

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

TOM FORESE, Chairman
BOB BURNS
DOUG LITTLE
ANDY TOBIN
BOYD W. DUNN

IN THE MATTER OF THE APPLICATION OF
EPCOR WATER ARIZONA INC. FOR A
DETERMINATION OF THE CURRENT FAIR
VALUE OF ITS UTILITY PLANT AND
PROPERTY AND FOR
INCREASES/DECREASES IN ITS RATES AND
CHARGES BASED THEREON FOR UTILITY
SERVICE BY ITS AGUA FRIA, ANTHEM,
CHAPARRAL, HAVASU, MOHAVE, NORTH
MOHAVE, PARADISE VALLEY, SUN CITY,
SUN CITY WEST, TUBAC, AND WILLOW
VALLEY WATER DISTRICTS AND FOR
CONSIDERATION OF CONSOLIDATION
PROPOSALS

DOCKET NO: WS-01303A-17-_____

**DIRECT TESTIMONY
OF
CONSTANCE E. HEPPENSTALL
ON BEHALF OF
EPCOR WATER ARIZONA INC.**

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OF
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JULY 21, 2017**

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1 **EXECUTIVE SUMMARY**

2 Constance E. Heppenstall testifies as follows:

3 The purpose of my testimony is to explain the cost of service and rate design studies prepared for
4 each of the water operating districts submitted in this case. I will also propose a consolidated
5 rate for all the operating districts combined. The purpose of the cost allocation studies is to
6 determine and allocate the total districts' cost of service to the several customer classifications
7 served by Agua Fria, Anthem, Chaparral, Havasu, Mohave, North Mohave, Paradise Valley, Sun
8 City, Sun City West, Tubac, and Willow Valley. The studies provide a basis for determining the
9 extent to which the revenues to be derived from each customer classification are commensurate
10 with the cost of serving that classification, within each district and on a consolidated basis.

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND TELEPHONE**
3 **NUMBER.**

4 A. My name is Constance E. Heppenstall. My business address is 1010 Adams Avenue,
5 Audubon, PA 19403. My telephone number is (610) 650-8101.

6 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

7 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett
8 Fleming”) as Project Manager for Rate Studies.

9 **Q. PLEASE DESCRIBE YOUR POSITION WITH GANNETT FLEMING AND**
10 **BRIEFLY STATE YOUR GENERAL DUTIES AND RESPONSIBILITIES.**

11 A. As a Project Manager, my duties and responsibilities include the preparation of
12 accounting and financial data for revenue requirements, the allocation of cost of service
13 to customer classifications, and the design of customer rates in support of public utility
14 rate filings.

15 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

16 A. I have a Bachelor of Arts Degree in Economics from the University of Virginia,
17 Charlottesville, Virginia and a Master’s of Science in Industrial Administration from the
18 Carnegie-Mellon University’s Tepper School of Business, Pittsburgh, Pennsylvania.

19 **Q. WOULD YOU PLEASE DESCRIBE YOUR PROFESSIONAL AFFILIATIONS?**

20 A. I am a member of the American Water Works Association (“AWWA”), the National
21 Association of Water Companies and the Pennsylvania Municipal Authorities
22 Association.

1 **Q. BRIEFLY DESCRIBE YOUR WORK EXPERIENCE.**

2 A. I joined the Valuation and Rates Division of Gannett Fleming (formerly Gannett
3 Fleming, Inc.) in August 2006, as a Rate Analyst. Prior to my employment at Gannett
4 Fleming, I was a Vice President of PriMuni, LLP where I developed financial analyses to
5 test proprietary software in order to ensure its pricing accuracy in accordance with
6 securities industry's conventions. From 1987 to 2001, I was employed by
7 Commonwealth Securities and Investments, Inc. as a public finance professional where I
8 created and implemented financial models for public finance clients in order to create
9 debt structures to meet clients' needs. From 1986 to 1987, I was a public finance
10 associate with Mellon Capital Markets.

11 **Q. HAVE YOU PRESENTED TESTIMONY IN RATE PROCEEDINGS BEFORE A**
12 **REGULATORY AGENCY?**

13 A. Yes. In addition to the Arizona Corporation Commission ("Commission"), I have
14 testified before the Pennsylvania Public Utility Commission, the Missouri Public Service
15 Commission, and the Kentucky Public Service Commission. Attached as Appendix A is
16 a list of cases in which I have presented testimony.

