

Havasu Water

Test Year Ended December 31, 2016
 Comparative Balance Sheets
 Total EPCOR Water Arizona, Inc.

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

Line No.	Test Year Ended 12/31/2016	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			
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Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 11,338,984	\$ 11,001,618	\$ 10,834,973	
3	661,555	181,647	216,453	
4	180,098	189,430	198,762	
5	(3,287,624)	(3,088,935)	(2,952,932)	
6	<u>\$ 8,893,013</u>	<u>\$ 8,283,760</u>	<u>\$ 8,297,256</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (8,910)	\$ (3,278)	\$ (172)	
10	103,334	109,223	115,193	
11	(1,115)	(1,216)	(1,499)	
12	2,064	29,445	67,509	
13	608	608	(255)	
14	-	1,491	(0)	
15	1,950,168	2,202,604	2,422,138	
16	<u>\$ 2,046,148</u>	<u>\$ 2,338,875</u>	<u>\$ 2,602,914</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	93,528	97,555	109,789	
21	(33,260)	(33,260)	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 60,268</u>	<u>\$ 64,294</u>	<u>\$ 109,789</u>	Sum Line [19-23]
25				
26	<u>\$ 10,999,429</u>	<u>\$ 10,686,930</u>	<u>\$ 11,009,959</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 3,364,898	\$ 2,977,230	\$ 2,544,046	
31				
32	\$ 2,327,601	\$ 2,327,948	\$ 2,242,001	
33				
34	CURRENT LIABILITIES			
35	\$ 288,977	\$ 43,891	\$ 117,455	
36	-	-	-	
37	934,747	1,353,449	2,328,576	
38	(18,831)	-	-	
39	800	3,200	-	
40	<u>\$ 1,205,694</u>	<u>\$ 1,400,541</u>	<u>\$ 2,446,031</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 692,931	\$ (207,615)	\$ 1,639,319	
44	326,436	201,275	110,321	
45	-	-	-	
46	41,106	33,556	24,774	
47	90,110	81,117	85,951	
48	24,369	25,169	5,490	
49	<u>\$ 1,174,953</u>	<u>\$ 133,502</u>	<u>\$ 1,865,856</u>	Sum Line [43-48]
50				
51	\$ 2,926,283	\$ 3,847,708	\$ 1,912,025	
52				
53	<u>\$ 10,999,429</u>	<u>\$ 10,686,930</u>	<u>\$ 11,009,959</u>	Line 30 + 32+ 40 + 49 + 51
54				
55	Supporting Schedules:	Recap Schedules:		
56	E-5	A-1, B-1		
57	TB16, TB15, TB14			
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Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 11,281,063	\$ 10,952,147	\$ 10,781,671	
3	659,254	182,331	186,479	
4	-	-	-	
5	(3,266,677)	(3,071,461)	(2,877,142)	
6	<u>\$ 8,673,639</u>	<u>\$ 8,063,017</u>	<u>\$ 8,091,008</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	48,230	63,678	69,900	
11	-	-	-	
12	0	29,005	66,300	
13	608	608	(255)	
14	-	-	-	
15	-	-	-	
16	<u>\$ 48,838</u>	<u>\$ 93,290</u>	<u>\$ 135,946</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	38,382	46,189	57,825	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 38,382</u>	<u>\$ 46,189</u>	<u>\$ 57,825</u>	Sum Line [19-23]
25				
26	<u>\$ 8,760,859</u>	<u>\$ 8,202,496</u>	<u>\$ 8,284,779</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 3,933,978	\$ 3,132,176	\$ 2,264,833	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 282,594	\$ 34,818	\$ 109,603	
36	-	-	-	
37	934,747	1,353,449	2,328,576	
38	(54,006)	-	-	
39	800	3,200	-	
40	<u>\$ 1,164,135</u>	<u>\$ 1,391,467</u>	<u>\$ 2,438,179</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 689,785	\$ (207,545)	\$ 1,639,325	
44	-	-	-	
45	-	-	-	
46	40,999	33,371	24,507	
47	-	-	-	
48	5,679	5,319	5,910	
49	<u>\$ 736,463</u>	<u>\$ (168,855)</u>	<u>\$ 1,669,741</u>	Sum Line [43-48]
50				
51	\$ 2,926,283	\$ 3,847,708	\$ 1,912,025	
52				
53	<u>\$ 8,760,859</u>	<u>\$ 8,202,496</u>	<u>\$ 8,284,779</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
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7A
 Allocating Factor:
 0.9331%

