

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 Chaparral City Water .xlsm			

Chaparral City 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	\$ 79,118,983	\$ 75,240,705	\$ 72,257,327	
3	640,480	2,217,719	1,675,436	
4	1,397,518	1,469,934	1,542,350	
5	(32,427,659)	(30,973,749)	(30,436,242)	
6	<u>\$ 48,729,322</u>	<u>\$ 47,954,608</u>	<u>\$ 45,038,871</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ 709,079	\$ 278,783	\$ 113,859	
10	1,462,101	1,279,732	1,225,885	
11	(15,524)	(16,300)	(18,496)	
12	347,657	296,846	315,469	
13	165,667	235,614	198,631	
14	-	11,567	(0)	
15	15,132,860	17,091,705	18,795,245	
16	<u>\$ 17,801,840</u>	<u>\$ 19,177,947</u>	<u>\$ 20,630,593</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	594,094	793,274	727,119	
21	3,062,967	3,062,967	3,321,058	
22	-	-	-	
23	-	-	-	
24	<u>\$ 3,657,061</u>	<u>\$ 3,856,241</u>	<u>\$ 4,048,178</u>	Sum Line [19-23]
25				
26	<u>\$ 70,188,223</u>	<u>\$ 70,988,797</u>	<u>\$ 69,717,642</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	<u>\$ 25,391,059</u>	<u>\$ 28,172,877</u>	<u>\$ 30,913,282</u>	
31				
32	<u>\$ 21,154,323</u>	<u>\$ 21,579,103</u>	<u>\$ 21,314,268</u>	
33				
34	CURRENT LIABILITIES			
35	\$ 1,175,848	\$ 817,751	\$ 1,050,115	
36	-	-	-	
37	3,243,687	3,376,269	939,020	
38	215,496	-	-	
39	12,300	4,000	800	
40	<u>\$ 4,647,331</u>	<u>\$ 4,198,020</u>	<u>\$ 1,989,935</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 2,746,251	\$ 2,707,013	\$ 2,707,513	
44	3,079,634	659,030	(1,343,288)	
45	84,784	81,247	77,711	
46	185,887	250,856	311,661	
47	699,233	629,451	666,962	
48	209,694	218,626	70,165	
49	<u>\$ 7,005,483</u>	<u>\$ 4,546,223</u>	<u>\$ 2,490,722</u>	Sum Line [43-48]
50				
51	\$ 11,990,028	\$ 12,492,574	\$ 13,009,436	
52				
53	<u>\$ 70,188,223</u>	<u>\$ 70,988,797</u>	<u>\$ 69,717,642</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 Chaparral City Water .xlsm			

