

EPCOR Arizona Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

Total EPCOR Water Arizona, Inc.

Exhibit

Schedule E-1

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Witness: Murrey

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 1,103,886,281	\$ 1,043,843,915	\$ 995,394,992	
3	25,630,021	29,743,562	26,912,754	
4	19,300,673	20,300,784	21,300,894	
5	(374,699,561)	(345,798,928)	(326,379,168)	
6	<u>\$ 774,117,414</u>	<u>\$ 748,089,333</u>	<u>\$ 717,229,472</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (174,304)	\$ (44,806)	\$ 99,583	
10	12,977,724	11,848,578	11,714,533	
11	(126,406)	(137,226)	(167,552)	
12	1,785,945	1,339,581	1,497,528	
13	1,285,213	1,329,735	847,213	
14	-	159,751	(0)	
15	65,003,990	59,358,987	42,803,199	
16	<u>\$ 80,752,162</u>	<u>\$ 73,854,599</u>	<u>\$ 56,794,503</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	32,835,914	33,537,857	29,211,744	
21	649,685	449,804	4,014,226	
22	-	-	-	
23	-	-	-	
24	<u>\$ 33,485,599</u>	<u>\$ 33,987,661</u>	<u>\$ 33,225,971</u>	Sum Line [19-23]
25				
26	<u>\$ 888,355,175</u>	<u>\$ 855,931,593</u>	<u>\$ 807,249,946</u>	Line 6 + Line 16 + Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	<u>\$ 223,695,213</u>	<u>\$ 208,244,027</u>	<u>\$ 203,342,912</u>	
31				
32	<u>\$ 252,536,371</u>	<u>\$ 252,995,597</u>	<u>\$ 244,186,989</u>	
33				
34	CURRENT LIABILITIES			
35	\$ 14,174,177	\$ 12,226,237	\$ 11,960,982	
36	-	-	-	
37	-	-	-	
38	(2,170,017)	-	-	
39	97,315	59,760	49,865	
40	<u>\$ 12,101,475</u>	<u>\$ 12,285,997</u>	<u>\$ 12,010,847</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 176,028,775	\$ 174,901,668	\$ 171,734,251	
44	35,529,981	20,667,348	9,623,461	
45	84,784	81,247	77,711	
46	5,808,130	5,280,214	3,468,873	
47	9,656,878	8,693,147	9,211,194	
48	2,471,095	2,631,944	460,415	
49	<u>\$ 229,579,643</u>	<u>\$ 212,255,569</u>	<u>\$ 194,575,904</u>	Sum Line [43-48]
50				
51	\$ 170,442,472	\$ 170,150,404	\$ 153,133,294	
52				
53	<u>\$ 888,355,175</u>	<u>\$ 855,931,593</u>	<u>\$ 807,249,946</u>	Line 30 + 32 + 40 + 49 + 51
54				
55	Supporting Schedules:	Recap Schedules:		
56	E-5	A-1, B-1		
57	TB16, TB15, TB14			
58	\2016 EPCOR Arizona Water.xlsm			

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Line No.	Test Year Ended 12/31/2016	Total EPCOR Arizona Water	Agua Fria Water	Anthem Water	Chaparral City Water	Havasu Water	Mohave Water
		[A16] = Sum [B16] to [L16]	[B16]	[C16]	[D16]	[E16]	[F16]
1	ASSETS						
2	Utility Plant	\$ 857,169,333	\$ 362,358,747	\$ 91,700,528	\$ 79,118,983	\$ 11,338,984	\$ 53,322,197
3	Construction Work in Progress	20,520,279	11,975,069	410,471	640,480	661,555	1,309,163
4	Plant Acquisition Adjustment	13,588,969	4,475,100	914,877	1,397,518	180,098	1,640,778
5	Less: Accumulated Depreciation	(271,869,363)	(89,708,661)	(29,863,581)	(32,427,659)	(3,287,624)	(18,444,559)
6	Net Plant	\$ 619,409,218	\$ 289,100,254	\$ 63,162,295	\$ 48,729,322	\$ 8,893,013	\$ 37,827,579
7							
8	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ 108,258	\$ (221,387)	\$ (45,260)	\$ 709,079	\$ (8,910)	\$ (80,271)
10	Customer Accounts Receivable	9,581,162	2,729,534	680,148	1,462,101	103,334	870,977
11	Allowance for Uncollectible Accounts	(91,031)	(27,716)	(5,666)	(15,524)	(1,115)	(10,162)
12	Prepaid Expenses	1,579,358	999,640	14,649	347,657	2,064	21,242
13	Plant Materials & Supplies	1,233,724	47,628	135,534	165,667	608	322,998
14	Trade and Other Receivables	-	-	-	-	-	-
15	Intercompany Receivables	147,146,511	48,458,078	9,906,631	15,132,860	1,950,168	17,766,967
16	Total Current Assets	\$ 159,557,982	\$ 51,985,777	\$ 10,686,036	\$ 17,801,840	\$ 2,046,148	\$ 18,891,752
17							
18	NON-CURRENT ASSETS						
19	Deferred Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Regulatory Deferrals	15,554,208	7,507,698	3,563,443	594,094	93,528	803,243
21	Goodwill	1,704,515	(826,455)	(168,958)	3,062,967	(33,260)	(303,017)
22	Deferred Debits	-	-	-	-	-	-
23	Long-Term Investments	-	-	-	-	-	-
24	Total Non-Current Assets	\$ 17,258,723	\$ 6,681,243	\$ 3,394,485	\$ 3,657,061	\$ 60,268	\$ 500,226
25							
26	TOTAL ASSETS	\$ 796,225,923	\$ 347,767,275	\$ 77,242,816	\$ 70,188,223	\$ 10,999,429	\$ 57,219,557
27							
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29							
30	Common Equity	\$ 178,560,155	\$ 77,751,112	\$ 20,580,204	\$ 25,391,059	\$ 3,364,898	\$ 4,781,317
31							
32	Long-Term Debt	\$ 178,717,776	\$ 57,836,610	\$ 11,823,952	\$ 21,154,323	\$ 2,327,601	\$ 21,205,570
33							
34	CURRENT LIABILITIES						
35	Trade and Other Payables	\$ 10,152,632	\$ 4,329,026	\$ 716,639	\$ 1,175,848	\$ 288,977	\$ 611,812
36	Current Portion of LTD	-	-	-	-	-	-
37	Intercompany Payables	114,562,446	13,509,259	26,610,110	3,243,687	934,747	17,089,648
38	Accrued Liabilities	(2,447,077)	(3,273,084)	9,222	215,496	(18,831)	229,375
39	Customer Deposits	97,315	41,915	6,500	12,300	800	4,600
40	Total Current Liabilities	\$ 122,365,315	\$ 14,607,115	\$ 27,342,471	\$ 4,647,331	\$ 1,205,694	\$ 17,935,436
41							
42	NON-CURRENT LIABILITIES						
43	Advances in Aid of Construction	\$ 139,645,170	\$ 107,023,943	\$ 6,620,583	\$ 2,746,251	\$ 692,931	\$ 5,320,735
44	Accumulated Deferred Income Taxes	25,177,238	8,111,338	1,658,259	3,079,634	326,436	2,973,991
45	Provision for ARO	84,784	-	-	84,784	-	-
46	Regulatory Liabilities	5,804,736	2,271,816	544	185,887	41,106	963,149
47	Accrued Pension Liability	6,799,090	2,239,067	457,748	699,233	90,110	820,945
48	Other Credits	1,878,345	599,109	211,465	209,694	24,369	219,275
49	Total Deferred Credits	\$ 179,389,363	\$ 120,245,274	\$ 8,948,599	\$ 7,005,483	\$ 1,174,953	\$ 10,298,095
50							
51	Contributions in Aid of Construction	\$ 137,193,314	\$ 77,327,163	\$ 8,547,590	\$ 11,990,028	\$ 2,926,283	\$ 2,999,139
52							
53	Total Liabilities & Common Equity	\$ 796,225,923	\$ 347,767,275	\$ 77,242,816	\$ 70,188,223	\$ 10,999,429	\$ 57,219,557
54							
55	Supporting Schedules:	Recap Schedules:					
56	E-5	A-1, B-1					
57	TB16, TB15, TB14						
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	North Mohave Water [G16]	Paradise Valley Water [H16]	Sun City Water [I16]	Sun City West Water [J16]	Tubac Water [K16]	Willow Valley Water [L16]	
Line No.							
1	ASSETS						
2	Utility Plant	\$ 12,320,697	\$ 78,608,046	\$ 97,524,119	\$ 58,942,682	\$ 6,535,012	\$ 5,399,339
3	Construction Work in Progress	115,578	632,728	4,323,746	381,525	63,834	6,131
4	Plant Acquisition Adjustment	206,220	502,131	2,487,289	1,569,453	62,243	153,262
5	Less: Accumulated Depreciation	(5,091,392)	(30,341,905)	(33,848,221)	(23,480,979)	(2,602,070)	(2,772,712)
6	Net Plant	<u>\$ 7,551,103</u>	<u>\$ 49,401,000</u>	<u>\$ 70,486,933</u>	<u>\$ 37,412,681</u>	<u>\$ 4,059,019</u>	<u>\$ 2,786,020</u>
7							
8	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ (10,202)	\$ (24,841)	\$ (121,648)	\$ (77,642)	\$ (3,079)	\$ (7,582)
10	Customer Accounts Receivable	139,179	896,379	1,562,428	955,116	62,849	119,118
11	Allowance for Uncollectible Accounts	(1,277)	(3,110)	(15,405)	(9,720)	(385)	(949)
12	Prepaid Expenses	2,364	10,686	29,857	90,460	58,981	1,757
13	Plant Materials & Supplies	608	123,389	429,556	7,737	-	-
14	Trade and Other Receivables	-	-	-	-	-	-
15	Intercompany Receivables	2,233,025	5,437,267	26,933,308	16,994,635	673,996	1,659,576
16	Total Current Assets	<u>\$ 2,363,696</u>	<u>\$ 6,439,770</u>	<u>\$ 28,818,096</u>	<u>\$ 17,960,585</u>	<u>\$ 792,361</u>	<u>\$ 1,771,919</u>
17							
18	NON-CURRENT ASSETS						
19	Deferred Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Regulatory Deferrals	63,145	361,532	1,743,188	703,756	73,651	46,929
21	Goodwill	655,084	(92,733)	(459,349)	(289,845)	(11,495)	171,577
22	Deferred Debits	-	-	-	-	-	-
23	Long-Term Investments	-	-	-	-	-	-
24	Total Non-Current Assets	<u>\$ 718,228</u>	<u>\$ 268,799</u>	<u>\$ 1,283,839</u>	<u>\$ 413,911</u>	<u>\$ 62,156</u>	<u>\$ 218,506</u>
25							
26	TOTAL ASSETS	<u>\$ 10,633,027</u>	<u>\$ 56,109,569</u>	<u>\$ 100,588,868</u>	<u>\$ 55,787,177</u>	<u>\$ 4,913,536</u>	<u>\$ 4,776,445</u>
27							
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29							
30	Common Equity	<u>\$ 43,632</u>	<u>\$ 21,539,446</u>	<u>\$ 9,513,562</u>	<u>\$ 16,046,592</u>	<u>\$ (157,903)</u>	<u>\$ (293,762)</u>
31							
32	Long-Term Debt	<u>\$ 2,665,203</u>	<u>\$ 6,489,590</u>	<u>\$ 32,145,957</u>	<u>\$ 20,283,761</u>	<u>\$ 804,440</u>	<u>\$ 1,980,769</u>
33							
34	CURRENT LIABILITIES						
35	Trade and Other Payables	\$ 43,695	\$ 842,420	\$ 1,274,040	\$ 711,198	\$ 126,685	\$ 32,291
36	Current Portion of LTD	-	-	-	-	-	-
37	Intercompany Payables	2,482,405	15,827,927	19,497,353	12,308,173	867,608	2,191,528
38	Accrued Liabilities	38,219	(95,956)	113,356	295,733	9,458	29,934
39	Customer Deposits	1,400	15,300	13,700	800	-	-
40	Total Current Liabilities	<u>\$ 2,565,719</u>	<u>\$ 16,589,691</u>	<u>\$ 20,898,450</u>	<u>\$ 13,315,905</u>	<u>\$ 1,003,751</u>	<u>\$ 2,253,753</u>
41							
42	NON-CURRENT LIABILITIES						
43	Advances in Aid of Construction	\$ 3,429,639	\$ 1,589,448	\$ 9,749,215	\$ 1,722,313	\$ 685,389	\$ 64,721
44	Accumulated Deferred Income Taxes	373,783	910,137	4,508,334	2,844,711	112,819	277,794
45	Provision for ARO	-	-	-	-	-	-
46	Regulatory Liabilities	123	211,767	2,080,136	933	48,238	1,039
47	Accrued Pension Liability	103,180	251,236	1,244,488	785,259	31,143	76,683
48	Other Credits	32,170	113,141	262,159	171,264	12,328	23,372
49	Total Deferred Credits	<u>\$ 3,938,894</u>	<u>\$ 3,075,729</u>	<u>\$ 17,844,332</u>	<u>\$ 5,524,479</u>	<u>\$ 889,916</u>	<u>\$ 443,609</u>
50							
51	Contributions in Aid of Construction	\$ 1,419,580	\$ 8,415,112	\$ 20,186,569	\$ 616,441	\$ 2,373,332	\$ 392,076
52							
53	Total Liabilities & Common Equity	<u>\$ 10,633,027</u>	<u>\$ 56,109,569</u>	<u>\$ 100,588,868</u>	<u>\$ 55,787,177</u>	<u>\$ 4,913,536</u>	<u>\$ 4,776,445</u>
54							
55	Supporting Schedules:						
56	E-5						
57	TB16, TB15, TB14						
58	\2016 EPCOR Arizona Water.xlsm						

