

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 Paradise Valley 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	ASSETS			
2	\$ 78,608,046	\$ 76,558,727	\$ 73,658,721	
3	632,728	860,728	1,243,196	
4	502,131	528,150	554,169	
5	<u>(30,341,905)</u>	<u>(28,602,541)</u>	<u>(26,638,922)</u>	
6	\$ 49,401,000	\$ 49,345,065	\$ 48,817,164	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (24,841)	\$ (9,140)	\$ (480)	
10	896,379	759,448	776,011	
11	(3,110)	(3,392)	(4,181)	
12	10,686	6,053	7,721	
13	123,389	142,660	125,646	
14	-	4,156	(0)	
15	<u>5,437,267</u>	<u>6,141,084</u>	<u>6,753,169</u>	
16	\$ 6,439,770	\$ 7,040,870	\$ 7,657,886	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	361,532	528,570	258,870	
21	(92,733)	(92,733)	-	
22	-	-	-	
23	-	-	-	
24	\$ 268,799	\$ 435,837	\$ 258,870	Sum Line [19-23]
25				
26	\$ 56,109,569	\$ 56,821,772	\$ 56,733,920	
27	Line 6 + Line 16+ Line 24			
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 21,539,446	\$ 17,505,128	\$ 14,472,956	
31				
32	\$ 6,489,590	\$ 6,490,556	\$ 6,250,929	
33				
34	CURRENT LIABILITIES			
35	\$ 842,420	\$ 987,069	\$ 756,488	
36	-	-	-	
37	15,827,927	20,249,214	24,318,544	
38	(95,956)	-	-	
39	<u>15,300</u>	<u>6,400</u>	<u>4,600</u>	
40	\$ 16,589,691	\$ 21,242,683	\$ 25,079,632	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 1,589,448	\$ 1,881,777	\$ 1,531,511	
44	910,137	561,175	307,585	
45	-	-	-	
46	211,767	226,812	34,812	
47	251,236	226,163	239,641	
48	<u>113,141</u>	<u>150,126</u>	<u>76,985</u>	
49	\$ 3,075,729	\$ 3,046,053	\$ 2,190,534	Sum Line [43-48]
50				
51	\$ 8,415,112	\$ 8,537,352	\$ 8,739,869	
52				
53	\$ 56,109,569	\$ 56,821,772	\$ 56,733,920	
54	Line 30 + 32+ 40 + 49 + 51			
55	Supporting Schedules:	Recap Schedules:		
56	E-5	A-1, B-1		
57	TB16, TB15, TB14			
58	\2016 Paradise Valley 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	ASSETS			
2	\$ 78,446,555	\$ 76,420,799	\$ 73,510,111	
3	626,312	862,634	1,159,626	
4	-	-	-	
5	(30,283,503)	(28,553,821)	(26,427,611)	
6	<u>\$ 48,789,364</u>	<u>\$ 48,729,612</u>	<u>\$ 48,242,126</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	742,744	632,463	649,730	
11	-	-	-	
12	4,931	4,826	4,350	
13	123,389	142,660	125,646	
14	-	-	-	
15	-	-	-	
16	<u>\$ 871,064</u>	<u>\$ 779,949</u>	<u>\$ 779,726</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	207,778	385,357	113,989	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 207,778</u>	<u>\$ 385,357</u>	<u>\$ 113,989</u>	Sum Line [19-23]
25				
26	<u>\$ 49,868,207</u>	<u>\$ 49,894,917</u>	<u>\$ 49,135,841</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 23,126,100	\$ 17,937,132	\$ 13,694,483	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 824,623	\$ 961,770	\$ 734,597	
36	-	-	-	
37	15,827,927	20,249,214	24,318,544	
38	(194,030)	-	-	
39	15,300	6,400	4,600	
40	<u>\$ 16,473,820</u>	<u>\$ 21,217,384</u>	<u>\$ 25,057,741</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 1,580,676	\$ 1,881,974	\$ 1,531,529	
44	-	-	-	
45	-	-	-	
46	211,468	226,295	34,066	
47	-	-	-	
48	61,031	94,780	78,154	
49	<u>\$ 1,853,175</u>	<u>\$ 2,203,049</u>	<u>\$ 1,643,748</u>	Sum Line [43-48]
50				
51	\$ 8,415,112	\$ 8,537,352	\$ 8,739,869	
52				
53	<u>\$ 49,868,207</u>	<u>\$ 49,894,917</u>	<u>\$ 49,135,841</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Paradise Valley Water.xlsm			