17 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

18 A. I am testifying on behalf of EPCOR Water Arizona Inc. ("EWAZ" or the "Company").
19 EWAZ is seeking a determination of its fair value rate base ("FVRB") and the setting of
20 rates and charges for utility service.

21 **II. PURPOSE OF TESTIMONY**

22 **Q. PLEASE DESCRIBE THE PURPOSE OF YOUR TESTIMONY.**

1 A. The purpose of my testimony is to explain the cost of service and rate design studies
2 prepared for each of the water operating districts submitted in this case. I will also
3 propose a consolidated rate for all the operating districts combined.

4 **III. SPONSORED SCHEDULES**

5 **Q. PLEASE IDENTIFY THE SCHEDULES YOU ARE SPONSORING.**

6 A. I am sponsoring the following schedules for the Company, all of which were either
7 prepared by me or under my direct supervision:

- 8 • Schedule G-1 – Cost of Service Summary-Present Rates
- 9 • Schedule G-2 – Cost of Service Summary-Proposed Rates
- 10 • Schedule G-3 – Rate Base Allocation to Classes of Service
- 11 • Schedule G-4 – Expense Allocation to Classes of Service
- 12 • Schedule G-5 – Rate Base by Function
- 13 • Schedule G-6 – Cost of Service by Function
- 14 • Schedule G-7 – Factors for Allocating Cost of Service to Cost Functions and
15 Customer Class
- 16 • Schedule G-8 – Comparison of Cost of Service with Revenues under Present and
17 Proposed Rates
- 18 • Schedule G-9 – Allocation of Total Cost of Service by Cost Function to Customer
19 Classifications
- 20 • Schedule H-1 – Summary of Revenues by Customer Classification-Present and
21 Proposed Rates
- 22 • Schedule H-2 – Analysis of Revenue by Detailed Class
- 23 • Schedule H-3 – Changes in Representative Rate Schedules
- 24 • Schedule H-4 – Typical Bill Analysis

- 1 • Schedule H-5 – Bill Count

2 **IV. COST OF SERVICE (“G” SCHEDULES)**

3 **Q. WHAT METHOD OF COST ALLOCATION WAS USED IN THE STUDIES**
4 **THAT YOU PERFORMED FOR THIS PROCEEDING?**

5 A. I used the Commodity Demand Method which is described in AWWA Manual M1,
6 "Principles of Water Rates, Fees and Charges" published in 2017 and prior editions of the
7 manual.

8 **Q. PLEASE BRIEFLY DESCRIBE THE COMMODITY DEMAND METHOD.**

9 A. The commodity demand method allocates each item of the cost of providing water
10 service to the several cost functions: commodity, demand (which is further separated into
11 maximum day and maximum hour costs), customer facilities, customer accounting, and
12 direct fire functions. These functional costs are then allocated to the several customer
13 classifications served by the system.

14 Commodity costs are those that vary directly with the volume of water flows
15 treated. Typical commodity costs include the use of power and chemicals purchased to
16 treat and pump water through the transmission and distribution system.

17 Demand costs include operating and capital costs associated with facilities that
18 provide peak demands on the system. These facilities include distribution mains and
19 water treatment systems. Demand costs are further separated into those facilities serving
20 a maximum day function and those serving a maximum hour function.

21 Customer facilities' costs are those associated with meters and services needed to
22 provide water service to the customer.

23 Customer accounting costs are those associated with billing, customer accounting
24 and collections.

1 Direct fire costs are those associated with directly providing fire protection such
2 as the cost of hydrants.

3 The functional costs are then allocated to customer classifications based on each
4 classification's use of the commodities and facilities. Public fire costs are reallocated to
5 the customer classifications based on meter equivalents.

6 **Q. PLEASE DESCRIBE THE CONTENTS OF YOUR EXHIBITS.**

7 A. A cost of service allocation and rate design study was conducted for each operating
8 district. Each study was prepared in response to Schedules G-1 through G-7 of the
9 Commission's standard filing requirements which I sponsor. Each study used the test-
10 year revenue requirements developed by the Company in Schedules A through F and the
11 billing determinants in Schedule H, which I sponsor.

