

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	\$ 223,695,213	\$ 208,244,027	\$ 203,342,912	
31				
32	\$ 252,536,371	\$ 252,995,597	\$ 244,186,989	
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 West Water.xlsm			

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 58,942,682	\$ 55,710,646	\$ 54,246,051	
3	381,525	1,187,674	437,690	
4	1,569,453	1,650,778	1,732,103	
5	(23,480,979)	(21,752,128)	(20,646,624)	
6	<u>\$ 37,412,681</u>	<u>\$ 36,796,970</u>	<u>\$ 35,769,220</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (77,642)	\$ (28,569)	\$ (1,501)	
10	955,116	897,715	888,703	
11	(9,720)	(10,601)	(13,067)	
12	90,460	97,505	129,593	
13	7,737	7,737	14,778	
14	-	12,990	(0)	
15	16,994,635	19,194,474	21,107,598	
16	<u>\$ 17,960,585</u>	<u>\$ 20,171,252</u>	<u>\$ 22,126,104</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	703,756	708,596	753,371	
21	(289,845)	(289,845)	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 413,911</u>	<u>\$ 418,752</u>	<u>\$ 753,371</u>	Sum Line [19-23]
25				
26	<u>\$ 55,787,177</u>	<u>\$ 57,386,974</u>	<u>\$ 58,648,696</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 16,046,592	\$ 15,353,767	\$ 14,904,246	
31				
32	\$ 20,283,761	\$ 20,286,781	\$ 19,537,804	
33				
34	CURRENT LIABILITIES			
35	\$ 711,198	\$ 665,638	\$ 589,646	
36	-	-	-	
37	12,308,173	16,098,708	19,974,648	
38	295,733	-	-	
39	800	2,610	2,785	
40	<u>\$ 13,315,905</u>	<u>\$ 16,766,955</u>	<u>\$ 20,567,079</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 1,722,313	\$ 1,772,003	\$ 1,485,006	
44	2,844,711	1,753,999	961,384	
45	-	-	-	
46	933	1,617	2,332	
47	785,259	706,892	749,017	
48	171,264	178,975	(1,390)	
49	<u>\$ 5,524,479</u>	<u>\$ 4,413,486</u>	<u>\$ 3,196,350</u>	Sum Line [43-48]
50				
51	\$ 616,441	\$ 565,985	\$ 443,218	
52				
53	<u>\$ 55,787,177</u>	<u>\$ 57,386,974</u>	<u>\$ 58,648,696</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 West Water.xlsm			

District without Allocations

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	\$ 58,437,930	\$ 55,279,539	\$ 53,781,557	
3	361,470	1,193,631	176,487	
4	-	-	-	
5	(23,298,439)	(21,599,852)	(19,986,153)	
6	<u>\$ 35,500,961</u>	<u>\$ 34,873,319</u>	<u>\$ 33,971,890</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	474,917	500,813	494,000	
11	-	-	-	
12	72,472	93,667	119,057	
13	7,737	7,737	14,778	
14	-	-	-	
15	-	-	-	
16	<u>\$ 555,125</u>	<u>\$ 602,217</u>	<u>\$ 627,835</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	223,187	260,971	300,534	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 223,187</u>	<u>\$ 260,971</u>	<u>\$ 300,534</u>	Sum Line [19-23]
25				
26	<u>\$ 36,279,273</u>	<u>\$ 35,736,507</u>	<u>\$ 34,900,259</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 21,005,811	\$ 16,704,033	\$ 12,471,064	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 655,570	\$ 586,564	\$ 521,222	
36	-	-	-	
37	12,308,173	16,098,708	19,974,648	
38	(10,805)	-	-	
39	800	2,610	2,785	
40	<u>\$ 12,953,739</u>	<u>\$ 16,687,882</u>	<u>\$ 20,498,655</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 1,694,893	\$ 1,772,618	\$ 1,485,061	
44	-	-	-	
45	-	-	-	
46	-	-	-	
47	-	-	-	
48	8,389	5,989	2,262	
49	<u>\$ 1,703,282</u>	<u>\$ 1,778,607</u>	<u>\$ 1,487,323</u>	Sum Line [43-48]
50				
51	\$ 616,441	\$ 565,985	\$ 443,218	
52				
53	<u>\$ 36,279,273</u>	<u>\$ 35,736,507</u>	<u>\$ 34,900,259</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Sun City West Water.xlsm			