Comparative Balance Sheets

BU to be Allocated

7A

Allocating Factor:

2.6016%

Line No.		7A Corporate Allocated to Paradise Valley 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	\$ 161,490	\$ 137,928	\$ 148,610	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215	
3	Construction Work in Progress	6,416	(1,906)	83,569	246,630	(73,253)	3,212,197	
4	Plant Acquisition Adjustment	502,131	528,150	554,169	19,300,673	20,300,784	21,300,894	
5	Less: Accumulated Depreciation	(58,402)	(48,719)	(211,311)	(2,244,829)	(1,872,650)	(8,122,271)	
6	Net Plant	\$ 611,636	\$ 615,453	\$ 575,038	\$ 23,509,767	\$ 23,656,500	\$ 22,103,034	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ (24,841)	\$ (9,140)	\$ (480)	\$ (954,819)	\$ (351,328)	\$ (18,462)	
10	Customer Accounts Receivable	153,635	126,985	126,281	5,905,352	4,880,990	4,853,945	
11	Allowance for Uncollectible Accounts	(3,110)	(3,392)	(4,181)	(119,537)	(130,365)	(160,692)	
12	Prepaid Expenses	5,755	1,228	3,371	221,210	47,191	129,570	
13	Plant Materials & Supplies	-	-	-	-	-	-	
14	Trade and Other Receivables	-	4,156	(0)	-	159,751	(0)	
15	Intercompany Receivables	5,437,267	6,141,084	6,753,169	208,995,004	236,047,979	259,575,012	
16	Total Current Assets	\$ 5,568,706	\$ 6,260,921	\$ 6,878,160	\$ 214,047,211	\$ 240,654,218	\$ 264,379,373	Sum Line [9-15]
17								
18	NON-CURRENT ASSETS							
19	Deferred Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	Regulatory Deferrals	153,753	143,213	144,881	5,909,897	5,504,766	5,568,857	
21	Goodwill	(92,733)	(92,733)	-	(3,564,423)	(3,564,423)	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-Term Investments	-	-	-	-	-	-	
24	Total Non-Current Assets	\$ 61,020	\$ 50,480	\$ 144,881	\$ 2,345,475	\$ 1,940,344	\$ 5,568,857	Sum Line [19-23]
25								
26	TOTAL ASSETS	\$ 6,241,363	\$ 6,926,855	\$ 7,598,079	\$ 239,902,452	\$ 266,251,062	\$ 292,051,265	Line 6 + Line 16+ Line 24
27								
28	LIABILITIES AND STOCKHOLDERS' EQUITY							
29								
30	Common Equity	\$ (1,586,654)	\$ (432,004)	\$ 778,473	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560	
31								
32	Long-Term Debt	\$ 6,489,590	\$ 6,490,556	\$ 6,250,929	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	\$ 17,798	\$ 25,299	\$ 21,892	\$ 684,096	\$ 972,420	\$ 841,456	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	-	-	-	-	-	-	
38	Accrued Liabilities	98,074	-	-	3,769,709	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	\$ 115,871	\$ 25,299	\$ 21,892	\$ 4,453,805	\$ 972,420	\$ 841,456	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	\$ 8,773	\$ (197)	\$ (17)	\$ 337,204	\$ (7,565)	\$ (670)	
44	Accumulated Deferred Income Taxes	910,137	561,175	307,585	34,983,418	21,570,166	11,822,813	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	298	517	746	11,468	19,880	28,683	
47	Accrued Pension Liability	251,236	226,163	239,641	9,656,878	8,693,147	9,211,194	
48	Other Credits	52,110	55,345	(1,169)	2,002,989	2,127,340	(44,916)	
49	Total Deferred Credits	\$ 1,222,555	\$ 843,004	\$ 546,786	\$ 46,991,957	\$ 32,402,968	\$ 21,017,105	Sum Line [43-48]
50								
51	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52								
53	Total Liabilities & Common Equity	\$ 6,241,363	\$ 6,926,855	\$ 7,598,079	\$ 239,902,452	\$ 266,251,062	\$ 292,051,265	Line 30 + 32+ 40 + 49 + 51
54								
55								
56								
57								
58	\\2016 Paradise Valley 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	Operating Revenues	\$ 10,192,118	\$ 9,307,221	\$ 9,434,386	
2					
3	Operation & Maintenance Expense	\$ 3,819,363	\$ 3,630,374	\$ 3,568,302	
4	Depreciation & Amortization	1,720,883	1,891,870	2,018,847	
5	Other Taxes	310,173	319,621	330,143	
6	Income Taxes	689,434	488,160	52,884	
7	Total Operating Expense	\$ 6,539,853	\$ 6,330,025	\$ 5,970,177	Sum Line [3-6]
8	Operating Income	\$ 3,652,265	\$ 2,977,196	\$ 3,464,209	Line [1] - Line [7]
9					
10	Other Income - Net	\$ 102,281	\$ 110,446	\$ 49,817	
11					
12	Long-Term Interest	531,991	528,654	529,494	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	\$ 3,017,993	\$ 2,338,097	\$ 2,884,899	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ 3,017,993	\$ 2,338,097	\$ 2,884,899	Line [16] - Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ 63.15 (b)	\$ 48.92 (b)	\$ 60.36 (b)	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47	(b) A-2				
48					
49					
50	\2016 Paradise Valley Water.xlsm				

