

EPCOR Arizona Water Consolidated

Schedule H2 Rebuttal

Step 3 of 5

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
 1 of 11
 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/ (Decrease) Amount	Increase %
1	C1M1A	Agua Fria Residential 5/8" & 5/8"+	19,935	6,521	\$ 11,165,657	\$ 11,203,244	\$ 10,947,102	\$ (256,141)	-2.29%
2	C1M1A	Agua Fria Residential 3/4"	16,436	7,892	\$ 10,356,963	\$ 10,416,598	\$ 10,085,878	\$ (330,719)	-3.17%
3	C1M1B	Agua Fria Residential 1"	5,852	12,513	\$ 7,862,952	\$ 7,901,251	\$ 7,379,786	\$ (521,465)	-6.60%
4	C1M1C	Agua Fria Residential 1-1/2"	140	89,081	\$ 920,050	\$ 920,548	\$ 809,510	\$ (111,038)	-12.06%
5	C1M1D	Agua Fria Residential 2"	140	178,707	\$ 1,765,705	\$ 1,768,129	\$ 1,587,923	\$ (180,206)	-10.19%
6	C1M1E	Agua Fria Residential 3"	-	-	-	-	-	\$ -	0.00%
7	C1M1F	Agua Fria Residential 4"	-	-	-	-	-	\$ -	0.00%
8	C1M1G	Agua Fria Residential 6"	-	-	-	-	-	\$ -	0.00%
9	C1M1H	Agua Fria Residential 8"	-	-	-	-	-	\$ -	0.00%
10	C1M1I	Agua Fria Residential 10"	-	-	-	-	-	\$ -	0.00%
11	C1M1J	Agua Fria Residential 12"	-	-	-	-	-	\$ -	0.00%
12	C2M1A	Agua Fria Commercial 5/8" & 5/8"+	37	1,516	\$ 12,996	\$ 13,059	\$ 12,814	\$ (245)	-1.88%
13	C2M1A	Agua Fria Commercial 3/4"	64	9,106	\$ 51,909	\$ 51,987	\$ 47,388	\$ (4,599)	-8.85%
14	C2M1B	Agua Fria Commercial 1"	222	40,368	\$ 673,241	\$ 674,120	\$ 593,368	\$ (80,751)	-11.98%
15	C2M1C	Agua Fria Commercial 1-1/2"	297	123,873	\$ 2,574,030	\$ 2,574,640	\$ 2,247,945	\$ (326,695)	-12.69%
16	C2M1D	Agua Fria Commercial 2"	476	181,937	\$ 6,163,657	\$ 6,165,592	\$ 5,542,741	\$ (622,852)	-10.10%
17	C2M1E	Agua Fria Commercial 3"	59	166,268	\$ 781,813	\$ 796,056	\$ 731,807	\$ (64,249)	-8.07%
18	C2M1F	Agua Fria Commercial 4"	3	1,128,472	\$ 190,969	\$ 194,059	\$ 172,271	\$ (21,787)	-11.23%
19	C2M1G	Agua Fria Commercial 6"	4	1,645,500	\$ 451,529	\$ 451,529	\$ 402,547	\$ (48,982)	-10.85%
20	C2M1H	Agua Fria Commercial 8"	-	-	-	-	-	\$ -	0.00%
21	C2M1I	Agua Fria Commercial 10"	-	-	-	-	-	\$ -	0.00%
22	C2M1J	Agua Fria Commercial 12"	-	-	-	-	-	\$ -	0.00%
23	C4M2	Agua Fria OPA - State Prison	1	13,073,500	\$ 577,949	\$ 577,949	\$ 506,732	\$ (71,217)	-12.32%
24	C5M1	Agua Fria - OWU PI Surprise	-	-	-	-	-	\$ -	0.00%
