

Tubac 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	\$ 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 Tubac Water.xlsxm			

Tubac Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

Total District

Exhibit

Schedule E-1

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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	\$ 6,535,012	\$ 6,472,259	\$ 6,515,600	
3	63,834	7,629	178,238	
4	62,243	65,469	68,694	
5	(2,602,070)	(2,388,142)	(2,324,235)	
6	<u>\$ 4,059,019</u>	<u>\$ 4,157,215</u>	<u>\$ 4,438,297</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (3,079)	\$ (1,133)	\$ (60)	
10	62,849	54,011	53,282	
11	(385)	(420)	(518)	
12	58,981	19,094	31,060	
13	-	-	(0)	
14	-	515	(0)	
15	673,996	761,240	837,113	
16	<u>\$ 792,361</u>	<u>\$ 833,306</u>	<u>\$ 920,878</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	73,651	116,114	119,671	
21	(11,495)	(11,495)	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 62,156</u>	<u>\$ 104,619</u>	<u>\$ 119,671</u>	Sum Line [19-23]
25				
26	<u>\$ 4,913,536</u>	<u>\$ 5,095,140</u>	<u>\$ 5,478,846</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ (157,903)	\$ (174,887)	\$ 100,825	
31				
32	<u>\$ 804,440</u>	<u>\$ 804,560</u>	<u>\$ 774,856</u>	
33				
34	CURRENT LIABILITIES			
35	\$ 126,685	\$ 84,907	\$ 138,582	
36	-	-	-	
37	867,608	1,147,071	1,305,378	
38	9,458	-	-	
39	-	-	-	
40	<u>\$ 1,003,751</u>	<u>\$ 1,231,978</u>	<u>\$ 1,443,960</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 685,389	\$ 1,233,338	\$ 1,909,070	
44	112,819	69,562	38,128	
45	-	-	-	
46	48,238	46,510	93	
47	31,143	28,035	29,706	
48	12,328	9,647	1,943	
49	<u>\$ 889,916</u>	<u>\$ 1,387,092</u>	<u>\$ 1,978,939</u>	Sum Line [43-48]
50				
51	\$ 2,373,332	\$ 1,846,397	\$ 1,180,266	
52				
53	<u>\$ 4,913,536</u>	<u>\$ 5,095,140</u>	<u>\$ 5,478,846</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 Tubac 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	\$ 6,514,993	\$ 6,455,162	\$ 6,497,178	
1568	-	-	-	
1584	-	-	-	
1598	-	-	-	
1836	-	-	-	
1834	-	-	-	
1898	6,514,993	6,455,162	6,497,178	
3	63,038	7,865	167,879	
4	-	-	-	
5	(2,594,830)	(2,382,103)	(2,298,041)	
6	<u>\$ 3,983,201</u>	<u>\$ 4,080,924</u>	<u>\$ 4,367,016</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	43,805	38,270	37,629	
11	-	-	-	
12	58,268	18,941	30,642	
13	-	-	(0)	
14	-	-	-	
15	-	-	-	
16	<u>\$ 102,073</u>	<u>\$ 57,211</u>	<u>\$ 68,271</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	54,592	98,362	101,712	
21	-	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 54,592</u>	<u>\$ 98,362</u>	<u>\$ 101,712</u>	Sum Line [19-23]
25				
26	<u>\$ 4,139,866</u>	<u>\$ 4,236,497</u>	<u>\$ 4,536,999</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 38,776	\$ (121,337)	\$ 4,326	
31				
32	\$ -	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 124,479	\$ 81,771	\$ 135,868	
36	-	-	-	
37	867,608	1,147,071	1,305,378	
38	(2,699)	-	-	
39	-	-	-	
40	<u>\$ 989,388</u>	<u>\$ 1,228,842</u>	<u>\$ 1,441,246</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 684,301	\$ 1,233,362	\$ 1,909,073	
44	-	-	-	
45	-	-	-	
46	48,201	46,446	-	
47	-	-	-	
48	5,868	2,787	2,088	
49	<u>\$ 738,370</u>	<u>\$ 1,282,594</u>	<u>\$ 1,911,160</u>	Sum Line [43-48]
50				
51	\$ 2,373,332	\$ 1,846,397	\$ 1,180,266	
52				
53	<u>\$ 4,139,866</u>	<u>\$ 4,236,497</u>	<u>\$ 4,536,999</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Tubac Water.xlsm			