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Line No.	Total EPCOR Arizona Water [A15] = Sum [B15] to [L15] Prior Test Year Ended 12/31/2015	Agua Fria Water [B15]	Anthem Water [C15]	Chaparral City Water [D15]	Havasu Water [E15]	Mohave Water [F15]
1	ASSETS					
2	\$ 822,470,961	\$ 355,978,262	\$ 90,309,427	\$ 75,240,705	\$ 11,001,618	\$ 51,453,483
3	19,993,758	7,490,846	(325,500)	2,217,719	181,647	354,673
4	14,131,911	4,706,988	962,283	1,469,934	189,430	1,725,799
5	(249,020,492)	(80,519,183)	(27,740,858)	(30,973,749)	(3,088,935)	(17,320,984)
6	<u>\$ 607,576,139</u>	<u>\$ 287,656,913</u>	<u>\$ 63,205,352</u>	<u>\$ 47,954,608</u>	<u>\$ 8,283,760</u>	<u>\$ 36,212,972</u>
7						
8	CURRENT ASSETS					
9	\$ 61,953	\$ (81,460)	\$ (16,653)	\$ 278,783	\$ (3,278)	\$ (28,967)
10	8,716,400	2,624,092	660,400	1,279,732	109,223	786,075
11	(97,612)	(30,227)	(6,179)	(16,300)	(1,216)	(11,083)
12	1,318,642	839,519	6,239	296,846	29,445	13,634
13	1,278,246	47,628	86,786	235,614	608	315,859
14	111,207	37,040	7,572	11,567	1,491	13,581
15	164,319,224	54,730,645	11,188,977	17,091,705	2,202,604	20,066,780
16	<u>\$ 175,708,061</u>	<u>\$ 58,167,238</u>	<u>\$ 11,927,142</u>	<u>\$ 19,177,947</u>	<u>\$ 2,338,875</u>	<u>\$ 21,155,879</u>
17						
18	NON-CURRENT ASSETS					
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	16,433,235	7,671,893	3,744,243	793,274	97,555	807,100
21	1,532,938	(826,455)	(168,958)	3,062,967	(33,260)	(303,017)
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	<u>\$ 17,966,173</u>	<u>\$ 6,845,437</u>	<u>\$ 3,575,285</u>	<u>\$ 3,856,241</u>	<u>\$ 64,294</u>	<u>\$ 504,083</u>
25						
26	<u>\$ 801,250,372</u>	<u>\$ 352,669,589</u>	<u>\$ 78,707,779</u>	<u>\$ 70,988,797</u>	<u>\$ 10,686,930</u>	<u>\$ 57,872,934</u>
27						
28	LIABILITIES AND STOCKHOLDERS' EQUITY					
29						
30	\$ 164,637,594	\$ 65,429,483	\$ 18,023,865	\$ 28,172,877	\$ 2,977,230	\$ 5,743,736
31						
32	\$ 177,184,949	\$ 57,845,221	\$ 11,825,712	\$ 21,579,103	\$ 2,327,948	\$ 21,208,727
33						
34	CURRENT LIABILITIES					
35	\$ 8,437,923	\$ 2,747,185	\$ 657,356	\$ 817,751	\$ 43,891	\$ 645,765
36	-	-	-	-	-	-
37	147,288,019	35,436,169	30,876,021	3,376,269	1,353,449	18,132,965
38	-	-	-	-	-	-
39	59,760	30,400	4,800	4,000	3,200	3,200
40	<u>\$ 155,785,702</u>	<u>\$ 38,213,754</u>	<u>\$ 31,538,177</u>	<u>\$ 4,198,020</u>	<u>\$ 1,400,541</u>	<u>\$ 18,781,930</u>
41						
42	NON-CURRENT LIABILITIES					
43	\$ 139,782,493	\$ 109,321,421	\$ 7,264,975	\$ 2,707,013	\$ (207,615)	\$ 7,060,751
44	14,112,744	5,001,310	1,022,454	659,030	201,275	1,833,711
45	81,247	-	-	81,247	-	-
46	5,274,173	1,385,033	942	250,856	33,556	1,039,913
47	6,051,529	2,015,614	412,066	629,451	81,117	739,017
48	1,985,502	623,815	226,608	218,626	25,169	237,583
49	<u>\$ 167,287,687</u>	<u>\$ 118,347,193</u>	<u>\$ 8,927,046</u>	<u>\$ 4,546,223</u>	<u>\$ 133,502</u>	<u>\$ 10,910,975</u>
50						
51	\$ 136,354,440	\$ 72,833,938	\$ 8,392,979	\$ 12,492,574	\$ 3,847,708	\$ 1,227,566
52						
53	<u>\$ 801,250,372</u>	<u>\$ 352,669,589</u>	<u>\$ 78,707,779</u>	<u>\$ 70,988,797</u>	<u>\$ 10,686,930</u>	<u>\$ 57,872,934</u>
54						
55	Supporting Schedules:					
56	E-5					
57	TB16, TB15, TB14					
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	North Mohave Water [G15]	Paradise Valley Water [H15]	Sun City Water [I15]	Sun City West Water [J15]	Tubac Water [K15]	Willow Valley Water [L15]
Line No.						
1	ASSETS					
2	\$ 12,234,192	\$ 76,558,727	\$ 87,511,642	\$ 55,710,646	\$ 6,472,259	\$ -
3	2,166	860,728	8,016,176	1,187,674	7,629	-
4	216,905	528,150	2,616,174	1,650,778	65,469	-
5	(4,998,869)	(28,602,541)	(31,635,103)	(21,752,128)	(2,388,142)	-
6	<u>\$ 7,454,394</u>	<u>\$ 49,345,065</u>	<u>\$ 66,508,889</u>	<u>\$ 36,796,970</u>	<u>\$ 4,157,215</u>	<u>\$ -</u>
7						
8	CURRENT ASSETS					
9	\$ (3,754)	\$ (9,140)	\$ (43,876)	\$ (28,569)	\$ (1,133)	\$ -
10	134,250	759,448	1,411,454	897,715	54,011	-
11	(1,393)	(3,392)	(16,800)	(10,601)	(420)	-
12	504	6,053	9,802	97,505	19,094	-
13	608	142,660	440,746	7,737	-	-
14	1,707	4,156	20,587	12,990	515	-
15	2,522,075	6,141,084	30,419,641	19,194,474	761,240	-
16	<u>\$ 2,653,996</u>	<u>\$ 7,040,870</u>	<u>\$ 32,241,555</u>	<u>\$ 20,171,252</u>	<u>\$ 833,306</u>	<u>\$ -</u>
17						
18	NON-CURRENT ASSETS					
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	58,816	528,570	1,907,074	708,596	116,114	-
21	655,084	(92,733)	(459,349)	(289,845)	(11,495)	-
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	<u>\$ 713,900</u>	<u>\$ 435,837</u>	<u>\$ 1,447,724</u>	<u>\$ 418,752</u>	<u>\$ 104,619</u>	<u>\$ -</u>
25						
26	<u>\$ 10,822,290</u>	<u>\$ 56,821,772</u>	<u>\$ 100,198,168</u>	<u>\$ 57,386,974</u>	<u>\$ 5,095,140</u>	<u>\$ -</u>
27						
28	LIABILITIES AND STOCKHOLDERS' EQUITY					
29						
30	\$ 195,041	\$ 17,505,128	\$ 11,411,353	\$ 15,353,767	\$ (174,887)	\$ -
31						
32	\$ 2,665,599	\$ 6,490,556	\$ 32,150,742	\$ 20,286,781	\$ 804,560	\$ -
33						
34	CURRENT LIABILITIES					
35	\$ 88,755	\$ 987,069	\$ 1,699,606	\$ 665,638	\$ 84,907	\$ -
36	-	-	-	-	-	-
37	2,574,383	20,249,214	18,043,771	16,098,708	1,147,071	-
38	-	-	-	-	-	-
39	800	6,400	4,350	2,610	-	-
40	<u>\$ 2,663,938</u>	<u>\$ 21,242,683</u>	<u>\$ 19,747,727</u>	<u>\$ 16,766,955</u>	<u>\$ 1,231,978</u>	<u>\$ -</u>
41						
42	NON-CURRENT LIABILITIES					
43	\$ 3,434,522	\$ 1,881,777	\$ 5,314,308	\$ 1,772,003	\$ 1,233,338	\$ -
44	230,468	561,175	2,779,760	1,753,999	69,562	-
45	-	-	-	-	-	-
46	212	226,812	2,288,722	1,617	46,510	-
47	92,883	226,163	1,120,291	706,892	28,035	-
48	36,408	150,126	278,544	178,975	9,647	-
49	<u>\$ 3,794,493</u>	<u>\$ 3,046,053</u>	<u>\$ 11,781,625</u>	<u>\$ 4,413,486</u>	<u>\$ 1,387,092</u>	<u>\$ -</u>
50						
51	\$ 1,503,219	\$ 8,537,352	\$ 25,106,721	\$ 565,985	\$ 1,846,397	\$ -
52						
53	<u>\$ 10,822,290</u>	<u>\$ 56,821,772</u>	<u>\$ 100,198,168</u>	<u>\$ 57,386,974</u>	<u>\$ 5,095,140</u>	<u>\$ -</u>
54						
55	Supporting Schedules:					
56	E-5					
57	TB16, TB15, TB14					
58	\2016 EPCOR Arizona Water.xlsm					

EPCOR Arizona Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

Total EPCOR Water Arizona, Inc.

