

Mohave 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			
58	\2016 Mohave Water.xlsx			

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 53,322,197	\$ 51,453,483	\$ 47,232,957	
3	1,309,163	354,673	1,316,574	
4	1,640,778	1,725,799	1,810,820	
5	(18,444,559)	(17,320,984)	(17,721,843)	
6	<u>\$ 37,827,579</u>	<u>\$ 36,212,972</u>	<u>\$ 32,638,508</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (80,271)	\$ (28,967)	\$ (370)	
10	870,977	786,075	713,718	
11	(10,162)	(11,083)	(13,661)	
12	21,242	13,634	13,555	
13	322,998	315,859	92,688	
14	-	13,581	(0)	
15	17,766,967	20,066,780	22,066,847	
16	<u>\$ 18,891,752</u>	<u>\$ 21,155,879</u>	<u>\$ 22,872,778</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	803,243	807,100	490,177	
21	(303,017)	(303,017)	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 500,226</u>	<u>\$ 504,083</u>	<u>\$ 490,177</u>	Sum Line [19-23]
25				
26	<u>\$ 57,219,557</u>	<u>\$ 57,872,934</u>	<u>\$ 56,001,463</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 4,781,317	\$ 5,743,736	\$ 7,837,352	
31				
32	\$ 21,205,570	\$ 21,208,727	\$ 20,425,712	
33				
34	CURRENT LIABILITIES			
35	\$ 611,812	\$ 645,765	\$ 268,692	
36	-	-	-	
37	17,089,648	18,132,965	17,895,033	
38	229,375	-	-	
39	4,600	3,200	1,600	
40	<u>\$ 17,935,436</u>	<u>\$ 18,781,930</u>	<u>\$ 18,165,324</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 5,320,735	\$ 7,060,751	\$ 6,298,490	
44	2,973,991	1,833,711	1,005,074	
45	-	-	-	
46	963,149	1,039,913	287,537	
47	820,945	739,017	783,057	
48	219,275	237,583	63,007	
49	<u>\$ 10,298,095</u>	<u>\$ 10,910,975</u>	<u>\$ 8,437,165</u>	Sum Line [43-48]
50				
51	\$ 2,999,139	\$ 1,227,566	\$ 1,135,909	
52				
53	<u>\$ 57,219,557</u>	<u>\$ 57,872,934</u>	<u>\$ 56,001,463</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 Mohave Water.xlsx			

Mohave 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	\$ 52,794,506	\$ 51,002,785	\$ 46,747,354	
3	1,288,196	360,901	1,043,500	
4	-	-	-	
5	(18,253,723)	(17,161,787)	(17,031,357)	
6	<u>\$ 35,828,980</u>	<u>\$ 34,201,898</u>	<u>\$ 30,759,497</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ 900	\$ 900	\$ 1,200	
10	368,955	371,135	301,077	
11	-	-	-	
12	2,437	9,622	2,540	
13	322,998	315,859	92,688	
14	-	-	-	
15	-	-	-	
16	<u>\$ 695,289</u>	<u>\$ 697,516</u>	<u>\$ 397,505</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	300,834	339,132	16,760	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 300,834</u>	<u>\$ 339,132</u>	<u>\$ 16,760</u>	Sum Line [19-23]
25				
26	<u>\$ 36,825,103</u>	<u>\$ 35,238,546</u>	<u>\$ 31,173,763</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 9,965,912	\$ 7,155,366	\$ 5,293,592	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 553,656	\$ 563,098	\$ 197,158	
36	-	-	-	
37	17,089,648	18,132,965	17,895,033	
38	(91,093)	-	-	
39	4,600	3,200	1,600	
40	<u>\$ 17,556,811</u>	<u>\$ 18,699,263</u>	<u>\$ 18,093,791</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 5,292,069	\$ 7,061,394	\$ 6,298,547	
44	-	-	-	
45	-	-	-	
46	962,174	1,038,223	285,098	
47	-	-	-	
48	48,998	56,735	66,825	
49	<u>\$ 6,303,241</u>	<u>\$ 8,156,352</u>	<u>\$ 6,650,470</u>	Sum Line [43-48]
50				
51	\$ 2,999,139	\$ 1,227,566	\$ 1,135,909	
52				
53	<u>\$ 36,825,103</u>	<u>\$ 35,238,546</u>	<u>\$ 31,173,763</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Mohave Water.xlsm			

