -	$ -	$ 72,697,869	$ 159,963,547
3					
4	Less:				
5					
6	Accumulated				
7	Depreciation	-	-	52,966,421	95,571,735
8					
9	Net Utility Plant				
10	in Service	$ -	$ -	$ 19,731,448	$ 64,391,811
11					
12	Less:				
13	Advances in Aid of				
14	Construction			$ 1,772,946	$ 7,787,042
15	Contributions in Aid of			-	
16	Construction - Net			1,305,074	5,595,306
17				-	
18	Customer Meter Deposits			-	-
19	Deferred Income Taxes	1,071,519		1,071,519	3,467,863
20	Investment Tax Credits	-		-	-
21	Regulatory Liabilities			-	-
22					
23	Plus:				
24	Deferred Debits		$ -	$ -	$ -
25	Deferred Tax Assets			-	-
26	Working Capital			-	(217,058)
27	Utility Plant Acquisition Adjustment			-	-
28					
29	Total	$ (1,071,519)	$ -	$ 15,581,909	$ 47,324,542
30					
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45	Supporting Schedules				
46	(a) B-2				
47	(b) B-4				
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50	\2015 Consolidated Northwest Valle				

Consolidated Northwest Valley 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)	$ 74,439,493	$ 37,237,279	$ 37,202,214	
4						
5	Consolidated Northwest Valley Wastewater % Allocation		100.00%			
6						
7	Consolidated Northwest Valley Wastewater Allocation		$ 74,439,493	$ 37,237,279	$ 37,202,214	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 36,425,698	$ 15,731,452	$ 20,694,247	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 38,013,794	$ 21,505,827	$ 16,507,967	Line [7] - Line [10]
13						
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17						
18	Increase/(Decrease) to Plant in Service		$ 38,013,794			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 21,505,827		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 2					
49	(b) Rate Base Adjustment SMM-RB1					
50	\2015 Consolidated Northwest Valley Wastewater.xls					

Consolidated Northwest Valley 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	Consolidated Northwest Valley Wastewater % Allocation	(a)	11.1095%			
6						
7	Consolidated Northwest Valley Wastewater Allocation		$ 651,050	$ 235,248	$ 415,802	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 588,985	$ 216,262	$ 372,723	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 62,065	$ 18,986	$ 43,079	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 62,065			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 18,986		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 Consolidated Northwest Valley Wastewater.xls					

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN3

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

Line No.			RCN	RCN A/D	RCNLD	
1	6U Plant and Accumulated Depreciation Balances		[A]	[B]	[C] = [A] - [B]	
2						
3	Total RCN Value	(a)	$ 2,213,857	$ 1,147,840	$ 1,066,017	
4						
5	Consolidated Northwest Valley Wastewater % Allocation	(a)	9.3455%			
6						
7	Consolidated Northwest Valley Wastewater Allocation		$ 206,895	$ 107,271	$ 99,624	Line [3] * Line [5]
8						
9						
10	Original Cost Plant	(b)	$ 197,382	$ 102,456	$ 94,925	
11						
12	Increase/(Decrease) to Plant in Service and Accum Dep		$ 9,513	$ 4,814	$ 4,699	Line [7] - Line [10]
13						
14						
15						
16						
17						
18	Increase/(Decrease) to Plant in Service		$ 9,513			Line [12]
19						
20						
21	Increase/(Decrease) to Accum Dep			$ 4,814		Line [12]
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47	Supporting Schedules					
48	(a) B-4, page 4					
49	(b) Rate Base Adjustment SMM-RB9					
50	\2015 Consolidated Northwest Valley Wastewater.xls					

Consolidated Northwest Valley 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				
2					
3					
4					
5	Plant in Service	(a)	$ 9,590,919	$ 9,590,919	
6					
7					
8	Accumulated Depreciation	(a)	$ 210,105	$ 210,105	
9					
10					
11	Increase / (Decrease) to Plant in Service and Accum Dep		$ -	$ -	[B] - [A]
12					
13					
14					
15					
16					
17					
18	Increase/(Decrease) to Plant in Service		$ -		Line [11]
19					
20					
21	Increase/(Decrease) to Accum Dep			$ -	Line [11]
22					
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47	Supporting Schedules				
48	Rate Base Adjustment SMM-RB10				
49	(a) B-2				
50	\2015 Consolidated Northwest Valley Wastewater.xls				

Consolidated Northwest Valley 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)	$ 3,581,036	$ 3,581,036	
8	Accumulated Depreciation	(a)	$ 67,199	$ 67,199	
11	Increase / (Decrease) to Plant in Service and Accum Dep		$ -	$ -	[B] - [A]
18	Increase/(Decrease) to Plant in Service		$ -		Line [11]
21	Increase/(Decrease) to Accum Dep			$ -	Line [11]

Supporting Schedules
Rate Base Adjustment SMM-RB11
(a) B-2
\2015 Consolidated Northwest Valley Wastewater.xls

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47	Supporting Schedules
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Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Rate Base Adjustment TJB-RCN8

Line No.			RCN	RCN A/D	RCNLD	
1	Reclassification of Vactor Trucks		[A]	[B]	[C] = [A] - [B]	
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 [3] + Line [4]
5						
6	Consolidated Northwest Valley Wastewater % Allocation		34.6009%			
7						
8	Consolidated Northwest Valley Wastewater Allocation		$ 310,252	$ 35,352	$ 274,900	Line [4] * Line [6]
9						
10						
11						
12	Original Cost Plant	(a)	$ 307,044	$ 37,647	$ 269,397	
13						
14	Increase / (Decrease) to Plant in Service and Accum Dep		$ 3,208	$ (2,295)	$ 5,503	Line [8] - Line [12]
15						
16						
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18						
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20						
21	Asset Numbers					
22	168518					
23	218374					
24						
25						
26	Vactor Truck Allocation Already in 7A		RCN	RCN A/D	RCNLD	
27			[A]	[B]	[C] = [A] - [B]	
28	Currently in Service		$ 423,658	$ 54,871	$ 368,787	Line [2]
29						
30	Total RCN Value		$ 423,658	$ 54,871	$ 368,787	
31						
32	Consolidated Northwest Valley Wastewater % Allocation		11.1095%			
33						
34	Consolidated Northwest Valley Wastewater Allocation		$ 47,066	$ 6,096	$ 40,970	Line [30] * Line [32]
35						
36						
37	Original Cost Plant	(a)	$ 46,036	$ 6,833	$ 39,204	
38						
39	Increase / (Decrease) to Plant in Service and Accum Dep		$ (1,030)	$ 737	$ (1,767)	Line [37] - Line [34]
40						
41						
42						
43	Increase / (Decrease) to Plant in Service		$ 2,178			[A] Line [15] + [A] Line [39]
44						
45	Increase / (Decrease) to Accum Dep			$ (1,558)		[B] Line [15] + [B] Line [39]
46						
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48						
49	Supporting Schedules					
50	(a) Rate Base Adjustment SMM-RB15					
51	(b) RCN_Details					
52	\2015 Consolidated Northwest Valley Wastewater.xls					

Line No.								
1	RCN Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)							
2	Actual at End of Test Year (a)							
3								
4	RCN Advances-in-Aid of Construction (AIAC)		Total		SCW		NEAF	
5	Net Direct RCN Depreciable Plant-in-Service	(b)	$ 64,391,811		$ 42,974,006	$	21,417,805	
6								
7	Net Direct Adjusted Original Depreciable Plant-in-Service	(b)	$ 44,660,363		$ 28,869,745	$	15,790,618	
8								
9	Ratio (factor)				1.49		1.29	Sun City West/Agua Fria
10								
11	Adjusted Original Cost AIAC	(a)	$ 6,014,096		$ 139,549	$	5,874,548	
12								
13	Factor				1.49		1.29	Sun City West/Agua Fria
14								
15	RCN AIAC		$ -	Line [11] - Line [13]	$ 207,725	$	7,579,317	
16								
17	Original Cost AIAC	(b)	6,014,096	Line [11]	139,549		5,874,548	
18								
19					$ 68,176	$	1,704,770	Line [15] - Line [17]
20								
21	Increase / (Decrease) to AIAC		$ 1,772,946	Sum Line [19]				
22								
23	Actual at End of Test Year (a)							
24								
25	RCN Advances-in-Aid of Construction (AIAC)							
26			Total		SCW		NEAF	
27	Net Direct RCN Depreciable Plant-in-Service	(b)	$ 64,391,811		$ 42,974,006	$	21,417,805	
28								
29	Net Direct Adjusted Original Depreciable Plant-in-Service	(b)	$ 44,660,363		$ 28,869,745	$	15,790,618	
30								
31	Ratio (factor)				1.49		1.29	Sun City West/Agua Fria
32								
33	Adjusted Original Cost CIAC	(a)	$ 4,290,233		$ 302,824	$	3,987,409	
34								
35	Factor				1.49		1.29	Sun City West/Agua Fria
36								
37	RCN CIAC		$ -	Line [11] - Line [13]	$ 450,768	$	5,144,539	
38								
39	Original Cost CIAC	(b)	4,290,233	Line [11]	302,824	$	3,987,409	
40								
41					$ 147,944	$	1,157,130	Line [15] - Line [17]
42								
43	Increase / (Decrease) to CIAC		$ 1,305,074	Sum Line [41]				
44								
45								
46								
47	Supporting Schedules							
48	(a) B-2 \2015 Sun City West Wastewater.xls							
49	(b) B-3 \2015 Agua Fria Wastewater.xlsm							
50	\2015 Consolidated Northwest Valley Wastewater.xls							

Line No.								
1	RCN Accumulated Deferred Income Taxes							
2								
3	Actual at End of Test Year (a)							
4			Total			SCW	NEAF	
5	RCN Rate Base Before ADIT and Other Items	(b)	$ 51,009,463			$ 42,315,514	$ 8,693,949	
6								
7	Original Cost Rate Base Before ADIT and Other Items	(b)	$ 34,356,034			$ 28,427,373	$ 5,928,662	
8								
9	Ratio (factor)					1.49	1.29	Sun City West/Agua Fria
10								
11	Adjusted Original Cost Net ADIT	(a)	$ 2,396,344			$ 1,896,172	$ 500,173	
12								
13	Factor					1.49	1.29	Sun City West/Agua Fria
14								
15	RCN ADIT		$ -	Line [11] - Line [13]		$ 2,822,543	$ 645,321	
16								
17	Adjusted Original Cost Net ADIT	(b)	2,396,344	Line [11]		1,896,172	$ 500,173	
18								
19						$ 926,371	$ 145,148	Line [15] - Line [17]
20								
21	Increase / (Decrease) to Deferred Income Tax		$ 1,071,519	Sum Line [19]				
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47	Supporting Schedules							
48	(a) B-2 \2015 Sun City West Wastewater.xls							
49	(b) B-3 \2015 Agua Fria Wastewater.xlsm							
50	\2015 Consolidated Northwest Valley Wastewater.xls							

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47	Supporting Schedules
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49	\2015 Consolidated Northwest Valley Wastewater.xls
50	

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 1
Witness: Bourassa

Line No.	Business Unit	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD
1	Direct Assets				[A]	[B]	[C] = [A] - [B]
2	7E	NEAF	304100	Struct & Imp SS	$ -	$ -	$ -
3	7E	NEAF	340200	Comp & Periph Equip	6,587	6,587	-
4	7E	NEAF	341200	Trans Equip Hvy Duty Trks	-	-	-
5	7E	NEAF	341400	Trans Equip Other	-	-	-
6	7E	NEAF	343000	Tools, Shop and Garage	-	-	-
7	7E	NEAF	351000	WW Organization	13,651	-	13,651
8	7E	NEAF	352000	WW Franchises	266,916	-	266,916
9	7E	NEAF	353200	WW Land & Ld Rights Coll	16,810	-	16,810
10	7E	NEAF	353500	WW Land & Ld Rights Gen	-	-	-
11	7E	NEAF	354200	WW Struct & Imp Coll	895,612	329,567	566,044
12	7E	NEAF	354300	WW Struct & Imp SPP	-	-	-
13	7E	NEAF	354400	WW Struct & Imp TDP	-	-	-
14	7E	NEAF	354500	WW Struct & Imp Gen	818,028	350,456	467,572
15	7E	NEAF	355200	WW Pwr Gen Equip Coll	-	-	-
16	7E	NEAF	355300	WW Pwr Gen Equip SPP	70,433	23,339	47,094
17	7E	NEAF	355400	WW Pwr Gen Equip TDP	-	-	-
18	7E	NEAF	355500	WW Pwr Gen Equip RWTP	-	-	-
19	7E	NEAF	360000	WW Collection Sewers Forced	6,604,007	2,738,211	3,865,796
20	7E	NEAF	361100	WW Collecting Mains	51,095,655	26,164,549	24,931,107
21	7E	NEAF	362000	WW Special Coll Struct	2,556,615	1,266,449	1,290,166
22	7E	NEAF	363000	WW Services Sewer	8,316,586	3,937,812	4,378,774
23	7E	NEAF	364000	WW Flow Measuring Devices	26,861	26,861	-
24	7E	NEAF	370000	WW Receiving Wells	244,548	85,506	159,042
25	7E	NEAF	371100	WW Pump Equip Elect	280,059	177,567	102,492
26	7E	NEAF	371200	WW Pump Equip Oth Pwr	-	-	-
27	7E	NEAF	380000	WW TD Equipment	32,950	1,099	31,851
28	7E	NEAF	380050	WW TD Equip Grit Removal	1,487,256	1,239,999	247,256
29	7E	NEAF	380100	WW TD Equip Sed Tanks/Acc	21,469	12,834	8,635
30	7E	NEAF	380200	WW TD Equip Sldge/Effl Rmv	-	-	-
31	7E	NEAF	380250	WW TD Equip Sldge Dig Tnk	-	-	-
32	7E	NEAF	380300	WW TD Equip Sldge Dry/Filt	-	-	-
33	7E	NEAF	380350	WW TD Equip Sec Trmt Filt	-	-	-
34	7E	NEAF	380400	WW TD Equip Aux Effl Trmt	-	-	-
35	7E	NEAF	380500	WW TD Equip Chem Trmt Plt	-	-	-
36	7E	NEAF	380600	WW TD Equip Oth Disp	14,930	498	14,433
37	7E	NEAF	380625	WW TD Equip Gen Trmt	392,265	206,631	185,634
38	7E	NEAF	380650	WW TD Equip Influent Lift S	544,020	108,348	435,672
39	7E	NEAF	381000	WW Plant Sewers	-	-	-
40	7E	NEAF	382000	WW Outfall Sewer Lines	338,680	318,078	20,602
41	7E	NEAF	389100	WW Oth Plt & Misc Equip Int	10,382	346	10,036
42	7E	NEAF	389600	WW Other P/E - CPS - 7E	65,818	7,601	58,218
43							
44							
45			(continued)				
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47							
48	Workpapers and Supporting Documents						
49	RCN Study Work Papers						
50							
51							
50	\2015 Consolidated Northwest Valley Wastewater.xls						

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 2
Witness: Bourassa

Line No.	Business Unit	Business Unit	Account	Description	RCN Value [A]	RCN A/D [B]	RCNLD [C] = [A] - [B]	
1	Direct Assets (continued)							
2	7E	NEAF	390000	WW Office Furniture & Equip	$ -	$ -	$ -	
3	7E	NEAF	390200	WW Computers & Peripheral	-	-	-	
4	7E	NEAF	390300	WW Computer Software	-	-	-	
5	7E	NEAF	391000	WW Trans Equipment	-	-	-	
6	7E	NEAF	392000	WW Stores Equipment	-	-	-	
7	7E	NEAF	393000	WW Tool Shop & Garage Equip	-	-	-	
8	7E	NEAF	394000	WW Laboratory Equipment	-	-	-	
9	7E	NEAF	395000	WW Power Operated Equip	160,878	84,332	76,546	
10	7E	NEAF	396000	WW Communication Equip	131,522	131,522	-	
11	7E	NEAF	397000	WW Misc Equipment	26,954	19,088	7,866	
12	7E	NEAF	398000	WW Other Tangible Plant	-	-	-	
13								
14								
15								
16				Total Direct Assets	$ 74,439,493	$ 37,237,279	$ 37,202,214	Sum Lines [2-42] pg 1 +
17								Sum Lines [2-12] pg 2
18								
19								
20								
21					RCN Value	RCN A/D	RCNLD	
22			Corporate Plant		[A]	[B]	[C] = [A] - [B]	
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	$ 5,860,282	$ 2,117,531	$ 3,742,751	Sum Lines [23-36]
39								
40				Consolidated Northwest Valley Wastewater % Allocation	11.11%			
41								
42				Consolidated Northwest Valley Wastewater Allocation	$ 651,050	$ 235,248	$ 415,802	Line [38] * Line [40]
43								
44								
45								
46								
47								
48	Workpapers and Supporting Documents							
49	RCN Study Work Papers							
50	4-Factor							
51								
50	\2015 Consolidated Northwest Valley Wastewater.xls							

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 3
Witness: Bourassa

Line No.	Business Unit	Business Unit	Account	Description	RCN Value	RCN A/D	RCNLD
1			North West Valley Wastewater Plant		[A]	[B]	[C] = [A] - [B]
2	7H		304100	Struct & Imp SS (Corporate)	$ -	$ -	$ -
3	7H		304200	Struct & Imp P (Corporate)	2,604	87	2,517
4	7H		307000	Wells & Springs (Corporate)	-	-	-
5	7H		311200	Pump Equip Electric (Corporate)	26,673	8,335	18,338
6	7H		340200	Comp & Periph Equip (Corporate)	-	-	-
7	7H		340500	Other Office Equipment (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	Workpapers and Supporting Documents						
50	RCN Study Work Papers						
51							
50	\2015 Consolidated Northwest Valley Wastewater.xls						

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
RCN Detail of Plant Accounts

Exhibit
Schedule B-4
Page 4
Witness: Bourassa

Line No.	Business Unit	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 5
21								
22				Consolidated Northwest Valley Wastewater % Allocation	100.00%			
23								
24				Consolidated Northwest Valley Wastewater Allocation	$ 71,230,968	$ 57,685,377	$ 13,545,591	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 Lines [27-28]
30								
31				Consolidated Northwest Valley Wastewater % Allocation	9.35%			
32								
33				Consolidated Northwest Valley Wastewater Allocation	$ 206,895	$ 107,271	$ 99,624	Line [29] * Line [31]
34								
35								
36								
37				Direct	$ 74,439,493	$ 37,237,279	$ 37,202,214	
38				Corporate Plant Allocated	651,050	235,248	415,802	
39				NWV Plant Allocated	71,230,968	57,685,377	13,545,591	
40				6U Plant	206,895	107,271	99,624	
41				Total	$ 146,528,406	$ 95,265,175	$ 51,263,231	Sum Lines [37] Thru Line [40]
42								
43								
44								
45								
46	Workpapers and Supporting Documents				Recap Schedules			
47	RCN Study Work Papers				B-3			
48	4-Factor							
49								
50								
51								
50	\2015 Consolidated Northwest Valley Wastewater.xls							

Consolidated Northwest Valley 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) $	(234,645)
3	Required Bank Balances[1]		-
4	Material and Supplies Inventories[1]		3,624
5	Prepayments[1]		13,963
6			
7	Total Working Capital Allowance	$	(217,058)
8			
9			
10			
11	[1] Calculated using thirteen-month averages.		
12			
13			
14			
15	Agua Fria Materials And Supplies 13 Months	$ 6,341	
16			
17			
18	Agua Fria Wastewater Allocated via GMC- Factor to:		
19	Russell Ranch Wastewater	3.06% $	194
20	Verrado Wastewater	42.08%	2,668
21	Northeast Agua Fria (NEAF) Wastewater	54.86%	3,479
22		100.00% $	6,341
23			Sum Lines [19-21]
24			
25			
26	Agua Fria Materials Prepayments 13 Months	$ 15,829	
27			
28			
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			Sum Lines [30-32]
35			
36			

		Materials	Prepayments
37			
38	Sun City West	$ 145	$ 5,279
39	Northeast Agua Fria	3,479	8,684
40	Total	$ 3,624	$ 13,963
41			
42			
43	Supporting Schedules:	Recap Schedules:	
44	(a) B-6	B-1	
45			
46	Workpapers & Supporting Documents		
47	\ AZ 13mo TY Balance 12.31.2015.xlsx	\2015 Agua Fria Wastewater.xlsx	
48	\ Lead-Lag Workpapers	\2015 Sun City West Wastewater.xlsx	
49			
50	\2015 Consolidated Northwest Valley Wastewater.xls		

Consolidated Northwest Valley 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] * [F]
1	OPERATING EXPENSES						
2	Labor	$ 1,219,820	40.265	42.967	(2.702)	(0.007)	$ (9,031)
3	Purchased Water	4,246	40.265	-	40.265	0.110	468
4	Fuel & Power	582,725	40.265	41.035	(0.770)	(0.002)	(1,230)
5	Chemicals	323,166	40.265	15.750	24.515	0.067	21,705
6	Waste Disposal & Other Utilities	186,843	40.265	71.866	(31.601)	(0.087)	(16,177)
7	Intercompany Support	-	40.265	30.250	10.015	0.027	-
8	Corporate Allocations	296,011	40.265	30.250	10.015	0.027	8,122
9	Outside Services	156,837	40.265	66.413	(26.148)	(0.072)	(11,236)
10	Group Insurance & 401k	453,434	40.265	27.403	12.862	0.035	15,979
11	Regulatory Expense	123,330	40.265	-	40.265	0.110	13,605
12	Insurance Other Than Group	127,609	40.265	(15.375)	55.640	0.152	19,453
13	Customer Accounting	600,986	40.265	78.508	(38.243)	(0.105)	(62,969)
14	Rents	28,967	40.265	50.256	(9.991)	(0.027)	(793)
15	General Office Expense	129,906	40.265	68.959	(28.694)	(0.079)	(10,212)
16	Miscellaneous	92,422	40.265	8.619	31.646	0.087	8,013
17	Maintenance Expense	435,318	40.265	(20.601)	60.866	0.167	$ 72,592
18							
19							
20	TAXES						
21	General Taxes-Property	$ 539,384	40.265	189.250	(148.985)	(0.408)	$ (220,165)
22	General Taxes - Payroll	102,542	40.265	42.113	(1.848)	(0.005)	(519)
23	General Taxes-Other		40.265	-	40.265	0.110	-
24	Income Tax	949,974	40.265	36.500	3.765	0.010	9,799
25							
26	Interest Expense	$ 768,172	40.265	74.500	(34.235)	(0.094)	$ (72,050)
27							
28							
29							
30							
31	WORKING CASH REQUIREMENT	$ 7,121,694					$ (234,645)
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 Consolidated Northwest Valley Wastewater.xls						
50							

C Schedule
NW Valley WW

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Adjusted Test Year Income Statement

Exhibit
Schedule C-1
Page 1
Witness: Murrey

Line No.		[A] Test Year Book Results (a)	[B] Total Pro Forma Adjustments (a)	[C] Test Year Adjusted Results (a)	[D] Proposed Rate Increase (a)	[E] Adjusted with Rate Increase (a)
1	**Revenues**					
2	Revenues	$ 10,470,765	$ 35,000	$ 10,505,765	$ 1,690,111	$ 12,195,876
3	Other Revenues	194	-	194	-	194
4	**Total Revenues**	$ 10,470,958	$ 35,000	$ 10,505,959	$ 1,690,111	$ 12,196,069
5						
6	**Operating Expenses**					
7	Labor	$ 1,314,646	$ (94,826)	$ 1,219,820	$ -	$ 1,219,820
8	Purchased Water	4,224	22	4,246	-	4,246
9	Fuel & Power	552,518	30,207	582,725	-	582,725
10	Chemicals	313,834	9,332	323,166	-	323,166
11	Waste Disposal	186,843	-	186,843	-	186,843
12	Intercompany Support Services	-	-	-	-	-
13	Corporate Allocation	321,690	(25,678)	296,011	-	296,011
14	Outside Services	156,505	333	156,837	-	156,837
15	Group Insurance	267,149	186,285	453,434	-	453,434
16	Pensions	-	-	-	-	-
17	Regulatory Expense	3,962	119,368	123,330	-	123,330
18	Insurance Other Than Group	141,734	(14,125)	127,609	4,281	131,890
19	Customer Accounting	596,178	4,808	600,986	1,437	602,423
20	Rents	28,967	-	28,967	-	28,967
21	General Office Expense	153,844	(23,939)	129,906	-	129,906
22	Miscellaneous	54,862	37,560	92,422	-	92,422
23	Maintenance Expense	425,350	9,968	435,318	-	435,318
24	Depreciation & Amortization	2,740,627	753,493	3,494,119	-	3,494,119
25	General Taxes-Property	459,393	49,337	508,730	30,654	539,384
26	General Taxes-Other	139,453	(36,910)	102,542	-	102,542
27	Income Taxes	748,259	(420,587)	327,672	622,302	949,974
28						
29	**Total Operating Expenses**	$ 8,610,038	$ 584,648	$ 9,194,685	$ 658,674	$ 9,853,359
30	**Utility Operating Income**	$ 1,860,921	$ (549,647)	$ 1,311,273	$ 1,031,437	$ 2,342,710
31	**Other Income & Deductions**					
32	Other Income & Deductions	$ 453	$ -	$ 453	$ -	$ 453
33	Interest Expense	810,328	(42,156)	768,172	-	768,172
34	Other Expense	(86,388)	-	(86,388)	-	(86,388)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 724,393	$ (42,156)	$ 682,237	$ -	$ 682,237
37	**Net Profit / (Loss)**	$ 1,136,528	$ (507,491)	$ 629,037	$ 1,031,437	$ 1,660,474
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 Consolidated Northwest Valley Wastewater.xls					

Consolidated Northwest Valley 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	$ 10,470,765	$ 31,709	$ -	$ -	$ -	$ -	$ 3,291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	194	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenues**	$ 10,470,958	$ 31,709	$ -	$ -	$ -	$ -	$ 3,291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5																
6	**Operating Expenses**															
7	Labor	$ 1,314,646	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (82,132)	$ -	$ (12,695)	$ -	$ -	$ -	$ -
8	Purchased Water	4,224	-	-	-	-	-	22	-	-	-	-	-	-	-	-
9	Fuel & Power	552,518	-	-	-	-	-	6,537	-	-	23,670	-	-	-	-	-
10	Chemicals	313,834	-	-	-	-	-	3,562	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	186,843	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	321,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Outside Services	156,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Group Insurance	267,149	-	-	-	-	-	-	-	186,285	-	-	-	-	-	-
16	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Regulatory Expense	3,962	-	-	-	-	-	-	-	-	-	-	-	-	119,949	(581)
18	Insurance Other Than Group	141,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounting	596,178	-	-	-	-	(19,470)	7,893	-	-	-	-	2,933	8,860	-	-
20	Rents	28,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	General Office Expense	153,844	-	-	-	-	-	-	(24,909)	-	-	-	-	-	-	-
22	Miscellaneous	54,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Maintenance Expense	425,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Depreciation & Amortization	2,740,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Taxes-Property	459,393	-	49,337	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	139,453	-	-	-	-	-	-	-	(36,910)	-	-	-	-	-	-
27	Income Taxes	748,259	-	-	(420,587)	-	-	-	-	-	-	-	-	-	-	-
28																
29	**Total Operating Expenses**	$ 8,610,038	$ -	$ 49,337	$ (420,587)	$ -	$ (19,470)	$ 18,015	$ (24,909)	$ 67,243	$ 23,670	$ (12,695)	$ 2,933	$ 8,860	$ 119,949	$ (581)
30	**Utility Operating Income**	$ 1,860,921	$ 31,709	$ (49,337)	$ 420,587	$ -	$ 19,470	$ (14,723)	$ 24,909	$ (67,243)	$ (23,670)	$ 12,695	$ (2,933)	$ (8,860)	$ (119,949)	$ 581
31	**Other Income & Deductions**															
32	Other Income & Deductions	$ 453	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Interest Expense	810,328	-	-	-	(42,156)	-	-	-	-	-	-	-	-	-	-
34	Other Expense	(86,388)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total Other Income & Deductions**	$ 724,393	$ -	$ -	$ -	$ (42,156)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	**Net Profit / (Loss)**	$ 1,136,528	$ 31,709	$ (49,337)	$ 420,587	$ 42,156	$ 19,470	$ (14,723)	$ 24,909	$ (67,243)	$ (23,670)	$ 12,695	$ (2,933)	$ (8,860)	$ (119,949)	$ 581
38																
39																
40																
41																
42																
43																
44	Supporting Schedules:															
45	(a) E-6															
46	Workpapers & Supporting Documents:															
47																
48																
49																
50	\2015 Consolidated Northwest Valley Wastewater.xls															

Recap Schedules:
C-1

Consolidated Northwest Valley 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 -N/A- Intentionally Left Blank	Page 22 [T] ADJ SLM-IS19 -N/A- Intentionally Left Blank	Page 23 [U] ADJ SMM-IS20 Annualize Depreciation Expense on NWVRTF Plant	Page 24 [V] ADJ SMM-IS21 Annualize Depreciation Expense on 6U	Page 25 [W] ADJ SMM-IS22 Annualize Amortization of CIAC	Page 26 [X] ADJ SMM-IS23 Depreciation on Post Test Year Plant	Page 27 [Y] ADJ SMM-IS24 Depreciation on 2017 Post Test Year Plant - 6 Months	Page 28 [Z] ADJ SMM-IS25 Corporate Allocations	Page 29 [AA] ADJ SMM-IS26 -N/A- Intentionally Left Blank	Page 30 [AB] ADJ SMM-IS27 -N/A- Intentionally Left Blank
1	**Revenues**													
2	Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
4	**Total Revenues**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5														
6	**Operating Expenses**													
7	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Fuel & Power	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Corporate Allocation	-	-	-	-	-	-	-	-	-	-	(26,146)	-	-
14	Outside Services	(588)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(1,363,301)	(676)	-	-	1,661,219	29,690	(186,578)	420,211	134,397	-	-	-
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	-	-	-	-
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
28														
29	**Total Operating Expenses**	$ (588)	$ (1,363,301)	$ (676)	$ -	$ -	$ 1,661,219	$ 29,690	$ (186,578)	$ 420,211	$ 134,397	$ (26,146)	$ -	$ -
30	**Utility Operating Income**	$ 588	$ 1,363,301	$ 676	$ -	$ -	$ (1,661,219)	$ (29,690)	$ 186,578	$ (420,211)	$ (134,397)	$ 26,146	$ -	$ -
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)**	$ 588	$ 1,363,301	$ 676	$ -	$ -	$ (1,661,219)	$ (29,690)	$ 186,578	$ (420,211)	$ (134,397)	$ 26,146	$ -	$ -
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46	Workpapers & Supporting Documents:													
47														
48														
49														
50	\2015 Consolidated Northwest Valley Wa:													

Recap Schedules:
C-1

Consolidated Northwest Valley 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 -N/A- 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 -N/A- 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 -N/A- Intentionally Left Blank	Page 39 [AK] ADJ SMM-IS36 Insurance Other Than Group	[AL] Sum [B-AK] Total Pro Forma Adjustments	[AM] Sum [A] + [AL] Test Year Adjusted Results	[AN] Proposed Rate Increase	[AO] Sum [AM] + [AN] Adjusted Rate Increase
1	**Revenues**													
2	Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000	$ 10,505,765	$ 1,690,111	$ 12,195,876
3	Other Revenues	-	-	-	-	-	-	-	-	-	-	194		194
4	**Total Revenues**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000	$ 10,505,959	$ 1,690,111	$ 12,196,069
5														
6	**Operating Expenses**													
7	Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (94,826)	$ 1,219,820		$ 1,219,820
8	Purchased Water	-	-	-	-	-	-	-	-	-	22	4,246		4,246
9	Fuel & Power	-	-	-	-	-	-	-	-	-	30,207	582,725		582,725
10	Chemicals	-	5,769	-	-	-	-	-	-	-	9,332	323,166		323,166
11	Waste Disposal and Other Utilities	-	-	-	-	-	-	-	-	-	-	186,843		186,843
12	Intercompany Support Services	-	-	-	-	-	-	-	-	-	-	-		-
13	Corporate Allocation	-	467	-	-	-	-	-	-	-	(25,678)	296,011		296,011
14	Outside Services	-	920	-	-	-	-	-	-	-	333	156,837		156,837
15	Group Insurance	-	-	-	-	-	-	-	-	-	186,285	453,434		453,434
16	Pensions	-	-	-	-	-	-	-	-	-	-	-		-
17	Regulatory Expense	-	-	-	-	-	-	-	-	-	119,368	123,330		123,330
18	Insurance Other Than Group	-	-	-	-	-	-	-	-	(14,125)	(14,125)	127,609	4,281	131,890
19	Customer Accounting	-	499	-	-	-	4,092	-	-	-	4,808	600,986	1,437	602,423
20	Rents	-	-	-	-	-	-	-	-	-	-	28,967		28,967
21	General Office Expense	-	971	-	-	-	-	-	-	-	(23,939)	129,906		129,906
22	Miscellaneous	-	976	-	36,584	-	-	-	-	-	37,560	92,422		92,422
23	Maintenance Expense	-	6,668	3,300	-	-	-	-	-	-	9,968	435,318		435,318
24	Depreciation & Amortization	-	-	-	-	-	-	58,532	-	-	753,493	3,494,119		3,494,119
25	General Taxes-Property	-	-	-	-	-	-	-	-	-	49,337	508,730	30,654	539,384
26	General Taxes-Other	-	-	-	-	-	-	-	-	-	(36,910)	102,542		102,542
27	Income Taxes	-	-	-	-	-	-	-	-	-	(420,587)	327,672	622,302	949,974
28														
29	**Total Operating Expenses**	$ -	$ 16,271	$ 3,300	$ 36,584	$ -	$ 4,092	$ 58,532	$ -	$ (14,125)	$ 584,648	$ 9,194,685	$ 658,674	$ 9,853,359
30	**Utility Operating Income**	$ -	$ (16,271)	$ (3,300)	$ (36,584)	$ -	$ (4,092)	$ (58,532)	$ -	$ 14,125	$ (549,647)	$ 1,311,273	$ 1,031,437	$ 2,342,710
31	**Other Income & Deductions**													
32	Other Income & Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 453		$ 453
33	Interest Expense	-	-	-	-	-	-	-	-	-	(42,156)	768,172		768,172
34	Other Expense	-	-	-	-	-	-	-	-	-	-	(86,388)		(86,388)
35	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-		-
36	**Total Other Income & Deductions**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (42,156)	$ 682,237	$ -	$ 682,237
37	**Net Profit / (Loss)**	$ -	$ (16,271)	$ (3,300)	$ (36,584)	$ -	$ (4,092)	$ (58,532)	$ -	$ 14,125	$ (507,491)	$ 629,037	$ 1,031,437	$ 1,660,474
38														
39														
40														
41														
42														
43														
44	Supporting Schedules:													
45	(a) E-6													
46	Workpapers & Supporting Documents:													
47														
48														
49														
50	\2015 Consolidated Northwest Valley Wa:													

Recap Schedules:
C-1

Consolidated Northwest Valley 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		$ 90,900		
9		4365	Unbilled Metered Water-Commercial			$ -	
10		4369	Unbilled Wastewater - Commercial			$ (760)	
11		4393	Unbilled Metered Water - Irrigation				$ -
12							
13	Net Unbilled Revenues			Sum Lines[7] thru [11]	$ 90,900	$ (760)	$ -
14							
15							
16							
17	Subtotal - Credit Balance is an Increase to Revenue on Books					Sum Line[13]	$ 90,139
18							
19	Test Year Adjusted Balance						$ -
20							
21	Increase/(Decrease) in Unbilled Revenues on Schedule C-2					Line[17]+Line[19]	$ 90,139
22							
23	Adjustment to Revenue and/or Expense - Agua Fria Wastewater						$ 90,139
24							
25							
26			Agua Fria Wastewater Allocated via WW 3 - Factor to:				
27			Russell Ranch Wastewater	4.7887%		Line[23]*3-Factor	$ 4,316
28							
29			Verrado Wastewater	52.6004%		Line[23]*3-Factor	$ 47,414
30							
31		A	Northeast Agua Fria (NEAF) Wastewater	42.6109%		Line[23]*3-Factor	$ 38,409
32							$ 90,139
33							
34			**Consolidated Northwest Valley Wastewater**				
35		A	**Northeast Agua Fria (NEAF) Wastewater**				**$ 38,409**
36		\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**				**$ (6,701)**
37						**Adjustment**	**$ 31,709**
38							
39							
40							
41							
42							
43							
44							
45							
46	Workpapers & Supporting Documents:						
47	(a) 2015 Agua Fria Wastewater.xlsx						
48	2015 Sun City West Wastewater.xlsx						
49	4-Factor						
50	\2015 Consolidated Northwest Valley Wastewater.xls						

