

Sun City 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 Sun City Water.xlsx			

Sun City Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

Total District

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

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 97,524,119	\$ 87,511,642	\$ 80,139,621	
3	4,323,746	8,016,176	8,658,442	
4	2,487,289	2,616,174	2,745,059	
5	(33,848,221)	(31,635,103)	(31,262,553)	
6	<u>\$ 70,486,933</u>	<u>\$ 66,508,889</u>	<u>\$ 60,280,568</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (121,648)	\$ (43,876)	\$ (729)	
10	1,562,428	1,411,454	1,391,250	
11	(15,405)	(16,800)	(20,708)	
12	29,857	9,802	20,185	
13	429,556	440,746	269,536	
14	-	20,587	(0)	
15	26,933,308	30,419,641	33,451,584	
16	<u>\$ 28,818,096</u>	<u>\$ 32,241,555</u>	<u>\$ 35,111,117</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	1,743,188	1,907,074	889,583	
21	(459,349)	(459,349)	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 1,283,839</u>	<u>\$ 1,447,724</u>	<u>\$ 889,583</u>	Sum Line [19-23]
25				
26	<u>\$ 100,588,868</u>	<u>\$ 100,198,168</u>	<u>\$ 96,281,268</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 9,513,562	\$ 11,411,353	\$ 14,347,856	
31				
32	\$ 32,145,957	\$ 32,150,742	\$ 30,963,754	
33				
34	CURRENT LIABILITIES			
35	\$ 1,274,040	\$ 1,699,606	\$ 724,352	
36	-	-	-	
37	19,497,353	18,043,771	18,319,140	
38	113,356	-	-	
39	13,700	4,350	9,325	
40	<u>\$ 20,898,450</u>	<u>\$ 19,747,727</u>	<u>\$ 19,052,817</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 9,749,215	\$ 5,314,308	\$ 3,916,907	
44	4,508,334	2,779,760	1,523,613	
45	-	-	-	
46	2,080,136	2,288,722	90,687	
47	1,244,488	1,120,291	1,187,052	
48	262,159	278,544	(1,988)	
49	<u>\$ 17,844,332</u>	<u>\$ 11,781,625</u>	<u>\$ 6,716,271</u>	Sum Line [43-48]
50				
51	\$ 20,186,569	\$ 25,106,721	\$ 25,200,570	
52				
53	<u>\$ 100,588,868</u>	<u>\$ 100,198,168</u>	<u>\$ 96,281,268</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 Sun City Water.xlsx			

Sun City Water

Test Year Ended December 31, 2016
 Comparative Balance Sheets

District without Allocations

Exhibit
 Schedule E-1a
 Page 1
 Witness: Murrey

Line No.	Test Year Ended <u>12/31/2016</u>	Prior Year Ended <u>12/31/2015</u>	Prior Year Ended <u>12/31/2014</u>	
1	ASSETS			
2	\$ 96,724,182	\$ 86,828,419	\$ 79,403,485	
3	4,291,962	8,025,616	8,244,484	
4	-	-	-	
5	(33,558,928)	(31,393,773)	(30,215,831)	
6	<u>\$ 67,457,216</u>	<u>\$ 63,460,262</u>	<u>\$ 57,432,137</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ 1,400	\$ 1,400	\$ 1,650	
10	801,401	782,438	765,719	
11	-	-	-	
12	1,350	3,721	3,487	
13	429,556	440,746	269,536	
14	-	-	-	
15	-	-	-	
16	<u>\$ 1,233,707</u>	<u>\$ 1,228,305</u>	<u>\$ 1,040,392</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	981,577	1,197,671	171,922	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 981,577</u>	<u>\$ 1,197,671</u>	<u>\$ 171,922</u>	Sum Line [19-23]
25				
26	<u>\$ 69,672,499</u>	<u>\$ 65,886,238</u>	<u>\$ 58,644,451</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 17,372,994	\$ 13,551,271	\$ 10,491,719	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 1,185,881	\$ 1,574,290	\$ 615,913	
36	-	-	-	
37	19,497,353	18,043,771	18,319,140	
38	(372,449)	-	-	
39	13,700	4,350	9,325	
40	<u>\$ 20,324,485</u>	<u>\$ 19,622,410</u>	<u>\$ 18,944,378</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 9,705,760	\$ 5,315,283	\$ 3,916,993	
44	-	-	-	
45	-	-	-	
46	2,078,658	2,286,160	86,991	
47	-	-	-	
48	4,033	4,393	3,800	
49	<u>\$ 11,788,451</u>	<u>\$ 7,605,836</u>	<u>\$ 4,007,784</u>	Sum Line [43-48]
50				
51	\$ 20,186,569	\$ 25,106,721	\$ 25,200,570	
52				
53	<u>\$ 69,672,499</u>	<u>\$ 65,886,238</u>	<u>\$ 58,644,451</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Sun City Water.xlsm			