Paradise Valley Water
 Test Year Ended December 31, 2016
 Comparative Statement of Changes in Financial Position

Exhibit
 Schedule E-3
 Page 1
 Witness: Murrey

Line No.		Test Year Ended <u>12/31/2016</u>	Prior Year Ended <u>12/31/2015</u>	Prior Year Ended <u>12/31/2014</u>	
1	Source of Funds				
2	From Operations				
3	Net Income	\$ 3,017,993	\$ 2,338,097	\$ 2,884,899	(c)
4	Depreciation and Amortization	1,720,883	1,891,870	2,018,847	(c)
5	Deferred Investment Tax Credits	-	-	-	
6	Deferred Income Taxes	348,963	253,590	42,366	(b)
7	Amortization of Regulatory Expense	-	-	-	
8	Total From Operations	<u>\$ 5,087,838</u>	<u>\$ 4,483,556</u>	<u>\$ 4,946,111</u>	Sum Lines [3-7]
9	From Financing				
10	Advances in Aid of Construction	\$ (292,329)	\$ 350,266	\$ 88,541	(b)
11	Contributions in Aid of Construction	(122,240)	(202,517)	(370,827)	(b)
12	Issuance of Long-Term Debt	(966)	239,628	(893)	(b)
13	(Decrease) / Increase in Net Amounts				
14	Due to Parent and Affiliates	(4,421,286)	(4,069,330)	(4,576,604)	(b)
15	Total From Financing	<u>\$ (4,836,821)</u>	<u>\$ (3,681,954)</u>	<u>\$ (4,859,783)</u>	Sum Lines [10-14]
16					
17	Total Funds Provided	<u>\$ 251,018</u>	<u>\$ 801,603</u>	<u>\$ 86,329</u>	Line [8] + Line [15]
18					
19	Application of Funds				
20	Construction Expenditures	\$ 2,049,318	\$ 2,900,006	\$ 2,848,869	(a)
21	Rate Case Expenses	-	-	-	
22	Dividends Paid	304,342	667,669	766,041	(d)
23	Other Deferred Debits and Credits	36,985	(73,141)	(4,448)	
24	Total Funds Applied	<u>\$ 2,390,645</u>	<u>\$ 3,494,534</u>	<u>\$ 3,610,463</u>	Sum Lines [20-23]
25					
26					
27					
28					
29					
30	4 Factor	5.3099%			
31					
32	Business Unit	7P			
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 Paradise Valley 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) \#69 & 70 - Common Equity Reconciliation.xlsx						
48							
49							
50	\2016 Paradise Valley Water.xlsm						