Mohave Water
 Test Year Ended December 31, 2016
 Comparative Balance Sheets

BU to be Allocated

7A

Allocating Factor:

8.5011%

Line No.	7A Corporate Allocated to Mohave 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	\$ 527,691	\$ 450,698	\$ 485,604	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215
3	Construction Work in Progress	20,966	(6,227)	273,073	246,630	(73,253)	3,212,197
4	Plant Acquisition Adjustment	1,640,778	1,725,799	1,810,820	19,300,673	20,300,784	21,300,894
5	Less: Accumulated Depreciation	(190,836)	(159,197)	(690,486)	(2,244,829)	(1,872,650)	(8,122,271)
6	Net Plant	<u>\$ 1,998,599</u>	<u>\$ 2,011,073</u>	<u>\$ 1,879,011</u>	<u>\$ 23,509,767</u>	<u>\$ 23,656,500</u>	<u>\$ 22,103,034</u> Sum Line [2-5]
7	CURRENT ASSETS						
9	Cash and Cash Equivalents	\$ (81,171)	\$ (29,867)	\$ (1,570)	\$ (954,819)	\$ (351,328)	\$ (18,462)
10	Customer Accounts Receivable	502,023	414,940	412,641	5,905,352	4,880,990	4,853,945
11	Allowance for Uncollectible Accounts	(10,162)	(11,083)	(13,661)	(119,537)	(130,365)	(160,692)
12	Prepaid Expenses	18,805	4,012	11,015	221,210	47,191	129,570
13	Plant Materials & Supplies	-	-	-	-	-	-
14	Trade and Other Receivables	-	13,581	(0)	-	159,751	(0)
15	Intercompany Receivables	17,766,967	20,066,780	22,066,847	208,995,004	236,047,979	259,575,012
16	Total Current Assets	<u>\$ 18,196,463</u>	<u>\$ 20,458,363</u>	<u>\$ 22,475,273</u>	<u>\$ 214,047,211</u>	<u>\$ 240,654,218</u>	<u>\$ 264,379,373</u> Sum Line [9-15]
17	NON-CURRENT ASSETS						
19	Deferred Finance Charges	-	-	-	-	-	-
20	Regulatory Deferrals	502,409	467,968	473,417	5,909,897	5,504,766	5,568,857
21	Goodwill	(303,017)	(303,017)	-	(3,564,423)	(3,564,423)	-
22	Deferred Debits	-	-	-	-	-	-
23	Long-Term Investments	-	-	-	-	-	-
24	Total Non-Current Assets	<u>\$ 199,392</u>	<u>\$ 164,951</u>	<u>\$ 473,417</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u> Sum Line [19-23]
25	TOTAL ASSETS						
26		<u>\$ 20,394,454</u>	<u>\$ 22,634,388</u>	<u>\$ 24,827,700</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u> Line 6 + Line 16+ Line 24
27	LIABILITIES AND STOCKHOLDERS' EQUITY						
29	Common Equity						
30		\$ (5,184,595)	\$ (1,411,629)	\$ 2,543,760	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560
31	Long-Term Debt						
32		\$ 21,205,570	\$ 21,208,727	\$ 20,425,712	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144
33	CURRENT LIABILITIES						
35	Trade and Other Payables	\$ 58,156	\$ 82,667	\$ 71,533	\$ 684,096	\$ 972,420	\$ 841,456
36	Current Portion of LTD	-	-	-	-	-	-
37	Intercompany Payables	-	-	-	-	-	-
38	Accrued Liabilities	320,468	-	-	3,769,709	-	-
39	Customer Deposits	-	-	-	-	-	-
40	Total Current Liabilities	<u>\$ 378,624</u>	<u>\$ 82,667</u>	<u>\$ 71,533</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u> Sum Line [35-39]
41	NON-CURRENT LIABILITIES						
43	Advances in Aid of Construction	28,666	(643)	(57)	337,204	(7,565)	(670)
44	Accumulated Deferred Income Taxes	2,973,991	1,833,711	1,005,074	34,983,418	21,570,166	11,822,813
45	Provision for ARO	-	-	-	-	-	-
46	Regulatory Liabilities	975	1,690	2,438	11,468	19,880	28,683
47	Accrued Pension Liability	820,945	739,017	783,057	9,656,878	8,693,147	9,211,194
48	Other Credits	170,277	180,848	(3,818)	2,002,989	2,127,340	(44,916)
49	Total Deferred Credits	<u>\$ 3,994,854</u>	<u>\$ 2,754,623</u>	<u>\$ 1,786,694</u>	<u>\$ 46,991,957</u>	<u>\$ 32,402,968</u>	<u>\$ 21,017,105</u> Sum Line [43-48]
50	Contributions in Aid of Construction						
51		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total Liabilities & Common Equity						
53		<u>\$ 20,394,454</u>	<u>\$ 22,634,388</u>	<u>\$ 24,827,700</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u> Line 30 + 32+ 40 + 49 + 51