Comparative Balance Sheets

BU to be Allocated
 7A

Allocating Factor:
 12.8871%

Line No.	7A Corporate Allocated to Sun City Water			7A Corporate Total			
	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS						
2	\$ 799,937	\$ 683,223	\$ 736,136	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215	
3	31,783	(9,440)	413,958	246,630	(73,253)	3,212,197	
4	2,487,289	2,616,174	2,745,059	19,300,673	20,300,784	21,300,894	
5	(289,292)	(241,330)	(1,046,722)	(2,244,829)	(1,872,650)	(8,122,271)	
6	<u>\$ 3,029,717</u>	<u>\$ 3,048,627</u>	<u>\$ 2,848,431</u>	<u>\$ 23,509,767</u>	<u>\$ 23,656,500</u>	<u>\$ 22,103,034</u>	Sum Line [2-5]
7							
8	CURRENT ASSETS						
9	\$ (123,048)	\$ (45,276)	\$ (2,379)	\$ (954,819)	\$ (351,328)	\$ (18,462)	
10	761,026	629,016	625,531	5,905,352	4,880,990	4,853,945	
11	(15,405)	(16,800)	(20,708)	(119,537)	(130,365)	(160,692)	
12	28,507	6,082	16,698	221,210	47,191	129,570	
13	-	-	-	-	-	-	
14	-	20,587	(0)	-	159,751	(0)	
15	26,933,308	30,419,641	33,451,584	208,995,004	236,047,979	259,575,012	
16	<u>\$ 27,584,389</u>	<u>\$ 31,013,250</u>	<u>\$ 34,070,724</u>	<u>\$ 214,047,211</u>	<u>\$ 240,654,218</u>	<u>\$ 264,379,373</u>	Sum Line [9-15]
17							
18	NON-CURRENT ASSETS						
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	761,612	709,402	717,662	5,909,897	5,504,766	5,568,857	
21	(459,349)	(459,349)	-	(3,564,423)	(3,564,423)	-	
22	-	-	-	-	-	-	
23	-	-	-	-	-	-	
24	<u>\$ 302,263</u>	<u>\$ 250,053</u>	<u>\$ 717,662</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u>	Sum Line [19-23]
25							
26	<u>\$ 30,916,369</u>	<u>\$ 34,311,930</u>	<u>\$ 37,636,817</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 6 + Line 16+ Line 24
27							
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29							
30	\$ (7,859,433)	\$ (2,139,918)	\$ 3,856,138	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560	
31							
32	<u>\$ 32,145,957</u>	<u>\$ 32,150,742</u>	<u>\$ 30,963,754</u>	<u>\$ 249,443,708</u>	<u>\$ 249,480,843</u>	<u>\$ 240,270,144</u>	
33							
34	CURRENT LIABILITIES						
35	\$ 88,160	\$ 125,316	\$ 108,439	\$ 684,096	\$ 972,420	\$ 841,456	
36	-	-	-	-	-	-	
37	-	-	-	-	-	-	
38	485,805	-	-	3,769,709	-	-	
39	-	-	-	-	-	-	
40	<u>\$ 573,964</u>	<u>\$ 125,316</u>	<u>\$ 108,439</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u>	Sum Line [35-39]
41							
42	NON-CURRENT LIABILITIES						
43	\$ 43,456	\$ (975)	\$ (86)	\$ 337,204	\$ (7,565)	\$ (670)	
44	4,508,334	2,779,760	1,523,613	34,983,418	21,570,166	11,822,813	
45	-	-	-	-	-	-	
46	1,478	2,562	3,696	11,468	19,880	28,683	
47	1,244,488	1,120,291	1,187,052	9,656,878	8,693,147	9,211,194	
48	258,126	274,151	(5,788)	2,002,989	2,127,340	(44,916)	
49	<u>\$ 6,055,881</u>	<u>\$ 4,175,789</u>	<u>\$ 2,708,487</u>	<u>\$ 46,991,957</u>	<u>\$ 32,402,968</u>	<u>\$ 21,017,105</u>	Sum Line [43-48]
50							
51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52							
53	<u>\$ 30,916,369</u>	<u>\$ 34,311,930</u>	<u>\$ 37,636,817</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 30 + 32+ 40 + 49 + 51
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55							
56							
57							
58	\2016 Sun City Water.xlsm						

