

North 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 North Mohave Water.xlsm			

North Mohave 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	\$ 12,320,697	\$ 12,234,192	\$ 11,599,051	
3	115,578	2,166	244,822	
4	206,220	216,905	227,591	
5	(5,091,392)	(4,998,869)	(4,917,701)	
6	<u>\$ 7,551,103</u>	<u>\$ 7,454,394</u>	<u>\$ 7,153,763</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (10,202)	\$ (3,754)	\$ (197)	
10	139,179	134,250	80,278	
11	(1,277)	(1,393)	(1,717)	
12	2,364	504	1,384	
13	608	608	-	
14	-	1,707	(0)	
15	2,233,025	2,522,075	2,773,451	
16	<u>\$ 2,363,696</u>	<u>\$ 2,653,996</u>	<u>\$ 2,853,200</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	63,145	58,816	59,501	
21	655,084	655,084	693,168	
22	-	-	-	
23	-	-	-	
24	<u>\$ 718,228</u>	<u>\$ 713,900</u>	<u>\$ 752,669</u>	Sum Line [19-23]
25				
26	<u>\$ 10,633,027</u>	<u>\$ 10,822,290</u>	<u>\$ 10,759,632</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 43,632	\$ 195,041	\$ 480,718	
31				
32	\$ 2,665,203	\$ 2,665,599	\$ 2,567,187	
33				
34	CURRENT LIABILITIES			
35	\$ 43,695	\$ 88,755	\$ 176,953	
36	-	-	-	
37	2,482,405	2,574,383	2,259,444	
38	38,219	-	-	
39	1,400	800	800	
40	<u>\$ 2,565,719</u>	<u>\$ 2,663,938</u>	<u>\$ 2,437,196</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 3,429,639	\$ 3,434,522	\$ 3,443,480	
44	373,783	230,468	126,322	
45	-	-	-	
46	123	212	306	
47	103,180	92,883	98,418	
48	32,170	36,408	19,323	
49	<u>\$ 3,938,894</u>	<u>\$ 3,794,493</u>	<u>\$ 3,687,849</u>	Sum Line [43-48]
50				
51	\$ 1,419,580	\$ 1,503,219	\$ 1,586,682	
52				
53	<u>\$ 10,633,027</u>	<u>\$ 10,822,290</u>	<u>\$ 10,759,632</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	\$ 12,254,375	\$ 12,177,546	\$ 11,538,018	
3	112,943	2,949	210,501	
4	-	-	-	
5	(5,067,407)	(4,978,861)	(4,830,918)	
6	<u>\$ 7,299,911</u>	<u>\$ 7,201,634</u>	<u>\$ 6,917,601</u>	Sum Line [2-5]
7	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	76,083	82,098	28,416	
11	-	-	-	
12	-	-	-	
13	608	608	-	
14	-	-	-	
15	-	-	-	
16	<u>\$ 76,690</u>	<u>\$ 82,706</u>	<u>\$ 28,416</u>	Sum Line [9-15]
17	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	-	-	-	
21	693,168	693,168	693,168	
22	-	-	-	
23	-	-	-	
24	<u>\$ 693,168</u>	<u>\$ 693,168</u>	<u>\$ 693,168</u>	Sum Line [19-23]
25	TOTAL ASSETS			
26	<u><u>\$ 8,069,769</u></u>	<u><u>\$ 7,977,508</u></u>	<u><u>\$ 7,639,185</u></u>	Line 6 + Line 16+ Line 24
27	LIABILITIES AND STOCKHOLDERS' EQUITY			
28	Common Equity			
29	\$ 695,253	\$ 372,461	\$ 161,008	
30	Long-Term Debt			
31	\$ -	\$ -	\$ -	
32	CURRENT LIABILITIES			
33	\$ 36,386	\$ 78,365	\$ 167,962	
34	-	-	-	
35	2,482,405	2,574,383	2,259,444	
36	(2,059)	-	-	
37	1,400	800	800	
38	<u>\$ 2,518,132</u>	<u>\$ 2,653,548</u>	<u>\$ 2,428,206</u>	Sum Line [35-39]
39	NON-CURRENT LIABILITIES			
40	\$ 3,426,036	\$ 3,434,602	\$ 3,443,487	
41	-	-	-	
42	-	-	-	
43	-	-	-	
44	10,769	13,678	19,803	
45	<u>\$ 3,436,805</u>	<u>\$ 3,448,280</u>	<u>\$ 3,463,290</u>	Sum Line [43-48]
46	Contributions in Aid of Construction			
47	\$ 1,419,580	\$ 1,503,219	\$ 1,586,682	
48	Total Liabilities & Common Equity			
49	<u><u>\$ 8,069,769</u></u>	<u><u>\$ 7,977,508</u></u>	<u><u>\$ 7,639,185</u></u>	Line 30 + 32+ 40 + 49 + 51
50				
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53				
54				
55				
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7A