Consolidated Northwest Valley 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)	$ 10,505,959	$ 10,505,959
7	Adjusted Revenues in Year Ended December 2015		10,505,959	10,505,959
8	Proposed Revenues		10,505,959	12,196,069
9	Average of Three Year's of Revenue	Avg Lines[6] thru [8]	$ 10,505,959	$ 11,069,329
10	Average of Three Year's of Revenue, times 2	Line[9] * 2	$21,011,917	$22,138,658
11	Add:			
12	Construction Work in Progress at 10%	(a)	183,464	183,464
13	Deduct:			
14	Net Book Value of Transportation Equipment		$ -	$ -
15				
16	Full Cash Value	Sum Lines[10] thru [12] less Line[14]	$ 21,195,381	$ 22,322,121
17	Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		18.0%	18.0%
18	Assessed Value	Line[16]*Line[17]	$ 3,815,169	$ 4,017,982
19	Property Tax Rate	(c)	13.33%	13.42%
20				
21	Property Tax	Line[18]*Line[19]	508,730	539,384
22	Tax on Parcels		-	-
23				
24	Adjusted Test Year Property Taxes at Present Rates (Line 21+Line 22, Col [A])	Line[21]+Line[22]	$ 508,730	
25	Adjusted Test Year Property Taxes,		459,393	
26	Adjustment to Revenue and/or Expense (To Sch C-2)	Line[24] - Line[25]	$ 49,337	
27				
28	Adjusted Test Year Property Taxes at Proposed Rates (Line 21+Line 22, Col [B])			Sum Lines[21] thru [27] $ 539,384
29	Adjusted Test Year Property Taxes at Present Rates (Line 24, Col [A])			Line[24] Col [A] 508,730
30	Additional Property Taxes on Proposed Revenues (To Sch C-2)			Line[28] - Line[29] $ 30,654
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])			$ 30,654
37				
38	Increase in Revenue Requirement (From Sch. A1)			$ 1,690,111
39				
40	Increase in Property Tax Per Dollar Increase in Revenue (Line 36/Line 38)			1.81%
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 Consolidated Northwest Valley 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%
/lohave 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%

/orkpapers:
-Factor.xlsx

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS3

Exhibit
Schedule C-2
Page 6
Witness: Murrey

Line No.							
1							
2							
3					Test Year Adjusted		Adjusted with Rate
4	Federal and State Income Taxes				Results		Increase
5							
6							
7	Operating Income Before Inc. Taxes			(a)	$ 1,638,946		$ 3,292,685
8	Interest Expense			(a)	768,172		768,172
9	Arizona Taxable Income			Line[7] - Line[8]	$ 870,774		$ 2,524,513
10							
11	Less Arizona Income Tax	5.500%		Line[9]*5.500%	$ 47,893		$ 138,848
12							
13							
14	Federal Income Before Taxes			Line[9]	$ 870,774		$ 2,524,513
15	Less Arizona Income Taxes			Line[11]	47,893		138,848
16	Federal Taxable Income			Line[14] - Line[15]	$ 822,881		$ 2,385,665
17							
18	FEDERAL INCOME TAXES:						
19							
20							
21							
22							
23							
24							
25	Federal Income Taxes	34.000%		Line[16]*34.000%	$ 279,780		$ 811,126
26							
27							
28	Total Income Tax			Line[15]+Line[25]	$ 327,672		$ 949,974
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)	$ 748,259		
38	Increase in Income Taxes			Line[28] - Line[37]	$ (420,587)		
39							
40	Adjustment to Revenues and/or Expense			Line[38]	$ (420,587)		
41							
42	Test Year Income Taxes,					Line[28]	$ 327,672
43	Increase in Income Taxes					Line[28] - Line[42]	622,302
44							
45	Adjustment to Revenue and/or Expense					Line[43]	$ 622,302
46							
47							
48	Workpapers & Supporting Documents:						
49	(a) Schc2						
50	\2015 Consolidated Northwest Valley Wastewater.xls						

Consolidated Northwest Valley 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)	$ 31,742,632
7	Weighted Cost of Debt from Schedule D-1			(c)	2.42%
8	Synchronized Interest Expense			Line[6]*Line[7]	$ 768,172
9					
10	Test Year Interest Expense	$ 810,328		(b)	
11					
12	Adjusted Test Year Interest Expense			Line[10]	$ 810,328
13					
14	Increase/(Decrease) in Interest Expense			Line[8] - Line[12]	$ (42,156)
15					
16	Adjustment to Revenue and/or Expense			Line[14]	$ (42,156)
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	Workpapers & Supporting Documents:				
47	(a) Schb1				
48	(b) Schc2				
49	(c) Schd1				
50	\2015 Consolidated Northwest Valley Wastewater.xls				

Consolidated Northwest Valley 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 recoveries				
4	by month for the district.				
5					
6					
7					
8					
9					
10	Allocated Bad Debt in Account 5610	Northeast Agua Fria (NEAF) Wastewater	(a)	$	4,277
11					
12	Actual Bad Debt Write-Offs (b)				
13	Jan-15			$	604
14	Feb-15				164
15	Mar-15				372
16	Apr-15				-
17	May-15				336
18	Jun-15				445
19	Jul-15				1,313
20	Aug-15				478
21	Sep-15				159
22	Oct-15				233
23	Nov-15				323
24	Dec-15				627
25			Sum Line[13] thru [24]	$	5,055
26					
27					
28	Increase/(Decrease) in Bad Debt Expense		Line[25] - Line[10]	$	778
29					
30	Adjustment to Revenue and/or Expense - Northeast Agua Fria (NEAF) Wastewater			$	778
31					
32					
33					
34		**Consolidated Northwest Valley Wastewater**			
35		**Northeast Agua Fria (NEAF) Wastewater**		**$**	**778**
36	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$**	**(20,248)**
37			**Adjustment**	**$**	**(19,470)**
38					
39					
40					
41					
42					
43					
44					
45					
46	Workpapers & Supporting Documents:				
47	(a) Sch E-6				
48	(b) \Bad Debt Writeoffs and Recoveries 2015.xls				
49	2015 Sun City West Wastewater.xlsx				
50	\2015 Consolidated Northwest Valley Wastewater.xls				

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS6

Exhibit
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Line No.

1 Annualization of Customers

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

Line		[A] Residential	[B] Commercial	[C] Other Revenue		[D] = [A] + [B] +[C] Total
4						
5						
6	Test Year Revenues per General Ledger	$ 5,643,070	$ 252,848	$ 135	(a)	$ 5,896,052
7	Unbilled Revenues	90,900	(760)	0	(a)	$ 90,139
8	Unbilled Revenues	$ 5,733,970	$ 252,087	$ 135	Line[6] + Line[7]	5,986,192
9	Pro Forma Revenues at current rates per Billing Determinants	5,798,117	252,793	135	(b)	$ 6,051,044
10	Increase/(Decrease) to Test Year Revenues - Agua Fria WW	$ 64,147	$ 706	$ -	Line[9] - Line[8]	$ 64,853
11						

Line		Agua Fria Wastewater Allocated to:	[A] TY Revenues	[B] Pro Forma Rev		[C] = [A] + [B] Adjustment
12						
13						
14		Russell Ranch Wastewater	$ 180,551	$ 176,768		$ (3,784)
15		Verrado Wastewater	$ 2,575,470	$ 2,688,190		$ 112,720
16	A	Northeast Agua Fria (NEAF) WW	$ 3,230,170	$ 3,186,087		$ (44,083)
17			$ 5,986,192	$ 6,051,044	Line[14]+Line[15]+Line[16]	$ 64,853
18						
19						
20		**Consolidated Northwest Valley Wastewater**				
21	A	**Northeast Agua Fria (NEAF) Wastewater**				**$ (44,083)**
22	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**				**$ 47,375**
23					**Adjustment**	**$ 3,291**
24						

Line			[A] Purchased Water	[B] Fuel & Power	[C] Chemicals	[D] Other Customer Accounting		[E] = [A] + [B] + [C] + [D] Total	
25									
26	Increase / (Decrease) in Operating Expenses:								
27		Agua Fria Wastewater:							
28		Test Year Adjusted Expense from Sch C-2	$ 867	$ 253,838	$ 98,262	$ 223,179			
29		Average Customers (from Sch E7) times 12 bills	82,847	82,847	82,847	82,847			
30		Cost per Customer	$ 0.010	$ 3.064	$ 1.186	$ 2.694	Line[28] / Line[29]		
31									
32		Customer Growth	3,841	3,841	3,841	3,841			
33		Additional Expense - Agua Fria Wastewater	$ 40	$ 11,769	$ 4,556	$ 10,347	Line[30] * Line[32]	$ 26,712	Sum Line [33
34									
35		Agua Fria Wastewater Allocated via GMC to:							
36								Adjustment	
37		Russell Ranch Wastewater 3.0577%	$ 1	$ 360	$ 139	$ 316		$ 817	
38		Verrado Wastewater 42.0794%	$ 17	$ 4,952	$ 1,917	$ 4,354		$ 11,241	
39	A	Northeast Agua Fria (NEAF) WW 54.8629%	$ 22	$ 6,457	$ 2,499	$ 5,677		$ 14,655	
40			$ 40	$ 11,769	$ 4,556	$ 10,347	Line[37 through 39]	$ 26,712	Sum Line [40]
41									
42		**Consolidated Northwest Valley Wastewater**							
43	A	**Northeast Agua Fria (NEAF) Wastewater**	**$ 22**	**$ 6,457**	**$ 2,499**	**$ 5,677**		**$ 14,655**	
44	Sun City West Wastewater Sch A-F	**Sun City West Wastewater**	**$ 0**	**$ 80**	**$ 1,063**	**$ 2,216**		**$ 3,360**	
45		**Adjustment**	**$ 22**	**$ 6,537**	**$ 3,562**	**$ 7,893**		**$ 18,015**	
46									

47 Workpapers & Supporting Documents:

48 \Revenue Annualization Decision Number 74881 (a) \Agua Fria Deconsolidated Income Statement (Sch e6).xlsx \Russell Ranch Wastewater H Schedule 2015.xlsx
49 \2015 Agua Fria Wastewater.xlsx \2015 Sun City West Wastewater.xlsx \Verrado Wastewater H Schedule 2015.xlsx
50 \2015 Consolidated Northwest Valley Wastewater.xls \NEAF Wastewater H Schedule 2015.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS7

Exhibit
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Line No.

4 Removal of General Disallowable items

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

Line No.	GL Account Number	Account Description	[A] Direct Expense	[B] Other Allocated Expense	[C] Corporate Expense	[D]=[A] + [B] + [C] Total Test Year Expense
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)
19	Increase/(Decrease) in General Office Expense - Agua Fria Wastewater				Sum Lines[12] thru [15]	(16,519)
21	Adjustment to Revenue and/or Expense - Agua Fria Wastewater					$ (16,519)

		Agua Fria Wastewater Allocated via WW 3 - Factor to:			
25		Russell Ranch Wastewater	4.7887%	Line[21]*3-Factor	$ (791)
27		Verrado Wastewater	52.6004%	Line[21]*3-Factor	$ (8,689)
29	A	Northeast Agua Fria (NEAF) Wastewater	42.6109%	Line[21]*3-Factor	$ (7,039)
30					$ (16,519)

		Consolidated Northwest Valley Wastewater		
33	A	**Northeast Agua Fria (NEAF) Wastewater**		**$ (7,039)**
34	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ (17,870)**
35			**Adjustment**	**$ (24,909)**

44 Workpapers & Supporting Documents:

46 7A AZ Corp 5642, 5670,5671,5672 Disallowable Items 2015 GL Extract.xlsx
47 \2015 Agua Fria Wastewater.xlsx
48 \2015 Sun City West Wastewater.xlsx
49 \2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS8

Exhibit
Schedule C-2
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Line No.

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

2

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

4

5

Line No.		[A] 7G & 7A *	[B] 7H **	Total				Sun City West
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**					$ 782,168	E6 Line [12] Col [A] to [C]	
12	**Increase/(Decrease) in Labor Expense - Agua Fria Wastewater**							Line[9] - Line[11] $ 7,090
13		[C]	[D] = [C] * line [10]	[E] = Line [10] NEAF Only	[D] + [E] = [F]	[G]		[F] - [G]
14	**Agua Fria Wastewater Allocated via WW 3 - Factor to:**		7A & 7G	7H	Total	G/L (Sch E6 line 12)		Adjustment
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]	$ (87,908) $ 5,776
18	*** Payroll file Column [43] - Column [25]**		$ 698,737	$ 90,520	$ 789,257	$ 782,168		$ 7,090
19	**** Payroll file Column [25]**							
20	Group Insurance and Other Benefits per Payroll Model (a)	[A]	[B]					
21		7G & 7A ***	7H ****	Total				
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					$ 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
28		[C]	[D] = [C] * line [25]	[E] = Line [25] NEAF Only	[D] + [E] = [F]	[G]		[F] - [G]
29	Agua Fria Wastewater Allocated via WW 3 - Factor to:		7A & 7G	7H	Total	G/l (Sch E6 line 12)	Sun City West	Adjustment
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]	$ 162,174 $ 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]							
35	**Payroll Taxes as calculated per the Payroll Model (a)**	[A]	[B]					
36		7G & 7A *****	7H ******	Total				
37	**Taxes**	$ 47,506	$ 6,729	$ 54,235		$ 54,235	Line[32]+Line[33]	
38								
39	**Fully Allocated Payroll Tax Expense per General Ledger**					$ 46,306	E6 Account 5235	
40	**Increase/(Decrease) in Other Payroll Expense - Agua Fria Wastewater**							Line[32] - Line[34] $ 7,929
41		[C]	[D] = [C] * line [37]	[E] = Line [37] NEAF Only	[D] + [E] = [F]	[G]		[F] - [G]
42	**Agua Fria Wastewater Allocated via WW 3 - Factor to:**		7A & 7G	7H	Total	G/l (Sch E6 line 12)	Sun City West	Adjustment
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	$ (44,150) $ 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
53							Verrado Wastewater	Line[15]+Line[28]+Line[39] $ 43,121
54	Workpapers & Supporting Documents:						Northeast Agua Fria (NEAF) Wastewater	Line[16]+Line[29]+Line[40] $ 30,116 $ 37,127
55	(a) Payroll, Benefits & Taxes_ TY2015.xlsx						Sun City West	NEAF Total $ 84,174
56	Sche6						[illegible]	[illegible]
57	\2015 Sun City West Wastewater.xlsx						[illegible]	[illegible]
58	\Agua Fria Deconsolidated Income Statement (Sch e6).xlsx						[illegible]	[illegible]
59	\2015 Consolidated Northwest Valley Wastewater.xls						[illegible]	[illegible]

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

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

LINE/ COL 39 40 41 42 43 44 45 46 47 48

Benefit Summary FINAL ALLOCATED

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

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS9

Line No.

Business Unit | 7G | Agua Fria Wastewater

Purchased Power

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

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

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

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

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

	Consolidated Northwest Valley Wastewater		
A	**Northeast Agua Fria (NEAF) Wastewater**		**$ 5,011**
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ 18,660**
		Adjustment	**$ 23,670**

Workpapers & Supporting Documents:
\Purchased Power, Chemicals, Water, Waste Disposal Adjustments.xlsx
\2015 Agua Fria Wastewater.xlsx
\2015 Sun City West Wastewater.xlsx
\2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM-IS10

Exhibit
Schedule C-2
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Witness: Murrey

Line No.									
1									
2	Business Unit	7G	Agua Fria Wastewater	Arizona Allocation of USA	81.10%				
3									
4	Removal of 10% of Performance Based Compensation								
5									
6	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								
7	employee.								
8				[A]	[B]	[C] = [A] + [B]			[D] = [C] * -0.10
9					Allocation Factor	Performance Based Compensation Expense			Minus 10%
10			Direct Performance Based Compensation Expense			$ 14,047			(1,405)
11									
12		7A	Arizona Performance Based Compensation Expense	$ 1,032,246	5.66%	58,430			(5,843)
13		6U	EPCOR Water USA Performance Based Compensation Expense	$ 218,631	4.59%	10,036			(1,004)
14		7H	NWVRTF Performance Based Compensation Expense	$ 20,303	19.21%	3,900			(390)
15									
16									
17	Total Performance Based Compensation					$ 86,414	Sum Lines[11] thru [15]		(8,641)
18									
19									
20									
21									
22	Total Increase/(Decrease) to Labor - Agua Fria Wastewater							Line [17]	$ (8,641)
23									
24	Adjustment to Revenue and/or Expense - Agua Fria Wastewater							Line [22]	$ (8,641)
25									
26									
27				Agua Fria Wastewater Allocated via WW 3 - Factor to:			NWVRTF		
28			Lines[11][12][13]*4.7887% + Line[14]*0.00%	Russell Ranch Wastewater		4.7887%			$ (395)
29									
30			Lines[11][12][13]*52.6004% + Line[14]*0.00%	Verrado Wastewater		52.6004%			$ (4,340)
31									
32			Lines[11][12][13]*42.6109% + Line[14]*100% A	Northeast Agua Fria (NEAF) Wastewater		42.6109%	100%		$ (3,906)
33									$ (8,641)
34									
35				**Consolidated Northwest Valley Wastewater**					
36			A	**Northeast Agua Fria (NEAF) Wastewater**					**$ (3,906)**
37			\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**					**$ (8,789)**
38								**Adjustment**	**$ (12,695)**
39									
40									
41									
42									
43									
44	Workpapers & Supporting Documents:								
45	Payroll, Benefits & Taxes_TY 2015.xlsx								
46	2015 Sun City West Wastewater.xlsx								
47	2015 Sun City West Wastewater.xlsx								
48									
49	\2015 Consolidated Northwest Valley Wastewater.xls								
50									

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%	42,353	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2266%	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%	8,844	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	5.1813%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							1.3210%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							0.7252%
16																		1.6508%
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant In Service	Arizona Allocation	General Metered Customers	New Mexico Allocation	Salaries & Wages	New Mexico Allocation	Direct O&M (Excluding Labor)	New Mexico Allocation	4-Factor Allocation							
20																		
21																		
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%							
25													WW Factor	25.0654%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%		WW Factor	32.1076%				
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1599%	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

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS11

Exhibit
Schedule C-2
Page 14
Witness: Boizelle

Line No.

1
2 Business Unit | 7G | Agua Fria Wastewater
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 the last 2
7 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 5612 (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 - Agua Fria Wastewater Line[23] $ 1,047
26
27
28 Agua Fria Wastewater Allocated via General Metered Customers to:

29	Russell Ranch Wastewater	3.0577%	Line[25]*GMC Factor%	$ 32
30	Verrado Wastewater	42.0794%	Line[25]*GMC Factor%	$ 440
31 A	Northeast Agua Fria (NEAF) Wastewater	54.8629%	Line[25]*GMC Factor%	$ 574
32				$ 1,047

33
34 **Consolidated Northwest Valley Wastewater**
35 A **Northeast Agua Fria (NEAF) Wastewater** **$ 574**
36 \2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater** **$ 2,359**
37 **Adjustment** **$ 2,933**
38
39
40
41
42
43
44 Workpapers & Supporting Documents:
45 \2015 Sun City West Wastewater.xlsx
46 (a) \2015 Agua Fria Wastewater.xlsx
47 4-Factor
48
49 \2015 Consolidated Northwest Valley Wastewater.xls
50

Consolidated Northwest Valley 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 | 7G | Agua Fria Wastewater
3
4 Customer Care and Billing Services
5
6 Customer Care and Billing charges are costs associated with Third Party Billing, Call Centers, and Work Order Management. Costs billed to the Company are on a per bill per month
7 basis. This adjustment includes adjustment for inflation based on the CPI through 2017.
8
9
10
11 Consumer Price Index - Phoenix Urban Consumers

Year	Annual Index	Increase	Average Increase	
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%		

17
18 C.U.S. Charges per Schedule E6, acct 5611 Columns [A] to [C] $ 150,175 (a)
19
20 CPI Adjustment 2016 $ 1,528 Line[18]*1%
21 Adjusted 2016 Expense $ 151,702 Sum Line[18-20]
22
23 CPI Adjustment 2017 $ 1,543 Line[21]*1%
24 Adjusted 2017 Expense $ 153,246 Sum Line[21-23]
25
26 Total Increase/(Decrease) to C.U.S Charges - Agua Fria Wastewater Line[20]+Line[23] $ 3,071
27
28 Adjustment to Revenue and/or Expense - Agua Fria Wastewater $ 3,071
29
30
31 Agua Fria Wastewater Allocated via General Metered Customers to:
32 Russell Ranch Wastewater 3.0577% Line [35] * 3.0577% $ 94
33
34 Verrado Wastewater 42.0794% Line[35] * 42.0794% $ 1,292
35
36 A Northeast Agua Fria (NEAF) Wastewater 54.8629% Line[35] * 54.8629% $ 1,685
37 $ 3,071
38
39
40 **Consolidated Northwest Valley Wastewater**
41 A **Northeast Agua Fria (NEAF) Wastewater** **$ 1,685**
42 \2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater** **$ 7,175**
43 **Adjustment** **$ 8,860**
44
45
46 Workpapers & Supporting Documents:
47 \2015 Sun City West Wastewater.xlsx
48 \2015 Agua Fria Wastewater.xlsm
49
50 \2015 Consolidated Northwest Valley Wastewater.xls

Line No.

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

	Agua Fria Wastewater Allocated	[A] Direct	[B] Amort Period	[C]=[A]/[B] Adjustment
28				
29	Russell Ranch Wastewater	$ 18,937	3	$ 6,312
30				
31	Verrado Wastewater	$ 194,999	3	$ 65,000
32				
33 A	Northeast Agua Fria (NEAF) Wastewater	$ 121,562	3	$ 40,521
34		$ 335,498		$ 111,833

35
36

37	**Consolidated Northwest Valley Wastewater**		
38 A	**Northeast Agua Fria (NEAF) Wastewater**		**$ 40,521**
39 \2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ 79,428**
40		**Adjustment**	**$ 119,949**

41
42
43
44 Workpapers & Supporting Documents:
45 (a) Rate Case Expense 2015 Test Year.xlsx
46
47
48
49 \2015 Consolidated Northwest Valley 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	$ 12,181		$ 48,028		$ 60,188	4.61%	85.38%	92.56%
Sun City Wastwater	$ -		$ 288,267		$ 288,267	27.64%		
Sun City West Wastewater	$ -		$ 238,285		$ 238,285	22.85%		
	$ 114,224	[3]	$ 1,042,900	[4]	$ 1,157,124	100.00%	100.00%	
					$ -			

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

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

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

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.5967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
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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	4.2256%	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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9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		

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

WW Factor	25.0654%	
WW Factor	32.1076%	

43 North West Valley Plant Allocation

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

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

Consolidated Northwest Valley 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 remaining
7 total to the appropriate districts.
8

Line	Description	[A] Test Year Balances	[B] Amounts Removed From Corporate	[C] = [A] + [B] Adjusted Balance to be Allocated
9				
10				
11				
12	Description	Test Year Balances	Amounts Removed From Corporate	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
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				

Line		Agua Fria Wastewater Allocated via WW 3 - Factor to:			
36		Agua Fria Wastewater Allocated via WW 3 - Factor to:			
37		Russell Ranch Wastewater	4.7887%	Line[35]*3-Factor	$ (46)
38		Verrado Wastewater	52.6004%	Line[35]*3-Factor	$ (502)
39	A	Northeast Agua Fria (NEAF) Wastewater	42.6109%	Line[35]*3-Factor	$ (407)
40					$ (954)
41					

Line				
42		**Consolidated Northwest Valley Wastewater**		
43	A	**Northeast Agua Fria (NEAF) Wastewater**		**$ (407)**
44	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ (174)**
45			**Adjustment**	**$ (581)**

Workpapers & Supporting Documents:
46 \7A Allocation Regulatory Expense.xlsx
47 \2015 Agua Fria Wastewater.xlsm
48 \2015 Sun City West Wastewater.xlsx
49 \2015 Consolidated Northwest Valley 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	4.2265%	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	2.8688%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	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	Adjust Legal Expenses					
2						
3	Business Unit	7G	4-Factor	5.661%		
4						
5						
6	The Company has adjusted legal expense to a 3 year average to normalize costs and eliminate fluctuations.					
7						
8						
9						
10						
11	Agua Fria Wastewater		$ 749 (a)			$ 749
12						
13	7A Legal Expense 3-Year Average			$ 118,039 (a)		
14				5.661%	Line[13]*Line[14]	$ 6,682
15						
16						
17						
18						
19						
20	Total Legal Expense				Line[11]+Line[14]	$ 7,430
21						
22						
23	Fully Allocated Legal Expense per General Ledger					$ 7,633
24						
25						
26						
27	Increase/ (Decrease) to Expense - Agua Fria Wastewater				Line[20] - Line[23]	$ (203)
28						
29						
30			Agua Fria Wastewater Allocated via WW 3 - Factor to:			
31			Russell Ranch Wastewater	4.7887%	Line[27]*3-Factor	$ (10)
32			Verrado Wastewater	52.6004%	Line[27]*3-Factor	$ (107)
33		A	Northeast Agua Fria (NEAF) Wastewater	42.6109%	Line[27]*3-Factor	$ (86)
34						$ (203)
35						
36			**Consolidated Northwest Valley Wastewater**			
37		A	**Northeast Agua Fria (NEAF) Wastewater**			**$ (86)**
38	\2015 Sun City West Wastewater Sch A-F		**Sun City West Wastewater**			**$ (501)**
39					**Adjustment**	**$ (588)**
40						
41						
42						
43						
44	Workpapers & Supporting Documents:					
45	4-Factor					
46	(a) \2015 Legal Expense Account 5681.xlsx					
47	\2015 Agua Fria Wastewater.xlsm					
48	\2015 Sun City West Wastewater.xlsm					
49	\2015 Consolidated Northwest Valley Wastewater.xls					
50						

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

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Witness: Murrey

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

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

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor: Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	24.8978%	2,538,068	24.1332%	9,435,443	28.7265%	29.9811%							32.0071%
7 [a]	6 7G	Agua Fria Wastewater	60,606,668	9.0568%	7,224	4.2265%	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%	608	0.3846%	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

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS16

Exhibit
Schedule C-2
Page 19
Witness: Mahler

Line No.

2 Business Unit | 7G | Agua Fria Wastewater

4 Annualize Depreciation Expense on Direct Plant

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

Line No.				
12	Depreciation Expense on Direct Plant	(a)	$	2,501,753
14	Depreciation Expense per General Ledger			1,519,059
16	Increase/ (Decrease) to Depreciation Expense - Agua Fria Wastewater	Line[12] - Line[14]	$	982,693
18	Adjustment to Revenue and/or Expense - Agua Fria Wastewater	Line[16]	$	982,693

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

	Consolidated Northwest Valley Wastewater		
A	**Northeast Agua Fria (NEAF) Wastewater**		**$ (266,952)**
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ (1,096,350)**
		Adjustment	**$ (1,363,301)**

Workpapers & Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
\2015 Sun City West Wastewater.xlsm
\2015 Agua Fria Wastewater.xlsm
\Agua Fria Deconsolidated Income Statement (Sch e6).xlsx
\2015 Consolidated Northwest Valley Wastewater.xls

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Northeast Agua Fria

Schedule C-2 ADJ SMM - IS16

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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	0.2778%	Struct & Imp SS	-	-			-	-	-	-	-	-	-	-	-
2	340200	1.6667%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.6667%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.4167%	Tools, Shop and Garage	-	-			-	-	-	-	-	-	-	-	-
6	351000	0.0000%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.0000%	WW Franchises	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	-	-			-	-	-	-	-	-	-	-	-
10	354200	0.2778%	WW Struct & Imp Coll	414,405	73,181			-	-	-	-	341,223	13,813	-	-	-
11	354300	0.2778%	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.2778%	WW Struct & Imp TDP	-	-			-	-	-	-	-	-	-	-	-
13	354500	0.2778%	WW Struct & Imp Gen	417,466	68,545			-	-	181,952	3,033	527,840	13,916	-	6,065	-
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	-	-			-	-	-	-	-	-	-	-	-
17	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.1667%	WW Collection Sewers Forced	2,468,012	484,678			-	-	-	-	1,983,334	49,360	-	-	-
19	361100	0.1667%	WW Collecting Mains	9,111,309	1,727,661			9,801	98	8,370	84	7,401,636	182,226	196	167	-
20	362000	0.1667%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.1667%	WW Services Sewer	1,149,906	222,642			5,113	51	4,367	44	936,649	22,998	102	87	-
22	364000	0.8333%	WW Flow Measuring Devices	21,985	18,424			-	-	-	-	3,561	2,198	-	-	-
23	370000	0.2778%	WW Receiving Wells	198,175	95,008			-	-	-	-	103,167	6,606	-	-	-
24	371100	1.0417%	WW Pump Equip Elect	78,451	46,930			-	-	-	-	31,521	9,806	-	-	-
25	371200	1.0417%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.5556%	WW TD Equipment	32,851	1,506			268,449	8,948	229,260	7,642	512,464	2,190	17,897	15,284	-
27	380050	0.5556%	WW TD Equip Grit Removal	907,140	498,474			-	-	-	-	408,666	60,476	-	-	-
28	380100	0.5556%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.5556%	WW TD Equip Sldge Dig Tnk	-	-			-	-	-	-	-	-	-	-	-
31	380300	0.5556%	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.5556%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.5556%	WW TD Equip Chem Trmt Plt	-	-			-	-	-	-	-	-	-	-	-
35	380600	0.5556%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
39	382000	0.2778%	WW Outfall Sewer Lines	-	-			-	-	109,899	1,832	108,067	-	-	3,663	-
40	389100	0.5556%	WW Oth Plt & Misc Equip Int	10,382	474			-	-	-	-	9,908	692	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.6667%	WW Trans Equipment	-	-	64,087	7,858	-	-	-	-	56,229	-	-	-	12,817
46	392000	0.3333%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.4167%	WW Tool Shop & Garage Equip	-	-			6,818	170	5,822	146	12,324	-	341	291	-
48	394000	0.8333%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.4167%	WW Power Operated Equip	130,969	46,376			-	-	-	-	84,593	6,548	-	-	-
50	396000	0.8333%	WW Communication Equip	95,026	99,742			42,611	2,131	36,390	1,820	70,335	9,503	4,261	3,639	-
51	397000	0.8333%	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.8333%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54		0.30722222	TOTAL	15,271,173	3,383,640	64,087	7,858	332,791	11,398	576,061	14,599	12,826,617	380,334	22,797	29,197	12,817
								332,791								

Depreciable Plant	15,036,077	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.49%	

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

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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>	12,621				5,277,583		2,267,459						
				(21,141,905)												

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

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

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Summary of Plant and Accumulated Depreciation Balances
Northwest Valley Wastewater

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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	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	0.2778%	Struct & Imp SS	-	0	-	-	-	-	(0)	-	-	-
2	304200	0.5556%	Struct & Imp P	2,582	32	-	-	-	-	2,550	172	-	-
3	304600	0.2778%	Struct & Imp Offices	9,052	340	-	-	-	-	8,712	302	-	-
4	304800	0.2778%	Struct & Imp Misc	8,610	12	-	-	-	-	8,598	287	-	-
5	311200	1.0417%	Pump Equip Electric	24,525	2,366	-	-	-	-	22,159	3,066	-	-
6	340200	1.6667%	Comp & Periph Equip	5,953	3,572	-	-	-	-	2,381	1,191	-	-
7	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-	-
8	341400	1.6667%	Trans Equip Other	-	-	-	-	-	-	-	-	-	-
9	343000	0.4167%	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-	-
10	346100	0.83%	Comm Equip Non-Telephone	19,711	3,045	-	-	-	-	16,666	1,971	-	-
11	351000	0.0000%	WW Organization	4,078	-	-	-	-	-	4,078	-	-	-
12	352000	0.0000%	WW Franchises	219,657	-	-	-	-	-	219,657	-	-	-
13	353200	0.0000%	WW Land & Ld Rights Coll	467,786	(89,506)	-	-	-	-	557,292	-	-	-
14	353500	0.0000%	WW Land & Ld Rights Gen	20,747	-	-	-	-	-	20,747	-	-	-
15	354200	0.2778%	WW Struct & Imp Coll	4,205,670	3,446,441	-	-	-	-	759,229	140,189	-	-
16	354300	0.2778%	WW Struct & Imp SPP	997,595	51,951	-	-	-	-	945,644	33,253	-	-
17	354400	0.2778%	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-	-
18	354500	0.2778%	WW Struct & Imp Gen	7,438,776	1,500,237	692,516	11,542	302,264	5,038	6,916,740	247,959	23,084	10,075
19	355200	0.2778%	WW Pwr Gen Equip Coll	7,952	1,921	-	-	-	-	6,030	265	-	-
20	355300	0.4167%	WW Pwr Gen Equip SPP	127,103	21,607	-	-	-	-	105,496	6,355	-	-
21	355400	0.4167%	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-	-
22	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-	-
23	360000	0.1667%	WW Collection Sewers Forced	3,355,827	928,818	4,300,000	43,000	1,847,451	18,475	8,512,985	67,117	86,000	36,949
24	361100	0.1667%	WW Collecting Mains	23,466,967	9,577,507	161,176	1,612	73,407	734	14,121,695	469,339	3,224	1,468
25	362000	0.1667%	WW Special Coll Struct	1,777,310	2,889,955	-	-	-	-	(1,112,646)	35,546	-	-
26	363000	0.1667%	WW Services Sewer	4,261,582	1,755,459	31,321	313	15,627	156	2,552,602	85,232	626	313
27	364000	0.8333%	WW Flow Measuring Devices	77,908	67,724	-	-	-	-	10,185	7,791	-	-
28	370000	0.2778%	WW Receiving Wells	198,175	95,008	-	-	-	-	103,167	6,606	-	-
29	371100	1.0417%	WW Pump Equip Elect	1,255,442	198,052	-	-	-	-	1,057,391	156,930	-	-
30	371200	1.0417%	WW Pump Equip Oth Pwr	26,257	8,798	-	-	-	-	17,459	3,282	-	-
31	380000	0.5556%	WW TD Equipment	2,339,806	1,197,439	2,237,449	74,582	776,064	25,869	4,055,429	155,987	149,163	51,738
32	380050	0.5556%	WW TD Equip Grit Removal	1,948,374	1,701,203	-	-	-	-	247,172	129,892	-	-
33	380100	0.5556%	WW TD Equip Sed Tanks/Acc	5,343,138	5,442,132	-	-	-	-	(98,994)	356,209	-	-
34	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	28,253	2,044	-	-	-	-	26,210	1,884	-	-
35	380250	0.5556%	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
36	380300	0.5556%	WW TD Equip Sldge Dry/Filt	8,662,158	7,275,086	-	-	-	-	1,387,072	577,477	-	-
37	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	1,961	-	-	-	-	(1,961)	-	-	-
38	380400	0.5556%	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
39	380500	0.5556%	WW TD Equip Chem Trmt Plt	208,781	28,338	-	-	-	-	180,443	13,919	-	-
40	380600	0.5556%	WW TD Equip Oth Disp	1,048,674	1,200,804	-	-	-	-	(152,130)	69,912	-	-
41	380625	0.5556%	WW TD Equip Gen Trmt	1,090,442	755,366	-	-	-	-	335,076	72,696	-	-
42	380650	0.5556%	WW TD Equip Influent Lift S	573,641	126,328	-	-	-	-	447,313	38,243	-	-
43	381000	0.4167%	WW Plant Sewers	111,410	32,668	-	-	-	-	78,742	5,571	-	-
44	382000	0.2778%	WW Outfall Sewer Lines	117,399	148,772	-	-	109,899	1,832	76,695	3,913	-	3,663
45	389100	0.5556%	WW Oth Plt & Misc Equip Int	99,678	13,033	-	-	-	-	86,644	6,645	-	-
46	389600	0.5556%	WW Other P/E - CPS - 7E	64,457	4,292	-	-	-	-	60,165	4,297	-	-
47	390000	0.5556%	WW Office Furniture & Equip	168,065	96,573	-	-	-	-	71,492	11,204	-	-
48	390200	1.6667%	WW Computers & Peripheral	23,044	43,528	-	-	-	-	(20,484)	4,609	-	-
49	390300	1.6667%	WW Computer Software	69,027	145,625	-	-	-	-	(76,598)	13,805	-	-
50	391000	1.6667%	WW Trans Equipment	247,842	839,469	-	-	-	-	(591,627)	49,568	-	-
51	392000	0.3333%	WW Stores Equipment	11,072	5,715	-	-	-	-	5,357	443	-	-
52	393000	0.4167%	WW Tool Shop & Garage Equip	139,757	81,723	26,818	670	9,297	232	93,246	6,988	1,341	465
53	394000	0.8333%	WW Laboratory Equipment	156,655	79,869	-	-	-	-	76,786	15,665	-	-
54	395000	0.4167%	WW Power Operated Equip	268,233	69,473	-	-	-	-	198,760	13,412	-	-
55	396000	0.8333%	WW Communication Equip	466,478	504,630	107,611	5,381	47,683	2,384	109,378	46,648	10,761	4,768
56	397000	0.8333%	WW Misc Equipment	98,609	84,970	-	-	-	-	13,639	9,861	-	-
57	398000	0.8333%	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
58			not classifed							-	-	-	-
59		33.7083%	TOTAL	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,714,792	2,994,506	397,599	130,878
			Sum of Sub Schedules	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,984,189	2,994,506	397,599	130,878
			Check	-	-	-	-	-	-	269,397			

