

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	\$ 174,329,142	\$ 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>\$ 227,880,010</u>	<u>\$ 212,255,569</u>	<u>\$ 194,575,904</u>	Sum Line [43-48]
50				
51	\$ 172,142,105	\$ 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 Agua Fria Water.xlsm			

Agua Fria Water

Test Year Ended December 31, 2016
 Comparative Balance Sheets
 Total District

Exhibit
 Schedule E-1
 Page 2 of 2
 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	\$ 362,358,747	\$ 355,978,262	\$ 342,601,979	
3	11,975,069	7,490,846	7,077,467	
4	4,475,100	4,706,988	4,938,876	
5	(89,708,661)	(80,519,183)	(72,626,957)	
6	<u>\$ 289,100,254</u>	<u>\$ 287,656,913</u>	<u>\$ 281,991,365</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (221,387)	\$ (81,460)	\$ (4,281)	
10	2,729,534	2,624,092	2,638,711	
11	(27,716)	(30,227)	(37,258)	
12	999,640	839,519	856,289	
13	47,628	47,628	84,687	
14	-	37,040	(0)	
15	48,458,078	54,730,645	60,185,679	
16	<u>\$ 51,985,777</u>	<u>\$ 58,167,238</u>	<u>\$ 63,723,827</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	7,507,698	7,671,893	8,534,610	
21	(826,455)	(826,455)	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 6,681,243</u>	<u>\$ 6,845,437</u>	<u>\$ 8,534,610</u>	Sum Line [19-23]
25				
26	<u>\$ 347,767,275</u>	<u>\$ 352,669,589</u>	<u>\$ 354,249,802</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	<u>\$ 77,751,112</u>	<u>\$ 65,429,483</u>	<u>\$ 56,482,138</u>	
31				
32	<u>\$ 57,836,610</u>	<u>\$ 57,845,221</u>	<u>\$ 55,709,606</u>	
33				
34	CURRENT LIABILITIES			
35	\$ 4,329,026	\$ 2,747,185	\$ 3,800,937	
36	-	-	-	
37	13,509,259	35,436,169	61,762,762	
38	(3,273,084)	-	-	
39	41,915	30,400	28,355	
40	<u>\$ 14,607,115</u>	<u>\$ 38,213,754</u>	<u>\$ 65,592,055</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 107,023,943	\$ 109,321,421	\$ 106,560,665	
44	8,111,338	5,001,310	2,741,265	
45	-	-	-	
46	2,271,816	1,385,033	365,072	
47	2,239,067	2,015,614	2,135,729	
48	599,109	623,815	118,442	
49	<u>\$ 120,245,274</u>	<u>\$ 118,347,193</u>	<u>\$ 111,921,173</u>	Sum Line [43-48]
50				
51	\$ 77,327,163	\$ 72,833,938	\$ 64,544,831	
52				
53	<u>\$ 347,767,275</u>	<u>\$ 352,669,589</u>	<u>\$ 354,249,802</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 Agua Fria Water.xlsm			

District without Allocations

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	\$ 360,919,509	\$ 354,749,016	\$ 341,277,531	
3	11,917,884	7,507,830	6,332,680	
4	-	-	-	
5	(89,188,169)	(80,084,986)	(70,743,708)	
6	<u>\$ 283,649,224</u>	<u>\$ 282,171,861</u>	<u>\$ 276,866,503</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	1,360,305	1,492,374	1,513,264	
11	-	-	-	
12	948,350	828,577	826,247	
13	47,628	47,628	84,687	
14	-	-	-	
15	-	-	-	
16	<u>\$ 2,356,283</u>	<u>\$ 2,368,580</u>	<u>\$ 2,424,198</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	6,137,416	6,395,545	7,243,402	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 6,137,416</u>	<u>\$ 6,395,545</u>	<u>\$ 7,243,402</u>	Sum Line [19-23]
25				
26	<u>\$ 292,142,923</u>	<u>\$ 290,935,985</u>	<u>\$ 286,534,103</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 91,891,707	\$ 69,279,597	\$ 49,544,222	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 4,170,410	\$ 2,521,718	\$ 3,605,835	
36	-	-	-	
37	13,509,259	35,436,169	61,762,762	
38	(4,147,138)	-	-	
39	41,915	30,400	28,355	
40	<u>\$ 13,574,446</u>	<u>\$ 37,988,287</u>	<u>\$ 65,396,953</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 106,945,758	\$ 109,323,175	\$ 106,560,820	
44	-	-	-	
45	-	-	-	
46	2,269,157	1,380,423	358,421	
47	-	-	-	
48	134,692	130,565	128,856	
49	<u>\$ 109,349,607</u>	<u>\$ 110,834,164</u>	<u>\$ 107,048,097</u>	Sum Line [43-48]
50				
51	\$ 77,327,163	\$ 72,833,938	\$ 64,544,831	
52				
53	<u>\$ 292,142,923</u>	<u>\$ 290,935,985</u>	<u>\$ 286,534,103</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Agua Fria Water.xlsm			