Exhibit
Schedule E-1
Page 6 of 7
Witness: Murrey

Line No.	Total EPCOR Arizona Water [A14] = Sum [B14] to [L14] Prior Test Year Ended 12/31/2014	Agua Fria Water [B14]	Anthem Water [C14]	Chaparral City Water [D14]	Havasu Water [E14]	Mohave Water [F14]	
1	ASSETS						
2	Utility Plant	\$ 787,950,954	\$ 342,601,979	\$ 88,864,674	\$ 72,257,327	\$ 10,834,973	\$ 47,232,957
3	Construction Work in Progress	21,953,998	7,077,467	905,682	1,675,436	216,453	1,316,574
4	Plant Acquisition Adjustment	14,828,114	4,938,876	1,009,690	1,542,350	198,762	1,810,820
5	Less: Accumulated Depreciation	(235,162,969)	(72,626,957)	(25,634,961)	(30,436,242)	(2,952,932)	(17,721,843)
6	Net Plant	<u>\$ 589,570,098</u>	<u>\$ 281,991,365</u>	<u>\$ 65,145,085</u>	<u>\$ 45,038,871</u>	<u>\$ 8,297,256</u>	<u>\$ 32,638,508</u>
7							
8	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ 105,194	\$ (4,281)	\$ (875)	\$ 113,859	\$ (172)	\$ (370)
10	Customer Accounts Receivable	8,545,600	2,638,711	662,569	1,225,885	115,193	713,718
11	Allowance for Uncollectible Accounts	(118,722)	(37,258)	(7,617)	(18,496)	(1,499)	(13,661)
12	Prepaid Expenses	1,452,609	856,289	9,843	315,469	67,509	13,555
13	Plant Materials & Supplies	803,582	84,687	17,871	198,631	(255)	92,688
14	Trade and Other Receivables	(0)	(0)	(0)	(0)	(0)	(0)
15	Intercompany Receivables	180,697,012	60,185,679	12,304,189	18,795,245	2,422,138	22,066,847
16	Total Current Assets	<u>\$ 191,485,276</u>	<u>\$ 63,723,827</u>	<u>\$ 12,985,980</u>	<u>\$ 20,630,593</u>	<u>\$ 2,602,914</u>	<u>\$ 22,872,778</u>
17							
18	NON-CURRENT ASSETS						
19	Deferred Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Regulatory Deferrals	15,889,977	8,534,610	3,947,285	727,119	109,789	490,177
21	Goodwill	4,014,226	-	-	3,321,058	-	-
22	Deferred Debits	-	-	-	-	-	-
23	Long-Term Investments	-	-	-	-	-	-
24	Total Non-Current Assets	<u>\$ 19,904,204</u>	<u>\$ 8,534,610</u>	<u>\$ 3,947,285</u>	<u>\$ 4,048,178</u>	<u>\$ 109,789</u>	<u>\$ 490,177</u>
25							
26	TOTAL ASSETS	<u>\$ 800,959,577</u>	<u>\$ 354,249,802</u>	<u>\$ 82,078,350</u>	<u>\$ 69,717,642</u>	<u>\$ 11,009,959</u>	<u>\$ 56,001,463</u>
27							
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29							
30	Common Equity	<u>\$ 157,901,158</u>	<u>\$ 56,482,138</u>	<u>\$ 15,817,740</u>	<u>\$ 30,913,282</u>	<u>\$ 2,544,046</u>	<u>\$ 7,837,352</u>
31							
32	Long-Term Debt	<u>\$ 171,175,229</u>	<u>\$ 55,709,606</u>	<u>\$ 11,389,113</u>	<u>\$ 21,314,268</u>	<u>\$ 2,242,001</u>	<u>\$ 20,425,712</u>
33							
34	CURRENT LIABILITIES						
35	Trade and Other Payables	\$ 8,094,530	\$ 3,800,937	\$ 471,311	\$ 1,050,115	\$ 117,455	\$ 268,692
36	Current Portion of LTD	-	-	-	-	-	-
37	Intercompany Payables	183,818,846	61,762,762	34,716,301	939,020	2,328,576	17,895,033
38	Accrued Liabilities	-	-	-	-	-	-
39	Customer Deposits	49,865	28,355	1,600	800	-	1,600
40	Total Current Liabilities	<u>\$ 191,963,241</u>	<u>\$ 65,592,055</u>	<u>\$ 35,189,212</u>	<u>\$ 1,989,935</u>	<u>\$ 2,446,031</u>	<u>\$ 18,165,324</u>
41							
42	NON-CURRENT LIABILITIES						
43	Advances in Aid of Construction	\$ 139,112,034	\$ 106,560,665	\$ 9,620,073	\$ 2,707,513	\$ 1,639,319	\$ 6,298,490
44	Accumulated Deferred Income Taxes	6,030,820	2,741,265	560,416	(1,343,288)	110,321	1,005,074
45	Provision for ARO	77,711	-	-	77,711	-	-
46	Regulatory Liabilities	3,460,157	365,072	2,342,882	311,661	24,774	287,537
47	Accrued Pension Liability	6,412,155	2,135,729	436,622	666,962	85,951	783,057
48	Other Credits	474,063	118,442	122,088	70,165	5,490	63,007
49	Total Deferred Credits	<u>\$ 155,566,940</u>	<u>\$ 111,921,173</u>	<u>\$ 13,082,082</u>	<u>\$ 2,490,722</u>	<u>\$ 1,865,856</u>	<u>\$ 8,437,165</u>
50							
51	Contributions in Aid of Construction	\$ 124,353,008	\$ 64,544,831	\$ 6,600,204	\$ 13,009,436	\$ 1,912,025	\$ 1,135,909
52							
53	Total Liabilities & Common Equity	<u>\$ 800,959,577</u>	<u>\$ 354,249,802</u>	<u>\$ 82,078,350</u>	<u>\$ 69,717,642</u>	<u>\$ 11,009,959</u>	<u>\$ 56,001,463</u>
54							
55	Supporting Schedules:						
56	E-5						
57	TB16, TB15, TB14						
58	\2016 EPCOR Arizona Water.xlsm						

EPCOR Arizona Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

Total EPCOR Water Arizona, Inc.

Exhibit
Schedule E-1
Page 7 of 7
Witness: Murrey

Line No.	North Mohave Water [G14]	Paradise Valley Water [H14]	Sun City Water [I14]	Sun City West Water [J14]	Tubac Water [K14]	Willow Valley Water [L14]
1	ASSETS					
2	\$ 11,599,051	\$ 73,658,721	\$ 80,139,621	\$ 54,246,051	\$ 6,515,600	\$ -
3	244,822	1,243,196	8,658,442	437,690	178,238	-
4	227,591	554,169	2,745,059	1,732,103	68,694	-
5	(4,917,701)	(26,638,922)	(31,262,553)	(20,646,624)	(2,324,235)	-
6	<u>\$ 7,153,763</u>	<u>\$ 48,817,164</u>	<u>\$ 60,280,568</u>	<u>\$ 35,769,220</u>	<u>\$ 4,438,297</u>	<u>\$ -</u>
7						
8	CURRENT ASSETS					
9	\$ (197)	\$ (480)	\$ (729)	\$ (1,501)	\$ (60)	\$ -
10	80,278	776,011	1,391,250	888,703	53,282	-
11	(1,717)	(4,181)	(20,708)	(13,067)	(518)	-
12	1,384	7,721	20,185	129,593	31,060	-
13	-	125,646	269,536	14,778	(0)	-
14	(0)	(0)	(0)	(0)	(0)	-
15	2,773,451	6,753,169	33,451,584	21,107,598	837,113	-
16	<u>\$ 2,853,200</u>	<u>\$ 7,657,886</u>	<u>\$ 35,111,117</u>	<u>\$ 22,126,104</u>	<u>\$ 920,878</u>	<u>\$ -</u>
17						
18	NON-CURRENT ASSETS					
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	59,501	258,870	889,583	753,371	119,671	-
21	693,168	-	-	-	-	-
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	<u>\$ 752,669</u>	<u>\$ 258,870</u>	<u>\$ 889,583</u>	<u>\$ 753,371</u>	<u>\$ 119,671</u>	<u>\$ -</u>
25						
26	<u>\$ 10,759,632</u>	<u>\$ 56,733,920</u>	<u>\$ 96,281,268</u>	<u>\$ 58,648,696</u>	<u>\$ 5,478,846</u>	<u>\$ -</u>
27						
28	LIABILITIES AND STOCKHOLDERS' EQUITY					
29						
30	<u>\$ 480,718</u>	<u>\$ 14,472,956</u>	<u>\$ 14,347,856</u>	<u>\$ 14,904,246</u>	<u>\$ 100,825</u>	<u>\$ -</u>
31						
32	<u>\$ 2,567,187</u>	<u>\$ 6,250,929</u>	<u>\$ 30,963,754</u>	<u>\$ 19,537,804</u>	<u>\$ 774,856</u>	<u>\$ -</u>
33						
34	CURRENT LIABILITIES					
35	\$ 176,953	\$ 756,488	\$ 724,352	\$ 589,646	\$ 138,582	\$ -
36	-	-	-	-	-	-
37	2,259,444	24,318,544	18,319,140	19,974,648	1,305,378	-
38	-	-	-	-	-	-
39	800	4,600	9,325	2,785	-	-
40	<u>\$ 2,437,196</u>	<u>\$ 25,079,632</u>	<u>\$ 19,052,817</u>	<u>\$ 20,567,079</u>	<u>\$ 1,443,960</u>	<u>\$ -</u>
41						
42	NON-CURRENT LIABILITIES					
43	\$ 3,443,480	\$ 1,531,511	\$ 3,916,907	\$ 1,485,006	\$ 1,909,070	\$ -
44	126,322	307,585	1,523,613	961,384	38,128	-
45	-	-	-	-	-	-
46	306	34,812	90,687	2,332	93	-
47	98,418	239,641	1,187,052	749,017	29,706	-
48	19,323	76,985	(1,988)	(1,390)	1,943	-
49	<u>\$ 3,687,849</u>	<u>\$ 2,190,534</u>	<u>\$ 6,716,271</u>	<u>\$ 3,196,350</u>	<u>\$ 1,978,939</u>	<u>\$ -</u>
50						
51	\$ 1,586,682	\$ 8,739,869	\$ 25,200,570	\$ 443,218	\$ 1,180,266	\$ -
52						
53	<u>\$ 10,759,632</u>	<u>\$ 56,733,920</u>	<u>\$ 96,281,268</u>	<u>\$ 58,648,696</u>	<u>\$ 5,478,846</u>	<u>\$ -</u>
54						
55	Supporting Schedules:					
56	E-5					
57	TB16, TB15, TB14					
58	\2016 EPCOR Arizona Water.xlsm					

Schedule E2

Schedule E3

PLEASE REFER TO THE FOLLOWING STAND –ALONE E2 & E-3 SCHEDULES

Agua Fria Water

Anthem Water

Chaparral City Water

Havasu Water

Mohave Water

North Mohave Water

Paradise Valley Water

Sun City Water

Sun City West Water

Tubac Water

Willow Valley Water

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, 2013	(a) 564,890	\$ 5,126,020	\$ 188,930,412	\$ 1,705,973	\$ 195,762,406	
2							
3	Net Income				25,200,154	25,200,154	
4							
5	Dividends Paid				(14,426,797)	(14,426,797)	
6							
7	Other/Reclass				(3,192,850)	(3,192,850)	
8							
9	Balance December 31, 2014	564,890	\$ 5,126,020	\$ 188,930,412	\$ 9,286,480	\$ 203,342,913	Sum Lines [1-7]
10							
11	Net Income				17,046,938	17,046,938	
12							
13	Dividends Paid				(12,574,150)	(12,574,150)	
14							
15	Other/Reclass			14,959,074	(14,530,748)	428,326	
16							
17	Balance December 31, 2015	564,890	\$ 5,126,020	\$ 203,889,486	\$ (771,479)	\$ 208,244,027	Sum Lines [9-15]
18							
19	Net Income				21,147,791	21,147,791	
20							
21	Dividends Paid				(5,731,652)	(5,731,652)	
22							
23	Other/Reclass				35,048	35,048	
24							
25	Balance December 31, 2016	564,890	\$ 5,126,020	\$ 203,889,486	\$ 14,679,708	\$ 223,695,214	Sum Lines [17-23]
26							
27						\$ 223,695,213	Sch D-2 Line [16]
28						\$ 1	Rounding
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) EPCOR Consolidated Common Equity Reconciliation .xlsx						
48							
49							
50	\2016 EPCOR Arizona Water.xlsm						

7F Business Unit Agua Fria Water

Line No.	NARUC Acct.	Description	[A]		[B]		[C] = [A] + [B]	
			Plant Balance at 1/1/2016		Plant Additions, Reclassifications or Retirements		Plant Balance at 12/31/2016	
1	301000	Organization	\$ 1,229	\$ -	\$ -	\$ -	\$ 1,229	
2	302000	Franchises	363,721	(1)			363,720	
3	303200	Land & Land Rights Supply	1,699,680	0			1,699,680	
4	303300	Land & Land Rights Pumping	1,448,137	-			1,448,137	
5	303400	Land & Land Rights Treatment	639,523	-			639,523	
6	303500	Land & Land Rights T&D	299,442	-			299,442	
7	303600	Land & Land Rights General	-	-			-	
8	304100	Structures & Improvements Supply	10,563,415	600			10,564,015	
9	304200	Structures & Improvements Pumping	8,979,156	197,946			9,177,102	
10	304300	Structures & Improvements Treatment	11,008,879	105,540			11,114,418	
11	304400	Structures & Improvements Trans & Dist	4,560,602	-			4,560,602	
12	304500	Structures & Improvements General	11,346,715	45,583			11,392,297	
13	304600	Structures & Improvements Offices	178,412	-			178,412	
14	304620	Structures & Improvements Leasehold	-	-			-	
15	304700	Structures & Improvements Store,Shop,Gge	772	-			772	
16	304800	Structures & Improvements Miscellaneous	-	-			-	
17	305000	Collect & Impounding	868,528	-			868,528	
18	306000	Lake, River & Other Intakes	849,931	-			849,931	
19	307000	Wells & Springs	16,439,930	-			16,439,930	
20	308000	Infiltration Galleries	-	-			-	
21	309000	Supply Mains	2,534,498	-			2,534,498	
22	310000	Power Production Equipment	3,525,229	64			3,525,293	
23	310100	Power Production Equipment	-	-			-	
24	311000	Pumping Equipment Steam	-	-			-	
25	311200	Pumping Equipment Electric	30,470,567	43,213			30,513,780	
26	311300	Pumping Equipment Diesel	9,803	-			9,803	
27	311400	Pumping Equipment Hydraulic	-	-			-	
28	311500	Pumping Equipment Other	2,115,800	-			2,115,800	
29	311530	Pumping Equipment Water Treatment	1,080,094	72,961			1,153,055	
30	320100	Water Treatment Equipment Non-Media	35,717,438	-			35,717,438	
31	320200	Water Treatment Equipment Filter Media	2,065,801	-			2,065,801	
32	330000	Distribution Reservoirs & Standpipes	14,154,515	-			14,154,515	
33	330100	Elevated Tank & Standpipes	35,344	-			35,344	
34	330200	Ground Level Tanks	1,029	0			1,029	
35	330300	Below Ground Tanks	276,457	-			276,457	
36	330400	Clearwell	4,269,512	-			4,269,512	
37	331001	TD Mains Not Classified by Size	8,662,915	48,229			8,711,144	
38	331100	TD Mains 4in & Less	21,753,621	(1,222)			21,752,399	
39	331200	TD Mains 6in to 8in	44,807,576	1,662,445			46,470,021	
40	331300	TD Mains 10in to 16in	36,901,986	1,304,110			38,206,096	
41	331400	TD Mains 18in & Grtr	24,595,400	-			24,595,400	