25	C6M04	Agua Fria Private Fire 4"	117	-	\$ 14,057	\$ 14,040	\$ 42,120	\$ 28,080	200.00%
26	C6M06	Agua Fria Private Fire 6"	200	-	\$ 36,015	\$ 36,000	\$ 72,000	\$ 36,000	100.00%
27	C6M08	Agua Fria Private Fire 8"	53	-	\$ 12,724	\$ 12,720	\$ 19,080	\$ 6,360	50.00%
28	C6M10	Agua Fria Private Fire 10"	1	-	\$ 300	\$ 300	\$ 360	\$ 60	20.00%
29	C6M12	Agua Fria Private Fire 12"	2	-	\$ 720	\$ 720	\$ 720	\$ -	0.00%
30	C7M2	Agua Fria Irrigation 2"	1	156,167	\$ 8,344	\$ 8,344	\$ 9,194	\$ 850	10.19%
31	C7MS	Agua Fria Effluent 8"	1	11,899,250	\$ 109,949	\$ 109,949	\$ 109,949	\$ -	0.00%
32	C8M2	Corte Bella E&W Non-Potable Wtr	3	13,613,829	\$ 438,365	\$ 438,365	\$ 438,365	\$ -	0.00%
33	C8M2S	DMB White Tank- Raw Surface Water	-	-	-	-	-	\$ -	0.00%
34	E1M1A	Anthem Residential 5/8" & 5/8"+	9	8,960	\$ 7,375	\$ 7,365	\$ 9,250	\$ 1,885	25.60%
35	E1M1A	Anthem Residential 3/4"	6,159	7,275	\$ 4,212,442	\$ 4,233,896	\$ 5,479,580	\$ 1,245,684	29.42%
36	E1M1B	Anthem Residential 1"	2,605	9,427	\$ 3,508,020	\$ 3,530,714	\$ 4,352,016	\$ 821,302	23.26%
37	E1M1C	Anthem Residential 1-1/2"	66	17,808	\$ 207,535	\$ 207,670	\$ 223,703	\$ 16,032	7.72%
38	E1M1D	Anthem Residential 2"	5	69,015	\$ 47,208	\$ 47,302	\$ 42,614	\$ (4,688)	-9.91%
39	E1M1E	Anthem Residential 3"	-	-	-	-	-	\$ -	0.00%
40	E1M1F	Anthem Residential 4"	-	-	-	-	-	\$ -	0.00%
41	E1M1G	Anthem Residential 6"	-	-	-	-	-	\$ -	0.00%
42	E1M1H	Anthem Residential 8"	-	-	-	-	-	\$ -	0.00%
43	E1M1I	Anthem Residential 10"	-	-	-	-	-	\$ -	0.00%
44	E1M1J	Anthem Residential 12"	-	-	-	-	-	\$ -	0.00%
45	E2M1A	Anthem Commercial 5/8" & 5/8"+	-	-	-	-	-	\$ -	0.00%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
 2 of 11
 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/ (Decrease) Amount	Increase %
46	E2M1A	Anthem Commercial 3/4"	28	14,071	\$ 47,874	\$ 47,835	\$ 42,905	\$ (4,930)	-10.31%
47	E2M1B	Anthem Commercial 1"	56	24,024	\$ 173,085	\$ 173,325	\$ 157,350	\$ (15,974)	-9.22%
48	E2M1C	Anthem Commercial 1-1/2"	51	44,388	\$ 293,850	\$ 293,723	\$ 269,723	\$ (24,000)	-8.17%
49	E2M1D	Anthem Commercial 2"	118	93,131	\$ 1,347,487	\$ 1,347,920	\$ 1,259,849	\$ (88,071)	-6.53%
50	E2M1E	Anthem Commercial 3"	6	79,615	70,160	70,564	74,618	4,054	5.74%
51	E2M1F	Anthem Commercial 4"	-	-	-	-	-	-	0.00%