Comparative Balance Sheets

Page 1

BU to be Allocated

Witness: Murrey

7A

7A Corporate Allocated to Sun City West Water			7A Corporate Total		
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Allocating Factor:

8.1316%

Line No.		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	\$ 504,752	\$ 431,106	\$ 464,494	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215	
3	Construction Work in Progress	20,055	(5,957)	261,203	246,630	(73,253)	3,212,197	
4	Plant Acquisition Adjustment	1,569,453	1,650,778	1,732,103	19,300,673	20,300,784	21,300,894	
5	Less: Accumulated Depreciation	(182,540)	(152,276)	(660,471)	(2,244,829)	(1,872,650)	(8,122,271)	
6	Net Plant	\$ 1,911,720	\$ 1,923,652	\$ 1,797,330	\$ 23,509,767	\$ 23,656,500	\$ 22,103,034	Sum Line [2-5]
7								
8	CURRENT ASSETS							
9	Cash and Cash Equivalents	\$ (77,642)	\$ (28,569)	\$ (1,501)	\$ (954,819)	\$ (351,328)	\$ (18,462)	
10	Customer Accounts Receivable	480,200	396,903	394,703	5,905,352	4,880,990	4,853,945	
11	Allowance for Uncollectible Accounts	(9,720)	(10,601)	(13,067)	(119,537)	(130,365)	(160,692)	
12	Prepaid Expenses	17,988	3,837	10,536	221,210	47,191	129,570	
13	Plant Materials & Supplies	-	-	-	-	-	-	
14	Trade and Other Receivables	-	12,990	(0)	-	159,751	(0)	
15	Intercompany Receivables	16,994,635	19,194,474	21,107,598	208,995,004	236,047,979	259,575,012	
16	Total Current Assets	\$ 17,405,460	\$ 19,569,035	\$ 21,498,269	\$ 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	480,569	447,625	452,837	5,909,897	5,504,766	5,568,857	
21	Goodwill	(289,845)	(289,845)	-	(3,564,423)	(3,564,423)	-	
22	Deferred Debits	-	-	-	-	-	-	
23	Long-Term Investments	-	-	-	-	-	-	
24	Total Non-Current Assets	\$ 190,725	\$ 157,781	\$ 452,837	\$ 2,345,475	\$ 1,940,344	\$ 5,568,857	Sum Line [19-23]
25								
26	TOTAL ASSETS	\$ 19,507,904	\$ 21,650,467	\$ 23,748,436	\$ 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	\$ (4,959,220)	\$ (1,350,266)	\$ 2,433,182	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560	
31								
32	Long-Term Debt	\$ 20,283,761	\$ 20,286,781	\$ 19,537,804	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144	
33								
34	CURRENT LIABILITIES							
35	Trade and Other Payables	\$ 55,628	\$ 79,073	\$ 68,424	\$ 684,096	\$ 972,420	\$ 841,456	
36	Current Portion of LTD	-	-	-	-	-	-	
37	Intercompany Payables	-	-	-	-	-	-	
38	Accrued Liabilities	306,538	-	-	3,769,709	-	-	
39	Customer Deposits	-	-	-	-	-	-	
40	Total Current Liabilities	\$ 362,166	\$ 79,073	\$ 68,424	\$ 4,453,805	\$ 972,420	\$ 841,456	Sum Line [35-39]
41								
42	NON-CURRENT LIABILITIES							
43	Advances in Aid of Construction	\$ 27,420	\$ (615)	\$ (54)	\$ 337,204	\$ (7,565)	\$ (670)	
44	Accumulated Deferred Income Taxes	2,844,711	1,753,999	961,384	34,983,418	21,570,166	11,822,813	
45	Provision for ARO	-	-	-	-	-	-	
46	Regulatory Liabilities	933	1,617	2,332	11,468	19,880	28,683	
47	Accrued Pension Liability	785,259	706,892	749,017	9,656,878	8,693,147	9,211,194	
48	Other Credits	162,875	172,987	(3,652)	2,002,989	2,127,340	(44,916)	
49	Total Deferred Credits	\$ 3,821,197	\$ 2,634,879	\$ 1,709,027	\$ 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	\$ 19,507,904	\$ 21,650,467	\$ 23,748,436	\$ 239,902,452	\$ 266,251,062	\$ 292,051,265	Line 30 + 32+ 40 + 49 + 51
54								
55								
56								
57								
58	\\2016 Sun City West Water.xlsm							