Mohave 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	\$ 7,781,485	\$ 6,687,032	\$ 6,230,432	
2					
3	Operation & Maintenance Expense	\$ 4,289,042	\$ 4,354,809	\$ 4,390,126	
4	Depreciation & Amortization	1,525,903	1,317,859	1,288,553	
5	Other Taxes	487,606	384,379	388,032	
6	Income Taxes	947,664	671,002	72,692	
7	Total Operating Expense	\$ 7,250,215	\$ 6,728,049	\$ 6,139,403	Sum Line [3-6]
8	Operating Income	\$ 531,271	\$ (41,017)	\$ 91,029	Line [1] - Line [7]
9					
10	Other Income - Net	\$ (26,554)	\$ (11,545)	\$ (109,044)	
11					
12	Long-Term Interest	731,250	726,662	727,817	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	\$ (173,425)	\$ (756,135)	\$ (527,743)	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ (173,425)	\$ (756,135)	\$ (527,743)	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ (5.17) (b)	\$ (22.53) (b)	\$ (15.72) (b)	
24					
25					
26					
27					
28					
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33					
34					
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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 Mohave Water.xlsm				

Mohave 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 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	Source of Funds			
2	From Operations			
3	\$ (173,425)	\$ (756,135)	\$ (527,743)	(c)
4	1,525,903	1,317,859	1,288,553	(c)
5	-	-	-	
6	1,140,280	828,637	138,435	(b)
7	-	-	-	
8	<u>\$ 2,492,758</u>	<u>\$ 1,390,361</u>	<u>\$ 899,245</u>	Sum Lines [3-7]
9	From Financing			
10	\$ (1,740,016)	\$ 762,261	\$ (317,719)	(b)
11	1,771,573	91,657	254,508	(b)
12	(3,157)	783,015	(2,918)	(b)
13				
14	<u>(1,043,317)</u>	<u>237,932</u>	<u>985,461</u>	(b)
15	<u>\$ (1,014,917)</u>	<u>\$ 1,874,865</u>	<u>\$ 919,332</u>	Sum Lines [10-14]
16				
17	<u>\$ 1,477,841</u>	<u>\$ 3,265,225</u>	<u>\$ 1,818,576</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 1,868,714	\$ 4,220,526	\$ 6,130,764	(a)
21	-	-	-	
22	418,334	917,746	1,052,965	(d)
23	<u>18,308</u>	<u>(174,576)</u>	<u>(81,102)</u>	
24	<u>\$ 2,305,356</u>	<u>\$ 4,963,696</u>	<u>\$ 7,102,627</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	7.2987%		
31				
32	Business Unit	7M		
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 Mohave Water.xlsm			

Line No.		Shares <u>Outstanding</u> [A]	Common <u>Stock</u> [B]	Additional <u>Paid-In-Capital</u> [C]	Retained <u>Earnings (a)</u> [D]	<u>Total</u> [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 Mohave Water.xlsm						

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

(continued)