Chaparral City Water

Test Year Ended December 31, 2016
Comparative Balance Sheets

District without Allocations

Exhibit
Schedule E-1a
Page 1

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	\$ 78,669,527	\$ 74,856,827	\$ 71,843,718	
3	622,622	2,223,023	1,442,848	
4	-	-	-	
5	(32,265,116)	(30,838,155)	(29,848,126)	
6	<u>\$ 47,027,032</u>	<u>\$ 46,241,694</u>	<u>\$ 43,438,440</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ 778,215	\$ 304,222	\$ 115,196	
10	1,034,507	926,310	874,421	
11	(6,869)	(6,861)	(6,860)	
12	331,640	293,429	306,087	
13	165,667	235,614	198,631	
14	-	-	-	
15	-	-	-	
16	<u>\$ 2,303,161</u>	<u>\$ 1,752,715</u>	<u>\$ 1,487,475</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	-	-	-	
20	166,172	394,687	323,891	
21	3,321,058	3,321,058	3,321,058	
22	-	-	-	
23	-	-	-	
24	<u>\$ 3,487,230</u>	<u>\$ 3,715,745</u>	<u>\$ 3,644,949</u>	Sum Line [19-23]
25				
26	<u>\$ 52,817,424</u>	<u>\$ 51,710,154</u>	<u>\$ 48,570,865</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 29,806,992	\$ 29,375,220	\$ 28,746,657	
31				
32	<u>\$ 3,092,663</u>	<u>\$ 3,514,754</u>	<u>\$ 3,916,845</u>	
33				
34	CURRENT LIABILITIES			
35	\$ 1,126,314	\$ 747,340	\$ 989,187	
36	-	-	-	
37	3,243,687	3,376,269	939,020	
38	(57,460)	-	-	
39	12,300	4,000	800	
40	<u>\$ 4,324,841</u>	<u>\$ 4,127,609</u>	<u>\$ 1,929,007</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 2,721,835	\$ 2,707,561	\$ 2,707,561	
44	546,563	(902,818)	(2,199,352)	
45	84,784	81,247	77,711	
46	185,056	249,416	309,584	
47	-	-	-	
48	64,662	64,590	73,417	
49	<u>\$ 3,602,900</u>	<u>\$ 2,199,997</u>	<u>\$ 968,921</u>	Sum Line [43-48]
50				
51	\$ 11,990,028	\$ 12,492,574	\$ 13,009,436	
52				
53	<u>\$ 52,817,424</u>	<u>\$ 51,710,154</u>	<u>\$ 48,570,865</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Chaparral City Water .xlsm			

Line No.	7A Corporate Allocated to Chaparral City 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	\$ 449,456	\$ 383,878	\$ 413,609	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215	
3	17,858	(5,304)	232,588	246,630	(73,253)	3,212,197	
4	1,397,518	1,469,934	1,542,350	19,300,673	20,300,784	21,300,894	
5	(162,543)	(135,594)	(588,115)	(2,244,829)	(1,872,650)	(8,122,271)	
6	<u>\$ 1,702,290</u>	<u>\$ 1,712,914</u>	<u>\$ 1,600,431</u>	<u>\$ 23,509,767</u>	<u>\$ 23,656,500</u>	<u>\$ 22,103,034</u>	Sum Line [2-5]
7							
8	CURRENT ASSETS						
9	\$ (69,136)	\$ (25,439)	\$ (1,337)	\$ (954,819)	\$ (351,328)	\$ (18,462)	
10	427,593	353,422	351,463	5,905,352	4,880,990	4,853,945	
11	(8,655)	(9,439)	(11,635)	(119,537)	(130,365)	(160,692)	
12	16,017	3,417	9,382	221,210	47,191	129,570	
13	-	-	-	-	-	-	
14	-	11,567	(0)	-	159,751	(0)	
15	15,132,860	17,091,705	18,795,245	208,995,004	236,047,979	259,575,012	
16	<u>\$ 15,498,679</u>	<u>\$ 17,425,233</u>	<u>\$ 19,143,118</u>	<u>\$ 214,047,211</u>	<u>\$ 240,654,218</u>	<u>\$ 264,379,373</u>	Sum Line [9-15]
17							
18	NON-CURRENT ASSETS						
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	427,922	398,588	403,228	5,909,897	5,504,766	5,568,857	
21	(258,092)	(258,092)	-	(3,564,423)	(3,564,423)	-	
22	-	-	-	-	-	-	
23	-	-	-	-	-	-	
24	<u>\$ 169,831</u>	<u>\$ 140,496</u>	<u>\$ 403,228</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u>	Sum Line [19-23]
25							
26	<u>\$ 17,370,799</u>	<u>\$ 19,278,643</u>	<u>\$ 21,146,778</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 6 + Line 16+ Line 24
27							
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29							
30	<u>\$ (4,415,933)</u>	<u>\$ (1,202,343)</u>	<u>\$ 2,166,626</u>	<u>\$ (60,987,019)</u>	<u>\$ (16,605,169)</u>	<u>\$ 29,922,560</u>	
31							
32	<u>\$ 18,061,660</u>	<u>\$ 18,064,349</u>	<u>\$ 17,397,423</u>	<u>\$ 249,443,708</u>	<u>\$ 249,480,843</u>	<u>\$ 240,270,144</u>	
33							
34	CURRENT LIABILITIES						
35	\$ 49,534	\$ 70,411	\$ 60,928	\$ 684,096	\$ 972,420	\$ 841,456	
36	-	-	-	-	-	-	
37	-	-	-	-	-	-	
38	272,956	-	-	3,769,709	-	-	
39	-	-	-	-	-	-	
40	<u>\$ 322,490</u>	<u>\$ 70,411</u>	<u>\$ 60,928</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u>	Sum Line [35-39]
41							
42	NON-CURRENT LIABILITIES						
43	\$ 24,416	\$ (548)	\$ (49)	\$ 337,204	\$ (7,565)	\$ (670)	
44	2,533,071	1,561,847	856,063	34,983,418	21,570,166	11,822,813	
45	-	-	-	-	-	-	
46	830	1,439	2,077	11,468	19,880	28,683	
47	699,233	629,451	666,962	9,656,878	8,693,147	9,211,194	
48	145,032	154,036	(3,252)	2,002,989	2,127,340	(44,916)	
49	<u>\$ 3,402,582</u>	<u>\$ 2,346,226</u>	<u>\$ 1,521,801</u>	<u>\$ 46,991,957</u>	<u>\$ 32,402,968</u>	<u>\$ 21,017,105</u>	Sum Line [43-48]
50							
51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52							
53	<u>\$ 17,370,799</u>	<u>\$ 19,278,643</u>	<u>\$ 21,146,778</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 30 + 32+ 40 + 49 + 51
54							
55							
56							
57							
58	\2016 Chaparral City Water .xlsx						