Sun City West 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	\$ 8,647,268	\$ 8,486,881	\$ 8,564,142	
2					
3	Operation & Maintenance Expense	\$ 3,071,361	\$ 3,016,289	\$ 3,068,107	
4	Depreciation & Amortization	1,917,198	1,801,783	1,833,981	
5	Other Taxes	429,379	429,695	438,500	
6	Income Taxes	740,243	524,136	56,781	
7	Total Operating Expense	<u>\$ 6,158,181</u>	<u>\$ 5,771,902</u>	<u>\$ 5,397,370</u>	Sum Line [3-6]
8	Operating Income	\$ 2,489,087	\$ 2,714,979	\$ 3,166,773	Line [1] - Line [7]
9					
10	Other Income - Net	\$ (52,921)	\$ (40,693)	\$ -	
11					
12	Long-Term Interest	571,197	567,613	568,515	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	<u>\$ 1,970,811</u>	<u>\$ 2,188,058</u>	<u>\$ 2,598,257</u>	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ 1,970,811	\$ 2,188,058	\$ 2,598,257	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ 49.09 (b)	\$ 54.50 (b)	\$ 64.72 (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 Sun City West Water.xlsm				

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

Exhibit
 Schedule E-3
 Page 1
 Witness: Murrey

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	Source of Funds			
2	From Operations			
3	\$ 1,970,811	\$ 2,188,058	\$ 2,598,257	(c)
4	1,917,198	1,801,783	1,833,981	(c)
5	-	-	-	
6	1,090,712	792,616	132,417	(b)
7	-	-	-	
8	<u>\$ 4,978,720</u>	<u>\$ 4,782,456</u>	<u>\$ 4,564,656</u>	Sum Lines [3-7]
9	From Financing			
10	\$ (49,690)	\$ 286,997	\$ (36,495)	(b)
11	50,456	122,767	23,374	(b)
12	(3,020)	748,977	(2,791)	(b)
13	(Decrease) / Increase in Net Amounts			
14	<u>(3,790,534)</u>	<u>(3,875,940)</u>	<u>(5,119,311)</u>	(b)
15	<u>\$ (3,792,788)</u>	<u>\$ (2,717,199)</u>	<u>\$ (5,135,224)</u>	Sum Lines [10-14]
16				
17	<u>\$ 1,185,932</u>	<u>\$ 2,065,257</u>	<u>\$ (570,568)</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 3,232,036	\$ 1,464,595	\$ 649,946	(a)
21	-	-	-	
22	326,771	716,873	822,496	(d)
23	7,712	(180,366)	1,680	
24	<u>\$ 3,566,519</u>	<u>\$ 2,001,102</u>	<u>\$ 1,474,122</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	5.7012%		
31				
32	Business Unit	7D		
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 West 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 Sun City West Water.xlsm						

Sun City West Water

Test Year Ended December 31, 2016

Detail of Plant in Service

Exhibit

Schedule E-5

Page 1 of 8

Witness: Clor

7D Business Unit			[A]	[B]	[C] = [A] + [B]
Line			Plant Balance at	Plant Additions,	Plant Balance at
No.	NARUC Acct.	Description	1/1/2016	Reclassifications or	12/31/2016
				Retirements	
1	301000	Organization	\$ 20,086	\$ -	\$ 20,086
2	302000	Franchises	1,346	-	1,346
3	303200	Land & Land Rights Supply	11,651	-	11,651
4	303300	Land & Land Rights Pumping	44,957	-	44,957
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	-	-	-
7	303600	Land & Land Rights General	-	-	-
8	304100	Structures & Improvements Supply	328,045	13,196	341,241
9	304200	Structures & Improvements Pumping	381,689	43,108	424,797
10	304300	Structures & Improvements Treatment	7,641,362	-	7,641,362
11	304400	Structures & Improvements Trans & Dist	-	-	-
12	304500	Structures & Improvements General	-	-	-
13	304600	Structures & Improvements Offices	19,804	-	19,804
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	2,716,146	2,177,043	4,893,189
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	-	-	-
22	310000	Power Production Equipment	180,366	-	180,366
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	5,926,529	204,522	6,131,051
26	311300	Pumping Equipment Diesel	4,506	-	4,506
27	311400	Pumping Equipment Hydraulic	3,260	-	3,260
28	311500	Pumping Equipment Other	8,822	-	8,822
29	311530	Pumping Equipment Water Treatment	29,260	-	29,260
30	320100	Water Treatment Equipment Non-Media	6,419,054	-	6,419,054
31	320200	Water Treatment Equipment Filter Media	51,812	-	51,812
32	330000	Distribution Reservoirs & Standpipes	759,274	-	759,274
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	322,425	136,258	458,683
38	331100	TD Mains 4in & Less	11,787,269	9,982	11,797,251
39	331200	TD Mains 6in to 8in	1,317,071	4,550	1,321,621
40	331300	TD Mains 10in to 16in	1,646,702	-	1,646,702
41	331400	TD Mains 18in & Grtr	-	-	-
42					
43					
44					
45		(continued)			
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS Sun City West Water.xlsx			A-4	
49				B-2	
50	\2016 Sun City West Water.xlsx			E-1	