12 For each district, costs were allocated to each of the cost functions described
13 earlier and then to the residential, commercial, industrial, other public authority and
14 private fire classifications.

15 **Q. PLEASE DESCRIBE EACH OF THE SCHEDULES IN YOUR EXHIBITS.**

16 A. I will use the Anthem Water district study and the test-year revenue requirements to
17 describe each of the schedules.

18 Schedule G-5 allocates the total original cost rate base by account to the several
19 cost functions. The source of the utility plant in service by account and other rate base
20 elements was taken from Schedules E-1 and E-5, which support the Rate Base schedules
21 (Schedules B-1 and B-2) prepared by the Company. The amount of rate base by function
22 shown in column 3 was allocated to the several cost functions using the allocation factors
23 referenced in column 2. The allocation factors were developed in Schedule G-7, which I
24 will describe later.

1 The results of the allocated rate base to cost functions are then allocated to
2 customer classifications on Schedule G-3. The rate base by function in Schedule G-3,
3 column 3, is allocated to classes using the allocation factors referenced in column 2. The
4 allocation factors for this schedule were also developed in Schedule G-7.

5 **Q. DO SCHEDULES G-4 AND G-6 ALLOCATE EXPENSE COMPONENTS TO**
6 **COST FUNCTION?**

7 A. Yes. Schedules G-4 and G-6, are similar to Schedules G-3 and G-5. Schedule G-6
8 allocates operation and maintenance expenses, depreciation expense and taxes to cost
9 functions in the same manner as the rate base allocation. Schedule G-4 then allocates the
10 total expenses by cost function to customer classifications. The detailed cost of service
11 used in Schedules G-4 and G-6 was taken from Schedules C-1 and C-2 prepared by the
12 Company.

13 **Q. PLEASE DESCRIBE HOW YOU DEVELOPED THE ALLOCATION FACTORS**
14 **USED FOR SCHEDULES G-5 AND G-6.**

15 A. The factors used to allocate the cost of service to cost functions in Schedules G-5 and G-6
16 are presented on page 1 of 7 of Schedule G-7. Factors 1 through 5 and 12, allocate costs
17 directly to the appropriate cost function. Factors 6 through 11 are composite factors
18 which are developed internally based on the results of allocating other costs.

19 **Q. HOW ARE THE ALLOCATION FACTORS FOR SCHEDULES G-3 AND G-4**
20 **DETERMINED?**

21 A. Schedule G-7, pages 2 to 7, describes the basis for allocating the cost of service by
22 function to customer classifications in Schedule G-3 and G-4. Factor A, on page 2 of
23 Schedule G-7, allocates commodity costs based on the average daily flow of each
24 classification. Factors B (on page 2) and C (on page 3) allocate Maximum Day and Hour

1 Demand costs to classes based on each classes' estimated peak day and hour demands.
2 Factor D, on page 4, allocates meters costs to classes based on the relative capacity of
3 meters based on the calculation on Schedule G-7 at page 6 of 7. Factor E (on page 4)
4 allocates services costs to classes based on the relative capacity of services based on the
5 calculation on Schedule G-7 at page 7. Factor F (also on page 4 of Schedule G-7)
6 allocates customer accounting to classes based on the number of customers.

7 Finally, Factor G, on Schedule G-7 at page 5, allocates direct fire costs to Private
8 Fire class and Public Fire. Public Fire costs are then reallocated to all other classes that
9 benefit from this service, based on meter equivalents.

10 **Q. PLEASE DESCRIBE SCHEDULES G-2 AND G-1.**

11 A. Schedule G-2 - Cost of Service Summary-Proposed Rates sets forth the rate of return and
12 relative rate of return by classification under proposed rate revenues. Lines 4 and 10 of
13 Schedule G-2 are brought forward from Schedules G-3 and G-4.

14 Schedule G-1 - Cost of Service Summary-Present Rates is calculated in a similar
15 manner using revenues and costs under present rates.