Agua Fria Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

BU to be Allocated

7A

Allocating Factor:

23.1862%

Exhibit

Schedule E-1b

Page 1

Witness: Murrey

Line No.	7A Corporate Allocated to Agua Fria Water			7A Corporate Total		
	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014
1	ASSETS					
2	\$ 1,439,237	\$ 1,229,246	\$ 1,324,448	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215
3	57,184	(16,985)	744,788	246,630	(73,253)	3,212,197
4	4,475,100	4,706,988	4,938,876	19,300,673	20,300,784	21,300,894
5	(520,491)	(434,197)	(1,883,249)	(2,244,829)	(1,872,650)	(8,122,271)
6	<u>\$ 5,451,030</u>	<u>\$ 5,485,052</u>	<u>\$ 5,124,862</u>	<u>\$ 23,509,767</u>	<u>\$ 23,656,500</u>	<u>\$ 22,103,034</u>
7						
8	CURRENT ASSETS					
9	\$ (221,387)	\$ (81,460)	\$ (4,281)	\$ (954,819)	\$ (351,328)	\$ (18,462)
10	1,369,229	1,131,718	1,125,447	5,905,352	4,880,990	4,853,945
11	(27,716)	(30,227)	(37,258)	(119,537)	(130,365)	(160,692)
12	51,290	10,942	30,042	221,210	47,191	129,570
13	-	-	-	-	-	-
14	-	37,040	(0)	-	159,751	(0)
15	48,458,078	54,730,645	60,185,679	208,995,004	236,047,979	259,575,012
16	<u>\$ 49,629,494</u>	<u>\$ 55,798,658</u>	<u>\$ 61,299,629</u>	<u>\$ 214,047,211</u>	<u>\$ 240,654,218</u>	<u>\$ 264,379,373</u>
17						
18	NON-CURRENT ASSETS					
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	1,370,283	1,276,348	1,291,208	5,909,897	5,504,766	5,568,857
21	(826,455)	(826,455)	-	(3,564,423)	(3,564,423)	-
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	<u>\$ 543,827</u>	<u>\$ 449,893</u>	<u>\$ 1,291,208</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u>
25						
26	<u>\$ 55,624,352</u>	<u>\$ 61,733,603</u>	<u>\$ 67,715,700</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>
27						
28	LIABILITIES AND STOCKHOLDERS' EQUITY					
29						
30	\$ (14,140,595)	\$ (3,850,114)	\$ 6,937,916	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560
31						
32	\$ 57,836,610	\$ 57,845,221	\$ 55,709,606	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144
33						
34	CURRENT LIABILITIES					
35	\$ 158,616	\$ 225,468	\$ 195,102	\$ 684,096	\$ 972,420	\$ 841,456
36	-	-	-	-	-	-
37	-	-	-	-	-	-
38	874,054	-	-	3,769,709	-	-
39	-	-	-	-	-	-
40	<u>\$ 1,032,670</u>	<u>\$ 225,468</u>	<u>\$ 195,102</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u>
41						
42	NON-CURRENT LIABILITIES					
43	\$ 78,185	\$ (1,754)	\$ (155)	\$ 337,204	\$ (7,565)	\$ (670)
44	8,111,338	5,001,310	2,741,265	34,983,418	21,570,166	11,822,813
45	-	-	-	-	-	-
46	2,659	4,610	6,651	11,468	19,880	28,683
47	2,239,067	2,015,614	2,135,729	9,656,878	8,693,147	9,211,194
48	464,418	493,250	(10,414)	2,002,989	2,127,340	(44,916)
49	<u>\$ 10,895,667</u>	<u>\$ 7,513,029</u>	<u>\$ 4,873,076</u>	<u>\$ 46,991,957</u>	<u>\$ 32,402,968</u>	<u>\$ 21,017,105</u>
50						
51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52						
53	<u>\$ 55,624,352</u>	<u>\$ 61,733,603</u>	<u>\$ 67,715,700</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>
54						
55						
56						
57						
58						