(continued)

47 Workpapers & Supporting Documents:
 48 \UPIS EPCOR Arizona Water.xlsx
 49
 50 \2016 EPCOR Arizona Water.xlsm

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

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Agua Fria Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	15,362,138	816,289	16,178,427
4	334100	Meters	9,525,793	1,357,688	10,883,481
5	334200	Meter Installations	1,731,781	-	1,731,781
6	334300	Meter Vaults	146,927	4,420	151,347
7	335000	Hydrants	15,596,881	382,987	15,979,869
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	1,511,488	4	1,511,492
13	340100	Office Furniture & Equipment	112,472	-	112,472
14	340200	Computer & Periph Equipment	393,414	-	393,414
15	340300	Computer Software	152,074	-	152,074
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	162,859	-	162,859
18	341200	Transportation Equip Heavy Duty Trucks	49,243	-	49,243
19	341400	Transportation Equipment Other	130,084	-	130,084
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	94,543	-	94,543
22	344000	Laboratory Equipment	381,005	-	381,005
23	345000	Power Operated Equipment	30,559	-	30,559
24	346100	Communication Equipment Non-Telephone	1,442,818	-	1,442,818
25	346190	Remote Control & Instrument	4,961,728	124,111	5,085,839
26	346200	Communication Equipment Telephone	99,244	-	99,244
27	346300	Communication Equipment Other	401,091	5,704	406,794
28	347000	Miscellaneous Equipment	54,282	-	54,282
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Agua Fria Water	\$ 354,566,079	\$ 6,170,670	\$ 360,736,749
41		From Schedule E-1a Agua Fria Water	\$ 354,749,016		\$ 360,919,509
42		Variance	\$ (182,937)		\$ (182,760)
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg1+ Lines [2-29] pg2
 Sche1a
 Line [40] - Line [41]

7K Business Unit Anthem Water

Line No.	NARUC Acct.	Description	[A]	[B]	[C] = [A] + [B]
			Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2016
1	301000	Organization	\$ -	\$ -	\$ -
2	302000	Franchises	4,719,240	-	4,719,240
3	303200	Land & Land Rights Supply	6,014,990	-	6,014,990
4	303300	Land & Land Rights Pumping	20,000	-	20,000
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	-	-	-
7	303600	Land & Land Rights General	-	-	-
8	304100	Structures & Improvements Supply	5,572,855	(154,498)	5,418,357
9	304200	Structures & Improvements Pumping	3,069,528	-	3,069,528
10	304300	Structures & Improvements Treatment	1,132,801	9,880	1,142,681
11	304400	Structures & Improvements Trans & Dist	112,667	-	112,667
12	304500	Structures & Improvements General	-	-	-
13	304600	Structures & Improvements Offices	123,581	37,912	161,493
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	314,414	-	314,414
18	306000	Lake, River & Other Intakes	405,221	-	405,221
19	307000	Wells & Springs	92,902	676	93,578
20	308000	Infiltration Galleries	245,768	-	245,768
21	309000	Supply Mains	-	-	-
22	310000	Power Production Equipment	42,743	-	42,743
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	7,216	-	7,216
25	311200	Pumping Equipment Electric	12,385,839	17,047	12,402,886
26	311300	Pumping Equipment Diesel	-	-	-
27	311400	Pumping Equipment Hydraulic	390,211	-	390,211
28	311500	Pumping Equipment Other	40,104	-	40,104
29	311530	Pumping Equipment Water Treatment	79,407	1,496	80,903
30	320100	Water Treatment Equipment Non-Media	12,495,854	4,199	12,500,053
31	320200	Water Treatment Equipment Filter Media	829,246	1,052,981	1,882,227
32	330000	Distribution Reservoirs & Standpipes	5,138,953	10,320	5,149,273
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	-	-	-
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	3,266,675	3,001	3,269,676
38	331100	TD Mains 4in & Less	15,571,925	(20,637)	15,551,288
39	331200	TD Mains 6in to 8in	8,316,084	-	8,316,084
40	331300	TD Mains 10in to 16in	4,871,084	-	4,871,084
41	331400	TD Mains 18in & Grtr	2,124	8,166	10,290
42					
43		(continued)			
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\\UPIS EPCOR Arizona Water.xlsx			A-4	
49				B-2	
50	\\2016 EPCOR Arizona Water.xlsm			E-1	

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	<u>Anthem Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	2,271,299	18,991	2,290,290
4	334100	Meters	1,334,244	191,938	1,526,182
5	334200	Meter Installations	388,896	-	388,896
6	334300	Meter Vaults	14,599	-	14,599
7	335000	Hydrants	2,166,083	(3,328)	2,162,755
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	154,541	4,727	159,268
14	340200	Computer & Peripheral Equipment	23,282	8,314	31,596
15	340300	Computer Software	4,150	21,537	25,687
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	20,515	54,613	75,128
18	341200	Transportation Equip Heavy Duty Trucks	60,218	-	60,218
19	341400	Transportation Equipment Other	28,280	-	28,280
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	79,508	856	80,364
22	344000	Laboratory Equipment	136,132	3,291	139,423
23	345000	Power Operated Equipment	18,135	-	18,135
24	346100	Communication Equipment Non-Telephone	137,719	-	137,719
25	346190	Remote Control & Instrument	6,610	-	6,610
26	346200	Communication Equipment Telephone	22,846	-	22,846
27	346300	Communication Equipment Other	12,649	82,171	94,820
28	347000	Miscellaneous Equipment	60,893	1,096	61,989
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Anthem Water	\$ 92,202,032	\$ 1,354,750	\$ 93,556,782
41		From Schedule E-1a Anthem Water	\$ 90,058,124		\$ 91,406,294
42		Variance	\$ 2,143,909		\$ 2,150,488
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg3+ Lines
 [2-29] pg4
 Sche1a
 Line [40] - Line [41]

6P Business Unit Chaparral City Water

Line No.	NARUC Acct.	Description	[A]	[B]	[C] = [A] + [B]
			Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2016
1	301000	Organization	\$ -	\$ -	\$ -
2	302000	Franchises	-	-	-
3	303200	Land & Land Rights Supply	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	-	-	-
7	303600	Land & Land Rights General	1,554,591	-	1,554,591
8	304100	Structures & Improvements Supply	-	-	-
9	304200	Structures & Improvements Pumping	10,812	-	10,812
10	304300	Structures & Improvements Treatment	111,091	-	111,091
11	304400	Structures & Improvements Trans & Dist	13,817	10,112	23,929
12	304500	Structures & Improvements General	2,033,299	42,144	2,075,443
13	304600	Structures & Improvements Offices	-	-	-
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	6,970	-	6,970
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	374,457	1,809,515	2,183,972
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	171,536	(23,483)	148,053
22	310000	Power Production Equipment	-	-	-
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	4,549,815	48,521	4,598,335
26	311300	Pumping Equipment Diesel	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-
30	320100	Water Treatment Equipment Non-Media	8,103,619	30,993	8,134,612
31	320200	Water Treatment Equipment Filter Media	-	-	-
32	330000	Distribution Reservoirs & Standpipes	8,757,782	(3,540)	8,754,241
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	-	-	-
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	25,959,413	971,481	26,930,894
38	331100	TD Mains 4in & Less	-	-	-
39	331200	TD Mains 6in to 8in	-	-	-
40	331300	TD Mains 10in to 16in	-	-	-
41	331400	TD Mains 18in & Grtr	-	-	-
42					
43					
44					
45		(continued)			
46				Recap Schedules:	
47	Workpapers & Supporting Documents:			A-4	
48	\\UPIS EPCOR Arizona Water.xlsx			B-2	
49				E-1	
50	\\2016 EPCOR Arizona Water.xlsm				

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Chaparral City Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	12,865,362	587,803	13,453,165
4	334100	Meters	3,426,072	241,066	3,667,138
5	334200	Meter Installations	-	-	-
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	2,182,493	55,160	2,237,653
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	2,064,701	-	2,064,701
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	331,120	1,818	332,938
14	340200	Computer & Peripheral Equipment	38,072	-	38,072
15	340300	Computer Software	-	-	-
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	354,889	-	354,889
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	491,327	34,016	525,343
22	344000	Laboratory Equipment	-	-	-
23	345000	Power Operated Equipment	-	-	-
24	346100	Communication Equipment Non-Telephone	-	-	-
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	383,971	(10,206)	373,764
27	346300	Communication Equipment Other	-	-	-
28	347000	Miscellaneous Equipment	295,373	17,301	312,674
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Chaparral City Water	\$ 74,080,581	\$ 3,812,700	\$ 77,893,281
41		From Schedule E-1a Chaparral City Water	\$ 74,856,827		\$ 78,669,527
42		Variance	\$ (776,246)		\$ (776,246)
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg5+ Lines
 [2-29] pg6
 Sche1a
 Line [40] - Line [41]

7U Business Unit Havasu Water

Line No.	NARUC Acct.	Description	[A]			[B]		[C] = [A] + [B]	
			Plant Balance at 1/1/2016			Plant Additions, Reclassifications or Retirements		Plant Balance at 12/31/2016	
1	301000	Organization	\$ 10,144	\$	-		\$ 10,144		
2	302000	Franchises	-		-		-		
3	303200	Land & Land Rights Supply	47,343		-		47,343		
4	303300	Land & Land Rights Pumping	-		-		-		
5	303400	Land & Land Rights Treatment	-		-		-		
6	303500	Land & Land Rights T&D	-		-		-		
7	303600	Land & Land Rights General	-		-		-		
8	304100	Structures & Improvements Supply	26,834		-		26,834		
9	304200	Structures & Improvements Pumping	99,968		-		99,968		
10	304300	Structures & Improvements Treatment	2,006,725		-		2,006,725		
11	304400	Structures & Improvements Trans & Dist	-		-		-		
12	304500	Structures & Improvements General	-		-		-		
13	304600	Structures & Improvements Offices	20,698		-		20,698		
14	304620	Structures & Improvements Leasehold	-		-		-		
15	304700	Structures & Improvements Store,Shop,Gge	-		-		-		
16	304800	Structures & Improvements Miscellaneous	-		-		-		
17	305000	Collect & Impounding	148,253		-		148,253		
18	306000	Lake, River & Other Intakes	-		-		-		
19	307000	Wells & Springs	390,945		-		390,945		
20	308000	Infiltration Galleries	-		-		-		
21	309000	Supply Mains	-		-		-		
22	310000	Power Production Equipment	22,738		-		22,738		
23	310100	Power Production Equipment	-		-		-		
24	311000	Pumping Equipment Steam	-		-		-		
25	311200	Pumping Equipment Electric	1,373,283		-		1,373,283		
26	311300	Pumping Equipment Diesel	-		-		-		
27	311400	Pumping Equipment Hydraulic	-		-		-		
28	311500	Pumping Equipment Other	-		-		-		
29	311530	Pumping Equipment Water Treatment	12,117		-		12,117		
30	320100	Water Treatment Equipment Non-Media	237,702		3,064		240,766		
31	320200	Water Treatment Equipment Filter Media	50,938		-		50,938		
32	330000	Distribution Reservoirs & Standpipes	1,167,363		-		1,167,363		
33	330100	Elevated Tank & Standpipes	-		-		-		
34	330200	Ground Level Tanks	-		-		-		
35	330300	Below Ground Tanks	109,309		-		109,309		
36	330400	Clearwell	-		-		-		
37	331001	TD Mains Not Classified by Size	488,770		38,621		527,391		
38	331100	TD Mains 4in & Less	806,536		65,202		871,738		
39	331200	TD Mains 6in to 8in	854,966		132,497		987,463		
40	331300	TD Mains 10in to 16in	755,666		-		755,666		
41	331400	TD Mains 18in & Grtr	-		-		-		
42									
43		(continued)							
44									
45									
46									
47	Workpapers & Supporting Documents:				Recap Schedules:				
48	\UPIS EPCOR Arizona Water.xlsx				A-4				
49					B-2				
50	\2016 EPCOR Arizona Water.xlsm				E-1				