Chaparral City 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	\$ 10,943,225	\$ 10,815,799	\$ 9,605,454	
2				
3	\$ 6,481,541	\$ 6,992,923	\$ 5,864,251	
4	1,643,891	1,555,301	2,077,594	
5	422,241	414,180	415,840	
6	2,735,463	2,206,607	787,355	
7	<u>\$ 11,283,136</u>	<u>\$ 11,169,011</u>	<u>\$ 9,145,040</u>	Sum Line [3-6]
8	\$ (339,911)	\$ (353,212)	\$ 460,414	Line [1] - Line [7]
9				
10	\$ (102,483)	\$ (53,303)	\$ (8,374)	
11				
12	1,185,906	1,199,322	1,217,303	
13				
14	-	-	-	
15				
16	<u>\$ (1,423,334)</u>	<u>\$ (1,499,231)</u>	<u>\$ (748,515)</u>	Line [8] - Sum Lines [10-14]
17				
18	\$ -	\$ -	\$ -	
19				
20	\$ (1,423,334)	\$ (1,499,231)	\$ (748,515)	Line [16] -Line [18]
21				
22				
23	\$ (34.22) (b)	\$ (36.05) (b)	\$ (18.00) (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 Chaparral City Water .xslm			

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	\$ (1,423,334)	\$ (1,499,231)	\$ (748,515)	(c)
4	1,643,891	1,555,301	2,077,594	(c)
5	-	-	-	
6	2,420,605	2,002,318	938,730	(b)
7	-	-	-	
8	<u>\$ 2,641,161</u>	<u>\$ 2,058,388</u>	<u>\$ 2,267,808</u>	Sum Lines [3-7]
9	From Financing			
10	\$ 39,238	\$ (499)	\$ (177,460)	(b)
11	(502,546)	(516,862)	(341,111)	(b)
12	(424,780)	264,835	(392,135)	(b)
13	(Decrease) / Increase in Net Amounts			
14	<u>(132,582)</u>	<u>2,437,249</u>	<u>(226,624)</u>	(b)
15	<u>\$ (1,020,670)</u>	<u>\$ 2,184,723</u>	<u>\$ (1,137,330)</u>	Sum Lines [10-14]
16				
17	<u>\$ 1,620,491</u>	<u>\$ 4,243,111</u>	<u>\$ 1,130,478</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 3,878,278	\$ 2,983,378	\$ 2,721,347	(a)
21	-	-	-	
22	566,556	1,242,915	1,426,043	(d)
23	8,932	(148,461)	34,674	
24	<u>\$ 4,453,765</u>	<u>\$ 4,077,831</u>	<u>\$ 4,182,064</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	9.8847%		
31				
32	Business Unit	6P		
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 Chaparral City Water .xlsm			