Sun City Water

Test Year Ended December 31, 2016
 Comparative Income Statements

Exhibit
 Schedule E-2
 Page 1
 Witness: Murrey

Line No.		Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	Operating Revenues	\$ 11,778,563	\$ 10,427,571	\$ 10,359,114	
2					
3	Operation & Maintenance Expense	\$ 7,230,929	\$ 6,821,452	\$ 6,392,548	
4	Depreciation & Amortization	2,320,355	1,999,648	2,081,353	
5	Other Taxes	686,811	692,009	652,107	
6	Income Taxes	1,526,496	1,080,849	117,092	
7	Total Operating Expense	<u>\$ 11,764,592</u>	<u>\$ 10,593,959</u>	<u>\$ 9,243,099</u>	Sum Line [3-6]
8	Operating Income	\$ 13,971	\$ (166,388)	\$ 1,116,014	Line [1] - Line [7]
9					
10	Other Income - Net	\$ (178,833)	\$ (179,524)	\$ (117,579)	
11					
12	Long-Term Interest	1,177,896	1,170,506	1,172,367	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	<u>\$ (985,093)</u>	<u>\$ (1,157,370)</u>	<u>\$ 61,226</u>	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ (985,093)	\$ (1,157,370)	\$ 61,226	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ (18.74) (b)	\$ (22.01) (b)	\$ 1.16 (b)	
24					
25					
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43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47	(b) A-2				
48					
49					
50	\\2016 Sun City Water.xlsm				

Sun City Water
 Test Year Ended December 31, 2016
 Comparative Statement of Changes in Financial Position

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	\$ (985,093)	\$ (1,157,370)	\$ 61,226	(c)
4	Depreciation and Amortization	2,320,355	1,999,648	2,081,353	(c)
5	Deferred Investment Tax Credits	-	-	-	
6	Deferred Income Taxes	1,728,574	1,256,147	209,856	(b)
7	Amortization of Regulatory Expense	-	-	-	
8	Total From Operations	<u>\$ 3,063,837</u>	<u>\$ 2,098,425</u>	<u>\$ 2,352,436</u>	Sum Lines [3-7]
9	From Financing				
10	Advances in Aid of Construction	\$ 4,434,908	\$ 1,397,401	\$ (2,166,112)	(b)
11	Contributions in Aid of Construction	(4,920,153)	(93,848)	7,572,251	(b)
12	Issuance of Long-Term Debt	(4,786)	1,186,988	(4,424)	(b)
13	(Decrease) / Increase in Net Amounts				
14	Due to Parent and Affiliates	<u>1,453,582</u>	<u>(275,369)</u>	<u>(2,566,537)</u>	(b)
15	Total From Financing	<u>\$ 963,552</u>	<u>\$ 2,215,171</u>	<u>\$ 2,835,178</u>	Sum Lines [10-14]
16					
17	Total Funds Provided	<u>\$ 4,027,388</u>	<u>\$ 4,313,596</u>	<u>\$ 5,187,614</u>	Line [8] + Line [15]
18					
19	Application of Funds				
20	Construction Expenditures	\$ 10,012,477	\$ 7,372,021	\$ 6,995,884	(a)
21	Rate Case Expenses	-	-	-	
22	Dividends Paid	673,852	1,478,303	1,696,113	(d)
23	Other Deferred Debits and Credits	<u>16,385</u>	<u>(280,533)</u>	<u>(690)</u>	
24	Total Funds Applied	<u>\$ 10,702,714</u>	<u>\$ 8,569,792</u>	<u>\$ 8,691,308</u>	Sum Lines [20-23]
25					
26					
27					
28					
29					
30	4 Factor	11.7567%			
31					
32	Business Unit	7B			
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 Sun City Water.xlsm				

Sun City Water
 Test Year Ended December 31, 2016
 Statement of Changes in Stockholders Equity
 Total Company