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Havasu Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	1,436,848	72,819	1,509,667
4	334100	Meters	337,734	19,551	357,285
5	334200	Meter Installations	26,325	(2,839)	23,486
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	-	-	-
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	71,432	-	71,432
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	72,128	-	72,128
13	340100	Office Furniture & Equipment	3,254	-	3,254
14	340200	Computer & Peripheral Equipment	27,462	-	27,462
15	340300	Computer Software	7,686	-	7,686
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	75,406	-	75,406
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	113,411	-	113,411
22	344000	Laboratory Equipment	-	-	-
23	345000	Power Operated Equipment	33,093	-	33,093
24	346100	Communication Equipment Non-Telephone	7,789	-	7,789
25	346190	Remote Control & Instrument	62,117	-	62,117
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	47,166	-	47,166
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30			-	-	-
31			-	-	-
32			-	-	-
33			-	-	-
34			-	-	-
35			-	-	-
36			-	-	-
37			-	-	-
38			-	-	-
39			-	-	-
40		Total Plant in Service - Havasu Water	\$ 10,952,148	\$ 328,915	\$ 11,281,063
41		From Schedule E-1a Havasu Water	\$ 10,952,147		\$ 11,281,063
42		Variance	\$ 0		\$ 0
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg7+ Lines
 [2-29] pg8
 Sche1a
 Line [40] - Line [41]

7M Business Unit Mohave Water

Line No.	NARUC Acct.	Description	[A]	[B]	[C] = [A] + [B]
			Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2016
1	301000	Organization	\$ 34,004	\$ -	\$ 34,004
2	302000	Franchises	37,061	-	37,061
3	303200	Land & Land Rights Supply	528,700	-	528,700
4	303300	Land & Land Rights Pumping	2,351	-	2,351
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	9,609	-	9,609
7	303600	Land & Land Rights General	47,358	-	47,358
8	304100	Structures & Improvements Supply	485,210	-	485,210
9	304200	Structures & Improvements Pumping	31,201	-	31,201
10	304300	Structures & Improvements Treatment	47,846	28	47,874
11	304400	Structures & Improvements Trans & Dist	691,074	2,374	693,448
12	304500	Structures & Improvements General	69,879	-	69,879
13	304600	Structures & Improvements Offices	459,574	-	459,574
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	36,758	-	36,758
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	663,944	-	663,944
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	4,483,862	87,158	4,571,019
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	370,872	-	370,872
22	310000	Power Production Equipment	50,355	-	50,355
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	409,521	-	409,521
25	311200	Pumping Equipment Electric	2,897,723	1,462	2,899,185
26	311300	Pumping Equipment Diesel	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	823,256	1,224	824,480
29	311530	Pumping Equipment Water Treatment	-	-	-
30	320100	Water Treatment Equipment Non-Media	655,639	13,720	669,359
31	320200	Water Treatment Equipment Filter Media	-	-	-
32	330000	Distribution Reservoirs & Standpipes	3,598,787	151,096	3,749,882
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	-	-	-
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	760,206	201,874	962,080
38	331100	TD Mains 4in & Less	12,240,775	(4,316)	12,236,459
39	331200	TD Mains 6in to 8in	5,260,822	208,752	5,469,574
40	331300	TD Mains 10in to 16in	1,287,452	(12,756)	1,274,696
41	331400	TD Mains 18in & Grtr	76,265	-	76,265
42					
43		(continued)			
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\\UPIS EPCOR Arizona Water.xlsx			A-4	
49				B-2	
50	\\2016 EPCOR Arizona Water.xlsm			E-1	

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Mohave Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	8,743,857	701,289	9,445,146
4	334100	Meters	2,914,864	176,053	3,090,917
5	334200	Meter Installations	276,524	-	276,524
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	235,116	-	235,116
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	93,255	-	93,255
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	264,604	-	264,604
13	340100	Office Furniture & Equipment	103,923	849	104,772
14	340200	Computer & Periph Equipment	113,105	-	113,105
15	340300	Computer Software	3,521	-	3,521
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	379,005	(29,834)	349,171
18	341200	Transportation Equip Heavy Duty Trucks	72,088	119,574	191,662
19	341400	Transportation Equipment Other	22,292	88,997	111,288
20	342000	Stores Equipment	1,420	-	1,420
21	343000	Tools,Shop,Garage Equipment	231,860	4,756	236,616
22	344000	Laboratory Equipment	7,623	907	8,530
23	345000	Power Operated Equipment	173,870	1,639	175,509
24	346100	Communication Equipment Non-Telephone	181,892	-	181,892
25	346190	Remote Control & Instrument	894,354	-	894,354
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	5,111	76,878	81,988
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Mohave Water	\$ 50,778,386	\$ 1,791,721	\$ 52,570,107
41		From Schedule E-1a Mohave Water	\$ 51,002,785		\$ 52,794,506
42		Variance	\$ (224,400)		\$ (224,400)
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg9+ Lines [2-29] pg10
 Sche1a
 Line [40] - Line [41]

7Q Business Unit North Mohave Water

Line No.	NARUC Acct.	Description	[A]	[B]	[C] = [A] + [B]
			Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2016
1	301000	Organization	\$ -	\$ -	\$ -
2	302000	Franchises	-	-	-
3	303200	Land & Land Rights Supply	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	9,700	2,095	11,795
7	303600	Land & Land Rights General	-	-	-
8	304100	Structures & Improvements Supply	-	-	-
9	304200	Structures & Improvements Pumping	-	-	-
10	304300	Structures & Improvements Treatment	-	-	-
11	304400	Structures & Improvements Trans & Dist	-	-	-
12	304500	Structures & Improvements General	82,642	-	82,642
13	304600	Structures & Improvements Offices	5,707	-	5,707
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	858,183	2,365	860,547
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	-	-	-
22	310000	Power Production Equipment	-	-	-
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	313,787	1,118	314,905
26	311300	Pumping Equipment Diesel	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-
30	320100	Water Treatment Equipment Non-Media	88,711	-	88,711
31	320200	Water Treatment Equipment Filter Media	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1,186,719	-	1,186,719
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	-	-	-
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	6,085,546	8,298	6,093,844
38	331100	TD Mains 4in & Less	55,716	-	55,716
39	331200	TD Mains 6in to 8in	1,082,131	2,336	1,084,467
40	331300	TD Mains 10in to 16in	143,939	-	143,939
41	331400	TD Mains 18in & Grtr	-	-	-
42					
43		(continued)			
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\\UPIS EPCOR Arizona Water.xlsx			A-4	
49				B-2	
50	\\2016 EPCOR Arizona Water.xlsm			E-1	

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	North Mohave Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	361,111	94,182	455,293
4	334100	Meters	510,990	18,814	529,804
5	334200	Meter Installations	-	-	-
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	427,734	-	427,734
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	-	-	-
14	340200	Computer & Peripheral Equipment	603,881	-	603,881
15	340300	Computer Software	1,695	-	1,695
16	340500	Other Office Equipment	6,745	-	6,745
17	341100	Transportation Equip Light Duty Trucks	84,805	-	84,805
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	58,032	(52,379)	5,653
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	36,217	-	36,217
22	344000	Laboratory Equipment	-	-	-
23	345000	Power Operated Equipment	-	-	-
24	346100	Communication Equipment Non-Telephone	17,262	-	17,262
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	-	-	-
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
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35					
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37					
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39					
40		Total Plant in Service - North Mohave Water	\$ 12,021,253	\$ 76,829	\$ 12,098,082
41		From Schedule E-1a North Mohave	\$ 12,177,546		\$ 12,254,375
42		Variance	\$ (156,293)		\$ (156,293)
43					
44					
45					
46					
47					
48	Workpapers & Supporting Documents:			Recap Schedules:	
49	\UPIS EPCOR Arizona Water.xlsx			A-4	
50	\2016 EPCOR Arizona Water.xlsm			B-2	
				E-1	

Sum Lines [1-41] pg11+ Lines
 [2-29] pg12
 Sche1a
 Line [40] - Line [41]

7P Business Unit		Paradise Valley Water		[B]		[C] = [A] + [B]	
Line	No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016	
	1	301000	Organization	\$ 1,831	\$ -	\$ 1,831	
	2	302000	Franchises	-	-	-	
	3	303200	Land & Land Rights Supply	-	-	-	
	4	303300	Land & Land Rights Pumping	-	-	-	
	5	303400	Land & Land Rights Treatment	-	-	-	
	6	303500	Land & Land Rights T&D	8,324	-	8,324	
	7	303600	Land & Land Rights General	-	-	-	
	8	304100	Structures & Improvements Supply	171,584	-	171,584	
	9	304200	Structures & Improvements Pumping	944,155	21,983	966,138	
	10	304300	Structures & Improvements Treatment	20,800,841	290,725	21,091,566	
	11	304400	Structures & Improvements Trans & Dist	25,956	19,142	45,098	
	12	304500	Structures & Improvements General	45,237	16,500	61,737	
	13	304600	Structures & Improvements Offices	1,472	(1,472)	-	
	14	304620	Structures & Improvements Leasehold	0	-	0	
	15	304700	Structures & Improvements Store,Shop,Gge	4,629	-	4,629	
	16	304800	Structures & Improvements Miscellaneous	25,597	510	26,108	
	17	305000	Collect & Impounding	-	-	-	
	18	306000	Lake, River & Other Intakes	-	-	-	
	19	307000	Wells & Springs	2,684,119	17,483	2,701,602	
	20	308000	Infiltration Galleries	-	-	-	
	21	309000	Supply Mains	439,071	-	439,071	
	22	310000	Power Production Equipment	233,358	-	233,358	
	23	310100	Power Production Equipment	554,631	-	554,631	
	24	311000	Pumping Equipment Steam	-	-	-	
	25	311200	Pumping Equipment Electric	3,914,276	72,335	3,986,611	
	26	311300	Pumping Equipment Diesel	53	-	53	
	27	311400	Pumping Equipment Hydraulic	-	-	-	
	28	311500	Pumping Equipment Other	-	-	-	
	29	311530	Pumping Equipment Water Treatment	358,319	5,434	363,753	
	30	320100	Water Treatment Equipment Non-Media	10,722,682	5,547	10,728,229	
	31	320200	Water Treatment Equipment Filter Media	638,381	-	638,381	
	32	330000	Distribution Reservoirs & Standpipes	2,429,660	3,404	2,433,064	
	33	330100	Elevated Tank & Standpipes	-	-	-	
	34	330200	Ground Level Tanks	-	-	-	
	35	330300	Below Ground Tanks	-	-	-	
	36	330400	Clearwell	-	-	-	
	37	331001	TD Mains Not Classified by Size	4,305,611	167,492	4,473,103	
	38	331100	TD Mains 4in & Less	600,451	291,578	892,029	
	39	331200	TD Mains 6in to 8in	7,172,825	243,175	7,415,999	
	40	331300	TD Mains 10in to 16in	9,481,574	116,233	9,597,806	
	41	331400	TD Mains 18in & Grtr	547,004	-	547,004	
	42						
	43		(continued)				
	44						
	45						
	46						
	47		Workpapers & Supporting Documents:		Recap Schedules:		
	48		\\UPIS EPCOR Arizona Water.xlsx		A-4		
	49				B-2		
	50		\\2016 EPCOR Arizona Water.xlsm		E-1		

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	<u>Paradise Valley Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	4,721,389	557,195	5,278,583
4	334100	Meters	1,602,218	22,216	1,624,434
5	334200	Meter Installations	177,916	(1,881)	176,035
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	1,538,286	99,382	1,637,668
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	210,877	-	210,877
13	340100	Office Furniture & Equipment	62,835	-	62,835
14	340200	Computer & Periph Equipment	38,077	-	38,077
15	340300	Computer Software	81,008	(43,603)	37,405
16	340500	Other Office Equipment	321	-	321
17	341100	Transportation Equip Light Duty Trucks	62,637	30,975	93,612
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	194,854	-	194,854
20	342000	Stores Equipment	1,943	-	1,943
21	343000	Tools,Shop,Garage Equipment	298,615	3,290	301,906
22	344000	Laboratory Equipment	17,620	-	17,620
23	345000	Power Operated Equipment	32,228	1,470	33,698
24	346100	Communication Equipment Non-Telephone	456,755	8,834	465,589
25	346190	Remote Control & Instrument	613,928	-	613,928
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	58,841	167,079	225,920
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
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36					
37					
38					
39					
40		Total Plant in Service - Paradise Valley Water	\$ 76,281,990	\$ 2,115,024	\$ 78,397,014
41		From Schedule E-1a Paradise Valley Water	\$ 76,420,799		\$ 78,446,555
42		Variance	\$ (138,809)		\$ (49,542)
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg13+ Lines
 [2-29] pg14
 Sche1a
 Line [40] - Line [41]