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

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

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>Mohave Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	8,743,857	701,289	9,445,146
4	334100	Meters	2,914,864	176,053	3,090,917
5	334200	Meter Installations	276,524	-	276,524
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	235,116	-	235,116
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	93,255	-	93,255
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	264,604	-	264,604
13	340100	Office Furniture & Equipment	103,923	849	104,772
14	340200	Computer & Periphel Equipment	113,105	-	113,105
15	340300	Computer Software	3,521	-	3,521
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	379,005	(29,834)	349,171
18	341200	Transportation Equip Heavy Duty Trucks	72,088	119,574	191,662
19	341400	Transportation Equipment Other	22,292	88,997	111,288
20	342000	Stores Equipment	1,420	-	1,420
21	343000	Tools,Shop,Garage Equipment	231,860	4,756	236,616
22	344000	Laboratory Equipment	7,623	907	8,530
23	345000	Power Operated Equipment	173,870	1,639	175,509
24	346100	Communication Equipment Non-Telephone	181,892	-	181,892
25	346190	Remote Control & Instrument	894,354	-	894,354
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	5,111	76,878	81,988
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Mohave Water	<u>\$ 50,778,386</u>	<u>\$ 1,791,721</u>	<u>\$ 52,570,107</u>
41		From Schedule E-1a	\$ 51,002,785		\$ 52,794,506
42		Variance	\$ (224,400)		\$ (224,400)
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS Mohave Water.xlsx		A-4	
50		\2016 Mohave 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 & Periphal 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 Mohave Water			8.5011%	
24						
25		Mohave Water Allocation of 7A			\$ 527,691	Lines [21] * Line [23]
26		From Schedule E-1b			\$ 527,691	Sche1b
27		Variance			\$ -	Lines [25] - Line [26]
28						
29						
30						
31						
32						
33	<u>Summarization of Plant</u>					
34		Mohave Water Direct Plant			\$ 52,570,107	Line [40], pg 2
35		Corporate Plant Allocated			527,691	Line [25], pg 3
36						
37		Total Mohave Water Plant			\$ 53,097,797	Sum Lines [34-35]
38		From Schedule E-1			53,322,197	Sche1
39		Variance			\$ (224,400)	Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			\$ (224,400)	Line [7], pg 4
41						
42						
43						
44						
45						
46						
47	Workpapers & Supporting Documents:			Recap Schedules:		
48	\UPIS Mohave Water.xlsx			A-4		
49	\UPIS Corporate Arizona.xlsx			B-2		
50	\2016 Mohave 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	\$ 52,570,107	\$ 52,794,506	\$ (224,400)
ADJ SMC-RB2	7A Corporate	527,691	527,691	-
		-	-	-
	Total Expected Variance	\$ 53,097,797	\$ 53,322,197	\$ (224,400)
	Sche1	\$ 53,097,797	\$ 53,322,197	\$ (224,400)

Sum Lines [4-5]

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GMC Alloc Facto 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 Mohave Water.xlsx
 47
 48
 49 \2016 Mohave 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	\$ 52,794,506	\$ (224,400)	\$ 52,570,106	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Balances	527,691	-	527,691	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	322,853	322,853	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	4,156,802	4,156,802	
6	ADJ SMC-RB5	Remove Wastewater Vactor Trucks	-	(80,950)	(80,950)	
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	Decision No. 75268 Adjustments	-	-	-	
13	ADJ SMC-RB12	Corporate Regulatory Asset Y2K & Depreciation Study	-	-	-	
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	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	-	(82,030)	(82,030)	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	262,728	262,728	
23	ADJ SMC-RB22	Intentionally Left Blank	-	-	-	
24						
25						
26						
27						
28						
29			-	-	-	
30		Total	\$ 53,322,197	\$ 4,355,002	\$ 57,677,199	Sum Line [2-29]
31		PER B-2	\$ 53,322,197	\$ 4,355,002	\$ 57,677,199	
32		Difference	\$ -	\$ -	\$ -	Line [31] - Line [30]
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47		Workpapers:				
48		\Summary of Plant Balances and Accum Depr by NARUC.xlsx				
49						
50		Sche1 \2016 Mohave Water.xlsm				