52	E2M1G	Anthem Commercial 6"	-	-	-	-	-	-	0.00%
53	E2M1H	Anthem Commercial 8"	-	-	-	-	-	-	0.00%
54	E2M1I	Anthem Commercial 10"	-	-	-	-	-	-	0.00%
55	E2M1J	Anthem Commercial 12"	-	-	-	-	-	-	0.00%
56	E2M2	Anthem Interruptible Commercial	-	-	-	-	-	-	0.00%
57	E4M2	Anthem Interruptible OPA	-	-	-	-	-	-	0.00%
58	E5M2	Anthem Wholesale SFR Base Cost (Phoenix)	-	-	-	-	-	-	0.00%
59	E6M2	Anthem Wholesale (Phoenix) OWU	-	-	-	-	-	-	0.00%
60	E7M2	Wheeling Wholesale (Phoenix) OWU	1	25,363,083	177,379	177,379	177,379	-	0.00%
61	E6M03	Anthem Private Fire 3"	-	-	-	-	-	-	0.00%
62	E6M04	Anthem Private Fire 4"	9	-	\$ 1,350	\$ 1,350	\$ 5,404	\$ 4,054	300.27%
63	E6M06	Anthem Private Fire 6"	43	-	\$ 12,994	\$ 12,900	\$ 25,818	\$ 12,918	100.14%
64	E6M08	Anthem Private Fire 8"	6	-	\$ 2,880	\$ 2,880	\$ 3,602	\$ 722	25.09%
65	E6M10	Anthem Private Fire 10"	-	-	-	-	-	-	0.00%
66	E7MS	Anthem Effluent	52	943,450	\$ 450,403	\$ 450,403	\$ 450,403	-	0.00%
67	L1M1A	Chaparral Residential 3/4"	8,321	7,397	\$ 4,584,023	\$ 4,598,268	\$ 4,927,997	\$ 329,729	7.17%
68	L1M1B	Chaparral Residential 1"	4,467	10,631	\$ 3,980,496	\$ 3,991,684	\$ 5,135,954	\$ 1,144,270	28.67%
69	L1M1C	Chaparral Residential 1 1/2"	20	30,774	\$ 45,077	\$ 45,139	\$ 53,965	\$ 8,826	19.55%
70	L1M1D	Chaparral Residential 2"	14	62,414	\$ 56,866	\$ 57,491	\$ 71,327	\$ 13,836	24.07%
71	L1M1E	Chaparral Residential 3"	-	-	-	-	-	-	0.00%
72	L1M1F	Chaparral Residential 4"	1	84,146	\$ 5,362	\$ 6,680	\$ 10,099	\$ 3,419	51.19%
73	L1M1G	Chaparral Residential 6"	-	-	-	-	-	-	0.00%
74	L1M1H	Chaparral Residential 8"	-	-	-	-	-	-	0.00%
75	L1M1I	Chaparral Residential 10"	-	-	-	-	-	-	0.00%
76	L1M1J	Chaparral Residential 12"	-	-	-	-	-	-	0.00%
77	L2M1A	Chaparral Commercial 3/4"	123	9,586	\$ 84,553	\$ 84,590	\$ 90,400	\$ 5,809	6.87%
78	L2M1B	Chaparral Commercial 1"	149	11,643	\$ 144,524	\$ 144,645	\$ 178,091	\$ 33,445	23.12%
79	L2M1C	Chaparral Commercial 1 1/2"	74	34,151	\$ 181,795	\$ 181,929	\$ 213,869	\$ 31,940	17.56%
80	L2M1D	Chaparral Commercial 2"	91	60,950	\$ 377,564	\$ 377,853	\$ 467,881	\$ 90,028	23.83%
81	L2M1E	Chaparral Commercial 3"	5	72,552	\$ 28,235	\$ 28,679	\$ 37,778	\$ 9,098	31.72%
82	L2M1F	Chaparral Commercial 4"	4	237,750	\$ 60,006	\$ 60,006	\$ 72,287	\$ 12,281	20.47%