Depreciable Plant 72,334,080 Line [59] - Lines [11]-[14]
Composite Depr Rate 4.10%

Line No.					
2	4 Factor 4.2266% <General Metered Customers 4-Factor for Agua Fria Wastewater				
4	Annualize Depreciation Expense on Corporate Plant				
6	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.				
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				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] Corporate	[B] GMC %	[C] G/L	[D] = [A] - [C]
	Russell Ranch Wastewater	$ 504	3.0577%	$ 1,467	$ (962)
	Verrado Wastewater	$ 6,942	42.0794%	$ 16,110	$ (9,168)
A	Northeast Agua Fria (NEAF) WW	$ 9,051	54.8629%	$ 13,051	$ (4,000)
		$ 16,497		$ 30,628	$ (14,131)

	Consolidated Northwest Valley Wastewater		
A	**Northeast Agua Fria (NEAF) Wastewater**		**$ (4,000)**
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ 3,324**
		Adjustment	**$ (676)**

Workpapers & Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
\2015 Agua Fria Wastewater.xlsm
\Agua Fria Deconsolidated Income Statement (Sch e6).xlsm
\2015 Sun City West Wastewater.xlsx
\2015 Consolidated Northwest Valley Wastewater.xls

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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	13.0133%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	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	4.2265%	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	2.8695%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%							
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

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44	Workpapers & Supporting Documents:
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50	\2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SLM - IS19

Exhibit
Schedule C-2
Page 22
Witness: Murrey

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47	Workpapers & Supporting Documents:
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50	\2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS20

Exhibit
Schedule C-2
Page 23
Witness: Mahler

Line No.						
1						
2	Allocation	19.21%	Agua Fria Wastewater			
3						
4	Annualize Depreciation Expense on NWVRTF Plant					
5						
6	Adjustment to annualize depreciation expense based on plant balances at the end of 2015.					
7						
8						
9						
10						
11						
12	Depreciation Expense on NWVRTF Plant			$ 2,120,735 (a)		
13						
14	Allocated Depreciation Expense on NWVRTF Plant				Line[2]*Line[12]	$ 407,393
15						
16	Allocated Depreciation Expense on NWVRTF Plant per General Ledger					88,273
17						
18	Increase/ (Decrease) to Depreciation Expense - Agua Fria Wastewater				Line[14] - Line[16]	$ 319,120
19						
20	Adjustment to Revenue and/or Expense - Agua Fria Wastewater				Line[18]	$ 319,120
21						
22						
23						
24						
25						
26						
27			Agua Fria Wastewater Allocated Direct to:			
28			Russell Ranch Wastewater	0.0000%	Line[20]*0.00%	$ -
29			Verrado Wastewater	0.0000%	Line[20]*0.00%	$ -
30		A	Northeast Agua Fria (NEAF) Wastewater	100.0000%	Line[20]*100.0000%	$ 319,120
31						$ 319,120
32						
33			**Consolidated Northwest Valley Wastewater**			
34		A	**Northeast Agua Fria (NEAF) Wastewater**			**$ 319,120**
35	\2015 Sun City West Wastewater Sch A-F		**Sun City West Wastewater**			**$ 1,342,099**
36					**Adjustment**	**$ 1,661,219**
37						
38						
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43						
44	Workpapers & Supporting Documents:					
45	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx					
46						
47	\2015 Agua Fria Wastewater.xlsx					
48	\2015 Sun City West Wastewater.xlsx					
49						
50	\2015 Consolidated Northwest Valley Wastewater.xls					

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Schedule B-2 ADJ SMM - IS20

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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

ADJ SLM - 1S20

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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%	13,025	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%	42,355	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

Consolidated Northwest Valley 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%	Agua Fria Wastewater
4 Arizona	84.1211%	
5 Alloc Factor	3.555%	Line[3]*Line[4]

6 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

	Agua Fria Wastewater Allocated via General Metered Customers to:			
	Russell Ranch Wastewater	3.0577%	Line[23]*GMC Factor	$ 345
	Verrado Wastewater	42.0794%	Line[23]*GMC Factor	$ 4,753
A	Northeast Agua Fria (NEAF) Wastewater	54.8629%	Line[23]*GMC Factor	$ 6,197
				$ 11,295

	Consolidated Northwest Valley Wastewater		
A	**Northeast Agua Fria (NEAF) Wastewater**		**$ 6,197**
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ 23,493**
		Adjustment	**$ 29,690**

Workpapers & Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
\2015 Sun City West Wastewater.xlsx
\2015 Agua Fria Wastewater.xlsx

\2015 Consolidated Northwest Valley Wastewater.xls

Docket # WS-01303A-16-XXXX

Schedule B-2 ADJ SMM - IS21

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Summary of Plant and Accumulated Depreciation Balances

USA Corporate (6U)

Witness: Mahler

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

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

\Post Test Year Plant 2016.xlsx

\UPIS 6U Corporate Arizona 12.31.15.xlsm

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

Line No.		Business unit / District	[A] Net Plant In Service	[B] Arizona Allocation	[C] General Metered Customers	[D] Arizona Allocation	[E] Salaries & Wages	[F] Arizona Allocation	[G] Direct O&M (Excluding Labor)	[H] Arizona Allocation	[I] 4-Factor Allocation	[J] Wastewater 4-Factor	[K] Mohave WW 3 Factor	[L] Mohave WW General Metered Customers	[M] Agua Fria WW 3 Factor	[N] Agua Fria WW General Metered Customers	[O] Wastewater General Metered Customers	[P] Citizens Only 4 Factor Citizens Only 4-Factor Allocation
1																		
2	1 7B	Sun City Water	63,460,262	9.4833%	23,923	13.9967%	1,627,841	15.4783%	4,196,427	12.7762%	12.9336%							13.7593%
3	2 7C	Sun City Wastewater	12,864,408	1.9224%	22,246	13.0155%	286,717	2.7262%	3,300,669	10.0490%	6.9283%	27.64%					40.54%	7.3145%
4	3 7D	Sun City West Water	34,873,319	5.2113%	15,377	8.9967%	635,593	6.0435%	1,888,252	5.7488%	6.5001%							6.8936%
5 [a]	4 7E	Sun City West Wastewater	10,554,817	1.5773%	15,025	8.7907%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,355	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	5.2529%	856,442	8.1435%	2,496,828	7.6017%	7.5639%							8.0846%
9	9 7L	Anthem Wastewater	32,082,190	4.7942%	8,822	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9133%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		

43 North West Valley Plant Allocation

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

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS22

Exhibit
Schedule C-2
Page 25
Witness: Mahler

Line No.							
1	Annualize Amortization of CIAC		Business Unit	7G			
2							
3							
4							
5	Annual amortization of gross Contributions in Aid of Construction (CIAC) as of 12/31/15 has been annualized for one year with this adjustment						
6							
7							
8							
9							
10							
11	Gross CIAC - 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							

Line No.			[A]	[B]		[C] = [A] + [B]
25						
26		Agua Fria Wastewater Allocated Direct to:		Composite Rate		
27		Russell Ranch Wastewater	$ (3,207,706)	3.47%		$ (111,450)
28		Verrado Wastewater	$ (18,978,899)	3.47%		$ (659,410)
29	A	Northeast Agua Fria (NEAF) Wastewater	$ (5,149,607)	3.47%		$ (178,920)
30			(27,336,212)			$ (949,780)
31		Difference	$ -		Line[15] - Line[30]	$ -
32						
33						
34						
35						
36			**Consolidated Northwest Valley Wastewater**			
37	A		**Northeast Agua Fria (NEAF) Wastewater**			**$ (178,920)**
38		\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**			**$ (7,658)**
39					**Adjustment**	**$ (186,578)**
40						
41						
42						
43						
44						

45 Workpapers & Supporting Documents:
46 (a) \2015 CIAC Summary by District - Present and Deconsolidated.xlsx
47 (b) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
48 \2015 Sun City West Wastewater.xlsx
49 \2015 Agua Fria Wastewater.xlsx
50 \2015 Consolidated Northwest Valley Wastewater.xls

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Agua Fria WW (7G)

Schedule C-2 ADJ SMM - IS22

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Witness: Mahler

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

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

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

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS23

Exhibit
Schedule C-2
Page 26
Witness: Mahler

Line No.						
1	Depreciation on Post Test Year Plant	Business Unit	7G	6U Factor	Arizona	84.121%
2						
3	Annual depreciation of Post Test Year Plant through 12/31/16 has been annualized for one year with this adjustment					
4						
5						
6						
7						
8						
9						
10	Depreciation on Post Test Year Plant Additions for District					
11						
12	Depreciation on Corporate Post Test Year Plant Additions Allocated					
13						
14	Depreciation on 6U Post Test Year Plant Additions Allocated					
15						
16	Depreciation on NWVRTF Post Test Year Plant Additions Allocated					
17						
18						
19	Increase/Decrease) to Depreciation Expense					
20						
21						
22						
23	Adjustment to Revenue and/or Expense - Agua Fria Wastewater					
24						
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41						
42						
43						
44						
45	Workpapers & Supporting Documents:					
46	(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx					
47	\2015 Agua Fria Wastewater.xlsx					
48	\2015 Sun City West Wastewater.xlsx					
49	4-Factor					
50	\2015 Consolidated Northwest Valley Wastewater.xls					

	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]
Depreciation on Post Test Year Plant Additions for District	$ 80,233	100.000%	$ 80,233
Depreciation on Corporate Post Test Year Plant Additions Allocated	$ 22,262	4.227%	$ 941
Depreciation on 6U Post Test Year Plant Additions Allocated	$ 215,489	3.555%	$ 7,662
Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$ 231,917	19.210%	$ 44,551
	$ 549,902 Sum Lines[10] thru [16]		
Increase/Decrease) to Depreciation Expense		Sum Lines[10] thru [16]	$ 133,387

$ 133,387

	Agua Fria Wastewater Allocated to:	[D] Direct (a)	[E] GMC%	[F] = [E] * [C] Corporate	[G] = [E[* [C] 6U	[H] NWVRTF	[I]=[D]+[F]+[G]+[H] Total
	Russell Ranch Wastewater	$ 2,562	3.06%	$ 29	$ 234	$ -	$ 2,825
	Verrado Wastewater	$ 54,875	42.08%	$ 396	$ 3,224	$ -	$ 58,494
A	Northeast Agua Fria (NEAF) Wastewater	$ 22,797	54.86%	$ 516	$ 4,203	$ 44,551	$ 72,068
		$ 80,233		$ 941	$ 7,662	$ 44,551	$ 133,387

	Consolidated Northwest Valley Wastewater	
A	**Northeast Agua Fria (NEAF) Wastewater**	**$ 72,068**
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**	**$ 348,143**
	Adjustment	**$ 420,211**

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

Schedule C-2 ADJ SMM - IS23
Page 26 a

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

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

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Northeast Agua Fria

Schedule C-2 ADJ SMM - IS23

Page 26 a

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	0.2778%	Struct & Imp SS	-	-			-	-	-	-	-	-	-	-	-
2	340200	1.6667%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.6667%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.4167%	Tools, Shop and Garage	-	-			-	-	-	-	-	-	-	-	-
6	351000	0.0000%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.0000%	WW Franchises	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	-	-			-	-	-	-	-	-	-	-	-
10	354200	0.2778%	WW Struct & Imp Coll	414,405	73,181			-	-	-	-	341,223	13,813	-	-	-
11	354300	0.2778%	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.2778%	WW Struct & Imp TDP	-	-			-	-	-	-	-	-	-	-	-
13	354500	0.2778%	WW Struct & Imp Gen	417,466	68,545			-	-	181,952	3,033	527,840	13,916	-	6,065	-
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	-	-			-	-	-	-	-	-	-	-	-
17	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.1667%	WW Collection Sewers Forced	2,468,012	484,678			-	-	-	-	1,983,334	49,360	-	-	-
19	361100	0.1667%	WW Collecting Mains	9,111,309	1,727,661			9,801	98	8,370	84	7,401,636	182,226	196	167	-
20	362000	0.1667%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.1667%	WW Services Sewer	1,149,906	222,642			5,113	51	4,367	44	936,649	22,998	102	87	-
22	364000	0.8333%	WW Flow Measuring Devices	21,985	18,424			-	-	-	-	3,561	2,198	-	-	-
23	370000	0.2778%	WW Receiving Wells	198,175	95,008			-	-	-	-	103,167	6,606	-	-	-
24	371100	1.0417%	WW Pump Equip Elect	78,451	46,930			-	-	-	-	31,521	9,806	-	-	-
25	371200	1.0417%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.5556%	WW TD Equipment	32,851	1,506			268,449	8,948	229,260	7,642	512,464	2,190	17,897	15,284	-
27	380050	0.5556%	WW TD Equip Grit Removal	907,140	498,474			-	-	-	-	408,666	60,476	-	-	-
28	380100	0.5556%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.5556%	WW TD Equip Sldge Dig Tnk	-	-			-	-	-	-	-	-	-	-	-
31	380300	0.5556%	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.5556%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.5556%	WW TD Equip Chem Trmt Plt	-	-			-	-	-	-	-	-	-	-	-
35	380600	0.5556%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
39	382000	0.2778%	WW Outfall Sewer Lines	-	-			-	-	109,899	1,832	108,067	-	-	3,663	-
40	389100	0.5556%	WW Oth Plt & Misc Equip Int	10,382	474			-	-	-	-	9,908	692	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.6667%	WW Trans Equipment	-	-	64,087	7,858	-	-	-	-	56,229	-	-	-	12,817
46	392000	0.3333%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.4167%	WW Tool Shop & Garage Equip	-	-			6,818	170	5,822	146	12,324	-	341	291	-
48	394000	0.8333%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.4167%	WW Power Operated Equip	130,969	46,376			-	-	-	-	84,593	6,548	-	-	-
50	396000	0.8333%	WW Communication Equip	95,026	99,742			42,611	2,131	36,390	1,820	70,335	9,503	4,261	3,639	-
51	397000	0.8333%	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.8333%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53																
54		0.30722222	TOTAL	15,271,173	3,383,640	64,087	7,858	332,791	11,398	576,061	14,599	12,826,617	380,334	22,797	29,197	12,817
								332,791								

Depreciable Plant	15,036,077	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.49%	

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

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Summary of Plant and Accumulated Depreciation Balances
Northwest Valley Wastewater

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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	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	0.2778%	Struct & Imp SS	-	0	-	-	-	-	(0)	-	-	-
2	304200	0.5556%	Struct & Imp P	2,582	32	-	-	-	-	2,550	172	-	-
3	304600	0.2778%	Struct & Imp Offices	9,052	340	-	-	-	-	8,712	302	-	-
4	304800	0.2778%	Struct & Imp Misc	8,610	12	-	-	-	-	8,598	287	-	-
5	311200	1.0417%	Pump Equip Electric	24,525	2,366	-	-	-	-	22,159	3,066	-	-
6	340200	1.6667%	Comp & Periph Equip	5,953	3,572	-	-	-	-	2,381	1,191	-	-
7	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-	-
8	341400	1.6667%	Trans Equip Other	-	-	-	-	-	-	-	-	-	-
9	343000	0.4167%	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-	-
10	346100	0.83%	Comm Equip Non-Telephone	19,711	3,045	-	-	-	-	16,666	1,971	-	-
11	351000	0.0000%	WW Organization	4,078	-	-	-	-	-	4,078	-	-	-
12	352000	0.0000%	WW Franchises	219,657	-	-	-	-	-	219,657	-	-	-
13	353200	0.0000%	WW Land & Ld Rights Coll	467,786	(89,506)	-	-	-	-	557,292	-	-	-
14	353500	0.0000%	WW Land & Ld Rights Gen	20,747	-	-	-	-	-	20,747	-	-	-
15	354200	0.2778%	WW Struct & Imp Coll	4,205,670	3,446,441	-	-	-	-	759,229	140,189	-	-
16	354300	0.2778%	WW Struct & Imp SPP	997,595	51,951	-	-	-	-	945,644	33,253	-	-
17	354400	0.2778%	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-	-
18	354500	0.2778%	WW Struct & Imp Gen	7,438,776	1,500,237	692,516	11,542	302,264	5,038	6,916,740	247,959	23,084	10,075
19	355200	0.2778%	WW Pwr Gen Equip Coll	7,952	1,921	-	-	-	-	6,030	265	-	-
20	355300	0.4167%	WW Pwr Gen Equip SPP	127,103	21,607	-	-	-	-	105,496	6,355	-	-
21	355400	0.4167%	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-	-
22	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-	-
23	360000	0.1667%	WW Collection Sewers Forced	3,355,827	928,818	4,300,000	43,000	1,847,451	18,475	8,512,985	67,117	86,000	36,949
24	361100	0.1667%	WW Collecting Mains	23,466,967	9,577,507	161,176	1,612	73,407	734	14,121,695	469,339	3,224	1,468
25	362000	0.1667%	WW Special Coll Struct	1,777,310	2,889,955	-	-	-	-	(1,112,646)	35,546	-	-
26	363000	0.1667%	WW Services Sewer	4,261,582	1,755,459	31,321	313	15,627	156	2,552,602	85,232	626	313
27	364000	0.8333%	WW Flow Measuring Devices	77,908	67,724	-	-	-	-	10,185	7,791	-	-
28	370000	0.2778%	WW Receiving Wells	198,175	95,008	-	-	-	-	103,167	6,606	-	-
29	371100	1.0417%	WW Pump Equip Elect	1,255,442	198,052	-	-	-	-	1,057,391	156,930	-	-
30	371200	1.0417%	WW Pump Equip Oth Pwr	26,257	8,798	-	-	-	-	17,459	3,282	-	-
31	380000	0.5556%	WW TD Equipment	2,339,806	1,197,439	2,237,449	74,582	776,064	25,869	4,055,429	155,987	149,163	51,738
32	380050	0.5556%	WW TD Equip Grit Removal	1,948,374	1,701,203	-	-	-	-	247,172	129,892	-	-
33	380100	0.5556%	WW TD Equip Sed Tanks/Acc	5,343,138	5,442,132	-	-	-	-	(98,994)	356,209	-	-
34	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	28,253	2,044	-	-	-	-	26,210	1,884	-	-
35	380250	0.5556%	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
36	380300	0.5556%	WW TD Equip Sldge Dry/Filt	8,662,158	7,275,086	-	-	-	-	1,387,072	577,477	-	-
37	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	1,961	-	-	-	-	(1,961)	-	-	-
38	380400	0.5556%	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
39	380500	0.5556%	WW TD Equip Chem Trmt Plt	208,781	28,338	-	-	-	-	180,443	13,919	-	-
40	380600	0.5556%	WW TD Equip Oth Disp	1,048,674	1,200,804	-	-	-	-	(152,130)	69,912	-	-
41	380625	0.5556%	WW TD Equip Gen Trmt	1,090,442	755,366	-	-	-	-	335,076	72,696	-	-
42	380650	0.5556%	WW TD Equip Influent Lift S	573,641	126,328	-	-	-	-	447,313	38,243	-	-
43	381000	0.4167%	WW Plant Sewers	111,410	32,668	-	-	-	-	78,742	5,571	-	-
44	382000	0.2778%	WW Outfall Sewer Lines	117,399	148,772	-	-	109,899	1,832	76,695	3,913	-	3,663
45	389100	0.5556%	WW Oth Plt & Misc Equip Int	99,678	13,033	-	-	-	-	86,644	6,645	-	-
46	389600	0.5556%	WW Other P/E - CPS - 7E	64,457	4,292	-	-	-	-	60,165	4,297	-	-
47	390000	0.5556%	WW Office Furniture & Equip	168,065	96,573	-	-	-	-	71,492	11,204	-	-
48	390200	1.6667%	WW Computers & Peripheral	23,044	43,528	-	-	-	-	(20,484)	4,609	-	-
49	390300	1.6667%	WW Computer Software	69,027	145,625	-	-	-	-	(76,598)	13,805	-	-
50	391000	1.6667%	WW Trans Equipment	247,842	839,469	-	-	-	-	(591,627)	49,568	-	-
51	392000	0.3333%	WW Stores Equipment	11,072	5,715	-	-	-	-	5,357	443	-	-
52	393000	0.4167%	WW Tool Shop & Garage Equip	139,757	81,723	26,818	670	9,297	232	93,246	6,988	1,341	465
53	394000	0.8333%	WW Laboratory Equipment	156,655	79,869	-	-	-	-	76,786	15,665	-	-
54	395000	0.4167%	WW Power Operated Equip	268,233	69,473	-	-	-	-	198,760	13,412	-	-
55	396000	0.8333%	WW Communication Equip	466,478	504,630	107,611	5,381	47,683	2,384	109,378	46,648	10,761	4,768
56	397000	0.8333%	WW Misc Equipment	98,609	84,970	-	-	-	-	13,639	9,861	-	-
57	398000	0.8333%	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
58			not classifed							-	-	-	-
59		33.7083%	TOTAL	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,714,792	2,994,506	397,599	130,878
			Sum of Sub Schedules	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,984,189	2,994,506	397,599	130,878
			Check	-	-	-	-	-	-	269,397			

Depreciable Plant	72,334,080	Line [59] - Lines [11]-[14]
Composite Depr Rate	4.10%	

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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%	13,025	7.6207%	640,379	6.0890%	2,118,899	6.4511%	5.7270%	22.85%					27.38%	6.0627%
6	5 7F	Agua Fria	282,171,861	42.1667%	42,555	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%	13,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		
43		North West Valley Plant Allocation																
		Other	0.0000%															
	6 7G		19.2100%															
	4 7E		80.7900%															

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Consolidated Northwest Valley 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	GMC	0.0000%
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

	Plant Additions-6 months per Summary of Plant and A/D by NARUC (a)		Allocation Factor	Depreciation Expense
	[A]		[A]	[C] = [A] * [B]
14 Depreciation on Post Test Year Plant Additions for District	$ 53,219		100.000%	$ 53,219
16 Depreciation on Corporate Post Test Year Plant Additions Allocated	$ 31,678		4.227%	$ 1,339
18 Depreciation on 6U Post Test Year Plant Additions Allocated	$ -		3.555%	$ -
20 Depreciation on NWVRTF Post Test Year Plant Additions Allocated	$ 40,291		19.210%	$ 7,740
	$ 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 - Agua Fria Wastewater — Line [23] $ 62,297

	Agua Fria Wastewater Allocated to:	[D] Direct (a)	[E] GMC%	[F] = [E] * [C] Corporate	[G] = [E[* [C] 6U	[H] NWVRTF	[I]=[D]+[F]+[G]+[H] Total
	Russell Ranch Wastewater	$ 1,627	3.06%	$ 41	$ -	$ -	$ 1,668
	Verrado Wastewater	$ 22,394	42.08%	$ 563	$ -	$ -	$ 22,957
A	Northeast Agua Fria (NEAF) Wastewater	$ 29,197	54.86%	$ 735	$ -	$ 7,740	$ 37,672
		$ 53,219		$ 1,339	$ -	$ 7,740	$ 62,297

	Consolidated Northwest Valley Wastewater		
A	**Northeast Agua Fria (NEAF) Wastewater**		**$ 37,672**
\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**		**$ 96,725**
		Adjustment	**$ 134,397**

Workpapers & Supporting Documents:
(a) \Summary of Plant Balances and Accum Depr by NARUC.xlsx
\2015 Agua Fria Wastewater.xlsm
\2015 Sun City West Wastewater.xlsm
4-Factor
\2015 Consolidated Northwest Valley Wastewater.xls

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

Schedule C-2 ADJ SMM - IS24
Page 27 a

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

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

Docket # WS-01303A-16-XXXX

Summary of Plant and Accumulated Depreciation Balances

Northeast Agua Fria

Schedule C-2 ADJ SMM - IS24

Page 27 a

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	0.2778%	Struct & Imp SS	-	-			-	-	-	-	-	-	-	-	-
2	340200	1.6667%	Comp & Periph Equip	-	-			-	-	-	-	-	-	-	-	-
3	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-			-	-	-	-	-	-	-	-	-
4	341400	1.6667%	Trans Equip Other	-	-			-	-	-	-	-	-	-	-	-
5	343000	0.4167%	Tools, Shop and Garage	-	-			-	-	-	-	-	-	-	-	-
6	351000	0.0000%	WW Organization	-	-			-	-	-	-	-	-	-	-	-
7	352000	0.0000%	WW Franchises	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	-	-			-	-	-	-	-	-	-	-	-
10	354200	0.2778%	WW Struct & Imp Coll	414,405	73,181			-	-	-	-	341,223	13,813	-	-	-
11	354300	0.2778%	WW Struct & Imp SPP	-	-			-	-	-	-	-	-	-	-	-
12	354400	0.2778%	WW Struct & Imp TDP	-	-			-	-	-	-	-	-	-	-	-
13	354500	0.2778%	WW Struct & Imp Gen	417,466	68,545			-	-	181,952	3,033	527,840	13,916	-	6,065	-
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	-	-			-	-	-	-	-	-	-	-	-
17	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-			-	-	-	-	-	-	-	-	-
18	360000	0.1667%	WW Collection Sewers Forced	2,468,012	484,678			-	-	-	-	1,983,334	49,360	-	-	-
19	361100	0.1667%	WW Collecting Mains	9,111,309	1,727,661			9,801	98	8,370	84	7,401,636	182,226	196	167	-
20	362000	0.1667%	WW Special Coll Struct	-	-			-	-	-	-	-	-	-	-	-
21	363000	0.1667%	WW Services Sewer	1,149,906	222,642			5,113	51	4,367	44	936,649	22,998	102	87	-
22	364000	0.8333%	WW Flow Measuring Devices	21,985	18,424			-	-	-	-	3,561	2,198	-	-	-
23	370000	0.2778%	WW Receiving Wells	198,175	95,008			-	-	-	-	103,167	6,606	-	-	-
24	371100	1.0417%	WW Pump Equip Elect	78,451	46,930			-	-	-	-	31,521	9,806	-	-	-
25	371200	1.0417%	WW Pump Equip Oth Pwr	-	-			-	-	-	-	-	-	-	-	-
26	380000	0.5556%	WW TD Equipment	32,851	1,506			268,449	8,948	229,260	7,642	512,464	2,190	17,897	15,284	-
27	380050	0.5556%	WW TD Equip Grit Removal	907,140	498,474			-	-	-	-	408,666	60,476	-	-	-
28	380100	0.5556%	WW TD Equip Sed Tanks/Acc	-	-			-	-	-	-	-	-	-	-	-
29	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	-	-			-	-	-	-	-	-	-	-	-
30	380250	0.5556%	WW TD Equip Sldge Dig Tnk	-	-			-	-	-	-	-	-	-	-	-
31	380300	0.5556%	WW TD Equip Sldge Dry/Filt	-	-			-	-	-	-	-	-	-	-	-
32	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	-			-	-	-	-	-	-	-	-	-
33	380400	0.5556%	WW TD Equip Aux Effl Trmt	-	-			-	-	-	-	-	-	-	-	-
34	380500	0.5556%	WW TD Equip Chem Trmt Plt	-	-			-	-	-	-	-	-	-	-	-
35	380600	0.5556%	WW TD Equip Oth Disp	-	-			-	-	-	-	-	-	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
39	382000	0.2778%	WW Outfall Sewer Lines	-	-			-	-	109,899	1,832	108,067	-	-	3,663	-
40	389100	0.5556%	WW Oth Plt & Misc Equip Int	10,382	474			-	-	-	-	9,908	692	-	-	-
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	-	-			-	-	-	-	-	-	-	-	-
45	391000	1.6667%	WW Trans Equipment	-	-	64,087	7,858	-	-	-	-	56,229	-	-	-	12,817
46	392000	0.3333%	WW Stores Equipment	-	-			-	-	-	-	-	-	-	-	-
47	393000	0.4167%	WW Tool Shop & Garage Equip	-	-			6,818	170	5,822	146	12,324	-	341	291	-
48	394000	0.8333%	WW Laboratory Equipment	-	-			-	-	-	-	-	-	-	-	-
49	395000	0.4167%	WW Power Operated Equip	130,969	46,376			-	-	-	-	84,593	6,548	-	-	-
50	396000	0.8333%	WW Communication Equip	95,026	99,742			42,611	2,131	36,390	1,820	70,335	9,503	4,261	3,639	-
51	397000	0.8333%	WW Misc Equipment	-	-			-	-	-	-	-	-	-	-	-
52	398000	0.8333%	WW Other Tangible Plant	-	-			-	-	-	-	-	-	-	-	-
53											-					
54		0.30722222	TOTAL	15,271,173	3,383,640	64,087	7,858	332,791	11,398	576,061	14,599	12,826,617	380,334	22,797	29,197	12,817
								332,791								

Depreciable Plant	15,036,077	Line [54] - Lines [6]-[9]
Composite Depr Rate	2.49%	

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

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Summary of Plant and Accumulated Depreciation Balances
Northwest Valley Wastewater

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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	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	0.2778%	Struct & Imp SS	-	0	-	-	-	-	(0)	-	-	-
2	304200	0.5556%	Struct & Imp P	2,582	32	-	-	-	-	2,550	172	-	-
3	304600	0.2778%	Struct & Imp Offices	9,052	340	-	-	-	-	8,712	302	-	-
4	304800	0.2778%	Struct & Imp Misc	8,610	12	-	-	-	-	8,598	287	-	-
5	311200	1.0417%	Pump Equip Electric	24,525	2,366	-	-	-	-	22,159	3,066	-	-
6	340200	1.6667%	Comp & Periph Equip	5,953	3,572	-	-	-	-	2,381	1,191	-	-
7	341200	1.6667%	Trans Equip Hvy Duty Trks	-	-	-	-	-	-	-	-	-	-
8	341400	1.6667%	Trans Equip Other	-	-	-	-	-	-	-	-	-	-
9	343000	0.4167%	Tools, Shop and Garage	-	-	-	-	-	-	-	-	-	-
10	346100	0.83%	Comm Equip Non-Telephone	19,711	3,045	-	-	-	-	16,666	1,971	-	-
11	351000	0.0000%	WW Organization	4,078	-	-	-	-	-	4,078	-	-	-
12	352000	0.0000%	WW Franchises	219,657	-	-	-	-	-	219,657	-	-	-
13	353200	0.0000%	WW Land & Ld Rights Coll	467,786	(89,506)	-	-	-	-	557,292	-	-	-
14	353500	0.0000%	WW Land & Ld Rights Gen	20,747	-	-	-	-	-	20,747	-	-	-
15	354200	0.2778%	WW Struct & Imp Coll	4,205,670	3,446,441	-	-	-	-	759,229	140,189	-	-
16	354300	0.2778%	WW Struct & Imp SPP	997,595	51,951	-	-	-	-	945,644	33,253	-	-
17	354400	0.2778%	WW Struct & Imp TDP	-	-	-	-	-	-	-	-	-	-
18	354500	0.2778%	WW Struct & Imp Gen	7,438,776	1,500,237	692,516	11,542	302,264	5,038	6,916,740	247,959	23,084	10,075
19	355200	0.2778%	WW Pwr Gen Equip Coll	7,952	1,921	-	-	-	-	6,030	265	-	-
20	355300	0.4167%	WW Pwr Gen Equip SPP	127,103	21,607	-	-	-	-	105,496	6,355	-	-
21	355400	0.4167%	WW Pwr Gen Equip TDP	-	-	-	-	-	-	-	-	-	-
22	355500	0.4167%	WW Pwr Gen Equip RWTP	-	-	-	-	-	-	-	-	-	-
23	360000	0.1667%	WW Collection Sewers Forced	3,355,827	928,818	4,300,000	43,000	1,847,451	18,475	8,512,985	67,117	86,000	36,949
24	361100	0.1667%	WW Collecting Mains	23,466,967	9,577,507	161,176	1,612	73,407	734	14,121,695	469,339	3,224	1,468
25	362000	0.1667%	WW Special Coll Struct	1,777,310	2,889,955	-	-	-	-	(1,112,646)	35,546	-	-
26	363000	0.1667%	WW Services Sewer	4,261,582	1,755,459	31,321	313	15,627	156	2,552,602	85,232	626	313
27	364000	0.8333%	WW Flow Measuring Devices	77,908	67,724	-	-	-	-	10,185	7,791	-	-
28	370000	0.2778%	WW Receiving Wells	198,175	95,008	-	-	-	-	103,167	6,606	-	-
29	371100	1.0417%	WW Pump Equip Elect	1,255,442	198,052	-	-	-	-	1,057,391	156,930	-	-
30	371200	1.0417%	WW Pump Equip Oth Pwr	26,257	8,798	-	-	-	-	17,459	3,282	-	-
31	380000	0.5556%	WW TD Equipment	2,339,806	1,197,439	2,237,449	74,582	776,064	25,869	4,055,429	155,987	149,163	51,738
32	380050	0.5556%	WW TD Equip Grit Removal	1,948,374	1,701,203	-	-	-	-	247,172	129,892	-	-
33	380100	0.5556%	WW TD Equip Sed Tanks/Acc	5,343,138	5,442,132	-	-	-	-	(98,994)	356,209	-	-
34	380200	0.5556%	WW TD Equip Sldge/Effl Rmv	28,253	2,044	-	-	-	-	26,210	1,884	-	-
35	380250	0.5556%	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
36	380300	0.5556%	WW TD Equip Sldge Dry/Filt	8,662,158	7,275,086	-	-	-	-	1,387,072	577,477	-	-
37	380350	0.5556%	WW TD Equip Sec Trmt Filt	-	1,961	-	-	-	-	(1,961)	-	-	-
38	380400	0.5556%	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
39	380500	0.5556%	WW TD Equip Chem Trmt Plt	208,781	28,338	-	-	-	-	180,443	13,919	-	-
40	380600	0.5556%	WW TD Equip Oth Disp	1,048,674	1,200,804	-	-	-	-	(152,130)	69,912	-	-
41	380625	0.5556%	WW TD Equip Gen Trmt	1,090,442	755,366	-	-	-	-	335,076	72,696	-	-
42	380650	0.5556%	WW TD Equip Influent Lift S	573,641	126,328	-	-	-	-	447,313	38,243	-	-
43	381000	0.4167%	WW Plant Sewers	111,410	32,668	-	-	-	-	78,742	5,571	-	-
44	382000	0.2778%	WW Outfall Sewer Lines	117,399	148,772	-	-	109,899	1,832	76,695	3,913	-	3,663
45	389100	0.5556%	WW Oth Plt & Misc Equip Int	99,678	13,033	-	-	-	-	86,644	6,645	-	-
46	389600	0.5556%	WW Other P/E - CPS - 7E	64,457	4,292	-	-	-	-	60,165	4,297	-	-
47	390000	0.5556%	WW Office Furniture & Equip	168,065	96,573	-	-	-	-	71,492	11,204	-	-
48	390200	1.6667%	WW Computers & Peripheral	23,044	43,528	-	-	-	-	(20,484)	4,609	-	-
49	390300	1.6667%	WW Computer Software	69,027	145,625	-	-	-	-	(76,598)	13,805	-	-
50	391000	1.6667%	WW Trans Equipment	247,842	839,469	-	-	-	-	(591,627)	49,568	-	-
51	392000	0.3333%	WW Stores Equipment	11,072	5,715	-	-	-	-	5,357	443	-	-
52	393000	0.4167%	WW Tool Shop & Garage Equip	139,757	81,723	26,818	670	9,297	232	93,246	6,988	1,341	465
53	394000	0.8333%	WW Laboratory Equipment	156,655	79,869	-	-	-	-	76,786	15,665	-	-
54	395000	0.4167%	WW Power Operated Equip	268,233	69,473	-	-	-	-	198,760	13,412	-	-
55	396000	0.8333%	WW Communication Equip	466,478	504,630	107,611	5,381	47,683	2,384	109,378	46,648	10,761	4,768
56	397000	0.8333%	WW Misc Equipment	98,609	84,970	-	-	-	-	13,639	9,861	-	-
57	398000	0.8333%	WW Other Tangible Plant	-	-	-	-	-	-	-	-	-	-
58			not classifed							-	-	-	-
59		33.7083%	TOTAL	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,714,792	2,994,506	397,599	130,878
			Sum of Sub Schedules	73,046,349	41,978,479	9,407,890	198,800	3,503,270	65,439	43,984,189	2,994,506	397,599	130,878
			Check	-	-	-	-	-	-	269,397			

Depreciable Plant	72,334,080	Line [59] - Lines [11]-[14]
Composite Depr Rate	4.10%	