Sun City West Water

Test Year Ended December 31, 2016

Detail of Plant in Service

Exhibit

Schedule E-5

Page 2 of 8

Witness: Clor

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>Sun City West Water (continued)</u>				
2	332000	Fire Mains	\$ 169	\$ -	\$ 169
3	333000	Services	7,811,387	42,844	7,854,231
4	334100	Meters	4,542,387	15,729	4,558,116
5	334200	Meter Installations	159,862	-	159,862
6	334300	Meter Vaults	3,549	-	3,549
7	335000	Hydrants	2,154,845	534,383	2,689,228
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	179,479	-	179,479
13	340100	Office Furniture & Equipment	18,519	-	18,519
14	340200	Computer & Periphel Equipment	28,297	-	28,297
15	340300	Computer Software	13,489	-	13,489
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	6,546	-	6,546
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	(0)	-	(0)
21	343000	Tools,Shop,Garage Equipment	19,372	-	19,372
22	344000	Laboratory Equipment	3,632	-	3,632
23	345000	Power Operated Equipment	223,817	-	223,817
24	346100	Communication Equipment Non-Telephone	165,055	-	165,055
25	346190	Remote Control & Instrument	17,621	-	17,621
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	61,985	(971)	61,014
28	347000	Miscellaneous Equipment	22,636	-	22,636
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Sun City West Water	\$ 55,054,081	\$ 3,180,644	\$ 58,234,726
41		From Schedule E-1a	\$ 55,279,539		\$ 58,437,930
42		Variance	\$ (225,458)		\$ (203,204)
43					
44					
45					
46		(continued)			
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS Sun City West Water.xlsx		A-4	
50		\2016 Sun City West Water.xlsm		B-2	
				E-1	

Sum Lines [1-42]
pg1+ Lines [2-29] pg2
Sche1a
Line [40] - Line [41]

Sun City West Water

Test Year Ended December 31, 2016

Detail of Plant in Service

Exhibit

Schedule E-5

Page 3 of 8

Witness: Clor

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 & Peripheral 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 Sun City West Water			8.1316%	
24						
25		Sun City West Water Allocation of 7A			\$ 504,752	Lines [21] * Line [23]
26		From Schedule E-1b			\$ 504,752	Sche1b
27		Variance			\$ -	Lines [25] - Line [26]
28						
29						
30						
31						
32						
33		<u>Summarization of Plant</u>				
34		Sun City West Water Direct Plant			\$ 58,234,726	Line [40], pg 2
35		Corporate Plant Allocated			504,752	Line [25], pg 3
36						
37		Total Sun City West Water Plant			\$ 58,739,478	Sum Lines [34-35]
38		From Schedule E-1			58,942,682	Sche1
39		Variance			\$ (203,204)	Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			\$ (203,204)	Line [7], pg 4
41						
42						
43						
44						
45						
46						
47		Workpapers & Supporting Documents:				Recap Schedules:
48		\UPIS Sun City West Water.xlsx				A-4
49		\UPIS Corporate Arizona.xlsx				B-2
50		\2016 Sun City West 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	\$ 58,234,726	\$ 58,437,930	\$ (203,204)
ADJ SMC-RB2	7A Corporate	504,752	504,752	-
		-	-	-
	Total Expected Variance	\$ 58,739,478	\$ 58,942,682	\$ (203,204)
	Sche1	\$ 58,739,478	\$ 58,942,682	\$ (203,204)