83	L2M1G	Chaparral Commercial 6"	2	198,125	\$ 34,153	\$ 34,153	\$ 47,506	\$ 13,353	39.10%
84	L2M1H	Chaparral Commercial 8"	-	-	-	-	-	-	0.00%
85	L2M1I	Chaparral Commercial 10"	-	-	-	-	-	-	0.00%
86	L2M1J	Chaparral Commercial 12"	-	-	-	-	-	-	0.00%
87	L3M1A	Chaparral Industrial 3/4"	-	-	-	-	-	-	0.00%
88	L3M1B	Chaparral Industrial 1"	-	-	-	-	-	-	0.00%
89	L3M1C	Chaparral Industrial 1 1/2"	1	1,017	\$ 861	\$ 875	\$ 1,378	\$ 504	57.57%
90	L3M1D	Chaparral Industrial 2"	-	-	-	-	-	-	0.00%

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Test Year Ended December 31, 2016
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 3 of 11
 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/ (Decrease) Amount	Increase %	
91	L3M1E	Chaparral Industrial 3"	-	-	-	-	-	\$ -	-	0.00%
92	L3M1F	Chaparral Industrial 4"	-	-	-	-	-	\$ -	-	0.00%
93	L3M1G	Chaparral Industrial 6"	-	-	-	-	-	\$ -	-	0.00%
94	L3M1H	Chaparral Industrial 8"	-	-	-	-	-	\$ -	-	0.00%
95	L3M1I	Chaparral Industrial 10"	-	-	-	-	-	\$ -	-	0.00%
96	L3M1J	Chaparral Industrial 12"	-	-	-	-	-	\$ -	-	0.00%
97	L6M1A	Chaparral Private Hydrant 3/4"	-	-	-	-	-	\$ -	-	0.00%
98	L6M1B	Chaparral Private Hydrant 1"	-	-	-	-	-	\$ -	-	0.00%
99	L6M1C	Chaparral Private Hydrant 1 1/2"	-	-	-	-	-	\$ -	-	0.00%
100	L6M1D	Chaparral Private Hydrant 2"	-	-	-	-	-	\$ -	-	0.00%
101	L6M1E	Chaparral Private Hydrant 3"	16	118,005	\$ 115,139	\$ 118,602	\$ 121,829	\$ 3,226	2.72%	
102	L6M1F	Chaparral Private Hydrant 4"	-	-	-	-	-	\$ -	-	0.00%
103	L6M1G	Chaparral Private Hydrant 6"	-	-	-	-	-	\$ -	-	0.00%
104	L6M1H	Chaparral Private Hydrant 8"	-	-	-	-	-	\$ -	-	0.00%
105	L6M1I	Chaparral Private Hydrant 10"	-	-	-	-	-	\$ -	-	0.00%
106	L6M1J	Chaparral Private Hydrant 12"	-	-	-	-	-	\$ -	-	0.00%
107	L7M1A	Chaparral Irrigation 3/4"	148	17,192	\$ 147,438	\$ 147,456	\$ 147,235	\$ (221)	-0.15%	
108	L7M1B	Chaparral Irrigation 1"	200	21,850	\$ 274,425	\$ 274,540	\$ 316,887	\$ 42,348	15.42%	
109	L7M1C	Chaparral Irrigation 1 1/2"	75	48,516	\$ 220,494	\$ 220,834	\$ 252,193	\$ 31,360	14.20%	
110	L7M1D	Chaparral Irrigation 2"	47	98,835	\$ 266,066	\$ 266,066	\$ 309,885	\$ 43,819	16.47%	
111	L7M1E	Chaparral Irrigation 3"	-	-	-	-	-	\$ -	-	0.00%
112	L7M1F	Chaparral Irrigation 4"	3	239,000	\$ 43,888	\$ 43,888	\$ 53,160	\$ 9,273	21.13%	