Comparative Balance Sheets

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BU to be Allocated

Witness: Murrey

7A

Allocating Factor:

0.3225%

Line No.	7A Corporate Allocated to Tubac 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	\$ 20,018	\$ 17,097	\$ 18,422	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215	
3	795	(236)	10,359	246,630	(73,253)	3,212,197	
4	62,243	65,469	68,694	19,300,673	20,300,784	21,300,894	
5	(7,239)	(6,039)	(26,194)	(2,244,829)	(1,872,650)	(8,122,271)	
6	<u>\$ 75,818</u>	<u>\$ 76,291</u>	<u>\$ 71,281</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	\$ (3,079)	\$ (1,133)	\$ (60)	\$ (954,819)	\$ (351,328)	\$ (18,462)	
10	19,044	15,741	15,654	5,905,352	4,880,990	4,853,945	
11	(385)	(420)	(518)	(119,537)	(130,365)	(160,692)	
12	713	152	418	221,210	47,191	129,570	
13	-	-	-	-	-	-	
14	-	515	(0)	-	159,751	(0)	
15	673,996	761,240	837,113	208,995,004	236,047,979	259,575,012	
16	<u>\$ 690,289</u>	<u>\$ 776,095</u>	<u>\$ 852,607</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	19,059	17,753	17,959	5,909,897	5,504,766	5,568,857	
21	(11,495)	(11,495)	-	(3,564,423)	(3,564,423)	-	
22	-	-	-	-	-	-	
23	-	-	-	-	-	-	
24	<u>\$ 7,564</u>	<u>\$ 6,257</u>	<u>\$ 17,959</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u>	Sum Line [19-23]
25							
26	<u>\$ 773,670</u>	<u>\$ 858,643</u>	<u>\$ 941,847</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	\$ (196,679)	\$ (53,551)	\$ 96,498	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560	
31							
32	<u>\$ 804,440</u>	<u>\$ 804,560</u>	<u>\$ 774,856</u>	<u>\$ 249,443,708</u>	<u>\$ 249,480,843</u>	<u>\$ 240,270,144</u>	
33							
34	CURRENT LIABILITIES						
35	\$ 2,206	\$ 3,136	\$ 2,714	\$ 684,096	\$ 972,420	\$ 841,456	
36	-	-	-	-	-	-	
37	-	-	-	-	-	-	
38	12,157	-	-	3,769,709	-	-	
39	-	-	-	-	-	-	
40	<u>\$ 14,363</u>	<u>\$ 3,136</u>	<u>\$ 2,714</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u>	Sum Line [35-39]
41							
42	NON-CURRENT LIABILITIES						
43	\$ 1,087	\$ (24)	\$ (2)	\$ 337,204	\$ (7,565)	\$ (670)	
44	112,819	69,562	38,128	34,983,418	21,570,166	11,822,813	
45	-	-	-	-	-	-	
46	37	64	93	11,468	19,880	28,683	
47	31,143	28,035	29,706	9,656,878	8,693,147	9,211,194	
48	6,460	6,861	(145)	2,002,989	2,127,340	(44,916)	
49	<u>\$ 151,546</u>	<u>\$ 104,498</u>	<u>\$ 67,779</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>\$ 773,670</u>	<u>\$ 858,643</u>	<u>\$ 941,847</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 30 + 32+ 40 + 49 + 51
54							
55							
56							
57							
58	\2016 Tubac Water.xlsm						

Tubac 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	\$ 700,105	\$ 597,079	\$ 593,479	
2					
3	Operation & Maintenance Expense	\$ 379,967	\$ 372,146	\$ 351,293	
4	Depreciation & Amortization	224,786	260,687	263,195	
5	Other Taxes	40,861	41,171	81,325	
6	Income Taxes	76,639	54,265	5,879	
7	Total Operating Expense	<u>\$ 722,253</u>	<u>\$ 728,270</u>	<u>\$ 701,691</u>	Sum Line [3-6]
8	Operating Income	\$ (22,148)	\$ (131,191)	\$ (108,212)	Line [1] - Line [7]
9					
10	Other Income - Net	\$ (67)	\$ 147,420	\$ -	
11					
12	Long-Term Interest	59,137	58,766	58,860	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	<u>\$ (81,219)</u>	<u>\$ (337,378)</u>	<u>\$ (167,072)</u>	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ (81,219)	\$ (337,378)	\$ (167,072)	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ (58.99) (b)	\$ (245.04) (b)	\$ (121.35) (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 Tubac Water.xlsm				