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

Alloc Factor	Test Year Plant -6U	Plant	Accum Dep	Total
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
	TOTAL	\$ 39,101,111	\$ 1,654,425	\$ 37,446,686

Sum Line [32-42]

Workpapers:

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

Sche1

\2016 Mohave Water.xlsm

Line No.		[A]	[B]	[C] = [A] - [B]
1		ADJ SMC-RB5		
2	Alloc Factor	Removal of Wastewater Vector Trucks	Plant	Accum Dep
3	100.00%	Corporate		Total
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	Retirements	Plant	Accum Depr
28	100.00%			ADJ
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 Mohave Water.xlsm

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

Sum Line [3-22]

48 Workpapers:

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

4-factor
 \2016 Mohave Water.xlsm

Mohave 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	\$ 7,492,799	\$ 6,438,171	\$ 5,997,418	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	288,686	248,861	233,014	
4					
5	Total Revenues	<u>\$ 7,781,485</u>	<u>\$ 6,687,032</u>	<u>\$ 6,230,432</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 1,237,121	\$ 1,420,868	\$ 1,418,387	
8	Purchased Water	23,473	14,915	(5,228)	
9	Fuel & Power	467,863	522,225	594,138	
10	Chemicals	8,619	15,457	10,298	
11	Waste Disposal & Other Utilities	7,085	3,729	10,314	
12	Intercompany Support Services				
13	Corporate Allocation	332,042	288,475	305,560	
14	Outside Services	173,125	194,320	158,067	
15	Group Insurance & Other Employee Benefits	502,706	350,767	342,687	
16	Pensions	-	-	-	
17	Regulatory Expense	33,099	193,134	37,054	
18	Insurance Other Than Group	89,775	114,605	101,943	
19	Customer Accounting	504,203	540,808	485,928	
20	Rents	39,414	26,060	26,147	
21	General Office Expense	270,551	222,395	239,646	
22	Miscellaneous	60,764	63,498	51,693	
23	Maintenance Expense	539,199	383,553	613,492	
24	Depreciation & Amortization	1,525,903	1,317,859	1,288,553	
25	General Taxes-Property	311,660	215,142	216,507	
26	General Taxes-Other	175,946	169,237	171,525	
27	Income Taxes	947,664	671,002	72,692	
28					
29	Total Operating Expenses	<u>\$ 7,250,215</u>	<u>\$ 6,728,049</u>	<u>\$ 6,139,403</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 531,271</u>	<u>\$ (41,017)</u>	<u>\$ 91,029</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (26,554)	\$ (11,545)	\$ (109,044)	
33	Interest Expense	731,250	726,662	727,817	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	150	-	(499)	
36	Total Other Income & Deductions	<u>\$ 704,696</u>	<u>\$ 715,117</u>	<u>\$ 618,274</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ (173,425)</u>	<u>\$ (756,135)</u>	<u>\$ (527,244)</u>	Line [30] - Line [36]

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45 Supporting Schedules:

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50 \2016 Mohave 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	\$ 7,492,799	\$ 6,438,171	\$ 5,997,418	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	288,686	248,687	233,014	
4					
5	Total Revenues	<u>\$ 7,781,485</u>	<u>\$ 6,686,858</u>	<u>\$ 6,230,432</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 927,751	\$ 907,180	\$ 959,941	
8	Purchased Water	23,473	14,816	(5,228)	
9	Fuel & Power	464,777	518,541	588,974	
10	Chemicals	8,609	15,430	10,237	
11	Waste Disposal & Other Utilities	6,629	3,372	9,995	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	91,808	138,006	93,290	
15	Group Insurance & Other Employee Benefits	368,238	302,958	308,944	
16	Pensions	-	-	-	
17	Regulatory Expense	29,719	189,581	33,521	
18	Insurance Other Than Group	79,813	98,792	92,194	
19	Customer Accounting	470,333	521,319	469,780	
20	Rents	536	2,440	2,996	
21	General Office Expense	170,168	147,640	160,548	
22	Miscellaneous	49,973	53,938	45,329	
23	Maintenance Expense	474,586	324,901	550,527	
24	Depreciation & Amortization	1,411,100	1,278,367	1,160,621	
25	General Taxes-Property	310,235	215,046	216,507	
26	General Taxes-Other	108,768	104,698	108,347	
27	Income Taxes	-	-	-	
28					
29	Total Operating Expenses	<u>\$ 4,996,515</u>	<u>\$ 4,837,027</u>	<u>\$ 4,806,521</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 2,784,970</u>	<u>\$ 1,849,831</u>	<u>\$ 1,423,912</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (25,726)	\$ (11,943)	\$ (109,044)	
33	Interest Expense	-	-	-	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	150	-	(327)	
36	Total Other Income & Deductions	<u>\$ (25,576)</u>	<u>\$ (11,943)</u>	<u>\$ (109,371)</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ 2,810,546</u>	<u>\$ 1,861,774</u>	<u>\$ 1,533,283</u>	Line [30] - Line [36]
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45	Supporting Schedules:				
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Mohave Water