Line No.	7A Corporate Allocated to Havasu 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	Utility Plant	\$ 57,921	\$ 49,470	\$ 53,302	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215
3	Construction Work in Progress	2,301	(684)	29,974	246,630	(73,253)	3,212,197
4	Plant Acquisition Adjustment	180,098	189,430	198,762	19,300,673	20,300,784	21,300,894
5	Less: Accumulated Depreciation	(20,947)	(17,474)	(75,790)	(2,244,829)	(1,872,650)	(8,122,271)
6	Net Plant	\$ 219,374	\$ 220,743	\$ 206,247	\$ 23,509,767	\$ 23,656,500	\$ 22,103,034
							Sum Line [2-5]
7	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ (8,910)	\$ (3,278)	\$ (172)	\$ (954,819)	\$ (351,328)	\$ (18,462)
10	Customer Accounts Receivable	55,104	45,545	45,293	5,905,352	4,880,990	4,853,945
11	Allowance for Uncollectible Accounts	(1,115)	(1,216)	(1,499)	(119,537)	(130,365)	(160,692)
12	Prepaid Expenses	2,064	440	1,209	221,210	47,191	129,570
13	Plant Materials & Supplies	-	-	-	-	-	-
14	Trade and Other Receivables	-	1,491	(0)	-	159,751	(0)
15	Intercompany Receivables	1,950,168	2,202,604	2,422,138	208,995,004	236,047,979	259,575,012
16	Total Current Assets	\$ 1,997,311	\$ 2,245,585	\$ 2,466,969	\$ 214,047,211	\$ 240,654,218	\$ 264,379,373
							Sum Line [9-15]
17	NON-CURRENT ASSETS						
19	Deferred Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Regulatory Deferrals	55,146	51,366	51,964	5,909,897	5,504,766	5,568,857
21	Goodwill	(33,260)	(33,260)	-	(3,564,423)	(3,564,423)	-
22	Deferred Debits	-	-	-	-	-	-
23	Long-Term Investments	-	-	-	-	-	-
24	Total Non-Current Assets	\$ 21,886	\$ 18,106	\$ 51,964	\$ 2,345,475	\$ 1,940,344	\$ 5,568,857
							Sum Line [19-23]
26	TOTAL ASSETS	\$ 2,238,570	\$ 2,484,434	\$ 2,725,180	\$ 239,902,452	\$ 266,251,062	\$ 292,051,265
							Line 6 + Line 16 + Line 24
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29	Common Equity						
30	Common Equity	\$ (569,080)	\$ (154,946)	\$ 279,212	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560
32	Long-Term Debt	\$ 2,327,601	\$ 2,327,948	\$ 2,242,001	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144
34	CURRENT LIABILITIES						
35	Trade and Other Payables	\$ 6,383	\$ 9,074	\$ 7,852	\$ 684,096	\$ 972,420	\$ 841,456
36	Current Portion of LTD	-	-	-	-	-	-
37	Intercompany Payables	-	-	-	-	-	-
38	Accrued Liabilities	35,176	-	-	3,769,709	-	-
39	Customer Deposits	-	-	-	-	-	-
40	Total Current Liabilities	\$ 41,559	\$ 9,074	\$ 7,852	\$ 4,453,805	\$ 972,420	\$ 841,456
							Sum Line [35-39]
42	NON-CURRENT LIABILITIES						
43	Advances in Aid of Construction	\$ 3,147	\$ (71)	\$ (6)	\$ 337,204	\$ (7,565)	\$ (670)
44	Accumulated Deferred Income Taxes	326,436	201,275	110,321	34,983,418	21,570,166	11,822,813
45	Provision for ARO	-	-	-	-	-	-
46	Regulatory Liabilities	107	186	268	11,468	19,880	28,683
47	Accrued Pension Liability	90,110	81,117	85,951	9,656,878	8,693,147	9,211,194
48	Other Credits	18,690	19,851	(419)	2,002,989	2,127,340	(44,916)
49	Total Deferred Credits	\$ 438,490	\$ 302,358	\$ 196,114	\$ 46,991,957	\$ 32,402,968	\$ 21,017,105
							Sum Line [43-48]
51	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Total Liabilities & Common Equity	\$ 2,238,570	\$ 2,484,434	\$ 2,725,180	\$ 239,902,452	\$ 266,251,062	\$ 292,051,265
							Line 30 + 32 + 40 + 49 + 51
54							
55							
56							
57							
58	\2016 Havasu Water.xlsm						