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 Chaparral City Water .xlsm						

6P	Business Unit
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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	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 Chaparral City Water .xlsx		B-2	
49				E-1	
50		\2016 Chaparral City 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 & Periphial 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	\$ 74,856,827		\$ 78,669,527
42		Variance	\$ (776,246)		\$ (776,246)
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS Chaparral City Water .xlsx		A-4	
50		\2016 Chaparral City 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 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 & Periphial 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 Chaparral City Water			7.2408%
24					
25		Chaparral City Water Allocation of 7A			\$ 449,456 Lines [21] * Line [23]
26		From Schedule E-1b			\$ 449,456 Sche1b
27		Variance			\$ - Lines [25] - Line [26]
28					
29					
30					
31					
32					
33		<u>Summarization of Plant</u>			
34		Chaparral City Water Direct Plant			\$ 77,893,281 Line [40], pg 2
35		Corporate Plant Allocated			449,456 Line [25], pg 3
36					
37		Total Chaparral City Water Plant			\$ 78,342,737 Sum Lines [34-35]
38		From Schedule E-1			79,118,983 Sche1
39		Variance			\$ (776,246) Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			\$ (292,176) Line [7], pg 4
41					
42					
43					
44					
45					
46					
47		Workpapers & Supporting Documents:			Recap Schedules:
48		\UPIS Chaparral City Water .xlsx			A-4
49		\UPIS Corporate Arizona.xlsx			B-2
50		\2016 Chaparral City Water .xlsm			E-1

Line
No.

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		[A]	[B]	[C] = [A] - [B]
Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference
ADJ SMC-RB1	District Direct	\$ 78,377,351	\$ 78,669,527	\$ (292,176)
ADJ SMC-RB2	7A Corporate	449,456	449,456	-
		-	-	-
	Total Expected Variance	\$ 78,826,807	\$ 79,118,983	\$ (292,176)
	Sche1	\$ 78,826,807	\$ 79,118,983	\$ (292,176)

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	-
<u>7.2408%</u>	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 Chaparral City Water .xlsx
 \2016 Chaparral City Water .xlsm

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

Line
 No.

		General Ledger	ADJ	FINAL	
1	Adj Number	Reconciliation to B-2 Final Balance			
2	ADJ SMC-RB1	Test Year Plant and Accumulated Depreciation Balances	\$ 78,669,527	\$ (292,176)	\$ 78,377,351
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Balances	449,456	-	449,456
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	274,987	274,987
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	4,586,781	4,586,781
6	ADJ SMC-RB5	Remove Wastewater Vector Trucks	-	(68,949)	(68,949)
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	Intentionally Left Blank	-	-	-
14	ADJ SMC-RB13	Intentionally Left Blank	-	-	-
15	ADJ SMC-RB14	Intentionally Left Blank	-	-	-
16	ADJ SMC-RB15	Intentionally Left Blank	-	-	-
17	ADJ SMC-RB16	Fountain Hills Sanitary District Well Settlement Regulatory Liability	-	-	-
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	-	(218,837)	(218,837)
22	ADJ SMC-RB21	Capital Lease Vehicles	-	323,690	323,690
23	ADJ SMC-RB22	Chaparral Central Arizona Project (CAP) M&I Capital Costs	-	-	-
24					
25					
26					
27					
28					
29					
30		Total	\$ 79,118,983	\$ 4,605,496	\$ 83,724,479
31		PER B-2	\$ 79,118,983	\$ 4,605,496	\$ 83,724,479
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 Chaparral City Water .xlsm

Line
 No.