Allocating Factor:
 1.0685%

Line No.	7A Corporate Allocated to North 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	\$ 66,322	\$ 56,646	\$ 61,033	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215
3	2,635	(783)	34,321	246,630	(73,253)	3,212,197
4	206,220	216,905	227,591	19,300,673	20,300,784	21,300,894
5	(23,985)	(20,008)	(86,783)	(2,244,829)	(1,872,650)	(8,122,271)
6	<u>\$ 251,192</u>	<u>\$ 252,760</u>	<u>\$ 236,162</u>	<u>\$ 23,509,767</u>	<u>\$ 23,656,500</u>	<u>\$ 22,103,034</u>
7						
8	CURRENT ASSETS					
9	\$ (10,202)	\$ (3,754)	\$ (197)	\$ (954,819)	\$ (351,328)	\$ (18,462)
10	63,096	52,151	51,862	5,905,352	4,880,990	4,853,945
11	(1,277)	(1,393)	(1,717)	(119,537)	(130,365)	(160,692)
12	2,364	504	1,384	221,210	47,191	129,570
13	-	-	-	-	-	-
14	-	1,707	(0)	-	159,751	(0)
15	2,233,025	2,522,075	2,773,451	208,995,004	236,047,979	259,575,012
16	<u>\$ 2,287,006</u>	<u>\$ 2,571,291</u>	<u>\$ 2,824,784</u>	<u>\$ 214,047,211</u>	<u>\$ 240,654,218</u>	<u>\$ 264,379,373</u>
17						
18	NON-CURRENT ASSETS					
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	63,145	58,816	59,501	5,909,897	5,504,766	5,568,857
21	(38,084)	(38,084)	-	(3,564,423)	(3,564,423)	-
22	-	-	-	-	-	-
23	-	-	-	-	-	-
24	<u>\$ 25,060</u>	<u>\$ 20,732</u>	<u>\$ 59,501</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u>
25						
26	<u>\$ 2,563,258</u>	<u>\$ 2,844,782</u>	<u>\$ 3,120,447</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>
27						
28	LIABILITIES AND STOCKHOLDERS' EQUITY					
29						
30	\$ (651,621)	\$ (177,419)	\$ 319,710	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560
31						
32	\$ 2,665,203	\$ 2,665,599	\$ 2,567,187	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144
33						
34	CURRENT LIABILITIES					
35	\$ 7,309	\$ 10,390	\$ 8,991	\$ 684,096	\$ 972,420	\$ 841,456
36	-	-	-	-	-	-
37	-	-	-	-	-	-
38	40,278	-	-	3,769,709	-	-
39	-	-	-	-	-	-
40	<u>\$ 47,587</u>	<u>\$ 10,390</u>	<u>\$ 8,991</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u>
41						
42	NON-CURRENT LIABILITIES					
43	\$ 3,603	\$ (81)	\$ (7)	\$ 337,204	\$ (7,565)	\$ (670)
44	373,783	230,468	126,322	34,983,418	21,570,166	11,822,813
45	-	-	-	-	-	-
46	123	212	306	11,468	19,880	28,683
47	103,180	92,883	98,418	9,656,878	8,693,147	9,211,194
48	21,401	22,730	(480)	2,002,989	2,127,340	(44,916)
49	<u>\$ 502,090</u>	<u>\$ 346,212</u>	<u>\$ 224,559</u>	<u>\$ 46,991,957</u>	<u>\$ 32,402,968</u>	<u>\$ 21,017,105</u>
50						
51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52						
53	<u>\$ 2,563,258</u>	<u>\$ 2,844,782</u>	<u>\$ 3,120,447</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>
54						
55						
56						
57						
58						