Line No.	Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	\$ 1,783,024	\$ 1,808,113	\$ 1,829,842	
2				
3	\$ 879,460	\$ 849,289	\$ 876,420	
4	241,332	227,632	239,853	
5	110,027	94,990	59,543	
6	180,580	127,861	13,852	
7	<u>\$ 1,411,399</u>	<u>\$ 1,299,772</u>	<u>\$ 1,189,668</u>	Sum Line [3-6]
8	\$ 371,626	\$ 508,341	\$ 640,175	Line [1] - Line [7]
9				
10	\$ (2,600)	\$ (278)	\$ -	
11				
12	139,342	138,467	138,687	
13				
14	-	-	-	
15				
16	<u>\$ 234,885</u>	<u>\$ 370,151</u>	<u>\$ 501,487</u>	Line [8] - Sum Lines [10-14]
17				
18	\$ -	\$ -	\$ -	
19				
20	\$ 234,885	\$ 370,151	\$ 501,487	Line [16] -Line [18]
21				
22				
23	\$ 35.67 (b)	\$ 56.21 (b)	\$ 76.15 (b)	
24				
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41				
42				
43				
44				
45	Supporting Schedules:	Recap Schedules:		
46	(a) E-6			
47	(b) A-2			
48				
49				
50	\2016 Havasu Water.xlsm			

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	\$ 234,885	\$ 370,151	\$ 501,487	(c)
4	241,332	227,632	239,853	(c)
5	-	-	-	
6	125,161	90,954	15,195	(b)
7	-	-	-	
8	<u>\$ 601,378</u>	<u>\$ 688,738</u>	<u>\$ 756,535</u>	Sum Lines [3-7]
9	From Financing			
10	\$ 900,547	\$ (1,846,934)	\$ (79,679)	(b)
11	(921,426)	1,935,684	(9,410)	(b)
12	(347)	85,947	(320)	(b)
13	(Decrease) / Increase in Net Amounts			
14	(418,702)	(975,127)	(819,505)	(b)
15	<u>\$ (439,928)</u>	<u>\$ (800,431)</u>	<u>\$ (908,914)</u>	Sum Lines [10-14]
16				
17	<u>\$ 161,450</u>	<u>\$ (111,693)</u>	<u>\$ (152,379)</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 337,366	\$ 166,645	\$ 47,227	(a)
21	-	-	-	
22	79,715	174,879	200,645	(d)
23	800	(19,679)	(7,507)	
24	<u>\$ 417,881</u>	<u>\$ 321,845</u>	<u>\$ 240,365</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	1.3908%		
31				
32	Business Unit	7U		
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 Havasu 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 Havasu Water.xlsm						