Sum Line [2-5]

Sum Line [9-15]

Sum Line [19-23]

Line 6 + Line 16+ Line 24

24

Sum Line [35-39]

Sum Line [43-48]

Line 30 + 32+ 40 + 49

+ 51

Agua Fria Water
 Test Year Ended December 31, 2016
 Comparative Income Statements

Exhibit
 Schedule E-2
 Page 1
 Witness: Murrey

Line No.		Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	Operating Revenues	\$ 42,194,902	\$ 39,633,207	\$ 38,502,582	
2					
3	Operation & Maintenance Expense	\$ 15,267,341	\$ 14,655,103	\$ 14,099,174	
4	Depreciation & Amortization	7,651,126	8,271,984	8,937,525	
5	Other Taxes	1,858,631	1,628,059	1,494,019	
6	Income Taxes	3,459,555	2,449,569	265,370	
7	Total Operating Expense	<u>\$ 28,236,653</u>	<u>\$ 27,004,715</u>	<u>\$ 24,796,087</u>	Sum Line [3-6]
8	Operating Income	\$ 13,958,249	\$ 12,628,491	\$ 13,706,495	Line [1] - Line [7]
9					
10	Other Income - Net	\$ (429,504)	\$ (202,676)	\$ (327,481)	
11					
12	Long-Term Interest	2,669,511	2,652,763	2,656,979	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	<u>\$ 11,718,242</u>	<u>\$ 10,178,405</u>	<u>\$ 11,376,997</u>	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ 11,718,242	\$ 10,178,405	\$ 11,376,997	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ 76.92 (b)	\$ 66.82 (b)	\$ 74.68 (b)	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47	(b) A-2				
48					
49					
50	\\2016 Agua Fria Water.xlsm				

Agua Fria Water
 Test Year Ended December 31, 2016
 Comparative Statement of Changes in Financial Position

Exhibit
 Schedule E-3
 Page 1
 Witness: Murrey

Line No.	Test Year Ended <u>12/31/2016</u>	Prior Year Ended <u>12/31/2015</u>	Prior Year Ended <u>12/31/2014</u>	
1	Source of Funds			
2	From Operations			
3	\$ 11,718,242	\$ 10,178,405	\$ 11,376,997	(c)
4	7,651,126	8,271,984	8,937,525	(c)
5	-	-	-	
6	3,110,028	2,260,044	377,571	(b)
7	-	-	-	
8	<u>\$ 22,479,396</u>	<u>\$ 20,710,434</u>	<u>\$ 20,692,093</u>	Sum Lines [3-7]
9	From Financing			
10	\$ (2,297,478)	\$ 2,760,757	\$ (9,708,554)	(b)
11	4,493,225	8,289,107	15,750,307	(b)
12	(8,610)	2,135,615	(7,959)	(b)
13	(Decrease) / Increase in Net Amounts			
14	<u>(21,926,910)</u>	<u>(26,326,593)</u>	<u>(20,435,230)</u>	(b)
15	<u>\$ (19,739,773)</u>	<u>\$ (13,141,115)</u>	<u>\$ (14,401,436)</u>	Sum Lines [10-14]
16				
17	<u>\$ 2,739,623</u>	<u>\$ 7,569,319</u>	<u>\$ 6,290,657</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 6,380,484	\$ 13,376,283	\$ 16,788,518	(a)
21	-	-	-	
22	1,527,177	3,350,335	3,843,966	(d)
23	24,706	(505,374)	18,551	
24	<u>\$ 7,932,367</u>	<u>\$ 16,221,245</u>	<u>\$ 20,651,035</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	26.6446%		
31				
32	Business Unit	7F		
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Supporting Schedules:	Recap Schedules:		
43	(a) A-4	A-5		
44	(b) E-1			
45	(c) E-2			
46	(d) E-4			
47				
48	Workpapers & Supporting Documents			
49				
50	\2016 Agua Fria Water.xlsm			

Agua Fria Water

Test Year Ended December 31, 2016
 Statement of Changes in Stockholders Equity
 Total Company