16 **Q. DOES SCHEDULE G-8 COMPARE THE RESULTS FROM YOUR COST OF**
17 **SERVICE STUDY WITH REVENUES UNDER PRESENT AND PROPOSED**
18 **RATES?**

19 A. Yes it does. Schedule G-8 provides a comparison of the results of the cost of service
20 allocation study with revenues under present and proposed rates for each classification.
21 The cost of service by classification in column 2 was developed on Schedule G-9 – which
22 is the allocation of the total cost of service to customer classifications, by cost function.
23 In Schedule G-8, the revenues under present and proposed rates are shown in columns 4
24 and 6 which are brought forward from Schedules G-1 and G-2. A comparison of the
25 relative cost and revenue responsibility can be performed by comparing the percent of

1 total in columns 3, 5, and 7 of the schedule. The increase in revenue and the percentage
2 increase are shown in columns 8 and 9.

3 **Q. HAVE YOU PREPARED THE “G” SCHEDULES SEPARATELY FOR ALL THE**
4 **STAND-ALONE DISTRICTS AND FOR THE CONSOLIDATED OPTION?**

5 A. Yes.

6 **V. PROPOSED RATE DESIGN (“H” SCHEDULES)**

7 **Q. PLEASE DESCRIBE SCHEDULE H-1.**

8 A. Schedule H-1 shows the revenue under present and proposed rates based on test year
9 billing determinants. Also shown is the Annualized Present Rate Revenue which is the
10 calculation of the adjustment to revenue to annualize the average number of customers
11 during the test year and any rate changes during the test year. Schedule H-1 also shows
12 the amount that would be generated by the proposed increase in water rates based on the
13 billing determinants used in the annualized present rates revenue including an adjustment
14 for weather normalization as discussed in the Direct Testimony of Ms. Sarah M. Clor.

15 **Q. WOULD YOU NOW DIRECT YOUR ATTENTION TO SCHEDULE H-2 -**
16 **ANALYSIS OF REVENUES BY DETAILED CLASS AND SUMMARIZE THAT**
17 **SCHEDULE?**

18 A. Schedule H-2 analyzes revenue at present rates, annualized present rates and proposed
19 rates by rate schedule. It also presents the proposed revenue increase in dollar amount
20 and percentage. The average number of customers determined from the bill count is also
21 shown by rate schedule and in total. This schedule also shows the analysis by customer
22 class.

23 **Q. PLEASE DESCRIBE SCHEDULE H-3 – CHANGES IN REPRESENTATIVE**
24 **RATE SCHEDULES.**

1 A. Schedule H-3 is a three-page schedule that presents a comparison of present and
2 proposed rates highlighting the proposed changes to the monthly base charges and the
3 volumetric or commodity charges on page 1. It shows the existing usage charges by rate
4 schedule, and the present and proposed volume charges, where applicable.

5 The schedule also delineates the existing Service Charges and summarizes the
6 proposed changes to those service charges. Ms. Sandra L. Murrey discusses these
7 proposed charges in her Direct Testimony.

8 **Q. PLEASE EXPLAIN SCHEDULE H-4 – TYPICAL BILL ANALYSIS.**

9 A. Schedule H-4 presents the typical bill analysis for each of the rate schedules shown in
10 Schedule H-3. The calculations contained on these schedules compare present rates,
11 proposed rates and the mathematical calculation of increase/decrease at various
12 consumption levels for varying quantities depending on the rate schedule and the usage
13 patterns of customers on that schedule.

14 **Q. PLEASE DISCUSS SCHEDULE H-5 – BILL COUNT.**

15 A. Schedule H-5 is a set of billing determinants for each rate schedule. The bill count
16 summarizes by usage block the number of bills issued during the year that contained
17 usage at that level of consumption. For rate schedules that are billed on number of units
18 as opposed to usage, the number of bills with zero usage is equivalent to the number of
19 units billed.

20 **Q. EVEN THOUGH YOU ARE NOT SPONSORING THIS SCHEDULE, CAN YOU
21 PROVIDE SOME DETAIL ABOUT SCHEDULE H-6?**

22 A. Yes. Schedule H-6 is representative of the Company's existing tariffs and has been
23 revised to reflect the changes in the basic service charges and commodity charges that the

1 Company is proposing in this case. Ms. Murrey details these tariffs further in her Direct
2 Testimony.

3 **Q. PLEASE DESCRIBE EWAZ'S CURRENT WATER TARIFFS FOR ITS 11**
4 **DISTRICTS.**

5 A. Put simply, the water tariffs are significantly different from district to district. For the
6 Agua Fria, Chaparral, Havasu, Mohave, Sun City West Water Districts, the current
7 residential water rates include a basic customer charge based on meter size and three-
8 tiered commodity rates for 5/8-inch, 3/4-inch and 1-inch meter sizes, and two-tiered
9 commodity rates based on individual meter sizes for meters larger than 1-inch. In
10 addition, the Havasu Water District has residential apartment rates, which include two
11 tiers of usage and a single customer charge for each apartment.