Tubac 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	\$ (81,219)	\$ (337,378)	\$ (167,072)	(c)
4	224,786	260,687	263,195	(c)
5	-	-	-	
6	43,257	31,435	5,252	(b)
7	-	-	-	
8	<u>\$ 186,824</u>	<u>\$ (45,256)</u>	<u>\$ 101,375</u>	Sum Lines [3-7]
9	From Financing			
10	\$ (547,949)	\$ (675,733)	\$ (16,729)	(b)
11	526,935	666,132	8,756	(b)
12	(120)	29,704	(111)	(b)
13	(Decrease) / Increase in Net Amounts			
14	<u>(279,463)</u>	<u>(158,307)</u>	<u>(201,879)</u>	(b)
15	<u>\$ (300,597)</u>	<u>\$ (138,204)</u>	<u>\$ (209,963)</u>	Sum Lines [10-14]
16				
17	<u>\$ (113,773)</u>	<u>\$ (183,460)</u>	<u>\$ (108,589)</u>	Line [8] + Line [15]
18				
19	Application of Funds			
20	\$ 62,752	\$ (43,340)	\$ 29,237	(a)
21	-	-	-	
22	33,831	74,220	85,155	(d)
23	<u>(2,680)</u>	<u>(7,704)</u>	<u>(1,853)</u>	
24	<u>\$ 93,903</u>	<u>\$ 23,175</u>	<u>\$ 112,540</u>	Sum Lines [20-23]
25				
26				
27				
28				
29				
30	4 Factor	0.5903%		
31				
32	Business Unit	7T		
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 Tubac Water.xlsm			

Tubac 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 Tubac Water.xlsm						

Tubac Water

Test Year Ended December 31, 2016
 Detail of Plant in Service

Exhibit
 Schedule E-5
 Page 1 of 8
 Witness: Clor

7T Business Unit			[A]	[B]	[C] = [A] + [B]
Line			Plant Balance at	Plant Additions, Reclassifications or	Plant Balance at
No.	NARUC Acct.	Description	1/1/2016	Retirements	12/31/2016
1	301000	Organization	\$ 567	\$ -	\$ 567
2	302000	Franchises	2,030	-	2,030
3	303200	Land & Land Rights Supply	61,190	(0)	61,190
4	303300	Land & Land Rights Pumping	50	-	50
5	303400	Land & Land Rights Treatment	50	-	50
6	303500	Land & Land Rights T&D	422	-	422
7	303600	Land & Land Rights General	2,755	-	2,755
8	304100	Structures & Improvements Supply	27,666	0	27,666
9	304200	Structures & Improvements Pumping	22,917	0	22,918
10	304300	Structures & Improvements Treatment	302	-	302
11	304400	Structures & Improvements Trans & Dist	156	-	156
12	304500	Structures & Improvements General	-	-	-
13	304600	Structures & Improvements Offices	38,088	1,933	40,020
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	40,218	-	40,218
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	241,709	1,624	243,333
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	-	-	-
22	310000	Power Production Equipment	61,068	-	61,068
23	310100	Power Production Equipment	-	-	-
24	311000	Pumping Equipment Steam	-	-	-
25	311200	Pumping Equipment Electric	292,026	(6,572)	285,454
26	311300	Pumping Equipment Diesel	879	(0)	879
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	405,865	(0)	405,865
29	311530	Pumping Equipment Water Treatment	-	-	-
30	320100	Water Treatment Equipment Non-Media	1,699,024	(0)	1,699,024
31	320200	Water Treatment Equipment Filter Media	-	-	-
32	330000	Distribution Reservoirs & Standpipes	212,655	-	212,655
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	321,841	7,995	329,836
38	331100	TD Mains 4in & Less	908,028	-	908,028
39	331200	TD Mains 6in to 8in	963,133	639	963,772
40	331300	TD Mains 10in to 16in	49,424	-	49,424
41	331400	TD Mains 18in & Grtr	928	(928)	-
42					
43					
44					
45		(continued)			
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS Tubac Water.xlsx			A-4	
49				B-2	
50	\2016 Tubac Water.xlsm			E-1	