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Witness: Mahler

Summary of Plant and Accumulated Depreciation Balances

Arizona Corporate (7A)

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

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

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

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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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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	4.2265%	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	2.8685%	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

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment SMM - IS25

Exhibit
Schedule C-2
Page 28
Witness: Mahler

Line No.							
1	Corporate Allocations						
2							
3	Corporate Allocation as of 12/31/15 has been annualized for one year with this adjustment. Includes removal of costs related to Public and Government Affairs and applies a 3% increase to Labor						
4	costs.						
5							
6	Test Year Corporate Allocations					(b)	$ 223,728
7							
8	Adjusted Test Year Corporate Allocations					Line [6]	$ 223,728
9							
10							
11	Total Arizona Corporate Allocation		$ 3,792,265	(a)			
12	Less: Public and Government Affairs		(307,499)	(a)			
13			$ 3,484,766	Line[11]+Line[12]			
14							
15	Percent attributable to Labor		69%				
16	Arizona Corporate Allocation - Labor		$ 2,404,489	Line[13]*Line[15]			
17							
18	2016 Labor Increase	3.00%	$ 72,135	Line[16]* 3.00%			
19	2017 Labor Increase	3.00%	$ 74,299	(Sum Lines[16] and [18]) * 3.00%			
20	Total Labor Increase				$ 146,433	Line[18]+Line[19]	
21							
22							
23	Total Arizona Corporate Allocation less PG&A with Labor Increase				$ 3,631,200	Line[13]+Line[20]	
24	4 Factor				5.661%		
25	District Allocation of Arizona Corporate Allocations				$ 205,544	Line[23]*Line[24]	
26							
27	Pro Forma Adjustment to Corporate Allocations					Line [25]	$ 205,544
28							
29	Increase/(Decrease) in Corporate Allocation - Agua Fria Wastewater					Line[27] - Line[8]	$ (18,184)
30							
31	Adjustment to Revenue and/or Expense - Agua Fria Wastewater					Line [29]	$ (18,184)
32							
33					[A]		Line[31]*[A]
34				Agua Fria Wastewater Allocated via WW 3 - Factor to:			
35				Russell Ranch Wastewater	4.7887%		$ (871)
36				Verrado Wastewater	52.6004%		$ (9,565)
37			A	Northeast Agua Fria (NEAF) Wastewater	42.6109%		$ (7,748)
38							$ (18,184)
39							
40				**Consolidated Northwest Valley Wastewater**			
41			A	**Northeast Agua Fria (NEAF) Wastewater**			**$ (7,748)**
42		\2015 Sun City West Wastewater Sch A-F		**Sun City West Wastewater**			**$ (18,397)**
43					**Adjustment**		**$ (26,146)**
44							
45	Workpapers & Supporting Documents:						
46	(a)2015 Corp Allocation Comparison.xlsx						
47	\2015 Sun City West Wastewater.xlsx						
48	(b) \2015 Agua Fria Wastewater.xlsm						
49	4-Factor						
50	\2015 Consolidated Northwest Valley 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			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

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Consolidated Northwest Valley 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

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

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%	

Agua Fria Wastewater Allocated via WW 3 - Factor to:			
Russell Ranch Wastewater	4.789%	$	399
Verrado Wastewater	52.600%	$	4,383
Northeast Agua Fria (NEAF) Wastewater	42.611%	$	3,550
		$	8,332

15 2015 Unadjusted Expenses

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

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

		[D] * 43.069%	
	Sun City West	NEAF	Total
Fuel & Power	-	-	-
Chemicals	4,913	856	5,769
Corporate Allocation	329	139	467
Outside Services	635	285	920
Customer Accounting	374	126	499
General Office Expense	719	252	971
Miscellaneous	695	282	976
Maintenance Expense	5,057	1,611	6,668
	12,721	3,550	16,271

44 Increase / (Decrease) to Expense — Line [25] — $ 16,271

46 Workpapers & Supporting Documents:
47 Bureau of Labor Statistics - Phoenix CPI
48 2015 Agua Fria Wastewater.xlsx
49 \2015 Sun City West Wastewater.xlsx
50 \2015 Consolidated Northwest Valley Wastewater.xls

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 years.
5 Implementing this system will incur increased Cityworks licensing costs in 2016 and 2017 to secure the necessary licenses and access rights to implement the integrated computer maintenance
6 management system. The adjustment below outlines the proposed increase to 2015 base license expenses for the known future 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	Agua Fria WW	5.6605%

16
17

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

20
21

22		Agua Fria Wastewater Allocated via WW 3 - Factor to:				
23		Russell Ranch Wastewater	4.7887%	Line[19] * 3-Factor	$	110
24		Verrado Wastewater	52.6004%	Line[19] * 3-Factor	$	1,207
25	A	Northeast Agua Fria (NEAF) Wastewater	42.6109%	Line[19] * 3-Factor	$	978
26				Sum Lines [23-25]	$	2,295

27

28		**Consolidated Northwest Valley Wastewater**		
29	A	**Northeast Agua Fria (NEAF) Wastewater**	$	**978**
30	\2015 Sun City West Wastewater Sch A-F	**Sun City West Wastewater**	$	**2,322**
31		**Adjustment**	$	**3,300**

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36	Increase/ (Decrease) to Expense	Line [31] $	3,300

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46 Workpapers & Supporting Documents:
47 2015 Agua Fria Wastewater.xlsx
48 2015 Sun City West Wastewater.xlsx
49 4-Factor
50 \2015 Consolidated Northwest Valley 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			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%	13,852	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 districts will
6 be based on the current authorized participant level for their corresponding water districts if one exists. The discount for the eligible low income customers is proposed at a flat $5.00 per month for
7 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 ine [13] * Line [15]
18	Number of Months		12
20			$ 12,000 ine [16] * Line [18]

23 Increase/(Decrease) to Expense - Agua Fria Wastewater — Line [20] — $ 12,000

26 [A]

27		Agua Fria Wastewater Allocated via GMC to:		
28		Russell Ranch Wastewater	3.0577%	Line [23] * [A] $ 367
29		Verrado Wastewater	42.0794%	Line [23] * [A] $ 5,050
30	A	Northeast Agua Fria (NEAF) Wastewater	54.8629%	Line [23] * [A] $ 6,584
31				$ 12,000

33			Consolidated Northwest Valley Wastewater	
34		A	**Northeast Agua Fria (NEAF) Wastewater**	**$ 6,584**
35	\2015 Sun City West Wastewater Sch A-F		**Sun City West Wastewater**	**$ 30,000**
36			**Adjustment**	**$ 36,584**

41 Increase / (Decrease) to Expense — Line [36] — $ 36,584

46 Workpapers & Supporting Documents:
47 \2015 Agua Fria Wastewater.xlsx
48 \2015 Sun City West Wastewater.xlsx
49
50 \2015 Consolidated Northwest Valley Wastewater.xls

Line No.	
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46	Workpapers & Supporting Documents:
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48	
49	
50	\2015 Consolidated Northwest Valley Wastewater.xls

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Income Statement Adjustment JPB - IS33

Exhibit
Schedule C-2
Page 36
Witness: Boizelle

Line No.

1 Customer Communication & Education

2

3 The Company will incur additional expenditures in relation to customer communication and education during 2016. 2015 customer communications have revealed the need to refine the Company's
4 ability to target meaningful and important information directly to affected customers through bill text messages and inserts. Planned expenses include payment to the Company's third party billing
5 provider, Vertex, to provide said targeting ability.
6
7 As systems age to the point of repair or replacement, the Company continues to develop educational materials associated with water and wastewater processes and infrastructure projects to build
8 awareness of these initiatives amongst its customers.
9
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 Agua Fria 5.661%
18
19
20 Total EPCOR AZ Allocated Costs $ 50,280 Line [14] * Line [16]
21 Agua Fria Allocated Portion $ 2,846 Line [17] * Line [20]
22
23
24
25
26 Agua Fria Wastewater Allocated via WW 3 - Factor to:
27 Russell Ranch Wastewater 4.7887% Line [21] * 3-Factor $ 136
28 Verrado Wastewater 52.6004% Line [21] * 3-Factor $ 1,497
29 A Northeast Agua Fria (NEAF) Wastewater 42.6109% Line [21] * 3-Factor $ 1,213
30 $ 2,846
31
32 **Consolidated Northwest Valley Wastewater**
33 A **Northeast Agua Fria (NEAF) Wastewater** **$ 1,213**
34 \2015 Sun City West Wastewater Sch A-F **Sun City West Wastewater** **$ 2,880**
35 **Adjustment** **$ 4,092**
36
37
38
39 Increase / (Decrease) to Expense Line [35] $ 4,092
40
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46 Workpapers & Supporting Documents:
47 (a) \Customer Education & Comm Adj.xlsx
48
49
50 \2015 Consolidated Northwest Valley 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%	8,812	5.1615%	690,372	6.5644%	1,803,129	5.4897%	5.5025%	21.95%					16.08%	5.8635%
10	10 7M	Mohave Water	34,201,898	5.1110%	15,984	9.3518%	1,210,138	11.5066%	2,518,319	7.6671%	8.4091%							8.9400%
11	11 7N	Mohave Wastewater	8,206,636	1.2264%	1,561	0.9135%	194,731	1.8516%	327,523	0.9972%	1.2471%	4.98%					2.84%	1.3313%
		Arizona Gateway Wastewater											7.4407%	0.2620%				
		Wishing Well Wastewater											92.5593%	99.7380%				
12	12 7P	Paradise Valley	48,729,612	7.2820%	4,903	2.8686%	703,420	6.6885%	2,461,454	7.4940%	6.0833%							
13	13 7Q	North Mohave	7,201,634	1.0762%	2,012	1.1772%	170,798	1.6240%	355,794	1.0832%	1.2402%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		
43		North West Valley Plant Allocation																
		Other	0.0000%															
	6 7G		19.2100%															
	4 7E		80.7900%															

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Consolidated Northwest Valley 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 .

7		4- Factor	GMC	4.2266%	
8		[A]	[B]	[C] = [A] * [B]	
9		Rate	Plant	Depr Exp	
11	Vactor Trucks in 7A				
12	Asset # 168518	6.25%	$ 235,275	$ 14,705	
13	Asset # 218374	6.25%	179,111	11,194	
14	Total		$ 414,386	$ 25,899	Line [12] + Line [13]
17	Portion already in Plant In Service		$ 17,514	$ 1,095	Line [14] * Line [7]
19		WW Factor	GMC	13.1637%	
20	Vactor Trucks used in Wastewater Operations	[A]	[B]	[C] = [A] * [B]	
21		Rate	Plant	Depr Exp	
22	Asset # 168518	20.00%	$ 235,275	$ 47,055	
23	Asset # 218374	20.00%	179,111	35,822	
24	Project 1001902	20.00%	113,000	22,600	
25	Project 1001901	20.00%	360,000	72,000	
26	Total		$ 887,386	$ 177,477	Sum Lines [22] - [25]
28	Portion of Vactor and Sludge Trucks		$ 116,813	$ 23,363	Line [26] * Line [19]
31	Increase / (Decrease) to Depr Expense			$ 22,268	Line [28] - Line [17]

Russell Ranch	3.06%
Verrado	42.08%
NEAF	54.86%

	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	

Sun City West	NEAF	Total
$ 46,315	$ 12,217	$ 58,532

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

50 \2015 Consolidated Northwest Valley Wastewater.xls

EPCOR Water Arizona Inc

Wastewater Use Only -Trucks

Witness: Mahler

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%							1.3210%
14	14 7T	Tubac	4,080,924	0.6098%	606	0.3546%	120,609	1.1468%	197,237	0.6005%	0.6779%							0.7252%
15	15 7U	Havasu Water	8,063,017	1.2049%	1,737	1.0163%	273,155	2.5973%	447,829	1.3634%	1.5455%							1.6508%
16																		
17	Total AZ Company		669,181,249	100.0000%	170,919	100.0000%	10,516,918	100.0000%	32,845,733	100.0000%	100.0000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.0000%
18																		
19			Net Plant		General				Direct O&M									
20			In	Arizona	Metered	New Mexico	Salaries &	New Mexico	(Excluding	New Mexico	4-Factor							
21			Service	Allocation	Customers	Allocation	Wages	Allocation	Labor)	Allocation	Allocation							
22	17 7V	Clovis	44,862,048	83.3472%	15,933	85.6107%	1,642,041	86.0161%	2,818,344	76.3708%	82.8362%							
23	18 7W	Edgewood	7,316,097	13.5922%	1,930	10.3702%	199,548	10.4531%	489,391	13.2614%	11.9192%							
24	19 7Y	Thunder Mountain	1,647,377	3.0606%	748	4.0191%	67,403	3.5308%	382,608	10.3678%	5.2446%		WW Factor	25.0654%				
25													WW Factor	32.1076%				
26	Total NM Company		53,825,522	100.0000%	18,611	100.0000%	1,908,993	100.0000%	3,690,343	100.0000%	100.0000%							
27																		
28	6P	Chaparral City Water	46,241,694		13,652		1,510,877		5,674,904									
29																		
30																		
31		Arizona Total	669,181,249	86.9916%	170,919	84.1211%	10,516,918	75.4616%	32,845,733	77.8132%	81.0969%							
32		New Mexico Total	53,825,522	6.9972%	18,611	9.1598%	1,908,993	13.6975%	3,690,343	8.7426%	9.6493%							
33	16	Chaparral City Water	46,241,694	6.0113%	13,652	6.7191%	1,510,877	10.8409%	5,674,904	13.4441%	9.2539%							
34			769,248,466	100.0000%	203,182	100.0000%	13,936,788	100.0000%	42,210,979	100.0000%	100.0000%							
35																		
36																		
37	7 7H	North West Valley Plant	6,145,514	0.9184%	-	0.0000%	661,808	6.2928%	1,606,374	4.8907%	3.0255%							
38																		
39																		
40																		
41																		
42																		
43		North West Valley Plant Allocation																
		Other	0.0000%															
	6 7G		19.2100%															
	4 7E		80.7900%															

\4-Factor.xlsx

Workpapers:

\3-Factor Calculation for Deconsolidation.xlsx

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

Line No.	
1	Intentionally Left Blank
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46	Workpapers & Supporting Documents:
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49	
50	\2015 Consolidated Northwest Valley Wastewater.xls

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 calculate.
3 This is a conforming adjustment.

Line							
7					[1]	[2]	[1] * [2] = [3]
8				7G	7G	AZ	AZ-Factor
9		DIRECT PLANT		District 4-Factor	5.6605%	81.0969%	4.5905%
10		Test Year		7E	7E	AZ	AZ-Factor
11		Adjusted			5.7270%	81.0969%	4.6444%
12		Results					
13				[4]	[5]	[6]	[4] * [3] = [7]
14				NEAF	Russell Ranch	Verrado	NEAF AZ-Factor
15	Gross Property Value at 12/31/2015	87,265,678	Schb2 Line [2]	District 4-Factor	42.6109%	4.7887%	52.6004%	1.9561%
16	% of Plant Insured	48.77%	\[Insurance]1. Property & Terrorism [23]				
17				NWV			6.6005%
18	Gross Plant Insured	42,558,122	Line [15] * Line [18]	NWV Allocation			
19				7G	19.21%		
20				7E	80.79%		

Line			Test Year Adjusted Results		Adjusted with Rate Increase		Adjusted with Rate Increase
25		**Adjusted Revenues in Year Ended December 2015**	**$ 10,505,959**	Schc2 [AL][14]	**$ 12,196,069**	Schc2 [AN][14]	
26			[A]	[B]		[C] = [A] * [B]	[D]	[E] = [D] * [B]
27		**Factor**	**Amount**	**Rate**	**Source**	**Premium**	**Amount**	**Premium**
28	**1. Property Insurance**	Plant [25]	$ 42,558,122	0.0582%	\[Insurance] Summa	$ 24,754	$ 42,558,122	$ 24,754
29	**2. Excess Liability**	Revenue Line [25]	10,505,959	0.2533%	\[Insurance] Summa	26,611	12,196,069	30,892
30	**3. Umbrella Liability**	AZ 4- Factor [12]	92,245	6.6005%	\[Insurance] Summa	6,089	92,245	6,089
31	**4. Autos**	AZ 4- Factor [12]	278,912	6.6005%	\[Insurance] Summa	18,410	278,912	18,410
32 NEAF 43.0688% + SCW	**5. Workers Compensation**	Payroll Col [49]	1,697,562	1.6381%	\[Insurance] Summa	27,808	1,697,562	27,808
33 NEAF 43.0688% + 19.21% of NWV	**6. Pollution ***	Fixed Site	4,073	2.43	\[Insurance] Summa	9,883	4,073	9,883
34	**7. D&O**	AZ 4- Factor [12]	13,535	6.6005%	\[Insurance] Summa	893	13,535	893
35	**8. Fiduciary**	AZ 4- Factor [12]	1,473	6.6005%	\[Insurance] Summa	97	1,473	97
36 NEAF 43.0688%	**9. Crime**	Employee Count	19	$ 8.10	\[Insurance] Summa	150	19	150
37	**10. Employed Lawyers**	AZ 4- Factor [12]	1,208	6.6005%	\[Insurance] Summa	80	1,208	80
38	**11. Non Owned Pollution**	AZ 4- Factor [12]	15,728	6.6005%	\[Insurance] Summa	1,038	15,728	1,038
39 NEAF 43.0688%	**12. Employment Practices**	Employee Count	19	$ 5.33	\[Insurance] Summa	99	19	99
40 19.21% of NWV Site	**13. Utilities Bond ** **	Site Bond Requirement	500,000	0.7891%	\[Insurance] Summa	3,945	500,000	3,945
41	**14. Cyber Insurance**	AZ 4- Factor [12]	1,388	6.6005%	\[Insurance] Summa	92	1,388	92
42	**15. Sun City Flood Insurance**	Sun City Only	2,194	0.0000%	\[Insurance] Summa	-	2,194	-
43	**16. LAPP**	AZ 4- Factor [12]	15,466	6.6005%	\[Insurance] Summa	1,021	15,466	1,021
44	**17.ARI**	AZ 4- Factor [12]	15,304	6.6005%	\[Insurance] Summa	1,010	15,304	1,010
45	**Total**					$ 121,979 Sum column [C]		$ 126,260

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

Line				
50	Adjusted Test Year Insurance Other Than Group	GL Account 5605 from Sch E6	$ 136,103	$ 121,979
51		Increase/(Decrease) to Insurance Other Than Group	$ (14,125) Line [45] - Line [50]	$ 4,281

52 Workpapers and Supporting Documents:
53 \Sch E5
54 \Insurance Other than Group.xlsx
55 \Payroll, Benefits, & Taxes 2015.xlsx
56 \4-Factor
57 \2015 Consolidated Northwest Valley Wastewater.xls

EPCOR WATER USA
Summary of Insurance
2016 Premiums

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

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

\Insurance Other Than Group.xlsx

EPCOR WATER USA

4-Factor Allocation at 12/31/2015

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

Consolidated Northwest Valley 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 =	1.81%	One Minus Combined	62.37%	1.13%	
6							
7	Bad Debt Expense	Effective Rate =	0.09%	One Minus Combined	62.37%	0.05%	
8							
9	Total Tax Percentage					38.81%	Sum Line [1-7]
10							
11	Operating Income % = 100% - Tax Percentage					61.19%	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]
19							
20							
21							
22							
23							
24							
25							
26				Bad Debt			
27			NEAF	$	5,055		
28			SCW	$	3,876		
29			Total	$	8,931		
30							
31							
32							
33							
34							
35							
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 Consolidated Northwest Valley Wastewater.xls						

D Schedule
NW Valley WW

Consolidated Northwest Valley 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	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									
9									
10									
11									
12									
13									
14									
15									
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17									
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36									
37									
38									
39									
40									
41									
42									
43	Supporting Schedules:		Recap Schedules:						
44	(a) D-2		A-1						
45									
46									
47									
48	\2015 Consolidated Northwest Valley Wastewater.xls								
49									
50									

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

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

Line No.	Capital Structure for OCRB	Reference	End of Test Year Dollar Amount	Percent of Total	Cost Rate (a)	Weighted Cost	Reference	End of Projected Year Dollar Amount	Percent of Total	Cost Rate (a)	Weighted Cost
1	Long-Term Debt	Line [1] [B] * Line [7] [A]	$ 17,118,137	53.93%	4.29%	2.31%	Line [1] [F] * Line [7] [E]	$ 17,889,988	56.36%	4.29%	2.42%
2											
3	Short-Term Debt	Line [3] [B] * Line [7] [A]	$ 1,369,513	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]	$ 13,254,982	41.76%	10.65%	4.45%	Line [5] [F] * Line [7] [E]	$ 13,852,644	43.64%	10.65%	4.65%
6											
7	Totals	(a)	$ 31,742,632	100.00%		6.77%	Line [7] [A]	$ 31,742,632	100.00%		7.07%
8											
9											
10			**RCND Rate of Return**					**Fair Value Rate of Return**			
11											
12			Dollar Amount	Percent of Total	Cost Rate (a)	FVROR Cost		Dollar Amount	Percent of Total	Cost Rate (a)	FVROR Cost
13											
14	Item of Capital										
15	Long-Term Debt	Line [1] [F] * Line [29] [A]	$ 26,671,874	67.47%	4.29%	2.90%	Line [1] [F] * Line [28] [A]	$ 17,889,988	45.25%	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]	20,652,667.79	52.24%	10.65%	5.56%	Line [5] [F] * Line [28] [A]	$ 13,852,644	35.04%	10.65%	3.73%
20											
21	Fair Value Increment		0	0.00%	1.35%	0.00%	Line [31] [A] - Line [28] [A]	7,790,955	19.71%	1.35%	0.27%
22											
23		Sum Line [15-21]	$ 47,324,542	119.71%		8.46%	Sum Line [15-21]	**$ 39,533,587**	100.00%		5.94%
24											
25											
26											
27	EPCOR Proposed Adjusted Fair Value Rate Base										
28	Original Cost Rate Base (OCRB)		$ 31,742,632 (b)								
29	Reconstructed Cost New Depreciation (RCND)		$ 47,324,542 (b)								
30											
31	Fair Value Rate Base		**$ 39,533,587** Average Lines [28] and [29]								
32											
33											
34											
35											
36											
37											
38											
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42											
43	Supporting Schedules:			Recap Schedules:							
44	D-2			A-1							
45											
46											
47											
48	\2015 Consolidated Northwest Valley Wastewater.xls										
49											
50											

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Cost of Long Term Debt
Test Year - Consolidated Northwest Valley Wastewater - Actual

Exhibit
Schedule D-2
Page 1
Witness: Hubbard

At Parent Level

Line No.			End of Test Year [A] Amount Outstanding	End of Test Year [B] Annual Cost	End of Test Year [C] = [B] / [A] Interest Rate	End of Projected Year [D] Amount Outstanding	End of Projected Year [E] Annual Cost	End of Projected Year [F] = [D] / [E] Interest Rate	
1	Long-Term Debt								
2	10-Year EPCOR Water USA Note	(b)	$ 133,000,000	$ 5,004,790	3.74%	$ 133,000,000	$ 5,004,790	3.74%	
3	30-Year EPCOR Water USA Note	(b)	98,000,000	4,907,513	5.00%	98,000,000	4,907,513	5.00%	
4									
5									
6	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 [	10.65%	$ 178,868,806	Sum Line [10-12] Col [E	10.65%	
14									
15									
16									
17	Short-Term Debt								
18	Short-Term Debt from EPCOR Utilities, Inc	(b)	$ 18,480,843	$ 36,962	0.20%	(b) $ 18,480,843	$ 36,962	0.20%	
19									
20									
21	Totals		$ 18,480,843	$ 36,962	0.20%	$ 18,480,843	$ 36,962	0.20%	Line [18]
22									
23									
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41									
42									
43	Supporting Schedules:			Recap Schedules:					
44	(a) E-1			D-1					
45	(b) D-2								
46									
47									
48	\2015 Consolidated Northwest Valley Wastewater.xls								
49									
50									

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 Consolidated Northwest Valley Wastewater.xls

E Schedule
NW Valley WW

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

Exhibit
Schedule E-1
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	$ 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 Consolidated Northwest Valley Wastewater.xls				
59					
60					
60					
61					

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Comparative Balance Sheets
Total District

Exhibit
Schedule E-1
Page 1
Witness: Murrey

Line No.		CONSOLIDATED Northwest Valley Wastewater Test Year Ended 12/31/2015	Sun City West Wastewater Test Year Ended 12/31/2015	Northeast Agua Fria Wastewater Test Year Ended 12/31/2015	
1	ASSETS				
2	Utility Plant	66,305,028	44,756,346	21,548,682	
3	Construction Work in Progress	1,834,635	1,261,938	572,697	
4	Plant Acquisition Adjustment	2,255,322	1,784,584	470,738	
5	Less: Accumulated Depreciation	(39,476,216)	(31,384,069)	(8,092,148)	
6	Net Plant	$ 30,918,769	$ 16,418,799	$ 14,499,969	Sum Line [2-5]
7					
8	CURRENT ASSETS				
9	Cash and Cash Equivalents	$ (39,031)	$ (30,884)	$ (8,147)	
10	Customer Accounts Receivable	1,088,906	840,867	248,039	
11	Allowance for Uncollectible Accounts	(14,483)	(11,460)	(3,023)	
12	Prepaid Expenses	8,443	6,400	2,043	
13	Plant Materials & Supplies	24,746	20,403	4,343	
14	Trade and Other Receivables	17,748	14,043	3,704	
15	Intercompany Receivables	40,749,293	33,145,762	7,603,531	
16	Total Current Assets	$ 41,835,622	$ 33,985,131	$ 7,850,490	Sum Line [9-15]
17					
18	NON-CURRENT ASSETS				
19	Deferred Finance Charges	-	-	-	
20	Regulatory Deferrals	611,554	483,908	127,645	
21	Goodwill	(395,991)	(313,338)	(82,652)	
22	Deferred Debits	-	-	-	
23	Long-term investments	-	-	-	
24	Total Non-Current Assets	$ 215,563	$ 170,570	$ 44,993	Sum Line [19-23]
25					
26	TOTAL ASSETS	$ 72,969,953	$ 50,574,501	$ 22,395,452	Line 6+ Line16+ Line24
27					
28	LIABILITIES AND STOCKHOLDERS' EQUITY				
29					
30	Common Equity	$ 13,074,976	$ 9,514,264	$ 3,560,712	
31					
32	Long-Term Debt	$ 27,716,150	$ 21,931,147	$ 5,785,003	
33					
34	CURRENT LIABILITIES				
35	Trade and Other Payables	$ 1,493,556	$ 1,054,639	$ 438,917	
36	Current Portion of LTD	-	-	-	
37	Intercompany Payables	16,704,033	14,776,427	1,927,606	
38	Accrued Liabilities	-	-	-	
39	Customer Deposits	-	-	-	
40	Total Current Liabilities	$ 18,197,589	$ 15,831,066	$ 2,366,523	Sum Line [35-39]
41					
42	NON-CURRENT LIABILITIES				
43	Advances in Aid of Construction	$ 6,085,426	$ 143,641	$ 5,941,785	
44	Accumulated Deferred Income Taxes	2,396,344	1,896,172	500,173	
45	Provision for ARO	-	-	-	
46	Regulatory Liabilities	2,209	1,748	461	
47	Accrued Pension Liability	965,768	764,190	201,578	
48	Other Credits	236,337	187,008	49,329	
49	Total Deferred Credits	$ 9,686,084	$ 2,992,758	$ 6,693,326	Sum Line [43-48]
50					
51	Contributions in Aid of Construction	$ 4,295,154	$ 305,266	$ 3,989,888	
52					
53	Total Liabilities & Common Equity	$ 72,969,953	$ 50,574,501	$ 22,395,452	Line 30+32+ 40+49+51
54					
55	Supporting Schedules:	Recap Schedules:			
56	E-5	A-1, B-1			
57	TB15				
58	\Agua Fria Deconsolidated Balance Sheet (Sch e1).xlsx				
59	\2015 Sun City West Wastewater.xls				
60	\Summary of Plant Balances by NARUC.xlsx				
61	\2015 AIAC Summary by District - Present and Deconsolidated.xlsx				
62	\2015 CIAC Summary by District - Present and Deconsolidated.xlsx				

Consolidated Northwest Valley 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								
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36								
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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 Consolidated Northwest Valley Wastewater.xls							

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Sub. Acct.	Description	Plant Balance at 1/1/2015	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2015
		Northeast Agua Fria (NEAF) Wastewater	[A]	[B]	[C] = [A] +[B]
1	304100	Struct & Imp SS	$ -	$ -	$ -
2	340200	Comp & Periph Equip	-	-	-
3	341200	Trans Equip Hvy Duty Trks	-	-	-
4	341400	Trans Equip Other	-	-	-
5	343000	Tools, Shop and Garage	-	-	-
6	351000	WW Organization	-	-	-
7	352000	WW Franchises	218,285	-	218,285
8	353200	WW Land & Ld Rights Coll	16,810	-	16,810
9	353500	WW Land & Ld Rights Gen	-	-	-
10	354200	WW Struct & Imp Coll	418,012	(3,607)	414,405
11	354300	WW Struct & Imp SPP	-	-	-
12	354400	WW Struct & Imp TDP	-	-	-
13	354500	WW Struct & Imp Gen	417,466	-	417,466
14	355200	WW Pwr Gen Equip Coll	-	-	-
15	355300	WW Pwr Gen Equip SPP	-	-	-
16	355400	WW Pwr Gen Equip TDP	-	-	-
17	355500	WW Pwr Gen Equip RWTP	-	-	-
18	360000	WW Collection Sewers Forced	2,468,012	-	2,468,012
19	361100	WW Collecting Mains	9,111,309	-	9,111,309
20	362000	WW Special Coll Struct	-	-	-
21	363000	WW Services Sewer	1,149,906	-	1,149,906
22	364000	WW Flow Measuring Devices	21,985	-	21,985
23	370000	WW Receiving Wells	198,175	-	198,175
24	371100	WW Pump Equip Elect	78,451	-	78,451
25	371200	WW Pump Equip Oth Pwr	-	-	-
26	380000	WW TD Equipment	-	32,851	32,851
27	380050	WW TD Equip Grit Removal	907,140	-	907,140
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	-	10,382	10,382
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	130,969	-	130,969
50		(continued)			

Consolidated Northwest Valley 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	396000	WW Communication Equip	$ 95,026	$ -	$ 95,026	
2	397000	WW Misc Equipment	-	-	-	
3	398000	WW Other Tangible Plant	-	-	-	
4						
5		**Total Plant in Service - Northeast Agua Fria (NEAF) WW**	$ 15,231,546	$ 39,626	$ 15,271,173	Sum Lines [2-49] pg 1 + Lines [1-3] pg 2
6						
7		Sun City West Wastewater				
8	304100	Struct & Imp SS	$ -	$ -	$ -	
9	340200	Comp & Periph Equip	5,953	-	5,953	
10	341200	Trans Equip Hvy Duty Trks	-	-	-	
11	341400	Trans Equip Other	-	-	-	
12	343000	Tools, Shop and Garage	-	-	-	
13	351000	WW Organization	4,078	-	4,078	
14	352000	WW Franchises	68	-	68	
15	353200	WW Land & Ld Rights Coll	(0)	-	(0)	
16	353500	WW Land & Ld Rights Gen	-	-	-	
17	354200	WW Struct & Imp Coll	144,607	72,001	216,609	
18	354300	WW Struct & Imp SPP	(0)	-	(0)	
19	354400	WW Struct & Imp TDP	-	-	-	
20	354500	WW Struct & Imp Gen	91,007	30,266	121,273	
21	355200	WW Pwr Gen Equip Coll	-	-	-	
22	355300	WW Pwr Gen Equip SPP	63,665	-	63,665	
23	355400	WW Pwr Gen Equip TDP	-	-	-	
24	355500	WW Pwr Gen Equip RWTP	-	-	-	
25	360000	WW Collection Sewers Forced	943,616	(55,800)	887,815	
26	361100	WW Collecting Mains	13,989,985	255,923	14,245,908	
27	362000	WW Special Coll Struct	1,290,861	86	1,290,947	
28	363000	WW Services Sewer	2,701,953	400,999	3,102,952	
29	364000	WW Flow Measuring Devices	-	-	-	
30	370000	WW Receiving Wells	-	-	-	
31	371100	WW Pump Equip Elect	39,782	110,696	150,478	
32	371200	WW Pump Equip Oth Pwr	-	-	-	
33	380000	WW TD Equipment	0	-	0	
34	380050	WW TD Equip Grit Removal	0	-	0	
35	380100	WW TD Equip Sed Tanks/Acc	6,392	8,906	15,298	
36	380200	WW TD Equip Sldge/Effl Rmv	0	-	0	
37	380250	WW TD Equip Sldge Dig Tnk	(0)	-	(0)	
38	380300	WW TD Equip Sldge Dry/Filt	0	-	0	
39	380350	WW TD Equip Sec Trmt Filt	-	-	-	
40	380400	WW TD Equip Aux Effl Trmt	-	-	-	
41	380500	WW TD Equip Chem Trmt Plt	0	-	0	
42	380600	WW TD Equip Oth Disp	0	15,290	15,290	
43	380625	WW TD Equip Gen Trmt	185,574	124,443	310,016	
44	380650	WW TD Equip Influent Lift S	508,529	132	508,660	
45	381000	WW Plant Sewers	-	-	-	
46	382000	WW Outfall Sewer Lines	113,140	-	113,140	
47	389100	WW Oth Plt & Misc Equip Int	(0)	-	(0)	
48	389600	WW Other P/E - CPS - 7E	4,239	60,217	64,457	
49	390000	WW Office Furniture & Equip	(0)	-	(0)	
50						

Consolidated Northwest Valley 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	390200	WW Computers & Peripheral	-	-	-	
2	390300	WW Computer Software	-	-	-	
3	391000	WW Trans Equipment	-	-	-	
4	392000	WW Stores Equipment	-	-	-	
5	393000	WW Tool Shop & Garage Equip	(0)	-	(0)	
6	394000	WW Laboratory Equipment	-	-	-	
7	395000	WW Power Operated Equip	777	-	777	
8	396000	WW Communication Equip	12,621	-	12,621	
9	397000	WW Misc Equipment	22,663	1,858	24,521	
10	398000	WW Other Tangible Plant	-	-	-	
11		Assets Belonging to Sun City West	-	-	-	
12						
13		Total Plant in Service - Sun City West Wastewater	$ 20,129,509	$ 1,025,017	$ 21,154,526	Sum Lines [8-49] pg 2 + Lines [1-11] pg 3
14						
15		**Total Plant in Service - Consolidated Northwest Valley WW**	**$ 35,361,055**	**$ 1,064,644**	**$ 36,425,698**	Line [5] pg 2 + Line [13] , pg 3
16						
17						
18	Corporate Plant					
19	304500	Structures & Improvements General	$ 191,649	$ 1,207	$ 192,857	
20	304620	Structures & Improvements Leasehold	7,692	10,625	18,317	
21	334100	Meters	11,777	-	11,777	
22	339600	Other P/E-CPS	364,887	-	364,887	
23	340100	Office Furniture & Equipment	1,265,101	2,823	1,267,925	
24	340200	Computer & Peripheral Equipment	838,607	565,981	1,404,587	
25	340300	Computer Software	24,197	169,707	193,904	
26	340330	Computer Software Other	6,370	-	6,370	
27	344000	Laboratory Equipment	17,277	-	17,277	
28	346100	Communication Equipment Non-Telephone	186,080	-	186,080	
29	346190	Remote Control & Instrument	122,024	-	122,024	
30	346200	Communication Equipment Telephone	53,365	15,577	68,942	
31	346300	Communication Equipment Other	4,902	149,509	154,411	
32	347000	Miscellaneous Equipment	537,772	754,491	1,292,262	
33						
34					$ 5,301,619	Sum Lines [19-32]
35						
36		GMC Factor % Allocated to Agua Fria Wastewater			4.2266%	
37		Agua Fria Wastewater Allocation			$ 224,076	Line [34] * Line [36]
38						
39		GMC Factor % Allocated to Northeast AF Wastewater			54.8629%	
40		Northeast AF Wastewater Allocation			$ 122,935	Line [37] * Line [39]
41						
42		GMC Factor % Allocated to Sun City West Wastewater			8.7907%	
43		Agua Fria Wastewater Allocation			$ 466,050	Line [34] * Line [42]
44						
45		**Total Corporate Plant Alloc-Consolidated Northwest Valley WW**			**$ 588,985**	Line [40] + Line [43]
46						
47	Workpapers & Supporting Documents:				Recap Schedules:	
48	\UPIS Corporate Arizona 12.31.15.xlsx		\UPIS Sun City West 12.31.15.xlsx		A-4	
49	\UPIS Agua Fria Wastewater 12.31.15.xlsx				B-2	
50	\2015 Consolidated Northwest Valley Wastewater.xls				E-1	