7B Business Unit Sun City Water

Line No.	NARUC Acct.	Description	[A]		[B]		[C] = [A] + [B]
			Plant Balance at 1/1/2016		Plant Additions, Reclassifications or Retirements		Plant Balance at 12/31/2016
1	301000	Organization	\$ 471	\$ -	-	\$ -	\$ 471
2	302000	Franchises	-	-	-	-	-
3	303200	Land & Land Rights Supply	180,023	-	523	-	180,546
4	303300	Land & Land Rights Pumping	8,456	-	-	-	8,456
5	303400	Land & Land Rights Treatment	-	-	-	-	-
6	303500	Land & Land Rights T&D	10,493	-	-	-	10,493
7	303600	Land & Land Rights General	2,125	-	-	-	2,125
8	304100	Structures & Improvements Supply	4,113,070	-	93,941	-	4,207,011
9	304200	Structures & Improvements Pumping	1,243,553	-	188,025	-	1,431,578
10	304300	Structures & Improvements Treatment	303,559	-	-	-	303,559
11	304400	Structures & Improvements Trans & Dist	252,345	-	-	-	252,345
12	304500	Structures & Improvements General	378,728	-	3,691	-	382,419
13	304600	Structures & Improvements Offices	95,380	-	-	-	95,380
14	304620	Structures & Improvements Leasehold	-	-	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-	-	-
16	304800	Structures & Improvements Miscellaneous	1,692,997	-	310,368	-	2,003,366
17	305000	Collect & Impounding	314	-	-	-	314
18	306000	Lake, River & Other Intakes	-	-	-	-	-
19	307000	Wells & Springs	9,040,589	-	177,293	-	9,217,882
20	308000	Infiltration Galleries	-	-	-	-	-
21	309000	Supply Mains	501,518	-	(70)	-	501,448
22	310000	Power Production Equipment	1,262,789	-	-	-	1,262,789
23	310100	Power Production Equipment	0	-	-	-	0
24	311000	Pumping Equipment Steam	4,473	-	-	-	4,473
25	311200	Pumping Equipment Electric	12,590,332	-	883,521	-	13,473,853
26	311300	Pumping Equipment Diesel	224,068	-	-	-	224,068
27	311400	Pumping Equipment Hydraulic	41,105	-	-	-	41,105
28	311500	Pumping Equipment Other	209,329	-	-	-	209,329
29	311530	Pumping Equipment Water Treatment	798,676	-	-	-	798,676
30	320100	Water Treatment Equipment Non-Media	1,033,845	-	-	-	1,033,845
31	320200	Water Treatment Equipment Filter Media	-	-	-	-	-
32	330000	Distribution Reservoirs & Standpipes	3,543,211	-	-	-	3,543,211
33	330100	Elevated Tank & Standpipes	-	-	-	-	-
34	330200	Ground Level Tanks	7,083	-	-	-	7,083
35	330300	Below Ground Tanks	-	-	-	-	-
36	330400	Clearwell	-	-	-	-	-
37	331001	TD Mains Not Classified by Size	1,352,430	-	325,497	-	1,677,928
38	331100	TD Mains 4in & Less	14,078,175	-	28,632	-	14,106,807
39	331200	TD Mains 6in to 8in	5,505,713	-	3,360,522	-	8,866,235
40	331300	TD Mains 10in to 16in	5,757,041	-	1,000,585	-	6,757,626
41	331400	TD Mains 18in & Grtr	76,119	-	-	-	76,119
42							
43							
44							
45		(continued)					
46							
47	Workpapers & Supporting Documents:				Recap Schedules:		
48	\\UPIS EPCOR Arizona Water.xlsx				A-4		
49					B-2		
50	\\2016 EPCOR Arizona Water.xlsm				E-1		

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Sun City Water (continued)				
2	332000	Fire Mains	\$ 1	\$ -	\$ 1
3	333000	Services	7,188,561	1,449,188	8,637,749
4	334100	Meters	7,060,247	897,007	7,957,254
5	334200	Meter Installations	660,094	-	660,094
6	334300	Meter Vaults	70,773	2,243	73,016
7	335000	Hydrants	3,307,565	710,249	4,017,814
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	523	(523)	-
12	339600	Other P/E-CPS	250,613	-	250,613
13	340100	Office Furniture & Equipment	781,718	-	781,718
14	340200	Computer & Peripheral Equipment	223,286	-	223,286
15	340300	Computer Software	52,507	40,462	92,969
16	340500	Other Office Equipment	3,854	-	3,854
17	341100	Transportation Equip Light Duty Trucks	223,074	68,659	291,733
18	341200	Transportation Equip Heavy Duty Trucks	31,181	-	31,181
19	341400	Transportation Equipment Other	89,236	-	89,236
20	342000	Stores Equipment	20,135	-	20,135
21	343000	Tools,Shop,Garage Equipment	382,100	1,827	383,927
22	344000	Laboratory Equipment	107,428	-	107,428
23	345000	Power Operated Equipment	151,899	-	151,899
24	346100	Communication Equipment Non-Telephone	227,637	-	227,637
25	346190	Remote Control & Instrument	224,500	775,608	1,000,108
26	346200	Communication Equipment Telephone	1,126	-	1,126
27	346300	Communication Equipment Other	174,797	-	174,797
28	347000	Miscellaneous Equipment	15,706	-	15,706
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
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36					
37					
38					
39					
40		Total Plant in Service - Sun City Water	\$ 85,556,570	\$ 10,317,250	\$ 95,873,820
41		From Schedule E-1a Sun City Water	\$ 86,828,419		\$ 96,724,182
42		Variance	\$ (1,271,850)		\$ (850,362)
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\\2016 EPCOR Arizona Water.xlsm		B-2	
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Sum Lines [1-41] pg15+ Lines
 [2-29] pg16
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 Line [40] - Line [41]

7D Business Unit Sun City West Water

Line No.	NARUC Acct.	Description	[A]	[B]	[C] = [A] + [B]
			Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2016
1	301000	Organization	\$ 20,086	\$ -	\$ 20,086
2	302000	Franchises	1,346	-	1,346
3	303200	Land & Land Rights Supply	11,651	-	11,651
4	303300	Land & Land Rights Pumping	44,957	-	44,957
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	-	-	-
7	303600	Land & Land Rights General	-	-	-
8	304100	Structures & Improvements Supply	328,045	13,196	341,241
9	304200	Structures & Improvements Pumping	381,689	43,108	424,797
10	304300	Structures & Improvements Treatment	7,641,362	-	7,641,362
11	304400	Structures & Improvements Trans & Dist	-	-	-
12	304500	Structures & Improvements General	-	-	-
13	304600	Structures & Improvements Offices	19,804	-	19,804
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	2,716,146	2,177,043	4,893,189
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	-	-	-
22	310000	Power Production Equipment	180,366	-	180,366
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	5,926,529	204,522	6,131,051
26	311300	Pumping Equipment Diesel	4,506	-	4,506
27	311400	Pumping Equipment Hydraulic	3,260	-	3,260
28	311500	Pumping Equipment Other	8,822	-	8,822
29	311530	Pumping Equipment Water Treatment	29,260	-	29,260
30	320100	Water Treatment Equipment Non-Media	6,419,054	-	6,419,054
31	320200	Water Treatment Equipment Filter Media	51,812	-	51,812
32	330000	Distribution Reservoirs & Standpipes	759,274	-	759,274
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	-	-	-
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	322,425	136,258	458,683
38	331100	TD Mains 4in & Less	11,787,269	9,982	11,797,251
39	331200	TD Mains 6in to 8in	1,317,071	4,550	1,321,621
40	331300	TD Mains 10in to 16in	1,646,702	-	1,646,702
41	331400	TD Mains 18in & Grtr	-	-	-
42					
43					
44					
45		(continued)			
46				Recap Schedules:	
47	Workpapers & Supporting Documents:			A-4	
48	\\UPIS EPCOR Arizona Water.xlsx			B-2	
49				E-1	
50	\\2016 EPCOR Arizona Water.xlsm				

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Sun City West Water (continued)				
2	332000	Fire Mains	\$ 169	\$ -	\$ 169
3	333000	Services	7,811,387	42,844	7,854,231
4	334100	Meters	4,542,387	15,729	4,558,116
5	334200	Meter Installations	159,862	-	159,862
6	334300	Meter Vaults	3,549	-	3,549
7	335000	Hydrants	2,154,845	534,383	2,689,228
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	179,479	-	179,479
13	340100	Office Furniture & Equipment	18,519	-	18,519
14	340200	Computer & Periph Equipment	28,297	-	28,297
15	340300	Computer Software	13,489	-	13,489
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	6,546	-	6,546
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	(0)	-	(0)
21	343000	Tools,Shop,Garage Equipment	19,372	-	19,372
22	344000	Laboratory Equipment	3,632	-	3,632
23	345000	Power Operated Equipment	223,817	-	223,817
24	346100	Communication Equipment Non-Telephone	165,055	-	165,055
25	346190	Remote Control & Instrument	17,621	-	17,621
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	61,985	(971)	61,014
28	347000	Miscellaneous Equipment	22,636	-	22,636
29	348000	Other Tangible Plant	-	-	-
30					
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33					
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35					
36					
37					
38					
39					
40		Total Plant in Service - Sun City West Water	\$ 55,054,081	\$ 3,180,644	\$ 58,234,726
41		From Schedule E-1a Sun City West Water	\$ 55,279,539		\$ 58,437,930
42		Variance	\$ (225,458)		\$ (203,204)
43					
44					
45					
46					
47					
48	Workpapers & Supporting Documents:			Recap Schedules:	
49	\\UPIS EPCOR Arizona Water.xlsx			A-4	
50	\\2016 EPCOR Arizona Water.xlsm			B-2	
				E-1	

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 [2-29] pg18
 Sche1a
 Line [40] - Line [41]

7T Business Unit		Tubac Water				
Line	No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
	1	301000	Organization	\$ 567	\$ -	\$ 567
	2	302000	Franchises	2,030	-	2,030
	3	303200	Land & Land Rights Supply	61,190	(0)	61,190
	4	303300	Land & Land Rights Pumping	50	-	50
	5	303400	Land & Land Rights Treatment	50	-	50
	6	303500	Land & Land Rights T&D	422	-	422
	7	303600	Land & Land Rights General	2,755	-	2,755
	8	304100	Structures & Improvements Supply	27,666	0	27,666
	9	304200	Structures & Improvements Pumping	22,917	0	22,918
	10	304300	Structures & Improvements Treatment	302	-	302
	11	304400	Structures & Improvements Trans & Dist	156	-	156
	12	304500	Structures & Improvements General	-	-	-
	13	304600	Structures & Improvements Offices	38,088	1,933	40,020
	14	304620	Structures & Improvements Leasehold	-	-	-
	15	304700	Structures & Improvements Store,Shop,Gge	40,218	-	40,218
	16	304800	Structures & Improvements Miscellaneous	-	-	-
	17	305000	Collect & Impounding	-	-	-
	18	306000	Lake, River & Other Intakes	-	-	-
	19	307000	Wells & Springs	241,709	1,624	243,333
	20	308000	Infiltration Galleries	-	-	-
	21	309000	Supply Mains	-	-	-
	22	310000	Power Production Equipment	61,068	-	61,068
	23	310100	Power Production Equipment	-	-	-
	24	311000	Pumping Equipment Steam	-	-	-
	25	311200	Pumping Equipment Electric	292,026	(6,572)	285,454
	26	311300	Pumping Equipment Diesel	879	(0)	879
	27	311400	Pumping Equipment Hydraulic	-	-	-
	28	311500	Pumping Equipment Other	405,865	(0)	405,865
	29	311530	Pumping Equipment Water Treatment	-	-	-
	30	320100	Water Treatment Equipment Non-Media	1,699,024	(0)	1,699,024
	31	320200	Water Treatment Equipment Filter Media	-	-	-
	32	330000	Distribution Reservoirs & Standpipes	212,655	-	212,655
	33	330100	Elevated Tank & Standpipes	-	-	-
	34	330200	Ground Level Tanks	-	-	-
	35	330300	Below Ground Tanks	-	-	-
	36	330400	Clearwell	-	-	-
	37	331001	TD Mains Not Classified by Size	321,841	7,995	329,836
	38	331100	TD Mains 4in & Less	908,028	-	908,028
	39	331200	TD Mains 6in to 8in	963,133	639	963,772
	40	331300	TD Mains 10in to 16in	49,424	-	49,424
	41	331400	TD Mains 18in & Grtr	928	(928)	-
	42					
	43					
	44					
	45		(continued)			
	46				Recap Schedules:	
	47	Workpapers & Supporting Documents:			A-4	
	48	\\UPIS EPCOR Arizona Water.xlsx			B-2	
	49				E-1	
	50	\\2016 EPCOR Arizona Water.xlsm				

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Tubac Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	672,262	12,060	684,322
4	334100	Meters	198,756	15,259	214,015
5	334200	Meter Installations	22,040	-	22,040
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	136,846	4,929	141,776
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	41,559	0	41,559
14	340200	Computer & Periphial Equipment	1,336	0	1,336
15	340300	Computer Software	-	-	-
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	24,277	(0)	24,277
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	0	(0)	-
21	343000	Tools,Shop,Garage Equipment	18,174	7,224	25,398
22	344000	Laboratory Equipment	-	-	-
23	345000	Power Operated Equipment	-	-	-
24	346100	Communication Equipment Non-Telephone	1,932	(0)	1,932
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	659	0	659
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Tubac Water	\$ 6,470,832	\$ 44,161	\$ 6,514,993
41		From Schedule E-1a Tubac Water	\$ 6,455,162		\$ 6,514,993
42		Variance	\$ 15,671		\$ (0) Line [40] - Line [41]
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg19+ Lines
 [2-29] pg20
 Sche1a
 (0) Line [40] - Line [41]