7P	Business Unit
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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	301000	Organization	\$ 1,831	\$ -	\$ 1,831
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	8,324	-	8,324
7	303600	Land & Land Rights General	-	-	-
8	304100	Structures & Improvements Supply	171,584	-	171,584
9	304200	Structures & Improvements Pumping	944,155	21,983	966,138
10	304300	Structures & Improvements Treatment	20,800,841	290,725	21,091,566
11	304400	Structures & Improvements Trans & Dist	25,956	19,142	45,098
12	304500	Structures & Improvements General	45,237	16,500	61,737
13	304600	Structures & Improvements Offices	1,472	(1,472)	-
14	304620	Structures & Improvements Leasehold	0	-	0
15	304700	Structures & Improvements Store,Shop,Gge	4,629	-	4,629
16	304800	Structures & Improvements Miscellaneous	25,597	510	26,108
17	305000	Collect & Impounding	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	2,684,119	17,483	2,701,602
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	439,071	-	439,071
22	310000	Power Production Equipment	233,358	-	233,358
23	310100	Power Production Equipment	554,631	-	554,631
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	3,914,276	72,335	3,986,611
26	311300	Pumping Equipment Diesel	53	-	53
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	-	-	-
29	311530	Pumping Equipment Water Treatment	358,319	5,434	363,753
30	320100	Water Treatment Equipment Non-Media	10,722,682	5,547	10,728,229
31	320200	Water Treatment Equipment Filter Media	638,381	-	638,381
32	330000	Distribution Reservoirs & Standpipes	2,429,660	3,404	2,433,064
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	4,305,611	167,492	4,473,103
38	331100	TD Mains 4in & Less	600,451	291,578	892,029
39	331200	TD Mains 6in to 8in	7,172,825	243,175	7,415,999
40	331300	TD Mains 10in to 16in	9,481,574	116,233	9,597,806
41	331400	TD Mains 18in & Grtr	547,004	-	547,004

(continued)

Recap Schedules:

- 47 Workpapers & Supporting Documents: A-4
- 48 \UPIS Paradise Valley Water.xlsx B-2
- 49 E-1
- 50 \2016 Paradise Valley Water.xlsm

Line			[A]	[B]	[C] = [A] + [B]
		Description	Plant Balance at	Plant Additions, Reclassifications or	Plant Balance at
No.	NARUC Acct.		1/1/2016	Retirements	12/31/2016
1	<u>Paradise Valley Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	4,721,389	557,195	5,278,583
4	334100	Meters	1,602,218	22,216	1,624,434
5	334200	Meter Installations	177,916	(1,881)	176,035
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	1,538,286	99,382	1,637,668
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	210,877	-	210,877
13	340100	Office Furniture & Equipment	62,835	-	62,835
14	340200	Computer & Peripheral Equipment	38,077	-	38,077
15	340300	Computer Software	81,008	(43,603)	37,405
16	340500	Other Office Equipment	321	-	321
17	341100	Transportation Equip Light Duty Trucks	62,637	30,975	93,612
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	194,854	-	194,854
20	342000	Stores Equipment	1,943	-	1,943
21	343000	Tools,Shop,Garage Equipment	298,615	3,290	301,906
22	344000	Laboratory Equipment	17,620	-	17,620
23	345000	Power Operated Equipment	32,228	1,470	33,698
24	346100	Communication Equipment Non-Telephone	456,755	8,834	465,589
25	346190	Remote Control & Instrument	613,928	-	613,928
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	58,841	167,079	225,920
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Paradise Valley Water	<u>\$ 76,281,990</u>	<u>\$ 2,115,024</u>	<u>\$ 78,397,014</u>
41		From Schedule E-1a	<u>\$ 76,420,799</u>		<u>\$ 78,446,555</u>
42		Variance	\$ (138,809)		\$ (49,542)
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS Paradise Valley Water.xlsx		A-4	
50		\2016 Paradise Valley Water.xlsm		B-2	
				E-1	

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

Line [40] - Line [41]