113	L7M1G	Chaparral Irrigation 6"	1	3,376,167	\$ 156,198	\$ 156,198	\$ 157,137	\$ 939	0.60%	
114	L7M1H	Chaparral Irrigation 8"	-	-	-	-	-	\$ -	-	0.00%
115	L7M1I	Chaparral Irrigation 10"	-	-	-	-	-	\$ -	-	0.00%
116	L7M1J	Chaparral Irrigation 12"	-	-	-	-	-	\$ -	-	0.00%
117	L8M1A	Chaparral Fire Sprinkler 3/4"	-	-	-	-	-	\$ -	-	0.00%
118	L8M1B	Chaparral Fire Sprinkler 1"	-	-	-	-	-	\$ -	-	0.00%
119	L8M1C	Chaparral Fire Sprinkler 1 1/2"	-	-	-	-	-	\$ -	-	0.00%
120	L8M1D	Chaparral Fire Sprinkler 2"	-	-	-	-	-	\$ -	-	0.00%
121	L8M1E	Chaparral Fire Sprinkler 3"	-	-	-	-	-	\$ -	-	0.00%
122	L8M1F	Chaparral Fire Sprinkler 4"	-	-	-	-	-	\$ -	-	0.00%
123	L8M1G	Chaparral Fire Sprinkler 6"	-	-	-	-	-	\$ -	-	0.00%
124	L8M1H	Chaparral Fire Sprinkler 8"	-	-	-	-	-	\$ -	-	0.00%
125	L8M1I	Chaparral Fire Sprinkler 10"	-	-	-	-	-	\$ -	-	0.00%
126	L8M1J	Chaparral Fire Sprinkler 12"	-	-	-	-	-	\$ -	-	0.00%
127	H1M1A	Havasu Residential 5/8" & 5/8"+	1,689	6,222	\$ 1,153,055	\$ 1,158,057	\$ 1,078,756	\$ (79,301)	-6.85%	
128	H1M1A	Havasu Residential 3/4"	-	-	-	-	-	\$ -	-	0.00%
129	H1M1B	Havasu Residential - 1"	3	18,359	\$ 5,527	\$ 5,795	\$ 5,241	\$ (554)	-9.56%	
130	H1M1C	Havasu Residential - 1-1/2"	-	-	-	-	-	\$ -	-	0.00%
131	H1M1D	Havasu Residential - 2"	-	-	-	-	-	\$ -	-	0.00%
132	H1M1E	Havasu Residential - 3"	-	-	-	-	-	\$ -	-	0.00%
133	H1M1F	Havasu Residential - 4"	1	223,833	\$ 22,395	\$ 22,395	\$ 20,277	\$ (2,118)	-9.46%	
134	H1M1G	Havasu Residential - 6"	-	-	-	-	-	\$ -	-	0.00%
135	H1M1H	Havasu Residential - 8"	-	-	-	-	-	\$ -	-	0.00%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
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 Schedule H-2 Rebuttal
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Line No.	Rate Schedule	Description	Average Number of Customers	Average Consumption (in gallons)	Revenues			Proposed	
					Present Rates*	Annualized Present Rates*	Proposed Rates	Increase/ (Decrease) Amount	Increase %
136	H1M1I	Havasu Residential - 10"	-	-	-	-	-	\$ -	0.00%
137	H1M1J	Havasu Residential - 12"	-	-	-	-	-	\$ -	0.00%
138	H2M1A	Havasu Commercial 5/8" & 5/8"+	24	11,714	\$ 27,077	\$ 27,138	\$ 23,643	\$ (3,495)	-12.88%
139	H2M1A	Havasu Commercial 3/4"	-	-	-	-	-	\$ -	0.00%