		[A]	[B]	[C] = [A] - [B]
		ADJ SMC-RB3	ADJ SMC-RB3	
Alloc Factor	Test Year Plant -6U	Plant	Accum Dep	Total
100.00%	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
100.00%	TOTAL	\$ 39,101,111	\$ 1,654,425	\$ 37,446,686

Sum Line [32-42]

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

Line No.		[A] ADJ SMC-RB5	[B]	[C] = [A] - [B]	
2	Alloc Factor				
3	Removal of Wastewater Vector Trucks				
3	100.00%				
4	Corporate				
4	23.186%	Agua Fria Water	\$ (220,785)	\$ (20,297)	\$ 200,489
5	4.740%	Anthem Water	(45,137)	(4,149)	40,987
6	7.241%	Chaparral City Water	(68,949)	(6,338)	62,610
7	0.933%	Havasu Water	(8,885)	(817)	8,069
8	8.501%	Mohave Water	(80,950)	(7,442)	73,508
9	1.068%	North Mohave Water	(10,174)	(935)	9,239
10	2.602%	Paradise Valley Water	(24,773)	(2,277)	22,496
11	12.887%	Sun City Water	(122,714)	(11,281)	111,433
12	8.132%	Sun City West Water	(77,431)	(7,118)	70,313
13	0.322%	Tubac Water	(3,071)	(282)	2,789
14	0.794%	Willow Valley Water	(7,561)	(695)	6,866
15	4.290%	Agua Fria Wastewater	(40,848)	(3,755)	37,092
16	4.679%	Anthem Wastewater	(44,558)	(4,096)	40,462
17	0.841%	Mohave Wastewater	(8,004)	(736)	7,269
18	11.825%	Sun City Wastewater	(112,605)	(10,352)	102,253
19	7.944%	Sun City West Wastewater	(75,649)	(6,954)	68,695
20	0.014%	Luke 303 Wastewater	(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%	Agua Fria Water	\$ (213,541)	\$ (213,541)	-
30	100.000%	Anthem Water	(3,277)	(3,277)	-
31	100.000%	Chaparral City Water	(218,837)	(218,837)	-
32	100.000%	Havasu Water	(123,167)	(123,167)	-
33	100.000%	Mohave Water	(82,030)	(82,030)	-
34	100.000%	North Mohave Water	(65,613)	(65,613)	-
35	100.000%	Paradise Valley Water	(40,495)	(40,495)	-
36	100.000%	Sun City Water	(42,990)	(42,990)	-
37	100.000%	Sun City West Water	(116,191)	(116,191)	-
38	100.000%	Tubac Water	-	-	-
39	100.000%	Willow Valley Water	(2,363)	(2,363)	-
46	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 Chaparral City Water .xlsm

Line No.	Alloc Factor	Capital Lease Vehicles	ADJ SMC-RB21		Total
			Plant	Accum Dep	
1					
2					
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					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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 4-factor
 50 Schb2 \2016 Chaparral City Water .xlsm