Exhibit
 Schedule E-4
 Page 1
 Witness: Hubbard

Line No.		Shares Outstanding [A]	Common Stock [B]	Additional Paid-In-Capital [C]	Retained Earnings (a) [D]	Total [E] = [A] + [B] + [C] + [D]	
1	Balance December 31, 2013	(a) 564,890	\$ 5,126,020	\$ 188,930,412	\$ 1,705,973	\$ 195,762,406	
2							
3	Net Income				25,200,154	25,200,154	
4							
5	Dividends Paid				(14,426,797)	(14,426,797)	
6							
7	Other/Reclass				(3,192,850)	(3,192,850)	
8							
9	Balance December 31, 2014	564,890	\$ 5,126,020	\$ 188,930,412	\$ 9,286,480	\$ 203,342,913	Sum Lines [1-7]
10							
11	Net Income				17,046,938	17,046,938	
12							
13	Dividends Paid				(12,574,150)	(12,574,150)	
14							
15	Other/Reclass			14,959,074	(14,530,748)	428,326	
16							
17	Balance December 31, 2015	564,890	\$ 5,126,020	\$ 203,889,486	\$ (771,479)	\$ 208,244,027	Sum Lines [9-15]
18							
19	Net Income				21,147,791	21,147,791	
20							
21	Dividends Paid				(5,731,652)	(5,731,652)	
22							
23	Other/Reclass				35,048	35,048	
24							
25	Balance December 31, 2016	564,890	\$ 5,126,020	\$ 203,889,486	\$ 14,679,708	\$ 223,695,214	Sum Lines [17-23]
26							
27					\$	223,695,213	Sch D-2 Line [16]
28					\$	1	Rounding
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43	Supporting Schedules:			Recap Schedules:			
44	D-2			D-1			
45							
46	Workpapers & Supporting Documents						
47	(a) EPCOR Consolidated Common Equity Reconciliation .xlsx						
48							
49							
50	\2016 Sun City Water.xlsm						

7B	Business Unit
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Line No.	NARUC Acct.	Description	[A]	[B]	[C] = [A] + [B]
			Plant Balance at 1/1/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2016
1	301000	Organization	\$ 471	\$ -	\$ 471
2	302000	Franchises	-	-	-
3	303200	Land & Land Rights Supply	180,023	523	180,546
4	303300	Land & Land Rights Pumping	8,456	-	8,456
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	10,493	-	10,493
7	303600	Land & Land Rights General	2,125	-	2,125
8	304100	Structures & Improvements Supply	4,113,070	93,941	4,207,011
9	304200	Structures & Improvements Pumping	1,243,553	188,025	1,431,578
10	304300	Structures & Improvements Treatment	303,559	-	303,559
11	304400	Structures & Improvements Trans & Dist	252,345	-	252,345
12	304500	Structures & Improvements General	378,728	3,691	382,419
13	304600	Structures & Improvements Offices	95,380	-	95,380
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	1,692,997	310,368	2,003,366
17	305000	Collect & Impounding	314	-	314
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	9,040,589	177,293	9,217,882
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	501,518	(70)	501,448
22	310000	Power Production Equipment	1,262,789	-	1,262,789
23	310100	Power Production Equipment	0	-	0
24	311000	Pumping Equipment Steam	4,473	-	4,473
25	311200	Pumping Equipment Electric	12,590,332	883,521	13,473,853
26	311300	Pumping Equipment Diesel	224,068	-	224,068
27	311400	Pumping Equipment Hydraulic	41,105	-	41,105
28	311500	Pumping Equipment Other	209,329	-	209,329
29	311530	Pumping Equipment Water Treatment	798,676	-	798,676
30	320100	Water Treatment Equipment Non-Media	1,033,845	-	1,033,845
31	320200	Water Treatment Equipment Filter Media	-	-	-
32	330000	Distribution Reservoirs & Standpipes	3,543,211	-	3,543,211
33	330100	Elevated Tank & Standpipes	-	-	-
34	330200	Ground Level Tanks	7,083	-	7,083
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	1,352,430	325,497	1,677,928
38	331100	TD Mains 4in & Less	14,078,175	28,632	14,106,807
39	331200	TD Mains 6in to 8in	5,505,713	3,360,522	8,866,235
40	331300	TD Mains 10in to 16in	5,757,041	1,000,585	6,757,626
41	331400	TD Mains 18in & Grtr	76,119	-	76,119
42					
43					
44					
45		(continued)			
46				Recap Schedules:	
47	Workpapers & Supporting Documents:			A-4	
48	\UPIS Sun City Water.xlsx			B-2	
49				E-1	
50	\2016 Sun City Water.xlsm				