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] +[B] Plant Balance at 12/31/2015
1	North West Valley Wastewater Plant				
2	304100	Struct & Imp SS (Corporate)	$ -	$ -	$ -
3	304200	Struct & Imp P (Corporate)	-	-	-
4	307000	Wells & Springs (Corporate)	-	-	-
5	311200	Pump Equip Electric (Corporate)	-	(171)	(171)
6	340200	Comp & Periph Equip (Corporate)	-	-	-
7	340500	Other Office Equipment (Corporate)	-	-	-
8	304600	Struct & Imp Offices (Corporate)	-	-	-
9	304800	Struct & Imp Misc (Corporate)	-	-	-
10	341200	Trans Equip Hvy Duty Trks	-	-	-
11	341400	Trans Equip Other	-	-	-
12	343000	Tools, Shop and Garage	-	-	-
13	344000	Laboratory Equipment	-	-	-
14	346100	Comm Equip Non-Telephone	-	-	-
15	351000	WW Organization	-	-	-
16	352000	WW Franchises	-	-	-
17	353200	WW Land & Ld Rights Coll	-	-	-
18	353500	WW Land & Ld Rights Gen	-	-	-
19	354200	WW Struct & Imp Coll	-	16,710	16,710
20	354300	WW Struct & Imp SPP	-	-	-
21	354400	WW Struct & Imp TDP	-	-	-
22	354500	WW Struct & Imp Gen	-	5,141,153	5,141,153
23	355200	WW Pwr Gen Equip Coll	-	-	-
24	355300	WW Pwr Gen Equip SPP	-	-	-
25	355400	WW Pwr Gen Equip TDP	-	-	-
26	355500	WW Pwr Gen Equip RWTP	-	-	-
27	360000	WW Collection Sewers Forced	-	-	-
28	361100	WW Collecting Mains	-	-	-
29	362000	WW Special Coll Struct	-	-	-
30	363000	WW Services Sewer	-	-	-
31	364000	WW Flow Measuring Devices	-	50,425	50,425
32	370000	WW Receiving Wells	-	-	-
33	371100	WW Pump Equip Elect	-	2	2
34	371200	WW Pump Equip Oth Pwr	-	-	-
35	380000	WW TD Equipment	-	11,604	11,604
36	380050	WW TD Equip Grit Removal	-	(7,149)	(7,149)
37	380100	WW TD Equip Sed Tanks/Acc	-	6,956	6,956
38	380200	WW TD Equip Sldge/Effl Rmv	-	(913)	(913)
39	380250	WW TD Equip Sldge Dig Tnk	-	378,633	378,633
40	380300	WW TD Equip Sldge Dry/Filt	-	2,450,537	2,450,537
41	380350	WW TD Equip Sec Trmt Filt	-	-	-
42	380400	WW TD Equip Aux Effl Trmt	-	-	-
43	380500	WW TD Equip Chem Trmt Plt	-	121,663	121,663
44					
45					
46					
47					
48					
49					
50					

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5
Page 5 of 8
Witness: Mahler

Line No.	Sub. Acct.	Description	[A] Plant Balance at 1/1/2015	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] +[B] Plant Balance at 12/31/2015
1	380600	WW TD Equip Oth Disp	$ -	$ -	$ -
2	380625	WW TD Equip Gen Trmt	-	-	-
3	380650	WW TD Equip Influent Lift S	-	-	-
4	381000	WW Plant Sewers	-	-	-
5	382000	WW Outfall Sewer Lines	-	-	-
6	389100	WW Oth Plt & Misc Equip Int	-	111	111
7	389600	WW Other P/E - CPS - 7E	-	-	-
8	390000	WW Office Furniture & Equip	-	-	-
9	390200	WW Computers & Peripheral	-	-	-
10	390300	WW Computer Software	-	-	-
11	391000	WW Trans Equipment	-	(2,419)	(2,419)
12	392000	WW Stores Equipment	-	-	-
13	393000	WW Tool Shop & Garage Equip	-	-	-
14	394000	WW Laboratory Equipment	-	(1,273)	(1,273)
15	395000	WW Power Operated Equip	-	-	-
16	396000	WW Communication Equip	-	35,969	35,969
17	397000	WW Misc Equipment	-	6	6
18	398000	WW Other Tangible Plant	-	-	-
19					
20					$ 8,201,846 Sum Lines [2-43] pg 4 + Lines [1-18] pg 5
21					
22		Agua Fria Wastewater Allocation %			19.21%
23		Agua Fria Wastewater Allocation			$ 1,575,575 Line [19] * Line [22]
24					
25		GMC Factor % Allocated to Northeast AF Wastewater			100.00%
26		Northeast AF Wastewater Allocation			$ 1,575,575 Line [23] * Line [25]
27					
28		Sun City West % Allocated to Northeast AF Wastewater			80.79%
29		Northeast AF Wastewater Allocation			$ 6,626,271 Line [26] * Line [28]
30					
31		**Total Northwest Valley Plant Allocated to Northwest Valley Wastewater**			**$ 8,201,846** Line [26] + Line [29]
32					
33					
34			Direct Plant		$ 36,425,698 Line [15], pg 3
35			Corporate Plant Allocated		588,985 Line [45], pg 3
36			NWV Plant Allocated		8,201,846 Line [31], pg 5
37			Total Northeast AF Plant		$ 45,216,529 Sum Line [34-36]
38			From Schedule E1		66,305,028
39			Variance		$ (21,088,499) Line [37]-Line [38]
40			Rollforward Adjustment (line [5] below)		7,330,306 Line [5], pg 6
41					
42					
43					
44					
45	Workpapers & Supporting Documents:			Recap Schedules:	
46	\UPIS Corporate Arizona 12.31.15.xlsx			A-4	
47	\UPIS Agua Fria Wastewater 12.31.15.xlsx			B-2	
48	\UPIS Sun City West 12.31.15.xlsx			E-1	
49					
50	\2015 Consolidated Northwest Valley Wastewater.xls				

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5
Page 6 of 8
Witness: Mahler

Line No.	Adj Number	Reconciliation of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] - [B] Difference	
1	Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference	
2	ADJ SMM-RB:	District Direct	$ 36,425,698	$ 37,316,665	$ (890,966)	
3	ADJ SMM-RB4	7A Corporate	588,985	584,321	4,664	
4	ADJ SMM-RB(	7H Northwest Valley Regional Treatment Facility	36,620,650	28,404,042	8,216,608	
5		Total Expected Variance	$ 73,635,334	$ 66,305,028	$ 7,330,306	Sum Line [2-4]
6		SChe1	$ 73,635,334	$ 66,305,028	$ 7,330,306	
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 Lines[24-42] less lines[29]&[36]
44		Agua Fria Wastewater Sche1b Line 2	$ 5,301,619	$ 5,259,635	$ 41,984	
45		Diff	$ -	$ -	$ (0)	Line [43]-Line [44]
46						

47 Workpapers:
48 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
49 \2015 Agua Fria Wastewater.xlsm
50 Sche1

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Exhibit
Schedule E-5
Page 7 of 8
Witness: Mahler

Line No.			[A]	[B]	[C] = [A] - [B]	
1	**Adj Number**	**Reconciliation to B-2 Final Balance**	**GL**	**ADJ**	**FINAL**	
2	ADJ SMM-RB:	Test Year Plant and Accumulated Depreciation Balances	$ 37,316,665	$ (890,966)	$ 36,425,698	
3	ADJ SMM-RB:	Corporate Plant and Accumulated Depreciation Balances	584,321	4,664	588,985	
4	ADJ SMM-RB:	Northwest Valley Plant (7H) Allocation	28,404,042	8,216,608	36,620,650	
5	ADJ SMM-RB:	6U Plant and Accumulated Depreciation Balances	-	197,382	197,382	
6	ADJ SMM-RB:	Post Test Year Plant Additions - One Year	-	9,590,919	9,590,919	
7		NWVRTF (7H) Allocation	-	3,797,516	3,797,516	
8		Corporate Plant (7A) Allocation	-	54,652	54,652	
9		USA Plant (6U) Allocation	-	128,376	128,376	
10		Direct Plant	-	5,610,374	5,610,374	
11	ADJ SMM-RB:	2017 Post Test Year Plant Additions- 6 Months	-	3,581,036	3,581,036	
12		NWVRTF (7H) Allocation	-	659,750	659,750	
13		Corporate Plant (7A) Allocation	-	77,767	77,767	
14		USA Plant (6U) Allocation	-	-	-	
15		Direct Plant	-	2,843,520	2,843,520	
16	ADJ SMM-RB:	Reclassification of Vactor Trucks	-	261,008	261,008	
17		Total	$ 66,305,028	$ 20,960,650	$ 87,265,678	Sum Line [2-16] less lines[6]&[11]
18		**PER B-2**	**$ 66,305,028**	**$ 20,960,650**	**$ 87,265,678**	Schb2
19		Difference	$ -	$ -	$ -	Line [17]-Line [18]
20			ADJ SMM-RB10	ADJ SMM-RB11		
21	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
22		Agua Fria	$ 1,583,000	$ 1,050,000	$ 2,633,000	
23	Direct	Russell Ranch Wastewater	37,400	32,105	69,505	
24	Direct	Verrado Wastewater	1,212,809	441,834	1,654,643	
25	Direct	Northeast Agua Fria (NEAF) Wastewater	332,791	576,061	908,852	
26		Mohave Wastewater	364,442	156,974	521,416	
27	Direct	Arizona Gateway Wastewater	7,798	411	8,209	
28	Direct	Wishing Well Wastewater	356,644	156,562	513,206	
29		Sun City Wastewater	6,083,923	1,928,121	8,012,044	
30		Sun City West Wastewater	5,277,583	2,267,459	7,545,042	
31		Anthem Wastewater	2,297,501	1,425,000	3,722,501	
32			ADJ SMM-RB10	ADJ SMM-RB11		
33	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
34		NWVRTF (7H)	$ 3,797,516	$ 659,750	$ 4,457,266	
35	19.21%	NEAF	729,503	126,738	856,241	
36	80.79%	Sun City West Wastewater	3,068,013	533,012	3,601,025	
37			ADJ SMM-RB10	ADJ SMM-RB11		
38	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**Total**	
39	**100.00%**	Corporate	$ 491,937	$ 700,000	$ 1,191,937	
40	13.997%	Sun City Water	68,855	97,977	166,832	
41	13.016%	Sun City Wastewater	64,028	91,109	155,137	
42	8.997%	Sun City West Water	44,258	62,977	107,234	
43	8.791%	Sun City West Wastewater	43,245	61,535	104,780	
44	24.898%	Agua Fria Water	122,481	174,284	296,766	
45	4.227%	Agua Fria Wastewater	20,792	29,586	50,378	
46	0.129%	Russell Ranch Wastewater	636	905	1,540	
47	1.779%	Verrado Wastewater	8,749	12,450	21,199	
48	2.319%	Northeast Agua Fria (NEAF) Wastewater	11,407	16,232	27,639	
49	5.233%	Anthem Water	25,743	36,630	62,373	
50	5.162%	Anthem Wastewater	25,391	36,131	61,522	
51	9.352%	Mohave Water	46,005	65,463	111,468	
52	0.913%	Mohave Wastewater	4,493	6,393	10,886	
53	0.002%	Arizona Gateway Wastewater	12	17	29	
54	0.911%	Wishing Well Wastewater	4,481	6,376	10,857	
55	2.869%	Paradise Valley	14,112	20,080	34,192	
56	1.177%	North Mohave	5,791	8,240	14,031	
57	0.355%	Tubac	1,744	2,482	4,226	
58	1.016%	Havasu Water	4,999	7,114	12,113	
59	**100.00%**		$ 491,937	$ 700,000	$ 1,191,937	Sum Line [40-58] less lines[45]&[52]

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Detail of Plant in Service

Line No.	Alloc Factor	Post Test Year Plant	[A] ADJ SMM-RB10 2016	[B] ADJ SMM-RB11 2017	[C] = [A] + [B] Total
1					
2					
3	**Alloc Factor**	**Post Test Year Plant**	**2016**	**2017**	**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

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

26
27
28
29
30
31
32

33 ADJ SMM-RB15

34	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	##########	Russell Ranch Wastewater	(536)	3,572	3,036
40	##########	Verrado Wastewater	(7,370)	49,154	41,784
41	##########	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	##########	Arizona Gateway Wastewater	(10)	66	56
45	##########	Wishing Well Wastewater	(3,775)	25,176	21,401
46		Total	(133,050)	887,386	754,337

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

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

48 Schb2
49 4-factor
50

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income

Exhibit
Schedule E-6
Page 1
Witness: Murrey

Line No.		CONSOLIDATED Northwest Valley Wastewater Test Year Ended 12/31/2015	Sun City West Wastewater Test Year Ended 12/31/2015	Northeast Agua Fria Wastewater Test Year Ended 12/31/2015	
	Revenues				
1	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	10,470,765	7,279,061	3,191,704	
3	Other Revenues	194	136	57	
4					
5	**Total Revenues**	$ 10,470,958	$ 7,279,197	$ 3,191,761	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 1,314,646	$ 932,164	$ 382,482	
8	Purchased Water	4,224	3,401	823	
9	Fuel & Power	552,518	402,806	149,712	
10	Chemicals	313,834	240,237	73,597	
11	Waste Disposal & Other Utilities	186,843	150,092	36,750	
12	Intercompany Support Services				
13	Corporate Allocation	321,690	226,357	95,333	
14	Outside Services	156,505	82,477	74,028	
15	Group Insurance & Other Employee Benefits	267,149	148,803	118,346	
16	Pensions	-	-	-	
17	Regulatory Expense	3,962	2,788	1,174	
18	Insurance Other Than Group	141,734	103,040	38,695	
19	Customer Accounting	596,178	501,077	95,101	
20	Rents	28,967	20,789	8,177	
21	General Office Expense	153,844	110,915	42,929	
22	Miscellaneous	54,862	38,503	16,360	
23	Maintenance Expense	425,350	300,080	125,270	
24	Depreciation & Amortization	2,740,627	1,992,018	748,609	
25	General Taxes-Property	459,393	306,609	152,784	
26	General Taxes-Other	139,453	115,461	23,991	
27	Income Taxes	748,259	526,513	221,746	
28					
29	**Total Operating Expenses**	$ 8,610,038	$ 6,204,129	$ 2,405,908	Sum Line [7-27]
30	**Utility Operating Income**	$ 1,860,921	$ 1,075,068	$ 785,853	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	453	319	134	
33	Interest Expense	810,328	570,188	240,140	
34	Other Expense	(86,388)	(15,392)	(70,996)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ 724,393	$ 555,114	$ 169,279	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ 1,136,528	$ 519,954	$ 616,574	Line [30] - Line [36]
38					
39					
40					
41					
42					
43					
44	Supporting Schedules:				
45					
46					
47					
48					
49					
50	\2015 Consolidated Northwest Valley Wastewater.xls				

Consolidated Northwest Valley Wastewater
Test Year Ended December 31, 2015
Comparative Departmental Statements of Operating Income

Exhibit
Schedule E-6
Page 1
Witness: Murrey

Line No.		CONSOLIDATED Northwest Valley Wastewater Test Year Ended 12/31/2015	Sun City West Wastewater Test Year Ended 12/31/2015	Northeast Agua Fria Wastewater Test Year Ended 12/31/2015	
1	**Revenues**				
2	Water Revenues	$ -	$ -	$ -	
2	Wastewater Revenues	10,470,765	7,279,061	3,191,704	
3	Other Revenues	194	136	57	
4					
5	**Total Revenues**	$ 10,470,958	$ 7,279,197	$ 3,191,761	Sum Line [1-3]
6	**Operating Expenses**				
7	Labor	$ 1,314,646	$ 932,164	$ 382,482	
8	Purchased Water	4,224	3,401	823	
9	Fuel & Power	552,518	402,806	149,712	
10	Chemicals	313,834	240,237	73,597	
11	Waste Disposal & Other Utilities	186,843	150,092	36,750	
12	Intercompany Support Services				
13	Corporate Allocation	321,690	226,357	95,333	
14	Outside Services	156,505	82,477	74,028	
15	Group Insurance & Other Employee Benefits	267,149	148,803	118,346	
16	Pensions	-	-	-	
17	Regulatory Expense	3,962	2,788	1,174	
18	Insurance Other Than Group	141,734	103,040	38,695	
19	Customer Accounting	596,178	501,077	95,101	
20	Rents	28,967	20,789	8,177	
21	General Office Expense	153,844	110,915	42,929	
22	Miscellaneous	54,862	38,503	16,360	
23	Maintenance Expense	425,350	300,080	125,270	
24	Depreciation & Amortization	2,740,627	1,992,018	748,609	
25	General Taxes-Property	459,393	306,609	152,784	
26	General Taxes-Other	139,453	115,461	23,991	
27	Income Taxes	748,259	526,513	221,746	
28					
29	**Total Operating Expenses**	$ 8,610,038	$ 6,204,129	$ 2,405,908	Sum Line [7-27]
30	**Utility Operating Income**	$ 1,860,921	$ 1,075,068	$ 785,853	Line [5] - Line [29]
31	**Other Income & Deductions**				
32	Other Income & Deductions	453	319	134	
33	Interest Expense	810,328	570,188	240,140	
34	Other Expense	(86,388)	(15,392)	(70,996)	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	**Total Other Income & Deductions**	$ 724,393	$ 555,114	$ 169,279	Sum Line [32-35]
37	**Net Profit / (Loss)**	$ 1,136,528	$ 519,954	$ 616,574	Line [30] - Line [36]
38					
39					
40					
41					
42					
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44	Supporting Schedules:				
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F Schedule
NW Valley WW

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G Schedule
NW Valley WW

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

Line no. No.	Description	Cost of Service	Residential	Commercial
1	(1)	(2)	(3)	(4)
2				
3	1. Revenues From Wastewater			
4	Service - Present Rates	$ 10,505,765	$ 9,760,813	$ 744,952
5	2. Other Revenues	193	177	16
6				
7	3. Total Operating Revenues	$ 10,505,958	$ 9,760,990	$ 744,968
8				
9	4. Less: Operating Expenses	8,867,013	8,209,835	657,178
10				
11	5. Return and Income Taxes	$ 1,638,945	$ 1,551,155	$ 87,790
12				
13	6. Less: Interest Expense (Allocated by Rate Base)	768,172	709,099	59,072
14				
15	7. Taxable Income	870,773	842,056	28,718
16				
17	8. Less: Income Taxes (Allocated based on Line 7)	327,672	316,859	10,813
18				
19	9. Net Return (Ln 5 - Ln 8)	$ 1,311,273	$ 1,234,296	$ 76,977
20				
21	10. Original Cost Measure			
22	of Value	$ 31,742,631	$ 29,302,451	$ 2,440,180
23				
24	11. Rate of Return, Percent	4.13%	4.21%	3.15%
25				
26	12. Relative Rate of Return	1.00	1.02	0.76

EPCOR WATER
NORTHWEST VALLEY WASTEWATER DISTRICT
COST OF SERVICE SUMMARY - PROPOSED RATES

Line no. No.	Description (1)	Cost of Service (2)	Residential (3)	Commercial (4)
1				
2				
3	1. Revenues From Wastewater			
4	Service - Proposed Rates	$ 12,195,743	$ 11,318,423	$ 877,320
5	2. Other Revenues	192	176	16
6				
7	3. Total Operating Revenues	$ 12,195,935	$ 11,318,599	$ 877,336
8				
9	4. Less: Operating Expenses	8,903,385	8,243,650	659,735
10				
11	5. Return and Income Taxes	$ 3,292,550	$ 3,074,949	$ 217,601
12				
13	6. Less: Interest Expense (Allocated by Rate Base)	768,172	709,098	59,072
14				
15	7. Taxable Income	2,524,378	2,365,851	158,529
16				
17	8. Less: Income Taxes (Allocated based on Line 7)	949,974	890,126	59,753
18				
19	9. Net Return (Ln 5 - Ln 8)	$ 2,342,576	$ 2,184,823	$ 157,848
20				
21	10. Original Cost Measure			
22	of Value	$ 31,742,631	$ 29,302,649	$ 2,439,982
23				
24	11. Rate of Return, Percent	7.38%	7.46%	6.47%
25				
26	12. Relative Rate of Return	1.00	1.01	0.88

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

Line no. No.	Cost Function	Factor Ref.	Rate Base	Residential	Commercial
1	(1)	(2)	(3)	(4)	(5)
2					
3	Commodity	A	$ 2,492,623	$ 2,258,067	$ 234,556
4					
5	Demand - Maximum Day	B	12,274,235	11,224,787	1,049,447
6					
7	Demand - Maximum Hour	C	13,796,307	12,800,214	996,093
8					
9	Customer Facilities - Services	D	1,846,141	1,703,989	142,153
10					
11	Customer Accounting	E	1,333,326	1,315,592	17,733
12					
13	Total		$ 31,742,632	$ 29,302,649	$ 2,439,982
14					

EPCOR WATER ARIZONA INC.
NORTHWEST VALLEY 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	$ 2,533,004	$ 2,294,650	$ 238,356
4					
5	Demand - Maximum Day	B	3,201,550	2,927,817	273,733
6					
7	Demand - Maximum Hour	C	1,674,625	1,553,717	120,908
8					
9	Customer Facilities - Services	D	107,770	99,472	8,298
10					
11	Customer Accounting	E	1,386,435	1,367,994	18,440
12					
13	Total		$ 8,903,384	$ 8,243,650	$ 659,735
14					

EPCOR WATER
NORTHWEST VALLEY 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	4,931	0	4,931	0	0	0
6	Wells & Springs	2	0	0	0	0	0	0
7	Pump Equip Electric	2	22,159	0	22,159	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	8,712	3,989	2,463	69	0	2,191
11	Struct & Imp Misc	7	8,598	3,937	2,431	68	0	2,162
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	16,666	7,631	4,711	132	0	4,191
17	WW Organization	9	4,078	330	1,575	1,761	235	177
18	WW Franchises	9	262,339	21,249	101,289	113,278	15,137	11,386
19	WW Land & Ld Rights Coll	2	557,292	0	557,292	0	0	0
20	WW Land & Ld Rights Gen	7	20,747	9,500	5,865	164	0	5,218
21	WW Struct & Imp Coll	2	759,229	0	759,229	0	0	0
22	WW Struct & Imp SPP	2	945,644	0	945,644	0	0	0
23	WW Struct & Imp TDP	2	0	0	0	0	0	0
24	WW Struct & Imp Gen	7	6,966,742	3,190,071	1,969,498	55,037	0	1,752,136
25	WW Pwr Gen Equip Coll	2	6,030	0	6,030	0	0	0
26	WW Pwr SPP	2	105,496	0	105,496	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	8,512,985	0	1,059,015	7,453,970	0	0
30	WW Collecting Mains	6	14,121,695	0	1,756,739	12,364,957	0	0
31	WW Special Coll Struct	6	(1,112,646)	0	(138,413)	(974,233)	0	0
32	WW Services Sewer	4	2,552,602	0	0	0	2,552,602	0
33	WW Flow Measuring Devices	1	10,977	10,977	0	0	0	0
34	WW Receiving Wells	3	103,167	0	0	103,167	0	0
35	WW Pump Equip Elect	2	1,057,391	0	1,057,391	0	0	0
36	WW Pump Equip Oth Pwr	2	17,459	0	17,459	0	0	0
37	WW TD Equipment	2	4,055,429	0	4,055,429	0	0	0
38	WW TD Equip Grit Removal	2	247,172	0	247,172	0	0	0
39	WW TD Equip Sed Tanks/Acc	2	(98,994)	0	(98,994)	0	0	0
40	WW TD Equip Sldge/Effl Rmv	2	26,210	0	26,210	0	0	0
41	WW TD Equip Sldge Dig Tnk	2	1,022,380	0	1,022,380	0	0	0
42	WW TD Equip Sldge Dry/Filt	2	1,387,072	0	1,387,072	0	0	0
43	WW TD Equip Sec Trmt Filt	2	(1,961)	0	(1,961)	0	0	0
44	WW TD Equip Aux Effl Trmt	2	1,225,768	0	1,225,768	0	0	0
45	WW TD Equip Chem Trmt Plt	2	180,443	0	180,443	0	0	0
46	WW TD Equip Oth Disp	2	(152,130)	0	(152,130)	0	0	0

EPCOR WATER
NORTHWEST VALLEY 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	335,076	0	335,076	0	0	0
3	WW TD Equip Influent Lift S	2	447,313	0	447,313	0	0	0
4	WW Plant Sewers	2	78,742	0	78,742	0	0	0
5	WW Outfall Sewer Lines	3	76,695	0	0	76,695	0	0
6	WW Oth Plt & Misc Equip Int	7	146,810	67,224	41,503	1,160	0	36,923
7	WW Other P/E - CPS - 7E	7	32,511	14,887	9,191	257	0	8,177
8	WW Office Furniture & Equip	7	149,139	68,291	42,162	1,178	0	37,508
9	WW Computers & Peripheral	7	187,301	85,765	52,950	1,480	0	47,106
10	WW Computer Software	7	20,158	9,230	5,699	159	0	5,070
11	WW Trans Equipment	7	(361,434)	(165,500)	(102,177)	(2,855)	0	(90,901)
12	WW Stores Equipment	7	5,357	2,453	1,514	42	0	1,347
13	WW Tool Shop & Garage Equip	7	93,246	42,697	26,361	737	0	23,451
14	WW Laboratory Equipment	1	78,366	78,366	0	0	0	0
15	WW Power Operated Equip	7	198,760	91,012	56,189	1,570	0	49,988
16	WW Communication Equip	7	138,067	63,221	39,031	1,091	0	34,724
17	WW Misc Equipment	9	190,572	15,436	73,580	82,289	10,996	8,271
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		$ 44,660,363	$ 3,620,768	$ 17,239,328	$ 19,282,172	$ 2,578,970	$ 1,939,125
22								
23	OTHER RATE BASE ELEMENTS							
24	Customer Advances	9	(6,014,096)	(487,142)	(2,322,043)	(2,596,887)	(347,013)	(261,012)
25	Contributions in Aid of Construction	9	(4,290,233)	(347,509)	(1,656,459)	(1,852,522)	(247,546)	(186,196)
26	Cash Working Capital Allowance	7	(217,058)	(99,391)	(61,362)	(1,715)	0	(54,590)
27	Prepayments	7	0	0	0	0	0	0
28	Deferred Income Taxes	9	(2,396,344)	(194,104)	(925,228)	(1,034,741)	(138,269)	(104,001)
29	Deferred Debits	9		0	0	0	0	0
30	Regulatory Liabilities	9		0	0	0	0	0
31								
32	Total Other Rate Base Elements		(12,917,731)	(1,128,145)	(4,965,092)	(5,485,865)	(732,829)	(605,799)
33								
34	Total Original Cost Measure of Value		$ 31,742,632	$ 2,492,623	$ 12,274,235	$ 13,796,307	$ 1,846,141	$ 1,333,326

EPCOR WATER
NORTHWEST VALLEY 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	$ 390,220	$ -	$ 390,220	$ -	$ -	$ -
8	Labor - Collection	6	12,442	-	1,548	10,894	-	-
9	Labor - Administrative	7	817,157	374,176	231,010	6,456	-	205,515
10	Purchased Water	1	4,246	4,246	-	-	-	-
11	Fuel and Power	1	582,725	582,725	-	-	-	-
12	Chemicals	1	323,166	323,166	-	-	-	-
13	Waste Disposal and Other Utilties	1	186,843	186,843	-	-	-	-
14	Corporate allocation	7	296,011	135,544	83,682	2,338	-	74,447
15	Outside Services	7	156,837	71,816	44,338	1,239	-	39,445
16	Group Insurance and Other Benefits	8	453,434	139,068	231,523	6,439	-	76,404
17	Pensions	8	-	-	-	-	-	-
18	Regulatory Expense	7	123,330	56,473	34,865	974	-	31,018
19	Insurance Other Than Group	7	131,890	60,393	37,285	1,042	-	33,170
20	Customer Accounting	5	602,423	-	-	-	-	602,423
21	Rents	7	28,967	13,264	8,189	229	-	7,285
22	General Office Expense	7	129,906	59,484	36,724	1,026	-	32,671
23	Miscellaneous	7	92,422	42,320	26,128	730	-	23,244
24	Maintenance Expense - Treatment	2	139,258	-	139,258	-	-	-
25	Maintenance Expense - Collection	6	4,440	-	552	3,888	-	-
26	Maintenance Expense - Administrative	7	291,620	133,533	82,441	2,304	-	73,342
27								
28								
29	TOTAL OPERATION AND MAINTENANCE EXPENSES		4,767,339	2,183,049	1,347,766	37,559	-	1,198,964
30								
31								
32	503 DEPRECIATION EXPENSE							
33	Struct & Imp SS	2	-	-	-	-	-	-
34	Struct & Imp P	2	172	-	172	-	-	-
35	Wells & Springs	2	-	-	-	-	-	-
36	Pump Equip Electric	2	3,066	-	3,066	-	-	-
37	Comp & Periph Equip	7	1,191	545	337	9	-	299
38	Other Office Equipment	7	-	-	-	-	-	-
39	Struct & Imp Offices	7	302	138	85	2	-	76
40	Struct & Imp Misc	7	287	131	81	2	-	72
41	Trans Equip Hvy Duty Trks	7	-	-	-	-	-	-
42	Trans Equip Other	7	-	-	-	-	-	-
43	Tools, Shop and Garage	7	-	-	-	-	-	-
44	Laboratory Equipment	7	-	-	-	-	-	-
45	Comm Equip Non-Telephone	7	1,971	903	557	16	-	496
46	WW Struct & Imp Coll	2	140,189	-	140,189	-	-	-

EPCOR WATER
NORTHWEST VALLEY 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 Struct & Imp SPP	2	33,253	-	33,253	-	-	-
4	WW Struct & Imp TDP	3	-	-	-	-	-	-
5	WW Struct & Imp Gen	7	283,522	129,825	80,152	2,240	-	71,306
6	WW Pwr Gen Equip Coll	2	265	-	265	-	-	-
7	WW Pwr Gen Equip SPP	2	6,355	-	6,355	-	-	-
8	WW Pwr Gen Equip TDP	3	-	-	-	-	-	-
9	WW Pwr Gen Equip RWTP	2	-	-	-	-	-	-
10	WW Collection Sewers Forced	6	190,066	-	23,644	166,421	-	-
11	WW Collecting Mains	6	474,031	-	58,969	415,062	-	-
12	WW Special Coll Struct	6	35,546	-	4,422	31,124	-	-
13	WW Services Sewer	4	86,171	-	-	-	86,171	-
14	WW Flow Measuring Devices	1	7,878	7,878	-	-	-	-
15	WW Receiving Wells	3	6,606	-	-	6,606	-	-
16	WW Pump Equip Elect	2	156,930	-	156,930	-	-	-
17	WW Pump Equip Oth Pwr	2	3,282	-	3,282	-	-	-
18	WW TD Equipment	3	356,888	-	-	356,888	-	-
19	WW TD Equip Grit Removal	3	129,892	-	-	129,892	-	-
20	WW TD Equip Sed Tanks/Acc	3	356,209	-	-	356,209	-	-
21	WW TD Equip Sldge/Effl Rmv	2	1,884	-	1,884	-	-	-
22	WW TD Equip Sldge Dig Tnk	2	89,602	-	89,602	-	-	-
23	WW TD Equip Sldge Dry/Filt	2	577,477	-	577,477	-	-	-
24	WW TD Equip Sec Trmt Filt	2	-	-	-	-	-	-
25	WW TD Equip Aux Effl Trmt	2	174,042	-	174,042	-	-	-
26	WW TD Equip Chem Trmt Plt	2	13,919	-	13,919	-	-	-
27	WW TD Equip Oth Disp	2	69,912	-	69,912	-	-	-
28	WW TD Equip Gen Trmt	2	72,696	-	72,696	-	-	-
29	WW TD Equip Influent Lift S	2	38,243	-	38,243	-	-	-
30	WW Plant Sewers	2	5,571	-	5,571	-	-	-
31	WW Outfall Sewer Lines	3	7,577	-	-	7,577	-	-
32	WW Oth Plt & Misc Equip Int	7	6,645	3,043	1,879	52	-	1,671
33	WW Other P/E - CPS - 7E	7	5,639	2,582	1,594	45	-	1,418
34	WW Office Furniture & Equip	7	17,543	8,033	4,959	139	-	4,412
35	WW Computers & Peripheral	7	35,536	16,272	10,046	281	-	8,937
36	WW Computer Software	7	53,403	24,453	15,097	422	-	13,431
37	WW Trans Equipment	7	108,100	49,499	30,560	854	-	27,187
38	WW Stores Equipment	7	443	203	125	3	-	111
39	WW Tool Shop & Garage Equip	7	8,794	4,027	2,486	69	-	2,212
40	WW Laboratory Equipment	2	15,742	-	15,742	-	-	-
41	WW Power Operated Equip	7	13,412	6,141	3,791	106	-	3,373
42	WW Communication Equip	7	68,081	31,174	19,247	538	-	17,122
43	WW Misc Equip	7	22,367	10,242	6,323	177	-	5,625
44	Total Depreciation Expense		3,680,698	295,089	1,666,955	1,474,734	86,171	157,750

EPCOR WATER
NORTHWEST VALLEY 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	AMORTIZATION EXPENSE							
5	Amortization of Contributions	9	(186,578)	(15,113)	(72,038)	(80,565)	(10,766)	(8,098)
6	Other Amortizations	10	-	-	-	-	-	-
7	Amortization of Regulatory Assets	10	-	-	-	-	-	-
8								
9	Total Amortizations		(186,578)	(15,113)	(72,038)	(80,565)	(10,766)	(8,098)
10								
11	TAXES, OTHER THAN INCOME							
12	Payroll Taxes	8	85,835	26,325	43,827	1,219	-	14,463
13	Property Taxes	10	539,384	42,342	208,580	234,416	31,392	22,654
14	Other Taxes	10	16,708	1,312	6,461	7,261	972	702
15	Gross Receipt Tax and Misc.	10	-	-	-	-	-	-
16								
17	Total Taxes, Other Than Income		641,927	69,979	258,868	242,897	32,365	37,819
18								
19	Total O & M, Depreciation and Other Taxes		8,903,385	2,533,004	3,201,550	1,674,625	107,770	1,386,435
20								
21								
22	507.2 INCOME TAXES	10	949,974	74,573	367,355	412,859	55,288	39,899
23								
24	Utility Operating Income Available							
25	for Return	10	2,342,710	183,903	905,926	1,018,142	136,346	98,394
26								
27	Total Cost of Service		12,196,069	2,791,480 -	4,474,831 -	3,105,626	299,404	1,524,728
28								
29	Less: Other Wastewater Revenues	11	194	44	71	49	5	24
30								
31	Total Cost of Service Related to							
32	Sales of Water		$ 12,195,876	$ 2,791,436	$ 4,474,760	$ 3,105,576	$ 299,399	$ 1,524,704
33								

EPCOR WATER ARIZONA INC.
NORTHWEST VALLEY 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		0.1244	0.8756			1.0000
Factor 7 - Administrative and General						
Cost	1,236,048	763,102	21,221	0	678,827	2,699,198
Factor	0.4579	0.2827	0.0079	0.0000	0.2515	1.0000
Factor 8 - Labor Related Expenses						
Cost	374,176	622,778	17,350	0	205,515	1,219,820
Factor	0.3067	0.5106	0.0142	0	0.1685	1.0000
Factor 9 - Rate Base Less Costs Allocated						
Cost	3,583,748	17,062,879	19,084,838	2,552,595	1,919,284	44,203,343
Factor	0.081	0.3861	0.4318	0.0577	0.0434	1.0000
Factor 10 - Rate Base						
Cost	2,492,623	12,274,235	13,796,307	1,846,141	1,333,326	31,742,632
Factor	0.0785	0.3867	0.4346	0.0582	0.042	1.0000
Factor 11 - Cost of Service						
Cost	2,791,480	4,474,831	3,105,626	299,404	1,524,728	12,196,069
Factor	0.2289	0.367	0.2546	0.0245	0.125	1.0000

EPCOR WATER
NORTHWEST VALLEY 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	3,508	0.9059
Commercial/Public	364	0.0941
Total	3,872	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	3,508	2.00	7,016	0.9145
Commercial/Public	364	1.80	656	0.0855
Total	3,872		7,672	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	146.2	4.00	584.6	0.9278
Commercial/Public	15.2	3.00	45.5	0.0722
Total	161.3		630.1	1.0000

* Ratio of Maximum Hour To Average Hour.