Sum Line [2-5]

Sum Line [9-15]

Sum Line [19-23]

Line 6 + Line 16+ Line 24

Sum Line [35-39]

Sum Line [43-48]

Line 30 + 32+ 40 + 49 + 51

Line No.	Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	\$ 1,062,368	\$ 1,004,276	\$ 1,007,551	
2				
3	\$ 558,619	\$ 624,147	\$ 673,135	
4	296,848	271,472	282,008	
5	58,174	59,782	59,356	
6	126,302	89,429	9,688	
7	<u>\$ 1,039,943</u>	<u>\$ 1,044,831</u>	<u>\$ 1,024,187</u>	Sum Line [3-6]
8	\$ 22,425	\$ (40,555)	\$ (16,636)	Line [1] - Line [7]
9				
10	\$ (110)	\$ 52	\$ -	
11				
12	97,459	96,848	97,002	
13				
14	-	-	-	
15				
16	<u>\$ (74,924)</u>	<u>\$ (137,455)</u>	<u>\$ (113,637)</u>	Line [8] - Sum Lines [10-14]
17				
18	\$ -	\$ -	\$ -	
19				
20	\$ (74,924)	\$ (137,455)	\$ (113,637)	Line [16] -Line [18]
21				
22				
23	\$ (15.11) (b)	\$ (27.73) (b)	\$ (22.92) (b)	
24				
25				
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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 North Mohave 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	\$ (74,924)	\$ (137,455)	\$ (113,637)	(c)
4	296,848	271,472	282,008	(c)
5	-	-	-	
6	143,315	104,146	17,399	(b)
7	-	-	-	
8	<u>\$ 365,239</u>	<u>\$ 238,164</u>	<u>\$ 185,770</u>	Sum Lines [3-7]
9	From Financing			
10	\$ (4,882)	\$ (8,959)	\$ (100,502)	(b)
11	(83,639)	(83,463)	25,891	(b)
12	(397)	98,412	(367)	(b)
13	(Decrease) / Increase in Net Amounts			
14	(91,978)	314,939	(203,765)	(b)
15	<u>\$ (180,896)</u>	<u>\$ 320,930</u>	<u>\$ (278,743)</u>	Sum Lines [10-14]
16				
17	<u>\$ 184,343</u>	<u>\$ 559,093</u>	<u>\$ (92,973)</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 86,506	\$ 635,141	\$ 4,023,256	(a)
21	-	-	-	
22	55,755	122,315	140,336	(d)
23	4,238	(17,085)	11,193	
24	<u>\$ 146,498</u>	<u>\$ 740,370</u>	<u>\$ 4,174,785</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	0.9727%		
31				
32	Business Unit	7Q		
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 North 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 North Mohave Water.xlsm						