Sum Lines [4-5]

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GMC Alloc Factor	7A Corporate	Rollforward	General Ledger	Difference
12.8871%	Sun City Water	\$ 799,937	\$ 799,937	\$ -
11.8255%	Sun City Wastewater	734,042	734,042	-
8.1316%	Sun City West Water	504,752	504,752	-
7.9444%	Sun City West Wastewater	493,135	493,135	-
23.1862%	Agua Fria Water	1,439,237	1,439,237	-
4.2897%	Agua Fria Wastewater	266,274	266,274	-
4.7401%	Anthem Water	294,234	294,234	-
4.6793%	Anthem Wastewater	290,460	290,460	-
8.5011%	Mohave Water	527,691	527,691	-
0.8406%	Mohave Wastewater	52,178	52,178	-
2.6016%	Paradise Valley Water	161,490	161,490	-
1.0685%	North Mohave Water	66,322	66,322	-
0.3225%	Tubac Water	20,018	20,018	-
0.9331%	Havasu Water	57,921	57,921	-
0.7941%	Willow Valley Water	49,291	49,291	-
0.0137%	Luke 303 Wastewater	853	853	-
<u>7.2408%</u>	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 Sun City West Water.xlsx
 47
 48
 49 \2016 Sun City West 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 Balar	\$ 58,437,930	\$ (203,204)	\$ 58,234,726	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Bala	504,752	-	504,752	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	308,819	308,819	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	2,425,061	2,425,061	
6	ADJ SMC-RB5	Remove Wastewater Vactor Trucks	-	(77,431)	(77,431)	
7	ADJ SMC-RB6	AIAC Refunds Paid Post Test Year	-	-	-	
8	ADJ SMC-RB7	Remove Plant Acquisition Adjustment	-	-	-	
9	ADJ SMC-RB8	Removal of CIAC not in Plant in Service	-	-	-	
10	ADJ SMC-RB9	Intentionally Left Blank	-	-	-	
11	ADJ SMC-RB10	Clear Regulatory Assets and Liabilities	-	-	-	
12	ADJ SMC-RB11	Intentionally Left Blank	-	-	-	
13	ADJ SMC-RB12	Corporate Regulatory Asset Y2K & Depreciation Stuc	-	-	-	
14	ADJ SMC-RB13	Intentionally Left Blank	-	-	-	
15	ADJ SMC-RB14	Intentionally Left Blank	-	-	-	
16	ADJ SMC-RB15	Intentionally Left Blank	-	0	0	
17	ADJ SMC-RB16	Intentionally Left Blank	-	0	0	
18	ADJ SMC-RB17	Sun City West - LT Effluent Regulatory Asset	-	0	0	
19	ADJ SMC-RB18	Intentionally Left Blank	-	0	0	
20	ADJ SMC-RB19	Intentionally Left Blank	-	\$ -	\$ -	
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	\$ (116,191)	\$ (116,191)	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	\$ 312,867	\$ 312,867	
23	ADJ SMC-RB22	Intentionally Left Blank	-	0	0	
24						
25						
26						
27						
28						
29			-	-	-	
30		Total	\$ 58,942,682	\$ 2,649,921	\$ 61,592,603	Sum Line [2-29]
31		PER B-2	\$ 58,942,682	\$ 2,649,921	\$ 61,592,603	
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 Sun City West Water.xlsm

Line
 No.

		[A]	[B]	[C] = [A] - [B]	
		ADJ SMC-RB3	ADJ SMC-RB3		
3	Alloc Factor	Test Year Plant -6U	Plant	Accum Dep	Total
4	100.00%	6U (USA)			
5	21.116%	Agua Fria Water	\$ 880,558	\$ 370,813	\$ 509,745
6	4.317%	Anthem Water	180,019	75,808	104,211
7	6.594%	Chaparral City Water	274,987	115,800	159,187
8	0.850%	Havasus Water	35,438	14,923	20,514
9	7.742%	Mohave Water	322,853	135,957	186,896
10	0.973%	North Mohave Water	40,578	17,088	23,490
11	2.369%	Paradise Valley Water	98,804	41,607	57,196
12	11.737%	Sun City Water	489,420	206,100	283,319
13	7.406%	Sun City West Water	308,819	130,047	178,772
14	0.294%	Tubac Water	12,248	5,158	7,090
15	0.723%	Willow Valley Water	30,157	12,699	17,458
16	3.907%	Agua Fria Wastewater	162,912	68,604	94,308
17	4.262%	Anthem Wastewater	177,710	74,836	102,874
18	0.766%	Mohave Wastewater	31,924	13,444	18,480
19	10.770%	Sun City Wastewater	449,103	189,123	259,981
20	7.235%	Sun City West Wastewater	301,711	127,054	174,657
21	0.013%	Luke 303 Wastewater	522	220	302
22	7.626%	Clovis	318,014	133,920	184,095
23	0.931%	Edgewood	38,831	16,352	22,479
24	0.370%	Thunder Mountain	15,420	6,493	8,926
25					
26	100.00%	TOTAL	\$ 4,170,026	\$ 1,756,047	\$ 2,413,980

