

EPCOR Water - Havasu Water

Test Year Ended December 31, 2016  
 Analysis of Revenue by Detailed Class

Exhibit  
 Schedule H-2 Rejoinder  
 Page 1 of 1  
 Witness: Heppenstall

| Line No. | Rate Schedule | Description                          | Average Number of Customers | Average Consumption (in gallons) | Revenues      |                          |                | Proposed        |            |
|----------|---------------|--------------------------------------|-----------------------------|----------------------------------|---------------|--------------------------|----------------|-----------------|------------|
|          |               |                                      |                             |                                  | Present Rates | Annualized Present Rates | Proposed Rates | Increase Amount | Increase % |
| 1        | H1M1A         | Havasu Residential 5/8" & 5/8"+      | 1,689                       | 6,222                            | \$ 1,153,055  | \$ 1,158,057             | \$ 1,198,538   | \$ 40,481       | 3.50%      |
| 2        | H1M1A         | Havasu Residential 3/4"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 3        | H1M1B         | Havasu Residential - 1"              | 3                           | 18,359                           | 5,527         | 5,795                    | 5,712          | (83)            | -1.44%     |
| 4        | H1M1C         | Havasu Residential - 1-1/2"          | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 5        | H1M1D         | Havasu Residential - 2"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 6        | H1M1E         | Havasu Residential - 3"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 7        | H1M1F         | Havasu Residential - 4"              | 1                           | 223,833                          | 22,395        | 22,395                   | 22,418         | 23              | 0.10%      |
| 8        | H1M1G         | Havasu Residential - 6"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 9        | H1M1H         | Havasu Residential - 8"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 10       | H1M1I         | Havasu Residential - 10"             | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 11       | H1M1J         | Havasu Residential - 12"             | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 12       | H2M1A         | Havasu Commercial 5/8" & 5/8"+       | 24                          | 11,714                           | 27,077        | 27,138                   | 25,519         | (1,619)         | -5.97%     |
| 13       | H2M1A         | Havasu Commercial 3/4"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 14       | H2M1B         | Havasu Commercial - 1"               | 9                           | 24,222                           | 22,918        | 22,918                   | 21,481         | (1,437)         | -6.27%     |
| 15       | H2M1C         | Havasu Commercial - 1-1/2"           | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 16       | H2M1D         | Havasu Commercial - 2"               | 19                          | 59,105                           | 124,062       | 124,062                  | 123,329        | (733)           | -0.59%     |
| 17       | H2M1E         | Havasu Commercial - 3"               | 4                           | 41,950                           | 27,233        | 29,630                   | 31,292         | 1,662           | 5.61%      |
| 18       | H2M1F         | Havasu Commercial - 4"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 19       | H2M1G         | Havasu Commercial - 6"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 20       | H2M1H         | Havasu Commercial - 8"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 21       | H2M1I         | Havasu Commercial - 10"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 22       | H2M1J         | Havasu Commercial - 12"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 23       | H1M3B         | Havasu Res Apt - 1" RV               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 24       | H1M3L         | Havasu Res Apt - 1"- LH RV           | 96                          | 1,721.35                         | 33,754        | 33,754                   | 33,371         | (383)           | -1.13%     |
| 25       | H1M3M         | Havasu Res Apt - 1"- D Hills RV      | 42                          | 1,708.33                         | 14,488        | 14,488                   | 14,517         | 30              | 0.20%      |
| 26       | H1M3D         | Havasu Res Apt - 2"                  | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 27       | H1M3E         | Havasu Res Apt - 3" RV               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 28       | H1M3F         | Havasu Res Apt 4"-RV                 | -                           | 1,534                            | 4,776         | -                        | -              | -               | 0.00%      |
| 29       | H1M3H         | Havasu Res Apt 4"-Valley Manor       | 69                          | 5,320.05                         | 40,213        | 40,213                   | 38,221         | (1,992)         | -4.95%     |
| 30       | H1M3J         | Havasu Res Apt 4"- Kenjen RV         | 106                         | 1,512.58                         | 32,031        | 32,031                   | 34,780         | 2,749           | 8.58%      |
| 31       | H1M3K         | Havasu Res Apt 4"- HV Falls RV       | 133                         | 1,629.70                         | 42,600        | 42,600                   | 44,827         | 2,227           | 5.23%      |
| 32       | H1M3N         | Havasu Res Apt 4" - Riv Vily D       | 149                         | 1,472.04                         | 45,877        | 45,877                   | 48,802         | 2,925           | 6.38%      |
| 33       | H1M3G         | Havasu Res Apt 6" Refuge Golf RV     | 1                           | 6,120.37                         | 17,037        | 11,358                   | 9,827          | (1,531)         | -13.48%    |
| 34       | H1M3P         | Havasu Res Apt 6" - Havasu RV Resort | 400                         | 1,324,000.00                     | 179,320       | 180,940                  | 174,872        | (6,067)         | -3.35%     |
| 35       | H6M02         | Havasu Private Fire 2"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 36       | H6M04         | Havasu Private Fire 4"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 37       | H6M06         | Havasu Private Fire 6"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 38       | H6M08         | Havasu Private Fire 8"               | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 39       | H6M10         | Havasu Private Fire 10"              | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 40       | H8M1          | Havasu Public Hydrant                | -                           | -                                | -             | -                        | -              | -               | 0.00%      |
| 41       |               |                                      |                             |                                  |               |                          |                |                 |            |
| 42       |               |                                      |                             |                                  |               |                          |                |                 |            |
| 43       |               | Total Havasu Water - Billed Revenues | 2,745                       | 1,730,424                        | 1,792,362     | 1,791,256                | 1,827,507      | 36,252          | 2.02%      |