Tubac 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>Tubac Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	672,262	12,060	684,322
4	334100	Meters	198,756	15,259	214,015
5	334200	Meter Installations	22,040	-	22,040
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	136,846	4,929	141,776
8	336000	Backflow Prevention Devices	-	-	-
9	339100	Other P/E-Intangible	-	-	-
10	339200	Other P/E-Supply	-	-	-
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	41,559	0	41,559
14	340200	Computer & Periphial Equipment	1,336	0	1,336
15	340300	Computer Software	-	-	-
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	24,277	(0)	24,277
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	0	(0)	-
21	343000	Tools,Shop,Garage Equipment	18,174	7,224	25,398
22	344000	Laboratory Equipment	-	-	-
23	345000	Power Operated Equipment	-	-	-
24	346100	Communication Equipment Non-Telephone	1,932	(0)	1,932
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	659	0	659
28	347000	Miscellaneous Equipment	-	-	-
29	348000	Other Tangible Plant	-	-	-
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Tubac Water	\$ 6,470,832	\$ 44,161	\$ 6,514,993
41		From Schedule E-1a	\$ 6,455,162		\$ 6,514,993
42		Variance	\$ 15,671		\$ (0)

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

(continued)

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

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

Tubac 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 <u>1/1/2016</u>	[B] Plant Additions, Reclassifications or <u>Retirements</u>	[C] = [A] + [B] Plant Balance at <u>12/31/2016</u>
1	<u>NARUC Acct.</u>	<u>Description</u>			
1		<u>Corporate Plant</u>			
2	304500	Structures & Improvements General	\$ 192,857	\$ 21,390	\$ 214,247
3	304620	Structures & Improvements Leasehold	18,317	22,873	41,191
4	334100	Meters	11,777	-	11,777
5	339600	Other P/E-CPS	364,887	-	364,887
6	340100	Office Furniture & Equipment	1,267,925	16,441	1,284,366
7	340200	Computer & 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 Tubac Water			0.3225%
24					
25		Tubac Water Allocation of 7A			\$ 20,018
26		From Schedule E-1b			\$ 20,018
27		Variance			\$ -
28					Lines [21] * Line [23]
29					Sche1b
30					Lines [25] - Line [26]
31		<u>Summarization of Plant</u>			
32		Tubac Water Direct Plant			\$ 6,514,993
33		Corporate Plant Allocated			20,018
34					Line [40], pg 2
35		Total Tubac Water Plant			\$ 6,535,011
36		From Schedule E-1			6,535,012
37		Variance			\$ (0)
38		Rollforward Adjustment (line [5] below)			\$ (0)
39					Sum Lines [33-34]
40					Sche1
41					Line [36] - Line [37]
42					Line [7], pg 4
43					
44					
45					
46					
47	Workpapers & Supporting Documents:			Recap Schedules:	
48	\UPIS Tubac Water.xlsx			A-4	
49	\UPIS Corporate Arizona.xlsx			B-2	
50	\2016 Tubac Water.xlsm			E-1	

Line
No.

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		[A]	[B]	[C] = [A] - [B]
Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference
ADJ SMC-RB1	District Direct	\$ 6,514,993	\$ 6,514,993	\$ (0)
ADJ SMC-RB2	7A Corporate	20,018	20,018	-
		-	-	-
	Total Expected Variance	\$ 6,535,011	\$ 6,535,012	\$ (0)
	Sche1	\$ 6,535,011	\$ 6,535,012	\$ (0)

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	-
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 Tubac Water.xlsx
 47
 48
 49 \2016 Tubac Water.xlsm
 50