Exhibit
 Schedule E-4
 Page 1
 Witness: Hubbard

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 Agua Fria Water.xlsm						

7F Business Unit			[A]	[B]	[C] = [A] + [B]
Line		Description	Plant Balance at	Plant Additions, Reclassifications or	Plant Balance at
No.	NARUC Acct.		<u>1/1/2016</u>	<u>Retirements</u>	<u>12/31/2016</u>
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
42					
43		(continued)			
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS Agua Fria Water.xlsx			A-4	
49				B-2	
50	\2016 Agua Fria Water.xlsm			E-1	

Line No.	NARUC Acct.	Description	[A] Plant Balance at <u>1/1/2016</u>	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at <u>12/31/2016</u>
1	<u>Agua Fria Water (continued)</u>				
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 & Periphal 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	<u>\$ 354,566,079</u>	<u>\$ 6,170,670</u>	<u>\$ 360,736,749</u>
41		From Schedule E-1a	\$ 354,749,016		\$ 360,919,509
42		Variance	\$ (182,937)		\$ (182,760)
43					
44					
45					
46					
47					
48	Workpapers & Supporting Documents:			Recap Schedules:	
49	\UPIS Agua Fria Water.xlsx			A-4	
50	\2016 Agua Fria Water.xlsm			B-2	
				E-1	

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

Line No.	NARUC Acct.	Description	[A] Plant Balance at <u>1/1/2016</u>	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at <u>12/31/2016</u>	
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	Sum Lines [2- 19]
22						
23		GMC Factor % Allocated to Agua Fria Water			23.1862%	
24						
25		Agua Fria Water Allocation of 7A			\$ 1,439,237	Lines [21] * Line [23]
26		From Schedule E-1b			\$ 1,439,237	Sche1b
27		Variance			\$ -	Lines [25] - Line [26]
28						
29						
30						
31						
32						
33	<u>Summarization of Plant</u>					
34		Agua Fria Water Direct Plant			\$ 360,736,749	Line [40], pg 2
35		Corporate Plant Allocated			1,439,237	Line [25], pg 3
36						
37		Total Agua Fria Water Plant			\$ 362,175,987	Sum Lines [34-35]
38		From Schedule E-1			362,358,747	Sche1
39		Variance			\$ (182,760)	Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			\$ (182,760)	Line [7], pg 4
41						
42						
43						
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46						
47	Workpapers & Supporting Documents:			Recap Schedules:		
48	\UPIS Agua Fria Water.xlsx			A-4		
49	\UPIS Corporate Arizona.xlsx			B-2		
50	\2016 Agua Fria Water.xlsm			E-1		

Line
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		[A]	[B]	[C] = [A] - [B]
Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference
ADJ SMC-RB1	District Direct	\$ 360,736,749	\$ 360,919,509	\$ (182,760)
ADJ SMC-RB2	7A Corporate	1,439,237	1,439,237	-
		-	-	-
	Total Expected Variance	\$ 362,175,987	\$ 362,358,747	\$ (182,760)
	Sche1	\$ 362,175,987	\$ 362,358,747	\$ (182,760)

Sum Lines [4-5]

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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%	Havasu 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	\$ -
	Summary of Plant Balance and Accum Dep By NARUC	\$ 6,207,292	\$ 6,207,292	\$ -
	Diff	\$ -	\$ -	\$ -

Sum Line [21-37]

Line [38] - Line [39]

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Workpapers & Supporting Documents:
 \UPIS Agua Fria Water.xlsx
 \2016 Agua Fria Water.xlsm

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

Agua Fria Water

Test Year Ended December 31, 2016

Detail of Plant in Service

Exhibit

Schedule E-5

Page 5 of 8

Witness: Clor

Line
No.