EPCOR WATER
NORTHWEST VALLEY 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	20,711	0.9230
Commercial/Public	1,727	0.0770
Total	22,438	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	20,662	0.9867
Commercial/Public	279	0.0133
Total	20,941	1.0000

EPCOR WATER
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	20,639	20,639	22	22	0	0	20,662	20,661
1	2.50	19	48	42	105	0	0	61	153
1-1/2	5.00		0	70	350	0	0	70	350
2	8.00	3	24	132	1,055	0	0	135	1,079
3	15.00		0	13	195	0	0	13	195
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		20,662	20,711	279	1,727	0	0	20,941	22,438

EPCOR WATER ARIZONA INC.
NORTHWEST VALLEY 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	$ 11,283,052	92.5%	$ 9,760,813	92.9%	$ 11,318,423	92.8%	$ 1,557,611	16.0%
Commercial	912,822	7.5%	$ 744,952	7.1%	877,320	7.2%	132,368	17.8%
Total Sales	12,195,874	100.0%	10,505,765	100.0%	12,195,743	100.0%	1,689,978	16.1%
Other Revenues	194		194		194		-	0.0%
Total	$ 12,196,068		$ 10,505,959		$ 12,195,937		$ 1,689,978	16.1%

EPCOR WATER ARIZONA INC.
NORTHWEST VALLEY 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	$ 2,791,436	$ 2,528,761	$ 262,674
4					
5	Demand - Maximum Day	B	4,474,760	4,092,168	382,592
6					
7	Demand - Maximum Hour	C	3,105,576	2,881,353	224,223
8					
9	Customer Facilities - Services	D	299,399	276,346	23,054
10					
11	Customer Accounting	E	1,524,704	1,504,424	20,279
12					
13	Total		$ 12,195,875	$ 11,283,052	$ 912,822
14					

H Schedule
NW Valley WW

EPCOR -Northwest Valley 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	$ 9,760,531	$ 9,760,813	$ 11,318,423	$ 1,557,892	15.96%
3						
4	Commercial	$ 153,920	$ 45,098	$ 154,978	$ 1,057	0.69%
5						
6	Commercial Large	$ 591,522	$ 699,854	$ 758,418	$ 166,896	28.21%
7						
8	Miscellaneous Revenues	$ 194	$ 194	$ 194		
9						
10	Reconciling Amount to General Ledger	$ (3,500)				
11	Total Revenues	$ 10,502,667	$ 10,505,959	$ 12,232,013	$ 1,725,846	16.43%
12						
13	Per General Ledger	$ 10,502,667				
14						
15	Difference	$ (0)				
16						
17	Increase/Decrease from Annualizations (Sch C-1 Adj SLM-IS6)		$ 3,291			
18						

EPCOR -Northwest Valley 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"& 3/4"	14,216	NA	$ 5,464,499	$ 5,537,416	$ 7,787,525	$ 2,250,108	40.6%
3	B1S1B	Sun City West Wastewater Residential S Unit 1"	19	NA	7,973	7,441	10,464	3,023	40.6%
4	B1S1D	Sun City Wastewater Multi-Family 2"	3	NA	1,549	1,169	1,643	475	40.6%
5	B1S1N	Sun City West 5/8" Single Family	21	NA	8,043	8,180	11,504	3,324	40.6%
6	B1S2A	Sun City Wastewater Condos	2,714	NA	1,076,819	1,057,350	1,487,001	429,650	40.6%
7	C1MS1	Aqua Fria Wastewater Res	3,688	281	3,201,648	3,149,257	2,020,286	(1,128,971)	-35.8%
8	B2MS1	Sun City Commercial Building - 5/8" - 1 1/2"	-		-			-	0.0%
9	C2MS1	Aqua Fria Wastewater Commercial 5/8"	0	-	265	466	158	(309)	-66.2%
10	B2MS2	Sun City West Commercial Building - WC	172	NA	24,046	24,046	94,222	70,176	291.8%
11	CSMS2	Aqua Fria Wastewater Commercial 3/4"						-	0.0%
12	B2MS3	Sun City West Commercial Building	4	NA	4,391	4,391	7,050	2,659	60.6%
13	C2MS3	Aqua Fria Wastewater Commercial 1"	1	4,583	1,810	1,810	1,343	(467)	-25.8%
14	B2MS4	Sun City West Commercial Building	28	NA	7,300	7,300	41,860	34,560	473.4%
15	C2MS4	Aqua Fria Wastewater Commercial LG	6	33,000	34,155	34,496	15,183	(19,313)	-56.0%
16	B2S1A	Sun City Wastewater Commercial S Unit 5/8" x 3/4"	22	3,530	7,085	7,085	10,345	3,260	46.0%
17	B2S1B	Sun City Wastewater Commercial S Unit 1"	33	7,893	25,137	25,610	27,934	2,325	9.1%
18	B2S1C	Sun City Wastewater Commercial S Unit 1 1/2"	54	15,810	83,886	83,860	118,677	34,817	41.5%
19	B2S1D	Sun City Wastewater Commercial S Unit 2"	98	23,582	239,068	238,258	260,332	22,074	9.3%
20	B2S1E	Sun City Wastewater Commercial S Unit > 2"	1	127,667	6,360	5,682	5,907	225	4.0%
21	B2S1N	Sun City Wastewater Commercial single Unit Non Water	33	-	55,917	55,927	63,360	7,433	13.3%
22	B2S2B	Sun City Wastewater Commercial M Unit1"	8	8,625	6,391	6,391	6,955	564	8.8%
23	B2S2C	Sun City Wastewater Commercial M Unit 1-1/2"	12	22,889	21,288	21,288	29,026	7,737	36.3%
24	B2S2D	Sun City Wastewater Commercial M Unit 2"	6	31,986	16,162	16,162	17,513	1,351	8.4%
25	B2S2E	Sun City Wastewater Commercial M Unit > 2"	2	900,917	59,659	59,659	60,109	450	0.8%
26	B2S7D	Sun City Wastewater Commercial Large User => 2"	4	1,166,729	152,521	152,521	153,422	901	0.6%
27									
28									
29		Total Sun City Sewer - Billed Revenues	21,146	2,347,493	$ 10,505,973	$ 10,505,765	$ 12,231,819	$ 1,725,846	16.4%

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

Exhibit
Schedule H-3
Page 1
Witness: Heppenstall

Line No.	Rate Schedule	Description	Block	Base Charge Present Rate	Base Charge Proposed Rate	Base Charge Change	Volume Charge Present Rate	Volume Charge Proposed Rate	Volume Charge Change
1	B1S1A	Sun City West Wastewater Residential S Unit 5/8"& 3/4"	Flat Rate	$ 32.46	$ 45.65	$ 13.19			
2	B1S1B	Sun City West Wastewater Residential S Unit 1"	Flat Rate	32.46	45.65	13.19			
3	B1S1D	Sun City West Wastewater Multi-Family 2"	Flat Rate	32.46	45.65	13.19			
4	B1S1N	Sun City West 5/8" Single Family	Flat Rate	32.46	45.65	13.19			
5	B1S2A	Sun City Wastewater Condos	Flat Rate	32.46	45.65	13.19			
6	C1MS1	Agua Fria Wastewater Res	Flat Rate	71.16	45.65	(25.51)			
7	B2MS1	Sun City West Commercial Building - 5/8" - 1 1/2"	Flat Rate	17.65	45.65	28.00			
8	C2MS1	Agua Fria Wastewater Commercial 5/8"	First 10,000 gals.	58.91	35.00	(23.91)	$ 7.1720	$ 2.6024	$ (4.57)
9	C2MS1	Agua Fria Wastewater Commercial 5/8"	Over 10,000 gals.				-	-	-
10	B2MS2	Sun City West Commercial Building - WC	Flat Rate	11.65	45.65	34.00			
11	B2MS3	Sun City West Commercial Building	Flat Rate	93.42	150.00	56.58			
12	C2MS3	Agua Fria Wastewater Commercial 1"	First 20,000 gals.	117.95	100.00	(17.95)	7.1720	$ 2.6024	(4.57)
13	C2MS3	Agua Fria Wastewater Commercial 1"	Over 20,000 gals.				-	-	-
14	B2MS4	Sun City West Commercial Building	Flat Rate	21.80	125.00	103.20			
15	C2MS4	Agua Fria Wastewater Commercial LG	All Usage	235.80	125.00	(110.80)	7.1720	$ 2.6024	(4.57)
16	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	First 5,000 gals.	17.65	30.00	12.35	2.6024	2.6024	-
17	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	Over 5,000 gals.			-	-	-	-
18	B2S1B	Sun City West Wastewater Commercial S Unit 1"	First 12,500 gals.	44.13	50.00	5.87	2.6024	2.6024	-
19	B2S1B	Sun City West Wastewater Commercial S Unit 1"	Over 12,500 gals.			-	-	-	-
20	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"	First 25,000 gals.	88.27	142.00	53.73	2.6024	2.6024	-
21	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"	Over 25,000 gals.			-	-	-	-
22	B2S1D	Sun City West Wastewater Commercial S Unit 2"	First 40,000 gals.	141.23	160.00	18.77	2.6024	2.6024	-
23	B2S1D	Sun City West Wastewater Commercial S Unit 2"	Over 40,000 gals.			-	-	-	-
24	B2S1E	Sun City West Wastewater Commercial S Unit > 2"	All Usage	141.23	160.00	18.77	2.6024	2.6024	-
25	B2S1N	Sun City West Wastewater Commercial single Unit Non Water	Flat Rate	141.23	160.00	18.77			-
26	B2S2B	Sun City West Wastewater Commercial M Unit1"	First 12,500 gals.	44.13	50.00	5.87	2.6024	2.6024	-
27	B2S2B	Sun City West Wastewater Commercial M Unit1"	Over 12,500 gals.			-	-	-	-
28	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"	First 25,000 gals.	88.27	142.00	53.73	2.6024	2.6024	-
29	B2S2C	Sun City West Wastewater Commercial S Unit 1 1/2"	Over 25,000 gals.			-	-	-	-
30	B2S2D	Sun City West Wastewater Commercial M Unit 2"	First 40,000 gals.	141.23	160.00	18.77	2.6024	2.6024	-
31	B2S2D	Sun City West Wastewater Commercial M Unit 2"	Over 40,000 gals.			-	-	-	-
32	B2S2E	Sun City West Wastewater Commercial M Unit > 2"	All Usage	141.23	160.00	18.77	2.6024	2.6024	-
33	B2S7D	Sun City West Wastewater Commercial Large User => 2"	All Usage	141.23	160.00	18.77	2.6024	2.6024	-

EPCOR -Northwest Valley 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 Rev.
1	B1S1A	Sun City West Wastewater Residential S Unit 5/8"& 3/4"	Flat Rate	$ 45.65	170,592	$ 7,787,525				$ 7,787,525
2	B1S1B	Sun City West Wastewater Residential S Unit 1"	Flat Rate	45.65	229	10,464				10,464
3	B1S1D	Sun City West Wastewater Multi-Family 2"	Flat Rate	45.65	36	1,643				1,643
4	B1S1N	Sun City West 5/8" Single Family	Flat Rate	45.65	252	11,504				11,504
5	B1S2A	Sun City Wastewater Condos	Flat Rate	45.65	32,574	1,487,001				1,487,001
6	C1MS1	Agua Fria Wastewater Res	Flat Rate	45.65	44,256	2,020,286				2,020,286
7	B2MS1	Sun City West Commercial Building - 5/8" - 1 1/2"	Flat Rate	45.65	-	-				-
8	C2MS1	Agua Fria Wastewater Commercial 5/8"	First 10,000 gals.	35.00	5	158	-	$ 2.6024	$ -	158
9	C2MS1	Agua Fria Wastewater Commercial 5/8"	Over 10,000 gals.	-		-				-
10	B2MS2	Sun City West Commercial Building - WC	Flat Rate	45.65	2,064	94,222				94,222
11	B2MS3	Sun City West Commercial Building	Flat Rate	150.00	47	7,050				7,050
12	C2MS3	Agua Fria Wastewater Commercial 1"	First 20,000 gals.	100.00	12	1,200	55	2.6024	143	1,343
13	C2MS3	Agua Fria Wastewater Commercial 1"	Over 20,000 gals.			-			-	-
14	B2MS4	Sun City West Commercial Building	Flat Rate	125.00	335	41,860			-	41,860
15	C2MS4	Agua Fria Wastewater Commercial LG	All Usage	125.00	72	9,000	2,376	2.6024	6,183	15,183
16	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	First 5,000 gals.	30.00	264	7,920	932	2.6024	2,425	10,345
17	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	Over 5,000 gals.			-		-	-	-
18	B2S1B	Sun City West Wastewater Commercial S Unit 1"	First 12,500 gals.	50.00	396	19,800	3,126	2.6024	8,134	27,934
19	B2S1B	Sun City West Wastewater Commercial S Unit 1"	Over 12,500 gals.			-		-	-	-
20	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"	First 25,000 gals.	142.00	648	92,016	10,245	2.6024	26,661	118,677
21	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"	Over 25,000 gals.			-		-	-	-
22	B2S1D	Sun City West Wastewater Commercial S Unit 2"	First 40,000 gals.	160.00	1,176	188,160	27,733	2.6024	72,172	260,332
23	B2S1D	Sun City West Wastewater Commercial S Unit 2"	Over 40,000 gals.			-		-	-	-
24	B2S1E	Sun City West Wastewater Commercial S Unit > 2"	All Usage	160.00	12	1,920	1,532	2.6024	3,987	5,907
25	B2S1N	Sun City West Wastewater Commercial single Unit Non Water	Flat Rate	160.00	396	63,360	-			63,360
26	B2S2B	Sun City West Wastewater Commercial M Unit1"	First 12,500 gals.	50.00	96	4,800	828	2.6024	2,155	6,955
27	B2S2B	Sun City West Wastewater Commercial M Unit1"	Over 12,500 gals.	-	-	-	-	-	-	-
28	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"	First 25,000 gals.	142.00	144	20,448	3,296	2.6024	8,578	29,026
29	B2S2C	Sun City West Wastewater Commercial S Unit 1 1/2"	Over 25,000 gals.			-		-	-	-
30	B2S2D	Sun City West Wastewater Commercial M Unit 2"	First 40,000 gals.	160.00	72	11,520	2,303	2.6024	5,993	17,513
31	B2S2D	Sun City West Wastewater Commercial M Unit 2"	Over 40,000 gals.					-	-	-
32	B2S2E	Sun City West Wastewater Commercial M Unit > 2"	All Usage	160.00	24	3,840	21,622	2.6024	56,269	60,109
33	B2S7D	Sun City West Wastewater Commercial Large User => 2"	All Usage	160.00	48	7,680	56,003	2.6024	145,742	153,422

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

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Schedule H-3
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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	$ 40.00	Remove
9	After Hours	$ 55.00	Remove
10			
11	NSF Check	$ 15.00	$ 25.00
12			
13	Late Payment Charge (per month)	1.5%	1.5%
14			
15	Deferred Payment (per month)		1.5%
16			
17	Deposit Requirements		(a)
18			
19	Deposit Interest		(a)
20			
21	After Hours Service Charge (b)		$35.00
22			
23			
24			
25	(a) Per ACC Rules R14-2-603(B)		
26	(b) After hours service charge: After regular working hours, Saturdays, Sundays, and		
27	holidays if at the customer's request or for the customer's convenience.		
28	(c) Monthly minimum times number of months disconnected from the system at the		
29	same location where the same customer had ordered a service disconnection within the		
30			
31			
32	IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL		
33	COLLECT FROM ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY		
34	PRIVILEGE, SALES, USE, AND FRANCHISE TAX. PER COMMISSION RULE 14-2-		
35			
36		Present	Proposed
37	Service Line Connection Charges (Non Refundable)	Rates	Rates
38	Residential		
39	Commercial	At Cost	At Cost
40	Multiple Dwelling	At Cost	At Cost
41	Mobile Home Park	At Cost	At Cost
42			
43	Annual Fee for Industrial Discharge Service		
44	<= 50,000 gallons water per month	$500 per year	$500 per year
45	> 50,000 gallons water per month	$1,000 per year	$1,000 per year
46			
47	Off-Site Facilities Hook-Up Fees		
48	Service Lateral Size		
49	4 - Inch	$ 765	$ 765
50	6 - Inch	$ 1,721	$ 1,721
51	8 - Inch	$ 3,060	$ 3,060
52	10 - Inch	$ 4,781	$ 4,781

EPCOR - 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	A1S1A	5/8" Condominium	All Usage Levels	$ -	$ -	$ -	0.00%
2	B1S1A	5/8" Single Family	All Usage Levels	$ 32.46	$ 45.65	$ 13.19	40.63%
3	B1S1B	Sun City West Wastewater Residential S Unit 1"	All Usage Levels	$ 32.46	$ 45.65	$ 13.19	40.63%
4	B1S1D	Sun City West Wastewater Residential S Unit 1 1/2"	All Usage Levels	$ 32.46	$ 45.65	$ 13.19	40.63%
5	B1S1N	Sun City West Wastewater Multi-Family 2"	All Usage Levels	$ 32.46	$ 45.65	$ 13.19	40.63%
6	B1S2A	5/8" Single Family	All Usage Levels	$ 32.46	$ 45.65	$ 13.19	40.63%
7	B2MS1	Sun City West Wastewater Residential Multi-family - 1 1/2" to 2"	All Usage Levels	$ 17.65	$ 45.65	$ 28.00	158.64%
8	B2MS2	Sun City West Wastewater Residential Multi-family	All Usage Levels	$ 11.65	$ 45.65	$ 34.00	291.85%
9	B2MS3	Sun City West Commercial Building - 5/8" - 1 1/2"	All Usage Levels	$ 93.42	$ 150.00	$ 56.58	60.57%
10	B2MS4	Sun City West Commercial Building - 5/8" -2"	All Usage Levels	$ 21.80	$ 125.00	$ 103.20	473.39%
11	B2S1N	Sun City West Wastewater Commercial single Unit Non Vt Rate	All Usage Levels	$141.23	$ 160.00	$ 18.77	13.29%

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

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Line No.			Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	1,000	$ 20.25	$ 32.60	$ 12.35	60.98%
2	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	2,000	$ 22.85	$ 35.20	$ 12.35	54.04%
3	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	3,000	$ 25.46	$ 37.81	$ 12.35	48.51%
4	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	4,000	$ 28.06	$ 40.41	$ 12.35	44.01%
5	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	5,000	$ 30.66	$ 43.01	$ 12.35	40.28%
6	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	6,000	$ 30.66	$ 43.01	$ 12.35	40.28%
7	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	7,000	$ 30.66	$ 43.01	$ 12.35	40.28%
8	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	8,000	$ 30.66	$ 43.01	$ 12.35	40.28%
9	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	9,000	$ 30.66	$ 43.01	$ 12.35	40.28%
10	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	10,000	$ 30.66	$ 43.01	$ 12.35	40.28%
11	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	11,000	$ 30.66	$ 43.01	$ 12.35	40.28%
12	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	12,000	$ 30.66	$ 43.01	$ 12.35	40.28%
13	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	13,000	$ 30.66	$ 43.01	$ 12.35	40.28%
14	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	14,000	$ 30.66	$ 43.01	$ 12.35	40.28%
15	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	15,000	$ 30.66	$ 43.01	$ 12.35	40.28%
16	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	16,000	$ 30.66	$ 43.01	$ 12.35	40.28%
17	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	17,000	$ 30.66	$ 43.01	$ 12.35	40.28%
18	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	18,000	$ 30.66	$ 43.01	$ 12.35	40.28%
19	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	19,000	$ 30.66	$ 43.01	$ 12.35	40.28%
20	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	20,000	$ 30.66	$ 43.01	$ 12.35	40.28%
21	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	21,000	$ 30.66	$ 43.01	$ 12.35	40.28%
22	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	22,000	$ 30.66	$ 43.01	$ 12.35	40.28%
23	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	23,000	$ 30.66	$ 43.01	$ 12.35	40.28%
24	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	24,000	$ 30.66	$ 43.01	$ 12.35	40.28%
25	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	25,000	$ 30.66	$ 43.01	$ 12.35	40.28%
26	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	26,000	$ 30.66	$ 43.01	$ 12.35	40.28%
27	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	27,000	$ 30.66	$ 43.01	$ 12.35	40.28%
28	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	28,000	$ 30.66	$ 43.01	$ 12.35	40.28%
29	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	29,000	$ 30.66	$ 43.01	$ 12.35	40.28%
30	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	30,000	$ 30.66	$ 43.01	$ 12.35	40.28%
31	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	31,000	$ 30.66	$ 43.01	$ 12.35	40.28%
32	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	32,000	$ 30.66	$ 43.01	$ 12.35	40.28%
33	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	33,000	$ 30.66	$ 43.01	$ 12.35	40.28%
34	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	34,000	$ 30.66	$ 43.01	$ 12.35	40.28%
35	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	35,000	$ 30.66	$ 43.01	$ 12.35	40.28%
36	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	36,000	$ 30.66	$ 43.01	$ 12.35	40.28%
37	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	37,000	$ 30.66	$ 43.01	$ 12.35	40.28%
38	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	38,000	$ 30.66	$ 43.01	$ 12.35	40.28%
39	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	39,000	$ 30.66	$ 43.01	$ 12.35	40.28%
40	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	40,000	$ 30.66	$ 43.01	$ 12.35	40.28%
41	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	41,000	$ 30.66	$ 43.01	$ 12.35	40.28%
42	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	42,000	$ 30.66	$ 43.01	$ 12.35	40.28%
43	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	43,000	$ 30.66	$ 43.01	$ 12.35	40.28%
44	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	44,000	$ 30.66	$ 43.01	$ 12.35	40.28%
45	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	45,000	$ 30.66	$ 43.01	$ 12.35	40.28%
46	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	46,000	$ 30.66	$ 43.01	$ 12.35	40.28%
47	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	47,000	$ 30.66	$ 43.01	$ 12.35	40.28%
48	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	48,000	$ 30.66	$ 43.01	$ 12.35	40.28%
49	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	49,000	$ 30.66	$ 43.01	$ 12.35	40.28%
50	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	50,000	$ 30.66	$ 43.01	$ 12.35	40.28%
51	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	51,000	$ 30.66	$ 43.01	$ 12.35	40.28%
52	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	52,000	$ 30.66	$ 43.01	$ 12.35	40.28%
53	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	53,000	$ 30.66	$ 43.01	$ 12.35	40.28%
54	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	54,000	$ 30.66	$ 43.01	$ 12.35	40.28%
55	B2S1A	Sun City West Wastewater Commercial S Unit 5/8" x 3/4"	55,000	$ 30.66	$ 43.01	$ 12.35	40.28%
56							
57		Average:	3,530	$ 26.84	$ 39.19	$ 12.35	46.02%
58							
59							
60							

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

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Line No.				Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	B2S1B	Sun City West Wastewater Commercial S Unit 1"		1,000	$ 46.73	$ 52.60	$ 5.87	12.56%
2	B2S1B	Sun City West Wastewater Commercial S Unit 1"		2,000	$ 49.33	$ 55.20	$ 5.87	11.90%
3	B2S1B	Sun City West Wastewater Commercial S Unit 1"		3,000	$ 51.94	$ 57.81	$ 5.87	11.30%
4	B2S1B	Sun City West Wastewater Commercial S Unit 1"		4,000	$ 54.54	$ 60.41	$ 5.87	10.76%
5	B2S1B	Sun City West Wastewater Commercial S Unit 1"		5,000	$ 57.14	$ 63.01	$ 5.87	10.27%
6	B2S1B	Sun City West Wastewater Commercial S Unit 1"		6,000	$ 59.74	$ 65.61	$ 5.87	9.83%
7	B2S1B	Sun City West Wastewater Commercial S Unit 1"		7,000	$ 62.35	$ 68.22	$ 5.87	9.42%
8	B2S1B	Sun City West Wastewater Commercial S Unit 1"		8,000	$ 64.95	$ 70.82	$ 5.87	9.04%
9	B2S1B	Sun City West Wastewater Commercial S Unit 1"		9,000	$ 67.55	$ 73.42	$ 5.87	8.69%
10	B2S1B	Sun City West Wastewater Commercial S Unit 1"		10,000	$ 70.15	$ 76.02	$ 5.87	8.37%
11	B2S1B	Sun City West Wastewater Commercial S Unit 1"		11,000	$ 72.76	$ 78.63	$ 5.87	8.07%
12	B2S1B	Sun City West Wastewater Commercial S Unit 1"		12,000	$ 75.36	$ 81.23	$ 5.87	7.79%
13	B2S1B	Sun City West Wastewater Commercial S Unit 1"		12,500	$ 76.66	$ 82.53	$ 5.87	7.66%
14	B2S1B	Sun City West Wastewater Commercial S Unit 1"		13,000	$ 76.66	$ 82.53	$ 5.87	7.66%
15	B2S1B	Sun City West Wastewater Commercial S Unit 1"		14,000	$ 76.66	$ 82.53	$ 5.87	7.66%
16	B2S1B	Sun City West Wastewater Commercial S Unit 1"		15,000	$ 76.66	$ 82.53	$ 5.87	7.66%
17	B2S1B	Sun City West Wastewater Commercial S Unit 1"		16,000	$ 76.66	$ 82.53	$ 5.87	7.66%
18	B2S1B	Sun City West Wastewater Commercial S Unit 1"		17,000	$ 76.66	$ 82.53	$ 5.87	7.66%
19	B2S1B	Sun City West Wastewater Commercial S Unit 1"		18,000	$ 76.66	$ 82.53	$ 5.87	7.66%
20	B2S1B	Sun City West Wastewater Commercial S Unit 1"		19,000	$ 76.66	$ 82.53	$ 5.87	7.66%
21	B2S1B	Sun City West Wastewater Commercial S Unit 1"		20,000	$ 76.66	$ 82.53	$ 5.87	7.66%
22	B2S1B	Sun City West Wastewater Commercial S Unit 1"		21,000	$ 76.66	$ 82.53	$ 5.87	7.66%
23	B2S1B	Sun City West Wastewater Commercial S Unit 1"		22,000	$ 76.66	$ 82.53	$ 5.87	7.66%
24	B2S1B	Sun City West Wastewater Commercial S Unit 1"		23,000	$ 76.66	$ 82.53	$ 5.87	7.66%
25	B2S1B	Sun City West Wastewater Commercial S Unit 1"		24,000	$ 76.66	$ 82.53	$ 5.87	7.66%
26	B2S1B	Sun City West Wastewater Commercial S Unit 1"		25,000	$ 76.66	$ 82.53	$ 5.87	7.66%
27	B2S1B	Sun City West Wastewater Commercial S Unit 1"		26,000	$ 76.66	$ 82.53	$ 5.87	7.66%
28	B2S1B	Sun City West Wastewater Commercial S Unit 1"		27,000	$ 76.66	$ 82.53	$ 5.87	7.66%
29	B2S1B	Sun City West Wastewater Commercial S Unit 1"		28,000	$ 76.66	$ 82.53	$ 5.87	7.66%
30	B2S1B	Sun City West Wastewater Commercial S Unit 1"		29,000	$ 76.66	$ 82.53	$ 5.87	7.66%
31	B2S1B	Sun City West Wastewater Commercial S Unit 1"		30,000	$ 76.66	$ 82.53	$ 5.87	7.66%
32	B2S1B	Sun City West Wastewater Commercial S Unit 1"		31,000	$ 76.66	$ 82.53	$ 5.87	7.66%
33	B2S1B	Sun City West Wastewater Commercial S Unit 1"		32,000	$ 76.66	$ 82.53	$ 5.87	7.66%
34	B2S1B	Sun City West Wastewater Commercial S Unit 1"		33,000	$ 76.66	$ 82.53	$ 5.87	7.66%
35	B2S1B	Sun City West Wastewater Commercial S Unit 1"		34,000	$ 76.66	$ 82.53	$ 5.87	7.66%
36	B2S1B	Sun City West Wastewater Commercial S Unit 1"		35,000	$ 76.66	$ 82.53	$ 5.87	7.66%
37	B2S1B	Sun City West Wastewater Commercial S Unit 1"		36,000	$ 76.66	$ 82.53	$ 5.87	7.66%
38	B2S1B	Sun City West Wastewater Commercial S Unit 1"		37,000	$ 76.66	$ 82.53	$ 5.87	7.66%
39	B2S1B	Sun City West Wastewater Commercial S Unit 1"		38,000	$ 76.66	$ 82.53	$ 5.87	7.66%
40	B2S1B	Sun City West Wastewater Commercial S Unit 1"		39,000	$ 76.66	$ 82.53	$ 5.87	7.66%
41	B2S1B	Sun City West Wastewater Commercial S Unit 1"		40,000	$ 76.66	$ 82.53	$ 5.87	7.66%
42	B2S1B	Sun City West Wastewater Commercial S Unit 1"		41,000	$ 76.66	$ 82.53	$ 5.87	7.66%
43	B2S1B	Sun City West Wastewater Commercial S Unit 1"		42,000	$ 76.66	$ 82.53	$ 5.87	7.66%
44	B2S1B	Sun City West Wastewater Commercial S Unit 1"		43,000	$ 76.66	$ 82.53	$ 5.87	7.66%
45	B2S1B	Sun City West Wastewater Commercial S Unit 1"		44,000	$ 76.66	$ 82.53	$ 5.87	7.66%
46	B2S1B	Sun City West Wastewater Commercial S Unit 1"		45,000	$ 76.66	$ 82.53	$ 5.87	7.66%
47	B2S1B	Sun City West Wastewater Commercial S Unit 1"		46,000	$ 76.66	$ 82.53	$ 5.87	7.66%
48	B2S1B	Sun City West Wastewater Commercial S Unit 1"		47,000	$ 76.66	$ 82.53	$ 5.87	7.66%
49	B2S1B	Sun City West Wastewater Commercial S Unit 1"		48,000	$ 76.66	$ 82.53	$ 5.87	7.66%
50	B2S1B	Sun City West Wastewater Commercial S Unit 1"		49,000	$ 76.66	$ 82.53	$ 5.87	7.66%
51	B2S1B	Sun City West Wastewater Commercial S Unit 1"		50,000	$ 76.66	$ 82.53	$ 5.87	7.66%
52	B2S1B	Sun City West Wastewater Commercial S Unit 1"		51,000	$ 76.66	$ 82.53	$ 5.87	7.66%
53	B2S1B	Sun City West Wastewater Commercial S Unit 1"		52,000	$ 76.66	$ 82.53	$ 5.87	7.66%
54	B2S1B	Sun City West Wastewater Commercial S Unit 1"		53,000	$ 76.66	$ 82.53	$ 5.87	7.66%
55	B2S1B	Sun City West Wastewater Commercial S Unit 1"		54,000	$ 76.66	$ 82.53	$ 5.87	7.66%
56	B2S1B	Sun City West Wastewater Commercial S Unit 1"		55,000	$ 76.66	$ 82.53	$ 5.87	7.66%
57								
58	B2S1B	Sun City West Wastewater Commercial S Unit 1"	Average:	7,893	$ 141.23	$ 160.00	$ 18.77	13.29%
59								
60								
61								

EPCOR - 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	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		5,000	$ 101.28	$ 155.01	$ 53.73	53.05%
2	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		10,000	$ 114.29	$ 168.02	$ 53.73	47.01%
3	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		15,000	$ 127.31	$ 181.04	$ 53.73	42.21%
4	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		20,000	$ 140.32	$ 194.05	$ 53.73	38.29%
5	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		25,000	$ 153.33	$ 207.06	$ 53.73	35.04%
6	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		30,000	$ 153.33	$ 207.06	$ 53.73	35.04%
7	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		35,000	$ 153.33	$ 207.06	$ 53.73	35.04%
8	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		40,000	$ 153.33	$ 207.06	$ 53.73	35.04%
9	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		45,000	$ 153.33	$ 207.06	$ 53.73	35.04%
10	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		50,000	$ 153.33	$ 207.06	$ 53.73	35.04%
11	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		55,000	$ 153.33	$ 207.06	$ 53.73	35.04%
12	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		60,000	$ 153.33	$ 207.06	$ 53.73	35.04%
13	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		65,000	$ 153.33	$ 207.06	$ 53.73	35.04%
14	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		70,000	$ 153.33	$ 207.06	$ 53.73	35.04%
15	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		75,000	$ 153.33	$ 207.06	$ 53.73	35.04%
16	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		80,000	$ 153.33	$ 207.06	$ 53.73	35.04%
17	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		85,000	$ 153.33	$ 207.06	$ 53.73	35.04%
18	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		90,000	$ 153.33	$ 207.06	$ 53.73	35.04%
19	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		95,000	$ 153.33	$ 207.06	$ 53.73	35.04%
20	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		100,000	$ 153.33	$ 207.06	$ 53.73	35.04%
21	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		105,000	$ 153.33	$ 207.06	$ 53.73	35.04%
22	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		110,000	$ 153.33	$ 207.06	$ 53.73	35.04%
23	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		115,000	$ 153.33	$ 207.06	$ 53.73	35.04%
24	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		120,000	$ 153.33	$ 207.06	$ 53.73	35.04%
25	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		125,000	$ 153.33	$ 207.06	$ 53.73	35.04%
26	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		130,000	$ 153.33	$ 207.06	$ 53.73	35.04%
27	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		135,000	$ 153.33	$ 207.06	$ 53.73	35.04%
28	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		140,000	$ 153.33	$ 207.06	$ 53.73	35.04%
29	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		145,000	$ 153.33	$ 207.06	$ 53.73	35.04%
30	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		150,000	$ 153.33	$ 207.06	$ 53.73	35.04%
31	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		155,000	$ 153.33	$ 207.06	$ 53.73	35.04%
32	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		160,000	$ 153.33	$ 207.06	$ 53.73	35.04%
33	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		165,000	$ 153.33	$ 207.06	$ 53.73	35.04%
34	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		170,000	$ 153.33	$ 207.06	$ 53.73	35.04%
35	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		175,000	$ 153.33	$ 207.06	$ 53.73	35.04%
36	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		180,000	$ 153.33	$ 207.06	$ 53.73	35.04%
37	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		185,000	$ 153.33	$ 207.06	$ 53.73	35.04%
38	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		190,000	$ 153.33	$ 207.06	$ 53.73	35.04%
39	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		195,000	$ 153.33	$ 207.06	$ 53.73	35.04%
40	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		200,000	$ 153.33	$ 207.06	$ 53.73	35.04%
41	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		205,000	$ 153.33	$ 207.06	$ 53.73	35.04%
42	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		210,000	$ 153.33	$ 207.06	$ 53.73	35.04%
43	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		215,000	$ 153.33	$ 207.06	$ 53.73	35.04%
44	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		220,000	$ 153.33	$ 207.06	$ 53.73	35.04%
45	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		225,000	$ 153.33	$ 207.06	$ 53.73	35.04%
46	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		230,000	$ 153.33	$ 207.06	$ 53.73	35.04%
47	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		235,000	$ 153.33	$ 207.06	$ 53.73	35.04%
48	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		240,000	$ 153.33	$ 207.06	$ 53.73	35.04%
49	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		245,000	$ 153.33	$ 207.06	$ 53.73	35.04%
50	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		250,000	$ 153.33	$ 207.06	$ 53.73	35.04%
51	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		255,000	$ 153.33	$ 207.06	$ 53.73	35.04%
52	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		260,000	$ 153.33	$ 207.06	$ 53.73	35.04%
53	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		265,000	$ 153.33	$ 207.06	$ 53.73	35.04%
54	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		270,000	$ 153.33	$ 207.06	$ 53.73	35.04%
55	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"		275,000	$ 153.33	$ 207.06	$ 53.73	35.04%
56								
57	B2S1C	Sun City West Wastewater Commercial S Unit 1 1/2"	Average:	15,810	$ 129.41	$ 183.14	$ 53.73	41.52%
58								
59								
60								