Line			[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 & 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 Paradise Valley Water			2.6016%	
24						
25		Paradise Valley Water Allocation of 7A			\$ 161,490	Lines [21] * Line [23]
26		From Schedule E-1b			\$ 161,490	Sche1b
27		Variance			\$ -	Lines [25] - Line [26]
28						
29						
30						
31						
32						
33		<u>Summarization of Plant</u>				
34		Paradise Valley Water Direct Plant			\$ 78,397,014	Line [40], pg 2
35		Corporate Plant Allocated			161,490	Line [25], pg 3
36						
37		Total Paradise Valley Water Plant			\$ 78,558,504	Sum Lines [34-35]
38		From Schedule E-1			78,608,046	Sche1
39		Variance			\$ (49,542)	Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			(49,542)	Line [7], pg 4
41						
42						
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46						
47		Workpapers & Supporting Documents:				Recap Schedules:
48		\UPIS Paradise Valley Water.xlsx				A-4
49		\UPIS Corporate Arizona.xlsx				B-2
50		\2016 Paradise Valley 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	\$ 78,397,014	\$ 78,446,555	\$ (49,542)
ADJ SMC-RB2	7A Corporate	161,490	161,490	-
		-	-	-
	Total Expected Variance	\$ 78,558,504	\$ 78,608,046	\$ (49,542)
	Sche1	\$ 78,558,504	\$ 78,608,046	\$ (49,542)

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%	Havasut 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 Paradise Valley Water.xlsx
 47
 48
 49 \2016 Paradise Valley Water.xlsm
 50

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

Line
 No.

1	Adj Number	Reconciliation to B-2 Final Balance	General Ledger	ADJ	FINAL	
2	ADJ SMC-RB1	Test Year Plant and Accumulated Depreciation Balances	\$ 78,446,555	\$ (49,542)	\$ 78,397,013	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Balances	161,490	-	161,490	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	98,804	98,804	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	2,533,007	2,533,007	
6	ADJ SMC-RB5	Remove Wastewater Vector Trucks	-	(24,773)	(24,773)	
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	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	Paradise Valley Acquisition Costs- Mummy Mountain	-	-	-	
20	ADJ SMC-RB19	Intentionally Left Blank	-	-	-	
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	(40,495)	(40,495)	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	235,814	235,814	
23	ADJ SMC-RB22	Intentionally Left Blank	-	-	-	
24			-	-	-	
25			-	-	-	
26			-	-	-	
27			-	-	-	
28			-	-	-	
29			-	-	-	
30		Total	\$ 78,608,046	\$ 2,752,814	\$ 81,360,860	Sum Line [2-29]
31		PER B-2	\$ 78,608,046	\$ 2,752,814	\$ 81,360,860	
32		Difference	\$ -	\$ -	\$ -	Line [31] - Line [30]

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

Line
No.

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

Sum Line [5-24]

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

Sum Line [32-42]

44
 45 Workpapers:
 46 \Summary of Plant Balances and Accum Depr by NARUC.xls
 47
 48 Sche1 \2016 Paradise Valley 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
100.00%				
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]

Workpapers:

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

4-factor
 \2016 Paradise Valley Water.xlsm

Line
 No.

		ADJ SMC-RB21	ADJ SMC-RB21	
1	Alloc Factor	Plant	Accum Dep	Total
2	Direct			
3	Agua Fria Water	\$ 1,013,564	\$ 298,787	\$ 714,777
4	Anthem Water	160,450	54,903	105,547
5	Chaparral City Water	323,690	124,005	199,685
6	Havasu Water	91,833	35,132	56,701
7	Mohave Water	262,728	106,207	156,521
8	North Mohave Water	48,088	17,151	30,937
9	Paradise Valley Water	235,814	99,710	136,105
10	Sun City Water	563,661	110,591	453,070
11	Sun City West Water	312,867	59,533	253,334
12	Tubac Water	61,875	9,345	52,530
13	Willow Valley Water	105,509	15,142	90,366
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24	TOTAL	\$ 3,180,079	\$ 930,505	\$ 2,249,574

Sum Line [3-22]