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

Tubac Water

Test Year Ended December 31, 2016
 Detail of Plant in Service

Exhibit
 Schedule E-5
 Page 5 of 8
 Witness: Clor

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 Bala	\$ 6,514,993	\$ -	\$ 6,514,993	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Bal:	20,018	-	20,018	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	12,248	12,248	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	342,998	342,998	
6	ADJ SMC-RB5	Remove Wastewater Vactor Trucks	-	(3,071)	(3,071)	
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 Stu	-	-	-	
14	ADJ SMC-RB13	Intentionally Left Blank	-	-	-	
15	ADJ SMC-RB14	Intentionally Left Blank	-	-	-	
16	ADJ SMC-RB15	Intentionally Left Blank	-	-	-	
17	ADJ SMC-RB16	Intentionally Left Blank	-	-	-	
18	ADJ SMC-RB17	Intentionally Left Blank	-	-	-	
19	ADJ SMC-RB18	Intentionally Left Blank	-	-	-	
20	ADJ SMC-RB19	Intentionally Left Blank	-	-	-	
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	-	-	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	61,874	61,874	
23	ADJ SMC-RB22	Intentionally Left Blank	-	-	-	
24						
25						
26						
27						
28						
29			-	-	-	
30		Total	\$ 6,535,012	\$ 414,049	\$ 6,949,061	Sum Line [2-29]
31		PER B-2	\$ 6,535,012	\$ 414,049	\$ 6,949,061	
32		Difference	\$ -	\$ -	\$ -	Line [31] - Line [30]
33						
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46						
47	Workpapers:					
48	\Summary of Plant Balances and Accum Depr by NARUC.xlsx					
49						
50	Sche1	\2016 Tubac Water.xlsm				

Tubac Water

Test Year Ended December 31, 2016
 Detail of Plant in Service

Exhibit
 Schedule E-5
 Page 6 of 8
 Witness: Clor

Line
 No.

		[A]	[B]	[C] = [A] - [B]	
		ADJ SMC-RB3	ADJ SMC-RB3		
3	Alloc Factor	Test Year Plant -6U	Plant	Accum Dep	
4	100.00%	6U (USA)		Total	
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%	Havasu 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	
32				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	Havasu 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 Tubac Water.xlsm
 49
 50

Line

No.

[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]

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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]

47

48 Workpapers:

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

4-factor

50 Schb2

\2016 Tubac Water.xlsm

Line No.	Alloc Factor	Capital Lease Vehicles	Plant	ADJ SMC-RB21	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 Tubac Water.xlsm

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 662,295	\$ 536,515	\$ 521,194	
2	-	-	-	
3	37,810	60,564	72,285	
4				
5	<u>\$ 700,105</u>	<u>\$ 597,079</u>	<u>\$ 593,479</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 114,880	\$ 129,023	\$ 142,774	
8	99	8	-	
9	29,492	20,340	6,715	
10	25,794	22,659	1,981	
11	1,462	3,312	14,875	
12				
13	26,853	23,330	24,711	
14	26,309	13,722	19,103	
15	50,149	36,995	35,947	
16	-	-	-	
17	3,255	17,625	286	
18	11,875	20,703	13,029	
19	21,630	21,544	19,756	
20	8,677	7,435	7,547	
21	25,227	22,072	22,179	
22	2,127	7,627	4,649	
23	32,138	25,751	37,741	
24	224,786	260,687	263,195	
25	26,970	27,370	67,803	
26	13,891	13,802	13,521	
27	76,639	54,265	5,879	
28				
29	<u>\$ 722,253</u>	<u>\$ 728,270</u>	<u>\$ 701,691</u>	Sum Lines [7-27]
30	<u>\$ (22,148)</u>	<u>\$ (131,191)</u>	<u>\$ (108,212)</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (67)	\$ 147,420	\$ -	
33	59,137	58,766	58,860	
34	-	-	-	
35	-	-	(14)	
36	<u>\$ 59,070</u>	<u>\$ 206,187</u>	<u>\$ 58,846</u>	Sum Lines [32-35]
37	<u>\$ (81,219)</u>	<u>\$ (337,378)</u>	<u>\$ (167,058)</u>	Line [30] - Line [36]
38				
39				
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44				
45	Supporting Schedules:			
46				
47				
48				
49				
50	\\2016 Tubac Water.xlsm			

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 662,295	\$ 536,515	\$ 521,194	
2	-	-	-	
3	37,810	60,550	72,285	
4				
5	<u>\$ 700,105</u>	<u>\$ 597,065</u>	<u>\$ 593,479</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 89,861	\$ 87,480	\$ 105,699	
8	99	-	-	
9	29,243	20,042	6,298	
10	25,794	22,657	1,976	
11	1,425	3,283	14,849	
12				
13	-	-	-	
14	19,733	9,168	13,865	
15	39,274	33,129	33,218	
16	-	-	-	
17	2,982	17,338	-	
18	11,069	19,424	12,240	
19	18,890	19,968	18,450	
20	5,533	5,525	5,674	
21	17,109	16,027	15,782	
22	1,254	6,854	4,134	
23	26,912	21,007	32,649	
24	215,502	257,493	252,849	
25	26,855	27,362	67,803	
26	8,458	8,582	8,412	
27	-	-	-	
28				
29	<u>\$ 539,992</u>	<u>\$ 575,340</u>	<u>\$ 593,899</u>	Sum Lines [7-27]
30	<u>\$ 160,112</u>	<u>\$ 21,725</u>	<u>\$ (419)</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ -	\$ 147,388	\$ -	
33	-	-	-	
34	-	-	-	
35	-	-	-	
36	<u>\$ -</u>	<u>\$ 147,388</u>	<u>\$ -</u>	Sum Lines [32-35]
37	<u>\$ 160,112</u>	<u>\$ (125,663)</u>	<u>\$ (419)</u>	Line [30] - Line [36]