12 The North Mohave Water District's current residential water rates include a basic
13 customer charge by meter size, a 1,000 gallon allowance (*i.e.* \$0.00 charge for the first
14 1,000 gallons) and two-tiered commodity rates. By contrast, the Anthem Water district's
15 current residential water rates include a basic customer charge by meter size, and five-
16 tiered commodity rates for all meter sizes. Tubac Water District's current residential
17 water rates include a basic customer charge by meter size and four-tiered commodity
18 rates for 5/8-inch, and 3/4-inch meters, and two-tiered commodity rates based on
19 individual meter sizes for meters 1-inch and larger.

20 Sun City Water District's current residential water rates include a basic customer
21 charge by meter size and five-tiered commodity rates for 5/8-inch, 3/4-inch and 1-inch
22 meters, and two-tiered commodity rates based on individual meter sizes for meters 2-inch
23 and larger. Paradise Valley Water District's current residential water rates include a
24 basic customer charge and five-tiered commodity rates for 5/8-inch, 3/4-inch, 1-inch, 1 1/2-
25 inch, and 2-inch meters, and two-tiered commodity rates based on individual meter sizes

1 for meters 3-inch and larger. The Willow Valley Water District's residential water rates
2 include a basic customer charge and six-tiered commodity rates.

3 **Q. WHAT ABOUT FOR NON-RESIDENTIAL RATES?**

4 A. There is also a significant variation in rate design across the districts with regards to non-
5 residential rate design. The non-residential water rates for the Agua Fria, Anthem,
6 Havasu, Paradise Valley, and Sun City West Water Districts include a basic customer
7 charge, and two-tiered commodity charges by meter size. In the Chaparral and Mohave
8 Water Districts, the non-residential water rates include a basic customer charge by meter
9 size, three-tiered commodity rates for small meter sizes, and two-tiered commodity rates
10 by meter size for the larger meter sizes.

11 North Mohave Water District's current non-residential rate structure is the same
12 as its residential rate structure, which includes a basic customer charge by meter size, a
13 1,000 gallon allowance (*i.e.* \$0.00 charge for the first 1,000 gallons) and two-tiered
14 commodity rates.

15 In the Sun City Water District, the current non-residential water rates include a
16 basic customer charge and five-tiered commodity rates for small meter sizes, and two-
17 tiered commodity rates by meter size for the larger meter sizes. In the Tubac Water
18 District, the current non-residential water rates include a basic customer charge and four-
19 tiered commodity rates for 5/8-inch and 3/4-inch meter sizes, and two-tiered commodity
20 rates by meter size for the 1-inch and larger meter sizes. Willow Valley Water District's
21 current non-residential rate structure is the same as its residential rate structure, which
22 include a basic customer charge by meter size, and six-tiered commodity rates.

23 Current rates for the Other Public Authority class include Agua Fria's Perryville
24 State Prison which has a basic customer charge and a single block rate.

1 Other current rates include non-potable or raw water, wholesale interruptible
2 rates, a contract wheeling rate, a water treatment service rate, private fire rates, irrigation,
3 turf and contract turf rates.

4 **Q. PLEASE DESCRIBE THE DESIGN OF THE PROPOSED RATE STRUCTURE**
5 **FOR THE DISTRICTS ON A STAND-ALONE BASIS.**

6 A. For the stand-alone districts, all water districts, were moved to a maximum three-tiered
7 rates with the same break points for the residential class and increasing customer charges
8 by meter size. In addition, the proposed rates reflect the Commission's direction in its
9 order regarding improvements to its water policies – per Decision No. 75626 (July 25,
10 2016). Specifically, in Policy Statement No. 2, the Commission provided guidance on
11 future rate design. The Commission's guidance provides that the revenue from the basic
12 service charge and the first tier of the volumetric rates taken together will generate at
13 least 50 percent of the total revenue requirement; and revenue from the third tier (top tier)
14 should generate no more than 20 percent and no less than 10 percent of the total revenue
15 requirement. In addition, the basic customer charges and commodity charges in EWAZ's
16 proposed rate designs were adjusted based on the results of the cost of service study by
17 customer class, so that the revenue from each class moved toward cost of service for each
18 customer class to the extent possible, which is also consistent with the Commission's
19 guidance in Decision No. 75626.