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	Sun City Water (continued)				
2	332000	Fire Mains	\$ 1	\$ -	\$ 1
3	333000	Services	7,188,561	1,449,188	8,637,749
4	334100	Meters	7,060,247	897,007	7,957,254
5	334200	Meter Installations	660,094	-	660,094
6	334300	Meter Vaults	70,773	2,243	73,016
7	335000	Hydrants	3,307,565	710,249	4,017,814
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	523	(523)	-
12	339600	Other P/E-CPS	250,613	-	250,613
13	340100	Office Furniture & Equipment	781,718	-	781,718
14	340200	Computer & Periphial Equipment	223,286	-	223,286
15	340300	Computer Software	52,507	40,462	92,969
16	340500	Other Office Equipment	3,854	-	3,854
17	341100	Transportation Equip Light Duty Trucks	223,074	68,659	291,733
18	341200	Transportation Equip Heavy Duty Trucks	31,181	-	31,181
19	341400	Transportation Equipment Other	89,236	-	89,236
20	342000	Stores Equipment	20,135	-	20,135
21	343000	Tools,Shop,Garage Equipment	382,100	1,827	383,927
22	344000	Laboratory Equipment	107,428	-	107,428
23	345000	Power Operated Equipment	151,899	-	151,899
24	346100	Communication Equipment Non-Telephone	227,637	-	227,637
25	346190	Remote Control & Instrument	224,500	775,608	1,000,108
26	346200	Communication Equipment Telephone	1,126	-	1,126
27	346300	Communication Equipment Other	174,797	-	174,797
28	347000	Miscellaneous Equipment	15,706	-	15,706
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Sun City Water	\$ 85,556,570	\$ 10,317,250	\$ 95,873,820
41		From Schedule E-1a	\$ 86,828,419		\$ 96,724,182
42		Variance	\$ (1,271,850)		\$ (850,362)

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

(continued)

Recap Schedules:

- A-4
- B-2
- E-1

- 48 Workpapers & Supporting Documents:
- 49 \UPIS Sun City Water.xlsx
- 50 \2016 Sun City Water.xlsm

Line No.	NARUC Acct.	Description	[A] Plant Balance at 1/1/2016	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at 12/31/2016
1	<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 & Periphel Equipment	1,404,587	72,980	1,477,567
8	340300	Computer Software	193,904	26,615	220,520
9	340330	Computer Software Other	6,370	(6,370)	-
10	341100	Transportation Equip Light Duty Trucks	-	244,306	244,306
11	341200	Transportation Equip Heavy Duty Trucks	-	167,951	167,951
12	341400	Transportation Equipment Other	-	26,903	26,903
13	344000	Laboratory Equipment	17,277	-	17,277
14	346100	Communication Equipment Non-Telephone	186,080	-	186,080
15	346190	Remote Control & Instrument	122,024	(46,089)	75,935
16	346200	Communication Equipment Telephone	68,942	-	68,942
17	346300	Communication Equipment Other	154,411	28,818	183,229
18	347000	Miscellaneous Equipment	1,292,262	(622,372)	669,890
19	391000	WW Trans Equipment	-	952,226	952,226
20					
21		Total Corporate Plant			\$ 6,207,292
22					Sum Lines [2- 19]
23		GMC Factor % Allocated to Sun City Water			12.8871%
24					
25		Sun City Water Allocation of 7A			\$ 799,937
26		From Schedule E-1b			\$ 799,937
27		Variance			\$ -
28					Lines [21] * Line [23]
29					Sche1b
30					
31					
32					
33	<u>Summarization of Plant</u>				
34		Sun City Water Direct Plant			\$ 95,873,820
35		Corporate Plant Allocated			799,937
36					Line [40], pg 2
37		Total Sun City Water Plant			\$ 96,673,757
38		From Schedule E-1			97,524,119
39		Variance			\$ (850,362)
40		Rollforward Adjustment (line [8] below)			\$ (850,362)
41					Line [37] - Line [38]
42					Line [7], pg 4
43					
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS Sun City Water.xlsx			A-4	
49	\UPIS Corporate Arizona.xlsx			B-2	
50	\2016 Sun City Water.xlsm			E-1	

Line
No.