EPCOR - 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	B2S1D	Sun City West Wastewater Commercial S Unit 2"		2,500	$ 147.74	$ 166.51	$ 18.77	12.71%
2	B2S1D	Sun City West Wastewater Commercial S Unit 2"		5,000	$ 154.24	$ 173.01	$ 18.77	12.17%
3	B2S1D	Sun City West Wastewater Commercial S Unit 2"		7,500	$ 160.75	$ 179.52	$ 18.77	11.68%
4	B2S1D	Sun City West Wastewater Commercial S Unit 2"		10,000	$ 167.25	$ 186.02	$ 18.77	11.22%
5	B2S1D	Sun City West Wastewater Commercial S Unit 2"		12,500	$ 173.76	$ 192.53	$ 18.77	10.80%
6	B2S1D	Sun City West Wastewater Commercial S Unit 2"		15,000	$ 180.27	$ 199.04	$ 18.77	10.41%
7	B2S1D	Sun City West Wastewater Commercial S Unit 2"		17,500	$ 186.77	$ 205.54	$ 18.77	10.05%
8	B2S1D	Sun City West Wastewater Commercial S Unit 2"		20,000	$ 193.28	$ 212.05	$ 18.77	9.71%
9	B2S1D	Sun City West Wastewater Commercial S Unit 2"		22,500	$ 199.78	$ 218.55	$ 18.77	9.40%
10	B2S1D	Sun City West Wastewater Commercial S Unit 2"		25,000	$ 206.29	$ 225.06	$ 18.77	9.10%
11	B2S1D	Sun City West Wastewater Commercial S Unit 2"		27,500	$ 212.80	$ 231.57	$ 18.77	8.82%
12	B2S1D	Sun City West Wastewater Commercial S Unit 2"		30,000	$ 219.30	$ 238.07	$ 18.77	8.56%
13	B2S1D	Sun City West Wastewater Commercial S Unit 2"		32,500	$ 225.81	$ 244.58	$ 18.77	8.31%
14	B2S1D	Sun City West Wastewater Commercial S Unit 2"		35,000	$ 232.31	$ 251.08	$ 18.77	8.08%
15	B2S1D	Sun City West Wastewater Commercial S Unit 2"		37,500	$ 238.82	$ 257.59	$ 18.77	7.86%
16	B2S1D	Sun City West Wastewater Commercial S Unit 2"		40,000	$ 245.33	$ 264.10	$ 18.77	7.65%
17	B2S1D	Sun City West Wastewater Commercial S Unit 2"		42,500	$ 245.33	$ 264.10	$ 18.77	7.65%
18	B2S1D	Sun City West Wastewater Commercial S Unit 2"		45,000	$ 245.33	$ 264.10	$ 18.77	7.65%
19	B2S1D	Sun City West Wastewater Commercial S Unit 2"		47,500	$ 245.33	$ 264.10	$ 18.77	7.65%
20	B2S1D	Sun City West Wastewater Commercial S Unit 2"		50,000	$ 245.33	$ 264.10	$ 18.77	7.65%
21	B2S1D	Sun City West Wastewater Commercial S Unit 2"		52,500	$ 245.33	$ 264.10	$ 18.77	7.65%
22	B2S1D	Sun City West Wastewater Commercial S Unit 2"		55,000	$ 245.33	$ 264.10	$ 18.77	7.65%
23	B2S1D	Sun City West Wastewater Commercial S Unit 2"		57,500	$ 245.33	$ 264.10	$ 18.77	7.65%
24	B2S1D	Sun City West Wastewater Commercial S Unit 2"		60,000	$ 245.33	$ 264.10	$ 18.77	7.65%
25	B2S1D	Sun City West Wastewater Commercial S Unit 2"		62,500	$ 245.33	$ 264.10	$ 18.77	7.65%
26	B2S1D	Sun City West Wastewater Commercial S Unit 2"		65,000	$ 245.33	$ 264.10	$ 18.77	7.65%
27	B2S1D	Sun City West Wastewater Commercial S Unit 2"		67,500	$ 245.33	$ 264.10	$ 18.77	7.65%
28	B2S1D	Sun City West Wastewater Commercial S Unit 2"		70,000	$ 245.33	$ 264.10	$ 18.77	7.65%
29	B2S1D	Sun City West Wastewater Commercial S Unit 2"		72,500	$ 245.33	$ 264.10	$ 18.77	7.65%
30	B2S1D	Sun City West Wastewater Commercial S Unit 2"		75,000	$ 245.33	$ 264.10	$ 18.77	7.65%
31	B2S1D	Sun City West Wastewater Commercial S Unit 2"		77,500	$ 245.33	$ 264.10	$ 18.77	7.65%
32	B2S1D	Sun City West Wastewater Commercial S Unit 2"		80,000	$ 245.33	$ 264.10	$ 18.77	7.65%
33	B2S1D	Sun City West Wastewater Commercial S Unit 2"		82,500	$ 245.33	$ 264.10	$ 18.77	7.65%
34	B2S1D	Sun City West Wastewater Commercial S Unit 2"		85,000	$ 245.33	$ 264.10	$ 18.77	7.65%
35	B2S1D	Sun City West Wastewater Commercial S Unit 2"		87,500	$ 245.33	$ 264.10	$ 18.77	7.65%
36	B2S1D	Sun City West Wastewater Commercial S Unit 2"		90,000	$ 245.33	$ 264.10	$ 18.77	7.65%
37	B2S1D	Sun City West Wastewater Commercial S Unit 2"		92,500	$ 245.33	$ 264.10	$ 18.77	7.65%
38	B2S1D	Sun City West Wastewater Commercial S Unit 2"		95,000	$ 245.33	$ 264.10	$ 18.77	7.65%
39	B2S1D	Sun City West Wastewater Commercial S Unit 2"		97,500	$ 245.33	$ 264.10	$ 18.77	7.65%
40	B2S1D	Sun City West Wastewater Commercial S Unit 2"		100,000	$ 245.33	$ 264.10	$ 18.77	7.65%
41	B2S1D	Sun City West Wastewater Commercial S Unit 2"		102,500	$ 245.33	$ 264.10	$ 18.77	7.65%
42	B2S1D	Sun City West Wastewater Commercial S Unit 2"		105,000	$ 245.33	$ 264.10	$ 18.77	7.65%
43	B2S1D	Sun City West Wastewater Commercial S Unit 2"		107,500	$ 245.33	$ 264.10	$ 18.77	7.65%
44	B2S1D	Sun City West Wastewater Commercial S Unit 2"		110,000	$ 245.33	$ 264.10	$ 18.77	7.65%
45	B2S1D	Sun City West Wastewater Commercial S Unit 2"		112,500	$ 245.33	$ 264.10	$ 18.77	7.65%
46	B2S1D	Sun City West Wastewater Commercial S Unit 2"		115,000	$ 245.33	$ 264.10	$ 18.77	7.65%
47	B2S1D	Sun City West Wastewater Commercial S Unit 2"		117,500	$ 245.33	$ 264.10	$ 18.77	7.65%
48	B2S1D	Sun City West Wastewater Commercial S Unit 2"		120,000	$ 245.33	$ 264.10	$ 18.77	7.65%
49	B2S1D	Sun City West Wastewater Commercial S Unit 2"		122,500	$ 245.33	$ 264.10	$ 18.77	7.65%
50	B2S1D	Sun City West Wastewater Commercial S Unit 2"		125,000	$ 245.33	$ 264.10	$ 18.77	7.65%
51	B2S1D	Sun City West Wastewater Commercial S Unit 2"		127,500	$ 245.33	$ 264.10	$ 18.77	7.65%
52	B2S1D	Sun City West Wastewater Commercial S Unit 2"		130,000	$ 245.33	$ 264.10	$ 18.77	7.65%
53	B2S1D	Sun City West Wastewater Commercial S Unit 2"		132,500	$ 245.33	$ 264.10	$ 18.77	7.65%
54	B2S1D	Sun City West Wastewater Commercial S Unit 2"		135,000	$ 245.33	$ 264.10	$ 18.77	7.65%
55	B2S1D	Sun City West Wastewater Commercial S Unit 2"		137,500	$ 245.33	$ 264.10	$ 18.77	7.65%
56								
57			Average:	23,582	$ 202.60	$ 221.37	$ 18.77	9.26%

EPCOR - 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	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		10,000	$ 167.25	$ 186.02	$ 18.77	11.22%
2	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		20,000	$ 193.28	$ 212.05	$ 18.77	9.71%
3	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		30,000	$ 219.30	$ 238.07	$ 18.77	8.56%
4	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		40,000	$ 245.33	$ 264.10	$ 18.77	7.65%
5	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		50,000	$ 271.35	$ 290.12	$ 18.77	6.92%
6	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		60,000	$ 297.37	$ 316.14	$ 18.77	6.31%
7	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		70,000	$ 323.40	$ 342.17	$ 18.77	5.80%
8	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		80,000	$ 349.42	$ 368.19	$ 18.77	5.37%
9	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		90,000	$ 375.45	$ 394.22	$ 18.77	5.00%
10	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		100,000	$ 401.47	$ 420.24	$ 18.77	4.68%
11	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		110,000	$ 427.49	$ 446.26	$ 18.77	4.39%
12	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		120,000	$ 453.52	$ 472.29	$ 18.77	4.14%
13	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		130,000	$ 479.54	$ 498.31	$ 18.77	3.91%
14	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		140,000	$ 505.57	$ 524.34	$ 18.77	3.71%
15	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		150,000	$ 531.59	$ 550.36	$ 18.77	3.53%
16	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		160,000	$ 557.61	$ 576.38	$ 18.77	3.37%
17	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		170,000	$ 583.64	$ 602.41	$ 18.77	3.22%
18	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		180,000	$ 609.66	$ 628.43	$ 18.77	3.08%
19	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		190,000	$ 635.69	$ 654.46	$ 18.77	2.95%
20	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		200,000	$ 661.71	$ 680.48	$ 18.77	2.84%
21	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		210,000	$ 687.73	$ 706.50	$ 18.77	2.73%
22	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		220,000	$ 713.76	$ 732.53	$ 18.77	2.63%
23	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		230,000	$ 739.78	$ 758.55	$ 18.77	2.54%
24	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		240,000	$ 765.81	$ 784.58	$ 18.77	2.45%
25	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		250,000	$ 791.83	$ 810.60	$ 18.77	2.37%
26	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		260,000	$ 817.85	$ 836.62	$ 18.77	2.30%
27	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		270,000	$ 843.88	$ 862.65	$ 18.77	2.22%
28	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		280,000	$ 869.90	$ 888.67	$ 18.77	2.16%
29	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		290,000	$ 895.93	$ 914.70	$ 18.77	2.10%
30	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		300,000	$ 921.95	$ 940.72	$ 18.77	2.04%
31	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		310,000	$ 947.97	$ 966.74	$ 18.77	1.98%
32	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		320,000	$ 974.00	$ 992.77	$ 18.77	1.93%
33	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		330,000	$ 1,000.02	$ 1,018.79	$ 18.77	1.88%
34	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		340,000	$ 1,026.05	$ 1,044.82	$ 18.77	1.83%
35	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		350,000	$ 1,052.07	$ 1,070.84	$ 18.77	1.78%
36	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		360,000	$ 1,078.09	$ 1,096.86	$ 18.77	1.74%
37	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		370,000	$ 1,104.12	$ 1,122.89	$ 18.77	1.70%
38	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		380,000	$ 1,130.14	$ 1,148.91	$ 18.77	1.66%
39	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		390,000	$ 1,156.17	$ 1,174.94	$ 18.77	1.62%
40	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		400,000	$ 1,182.19	$ 1,200.96	$ 18.77	1.59%
41	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		410,000	$ 1,208.21	$ 1,226.98	$ 18.77	1.55%
42	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		420,000	$ 1,234.24	$ 1,253.01	$ 18.77	1.52%
43	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		430,000	$ 1,260.26	$ 1,279.03	$ 18.77	1.49%
44	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		440,000	$ 1,286.29	$ 1,305.06	$ 18.77	1.46%
45	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		450,000	$ 1,312.31	$ 1,331.08	$ 18.77	1.43%
46	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		460,000	$ 1,338.33	$ 1,357.10	$ 18.77	1.40%
47	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		470,000	$ 1,364.36	$ 1,383.13	$ 18.77	1.38%
48	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		480,000	$ 1,390.38	$ 1,409.15	$ 18.77	1.35%
49	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		490,000	$ 1,416.41	$ 1,435.18	$ 18.77	1.33%
50	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		500,000	$ 1,442.43	$ 1,461.20	$ 18.77	1.30%
51	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		510,000	$ 1,468.45	$ 1,487.22	$ 18.77	1.28%
52	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		520,000	$ 1,494.48	$ 1,513.25	$ 18.77	1.26%
53	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		530,000	$ 1,520.50	$ 1,539.27	$ 18.77	1.23%
54	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		540,000	$ 1,546.53	$ 1,565.30	$ 18.77	1.21%
55	B2S1E	Sun City West Wastewater Commercial S Unit > 2"		550,000	$ 1,572.55	$ 1,591.32	$ 18.77	1.19%
56								
57	B2S1E	Sun City West Wastewater Commercial S Unit > 2"	Average:	127,667	$ 473.47	$ 492.24	$ 18.77	3.96%

EPCOR - 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	B2S2B	Sun City West Wastewater Commercial M Unit1"		1,000	$ 46.73	$ 52.60	$ 5.87	12.56%
2	B2S2B	Sun City West Wastewater Commercial M Unit1"		2,000	$ 49.33	$ 55.20	$ 5.87	11.90%
3	B2S2B	Sun City West Wastewater Commercial M Unit1"		3,000	$ 51.94	$ 57.81	$ 5.87	11.30%
4	B2S2B	Sun City West Wastewater Commercial M Unit1"		4,000	$ 54.54	$ 60.41	$ 5.87	10.76%
5	B2S2B	Sun City West Wastewater Commercial M Unit1"		5,000	$ 57.14	$ 63.01	$ 5.87	10.27%
6	B2S2B	Sun City West Wastewater Commercial M Unit1"		6,000	$ 59.74	$ 65.61	$ 5.87	9.83%
7	B2S2B	Sun City West Wastewater Commercial M Unit1"		7,000	$ 62.35	$ 68.22	$ 5.87	9.42%
8	B2S2B	Sun City West Wastewater Commercial M Unit1"		8,000	$ 64.95	$ 70.82	$ 5.87	9.04%
9	B2S2B	Sun City West Wastewater Commercial M Unit1"		9,000	$ 67.55	$ 73.42	$ 5.87	8.69%
10	B2S2B	Sun City West Wastewater Commercial M Unit1"		10,000	$ 70.15	$ 76.02	$ 5.87	8.37%
11	B2S2B	Sun City West Wastewater Commercial M Unit1"		11,000	$ 72.76	$ 78.63	$ 5.87	8.07%
12	B2S2B	Sun City West Wastewater Commercial M Unit1"		12,000	$ 75.36	$ 81.23	$ 5.87	7.79%
13	B2S2B	Sun City West Wastewater Commercial M Unit1"		12,500	$ 76.66	$ 82.53	$ 5.87	7.66%
14	B2S2B	Sun City West Wastewater Commercial M Unit1"		13,000	$ 76.66	$ 82.53	$ 5.87	7.66%
15	B2S2B	Sun City West Wastewater Commercial M Unit1"		14,000	$ 76.66	$ 82.53	$ 5.87	7.66%
16	B2S2B	Sun City West Wastewater Commercial M Unit1"		15,000	$ 76.66	$ 82.53	$ 5.87	7.66%
17	B2S2B	Sun City West Wastewater Commercial M Unit1"		16,000	$ 76.66	$ 82.53	$ 5.87	7.66%
18	B2S2B	Sun City West Wastewater Commercial M Unit1"		17,000	$ 76.66	$ 82.53	$ 5.87	7.66%
19	B2S2B	Sun City West Wastewater Commercial M Unit1"		18,000	$ 76.66	$ 82.53	$ 5.87	7.66%
20	B2S2B	Sun City West Wastewater Commercial M Unit1"		19,000	$ 76.66	$ 82.53	$ 5.87	7.66%
21	B2S2B	Sun City West Wastewater Commercial M Unit1"		20,000	$ 76.66	$ 82.53	$ 5.87	7.66%
22	B2S2B	Sun City West Wastewater Commercial M Unit1"		21,000	$ 76.66	$ 82.53	$ 5.87	7.66%
23	B2S2B	Sun City West Wastewater Commercial M Unit1"		22,000	$ 76.66	$ 82.53	$ 5.87	7.66%
24	B2S2B	Sun City West Wastewater Commercial M Unit1"		23,000	$ 76.66	$ 82.53	$ 5.87	7.66%
25	B2S2B	Sun City West Wastewater Commercial M Unit1"		24,000	$ 76.66	$ 82.53	$ 5.87	7.66%
26	B2S2B	Sun City West Wastewater Commercial M Unit1"		25,000	$ 76.66	$ 82.53	$ 5.87	7.66%
27	B2S2B	Sun City West Wastewater Commercial M Unit1"		26,000	$ 76.66	$ 82.53	$ 5.87	7.66%
28	B2S2B	Sun City West Wastewater Commercial M Unit1"		27,000	$ 76.66	$ 82.53	$ 5.87	7.66%
29	B2S2B	Sun City West Wastewater Commercial M Unit1"		28,000	$ 76.66	$ 82.53	$ 5.87	7.66%
30	B2S2B	Sun City West Wastewater Commercial M Unit1"		29,000	$ 76.66	$ 82.53	$ 5.87	7.66%
31	B2S2B	Sun City West Wastewater Commercial M Unit1"		30,000	$ 76.66	$ 82.53	$ 5.87	7.66%
32	B2S2B	Sun City West Wastewater Commercial M Unit1"		31,000	$ 76.66	$ 82.53	$ 5.87	7.66%
33	B2S2B	Sun City West Wastewater Commercial M Unit1"		32,000	$ 76.66	$ 82.53	$ 5.87	7.66%
34	B2S2B	Sun City West Wastewater Commercial M Unit1"		33,000	$ 76.66	$ 82.53	$ 5.87	7.66%
35	B2S2B	Sun City West Wastewater Commercial M Unit1"		34,000	$ 76.66	$ 82.53	$ 5.87	7.66%
36	B2S2B	Sun City West Wastewater Commercial M Unit1"		35,000	$ 76.66	$ 82.53	$ 5.87	7.66%
37	B2S2B	Sun City West Wastewater Commercial M Unit1"		36,000	$ 76.66	$ 82.53	$ 5.87	7.66%
38	B2S2B	Sun City West Wastewater Commercial M Unit1"		37,000	$ 76.66	$ 82.53	$ 5.87	7.66%
39	B2S2B	Sun City West Wastewater Commercial M Unit1"		38,000	$ 76.66	$ 82.53	$ 5.87	7.66%
40	B2S2B	Sun City West Wastewater Commercial M Unit1"		39,000	$ 76.66	$ 82.53	$ 5.87	7.66%
41	B2S2B	Sun City West Wastewater Commercial M Unit1"		40,000	$ 76.66	$ 82.53	$ 5.87	7.66%
42	B2S2B	Sun City West Wastewater Commercial M Unit1"		41,000	$ 76.66	$ 82.53	$ 5.87	7.66%
43	B2S2B	Sun City West Wastewater Commercial M Unit1"		42,000	$ 76.66	$ 82.53	$ 5.87	7.66%
44	B2S2B	Sun City West Wastewater Commercial M Unit1"		43,000	$ 76.66	$ 82.53	$ 5.87	7.66%
45	B2S2B	Sun City West Wastewater Commercial M Unit1"		44,000	$ 76.66	$ 82.53	$ 5.87	7.66%
46	B2S2B	Sun City West Wastewater Commercial M Unit1"		45,000	$ 76.66	$ 82.53	$ 5.87	7.66%
47	B2S2B	Sun City West Wastewater Commercial M Unit1"		46,000	$ 76.66	$ 82.53	$ 5.87	7.66%
48	B2S2B	Sun City West Wastewater Commercial M Unit1"		47,000	$ 76.66	$ 82.53	$ 5.87	7.66%
49	B2S2B	Sun City West Wastewater Commercial M Unit1"		48,000	$ 76.66	$ 82.53	$ 5.87	7.66%
50	B2S2B	Sun City West Wastewater Commercial M Unit1"		49,000	$ 76.66	$ 82.53	$ 5.87	7.66%
51	B2S2B	Sun City West Wastewater Commercial M Unit1"		50,000	$ 76.66	$ 82.53	$ 5.87	7.66%
52	B2S2B	Sun City West Wastewater Commercial M Unit1"		51,000	$ 76.66	$ 82.53	$ 5.87	7.66%
53	B2S2B	Sun City West Wastewater Commercial M Unit1"		52,000	$ 76.66	$ 82.53	$ 5.87	7.66%
54	B2S2B	Sun City West Wastewater Commercial M Unit1"		53,000	$ 76.66	$ 82.53	$ 5.87	7.66%
55	B2S2B	Sun City West Wastewater Commercial M Unit1"		54,000	$ 76.66	$ 82.53	$ 5.87	7.66%
56	B2S2B	Sun City West Wastewater Commercial M Unit1"		55,000	$ 76.66	$ 82.53	$ 5.87	7.66%
57								
58	B2S2B	Sun City West Wastewater Commercial M Unit1"	Average:	8,625	$ 66.58	$ 72.45	$ 5.87	8.82%

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

Exhibit
Schedule H-4

Witness: Heppenstall

Line No.				Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		1,000	$ 90.87	$ 144.60	$ 53.73	59.13%
2	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		2,000	$ 93.47	$ 147.20	$ 53.73	57.48%
3	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		3,000	$ 96.08	$ 149.81	$ 53.73	55.92%
4	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		4,000	$ 98.68	$ 152.41	$ 53.73	54.45%
5	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		5,000	$ 101.28	$ 155.01	$ 53.73	53.05%
6	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		6,000	$ 103.88	$ 157.61	$ 53.73	51.72%
7	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		7,000	$ 106.49	$ 160.22	$ 53.73	50.46%
8	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		8,000	$ 109.09	$ 162.82	$ 53.73	49.25%
9	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		9,000	$ 111.69	$ 165.42	$ 53.73	48.11%
10	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		10,000	$ 114.29	$ 168.02	$ 53.73	47.01%
11	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		11,000	$ 116.90	$ 170.63	$ 53.73	45.96%
12	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		12,000	$ 119.50	$ 173.23	$ 53.73	44.96%
13	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		12,500	$ 120.80	$ 174.53	$ 53.73	44.48%
14	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		13,000	$ 122.10	$ 175.83	$ 53.73	44.00%
15	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		14,000	$ 124.70	$ 178.43	$ 53.73	43.09%
16	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		15,000	$ 127.31	$ 181.04	$ 53.73	42.21%
17	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		16,000	$ 129.91	$ 183.64	$ 53.73	41.36%
18	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		17,000	$ 132.51	$ 186.24	$ 53.73	40.55%
19	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		18,000	$ 135.11	$ 188.84	$ 53.73	39.77%
20	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		19,000	$ 137.72	$ 191.45	$ 53.73	39.02%
21	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		20,000	$ 140.32	$ 194.05	$ 53.73	38.29%
22	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		21,000	$ 142.92	$ 196.65	$ 53.73	37.59%
23	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		22,000	$ 145.52	$ 199.25	$ 53.73	36.92%
24	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		23,000	$ 148.13	$ 201.86	$ 53.73	36.27%
25	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		24,000	$ 150.73	$ 204.46	$ 53.73	35.65%
26	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		25,000	$ 153.33	$ 207.06	$ 53.73	35.04%
27	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		26,000	$ 153.33	$ 207.06	$ 53.73	35.04%
28	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		27,000	$ 153.33	$ 207.06	$ 53.73	35.04%
29	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		28,000	$ 153.33	$ 207.06	$ 53.73	35.04%
30	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		29,000	$ 153.33	$ 207.06	$ 53.73	35.04%
31	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		30,000	$ 153.33	$ 207.06	$ 53.73	35.04%
32	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		31,000	$ 153.33	$ 207.06	$ 53.73	35.04%
33	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		32,000	$ 153.33	$ 207.06	$ 53.73	35.04%
34	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		33,000	$ 153.33	$ 207.06	$ 53.73	35.04%
35	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		34,000	$ 153.33	$ 207.06	$ 53.73	35.04%
36	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		35,000	$ 153.33	$ 207.06	$ 53.73	35.04%
37	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		36,000	$ 153.33	$ 207.06	$ 53.73	35.04%
38	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		37,000	$ 153.33	$ 207.06	$ 53.73	35.04%
39	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		38,000	$ 153.33	$ 207.06	$ 53.73	35.04%
40	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		39,000	$ 153.33	$ 207.06	$ 53.73	35.04%
41	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		40,000	$ 153.33	$ 207.06	$ 53.73	35.04%
42	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		41,000	$ 153.33	$ 207.06	$ 53.73	35.04%
43	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		42,000	$ 153.33	$ 207.06	$ 53.73	35.04%
44	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		43,000	$ 153.33	$ 207.06	$ 53.73	35.04%
45	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		44,000	$ 153.33	$ 207.06	$ 53.73	35.04%
46	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		45,000	$ 153.33	$ 207.06	$ 53.73	35.04%
47	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		46,000	$ 153.33	$ 207.06	$ 53.73	35.04%
48	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		47,000	$ 153.33	$ 207.06	$ 53.73	35.04%
49	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		48,000	$ 153.33	$ 207.06	$ 53.73	35.04%
50	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		49,000	$ 153.33	$ 207.06	$ 53.73	35.04%
51	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		50,000	$ 153.33	$ 207.06	$ 53.73	35.04%
52	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		51,000	$ 153.33	$ 207.06	$ 53.73	35.04%
53	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		52,000	$ 153.33	$ 207.06	$ 53.73	35.04%
54	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		53,000	$ 153.33	$ 207.06	$ 53.73	35.04%
55	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		54,000	$ 153.33	$ 207.06	$ 53.73	35.04%
56	B2S2C	Sun City West Wastewater Commercial M Unit 1-1/2"		55,000	$ 153.33	$ 207.06	$ 53.73	35.04%
57								
58			Average:	22,889	$ 147.84	$ 201.57	$ 53.73	36.34%

EPCOR - 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	B2S2D	Sun City West Wastewater Commercial M Unit 2"		1,000	$ 143.83	$ 162.60	$ 18.77	13.05%
2	B2S2D	Sun City West Wastewater Commercial M Unit 2"		2,000	$ 146.43	$ 165.20	$ 18.77	12.82%
3	B2S2D	Sun City West Wastewater Commercial M Unit 2"		3,000	$ 149.04	$ 167.81	$ 18.77	12.59%
4	B2S2D	Sun City West Wastewater Commercial M Unit 2"		4,000	$ 151.64	$ 170.41	$ 18.77	12.38%
5	B2S2D	Sun City West Wastewater Commercial M Unit 2"		5,000	$ 154.24	$ 173.01	$ 18.77	12.17%
6	B2S2D	Sun City West Wastewater Commercial M Unit 2"		10,000	$ 167.25	$ 186.02	$ 18.77	11.22%
7	B2S2D	Sun City West Wastewater Commercial M Unit 2"		15,000	$ 180.27	$ 199.04	$ 18.77	10.41%
8	B2S2D	Sun City West Wastewater Commercial M Unit 2"		20,000	$ 193.28	$ 212.05	$ 18.77	9.71%
9	B2S2D	Sun City West Wastewater Commercial M Unit 2"		25,000	$ 206.29	$ 225.06	$ 18.77	9.10%
10	B2S2D	Sun City West Wastewater Commercial M Unit 2"		30,000	$ 219.30	$ 238.07	$ 18.77	8.56%
11	B2S2D	Sun City West Wastewater Commercial M Unit 2"		35,000	$ 232.31	$ 251.08	$ 18.77	8.08%
12	B2S2D	Sun City West Wastewater Commercial M Unit 2"		40,000	$ 245.33	$ 264.10	$ 18.77	7.65%
13	B2S2D	Sun City West Wastewater Commercial M Unit 2"		45,000	$ 245.33	$ 264.10	$ 18.77	7.65%
14	B2S2D	Sun City West Wastewater Commercial M Unit 2"		50,000	$ 245.33	$ 264.10	$ 18.77	7.65%
15	B2S2D	Sun City West Wastewater Commercial M Unit 2"		55,000	$ 245.33	$ 264.10	$ 18.77	7.65%
16	B2S2D	Sun City West Wastewater Commercial M Unit 2"		60,000	$ 245.33	$ 264.10	$ 18.77	7.65%
17	B2S2D	Sun City West Wastewater Commercial M Unit 2"		65,000	$ 245.33	$ 264.10	$ 18.77	7.65%
18	B2S2D	Sun City West Wastewater Commercial M Unit 2"		70,000	$ 245.33	$ 264.10	$ 18.77	7.65%
19	B2S2D	Sun City West Wastewater Commercial M Unit 2"		75,000	$ 245.33	$ 264.10	$ 18.77	7.65%
20	B2S2D	Sun City West Wastewater Commercial M Unit 2"		80,000	$ 245.33	$ 264.10	$ 18.77	7.65%
21	B2S2D	Sun City West Wastewater Commercial M Unit 2"		85,000	$ 245.33	$ 264.10	$ 18.77	7.65%
22	B2S2D	Sun City West Wastewater Commercial M Unit 2"		90,000	$ 245.33	$ 264.10	$ 18.77	7.65%
23	B2S2D	Sun City West Wastewater Commercial M Unit 2"		95,000	$ 245.33	$ 264.10	$ 18.77	7.65%
24	B2S2D	Sun City West Wastewater Commercial M Unit 2"		100,000	$ 245.33	$ 264.10	$ 18.77	7.65%
25	B2S2D	Sun City West Wastewater Commercial M Unit 2"		105,000	$ 245.33	$ 264.10	$ 18.77	7.65%
26	B2S2D	Sun City West Wastewater Commercial M Unit 2"		110,000	$ 245.33	$ 264.10	$ 18.77	7.65%
27	B2S2D	Sun City West Wastewater Commercial M Unit 2"		115,000	$ 245.33	$ 264.10	$ 18.77	7.65%
28	B2S2D	Sun City West Wastewater Commercial M Unit 2"		120,000	$ 245.33	$ 264.10	$ 18.77	7.65%
29	B2S2D	Sun City West Wastewater Commercial M Unit 2"		125,000	$ 245.33	$ 264.10	$ 18.77	7.65%
30	B2S2D	Sun City West Wastewater Commercial M Unit 2"		130,000	$ 245.33	$ 264.10	$ 18.77	7.65%
31	B2S2D	Sun City West Wastewater Commercial M Unit 2"		135,000	$ 245.33	$ 264.10	$ 18.77	7.65%
32	B2S2D	Sun City West Wastewater Commercial M Unit 2"		140,000	$ 245.33	$ 264.10	$ 18.77	7.65%
33	B2S2D	Sun City West Wastewater Commercial M Unit 2"		145,000	$ 245.33	$ 264.10	$ 18.77	7.65%
34	B2S2D	Sun City West Wastewater Commercial M Unit 2"		150,000	$ 245.33	$ 264.10	$ 18.77	7.65%
35	B2S2D	Sun City West Wastewater Commercial M Unit 2"		155,000	$ 245.33	$ 264.10	$ 18.77	7.65%
36	B2S2D	Sun City West Wastewater Commercial M Unit 2"		160,000	$ 245.33	$ 264.10	$ 18.77	7.65%
37	B2S2D	Sun City West Wastewater Commercial M Unit 2"		165,000	$ 245.33	$ 264.10	$ 18.77	7.65%
38	B2S2D	Sun City West Wastewater Commercial M Unit 2"		170,000	$ 245.33	$ 264.10	$ 18.77	7.65%
39	B2S2D	Sun City West Wastewater Commercial M Unit 2"		175,000	$ 245.33	$ 264.10	$ 18.77	7.65%
40	B2S2D	Sun City West Wastewater Commercial M Unit 2"		180,000	$ 245.33	$ 264.10	$ 18.77	7.65%
41	B2S2D	Sun City West Wastewater Commercial M Unit 2"		185,000	$ 245.33	$ 264.10	$ 18.77	7.65%
42	B2S2D	Sun City West Wastewater Commercial M Unit 2"		190,000	$ 245.33	$ 264.10	$ 18.77	7.65%
43	B2S2D	Sun City West Wastewater Commercial M Unit 2"		195,000	$ 245.33	$ 264.10	$ 18.77	7.65%
44	B2S2D	Sun City West Wastewater Commercial M Unit 2"		200,000	$ 245.33	$ 264.10	$ 18.77	7.65%
45	B2S2D	Sun City West Wastewater Commercial M Unit 2"		205,000	$ 245.33	$ 264.10	$ 18.77	7.65%
46	B2S2D	Sun City West Wastewater Commercial M Unit 2"		210,000	$ 245.33	$ 264.10	$ 18.77	7.65%
47	B2S2D	Sun City West Wastewater Commercial M Unit 2"		215,000	$ 245.33	$ 264.10	$ 18.77	7.65%
48	B2S2D	Sun City West Wastewater Commercial M Unit 2"		220,000	$ 245.33	$ 264.10	$ 18.77	7.65%
49	B2S2D	Sun City West Wastewater Commercial M Unit 2"		225,000	$ 245.33	$ 264.10	$ 18.77	7.65%
50	B2S2D	Sun City West Wastewater Commercial M Unit 2"		230,000	$ 245.33	$ 264.10	$ 18.77	7.65%
51	B2S2D	Sun City West Wastewater Commercial M Unit 2"		235,000	$ 245.33	$ 264.10	$ 18.77	7.65%
52	B2S2D	Sun City West Wastewater Commercial M Unit 2"		240,000	$ 245.33	$ 264.10	$ 18.77	7.65%
53	B2S2D	Sun City West Wastewater Commercial M Unit 2"		245,000	$ 245.33	$ 264.10	$ 18.77	7.65%
54	B2S2D	Sun City West Wastewater Commercial M Unit 2"		250,000	$ 245.33	$ 264.10	$ 18.77	7.65%
55	B2S2D	Sun City West Wastewater Commercial M Unit 2"		255,000	$ 245.33	$ 264.10	$ 18.77	7.65%
56	B2S2D	Sun City West Wastewater Commercial M Unit 2"		260,000	$ 245.33	$ 264.10	$ 18.77	7.65%
57								
58	B2S2D	Sun City West Wastewater Commercial M Unit 2"	Average:	31,986	$ 224.47	$ 243.24	$ 18.77	8.36%

EPCOR - 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	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,000	$ 143.83	$ 162.60	$ 18.77	13.05%
2	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,000	$ 146.43	$ 165.20	$ 18.77	12.82%
3	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		3,000	$ 149.04	$ 167.81	$ 18.77	12.59%
4	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		4,000	$ 151.64	$ 170.41	$ 18.77	12.38%
5	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		5,000	$ 154.24	$ 173.01	$ 18.77	12.17%
6	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		10,000	$ 167.25	$ 186.02	$ 18.77	11.22%
7	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		15,000	$ 180.27	$ 199.04	$ 18.77	10.41%
8	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		20,000	$ 193.28	$ 212.05	$ 18.77	9.71%
9	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		25,000	$ 206.29	$ 225.06	$ 18.77	9.10%
10	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		30,000	$ 219.30	$ 238.07	$ 18.77	8.56%
11	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		35,000	$ 232.31	$ 251.08	$ 18.77	8.08%
12	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		40,000	$ 245.33	$ 264.10	$ 18.77	7.65%
13	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		45,000	$ 258.34	$ 277.11	$ 18.77	7.27%
14	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		50,000	$ 271.35	$ 290.12	$ 18.77	6.92%
15	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		55,000	$ 284.36	$ 303.13	$ 18.77	6.60%
16	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		60,000	$ 297.37	$ 316.14	$ 18.77	6.31%
17	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		65,000	$ 310.39	$ 329.16	$ 18.77	6.05%
18	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		70,000	$ 323.40	$ 342.17	$ 18.77	5.80%
19	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		75,000	$ 336.41	$ 355.18	$ 18.77	5.58%
20	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		80,000	$ 349.42	$ 368.19	$ 18.77	5.37%
21	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		85,000	$ 362.43	$ 381.20	$ 18.77	5.18%
22	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		90,000	$ 375.45	$ 394.22	$ 18.77	5.00%
23	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		95,000	$ 388.46	$ 407.23	$ 18.77	4.83%
24	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		100,000	$ 401.47	$ 420.24	$ 18.77	4.68%
25	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		200,000	$ 661.71	$ 680.48	$ 18.77	2.84%
26	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		300,000	$ 921.95	$ 940.72	$ 18.77	2.04%
27	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		400,000	$ 1,182.19	$ 1,200.96	$ 18.77	1.59%
28	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		500,000	$ 1,442.43	$ 1,461.20	$ 18.77	1.30%
29	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		600,000	$ 1,702.67	$ 1,721.44	$ 18.77	1.10%
30	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		700,000	$ 1,962.91	$ 1,981.68	$ 18.77	0.96%
31	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		800,000	$ 2,223.15	$ 2,241.92	$ 18.77	0.84%
32	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		900,000	$ 2,483.39	$ 2,502.16	$ 18.77	0.76%
33	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,000,000	$ 2,743.63	$ 2,762.40	$ 18.77	0.68%
34	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,100,000	$ 3,003.87	$ 3,022.64	$ 18.77	0.62%
35	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,200,000	$ 3,264.11	$ 3,282.88	$ 18.77	0.58%
36	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,300,000	$ 3,524.35	$ 3,543.12	$ 18.77	0.53%
37	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,400,000	$ 3,784.59	$ 3,803.36	$ 18.77	0.50%
38	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,500,000	$ 4,044.83	$ 4,063.60	$ 18.77	0.46%
39	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,600,000	$ 4,305.07	$ 4,323.84	$ 18.77	0.44%
40	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,700,000	$ 4,565.31	$ 4,584.08	$ 18.77	0.41%
41	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,800,000	$ 4,825.55	$ 4,844.32	$ 18.77	0.39%
42	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		1,900,000	$ 5,085.79	$ 5,104.56	$ 18.77	0.37%
43	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,000,000	$ 5,346.03	$ 5,364.80	$ 18.77	0.35%
44	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,100,000	$ 5,606.27	$ 5,625.04	$ 18.77	0.33%
45	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,200,000	$ 5,866.51	$ 5,885.28	$ 18.77	0.32%
46	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,300,000	$ 6,126.75	$ 6,145.52	$ 18.77	0.31%
47	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,400,000	$ 6,386.99	$ 6,405.76	$ 18.77	0.29%
48	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,500,000	$ 6,647.23	$ 6,666.00	$ 18.77	0.28%
49	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,600,000	$ 6,907.47	$ 6,926.24	$ 18.77	0.27%
50	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,700,000	$ 7,167.71	$ 7,186.48	$ 18.77	0.26%
51	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,800,000	$ 7,427.95	$ 7,446.72	$ 18.77	0.25%
52	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		2,900,000	$ 7,688.19	$ 7,706.96	$ 18.77	0.24%
53	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		3,000,000	$ 7,948.43	$ 7,967.20	$ 18.77	0.24%
54	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		3,100,000	$ 8,208.67	$ 8,227.44	$ 18.77	0.23%
55	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		3,200,000	$ 8,468.91	$ 8,487.68	$ 18.77	0.22%
56	B2S2E	Sun City West Wastewater Commercial M Unit > 2"		3,300,000	$ 8,729.15	$ 8,747.92	$ 18.77	0.22%
57								
58			Average:	900,917	$ 2,485.78	$ 2,504.55	$ 18.77	0.76%