7Q	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	9,700	2,095	11,795.23
7	303600	Land & Land Rights General	-	-	-
8	304100	Structures & Improvements Supply	-	-	-
9	304200	Structures & Improvements Pumping	-	-	-
10	304300	Structures & Improvements Treatment	-	-	-
11	304400	Structures & Improvements Trans & Dist	-	-	-
12	304500	Structures & Improvements General	82,642	-	82,642.23
13	304600	Structures & Improvements Offices	5,707	-	5,707.13
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	858,183	2,365	860,547.33
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	-	-	-
22	310000	Power Production Equipment	-	-	-
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	313,787	1,118	314,905.27
26	311300	Pumping Equipment Diesel	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	-	-	-
29	311530	Pumping Equipment Water Treatment	-	-	-
30	320100	Water Treatment Equipment Non-Media	88,711	-	88,710.77
31	320200	Water Treatment Equipment Filter Media	-	-	-
32	330000	Distribution Reservoirs & Standpipes	1,186,719	-	1,186,719.24
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	-	-	-
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	6,085,546	8,298	6,093,843.89
38	331100	TD Mains 4in & Less	55,716	-	55,715.56
39	331200	TD Mains 6in to 8in	1,082,131	2,336	1,084,466.99
40	331300	TD Mains 10in to 16in	143,939	-	143,939.08
41	331400	TD Mains 18in & Grtr	-	-	-
42					
43					
44					
45		(continued)			
46				Recap Schedules:	
47	Workpapers & Supporting Documents:			A-4	
48	\UPIS North Mohave Water.xlsx			B-2	
49				E-1	
50	\2016 North Mohave 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	North Mohave Water (continued)				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	361,111	94,182	455,293.09
4	334100	Meters	510,990	18,814	529,804.21
5	334200	Meter Installations	-	-	-
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	427,734	-	427,734.06
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	-	-	-
14	340200	Computer & Periphral Equipment	603,881	-	603,880.62
15	340300	Computer Software	1,695	-	1,695.00
16	340500	Other Office Equipment	6,745	-	6,744.94
17	341100	Transportation Equip Light Duty Trucks	84,805	-	84,805.29
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	58,032	(52,379)	5,653.14
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	36,217	-	36,216.83
22	344000	Laboratory Equipment	-	-	-
23	345000	Power Operated Equipment	-	-	-
24	346100	Communication Equipment Non-Telephone	17,262	-	17,262.41
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	-	-	-
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - North Mohave Water	\$ 12,021,253	\$ 76,829	\$ 12,098,082
41		From Schedule E-1a	\$ 12,177,546		\$ 12,254,375
42		Variance	\$ (156,293)		\$ (156,293)
43					
44					
45					
46		(continued)			
47					
48	Workpapers & Supporting Documents:			Recap Schedules:	
49	\UPIS North Mohave Water.xlsx			A-4	
50	\2016 North Mohave Water.xlsm			B-2	
				E-1	

Sum Lines [1-42] pg1+ Lines
 [2-29] pg2
 Sch e1a
 Line [40] - [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 North Mohave Water			1.0685%	
24						
25		North Mohave Water Allocation of 7A			\$ 66,322	Lines [21] * Line [23]
26		From Schedule E-1b			\$ 66,322	Sche1b
27		Variance			\$ -	Lines [25] - Line [26]
28						
29						
30						
31						
32						
33	<u>Summarization of Plant</u>					
34		North Mohave Water Direct Plant			\$ 12,098,082	Line [40], pg 2
35		Corporate Plant Allocated			66,322	Line [25], pg 3
36						
37		Total North Mohave Water Plant			\$ 12,164,405	Sum Lines [34-35]
38		From Schedule E-1			12,320,697	Sche1
39		Variance			\$ (156,293)	Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			\$ (156,293)	Line [7], pg 4
41						
42						
43						
44						
45						
46						
47	Workpapers & Supporting Documents:			Recap Schedules:		
48	\UPIS North Mohave Water.xlsx			A-4		
49	\UPIS Corporate Arizona.xlsx			B-2		
50	\2016 North Mohave Water.xlsm			E-1		

Line
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		[A]	[B]	[C] = [A] - [B]
Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference
ADJ SMC-RB1	District Direct	\$ 12,098,082	\$ 12,254,375	\$ (156,293)
ADJ SMC-RB2	7A Corporate	66,322	66,322	-
		-	-	-
	Total Expected Variance	\$ 12,164,405	\$ 12,320,697	\$ (156,293)
	Sche1	\$ 12,164,405	\$ 12,320,697	\$ (156,293)

Sum Lines [4-5]

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]

Workpapers & Supporting Documents:
 \UPIS North Mohave Water.xlsx
 \2016 North Mohave Water.xlsm