7U Business Unit

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

Line			[A]	[B]	[C] = [A] + [B]
No.	NARUC Acct.	Description	Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	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 & Periph 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					
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34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Havasu Water	<u>\$ 10,952,148</u>	<u>\$ 328,915</u>	<u>\$ 11,281,063</u>
41		From Schedule E-1a	\$ 10,952,147		\$ 11,281,063
42		Variance	\$ 0		\$ 0
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS Havasu Water.xlsx		A-4	
50		\2016 Havasu Water.xlsm		B-2	
				E-1	

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

Line			[A]	[B]	[C] = [A] + [B]
No.	NARUC Acct.	Description	Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	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		GMC Factor % Allocated to Havasu Water			0.9331%
24					
25		Havasu Water Allocation of 7A			\$ 57,921
26		From Schedule E-1b			\$ 57,921
27		Variance			\$ -
28					Lines [21] * Line [23]
29					Sche1b
30					
31					
32					
33	<u>Summarization of Plant</u>				
34		Havasu Water Direct Plant			\$ 11,281,063
35		Corporate Plant Allocated			57,921
36					Line [40], pg 2
37		Total Havasu Water Plant			\$ 11,338,984
38		From Schedule E-1			11,338,984
39		Variance			\$ 0
40		Rollforward Adjustment (line [8] below)			0
41					Line [25], pg 3
42					Sum Lines [34-35]
43					Sche1
44					Line [37] - Line [38]
45					Line [7], pg 4
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS Havasu Water.xlsx			A-4	
49	\UPIS Corporate Arizona.xlsx			B-2	
50	\2016 Havasu Water.xlsm			E-1	

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		[A]	[B]	[C] = [A] - [B]
Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference
ADJ SMC-RB1	District Direct	\$ 11,281,063	\$ 11,281,063	\$ 0
ADJ SMC-RB2	7A Corporate	57,921	57,921	-
		-	-	-
	Total Expected Variance	\$ 11,338,984	\$ 11,338,984	\$ 0
	Sche1	\$ 11,338,984	\$ 11,338,984	\$ 0

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]

45 Workpapers & Supporting Documents:
 46 \UPIS Havasu Water.xlsx
 47
 48
 49 \2016 Havasu Water.xlsm
 50

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

Line
 No.

Adj Number	Reconciliation to B-2 Final Balance	General Ledger	ADJ	FINAL		
2	ADJ SMC-RB1	Test Year Plant and Accumulated Depreciation Balances	\$ 11,281,063	\$ -	\$ 11,281,063	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Balances	57,921	-	57,921	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	35,438	35,438	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	1,080,174	1,080,174	
6	ADJ SMC-RB5	Remove Wastewater Vector Trucks	-	(8,885)	(8,885)	
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 Study	-	-	-	
14	ADJ SMC-RB13	Intentionally Left Blank	-	-	-	
15	ADJ SMC-RB14	ACRM Regulatory Assets - Havasu	-	0	0	
16	ADJ SMC-RB15	Intentionally Left Blank	-	0	0	
17	ADJ SMC-RB16	Intentionally Left Blank	-	0	0	
18	ADJ SMC-RB17	Intentionally Left Blank	-	0	0	
19	ADJ SMC-RB18	Intentionally Left Blank	-	0	0	
20	ADJ SMC-RB19	Intentionally Left Blank	-	0	0	
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	(123,167)	(123,167)	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	91,833	91,833	
23	ADJ SMC-RB22	Intentionally Left Blank	-	0	0	
24						
25						
26						
27						
28						
29						
30		Total	\$ 11,338,984	\$ 1,075,393	\$ 12,414,377	Sum Line [2-29]
31		PER B-2	\$ 11,338,984	\$ 1,075,393	\$ 12,414,377	
32		Difference	\$ -	\$ -	\$ -	Line [31] - Line [30]

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Workpapers:
 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 Sche1 \2016 Havasu Water.xlsm

Line
 No.