1	Adj Number	Reconciliation to B-2 Final Balance	General Ledger	ADJ	FINAL
2	ADJ SMC-RB1	Test Year Plant and Accumulated Depreciation Bala	\$ 360,919,509	\$ (182,760)	\$ 360,736,749
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Bal:	1,439,237	-	1,439,237
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	880,558	880,558
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	29,525,671	29,525,671
6	ADJ SMC-RB5	Remove Wastewater Vector Trucks	-	(220,785)	(220,785)
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	Intentionally Left Blank	-	-	-
11	ADJ SMC-RB10	Clear Regulatory Assets and Liabilities	-	-	-
12	ADJ SMC-RB11	Intentionally Left Blank	-	-	-
13	ADJ SMC-RB12	Corporate Regulatory Asset Y2K & Depreciation Stu	-	-	-
14	ADJ SMC-RB13	Agua Fria - White Tanks Regulatory Assets	-	-	-
15	ADJ SMC-RB14	Intentionally Left Blank	-	-	-
16	ADJ SMC-RB15	Intentionally Left Blank	-	-	-
17	ADJ SMC-RB16	Intentionally Left Blank	-	-	-
18	ADJ SMC-RB17	Intentionally Left Blank	-	-	-
19	ADJ SMC-RB18	Intentionally Left Blank	-	-	-
20	ADJ SMC-RB19	Intentionally Left Blank	-	-	-
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	(213,541)	(213,541)
22	ADJ SMC-RB21	Capital Lease Vehicles	-	1,013,564	1,013,564
23	ADJ SMC-RB22	Intentionally Left Blank	-	-	-
24					
25					
26					
27					
28					
29					
30		Total	\$ 362,358,747	\$ 30,802,706	\$ 393,161,453
31		PER B-2	\$ 362,358,747	\$ 30,802,706	\$ 393,161,453
32		Difference	\$ -	\$ -	\$ -

Sum Line [2-29]

Line [31] - Line [30]

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Workpapers:

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

Sche1 \2016 Agua Fria Water.xlsm

Line
 No.

		[A] ADJ SMC-RB3	[B] ADJ SMC-RB3	[C] = [A] - [B]
3	Alloc Factor			
4	Test Year Plant -6U			
		Plant	Accum Dep	Total
4	100.00%			
	6U (USA)			
5	21.116%	Agua Fria Water \$ 880,558	\$ 370,813	\$ 509,745
6	4.317%	Anthem Water 180,019	75,808	104,211
7	6.594%	Chaparral City Water 274,987	115,800	159,187
8	0.850%	Havasu Water 35,438	14,923	20,514
9	7.742%	Mohave Water 322,853	135,957	186,896
10	0.973%	North Mohave Water 40,578	17,088	23,490
11	2.369%	Paradise Valley Water 98,804	41,607	57,196
12	11.737%	Sun City Water 489,420	206,100	283,319
13	7.406%	Sun City West Water 308,819	130,047	178,772
14	0.294%	Tubac Water 12,248	5,158	7,090
15	0.723%	Willow Valley Water 30,157	12,699	17,458
16	3.907%	Agua Fria Wastewater 162,912	68,604	94,308
17	4.262%	Anthem Wastewater 177,710	74,836	102,874
18	0.766%	Mohave Wastewater 31,924	13,444	18,480
19	10.770%	Sun City Wastewater 449,103	189,123	259,981
20	7.235%	Sun City West Wastewater 301,711	127,054	174,657
21	0.013%	Luke 303 Wastewater 522	220	302
22	7.626%	Clovis 318,014	133,920	184,095
23	0.931%	Edgewood 38,831	16,352	22,479
24	0.370%	Thunder Mountain 15,420	6,493	8,926
25				
26	100.00%	TOTAL \$ 4,170,026	\$ 1,756,047	\$ 2,413,980

Sum Line [5-24]

		[A] ADJ SMC-RB4	[B]	[C] = [A] - [B]
31	Alloc Factor			
	Post Test Year Plant - District & Corporate & 6U			
		Plant	Accum Dep	Total
32	Direct	Agua Fria Water \$ 17,672,810	\$ 926,739.22	\$ 16,746,071
33	Direct	Anthem Water 2,286,682	79,065	2,207,618
34	Direct	Chaparral City Water 3,946,301	137,928	3,808,372
35	Direct	Havasu Water 418,619	20,067	398,552
36	Direct	Mohave Water 2,855,766	87,516	2,768,249
37	Direct	North Mohave Water 650,350	18,509	631,841
38	Direct	Paradise Valley Water 1,936,891	54,845	1,882,046
39	Direct	Sun City Water 6,719,581	236,879	6,482,701
40	Direct	Sun City West Water 2,043,536	80,765	1,962,771
41	Direct	Tubac Water 279,164	6,052	273,112
42	Direct	Willow Valley Water 291,410	6,058	285,352
43		TOTAL \$ 39,101,111	\$ 1,654,425	\$ 37,446,686

Sum Line [32-42]

44
 45 Workpapers:
 46 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 47
 48 Sche1
 49
 50 \2016 Agua Fria Water.xlsm

Line
No.