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	\$ 12,254,375	\$ (156,293)	\$ 12,098,082
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Balances	66,322	-	66,322
4	ADJ SMC-RB3	GU Plant and Accumulated Depreciation Balances	-	40,578	40,578
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	765,927	765,927
6	ADJ SMC-RB5	Remove Wastewater Vector Trucks	-	(10,174)	(10,174)
7	ADJ SMC-RB6	AIAC Refunds Paid Post Test Year	-	-	-
8	ADJ SMC-RB7	Remove Plant Acquisition Adjustment	-	-	-
9	ADJ SMC-RB8	Removal of CIAC not in Plant in Service	-	-	-
10	ADJ SMC-RB9	Water System Acquisitions	-	-	-
11	ADJ SMC-RB10	Clear Regulatory Assets and Liabilities	-	-	-
12	ADJ SMC-RB11	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	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	-	(65,613)	(65,613)
22	ADJ SMC-RB21	Capital Lease Vehicles	-	48,088	48,088
23	ADJ SMC-RB22	Intentionally left Blank	-	-	-
24					
25					
26					
27					
28					
29					
30		Total	\$ 12,320,697	\$ 622,513	\$ 12,943,210
31		PER B-2	\$ 12,320,697	\$ 622,513	\$ 12,943,210
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 North Mohave Water.xlsm

Line
 No.

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

Sum Line [5-24]

		[A] ADJ SMC-RB4	[B]	[C] = [A] - [B]
31	Alloc Factor			
31	Post Test Year Plant - District & Corporate & 6U			
32	Direct	\$ 17,672,810	\$ 926,739.22	\$ 16,746,071
33	Direct	2,286,682	79,065	2,207,618
34	Direct	3,946,301	137,928	3,808,372
35	Direct	418,619	20,067	398,552
36	Direct	2,855,766	87,516	2,768,249
37	Direct	650,350	18,509	631,841
38	Direct	1,936,891	54,845	1,882,046
39	Direct	6,719,581	236,879	6,482,701
40	Direct	2,043,536	80,765	1,962,771
41	Direct	279,164	6,052	273,112
42	Direct	291,410	6,058	285,352
43	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 North Mohave Water.xlsm
 49
 50

Line
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[A] [B] [C] = [A] - [B]
 ADJ SMC-RB5

Alloc Factor	Removal of Wastewater Vector Trucks	Plant	Accum Dep	Total
100.00%	Corporate			
23.186%	Agua Fria Water	\$ (220,785)	\$ (20,297)	\$ 200,489
4.740%	Anthem Water	(45,137)	(4,149)	40,987
7.241%	Chaparral City Water	(68,949)	(6,338)	62,610
0.933%	Havasu Water	(8,885)	(817)	8,069
8.501%	Mohave Water	(80,950)	(7,442)	73,508
1.068%	North Mohave Water	(10,174)	(935)	9,239
2.602%	Paradise Valley Water	(24,773)	(2,277)	22,496
12.887%	Sun City Water	(122,714)	(11,281)	111,433
8.132%	Sun City West Water	(77,431)	(7,118)	70,313
0.322%	Tubac Water	(3,071)	(282)	2,789
0.794%	Willow Valley Water	(7,561)	(695)	6,866
4.290%	Agua Fria Wastewater	(40,848)	(3,755)	37,092
4.679%	Anthem Wastewater	(44,558)	(4,096)	40,462
0.841%	Mohave Wastewater	(8,004)	(736)	7,269
11.825%	Sun City Wastewater	(112,605)	(10,352)	102,253
7.944%	Sun City West Wastewater	(75,649)	(6,954)	68,695
0.014%	Luke 303 Wastewater	(131)	(12)	119
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
100.000%	Agua Fria Water	\$ (213,541)	\$ (213,541)	-
100.000%	Anthem Water	(3,277)	(3,277)	-
100.000%	Chaparral City Water	(218,837)	(218,837)	-
100.000%	Havasu Water	(123,167)	(123,167)	-
100.000%	Mohave Water	(82,030)	(82,030)	-
100.000%	North Mohave Water	(65,613)	(65,613)	-
100.000%	Paradise Valley Water	(40,495)	(40,495)	-
100.000%	Sun City Water	(42,990)	(42,990)	-
100.000%	Sun City West Water	(116,191)	(116,191)	-
100.000%	Tubac Water	-	-	-
100.000%	Willow Valley Water	(2,363)	(2,363)	-
	Total	\$ (908,505)	\$ (908,505)	\$ -