		[A]	[B]	[C] = [A] - [B]		
	Adj Number	Reconciliation of Plant Balances		Rollforward	General Ledger	Difference
4	ADJ SMC-RB1	District Direct	\$ 95,873,820	\$ 96,724,182	\$ (850,362)	
5	ADJ SMC-RB2	7A Corporate	799,937	799,937	-	
6			-	-	-	
7		Total Expected Variance	\$ 96,673,757	\$ 97,524,119	\$ (850,362)	Sum Lines [4-5]
8		Sche1	\$ 96,673,757	\$ 97,524,119	\$ (850,362)	

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	GMC Alloc Factor	7A Corporate	Rollforward	General Ledger	Difference	
21	12.8871%	Sun City Water	\$ 799,937	\$ 799,937	\$ -	
22	11.8255%	Sun City Wastewater	734,042	734,042	-	
23	8.1316%	Sun City West Water	504,752	504,752	-	
24	7.9444%	Sun City West Wastewater	493,135	493,135	-	
25	23.1862%	Agua Fria Water	1,439,237	1,439,237	-	
26	4.2897%	Agua Fria Wastewater	266,274	266,274	-	
27	4.7401%	Anthem Water	294,234	294,234	-	
28	4.6793%	Anthem Wastewater	290,460	290,460	-	
29	8.5011%	Mohave Water	527,691	527,691	-	
30	0.8406%	Mohave Wastewater	52,178	52,178	-	
31	2.6016%	Paradise Valley Water	161,490	161,490	-	
32	1.0685%	North Mohave Water	66,322	66,322	-	
33	0.3225%	Tubac Water	20,018	20,018	-	
34	0.9331%	Havasu Water	57,921	57,921	-	
35	0.7941%	Willow Valley Water	49,291	49,291	-	
36	0.0137%	Luke 303 Wastewater	853	853	-	
37	7.2408%	Chaparral City Water	449,456	449,456	-	
38	100.00%	TOTAL	\$ 6,207,292	\$ 6,207,292	\$ -	Sum Line [21-37]
39		Summary of Plant Balance and Accum Dep By NARUC	\$ 6,207,292	\$ 6,207,292	\$ -	
40		Diff	\$ -	\$ -	\$ -	Line [38] - Line [39]

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Workpapers & Supporting Documents:
 \UPIS Sun City Water.xlsx
 \2016 Sun City Water.xlsm

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	\$ 96,724,182	\$ (850,362)	\$ 95,873,820	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Balances	799,937	-	799,937	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	489,420	489,420	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	11,042,968	11,042,968	
6	ADJ SMC-RB5	Remove Wastewater Vactor Trucks	-	(122,714)	(122,714)	
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	Sun City Fire Flow Regulatory Asset	-	-	-	
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	(42,990)	(42,990)	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	563,661	563,661	
23	ADJ SMC-RB22	Intentionally Left Blank	-	-	-	
24						
25						
26						
27						
28						
29						
30		Total	\$ 97,524,119	\$ 11,079,984	\$ 108,604,102	Sum Line [2-29]
31		PER B-2	\$ 97,524,119	\$ 11,079,984	\$ 108,604,102	
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 Sun City Water.xlsm

Line
 No.

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

Sum Line [5-24]

		[A]	[B]	[C] = [A] - [B]
		ADJ SMC-RB4		
Alloc Factor	Post Test Year Plant - District & Corporate & 6U	Plant	Accum Dep	Total
Direct	Agua Fria Water	\$ 17,672,810	\$ 926,739.22	\$ 16,746,071
Direct	Anthem Water	2,286,682	79,065	2,207,618
Direct	Chaparral City Water	3,946,301	137,928	3,808,372
Direct	Havasu Water	418,619	20,067	398,552
Direct	Mohave Water	2,855,766	87,516	2,768,249
Direct	North Mohave Water	650,350	18,509	631,841
Direct	Paradise Valley Water	1,936,891	54,845	1,882,046
Direct	Sun City Water	6,719,581	236,879	6,482,701
Direct	Sun City West Water	2,043,536	80,765	1,962,771
Direct	Tubac Water	279,164	6,052	273,112
Direct	Willow Valley Water	291,410	6,058	285,352
	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 Sun City Water.xlsm
 49
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Line No.		[A]	[B]	[C] = [A] - [B]
1		ADJ SMC-RB5		
2	Alloc Factor	Removal of Wastewater Vector Trucks		
3	100.00%	Plant	Accum Dep	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		
28	100.00%	Plant	Accum Depr	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 Sun City Water.xlsm