45 Supporting Schedules:

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Tubac Water

Test Year Ended December 31, 2016

Comparative Departmental Statements of Operating Income Allocations

Allocating Factor 0.5903%

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	-	14	-
4				
5	Total Revenues	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ -</u> Sum Lines [1-3]
Operating Expenses				
7	Labor	\$ 25,019	\$ 41,543	\$ 37,075
8	Purchased Water	-	8	-
9	Fuel & Power	250	298	418
10	Chemicals	1	2	5
11	Waste Disposal & Other Utilities	37	29	26
12	Intercompany Support Services			
13	Corporate Allocation	26,853	23,330	24,711
14	Outside Services	6,576	4,554	5,239
15	Group Insurance & Other Employee Benefits	10,875	3,866	2,729
16	Pensions	-	-	-
17	Regulatory Expense	273	287	286
18	Insurance Other Than Group	806	1,279	788
19	Customer Accounting	2,739	1,576	1,306
20	Rents	3,144	1,910	1,872
21	General Office Expense	8,118	6,046	6,397
22	Miscellaneous	873	773	515
23	Maintenance Expense	5,225	4,743	5,092
24	Depreciation & Amortization	9,284	3,194	10,346
25	General Taxes-Property	115	8	-
26	General Taxes-Other	5,433	5,219	5,109
27	Income Taxes	76,639	54,265	5,879
28				
29	Total Operating Expenses	<u>\$ 182,261</u>	<u>\$ 152,930</u>	<u>\$ 107,793</u> Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (182,261)</u>	<u>\$ (152,916)</u>	<u>\$ (107,793)</u> Line [5] - Line [29]
Other Income & Deductions				
32	Other Income & Deductions	\$ (67)	\$ 32	\$ -
33	Interest Expense	59,137	58,766	58,860
34	Other Expense	-	-	-
35	Gain/Loss Sale of Fixed Assets	-	-	(14)
36	Total Other Income & Deductions	<u>\$ 59,070</u>	<u>\$ 58,799</u>	<u>\$ 58,846</u> Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (241,331)</u></u>	<u><u>\$ (211,715)</u></u>	<u><u>\$ (166,638)</u></u> Line [30] - Line [36]

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45 Supporting Schedules:

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7T	Business Unit
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Line No.	Business Unit	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	WATER STATISTICS:				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	50,795	49,562	54,729	
5	Commercial	19,204	18,629	19,991	
6	Fire	-	-	-	
7	Miscellaneous	-	-	-	
8	OPA	-	-	-	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	69,999	68,191	74,720	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	612	605	605	Sum Lines [17-22]
17	Residential	527	520	517	
18	Commercial	85	85	88	
19	Fire	-	-	-	
20	Miscellaneous	-	-	-	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	96.32	95.36	105.77	Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 876	\$ 705	\$ 702	Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 55.93	\$ 39.13	\$ 12.98	Fuel and Power Exp/Line [17]
33					
34					
35					
36					
37					
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39					
40					
41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47	Customer Count tab				
48	Sales tab				
49					
50	\2016 Tubac 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	\$ 13,891	\$ 13,802	\$ 13,521	
4	Property Taxes	26,970	27,370	67,803	
5	Income Tax	<u>76,639</u>	<u>54,265</u>	<u>5,879</u>	
6					
7	Total Taxes to Operations	<u>\$ 117,500</u>	<u>\$ 95,436</u>	<u>\$ 87,203</u>	Sum Lines [3-6]
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42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47					
48					
49					
50	\2016 Tubac Water.xlsm				

Tubac Water

Test Year Ended December 31, 2016
Notes to Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Murrey

Line

No.

- 1 Tubac 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
- 48
- 49
- 50 \2016 Tubac Water.xlsm