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

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	Water Revenues	\$ 10,133,773	\$ 9,254,801	\$ 9,379,692
	4351 Metered Water-Domestic	7,839,991	7,209,293	7,283,491
	4352 Service Charge-Domestic	-	-	-
	4353 Unbilled Metered Water-Domesti	42,017	(2,206)	(9,848)
	4361 Metered Water-Commercial	2,187,143	2,013,153	2,053,912
	4362 Service Charge-Commercial	13,434	(15,047)	9,850
	4365 Unbilled Metered Water-Commerc	-	-	-
	4391 Metered Water - Irrigation	-	-	-
	4392 Service Charge - Irrigation	-	-	-
	4393 Unbilled Metered Water - Irrig	-	-	-
	4395 Regional Revenue	51,189	49,607	42,287
2	Wastewater Revenues	-	-	-
3	Other Revenues	58,345	52,420	54,694
4				
5	Total Revenues	<u>\$ 10,192,118</u>	<u>\$ 9,307,221</u>	<u>\$ 9,434,386</u> Sum Lines [1-3]
6	Operating Expenses			
7	Labor	\$ 758,858	\$ 905,146	\$ 854,278
8	Purchased Water	5,109	124,293	183,962
9	Fuel & Power	1,239,229	1,094,684	1,101,444
10	Chemicals	42,219	48,257	55,236
11	Waste Disposal & Other Utilities	4,973	4,863	12,911
12	Intercompany Support Services			
13	Corporate Allocation	241,564	209,868	222,298
14	Outside Services	159,996	131,703	140,331
15	Group Insurance & Other Employee Benefits	297,263	206,768	203,856
16	Pensions	-	-	-
17	Regulatory Expense	29,381	159,135	2,570
18	Insurance Other Than Group	99,203	118,912	128,012
19	Customer Accounting	170,907	174,917	155,445
20	Rents	29,568	18,856	18,329
21	General Office Expense	131,728	116,694	110,770
22	Miscellaneous	42,193	49,443	47,207
23	Maintenance Expense	567,173	266,833	331,653
24	Depreciation & Amortization	1,720,883	1,891,870	2,018,847
25	General Taxes-Property	210,030	218,032	230,094
26	General Taxes-Other	100,143	101,589	100,050
27	Income Taxes	689,434	488,160	52,884
28				
29	Total Operating Expenses	<u>\$ 6,539,853</u>	<u>\$ 6,330,025</u>	<u>\$ 5,970,177</u> Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 3,652,265</u>	<u>\$ 2,977,196</u>	<u>\$ 3,464,209</u> Line [5] - Line [29]
31	Other Income & Deductions			
32	Other Income & Deductions	\$ 102,281	\$ 110,446	\$ 49,817
33	Interest Expense	531,991	528,654	529,494
34	Other Expense	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	(125)
36	Total Other Income & Deductions	<u>\$ 634,272</u>	<u>\$ 639,099</u>	<u>\$ 579,186</u> Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ 3,017,993</u>	<u>\$ 2,338,097</u>	<u>\$ 2,885,024</u> Line [30] - Line [36]
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45	Supporting Schedules:			
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49				
50	\2016 Paradise Valley Water.xlsm			

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 10,133,773	\$ 9,254,801	\$ 9,379,692	
2	-	-	-	
3	58,345	52,294	54,694	
4				
5	<u>\$ 10,192,118</u>	<u>\$ 9,307,095</u>	<u>\$ 9,434,386</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 533,789	\$ 531,433	\$ 520,754	
8	5,109	124,221	183,962	
9	1,236,984	1,092,003	1,097,686	
10	42,212	48,237	55,192	
11	4,641	4,604	12,680	
12				
13	-	-	-	
14	100,837	90,734	93,205	
15	199,436	171,987	179,308	
16	-	-	-	
17	26,922	156,551	-	
18	91,956	107,409	120,919	
19	146,267	160,738	143,698	
20	1,283	1,672	1,486	
21	58,698	62,310	53,225	
22	34,342	42,489	42,577	
23	520,166	224,164	285,845	
24	1,637,363	1,863,140	1,925,775	
25	208,994	217,962	230,094	
26	51,270	54,636	54,087	
27	-	-	-	
28				
29	<u>\$ 4,900,267</u>	<u>\$ 4,954,289</u>	<u>\$ 5,000,493</u>	Sum Lines [7-27]
30	<u>\$ 5,291,851</u>	<u>\$ 4,352,806</u>	<u>\$ 4,433,893</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ 102,884	\$ 110,156	\$ 49,817	
33	-	-	-	
34	-	-	-	
35	-	-	-	
36	<u>\$ 102,884</u>	<u>\$ 110,156</u>	<u>\$ 49,817</u>	Sum Lines [32-35]
37	<u>\$ 5,188,968</u>	<u>\$ 4,242,649</u>	<u>\$ 4,384,076</u>	Line [30] - Line [36]