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

Sum Line [3-22]

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

Sun City Water
 Test Year Ended December 31, 2016
 Comparative Departmental Statements of Operating Income

Exhibit
 Schedule E-6
 Page 1
 Witness: Murrey

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 11,389,021	\$ 10,113,154	\$ 10,062,302	
2	-	-	-	
3	389,541	314,417	296,812	
4				
5	<u>\$ 11,778,563</u>	<u>\$ 10,427,571</u>	<u>\$ 10,359,114</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 1,882,823	\$ 2,110,618	\$ 2,075,851	
8	-	160	-	
9	1,759,260	1,534,290	1,529,870	
10	29,048	30,073	32,736	
11	1,382	3,721	1,480	
12				
13	534,853	464,676	492,196	
14	279,232	219,889	194,064	
15	711,547	421,682	274,693	
16	-	-	-	
17	55,031	265,649	11,595	
18	204,473	230,353	256,635	
19	761,620	801,229	716,029	
20	62,628	41,428	41,067	
21	243,046	199,058	29,915	
22	38,908	40,290	40,568	
23	667,077	458,337	695,850	
24	2,320,355	1,999,648	2,081,353	
25	424,699	435,287	400,253	
26	262,112	256,722	251,853	
27	1,526,496	1,080,849	117,092	
28				
29	<u>\$ 11,764,592</u>	<u>\$ 10,593,959</u>	<u>\$ 9,243,099</u>	Sum Lines [7-27]
30	<u>\$ 13,971</u>	<u>\$ (166,388)</u>	<u>\$ 1,116,014</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (178,833)	\$ (179,524)	\$ (117,579)	
33	1,177,896	1,170,506	1,172,367	
34	-	-	-	
35	-	-	(277)	
36	<u>\$ 999,063</u>	<u>\$ 990,983</u>	<u>\$ 1,054,510</u>	Sum Lines [32-35]
37	<u>\$ (985,093)</u>	<u>\$ (1,157,370)</u>	<u>\$ 61,504</u>	Line [30] - Line [36]

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Supporting Schedules:

Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues					
1	Water Revenues	\$ 11,389,021	\$ 10,113,154	\$ 10,062,302	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	389,541	314,138	296,812	
4					
5	Total Revenues	<u>\$ 11,778,563</u>	<u>\$ 10,427,291</u>	<u>\$ 10,359,114</u>	Sum Lines [1-3]
Operating Expenses					
7	Labor	\$ 1,384,492	\$ 1,283,169	\$ 1,337,387	
8	Purchased Water	-	-	-	
9	Fuel & Power	1,754,288	1,528,355	1,521,550	
10	Chemicals	29,032	30,030	32,637	
11	Waste Disposal & Other Utilities	647	3,146	967	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	148,246	129,179	89,721	
15	Group Insurance & Other Employee Benefits	494,946	344,672	220,341	
16	Pensions	-	-	-	
17	Regulatory Expense	49,587	259,926	5,904	
18	Insurance Other Than Group	188,426	204,883	240,930	
19	Customer Accounting	707,062	769,836	690,018	
20	Rents	3	3,381	3,775	
21	General Office Expense	81,349	78,644	(97,496)	
22	Miscellaneous	21,525	24,892	30,317	
23	Maintenance Expense	562,997	363,860	594,427	
24	Depreciation & Amortization	2,135,431	1,936,036	1,875,279	
25	General Taxes-Property	422,404	435,133	400,253	
26	General Taxes-Other	153,902	152,763	150,086	
27	Income Taxes	-	-	-	
28					
29	Total Operating Expenses	<u>\$ 8,134,337</u>	<u>\$ 7,547,904</u>	<u>\$ 7,096,095</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 3,644,225</u>	<u>\$ 2,879,387</u>	<u>\$ 3,263,019</u>	Line [5] - Line [29]
Other Income & Deductions					
32	Other Income & Deductions	\$ (177,498)	\$ (180,165)	\$ (117,579)	
33	Interest Expense	-	-	-	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	Total Other Income & Deductions	<u>\$ (177,498)</u>	<u>\$ (180,165)</u>	<u>\$ (117,579)</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ 3,821,724</u>	<u>\$ 3,059,552</u>	<u>\$ 3,380,597</u>	Line [30] - Line [36]