7R Business Unit		Willow Valley Water				
Line	No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
	1	301000	Organization	\$ -	\$ -	\$ -
	2	302000	Franchises	-	-	-
	3	303200	Land & Land Rights Supply	-	-	-
	4	303300	Land & Land Rights Pumping	-	-	-
	5	303400	Land & Land Rights Treatment	-	-	-
	6	303500	Land & Land Rights T&D	-	-	-
	7	303600	Land & Land Rights General	18,293	(18,293)	-
	8	304100	Structures & Improvements Supply	470,182	(6,529)	463,653
	9	304200	Structures & Improvements Pumping	-	-	-
	10	304300	Structures & Improvements Treatment	-	-	-
	11	304400	Structures & Improvements Trans & Dist	-	4,634	4,634
	12	304500	Structures & Improvements General	-	-	-
	13	304600	Structures & Improvements Offices	-	-	-
	14	304620	Structures & Improvements Leasehold	-	-	-
	15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
	16	304800	Structures & Improvements Miscellaneous	-	-	-
	17	305000	Collect & Impounding	-	-	-
	18	306000	Lake, River & Other Intakes	-	-	-
	19	307000	Wells & Springs	1,652,272	8,965	1,661,237
	20	308000	Infiltration Galleries	-	-	-
	21	309000	Supply Mains	5,441	(0)	5,441
	22	310000	Power Production Equipment	10,751	-	10,751
	23	310100	Power Production Equipment	2,628	(2,628)	-
	24	311000	Pumping Equipment Steam	585,379	(8,851)	576,528
	25	311200	Pumping Equipment Electric	-	-	-
	26	311300	Pumping Equipment Diesel	-	-	-
	27	311400	Pumping Equipment Hydraulic	-	-	-
	28	311500	Pumping Equipment Other	-	7,779	7,779
	29	311530	Pumping Equipment Water Treatment	-	-	-
	30	320100	Water Treatment Equipment Non-Media	305,561	210	305,771
	31	320200	Water Treatment Equipment Filter Media	278,207	-	278,207
	32	330000	Distribution Reservoirs & Standpipes	-	-	-
	33	330100	Elevated Tank & Standpipes	265,899	(21,490)	244,409
	34	330200	Ground Level Tanks	-	21,491	21,491
	35	330300	Below Ground Tanks	-	-	-
	36	330400	Clearwell	-	-	-
	37	331001	TD Mains Not Classified by Size	729,268	81,228	810,496
	38	331100	TD Mains 4in & Less	-	5,082	5,082
	39	331200	TD Mains 6in to 8in	-	-	-
	40	331300	TD Mains 10in to 16in	-	-	-
	41	331400	TD Mains 18in & Grtr	-	-	-
	42					
	43					
	44					
	45		(continued)			
	46				Recap Schedules:	
	47	Workpapers & Supporting Documents:			A-4	
	48	\\UPIS EPCOR Arizona Water.xlsx			B-2	
	49				E-1	
	50	\\2016 EPCOR Arizona Water.xlsm				

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	<u>Willow Valley Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	102,149	11,528	113,677
4	334100	Meters	542,037	19,525	561,562
5	334200	Meter Installations	-	-	-
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	48,919	2,119	51,038
8	336000	Backflow Prevention Devices	1,024	(0)	1,024
9	339100	Other P/E-Intangible	9,272	(9,272)	-
10	339200	Other P/E-Supply	1,200	7,361	8,561
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	15,624	606	16,230
14	340200	Computer & Peripheral Equipment	-	-	-
15	340300	Computer Software	-	-	-
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	21,526	3,336	24,862
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	37,835	1,775	39,610
22	344000	Laboratory Equipment	9,508	2,287	11,795
23	345000	Power Operated Equipment	49,401	(8,152)	41,249
24	346100	Communication Equipment Non-Telephone	19,758	(12,927)	6,831
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	-	1,411	1,411
28	347000	Miscellaneous Equipment	10,443	-	10,443
29	348000	Other Tangible Plant	2,218	11,692	13,910
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Willow Valley Water	\$ 5,194,797	\$ 102,884	\$ 5,297,682
41		From Schedule E-1a Willow Valley Water	*		\$ 5,350,049
42		Variance			\$ (52,367)
43					
44					
45		* Willow Valley was acquired by EPCOR in May 2016 therefore there is no 1/1/2016 Plant Balance on books			
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS EPCOR Arizona Water.xlsx		A-4	
50		\2016 EPCOR Arizona Water.xlsm		B-2	
				E-1	

Sum Lines [1-41] pg21+ Lines
 [2-29] pg22
 Sche1a
 Line [40] - Line [41]

Line No.		[A] Plant Balance at <u>1/1/2016</u>	[B] Plant Additions, Reclassifications or <u>Retirements</u>	[C] = [A] + [B] Plant Balance at <u>12/31/2016</u>	
1	<u>Summarization of Plant in Service by District</u>				
2					
3					
4	Agua Fria Water	\$ 354,566,079	\$ 6,170,670	\$ 360,736,749	Line [40] pg 2
5	Anthem Water	92,202,032	1,354,750	93,556,782	Line [40] pg 4
6	Chaparral City Water	74,080,581	3,812,700	77,893,281	Line [40] pg 6
7	Havasu Water	10,952,148	328,915	11,281,063	Line [40] pg 8
8	Mohave Water	50,778,386	1,791,721	52,570,107	Line [40] pg 10
9	North Mohave Water	12,021,253	76,829	12,098,082	Line [40] pg 12
10	Paradise Valley Water	76,281,990	2,115,024	78,397,014	Line [40] pg 14
11	Sun City Water	85,556,570	10,317,250	95,873,820	Line [40] pg 16
12	Sun City West Water	55,054,081	3,180,644	58,234,726	Line [40] pg 18
13	Tubac Water	6,470,832	44,161	6,514,993	Line [40] pg 20
14	Willow Valley Water	5,194,797	102,884	5,297,682	Line [40] pg 22
15					
16					
17	GRAND TOTAL	<u>\$ 823,158,749</u>	<u>\$ 29,295,550</u>	<u>\$ 852,454,298</u>	Sum Line [4] - Line [14]
18	From Schedule E-1a			\$ 852,798,983	
19	Variance			\$ (344,684)	Line [17] - Line [18]
20					
21					
22					
23					
24					
25					
26					
27					
28					
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45					
46					
47	Workpapers & Supporting Documents:		Recap Schedules:		
48	\\UPIS EPCOR Arizona Water.xlsx		A-4		
49	\\UPIS Corporate Arizona.xlsx		B-2		
50	\\2016 EPCOR Arizona Water.xlsm		E-1		

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	<u>Corporate Plant</u>				
2	304500	Structures & Improvements General	\$ 192,857	\$ 21,390	\$ 214,247
3	304620	Structures & Improvements Leasehold	18,317	22,873	41,191
4	334100	Meters	11,777	-	11,777
5	339600	Other P/E-CPS	364,887	-	364,887
6	340100	Office Furniture & Equipment	1,267,925	16,441	1,284,366
7	340200	Computer & Periph Equipment	1,404,587	72,980	1,477,567
8	340300	Computer Software	193,904	26,615	220,520
9	340330	Computer Software Other	6,370	(6,370)	-
10	341100	Transportation Equip Light Duty Trucks	-	244,306	244,306
11	341200	Transportation Equip Heavy Duty Trucks	-	167,951	167,951
12	341400	Transportation Equipment Other	-	26,903	26,903
13	344000	Laboratory Equipment	17,277	-	17,277
14	346100	Communication Equipment Non-Telephone	186,080	-	186,080
15	346190	Remote Control & Instrument	122,024	(46,089)	75,935
16	346200	Communication Equipment Telephone	68,942	-	68,942
17	346300	Communication Equipment Other	154,411	28,818	183,229
18	347000	Miscellaneous Equipment	1,292,262	(622,372)	669,890
19	391000	WW Trans Equipment	-	952,226	952,226
20					
21		Total Corporate Plant			\$ 6,207,292
22					Sum Lines [2- 19]
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS EPCOR Arizona Water.xlsx			A-4	
49	\UPIS Corporate Arizona.xlsx			B-2	
50	\2016 EPCOR Arizona Water.xlsm			E-1	

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016	
1						
2						
3		Total Corporate Plant			\$ 6,207,292	Line [21] Pg 24
4						
5						
6		GMC Factor % Allocated to Agua Fria Water			23.1862%	
7		Agua Fria Water Allocation			\$ 1,439,237	Line [3] * Line [6]
8						
9		GMC Factor % Allocated to Anthem Water			4.7401%	
10		Anthem Water Allocation			\$ 294,234	Line [3] * Line [9]
11						
12		GMC Factor % Allocated to Chaparral City Water			7.2408%	
13		Chaparral City Water Allocation			\$ 449,456	Line [3] * Line [12]
14						
15		GMC Factor % Allocated to Havasu Water			0.9331%	
16		Havasau Water Allocation			\$ 57,921	Line [3] * Line [15]
17						
18		GMC Factor % Allocated to Mohave Water			8.5011%	
19		Mohave Water Allocation			\$ 527,691	Line [3] * Line [18]
20						
21		GMC Factor % Allocated to North Mohave Water			1.0685%	
22		North Mohave Water Allocation			\$ 66,322	Line [3] * Line [21]
23						
24		GMC Factor % Allocated to Paradise Valley Water			2.6016%	
25		Paradise Valley Water Allocation			\$ 161,490	Line [3] * Line [24]
26						
27		GMC Factor % Allocated to Sun City Water			12.8871%	
28		Sun City Water Allocation			\$ 799,937	Line [3] * Line [27]
29						
30		GMC Factor % Allocated to Sun City West Water			8.1316%	
31		Sun City West Water Allocation			\$ 504,752	Line [3] * Line [30]
32						
33		GMC Factor % Allocated to Tubac Water			0.3225%	
34		Tubac Water Allocation			\$ 20,018	Line [3] * Line [33]
35						
36		GMC Factor % Allocated to Willow Valley Water			0.7941%	
37		Willow Valley Water Allocation			\$ 49,291	Line [3] * Line [34]
38						
39						
40		Grand Total			\$ 4,370,350	Lines [7+10+13+16+19+22+25+28+31+34+37]
41		Sch E1			4,370,350	Sche1b
42		Difference			\$ -	Lines [40] - Line [41]
43						
44						
45						
46						
47		Workpapers & Supporting Documents:				
48		\\UPIS EPCOR Arizona Water.xlsx		Recap Schedules:		
49		\\UPIS Corporate Arizona.xlsx		A-4		
50		\\2016 EPCOR Arizona Water.xlsm		B-2		
				E-1		

Line No.				
1				
2		EPCOR Arizona Water Direct Plant	\$ 852,454,298	Line [17], pg 23
3		Corporate Plant Allocated	4,370,350	Line [40], pg 25
4				
5		Total EPCOR Arizona Water Plant	\$ 856,824,649	Sum Lines [2-4]
6		From Schedule E-1	857,169,333	Sche1
7		Variance	\$ (344,684)	Line [5] - Line [6]
8		Rollforward Adjustment (line [5] below)	(344,684)	Line [16], pg 26
9				
10				
11				

Adj Number	Reconciliation of Plant Balances	[A] Rollforward	[B] General Ledger	[C] = [A] - [B] Difference	
ADJ SMC-RB1	District Direct	\$ 852,454,298	\$ 852,798,983	\$ (344,684)	
ADJ SMC-RB2	7A Corporate	4,370,350	4,370,350	-	
	Total Expected Variance	\$ 856,824,649	\$ 857,169,333	\$ (344,684)	Sum Lines [13-15]
	Sche1	\$ 856,824,649	\$ 857,169,333	\$ (344,684)	

GMC Alloc Factor	7A Corporate	Rollforward	General Ledger	Difference	
12.8871%	Sun City Water	\$ 799,937	\$ 799,937	\$ -	
11.8255%	Sun City Wastewater	734,042	734,042	-	
8.1316%	Sun City West Water	504,752	504,752	-	
7.9444%	Sun City West Wastewater	493,135	493,135	-	
23.1862%	Agua Fria Water	1,439,237	1,439,237	-	
4.2897%	Agua Fria Wastewater	266,274	266,274	-	
4.7401%	Anthem Water	294,234	294,234	-	
4.6793%	Anthem Wastewater	290,460	290,460	-	
8.5011%	Mohave Water	527,691	527,691	-	
0.8406%	Mohave Wastewater	52,178	52,178	-	
2.6016%	Paradise Valley Water	161,490	161,490	-	
1.0685%	North Mohave Water	66,322	66,322	-	
0.3225%	Tubac Water	20,018	20,018	-	
0.9331%	Havasus Water	57,921	57,921	-	
0.7941%	Willow Valley Water	49,291	49,291	-	
0.0137%	Luke 303 Wastewater	853	853	-	
7.2408%	Chaparral City Water	449,456	449,456	-	
100.00%	TOTAL	\$ 6,207,292	\$ 6,207,292	\$ -	Sum Line [21-37]
	Summary of Plant Balance and Accum Dep By NARUC	\$ 6,207,292	\$ 6,207,292	\$ -	
	Diff	\$ -	\$ -	\$ -	Line [38] - Line [39]

47 Workpapers & Supporting Documents:
 48 \UPIS EPCOR Arizona Water.xlsx
 49
 50 \2016 EPCOR Arizona Water.xlsm

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

Line
 No.