		ADJ SMC-RB21	ADJ SMC-RB21	
1	Alloc Factor	Plant	Accum Dep	Total
2	Direct			
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
14				
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22				
23				
24	TOTAL	\$ 3,180,079	\$ 930,505	\$ 2,249,574

Sum Line [3-22]

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

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 41,327,044	\$ 38,857,778	\$ 37,679,441	
2	-	-	-	
3	867,857	775,428	823,141	
4				
5	<u>\$ 42,194,902</u>	<u>\$ 39,633,207</u>	<u>\$ 38,502,582</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 2,884,981	\$ 3,665,410	\$ 3,766,997	
8	2,609,593	2,380,751	2,139,739	
9	2,499,387	2,199,337	1,997,540	
10	725,589	840,398	584,959	
11	30,534	78,087	15,508	
12				
13	1,212,158	1,053,112	1,115,483	
14	640,656	523,265	530,988	
15	1,268,625	922,466	934,473	
16	-	-	-	
17	12,338	79,843	145,729	
18	266,076	328,588	279,183	
19	1,384,394	1,399,277	1,268,978	
20	141,937	91,825	90,490	
21	539,041	411,560	448,078	
22	98,789	97,893	106,523	
23	953,243	583,292	674,505	
24	7,651,126	8,271,984	8,937,525	
25	1,507,485	1,281,668	1,149,095	
26	351,146	346,390	344,924	
27	3,459,555	2,449,569	265,370	
28				
29	<u>\$ 28,236,653</u>	<u>\$ 27,004,715</u>	<u>\$ 24,796,087</u>	Sum Lines [7-27]
30	<u>\$ 13,958,249</u>	<u>\$ 12,628,491</u>	<u>\$ 13,706,495</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (429,504)	\$ (202,676)	\$ (327,481)	
33	2,669,511	2,652,763	2,656,979	
34	-	-	-	
35	-	-	(629)	
36	<u>\$ 2,240,007</u>	<u>\$ 2,450,086</u>	<u>\$ 2,328,869</u>	Sum Lines [32-35]
37	<u>\$ 11,718,242</u>	<u>\$ 10,178,405</u>	<u>\$ 11,377,626</u>	Line [30] - Line [36]
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45	Supporting Schedules:			
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48				
49				
50	\\2016 Agua Fria Water.xlsm			

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 41,327,044	\$ 38,857,778	\$ 37,679,441	
2	-	-	-	
3	867,857	774,795	823,141	
4				
5	<u>\$ 42,194,902</u>	<u>\$ 39,632,573</u>	<u>\$ 38,502,582</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 1,755,594	\$ 1,790,133	\$ 2,093,386	
8	2,609,593	2,380,388	2,139,739	
9	2,488,118	2,185,886	1,978,686	
10	725,552	840,300	584,735	
11	28,868	76,784	14,345	
12				
13	-	-	-	
14	343,797	317,684	294,513	
15	777,733	747,935	811,292	
16	-	-	-	
17	-	66,873	132,832	
18	229,709	270,863	243,591	
19	1,260,747	1,328,131	1,210,029	
20	6	5,599	5,974	
21	172,580	138,660	159,321	
22	59,393	62,994	83,290	
23	717,365	369,177	444,645	
24	7,232,026	8,127,817	8,470,492	
25	1,502,284	1,281,320	1,149,095	
26	105,906	110,783	114,285	
27	-	-	-	
28				
29	<u>\$ 20,009,271</u>	<u>\$ 20,101,328</u>	<u>\$ 19,930,251</u>	Sum Lines [7-27]
30	<u>\$ 22,185,631</u>	<u>\$ 19,531,245</u>	<u>\$ 18,572,331</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (426,479)	\$ (204,129)	\$ (327,481)	
33	-	-	-	
34	-	-	-	
35	-	-	-	
36	<u>\$ (426,479)</u>	<u>\$ (204,129)</u>	<u>\$ (327,481)</u>	Sum Lines [32-35]
37	<u>\$ 22,612,110</u>	<u>\$ 19,735,375</u>	<u>\$ 18,899,812</u>	Line [30] - Line [36]

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 45 Supporting Schedules:

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ -	\$ -	\$ -	
2	-	-	-	
3	-	634	-	
4				
5	<u>\$ -</u>	<u>\$ 634</u>	<u>\$ -</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 1,129,388	\$ 1,875,277	\$ 1,673,610	
8	-	363	-	
9	11,269	13,451	18,854	
10	37	98	224	
11	1,665	1,303	1,164	
12				
13	1,212,158	1,053,112	1,115,483	
14	296,859	205,580	236,475	
15	490,892	174,532	123,181	
16	-	-	-	
17	12,338	12,970	12,897	
18	36,367	57,725	35,592	
19	123,647	71,146	58,949	
20	141,931	86,227	84,516	
21	366,461	272,899	288,757	
22	39,396	34,899	23,232	
23	235,879	214,115	229,860	
24	419,100	144,167	467,032	
25	5,201	348	-	
26	245,240	235,607	230,639	
27	3,459,555	2,449,569	265,370	
28				
29	<u>\$ 8,227,382</u>	<u>\$ 6,903,388</u>	<u>\$ 4,865,836</u>	Sum Lines [7-27]
30	<u>\$ (8,227,382)</u>	<u>\$ (6,902,754)</u>	<u>\$ (4,865,836)</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (3,025)	\$ 1,453	\$ -	
33	2,669,511	2,652,763	2,656,979	
34	-	-	-	
35	-	-	(629)	
36	<u>\$ 2,666,486</u>	<u>\$ 2,654,216</u>	<u>\$ 2,656,350</u>	Sum Lines [32-35]
37	<u>\$ (10,893,868)</u>	<u>\$ (9,556,970)</u>	<u>\$ (7,522,186)</u>	Line [30] - Line [36]

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45 Supporting Schedules:
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7F Business Unit		Test	Prior	Prior	
Line		Year	Year	Year	
No.		Ended	Ended	Ended	
		<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>	
1	<u>WATER STATISTICS:</u>				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	4,402,389	4,026,272	3,928,601	
5	Commercial	1,817,239	1,605,554	1,536,333	
6	Fire	-	-	-	
7	Miscellaneous	1,874	1,819	1,725	
8	OPA	156,882	143,289	133,413	
9	Resale	-	-	-	
10	Effluent	142,791	-	-	
11	Raw	476,484	-	-	
12					
13					
14	Total Gallons Sold (Kgal)	6,997,659	5,776,934	5,600,072	Sum Lines [4-9]
15					
16					
17					
18	Average No. Customers	43,228	41,956	40,863	Sum Lines [17-22]
19	Residential	42,077	40,831	39,764	
20	Commercial	1,138	1,116	1,091	
21	Fire	5	5	4	
22	Miscellaneous	6	2	2	
23	OPA	1	1	1	
24	Resale	1	1	1	
25					
26					
27					
28	Annual Gallons Per Average Customer (Kgal)				
29	Residential	104.63	98.61	98.80	Line [4] / Line [17]
30					
31	Average Annual Revenue Per Residential Customer				
32	Residential (a)	\$ 720	\$ 705	\$ 702	Residential Revenue/Line [17]
33					
34	Pumping Cost Per Kgal Sold (a)	\$ 59.40	\$ 53.86	\$ 50.23	Fuel&Power Exp/Line [17]
35					
36					
37					
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41					
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43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47					
48	Workpapers & Supporting Documents:				
49	Customer Count tab				
50	Sales tab				
51					
52	\2016 Agua Fria Water.xlsm				

Line No.	Description	Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	Description				
2					
3	Taxes Other Than Income	\$ 351,146	\$ 346,390	\$ 344,924	
4	Property Taxes	1,507,485	1,281,668	1,149,095	
5	Income Tax	3,459,555	2,449,569	265,370	
6					
7	Total Taxes to Operations	<u>\$ 5,318,186</u>	<u>\$ 4,077,628</u>	<u>\$ 1,759,388</u>	Sum Lines [3-5]
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10					
11					
12					
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43	Supporting Schedules:		Recap Schedules:		
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
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Line

No.

- 1 Agua Fria Water is a separate operating district within EPCOR Water Arizona Inc.
- 2
- 3 Projected capital expenditures reflect the Company's 2017 - 2022 business plan.
- 4
- 5 Electronic workpapers are indicated at the bottom of each page.
- 6
- 7 The Company has prepared a Reconstructed Cost New Depreciated (RCND) study and proposes that its
- 8 fair value rate base equal the average of its original cost rate base and its RCND rate base in this case.
- 9
- 10 Test year book results include corporate allocations.
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- 43 Supporting Schedules: Recap Schedules:
- 44
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- 46 Workpapers & Supporting Documents:
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- 50 \2016 Agua Fria Water.xlsm