		[A]		[B]		[C] = [A] - [B]
		ADJ SMC-RB3		ADJ SMC-RB3		
3	Alloc Factor	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]

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		[A]		[B]		[C] = [A] - [B]
		ADJ SMC-RB4				
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	3,808,373	
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]

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

47
 48 Sche1 \2016 Havasu Water.xlsm
 49
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Line No.		[A]	[B]	[C] = [A] - [B]	
		ADJ SMC-RB5			
	Alloc Factor	Removal of Wastewater Vactor Trucks	Plant	Accum Dep	Total
3	100.00%	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]

		ADJ SMC-RB20	ADJ SMC-RB20		
	Alloc Factor	Retirements	Plant	Accum Depr	ADJ
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 Havasu Water.xlsm

Line No.	Alloc Factor	Capital Lease Vehicles	ADJ SMC-RB21 Plant	ADJ SMC-RB21 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
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 Havasu Water.xlsm

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 1,767,745	\$ 1,791,835	\$ 1,811,705	
2	-	-	-	
3	15,280	16,278	18,137	
4				
5	<u>\$ 1,783,024</u>	<u>\$ 1,808,113</u>	<u>\$ 1,829,842</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 259,534	\$ 291,652	\$ 301,764	
8	179	2,270	-	
9	149,688	111,559	129,362	
10	30,037	52,153	13,905	
11	87	716	433	
12				
13	63,272	54,970	58,225	
14	33,219	27,671	29,151	
15	112,499	86,840	90,823	
16	-	-	-	
17	8,451	12,313	16,139	
18	19,586	35,645	18,496	
19	57,520	59,242	53,350	
20	7,409	4,641	4,490	
21	62,181	32,375	30,413	
22	5,556	15,542	13,645	
23	70,243	61,699	116,223	
24	241,332	227,632	239,853	
25	75,367	65,480	30,802	
26	34,660	29,510	28,741	
27	180,580	127,861	13,852	
28				
29	<u>\$ 1,411,399</u>	<u>\$ 1,299,772</u>	<u>\$ 1,189,668</u>	Sum Lines [7-27]
30	<u>\$ 371,626</u>	<u>\$ 508,341</u>	<u>\$ 640,175</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (2,600)	\$ (278)	\$ -	
33	139,342	138,467	138,687	
34	-	-	-	
35	-	-	(33)	
36	<u>\$ 136,741</u>	<u>\$ 138,189</u>	<u>\$ 138,655</u>	Sum Lines [32-35]
37	<u>\$ 234,885</u>	<u>\$ 370,151</u>	<u>\$ 501,520</u>	Line [30] - Line [36]
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45	Supporting Schedules:			
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49				
50	\\2016 Havasu 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	\$ 1,767,745	\$ 1,791,835	\$ 1,811,705	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	15,280	16,245	18,137	
4					
5	Total Revenues	<u>\$ 1,783,024</u>	<u>\$ 1,808,080</u>	<u>\$ 1,829,842</u>	Sum Lines [1-3]
Operating Expenses					
7	Labor	\$ 202,297	\$ 195,327	\$ 217,256	
8	Purchased Water	179	2,251	-	
9	Fuel & Power	149,100	110,857	128,378	
10	Chemicals	30,036	52,148	13,894	
11	Waste Disposal & Other Utilities	-	648	372	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	17,724	16,940	16,808	
15	Group Insurance & Other Employee Benefits	86,876	77,729	84,394	
16	Pensions	-	-	-	
17	Regulatory Expense	7,807	11,636	15,466	
18	Insurance Other Than Group	17,688	32,632	16,638	
19	Customer Accounting	51,066	55,529	50,273	
20	Rents	0	140	78	
21	General Office Expense	43,053	18,130	15,341	
22	Miscellaneous	3,500	13,721	12,432	
23	Maintenance Expense	57,931	50,523	104,225	
24	Depreciation & Amortization	219,456	220,107	215,475	
25	General Taxes-Property	75,095	65,462	30,802	
26	General Taxes-Other	21,859	17,211	16,702	
27	Income Taxes	-	-	-	
28					
29	Total Operating Expenses	<u>\$ 983,664</u>	<u>\$ 940,993</u>	<u>\$ 938,534</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 799,360</u>	<u>\$ 867,087</u>	<u>\$ 891,309</u>	Line [5] - Line [29]
Other Income & Deductions					
32	Other Income & Deductions	\$ (2,442)	\$ (354)	\$ -	
33	Interest Expense	-	-	-	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	Total Other Income & Deductions	<u>\$ (2,442)</u>	<u>\$ (354)</u>	<u>\$ -</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ 801,803</u></u>	<u><u>\$ 867,441</u></u>	<u><u>\$ 891,309</u></u>	Line [30] - Line [36]