140	H2M1B	Havasu Commercial - 1"	9	24,222	\$ 22,918	\$ 22,918	\$ 18,490	\$ (4,428)	-19.32%
141	H2M1C	Havasu Commercial - 1-1/2"	-	-	-	-	-	\$ -	0.00%
142	H2M1D	Havasu Commercial - 2"	19	59,105	\$ 124,062	\$ 124,062	\$ 113,827	\$ (10,235)	-8.25%
143	H2M1E	Havasu Commercial - 3"	4	41,950	\$ 27,233	\$ 29,630	\$ 27,462	\$ (2,168)	-7.32%
144	H2M1F	Havasu Commercial - 4"	-	-	-	-	-	\$ -	0.00%
145	H2M1G	Havasu Commercial - 6"	-	-	-	-	-	\$ -	0.00%
146	H2M1H	Havasu Commercial - 8"	-	-	-	-	-	\$ -	0.00%
147	H2M1I	Havasu Commercial - 10"	-	-	-	-	-	\$ -	0.00%
148	H2M1J	Havasu Commercial - 12"	-	-	-	-	-	\$ -	0.00%
149	H1M3B	Havasu Res Apt - 1" RV	-	-	-	-	-	\$ -	0.00%
150	H1M3L	Havasu Res Apt - 1"- LH RV	96	1,721	\$ 33,754	\$ 33,754	\$ 26,958	\$ (6,796)	-20.13%
151	H1M3M	Havasu Res Apt - 1"- D Hills RV	42	1,708	\$ 14,488	\$ 14,488	\$ 11,516	\$ (2,971)	-20.51%
152	H1M3D	Havasu Res Apt - 2"	-	-	-	-	-	\$ -	0.00%
153	H1M3E	Havasu Res Apt - 3" RV	-	-	-	-	-	\$ -	0.00%
154	H1M3F	Havasu Res Apt 4"-RV	-	1,534	\$ 4,776	\$ -	\$ -	\$ -	0.00%
155	H1M3H	Havasu Res Apt 4"-Valley Manor	69	5,320	\$ 40,213	\$ 40,213	\$ 32,862	\$ (7,351)	-18.28%
156	H1M3J	Havasu Res Apt 4"- Kenjen RV	106	1,513	\$ 32,031	\$ 32,031	\$ 29,155	\$ (2,876)	-8.98%
157	H1M3K	Havasu Res Apt 4"- HV Falls RV	133	1,630	\$ 42,600	\$ 42,600	\$ 37,357	\$ (5,242)	-12.31%
158	H1M3N	Havasu Res Apt 4" - Riv Villy D	149	1,472	\$ 45,877	\$ 45,877	\$ 40,681	\$ (5,196)	-11.33%
159	H1M3G	Havasu Res Apt 6" Refuge Golf RV	1	6,120	\$ 17,037	\$ 11,358	\$ 8,874	\$ (2,485)	-21.88%
160	H1M3P	Havasu Res Apt 6" - Havasu RV Resort	400	3,226	\$ 179,320	\$ 180,940	\$ 153,248	\$ (27,692)	-15.30%
161	H6M02	Havasu Private Fire 2"	-	-	-	-	-	\$ -	0.00%
162	H6M04	Havasu Private Fire 4"	-	-	-	-	-	\$ -	0.00%
163	H6M06	Havasu Private Fire 6"	-	-	-	-	-	\$ -	0.00%
164	H6M08	Havasu Private Fire 8"	-	-	-	-	-	\$ -	0.00%
165	H6M10	Havasu Private Fire 10"	-	-	-	-	-	\$ -	0.00%
166	H8M1	Havasu Public Hydrant	-	-	-	-	-	\$ -	0.00%
167	G1M1A	Bullhead Residential 5/8"	14,594	6,127	\$ 4,878,344	\$ 4,904,481	\$ 6,429,115	\$ 1,524,633	31.09%
168	G1M1A	Bullhead Residential 3/4"	-	-	-	-	-	\$ -	0.00%
169	G1M1B	Bullhead Residential 1"	78	24,556	\$ 97,758	\$ 97,916	\$ 123,505	\$ 25,589	26.13%
170	G1M1C	Bullhead Residential 1 1/2"	-	-	-	-	-	\$ -	0.00%