Chaparral City Water

Test Year Ended December 31, 2016

Comparative Departmental Statements of Operating Income

Exhibit
Schedule E-6
Page 1
Witness: Murrey

Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
	Revenues				
1	Water Revenues	\$ 10,725,968	\$ 10,559,872	\$ 9,471,005	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	217,256	255,927	134,449	
4					
5	Total Revenues	<u>\$ 10,943,225</u>	<u>\$ 10,815,799</u>	<u>\$ 9,605,454</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 1,467,194	\$ 1,827,840	\$ 1,662,165	
8	Purchased Water	936,639	1,156,612	508,124	
9	Fuel & Power	746,770	709,605	686,038	
10	Chemicals	104,439	74,547	110,568	
11	Waste Disposal & Other Utilities	4,304	3,371	83,546	
12	Intercompany Support Services				
13	Corporate Allocation	449,689	755,508	762,629	
14	Outside Services	270,542	549,177	332,915	
15	Group Insurance & Other Employee Benefits	621,436	443,480	407,986	
16	Pensions	-	-	-	
17	Regulatory Expense	111,886	112,594	60,449	
18	Insurance Other Than Group	99,723	117,686	123,766	
19	Customer Accounting	462,899	483,926	318,938	
20	Rents	52,656	34,430	31,988	
21	General Office Expense	271,923	253,086	252,355	
22	Miscellaneous	67,401	46,447	60,322	
23	Maintenance Expense	814,039	424,614	462,463	
24	Depreciation & Amortization	1,643,891	1,555,301	2,077,594	
25	General Taxes-Property	257,270	247,907	242,047	
26	General Taxes-Other	164,971	166,273	173,794	
27	Income Taxes	2,735,463	2,206,607	787,355	
28					
29	Total Operating Expenses	<u>\$ 11,283,136</u>	<u>\$ 11,169,011</u>	<u>\$ 9,145,040</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (339,911)</u>	<u>\$ (353,212)</u>	<u>\$ 460,414</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (102,483)	\$ (53,303)	\$ (8,374)	
33	Interest Expense	1,185,906	1,199,322	1,217,303	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	(13,905)	(1,829)	
36	Total Other Income & Deductions	<u>\$ 1,083,423</u>	<u>\$ 1,132,114</u>	<u>\$ 1,207,100</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ (1,423,334)</u>	<u>\$ (1,485,326)</u>	<u>\$ (746,686)</u>	Line [30] - Line [36]
38					
39					
40					
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45	Supporting Schedules:				
46					
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49					
50	\2016 Chaparral City Water .xlsm				

Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
	Revenues				
1	Water Revenues	\$ 10,725,968	\$ 10,559,872	\$ 9,471,005	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	217,256	255,692	134,449	
4					
5	Total Revenues	<u>\$ 10,943,225</u>	<u>\$ 10,815,564</u>	<u>\$ 9,605,454</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 1,048,211	\$ 1,132,145	\$ 1,041,285	
8	Purchased Water	936,639	1,156,477	508,124	
9	Fuel & Power	742,589	704,615	679,043	
10	Chemicals	104,425	74,511	110,484	
11	Waste Disposal & Other Utilities	3,687	2,887	83,114	
12	Intercompany Support Services				
13	Corporate Allocation	-	364,822	348,804	
14	Outside Services	160,413	472,910	245,187	
15	Group Insurance & Other Employee Benefits	439,324	378,732	362,288	
16	Pensions	-	-	-	
17	Regulatory Expense	107,309	107,782	55,665	
18	Insurance Other Than Group	86,231	96,271	110,562	
19	Customer Accounting	417,028	457,532	297,069	
20	Rents	2	2,442	634	
21	General Office Expense	135,972	151,845	145,231	
22	Miscellaneous	52,786	33,501	51,703	
23	Maintenance Expense	726,533	345,182	377,189	
24	Depreciation & Amortization	1,488,412	1,501,817	1,904,333	
25	General Taxes-Property	255,341	247,778	242,047	
26	General Taxes-Other	73,991	78,867	88,231	
27	Income Taxes	1,452,029	1,297,861	688,907	
28					
29	Total Operating Expenses	<u>\$ 8,230,923</u>	<u>\$ 8,607,976</u>	<u>\$ 7,339,901</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 2,712,302</u>	<u>\$ 2,207,587</u>	<u>\$ 2,265,553</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (79,615)	\$ (53,842)	\$ (8,374)	
33	Interest Expense	195,565	215,194	231,611	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	(13,905)	(1,596)	
36	Total Other Income & Deductions	<u>\$ 115,950</u>	<u>\$ 147,446</u>	<u>\$ 221,641</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ 2,596,352</u>	<u>\$ 2,060,141</u>	<u>\$ 2,043,912</u>	Line [30] - Line [36]
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45	Supporting Schedules:				
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Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues					
1	Water Revenues	\$ -	\$ -	\$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	235	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 418,983	\$ 695,695	\$ 620,880	
8	Purchased Water	-	135	-	
9	Fuel & Power	4,181	4,990	6,995	
10	Chemicals	14	36	83	
11	Waste Disposal & Other Utilities	618	483	432	
12	Intercompany Support Services				
13	Corporate Allocation	449,689	390,686	413,824	
14	Outside Services	110,129	76,267	87,728	
15	Group Insurance & Other Employee Benefits	182,112	64,748	45,698	
16	Pensions	-	-	-	
17	Regulatory Expense	4,577	4,812	4,785	
18	Insurance Other Than Group	13,492	21,415	13,204	
19	Customer Accounting	45,871	26,394	21,869	
20	Rents	52,654	31,989	31,354	
21	General Office Expense	135,951	101,241	107,124	
22	Miscellaneous	14,615	12,947	8,619	
23	Maintenance Expense	87,507	79,433	85,274	
24	Depreciation & Amortization	155,479	53,484	173,261	
25	General Taxes-Property	1,929	129	-	
26	General Taxes-Other	90,980	87,406	85,563	
27	Income Taxes	1,283,434	908,747	98,447	
28					
29	Total Operating Expenses	<u>\$ 3,052,213</u>	<u>\$ 2,561,035</u>	<u>\$ 1,805,139</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (3,052,213)</u>	<u>\$ (2,560,800)</u>	<u>\$ (1,805,139)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (22,868)	\$ 539	\$ -	
33	Interest Expense	990,341	984,128	985,692	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(233)	
36	Total Other Income & Deductions	<u>\$ 967,473</u>	<u>\$ 984,667</u>	<u>\$ 985,459</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (4,019,686)</u></u>	<u><u>\$ (3,545,467)</u></u>	<u><u>\$ (2,790,598)</u></u>	Line [30] - Line [36]

45 Supporting Schedules:

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\2016 Chaparral City Water .xlsm

Line No.	Business Unit	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	WATER STATISTICS:				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	1,318,151	1,279,501	1,326,447	
5	Commercial	151,943	135,045	128,488	
6	Fire	20,816	24,355	-	
7	Miscellaneous	231,151	243,844	203,111	
8	OPA	-	-	-	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	1,722,061	1,682,745	1,658,046	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	13,669	13,656	13,640	Sum Lines [17-22]
17	Residential	12,733	12,736	12,747	
18	Commercial	447	427	399	
19	Fire	15	24	21	
20	Miscellaneous	474	470	473	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	103.52	100.46	104.06	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 681	\$ 508	\$ 338	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 58.65	\$ 55.72	\$ 53.82	Fuel and Power Exp/Line [17]
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43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47	Customer Count tab				
48	Sales tab				
49					
50	\2016 Chaparral City 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	<u>Description</u>				
2					
3	Taxes Other Than Income	\$ 164,971	\$ 166,273	\$ 173,794	
4	Property Taxes	257,270	247,907	242,047	
5	Income Tax	2,735,463	2,206,607	787,355	
6					
7	Total Taxes to Operations	<u>\$ 3,157,704</u>	<u>\$ 2,620,788</u>	<u>\$ 1,203,195</u>	Sum Lines [3-6]
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43	Supporting Schedules:		Recap Schedules:		
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
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50	\\2016 Chaparral City Water .xlsm				

Line

No.

- 1 Chaparral City 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 Chaparral City Water .xlsm