Sum Line [29-45]

48 Workpapers:

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

4-factor
 \2016 North Mohave Water.xlsm

Line No.	Alloc Factor	Capital Lease Vehicles	[A]		[B]		[C] = [A] - [B]
			ADJ SMC-RB21	Plant	ADJ SMC-RB21	Accum Dep	Total
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 North 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	\$ 1,051,896	\$ 993,735	\$ 997,773	
2	-	-	-	
3	10,471	10,541	9,778	
4				
5	<u>\$ 1,062,368</u>	<u>\$ 1,004,276</u>	<u>\$ 1,007,551</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 125,302	\$ 180,532	\$ 193,891	
8	226	274	11,152	
9	164,066	148,639	182,268	
10	321	378	950	
11	61	48	81	
12				
13	44,254	38,447	40,724	
14	21,380	13,147	29,981	
15	64,865	65,101	64,137	
16	-	-	-	
17	3,033	3,060	2,715	
18	19,031	28,648	9,788	
19	57,772	66,730	62,216	
20	5,182	3,310	3,177	
21	21,894	19,994	20,540	
22	(1,879)	2,022	1,827	
23	33,111	53,816	49,686	
24	296,848	271,472	282,008	
25	43,966	42,806	45,001	
26	14,208	16,976	14,355	
27	126,302	89,429	9,688	
28				
29	<u>\$ 1,039,943</u>	<u>\$ 1,044,831</u>	<u>\$ 1,024,187</u>	Sum Lines [7-27]
30	<u>\$ 22,425</u>	<u>\$ (40,555)</u>	<u>\$ (16,636)</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (110)	\$ 52	\$ -	
33	97,459	96,848	97,002	
34	-	-	-	
35	-	-	(23)	
36	<u>\$ 97,349</u>	<u>\$ 96,900</u>	<u>\$ 96,979</u>	Sum Lines [32-35]
37	<u>\$ (74,924)</u>	<u>\$ (137,455)</u>	<u>\$ (113,614)</u>	Line [30] - Line [36]

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 45 Supporting Schedules:
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 50 \2016 North Mohave Water.xlsm

North Mohave Water
 Test Year Ended December 31, 2016
 Comparative Departmental Statements of Operating Income without Allocation

Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues					
1	Water Revenues	\$ 1,051,896	\$ 993,735	\$ 997,773	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	10,471	10,518	9,778	
4					
5	Total Revenues	<u>\$ 1,062,368</u>	<u>\$ 1,004,253</u>	<u>\$ 1,007,551</u>	Sum Lines [1-3]
Operating Expenses					
7	Labor	\$ 84,070	\$ 112,069	\$ 132,791	
8	Purchased Water	226	261	11,152	
9	Fuel & Power	163,654	148,148	181,580	
10	Chemicals	320	374	941	
11	Waste Disposal & Other Utilities	-	-	39	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	10,542	5,642	21,348	
15	Group Insurance & Other Employee Benefits	46,944	58,729	59,640	
16	Pensions	-	-	-	
17	Regulatory Expense	2,583	2,587	2,244	
18	Insurance Other Than Group	17,703	26,540	8,489	
19	Customer Accounting	53,258	64,133	60,064	
20	Rents	0	163	91	
21	General Office Expense	8,515	10,031	9,998	
22	Miscellaneous	(3,317)	748	979	
23	Maintenance Expense	24,499	45,999	41,294	
24	Depreciation & Amortization	281,547	266,209	264,958	
25	General Taxes-Property	43,776	42,794	45,001	
26	General Taxes-Other	5,255	8,375	5,935	
27	Income Taxes	-	-	-	
28					
29	Total Operating Expenses	<u>\$ 739,576</u>	<u>\$ 792,801</u>	<u>\$ 846,544</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 322,792</u>	<u>\$ 211,452</u>	<u>\$ 161,008</u>	Line [5] - Line [29]
Other Income & Deductions					
32	Other Income & Deductions	\$ -	\$ (1)	\$ -	
33	Interest Expense	-	-	-	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	Total Other Income & Deductions	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ 322,792</u></u>	<u><u>\$ 211,453</u></u>	<u><u>\$ 161,008</u></u>	Line [30] - Line [36]