Adj Number	Reconciliation to B-2 Final Balance	General Ledger	ADJ	FINAL
1				
2	ADJ SMC-RB1 Test Year Plant and Accumulated Depreciation Balances	\$ 852,798,983	\$ 139,385	\$ 852,938,368
3	ADJ SMC-RB2 Corporate Plant and Accumulated Depreciation Balances	4,370,350	-	4,370,350
4	ADJ SMC-RB3 6U Plant and Accumulated Depreciation Balances	-	2,673,881	2,673,881
5	ADJ SMC-RB4 Test Year CWIP and Post Test Year Plant Additions	-	59,454,084	59,454,084
6	ADJ SMC-RB5 Remove Wastewater Vactor Trucks	-	(670,431)	(670,431)
7	ADJ SMC-RB6 AIAC Refunds Paid Post Test Year	-	-	-
8	ADJ SMC-RB7 Remove Plant Acquisition Adjustment	-	-	-
9	ADJ SMC-RB8 Removal of CIAC not in Plant in Service	-	-	-
10	ADJ SMC-RB9 Water System Acquisitions	-	-	-
11	ADJ SMC-RB10 Clear Regulatory Assets and Liabilities	-	-	-
12	ADJ SMC-RB11 Decision No. 75268 Adjustments	-	-	-
13	ADJ SMC-RB12 Corporate Regulatory Asset Y2K & Depreciation Study	-	-	-
14	ADJ SMC-RB13 Agua Fria - White Tanks Regulatory Assets	-	-	-
15	ADJ SMC-RB14 ACRM Regulatory Assets - Havasu	-	-	-
16	ADJ SMC-RB15 Anthem - Phoenix Interconnect Regulatory Asset	-	-	-
17	ADJ SMC-RB16 Fountain Hills Sanitary District Well Settlement Regulatory Liability	-	-	-
18	ADJ SMC-RB17 Sun City West - LT Effluent Regulatory Asset	-	-	-
19	ADJ SMC-RB18 Paradise Valley Acquisition Costs- Mummy Mountain	-	-	-
20	ADJ SMC-RB19 Sun City Fire Flow Regulatory Asset	-	-	-
21	ADJ SMC-RB20 Retirements on Test Year Plant	-	(908,505)	(908,505)
22	ADJ SMC-RB21 Capital Lease Vehicles	-	3,180,078	3,180,078
23	ADJ SMC-RB22 Chaparral Central Arizona Project (CAP) M&I Capital Costs	-	-	-
24				
25				
26				
27				
28				
29				
30	Total	\$ 857,169,333	\$ 63,868,492	\$ 921,037,825
31	PER B-2	\$ 857,169,333	\$ 63,868,492	\$ 921,037,825
32	Difference	\$ -	\$ -	\$ -

Sum Line [2-29]

Line [31] - Line [30]

47 Workpapers:
 48 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 49
 50 Sche1 \2016 EPCOR Arizona Water.xlsm

Line

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[A] [B] [C] = [A] - [B]
 ADJ SMC-RB3 ADJ SMC-RB3

Alloc Factor	Test Year Plant -6U	Plant	Accum Dep	Total
0.00%	6U (USA)			
21.116%	Agua Fria Water	\$ 880,558	\$ 370,813	\$ 509,745
4.317%	Anthem Water	180,019	75,808	104,211
6.594%	Chaparral City Water	274,987	115,800	159,187
0.850%	Havasu Water	35,438	14,923	20,514
7.742%	Mohave Water	322,853	135,957	186,896
0.973%	North Mohave Water	40,578	17,088	23,490
2.369%	Paradise Valley Water	98,804	41,607	57,196
11.737%	Sun City Water	489,420	206,100	283,319
7.406%	Sun City West Water	308,819	130,047	178,772
0.294%	Tubac Water	12,248	5,158	7,090
0.723%	Willow Valley Water	30,157	12,699	17,458
3.907%	Agua Fria Wastewater	162,912	68,604	94,308
4.262%	Anthem Wastewater	177,710	74,836	102,874
0.766%	Mohave Wastewater	31,924	13,444	18,480
10.770%	Sun City Wastewater	449,103	189,123	259,981
7.235%	Sun City West Wastewater	301,711	127,054	174,657
0.013%	Luke 303 Wastewater	522	220	302
7.626%	Clovis	318,014	133,920	184,095
0.931%	Edgewood	38,831	16,352	22,479
0.370%	Thunder Mountain	15,420	6,493	8,926
100.00%	TOTAL	\$ 4,170,026	\$ 1,756,047	\$ 2,413,980

Sum Line [5-24]

[A] [B] [C] = [A] - [B]
 ADJ SMC-RB4

Alloc Factor	Post Test Year Plant - District & Corporate & 6U	Plant	Accum Dep	Total
Direct	Agua Fria Water	\$ 17,672,810	\$ 926,739.22	\$ 16,746,071
Direct	Anthem Water	2,286,682	79,065	2,207,618
Direct	Chaparral City Water	3,946,301	137,928	3,808,372
Direct	Havasu Water	418,619	20,067	398,552
Direct	Mohave Water	2,855,766	87,516	2,768,249
Direct	North Mohave Water	650,350	18,509	631,841
Direct	Paradise Valley Water	1,936,891	54,845	1,882,046
Direct	Sun City Water	6,719,581	236,879	6,482,701
Direct	Sun City West Water	2,043,536	80,765	1,962,771
Direct	Tubac Water	279,164	6,052	273,112
Direct	Willow Valley Water	291,410	6,058	285,352
	TOTAL	\$ 39,101,111	\$ 1,654,425	\$ 37,446,686

Sum Line [32-42]

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

Sche1

Line No.		[A] ADJ SMC-RB5	[B]	[C] = [A] - [B]
2	Alloc Factor			
3	Removal of Wastewater Factor Trucks			
3	100.00%			
4	Corporate			
4	23.186%	\$ (220,785)	\$ (20,297)	\$ 200,489
5	4.740%	(45,137)	(4,149)	40,987
6	7.241%	(68,949)	(6,338)	62,610
7	0.933%	(8,885)	(817)	8,069
8	8.501%	(80,950)	(7,442)	73,508
9	1.068%	(10,174)	(935)	9,239
10	2.602%	(24,773)	(2,277)	22,496
11	12.887%	(122,714)	(11,281)	111,433
12	8.132%	(77,431)	(7,118)	70,313
13	0.322%	(3,071)	(282)	2,789
14	0.794%	(7,561)	(695)	6,866
15	4.290%	(40,848)	(3,755)	37,092
16	4.679%	(44,558)	(4,096)	40,462
17	0.841%	(8,004)	(736)	7,269
18	11.825%	(112,605)	(10,352)	102,253
19	7.944%	(75,649)	(6,954)	68,695
20	0.014%	(131)	(12)	119
21	100.00% TOTAL	\$ (952,226)	\$ (87,539)	\$ 864,688

Sum Line [4-20]

Line No.		ADJ SMC-RB20	ADJ SMC-RB20	
27	Alloc Factor			
28	Retirements			
28	100.00%			
29	100.000%	\$ (213,541)	\$ (213,541)	-
30	100.000%	(3,277)	(3,277)	-
31	100.000%	(218,837)	(218,837)	-
32	100.000%	(123,167)	(123,167)	-
33	100.000%	(82,030)	(82,030)	-
34	100.000%	(65,613)	(65,613)	-
35	100.000%	(40,495)	(40,495)	-
36	100.000%	(42,990)	(42,990)	-
37	100.000%	(116,191)	(116,191)	-
38	100.000%	-	-	-
39	100.000%	(2,363)	(2,363)	-
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45	Total	\$ (908,505)	\$ (908,505)	\$ -

Sum Line [29-45]

48 Workpapers:
 49 \Summary of Plant Balances and Accum Depr by NARUC.xlsx 4-factor
 50 Schb2 \2016 EPCOR Arizona Water.xlsm

Line No.	Alloc Factor	Capital Lease Vehicles	ADJ SMC-RB21 Plant	ADJ SMC-RB21 Accum Dep	Total
2	<u>Direct</u>				
3		Agua Fria Water	\$ 1,013,564	\$ 298,787	\$ 714,777
4		Anthem Water	160,450	54,903	105,547
5		Chaparral City Water	323,690	124,005	199,685
6		Havasu Water	91,833	35,132	56,701
7		Mohave Water	262,728	106,207	156,521
8		North Mohave Water	48,088	17,151	30,937
9		Paradise Valley Water	235,814	99,710	136,105
10		Sun City Water	563,661	110,591	453,070
11		Sun City West Water	312,867	59,533	253,334
12		Tubac Water	61,875	9,345	52,530
13		Willow Valley Water	105,509	15,142	90,366
24	TOTAL		\$ 3,180,079	\$ 930,505	\$ 2,249,574

Sum Line [3-22]

48 Workpapers:
 49 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 50 Schb2

4-factor
 \2016 EPCOR Arizona Water.xlsm

EPCOR Arizona Water
 Test Year Ended December 31, 2016
 Comparative Departmental Statements of Operating Income

Exhibit
 Schedule E-6
 Page 1 of 1

Witness: Murrey

Line No.		Total EPCOR Arizona Water	EPCOR Arizona Water	EPCOR Arizona Water
		Test Year Ended 12/31/2016	Test Year Ended 12/31/2015	Test Year Ended 12/31/2014
Revenues				
1	Water Revenues	\$ 103,652,018	\$ 96,571,398	\$ 94,355,945
2	Wastewater Revenues	-	-	-
3	Other Revenues	2,714,894	2,484,843	2,419,195
4				
5	Total Revenues	\$ 106,366,912	\$ 99,056,241	\$ 96,775,141
6	Operating Expenses			
7	Labor	\$ 10,625,197	\$ 12,512,412	\$ 12,367,693
8	Purchased Water	4,166,845	4,328,727	3,473,321
	5618 Water Charges	4,166,845	4,328,727	3,473,321
9	Fuel & Power	8,500,296	7,669,229	7,686,270
	5616 Natural Gas	14,139	15,776	20,635
	5617 Power Charges	8,486,156	7,653,453	7,665,636
10	Chemicals	1,179,385	1,302,355	973,182
11	Waste Disposal & Other Utilities	59,346	110,617	146,158
12	Intercompany Support Services			
13	Corporate Allocation	3,509,636	3,385,884	3,548,790
14	Outside Services	1,949,417	1,903,346	1,737,866
15	Group Insurance & Other Employee Benefits	4,407,566	3,013,158	2,806,050
16	Pensions	-	-	-
17	Regulatory Expense	262,630	849,480	282,629
18	Insurance Other Than Group	957,251	1,175,935	1,105,115
19	Customer Accounting	4,217,731	4,361,381	3,823,989
20	Rents	418,309	271,728	266,203
21	General Office Expense	1,858,909	1,501,144	1,400,955
22	Miscellaneous	275,149	233,316	230,697
23	Maintenance Expense	4,079,805	2,589,814	3,295,655
24	Depreciation & Amortization	20,221,815	20,162,769	21,608,576
25	General Taxes-Property	3,705,342	3,347,150	3,159,998
26	General Taxes-Other	1,333,108	1,288,548	1,282,539
27	Income Taxes	11,468,693	8,324,939	1,450,173
28		-	-	-
29	Total Operating Expenses	\$ 83,196,430	\$ 78,331,930	\$ 70,645,859
30	Utility Operating Income	\$ 23,170,482	\$ 20,724,311	\$ 26,129,282
31	Other Income & Deductions			
32	Other Income & Deductions	\$ (703,003)	\$ (229,730)	\$ (502,219)
33	Interest Expense	7,924,765	7,825,173	7,853,686
34	Other Expense	-	-	-
35	Gain/Loss Sale of Fixed Assets	150	(13,905)	(3,727)
36	Total Other Income & Deductions	\$ 7,221,762	\$ 7,581,538	\$ 7,347,740
37	Net Profit / (Loss)	\$ 15,948,721	\$ 13,142,772	\$ 18,781,542

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 45 Supporting Schedules:
 46 Schedule E-6- Stand Alone Districts
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 50 \2016 EPCOR Arizona Water.xlsm

PLEASE REFER TO THE FOLLOWING STAND –ALONE E-7, E-8, & E-9 SCHEDULES

Agua Fria Water

Anthem Water

Chaparral City Water

Havasu Water

Mohave Water

North Mohave Water

Paradise Valley Water

Sun City Water

Sun City West Water

Tubac Water

Willow Valley Water