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 45 Supporting Schedules:

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Sun City Water

Test Year Ended December 31, 2016

Comparative Departmental Statements of Operating Income Allocations

Allocating Factor 11.7567%

BU to be Allocated 7A

Exhibit
Schedule E-6b
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	\$ -	\$ -	\$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	280	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 280</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 498,332	\$ 827,448	\$ 738,465	
8	Purchased Water	-	160	-	
9	Fuel & Power	4,972	5,935	8,319	
10	Chemicals	16	43	99	
11	Waste Disposal & Other Utilities	735	575	513	
12	Intercompany Support Services				
13	Corporate Allocation	534,853	464,676	492,196	
14	Outside Services	130,986	90,710	104,343	
15	Group Insurance & Other Employee Benefits	216,601	77,010	54,353	
16	Pensions	-	-	-	
17	Regulatory Expense	5,444	5,723	5,691	
18	Insurance Other Than Group	16,047	25,471	15,705	
19	Customer Accounting	54,558	31,393	26,011	
20	Rents	62,626	38,047	37,292	
21	General Office Expense	161,698	120,414	127,411	
22	Miscellaneous	17,383	15,399	10,251	
23	Maintenance Expense	104,079	94,476	101,423	
24	Depreciation & Amortization	184,924	63,612	206,074	
25	General Taxes-Property	2,295	154	-	
26	General Taxes-Other	108,210	103,959	101,767	
27	Income Taxes	1,526,496	1,080,849	117,092	
28					
29	Total Operating Expenses	<u>\$ 3,630,254</u>	<u>\$ 3,046,054</u>	<u>\$ 2,147,004</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (3,630,254)</u>	<u>\$ (3,045,775)</u>	<u>\$ (2,147,004)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (1,335)	\$ 641	\$ -	
33	Interest Expense	1,177,896	1,170,506	1,172,367	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(277)	
36	Total Other Income & Deductions	<u>\$ 1,176,562</u>	<u>\$ 1,171,148</u>	<u>\$ 1,172,089</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (4,806,816)</u></u>	<u><u>\$ (4,216,922)</u></u>	<u><u>\$ (3,319,093)</u></u>	Line [30] - Line [36]
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45	Supporting Schedules:				
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7B	Business Unit
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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	3,103,451	2,898,329	3,011,888	
5	Commercial	925,432	868,551	881,328	
6	Fire	-	-	-	
7	Miscellaneous	2,433	3,756	2,252	
8	OPA	-	-	-	
9	Resale	-	-	-	
10	Raw	155,611	-	-	
11					
12	Total Gallons Sold (Kgal)	4,186,927	3,770,636	3,895,468	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	24,150	23,713	23,396	Sum Lines [17-22]
17	Residential	23,096	22,654	22,329	
18	Commercial	1,052	1,057	1,065	
19	Fire	-	-	-	
20	Miscellaneous	2	2	2	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	134.37	127.94	134.89	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 386	\$ 349	\$ 354	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 76.17	\$ 67.73	\$ 68.52	Fuel and Power Exp/Line [17]
33					
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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 Sun City Water.xlsm				

Line No.	Description	Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	<u>Description</u>				
2					
3	Taxes Other Than Income	\$ 262,112	\$ 256,722	\$ 251,853	
4	Property Taxes	424,699	435,287	400,253	
5	Income Tax	1,526,496	1,080,849	117,092	
6					
7	Total Taxes to Operations	<u>\$ 2,213,307</u>	<u>\$ 1,772,858</u>	<u>\$ 769,198</u>	Sum Lines [3-5]
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43	Supporting Schedules:		Recap Schedules:		
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47					
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49					
50	\\2016 Sun City Water.xlsm				

Line

No.

- 1 Sun City Water is a separate operating district within EPCOR Water Arizona Inc.
- 2
- 3 Projected capital expenditures reflect the Company's 2017 - 2022 business plan.
- 4
- 5 Electronic workpapers are indicated at the bottom of each page.
- 6
- 7 The Company has prepared a Reconstructed Cost New Depreciated (RCND) study and proposes that its
- 8 fair value rate base equal the average of its original cost rate base and its RCND rate base in this case.
- 9
- 10 Test year book results include corporate allocations.
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- 43 Supporting Schedules: Recap Schedules:
- 44
- 45
- 46 Workpapers & Supporting Documents:
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- 50 \2016 Sun City Water.xlsxm