Test Year Ended December 31, 2016

Comparative Departmental Statements of Operating Income Allocations

Allocating Facto 7.2987%

BU to be Allocat 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	-	174	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 309,369	\$ 513,688	\$ 458,446	
8	Purchased Water	-	99	-	
9	Fuel & Power	3,087	3,685	5,165	
10	Chemicals	10	27	61	
11	Waste Disposal & Other Utilities	456	357	319	
12	Intercompany Support Services				
13	Corporate Allocation	332,042	288,475	305,560	
14	Outside Services	81,318	56,314	64,777	
15	Group Insurance & Other Employee Benefits	134,468	47,809	33,743	
16	Pensions	-	-	-	
17	Regulatory Expense	3,380	3,553	3,533	
18	Insurance Other Than Group	9,962	15,812	9,750	
19	Customer Accounting	33,870	19,489	16,148	
20	Rents	38,879	23,620	23,151	
21	General Office Expense	100,383	74,754	79,098	
22	Miscellaneous	10,792	9,560	6,364	
23	Maintenance Expense	64,613	58,652	62,965	
24	Depreciation & Amortization	114,803	39,491	127,933	
25	General Taxes-Property	1,425	95	-	
26	General Taxes-Other	67,178	64,539	63,178	
27	Income Taxes	947,664	671,002	72,692	
28					
29	Total Operating Expenses	<u>\$ 2,253,699</u>	<u>\$ 1,891,022</u>	<u>\$ 1,332,882</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (2,253,699)</u>	<u>\$ (1,890,848)</u>	<u>\$ (1,332,882)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (829)	\$ 398	\$ -	
33	Interest Expense	731,250	726,662	727,817	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(172)	
36	Total Other Income & Deductions	<u>\$ 730,422</u>	<u>\$ 727,060</u>	<u>\$ 727,645</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (2,984,121)</u></u>	<u><u>\$ (2,617,909)</u></u>	<u><u>\$ (2,060,527)</u></u>	Line [30] - Line [36]

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45 Supporting Schedules:

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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	1,243,957	1,248,015	1,285,398	
5	Commercial	337,988	329,579	332,116	
6	Fire	-	-	-	
7	Effluent	76,767	69,687	77,722	
8	OPA	73,579	74,284	84,955	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	1,732,291	1,721,565	1,780,191	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	16,029	15,971	15,932	Sum Lines [17-22]
17	Residential	15,127	15,065	15,025	
18	Commercial	828	826	826	
19	Fire	5	6	5	
20	Miscellaneous	1	1	1	
21	OPA	69	73	75	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	82.23	82.84	85.55	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 380	\$ 319	\$ 299	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 30.93	\$ 34.66	\$ 39.54	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 Mohave 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	\$ 175,946	\$ 169,237	\$ 171,525	
4	Property Taxes	311,660	215,142	216,507	
5	Income Tax	947,664	671,002	72,692	
6					
7	Total Taxes to Operations	<u>\$ 1,435,270</u>	<u>\$ 1,055,381</u>	<u>\$ 460,724</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 Mohave Water.xlsm				

Line

No.

- 1 Mohave 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:
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- 46 Workpapers & Supporting Documents:
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