20 **Q. PLEASE DESCRIBE THE GUIDELINES FROM COMPANY MANAGEMENT**
21 **FOR THE CONSOLIDATED RATES.**

22 A. The Company instructed me to consider the following: (1) move all customers to the
23 same block rate structure by meter size and by class; (2) per the Commission's guidance
24 in Decision No. 75626, ensure that the basic service charge and the first tier of the
25 volumetric rates taken together will generate at least 50 percent of the total revenue

1 requirement and design the third (top tier) to generate no more than 20 percent and no
2 less than 10 percent of the total revenue requirement; (3) move the revenue by class
3 toward the cost of service by class where possible in consideration of item (2); and (4)
4 create a phase in or steps to bring the water districts to a consolidated rate.

5 **Q. DOES THE PROPOSED CONSOLIDATED RATE STRUCTURE COMPLY**
6 **WITH THE GUIDELINES PROVIDED TO YOU?**

7 A. Yes, it does. All customer classes are on the same rate structure and the revenues under
8 proposed rates generally move toward the indicated cost of service by customer
9 classification for the consolidation and are compliant with the Commission's guidance in
10 Decision No. 75626. A stepped increase is proposed that maintains the total revenue
11 under full consolidation but moves to consolidated rates in three steps.

12 **Q. ARE THERE SPECIAL RATES INCLUDED IN THE FILING?**

13 A. Yes, the Company is proposing special rates for interruptible wholesale customers and
14 for the purchase of non-potable water. These rates do not change between stand-alone
15 and consolidated rates. The Company has determined that the appropriate rate for the
16 interruptible wholesale customers is \$2.29 per 1000 gallons. This rate is based on a
17 competitive analysis and the interruptible nature of serving these customers. The rate for
18 non-potable water is \$0.92 for Corte Bella in Agua Fria and \$1.09 per 1000 for all others.
19 This rate is also a competitive rate, but is set higher than the rate for Effluent, in order to
20 encourage the use of Effluent over non-potable water.

21 **Q. HAVE YOU PREPARED A COMPARISON OF PRESENT AND PROPOSED**
22 **RATES AND A PROOF OF REVENUE?**

23 A. I prepared the "H" Schedules, which show the present and proposed rates and the proof
24 of revenue for each individual district, as well as on a consolidated basis. Schedule H-3

1 was also prepared for the proposed phase-in of rates over a 5-year period on a
2 consolidated basis.

3 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

4 A. Yes.

CONSTANCE E. HEPPENSTALL – LIST OF CASES TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	2010	AZ CC	W-01303A-09-0343 and SW-01303A-09-0343	Arizona American Water Company	Rate Consolidation
2.	2010	Pa PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Revenue Requirements
3.	2012	Pa PUC	R-2012-2311725	Hanover Borough	Cost of Service/Rev Reqmts.
4.	2012	Pa PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Revenue Requirements
5.	2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water	Revenue Requirements
6.	2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Revenue Requirements
7.	2014	Pa PUC	R-2014-2418872	City of Lancaster – Bureau of Water	Revenue Requirements
8.	2014	Pa PUC	R-2014-2428304	Hanover Borough	Revenue and Revenue Requirements
9.	2015	KY PSC	Case No.2015-000143	Northern Kentucky Water District	Cost of Service
10.	2016	Pa PUC	R-2016-2554150	City of DuBois – Bureau of Water	Cost of Service/Revenue Reqmts.
11.	2016	AZ CC	WS-01303A-16-0145	EPCOR Water Arizona, Inc.	Cost of service
12.	2017	MO PSC	WR-2017-0285	Missouri-American Water Company	Cost of Service/Rate Design
13.	2017	MO PSC	SR-2017-0286	Missouri-American Water Company	Cost of Service/Rate Design