171	G1M1D	Bullhead Residential 2"	26	58,334	\$ 67,472	\$ 74,745	\$ 96,197	\$ 21,452	28.70%
172	G1M1E	Bullhead Residential 3"	-	-	-	-	-	\$ -	0.00%
173	G1M1F	Bullhead Residential 4"	-	-	-	-	-	\$ -	0.00%
174	G1M1G	Bullhead Residential 6"	-	-	-	-	-	\$ -	0.00%
175	G1M1H	Bullhead Residential 8"	-	-	-	-	-	\$ -	0.00%
176	G1M1I	Bullhead Residential 10"	-	-	-	-	-	\$ -	0.00%
177	G1M1J	Bullhead Residential 12"	-	-	-	-	-	\$ -	0.00%
178	G1M2A	Bullhead Residential Apt 5/8"	71	10,126	\$ 33,418	\$ 33,499	\$ 43,035	\$ 9,536	28.47%
179	G1M2A	Bullhead Residential Apt 3/4"	-	-	-	-	-	\$ -	0.00%
180	G1M2B	Bullhead Residential Apt 1"	58	17,898	\$ 57,659	\$ 57,996	\$ 62,034	\$ 4,038	6.96%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
 5 of 11
 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/ (Decrease) Amount	Increase %
181	G1M2C	Bullhead Residential Apt 1 1/2"	8	22,667	\$ 1,521	\$ 7,657	\$ 9,662	\$ 2,004	26.18%
182	G1M2D	Bullhead Residential Apt 2"	138	42,565	\$ 375,761	\$ 375,960	\$ 490,292	\$ 114,332	30.41%
183	G1M2E	Bullhead Residential Apt 3"	-	-	-	-	\$ -	-	0.00%
184	G1M2F	Bullhead Residential Apt 4"	2	189,708	\$ 20,480	\$ 20,480	\$ 26,027	\$ 5,547	27.08%
185	G1M2G	Bullhead Residential Apt 6"	1	1,227,417	\$ 51,790	\$ 51,790	\$ 60,210	\$ 8,420	16.26%
186	G1M2H	Bullhead Residential Apt 8"	-	-	-	-	\$ -	-	0.00%
187	G1M2I	Bullhead Residential Apt 10"	-	-	-	-	\$ -	-	0.00%
188	G1M2J	Bullhead Residential Apt 12"	-	-	-	-	\$ -	-	0.00%
189	G1M3A	Rio Utility Residential 5/8"	356	7,858	\$ 138,449	\$ 139,049	\$ 180,939	\$ 41,890	30.13%
190	G1M3B	Rio Utility Residential 1"	4	9,688	\$ 2,926	\$ 2,926	\$ 3,671	\$ 745	25.48%
191	G2M1A	Bullhead Commercial 5/8"	375	8,174	\$ 161,379	\$ 161,825	\$ 207,340	\$ 45,516	28.13%
192	G2M1A	Bullhead Commercial 3/4"	-	-	-	-	\$ -	-	0.00%
193	G2M1B	Bullhead Commercial 1"	207	17,524	\$ 208,464	\$ 209,031	\$ 250,804	\$ 41,773	19.98%
194	G2M1C	Bullhead Commercial 1 1/2"	2	15,974	\$ 2,977	\$ 2,855	\$ 3,454	\$ 599	20.97%
195	G2M1D	Bullhead Commercial 2"	228	75,200	\$ 888,913	\$ 890,328	\$ 1,111,173	\$ 220,846	24.80%
196	G2M1E	Bullhead Commercial 3"	14	85,105	\$ 76,769	\$ 77,259	\$ 97,025	\$ 19,766	25.58%
197	G2M1F	Bullhead Commercial 4"	2	215,167	\$ 22,430	\$ 22,430	\$ 28,028	\$ 5,598	24.96%