45 Supporting Schedules:

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50 \2016 North 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	\$ -	\$ -	\$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	23	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 41,232	\$ 68,463	\$ 61,101	
8	Purchased Water	-	13	-	
9	Fuel & Power	411	491	688	
10	Chemicals	1	4	8	
11	Waste Disposal & Other Utilities	61	48	42	
12	Intercompany Support Services				
13	Corporate Allocation	44,254	38,447	40,724	
14	Outside Services	10,838	7,505	8,633	
15	Group Insurance & Other Employee Benefits	17,922	6,372	4,497	
16	Pensions	-	-	-	
17	Regulatory Expense	450	474	471	
18	Insurance Other Than Group	1,328	2,107	1,299	
19	Customer Accounting	4,514	2,597	2,152	
20	Rents	5,182	3,148	3,086	
21	General Office Expense	13,379	9,963	10,542	
22	Miscellaneous	1,438	1,274	848	
23	Maintenance Expense	8,612	7,817	8,392	
24	Depreciation & Amortization	15,301	5,263	17,051	
25	General Taxes-Property	190	13	-	
26	General Taxes-Other	8,953	8,602	8,420	
27	Income Taxes	126,302	89,429	9,688	
28					
29	Total Operating Expenses	<u>\$ 300,367</u>	<u>\$ 252,031</u>	<u>\$ 177,643</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (300,367)</u>	<u>\$ (252,007)</u>	<u>\$ (177,643)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (110)	\$ 53	\$ -	
33	Interest Expense	97,459	96,848	97,002	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(23)	
36	Total Other Income & Deductions	<u>\$ 97,349</u>	<u>\$ 96,901</u>	<u>\$ 96,979</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ (397,716)</u>	<u>\$ (348,908)</u>	<u>\$ (274,622)</u>	Line [30] - Line [36]

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 45 Supporting Schedules:
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 50 \2016 North Mohave Water.xlsm

North Mohave Water

Test Year Ended December 31, 2016

Operating Statistics

Exhibit

Schedule E-7

Page 1

Witness: Murrey

Line No.	Business Unit	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	<u>WATER STATISTICS:</u>				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	230,394	213,756	227,237	
5	Commercial	52,436	34,290	37,801	
6	Fire	-	-	-	
7	Miscellaneous	-	-	-	
8	OPA	-	-	-	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	282,830	248,046	265,038	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	2,012	1,999	1,989	Sum Lines [17-22]
17	Residential	1,924	1,910	1,901	
18	Commercial	88	88	89	
19	Fire	-	-	-	
20	Miscellaneous	-	-	-	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	119.73	111.89	119.56	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 435	\$ 413	\$ 426	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 85.26	\$ 77.80	\$ 95.90	Fuel and Power Exp/Line [17]
33					
34					
35					
36					
37					
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39					
40					
41					
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 North 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	\$ 14,208	\$ 16,976	\$ 14,355	
4	Property Taxes	43,966	42,806	45,001	
5	Income Tax	<u>126,302</u>	<u>89,429</u>	<u>9,688</u>	
6					
7	Total Taxes to Operations	<u>\$ 184,477</u>	<u>\$ 149,212</u>	<u>\$ 69,044</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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49					
50	\2016 North Mohave Water.xlsm				

Line

No.

- 1 North 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:
- 44
- 45
- 46 Workpapers & Supporting Documents:
- 47
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- 50 \2016 North Mohave Water.xlsm