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

Exhibit
Schedule H-4
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Witness: Heppenstall

Line No.			Consumption	Typical Bills Present Rates	Proposed Rates	Proposed Increase Amount	%
1	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,000	$ 143.83	$ 162.60	$ 18.77	13.05%
2	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,000	$ 146.43	$ 165.20	$ 18.77	12.82%
3	B2S7D	Sun City West Wastewater Commercial Large User => 2"	3,000	$ 149.04	$ 167.81	$ 18.77	12.59%
4	B2S7D	Sun City West Wastewater Commercial Large User => 2"	4,000	$ 151.64	$ 170.41	$ 18.77	12.38%
5	B2S7D	Sun City West Wastewater Commercial Large User => 2"	5,000	$ 154.24	$ 173.01	$ 18.77	12.17%
6	B2S7D	Sun City West Wastewater Commercial Large User => 2"	10,000	$ 167.25	$ 186.02	$ 18.77	11.22%
7	B2S7D	Sun City West Wastewater Commercial Large User => 2"	15,000	$ 180.27	$ 199.04	$ 18.77	10.41%
8	B2S7D	Sun City West Wastewater Commercial Large User => 2"	20,000	$ 193.28	$ 212.05	$ 18.77	9.71%
9	B2S7D	Sun City West Wastewater Commercial Large User => 2"	25,000	$ 206.29	$ 225.06	$ 18.77	9.10%
10	B2S7D	Sun City West Wastewater Commercial Large User => 2"	30,000	$ 219.30	$ 238.07	$ 18.77	8.56%
11	B2S7D	Sun City West Wastewater Commercial Large User => 2"	35,000	$ 232.31	$ 251.08	$ 18.77	8.08%
12	B2S7D	Sun City West Wastewater Commercial Large User => 2"	40,000	$ 245.33	$ 264.10	$ 18.77	7.65%
13	B2S7D	Sun City West Wastewater Commercial Large User => 2"	45,000	$ 258.34	$ 277.11	$ 18.77	7.27%
14	B2S7D	Sun City West Wastewater Commercial Large User => 2"	50,000	$ 271.35	$ 290.12	$ 18.77	6.92%
15	B2S7D	Sun City West Wastewater Commercial Large User => 2"	55,000	$ 284.36	$ 303.13	$ 18.77	6.60%
16	B2S7D	Sun City West Wastewater Commercial Large User => 2"	60,000	$ 297.37	$ 316.14	$ 18.77	6.31%
17	B2S7D	Sun City West Wastewater Commercial Large User => 2"	65,000	$ 310.39	$ 329.16	$ 18.77	6.05%
18	B2S7D	Sun City West Wastewater Commercial Large User => 2"	70,000	$ 323.40	$ 342.17	$ 18.77	5.80%
19	B2S7D	Sun City West Wastewater Commercial Large User => 2"	75,000	$ 336.41	$ 355.18	$ 18.77	5.58%
20	B2S7D	Sun City West Wastewater Commercial Large User => 2"	80,000	$ 349.42	$ 368.19	$ 18.77	5.37%
21	B2S7D	Sun City West Wastewater Commercial Large User => 2"	85,000	$ 362.43	$ 381.20	$ 18.77	5.18%
22	B2S7D	Sun City West Wastewater Commercial Large User => 2"	90,000	$ 375.45	$ 394.22	$ 18.77	5.00%
23	B2S7D	Sun City West Wastewater Commercial Large User => 2"	95,000	$ 388.46	$ 407.23	$ 18.77	4.83%
24	B2S7D	Sun City West Wastewater Commercial Large User => 2"	100,000	$ 401.47	$ 420.24	$ 18.77	4.68%
25	B2S7D	Sun City West Wastewater Commercial Large User => 2"	200,000	$ 661.71	$ 680.48	$ 18.77	2.84%
26	B2S7D	Sun City West Wastewater Commercial Large User => 2"	300,000	$ 921.95	$ 940.72	$ 18.77	2.04%
27	B2S7D	Sun City West Wastewater Commercial Large User => 2"	400,000	$ 1,182.19	$ 1,200.96	$ 18.77	1.59%
28	B2S7D	Sun City West Wastewater Commercial Large User => 2"	500,000	$ 1,442.43	$ 1,461.20	$ 18.77	1.30%
29	B2S7D	Sun City West Wastewater Commercial Large User => 2"	600,000	$ 1,702.67	$ 1,721.44	$ 18.77	1.10%
30	B2S7D	Sun City West Wastewater Commercial Large User => 2"	700,000	$ 1,962.91	$ 1,981.68	$ 18.77	0.96%
31	B2S7D	Sun City West Wastewater Commercial Large User => 2"	800,000	$ 2,223.15	$ 2,241.92	$ 18.77	0.84%
32	B2S7D	Sun City West Wastewater Commercial Large User => 2"	900,000	$ 2,483.39	$ 2,502.16	$ 18.77	0.76%
33	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,000,000	$ 2,743.63	$ 2,762.40	$ 18.77	0.68%
34	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,100,000	$ 3,003.87	$ 3,022.64	$ 18.77	0.62%
35	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,200,000	$ 3,264.11	$ 3,282.88	$ 18.77	0.58%
36	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,300,000	$ 3,524.35	$ 3,543.12	$ 18.77	0.53%
37	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,400,000	$ 3,784.59	$ 3,803.36	$ 18.77	0.50%
38	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,500,000	$ 4,044.83	$ 4,063.60	$ 18.77	0.46%
39	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,600,000	$ 4,305.07	$ 4,323.84	$ 18.77	0.44%
40	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,700,000	$ 4,565.31	$ 4,584.08	$ 18.77	0.41%
41	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,800,000	$ 4,825.55	$ 4,844.32	$ 18.77	0.39%
42	B2S7D	Sun City West Wastewater Commercial Large User => 2"	1,900,000	$ 5,085.79	$ 5,104.56	$ 18.77	0.37%
43	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,000,000	$ 5,346.03	$ 5,364.80	$ 18.77	0.35%
44	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,100,000	$ 5,606.27	$ 5,625.04	$ 18.77	0.33%
45	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,200,000	$ 5,866.51	$ 5,885.28	$ 18.77	0.32%
46	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,300,000	$ 6,126.75	$ 6,145.52	$ 18.77	0.31%
47	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,400,000	$ 6,386.99	$ 6,405.76	$ 18.77	0.29%
48	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,500,000	$ 6,647.23	$ 6,666.00	$ 18.77	0.28%
49	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,600,000	$ 6,907.47	$ 6,926.24	$ 18.77	0.27%
50	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,700,000	$ 7,167.71	$ 7,186.48	$ 18.77	0.26%
51	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,800,000	$ 7,427.95	$ 7,446.72	$ 18.77	0.25%
52	B2S7D	Sun City West Wastewater Commercial Large User => 2"	2,900,000	$ 7,688.19	$ 7,706.96	$ 18.77	0.24%
53	B2S7D	Sun City West Wastewater Commercial Large User => 2"	3,000,000	$ 7,948.43	$ 7,967.20	$ 18.77	0.24%
54	B2S7D	Sun City West Wastewater Commercial Large User => 2"	3,100,000	$ 8,208.67	$ 8,227.44	$ 18.77	0.23%
55	B2S7D	Sun City West Wastewater Commercial Large User => 2"	3,200,000	$ 8,468.91	$ 8,487.68	$ 18.77	0.22%
56	B2S7D	Sun City West Wastewater Commercial Large User => 2"	3,300,000	$ 8,729.15	$ 8,747.92	$ 18.77	0.22%
57							
58		Average:	1,166,729	$ 3,177.53	$ 3,196.30	$ 18.77	0.59%

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

Exhibit
Schedule H-4
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Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Ir Amount
1	C1MS1	NE Agua Fria Wastewater Res	-	$ 71.16	$ 45.65	$ (25.51)
2	C1MS1	NE Agua Fria Wastewater Res	1,000	$ 71.16	$ 45.65	$ (25.51)
3	C1MS1	NE Agua Fria Wastewater Res	2,000	$ 71.16	$ 45.65	$ (25.51)
4	C1MS1	NE Agua Fria Wastewater Res	3,000	$ 71.16	$ 45.65	$ (25.51)
5	C1MS1	NE Agua Fria Wastewater Res	4,000	$ 71.16	$ 45.65	$ (25.51)

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

Exhibit
Schedule H-4
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Witness: Heppenstall

Line No.	Rate Schedule	Description	Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Ir Amount
1	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	-	$ 58.91	$ 35.00	$ (23.91)
2	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	1,000	$ 66.08	$ 66.08	$ -
3	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	2,000	$ 73.25	$ 73.25	$ -
4	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	3,000	$ 80.43	$ 80.43	$ -
5	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	4,000	$ 87.60	$ 87.60	$ -
6	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	5,000	$ 94.77	$ 94.77	$ -
7	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	6,000	$ 101.94	$ 101.94	$ -
8	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	7,000	$ 109.11	$ 109.11	$ -
9	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	8,000	$ 116.29	$ 116.29	$ -
10	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	9,000	$ 123.46	$ 123.46	$ -
11	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	10,000	$ 130.63	$ 130.63	$ -
12	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	11,000	$ 130.63	$ 130.63	$ -
13	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	12,000	$ 130.63	$ 130.63	$ -
14	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	13,000	$ 130.63	$ 130.63	$ -
15	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	14,000	$ 130.63	$ 130.63	$ -
16	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	15,000	$ 130.63	$ 130.63	$ -
17	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	16,000	$ 130.63	$ 130.63	$ -
18	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	17,000	$ 130.63	$ 130.63	$ -
19	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	18,000	$ 130.63	$ 130.63	$ -
20	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	19,000	$ 130.63	$ 130.63	$ -
21	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	20,000	$ 130.63	$ 130.63	$ -
22	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	21,000	$ 130.63	$ 130.63	$ -
23	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	22,000	$ 130.63	$ 130.63	$ -
24	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	23,000	$ 130.63	$ 130.63	$ -
25	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	24,000	$ 130.63	$ 130.63	$ -
26	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	25,000	$ 130.63	$ 130.63	$ -
27	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	26,000	$ 130.63	$ 130.63	$ -
28	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	27,000	$ 130.63	$ 130.63	$ -
29	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	28,000	$ 130.63	$ 130.63	$ -
30	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	29,000	$ 130.63	$ 130.63	$ -
31	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	30,000	$ 130.63	$ 130.63	$ -
32	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	31,000	$ 130.63	$ 130.63	$ -
33	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	32,000	$ 130.63	$ 130.63	$ -
34	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	33,000	$ 130.63	$ 130.63	$ -
35	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	34,000	$ 130.63	$ 130.63	$ -
36	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	35,000	$ 130.63	$ 130.63	$ -
37	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	36,000	$ 130.63	$ 130.63	$ -
38	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	37,000	$ 130.63	$ 130.63	$ -
39	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	38,000	$ 130.63	$ 130.63	$ -
40	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	39,000	$ 130.63	$ 130.63	$ -
41	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	40,000	$ 130.63	$ 130.63	$ -
42	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	41,000	$ 130.63	$ 130.63	$ -
43	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	42,000	$ 130.63	$ 130.63	$ -
44	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	43,000	$ 130.63	$ 130.63	$ -
45	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	44,000	$ 130.63	$ 130.63	$ -
46	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	45,000	$ 130.63	$ 130.63	$ -
47	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	46,000	$ 130.63	$ 130.63	$ -
48	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	47,000	$ 130.63	$ 130.63	$ -
49	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	48,000	$ 130.63	$ 130.63	$ -
50	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	49,000	$ 130.63	$ 130.63	$ -
51	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	50,000	$ 130.63	$ 130.63	$ -
52	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	51,000	$ 130.63	$ 130.63	$ -
53	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	52,000	$ 130.63	$ 130.63	$ -
54	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	53,000	$ 130.63	$ 130.63	$ -
55	C2MS1	NE Agua Fria Wastewater Commercial 5/8"	54,000	$ 130.63	$ 130.63	$ -
56						
57	C2MS1	NE Agua Fria Wastewater Commercial 5/8" Average:	-	$ 58.91	$ 58.91	$ -
58						
59						
60						

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

Exhibit
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Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Ir Amount
1	C2MS3	NE Agua Fria Wastewater Commercial 1"		-	$ 117.95	$ 100.00	$ (17.95)
2	C2MS3	NE Agua Fria Wastewater Commercial 1"		1,000	$ 125.12	$ 125.12	$ -
3	C2MS3	NE Agua Fria Wastewater Commercial 1"		2,000	$ 132.29	$ 132.29	$ -
4	C2MS3	NE Agua Fria Wastewater Commercial 1"		3,000	$ 139.47	$ 139.47	$ -
5	C2MS3	NE Agua Fria Wastewater Commercial 1"		4,000	$ 146.64	$ 146.64	$ -
6	C2MS3	NE Agua Fria Wastewater Commercial 1"		5,000	$ 153.81	$ 153.81	$ -
7	C2MS3	NE Agua Fria Wastewater Commercial 1"		6,000	$ 160.98	$ 160.98	$ -
8	C2MS3	NE Agua Fria Wastewater Commercial 1"		7,000	$ 168.15	$ 168.15	$ -
9	C2MS3	NE Agua Fria Wastewater Commercial 1"		8,000	$ 175.33	$ 175.33	$ -
10	C2MS3	NE Agua Fria Wastewater Commercial 1"		9,000	$ 182.50	$ 182.50	$ -
11	C2MS3	NE Agua Fria Wastewater Commercial 1"		10,000	$ 189.67	$ 189.67	$ -
12	C2MS3	NE Agua Fria Wastewater Commercial 1"		11,000	$ 196.84	$ 196.84	$ -
13	C2MS3	NE Agua Fria Wastewater Commercial 1"		12,000	$ 204.01	$ 204.01	$ -
14	C2MS3	NE Agua Fria Wastewater Commercial 1"		13,000	$ 211.19	$ 211.19	$ -
15	C2MS3	NE Agua Fria Wastewater Commercial 1"		14,000	$ 218.36	$ 218.36	$ -
16	C2MS3	NE Agua Fria Wastewater Commercial 1"		15,000	$ 225.53	$ 225.53	$ -
17	C2MS3	NE Agua Fria Wastewater Commercial 1"		16,000	$ 232.70	$ 232.70	$ -
18	C2MS3	NE Agua Fria Wastewater Commercial 1"		17,000	$ 239.87	$ 239.87	$ -
19	C2MS3	NE Agua Fria Wastewater Commercial 1"		18,000	$ 247.05	$ 247.05	$ -
20	C2MS3	NE Agua Fria Wastewater Commercial 1"		19,000	$ 254.22	$ 254.22	$ -
21	C2MS3	NE Agua Fria Wastewater Commercial 1"		20,000	$ 261.39	$ 261.39	$ -
22	C2MS3	NE Agua Fria Wastewater Commercial 1"		21,000	$ 261.39	$ 261.39	$ -
23	C2MS3	NE Agua Fria Wastewater Commercial 1"		22,000	$ 261.39	$ 261.39	$ -
24	C2MS3	NE Agua Fria Wastewater Commercial 1"		23,000	$ 261.39	$ 261.39	$ -
25	C2MS3	NE Agua Fria Wastewater Commercial 1"		24,000	$ 261.39	$ 261.39	$ -
26	C2MS3	NE Agua Fria Wastewater Commercial 1"		25,000	$ 261.39	$ 261.39	$ -
27	C2MS3	NE Agua Fria Wastewater Commercial 1"		26,000	$ 261.39	$ 261.39	$ -
28	C2MS3	NE Agua Fria Wastewater Commercial 1"		27,000	$ 261.39	$ 261.39	$ -
29	C2MS3	NE Agua Fria Wastewater Commercial 1"		28,000	$ 261.39	$ 261.39	$ -
30	C2MS3	NE Agua Fria Wastewater Commercial 1"		29,000	$ 261.39	$ 261.39	$ -
31	C2MS3	NE Agua Fria Wastewater Commercial 1"		30,000	$ 261.39	$ 261.39	$ -
32	C2MS3	NE Agua Fria Wastewater Commercial 1"		31,000	$ 261.39	$ 261.39	$ -
33	C2MS3	NE Agua Fria Wastewater Commercial 1"		32,000	$ 261.39	$ 261.39	$ -
34	C2MS3	NE Agua Fria Wastewater Commercial 1"		33,000	$ 261.39	$ 261.39	$ -
35	C2MS3	NE Agua Fria Wastewater Commercial 1"		34,000	$ 261.39	$ 261.39	$ -
36	C2MS3	NE Agua Fria Wastewater Commercial 1"		35,000	$ 261.39	$ 261.39	$ -
37	C2MS3	NE Agua Fria Wastewater Commercial 1"		36,000	$ 261.39	$ 261.39	$ -
38	C2MS3	NE Agua Fria Wastewater Commercial 1"		37,000	$ 261.39	$ 261.39	$ -
39	C2MS3	NE Agua Fria Wastewater Commercial 1"		38,000	$ 261.39	$ 261.39	$ -
40	C2MS3	NE Agua Fria Wastewater Commercial 1"		39,000	$ 261.39	$ 261.39	$ -
41	C2MS3	NE Agua Fria Wastewater Commercial 1"		40,000	$ 261.39	$ 261.39	$ -
42	C2MS3	NE Agua Fria Wastewater Commercial 1"		41,000	$ 261.39	$ 261.39	$ -
43	C2MS3	NE Agua Fria Wastewater Commercial 1"		42,000	$ 261.39	$ 261.39	$ -
44	C2MS3	NE Agua Fria Wastewater Commercial 1"		43,000	$ 261.39	$ 261.39	$ -
45	C2MS3	NE Agua Fria Wastewater Commercial 1"		44,000	$ 261.39	$ 261.39	$ -
46	C2MS3	NE Agua Fria Wastewater Commercial 1"		45,000	$ 261.39	$ 261.39	$ -
47	C2MS3	NE Agua Fria Wastewater Commercial 1"		46,000	$ 261.39	$ 261.39	$ -
48	C2MS3	NE Agua Fria Wastewater Commercial 1"		47,000	$ 261.39	$ 261.39	$ -
49	C2MS3	NE Agua Fria Wastewater Commercial 1"		48,000	$ 261.39	$ 261.39	$ -
50	C2MS3	NE Agua Fria Wastewater Commercial 1"		49,000	$ 261.39	$ 261.39	$ -
51	C2MS3	NE Agua Fria Wastewater Commercial 1"		50,000	$ 261.39	$ 261.39	$ -
52	C2MS3	NE Agua Fria Wastewater Commercial 1"		51,000	$ 261.39	$ 261.39	$ -
53	C2MS3	NE Agua Fria Wastewater Commercial 1"		52,000	$ 261.39	$ 261.39	$ -
54	C2MS3	NE Agua Fria Wastewater Commercial 1"		53,000	$ 261.39	$ 261.39	$ -
55	C2MS3	NE Agua Fria Wastewater Commercial 1"		54,000	$ 261.39	$ 261.39	$ -
56							
57	C2MS3	NE Agua Fria Wastewater Commercial 1"	Average:	4,583	$ 150.82	$ 150.82	$ -
58							
59							
60							

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

Exhibit
Schedule H-4
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Witness: Heppenstall

Line No.	Rate Schedule	Description		Consumption	Typical Bills Present Rates	Typical Bills Proposed Rates	Proposed Ir Amount
1	C2MS4	NE Agua Fria Wastewater Commercial LG		-	$ 235.80	$ 125.00	$ (110.80)
2	C2MS4	NE Agua Fria Wastewater Commercial LG		5,000	$ 271.66	$ 271.66	$ -
3	C2MS4	NE Agua Fria Wastewater Commercial LG		10,000	$ 307.52	$ 307.52	$ -
4	C2MS4	NE Agua Fria Wastewater Commercial LG		15,000	$ 343.38	$ 343.38	$ -
5	C2MS4	NE Agua Fria Wastewater Commercial LG		20,000	$ 379.24	$ 379.24	$ -
6	C2MS4	NE Agua Fria Wastewater Commercial LG		25,000	$ 415.10	$ 415.10	$ -
7	C2MS4	NE Agua Fria Wastewater Commercial LG		30,000	$ 450.96	$ 450.96	$ -
8	C2MS4	NE Agua Fria Wastewater Commercial LG		35,000	$ 486.82	$ 486.82	$ -
9	C2MS4	NE Agua Fria Wastewater Commercial LG		40,000	$ 522.68	$ 522.68	$ -
10	C2MS4	NE Agua Fria Wastewater Commercial LG		45,000	$ 558.54	$ 558.54	$ -
11	C2MS4	NE Agua Fria Wastewater Commercial LG		50,000	$ 594.40	$ 594.40	$ -
12	C2MS4	NE Agua Fria Wastewater Commercial LG		55,000	$ 630.26	$ 630.26	$ -
13	C2MS4	NE Agua Fria Wastewater Commercial LG		60,000	$ 666.12	$ 666.12	$ -
14	C2MS4	NE Agua Fria Wastewater Commercial LG		65,000	$ 701.98	$ 701.98	$ -
15	C2MS4	NE Agua Fria Wastewater Commercial LG		70,000	$ 737.84	$ 737.84	$ -
16	C2MS4	NE Agua Fria Wastewater Commercial LG		75,000	$ 773.70	$ 773.70	$ -
17	C2MS4	NE Agua Fria Wastewater Commercial LG		80,000	$ 809.56	$ 809.56	$ -
18	C2MS4	NE Agua Fria Wastewater Commercial LG		85,000	$ 845.42	$ 845.42	$ -
19	C2MS4	NE Agua Fria Wastewater Commercial LG		90,000	$ 881.28	$ 881.28	$ -
20	C2MS4	NE Agua Fria Wastewater Commercial LG		95,000	$ 917.14	$ 917.14	$ -
21	C2MS4	NE Agua Fria Wastewater Commercial LG		100,000	$ 953.00	$ 953.00	$ -
22	C2MS4	NE Agua Fria Wastewater Commercial LG		105,000	$ 988.86	$ 988.86	$ -
23	C2MS4	NE Agua Fria Wastewater Commercial LG		110,000	$ 1,024.72	$ 1,024.72	$ -
24	C2MS4	NE Agua Fria Wastewater Commercial LG		115,000	$ 1,060.58	$ 1,060.58	$ -
25	C2MS4	NE Agua Fria Wastewater Commercial LG		120,000	$ 1,096.44	$ 1,096.44	$ -
26	C2MS4	NE Agua Fria Wastewater Commercial LG		125,000	$ 1,132.30	$ 1,132.30	$ -
27	C2MS4	NE Agua Fria Wastewater Commercial LG		130,000	$ 1,168.16	$ 1,168.16	$ -
28	C2MS4	NE Agua Fria Wastewater Commercial LG		135,000	$ 1,204.02	$ 1,204.02	$ -
29	C2MS4	NE Agua Fria Wastewater Commercial LG		140,000	$ 1,239.88	$ 1,239.88	$ -
30	C2MS4	NE Agua Fria Wastewater Commercial LG		145,000	$ 1,275.74	$ 1,275.74	$ -
31	C2MS4	NE Agua Fria Wastewater Commercial LG		150,000	$ 1,311.60	$ 1,311.60	$ -
32	C2MS4	NE Agua Fria Wastewater Commercial LG		155,000	$ 1,347.46	$ 1,347.46	$ -
33	C2MS4	NE Agua Fria Wastewater Commercial LG		160,000	$ 1,383.32	$ 1,383.32	$ -
34	C2MS4	NE Agua Fria Wastewater Commercial LG		165,000	$ 1,419.18	$ 1,419.18	$ -
35	C2MS4	NE Agua Fria Wastewater Commercial LG		170,000	$ 1,455.04	$ 1,455.04	$ -
36	C2MS4	NE Agua Fria Wastewater Commercial LG		175,000	$ 1,490.90	$ 1,490.90	$ -
37	C2MS4	NE Agua Fria Wastewater Commercial LG		180,000	$ 1,526.76	$ 1,526.76	$ -
38	C2MS4	NE Agua Fria Wastewater Commercial LG		185,000	$ 1,562.62	$ 1,562.62	$ -
39	C2MS4	NE Agua Fria Wastewater Commercial LG		190,000	$ 1,598.48	$ 1,598.48	$ -
40	C2MS4	NE Agua Fria Wastewater Commercial LG		195,000	$ 1,634.34	$ 1,634.34	$ -
41	C2MS4	NE Agua Fria Wastewater Commercial LG		200,000	$ 1,670.20	$ 1,670.20	$ -
42	C2MS4	NE Agua Fria Wastewater Commercial LG		205,000	$ 1,706.06	$ 1,706.06	$ -
43	C2MS4	NE Agua Fria Wastewater Commercial LG		210,000	$ 1,741.92	$ 1,741.92	$ -
44	C2MS4	NE Agua Fria Wastewater Commercial LG		215,000	$ 1,777.78	$ 1,777.78	$ -
45	C2MS4	NE Agua Fria Wastewater Commercial LG		220,000	$ 1,813.64	$ 1,813.64	$ -
46	C2MS4	NE Agua Fria Wastewater Commercial LG		225,000	$ 1,849.50	$ 1,849.50	$ -
47	C2MS4	NE Agua Fria Wastewater Commercial LG		230,000	$ 1,885.36	$ 1,885.36	$ -
48	C2MS4	NE Agua Fria Wastewater Commercial LG		235,000	$ 1,921.22	$ 1,921.22	$ -
49	C2MS4	NE Agua Fria Wastewater Commercial LG		240,000	$ 1,957.08	$ 1,957.08	$ -
50	C2MS4	NE Agua Fria Wastewater Commercial LG		245,000	$ 1,992.94	$ 1,992.94	$ -
51	C2MS4	NE Agua Fria Wastewater Commercial LG		250,000	$ 2,028.80	$ 2,028.80	$ -
52	C2MS4	NE Agua Fria Wastewater Commercial LG		255,000	$ 2,064.66	$ 2,064.66	$ -
53	C2MS4	NE Agua Fria Wastewater Commercial LG		260,000	$ 2,100.52	$ 2,100.52	$ -
54	C2MS4	NE Agua Fria Wastewater Commercial LG		265,000	$ 2,136.38	$ 2,136.38	$ -
55	C2MS4	NE Agua Fria Wastewater Commercial LG		270,000	$ 2,172.24	$ 2,172.24	$ -
56							
57	C2MS4	NE Agua Fria Wastewater Commercial LG	Average:	33,000	$ 472.48	$ 472.48	$ -
58							

EPCOR WATER
Northwest Valley 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
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
Northwest Valley 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
Northwest Valley 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
Northwest Valley 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
Northwest Valley 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
Northwest Valley 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
Northwest Valley 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
Northwest Valley Wastewater - B2MS3
Unit of Measure = 1000 Gals.

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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	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
Northwest Valley Wastewater - B2MS4
Unit of Measure = 1000 Gals.

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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
Northwest Valley Wastewater - B2S1A
Unit of Measure = 1000 Gals.

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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	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 4,659.60	$ 2,425.44

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

EPCOR WATER
Northwest Valley Wastewater - B2S1B
Unit of Measure = 1000 Gals.

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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
1.0	43	43	67	43	363
2.0	30	60	97	103	683
3.0	16	48	113	151	973
4.0	6	24	119	175	1,247
5.0	9	45	128	220	1,515
6.0	24	144	152	364	1,774
7.0	20	140	172	504	2,009
8.0	9	72	181	576	2,224
9.0	11	99	192	675	2,430
10.0	10	100	202	775	2,625
11.0	10	110	212	885	2,810
12.0	9	108	221	993	2,985
12.5	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
Northwest Valley Wastewater - B2S1C
Unit of Measure = 1000 Gals.

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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
Northwest Valley Wastewater - B2S1D
Unit of Measure = 1000 Gals.

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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
Misc. Adjustments			$	140
Original Billing Determinants			$	239,208

Average Customers	98
Average Consumption	23.582

	Annualized Revenues	
	Basic	Volumetric
Average Customer	98	98
Average Consumption		23.58
Rate	$ 141.23	$ 2.6024
# of Months	12	12
Annualized Revenues	$ 166,086.48	$ 72,171.50

Annualized Revenues	$ 238,258
Increase/(Decrease) from Annualization	$ (950)

EPCOR WATER
Northwest Valley 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	$	3,987

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

EPCOR WATER
Northwest Valley 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
Northwest Valley 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	0.1	-
	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	$ 2,155

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

EPCOR WATER
Northwest Valley 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
Northwest Valley 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
Northwest Valley 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

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
Northwest Valley 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
Misc. Adjustments			$ 0
Original Billing Determinants			$ 152,521

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
Increase/(Decrease) from Annualization	$ (0.01)

EPCOR Water
Northwest Valley Wastewater - C1MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	C1MS1						
Description:	Northeast Agua Fria (NEAF) Wastewater Residential	Prior Rate		Current Rate			
		$	57.36	$ 71.16			
Tier One		Break Over:	7,000	Gallons	Rate:	$	-
Tier Two		Break Over:	999,999,999	Gallons	Rate:	$	-
					Prior Rate:	$	6.9782

Full Bills

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
0	38,325	0	38,325	0	0
1	36	36	38,361	36	1,816
2	314	628	38,675	664	3,596
3	250	750	38,925	1,414	5,062
4	248	992	39,173	2,406	6,278
5	966	4,830	40,139	7,236	7,246
6	1	6	40,140	7,242	7,248
7	1	7	40,141	7,249	7,249

	Bill Count	Tier 1 Usage
Full Bill - Prior Rate	7	7,366
Full Bill - Present Rate*	40,134	
Full Bill - More than 1 Dwelling	0	0
Partial Bills - Prior Rate**	2,408.25	5,048
Partial Bills - Present Rate	1,694	-
Partial Bills - More than 1 Dwelling	-	-
Partial Bills - More than 1 Dwelling	-	-
	44,243	12,414

			Consolidated Rounding Adjustment		Total
Revenues	$3,115,019.18	$ 86,625.70	$ 2.95	$	3,201,648
Adjustment to General Ledger				$	(243)
				$	3,201,405

Average Customers	3,688
Average Consumption	0.28

	Annualized Revenues			
	Basic		Volumetric	
Average Customer		3,688	3,688.00	
Average Consumption			0.28	
Rate	$	71.16	$ -	
# of Months		12	12	
Annualized Revenues	$	3,149,256.96	$ -	$ 3,149,257

Difference	$ (52,148)

*Added 2 Bills to account for rounding
**Added 7 to Tier 1 Usage for Rounding

EPCOR Water
Northwest Valley Wastewater - C2MS1
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	C2MS1					
Description:	Agua Fria Wastewater Commercial 5/8"					
Monthly Customer Charge:			$ 58.91			
Tier One		Break Over:	10,000	Gallons	Rate:	$ 7.1720
Tier Two		Break Over:	999,999,999	Gallons	Rate:	$ -

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
0	4	0	4	0	0
1	0	0	4	0	0
2	0	0	4	0	0
3	0	0	4	0	0
4	0	0	4	0	0

	Bill Count	Tier 1 Usage
Full Bill	4	0
Partial Bills	1	0
	5	0

			Total
Revenues	$ 265.10	$ -	$ 265
Misc. Adjustments			$ 0
Original Billing Determinants			$ 265

Average Customers	0.38
Average Consumption	-

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	0	0	
Average Consumption		-	
Rate	$ 58.91	$ 7.17	
# of Months	12	12	
Annualized Revenues	$ 265.10	$ -	$ 265

Rounding Adjustment for Consolidation	$ 201
Annualized Revenues	$ 466
Increase/(Decrease) from Annualization	$ 201

EPCOR Water
Northwest Valley Wastewater - C2MS3
Unit of Measure = 1000 Gals.

Exhibit
Schedule H-5
Page 1
Witness: Heppenstall

Rate Schedule:	C2MS3					
Description:	Northeast Agua Fria (NEAF) Wastewater Commercial 1"					
Monthly Customer Charge:		$	117.95			
Tier One	Break Over:		20,000	Gallons	Rate: $	7.1720
Tier Two	Break Over:		999,999,999	Gallons	Rate: $	-

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
0	0	0	0	0	0
1	2	2	2	2	12
2	4	8	6	10	22
3	3	9	9	19	28
4	0	0	9	19	31
6	1	6	10	25	37
7	0	0	10	25	39
13	0	0	10	25	51
15	2	30	12	55	55

	Bill Count	Tier 1 Usage
Full Bill	12	55
Partial Bills	-	0
	12	55

			Total
Revenues	$1,415.40	$ 394.46	$ 1,810
Misc. Adjustments			$ -
			$ 1,810
Average Customers	1		
Average Consumption	5		

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	1	1.00	
Average Consumption		5	
Rate	$ 117.95	$ 7.1720	
# of Months	12	12	
Annualized Revenues	$1,415.40	$ 394.46	$ 1,810

Difference $ 0

EPCOR Water
Northeast Agua Fria (NEAF) Wastewater - C2MS4
Unit of Measure = 1000 Gals.

Rate Schedule: C2MS4
Description: Northeast Agua Fria (NEAF) Wastewater Commercial LG
Monthly Customer Charge: $235.80
Tier One Break Over: 999,999,999 Gallons Rate: $ 7.1720

Year 2015					
		Total	Cumulative		Consolidated
Usage	# of Bills	Usage	# Bills	Usage	Factor
0	0	0	0	0	0
1	0	0	0	0	72
2	0	0	0	0	144
3	1	3	1	3	216
4	2	8	3	11	287
6	2	12	5	23	425
7	2	14	7	37	492
8	3	24	10	61	557
9	1	9	11	70	619
10	2	20	13	90	680
11	3	33	16	123	739
12	3	36	19	159	795
13	4	52	23	211	848
15	2	30	25	241	946
16	7	112	32	353	993
17	1	17	33	370	1,033
18	3	54	36	424	1,072
19	4	76	40	500	1,108
20	1	20	41	520	1,140
21	3	63	44	583	1,171
22	2	44	46	627	1,199
29	1	29	47	656	1,381
32	1	32	48	688	1,456
38	1	38	49	726	1,600
42	2	84	51	810	1,692
45	1	45	52	855	1,755
46	1	46	53	901	1,775
49	1	49	54	950	1,832
51	1	51	55	1,001	1,868
52	2	104	57	1,105	1,885
56	1	56	58	1,161	1,945
59	1	59	59	1,220	1,987
61	2	122	61	1,342	2,013
76	1	76	62	1,418	2,178
82	1	82	63	1,500	2,238
86	1	86	64	1,586	2,274
88	1	88	65	1,674	2,290
93	1	93	66	1,767	2,325
97	1	97	67	1,864	2,349
100	2	200	69	2,064	2,364
102	2	204	71	2,268	2,370
127	1	127	72	2,395	2,395

EPCOR Water
Northeast Agua Fria (NEAF) Wastewater - C2MS4
Unit of Measure = 1000 Gals.

Rate Schedule:	C2MS4					
Description:	Northeast Agua Fria (NEAF) Wastewater Commercial LG					
Monthly Customer Charge:		$235.80				
Tier One	Break Over:	999,999,999	Gallons	Rate:	$	7.1720

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

	Bill Count	Tier 1 Usage
Full Bill	72	2,395
Full Bill - More than 1 Dwelling		0
Partial Bills	-	0
	72.00	2,395

			Total
Revenues	$ 16,977.60	$ 17,176.94	$ 34,155
Misc. Adjustments			$ (0)
			$ 34,155

Average Customers	6
Average Consumption	33

	Annualized Revenues		
	Basic	Volumetric	
Average Customer	6	6.00	
Average Consumption		33	
Rate	$ 235.80	$ 7.1720	
# of Months	12	12	
Annualized Revenues	$16,977.60	$ 17,041	$ 34,018

Rounding Adjustment for Consolidation	$ 478
Annualized Revenues	$ 34,496
Difference	$ 342