Sum Line [5-24]

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

Sum Line [32-42]

44
 45 Workpapers:
 46 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 47
 48 Sche1 \2016 Sun City West Water.xlsm
 49
 50

Line

No.

[A]
 ADJ SMC-RB5

[B]

[C] = [A] - [B]

Alloc Factor	Removal of Wastewater Vactor 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.xls

4-factor

Schb2

\2016 Sun City West 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 West 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	\$ 8,475,669	\$ 8,321,952	\$ 8,396,728	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	171,599	164,929	167,415	
4					
5	Total Revenues	<u>\$ 8,647,268</u>	<u>\$ 8,486,881</u>	<u>\$ 8,564,142</u>	Sum Lines [1-3]
Operating Expenses					
7	Labor	\$ 731,224	\$ 881,925	\$ 912,026	
8	Purchased Water	-	78	-	
9	Fuel & Power	732,641	599,983	683,127	
10	Chemicals	116,848	133,078	91,190	
11	Waste Disposal & Other Utilities	5,162	9,981	4,501	
12	Intercompany Support Services				
13	Corporate Allocation	259,366	225,335	238,681	
14	Outside Services	125,102	108,666	110,248	
15	Group Insurance & Other Employee Benefits	269,997	192,267	203,168	
16	Pensions	-	-	-	
17	Regulatory Expense	2,640	2,775	2,760	
18	Insurance Other Than Group	55,241	73,214	69,124	
19	Customer Accounting	476,302	509,585	468,954	
20	Rents	30,370	20,735	20,715	
21	General Office Expense	120,088	102,547	110,121	
22	Miscellaneous	25,410	23,422	29,821	
23	Maintenance Expense	120,969	132,697	123,673	
24	Depreciation & Amortization	1,917,198	1,801,783	1,833,981	
25	General Taxes-Property	335,820	340,096	350,344	
26	General Taxes-Other	93,559	89,600	88,156	
27	Income Taxes	740,243	524,136	56,781	
28					
29	Total Operating Expenses	<u>\$ 6,158,181</u>	<u>\$ 5,771,902</u>	<u>\$ 5,397,370</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 2,489,087</u>	<u>\$ 2,714,979</u>	<u>\$ 3,166,773</u>	Line [5] - Line [29]
Other Income & Deductions					
32	Other Income & Deductions	\$ (52,921)	\$ (40,693)	\$ -	
33	Interest Expense	571,197	567,613	568,515	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(135)	
36	Total Other Income & Deductions	<u>\$ 518,276</u>	<u>\$ 526,920</u>	<u>\$ 568,381</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ 1,970,811</u>	<u>\$ 2,188,058</u>	<u>\$ 2,598,392</u>	Line [30] - Line [36]

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 45 Supporting Schedules:

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 8,475,669	\$ 8,321,952	\$ 8,396,728	
2	-	-	-	
3	171,599	164,793	167,415	
4				
5	<u>\$ 8,647,268</u>	<u>\$ 8,486,745</u>	<u>\$ 8,564,142</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 489,569	\$ 480,671	\$ 553,923	
8	-	-	-	
9	730,230	597,105	679,093	
10	116,840	133,057	91,142	
11	4,806	9,703	4,252	
12				
13	-	-	-	
14	61,583	64,678	59,649	
15	164,961	154,922	176,810	
16	-	-	-	
17	-	-	-	
18	47,459	60,863	61,508	
19	449,845	494,361	456,341	
20	1	2,286	2,631	
21	41,676	44,155	48,336	
22	16,980	15,955	24,850	
23	70,498	86,882	74,490	
24	1,827,522	1,770,935	1,734,050	
25	334,707	340,021	350,344	
26	41,085	39,187	38,806	
27	-	-	-	
28				
29	<u>\$ 4,397,763</u>	<u>\$ 4,294,780</u>	<u>\$ 4,356,224</u>	Sum Lines [7-27]
30	<u>\$ 4,249,505</u>	<u>\$ 4,191,965</u>	<u>\$ 4,207,919</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (52,274)	\$ (41,004)	\$ -	
33	-	-	-	
34	-	-	-	
35	-	-	-	
36	<u>\$ (52,274)</u>	<u>\$ (41,004)</u>	<u>\$ -</u>	Sum Lines [32-35]
37	<u>\$ 4,301,778</u>	<u>\$ 4,232,969</u>	<u>\$ 4,207,919</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	-	136	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ 136</u>	<u>\$ -</u>	Sum Lines [1-3]
6	Operating Expenses				
7	Labor	\$ 241,656	\$ 401,254	\$ 358,103	
8	Purchased Water	-	78	-	
9	Fuel & Power	2,411	2,878	4,034	
10	Chemicals	8	21	48	
11	Waste Disposal & Other Utilities	356	279	249	
12	Intercompany Support Services				
13	Corporate Allocation	259,366	225,335	238,681	
14	Outside Services	63,519	43,988	50,599	
15	Group Insurance & Other Employee Benefits	105,036	37,345	26,357	
16	Pensions	-	-	-	
17	Regulatory Expense	2,640	2,775	2,760	
18	Insurance Other Than Group	7,781	12,351	7,616	
19	Customer Accounting	26,457	15,223	12,613	
20	Rents	30,369	18,450	18,084	
21	General Office Expense	78,412	58,392	61,786	
22	Miscellaneous	8,430	7,467	4,971	
23	Maintenance Expense	50,471	45,814	49,183	
24	Depreciation & Amortization	89,675	30,848	99,931	
25	General Taxes-Property	1,113	75	-	
26	General Taxes-Other	52,474	50,413	49,350	
27	Income Taxes	740,243	524,136	56,781	
28					
29	Total Operating Expenses	<u>\$ 1,760,418</u>	<u>\$ 1,477,122</u>	<u>\$ 1,041,146</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (1,760,418)</u>	<u>\$ (1,476,987)</u>	<u>\$ (1,041,146)</u>	Line [5] - Line [29]
31	Other Income & Deductions				
32	Other Income & Deductions	\$ (647)	\$ 311	\$ -	
33	Interest Expense	571,197	567,613	568,515	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	(135)	
36	Total Other Income & Deductions	<u>\$ 570,550</u>	<u>\$ 567,924</u>	<u>\$ 568,381</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u>\$ (2,330,968)</u>	<u>\$ (2,044,911)</u>	<u>\$ (1,609,527)</u>	Line [30] - Line [36]
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45	Supporting Schedules:				
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7D	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	<u>WATER STATISTICS:</u>				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	1,385,040	1,312,658	1,343,605	
5	Commercial	327,001	339,970	328,523	
6	Fire	-	-	-	
7	Miscellaneous	-	-	-	
8	OPA	-	-	-	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	1,712,041	1,652,628	1,672,128	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	15,326	15,311	15,302	Sum Lines [17-22]
17	Residential	14,867	14,858	14,856	
18	Commercial	459	453	446	
19	Fire	-	-	-	
20	Miscellaneous	-	-	-	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	93.16	88.35	90.44	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 471	\$ 457	\$ 464	Residential Revenue/Line [1
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 49.28	\$ 40.38	\$ 45.98	Fuel and Power Exp/Line [1
33					
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42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47	Customer Count tab				
48	Sales tab				
49					
50	\2016 Sun City West 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	\$ 93,559	\$ 89,600	\$ 88,156
4	Property Taxes	335,820	340,096	350,344
5	Income Tax	740,243	524,136	56,781
6				
7	Total Taxes to Operations	<u>\$ 1,169,622</u>	<u>\$ 953,831</u>	<u>\$ 495,281</u> Sum Lines [3-6]

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Supporting Schedules:
 (a) E-6

Recap Schedules:

Workpapers & Supporting Documents:

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Line

No.

- 1 Sun City West 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 West Water.xlsm