45 Supporting Schedules:

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Havasu Water

Test Year Ended December 31, 2016

Comparative Departmental Statements of Operating Income Allocations

Allocating Factor 1.3908%

BU to be Allocated 7A

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	-	33	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 33</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 57,237	\$ 96,325	\$ 84,508	
8	Purchased Water	-	19	-	
9	Fuel & Power	588	702	984	
10	Chemicals	2	5	12	
11	Waste Disposal & Other Utilities	87	68	61	
12	Intercompany Support Services				
13	Corporate Allocation	63,272	54,970	58,225	
14	Outside Services	15,495	10,731	12,343	
15	Group Insurance & Other Employee Benefits	25,623	9,110	6,430	
16	Pensions	-	-	-	
17	Regulatory Expense	644	677	673	
18	Insurance Other Than Group	1,898	3,013	1,858	
19	Customer Accounting	6,454	3,714	3,077	
20	Rents	7,408	4,501	4,412	
21	General Office Expense	19,128	14,245	15,072	
22	Miscellaneous	2,056	1,822	1,213	
23	Maintenance Expense	12,312	11,176	11,998	
24	Depreciation & Amortization	21,876	7,525	24,378	
25	General Taxes-Property	271	18	-	
26	General Taxes-Other	12,801	12,298	12,039	
27	Income Taxes	180,580	127,861	13,852	
28					
29	Total Operating Expenses	<u>\$ 427,734</u>	<u>\$ 358,780</u>	<u>\$ 251,134</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (427,734)</u>	<u>\$ (358,746)</u>	<u>\$ (251,134)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (158)	\$ 76	\$ -	
33	Interest Expense	139,342	138,467	138,687	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(33)	
36	Total Other Income & Deductions	<u>\$ 139,184</u>	<u>\$ 138,543</u>	<u>\$ 138,655</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (566,918)</u></u>	<u><u>\$ (497,290)</u></u>	<u><u>\$ (389,789)</u></u>	Line [30] - Line [36]

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Supporting Schedules:

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Havasu Water
 Test Year Ended December 31, 2016
 Operating Statistics

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	160,461	162,999	164,817	
5	Commercial	21,112	22,106	20,865	
6	Fire	-	-	-	
7	Miscellaneous	-	-	-	
8	OPA	-	-	-	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	181,573	185,105	185,682	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	1,740	1,715	1,686	Sum Lines [17-22]
17	Residential	1,685	1,660	1,633	
18	Commercial	55	55	54	
19	Fire	-	-	-	
20	Miscellaneous	-	-	-	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	95.23	98.20	100.95	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 938	\$ 965	\$ 982	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 88.84	\$ 67.21	\$ 79.23	Fuel and Power Exp/Line [17]
33					
34					
35					
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42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47	Customer Count tab				
48	Sales tab				
49					
50	\2016 Havasu 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	\$ 34,660	\$ 29,510	\$ 28,741	
4	Property Taxes	75,367	65,480	30,802	
5	Income Tax	180,580	127,861	13,852	
6					
7	Total Taxes to Operations	<u>\$ 290,607</u>	<u>\$ 222,851</u>	<u>\$ 73,395</u>	Sum Lines [3-6]
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43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47					
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49					
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Line

No.

- 1 Havasu 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:
- 47
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- 50 \2016 Havasu Water.xlsm