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 45 Supporting Schedules:
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Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues					
1	Water Revenues	\$ -	\$ -	\$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	126	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 126</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 225,069	\$ 373,713	\$ 333,524	
8	Purchased Water	-	72	-	
9	Fuel & Power	2,246	2,681	3,757	
10	Chemicals	7	19	45	
11	Waste Disposal & Other Utilities	332	260	232	
12	Intercompany Support Services				
13	Corporate Allocation	241,564	209,868	222,298	
14	Outside Services	59,159	40,969	47,126	
15	Group Insurance & Other Employee Benefits	97,827	34,781	24,548	
16	Pensions	-	-	-	
17	Regulatory Expense	2,459	2,585	2,570	
18	Insurance Other Than Group	7,247	11,504	7,093	
19	Customer Accounting	24,641	14,178	11,748	
20	Rents	28,285	17,184	16,843	
21	General Office Expense	73,030	54,385	57,545	
22	Miscellaneous	7,851	6,955	4,630	
23	Maintenance Expense	47,007	42,670	45,807	
24	Depreciation & Amortization	83,520	28,730	93,072	
25	General Taxes-Property	1,036	69	-	
26	General Taxes-Other	48,872	46,953	45,963	
27	Income Taxes	689,434	488,160	52,884	
28					
29	Total Operating Expenses	<u>\$ 1,639,587</u>	<u>\$ 1,375,736</u>	<u>\$ 969,684</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (1,639,587)</u>	<u>\$ (1,375,609)</u>	<u>\$ (969,684)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (603)	\$ 290	\$ -	
33	Interest Expense	531,991	528,654	529,494	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(125)	
36	Total Other Income & Deductions	<u>\$ 531,388</u>	<u>\$ 528,943</u>	<u>\$ 529,368</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (2,170,975)</u></u>	<u><u>\$ (1,904,552)</u></u>	<u><u>\$ (1,499,052)</u></u>	Line [30] - Line [36]

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 45 Supporting Schedules:
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7P Business Unit		Test	Prior	Prior	
Line		Year	Year	Year	
No.		Ended	Ended	Ended	
		<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>	
1	<u>WATER STATISTICS:</u>				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	2,271,182	2,122,875	2,182,725	
5	Commercial	859,413	798,369	844,038	
6	Fire	41	38	489	
7	Miscellaneous	-	-	-	
8	OPA	11,377	11,247	8,237	
9	Resale	5,851	5,929	4,930	
10					
11					
12	Total Gallons Sold (Kgal)	3,147,864	2,938,458	3,040,419	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	4,913	4,891	4,879	Sum Lines [17-22]
17	Residential	4,496	4,475	4,466	
18	Commercial	336	334	329	
19	Fire	62	64	65	
20	Miscellaneous	-	-	-	
21	OPA	1	1	1	
22	Resale	18	17	17	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	505.14	474.34	488.71	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 1,744	\$ 1,611	\$ 1,631	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 275.62	\$ 244.60	\$ 246.61	Fuel and Power Exp/Line [17]
33					
34					
35					
36					
37					
38					
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 Paradise Valley Water.xlsm				

Line No.	Description	Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	<u>Description</u>				
2					
3	Taxes Other Than Income	\$ 100,143	\$ 101,589	\$ 100,050	
4	Property Taxes	210,030	218,032	230,094	
5	Income Tax	689,434	488,160	52,884	
6					
7	Total Taxes to Operations	<u>\$ 999,607</u>	<u>\$ 807,781</u>	<u>\$ 383,027</u>	Sum Lines [3-5]
8					
9					
10					
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12					
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43	Supporting Schedules:		Recap Schedules:		
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47					
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50	\2016 Paradise Valley Water.xlsm				

Line

No.

- 1 Paradise Valley 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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