198	G2M1G	Bullhead Commercial 6"	2	1,402,792	\$ 121,469	\$ 121,469	\$ 144,790	\$ 23,321	19.20%
199	G2M1H	Bullhead Commercial 8"	-	-	-	-	\$ -	-	0.00%
200	G2M1I	Bullhead Commercial 10"	-	-	-	-	\$ -	-	0.00%
201	G2M1J	Bullhead Commercial 12"	-	-	-	-	\$ -	-	0.00%
202	G3M1A	Bullhead Industrial 5/8"	-	-	-	-	\$ -	-	0.00%
203	G3M1A	Bullhead Industrial 3/4"	-	-	-	-	\$ -	-	0.00%
204	G3M1B	Bullhead Industrial 1"	-	-	-	-	\$ -	-	0.00%
205	G3M1C	Bullhead Industrial 1 1/2"	-	-	-	-	\$ -	-	0.00%
206	G3M1D	Bullhead Industrial 2"	-	-	-	-	\$ -	-	0.00%
207	G3M1E	Bullhead Industrial 3"	-	-	-	-	\$ -	-	0.00%
208	G3M1F	Bullhead Industrial 4"	-	-	-	-	\$ -	-	0.00%
209	G3M1G	Bullhead Industrial 6"	-	-	-	-	\$ -	-	0.00%
210	G3M1H	Bullhead Industrial 8"	-	-	-	-	\$ -	-	0.00%
211	G3M1I	Bullhead Industrial 10"	-	-	-	-	\$ -	-	0.00%
212	G3M1J	Bullhead Industrial 12"	-	-	-	-	\$ -	-	0.00%
213	G4M1	Bullhead OPA 5/8"	12	21,751	\$ 9,253	\$ 9,313	\$ 11,566	\$ 2,252	24.18%
214	G4M1	Bullhead OPA 3/4"	-	-	-	-	\$ -	-	0.00%
215	G4M1	Bullhead OPA 1"	10	22,308	\$ 10,728	\$ 10,728	\$ 13,319	\$ 2,590	24.15%
216	G4M1	Bullhead OPA 1 1/2"	1	667	\$ 896	\$ 896	\$ 1,132	\$ 237	26.43%
217	G4M1	Bullhead OPA 2"	45	71,696	\$ 153,352	\$ 153,972	\$ 202,552	\$ 48,581	31.55%
218	G4M1	Bullhead OPA 3"	2	1,012,792	\$ 63,218	\$ 63,218	\$ 78,235	\$ 15,017	23.75%
219	G4M1	Bullhead OPA 4"	1	434,083	\$ 16,728	\$ 16,728	\$ 21,503	\$ 4,774	28.54%
220	G4M1	Bullhead OPA 6"	-	-	-	-	\$ -	-	0.00%
221	G4M1	Bullhead OPA 8"	-	-	-	-	\$ -	-	0.00%
222	G4M1	Bullhead OPA 10"	-	-	-	-	\$ -	-	0.00%
223	G4M1	Bullhead OPA 12"	-	-	-	-	\$ -	-	0.00%
224	G2M1V	BHC Veterans Memorial	-	-	-	-	\$ -	-	0.00%
225	G6M02	Bullhead Private Fire 2"	28	-	\$ 1,532	\$ 2,043	\$ 7,476	\$ 5,433	265.95%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
 6 of 11
 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/ (Decrease) Amount	Increase %
226	G6M04	Bullhead Private Fire 4"	81	-	\$ 11,820	\$ 11,820	\$ 25,952	\$ 14,133	119.57%
227	G6M06	Bullhead Private Fire 6"	36	-	\$ 7,989	\$ 7,880	\$ 11,534	\$ 3,655	46.38%
228	G6M08	Bullhead Private Fire 8"	15	-	\$ 4,280	\$ 4,378	\$ 4,806	\$ 428	9.79%
229	G6M10	Bullhead Private Fire 10"	-	-	-	-	-	-	0.00%
230	G6M1	Bullhead Private Hydrant	8	-	\$ 1,438	\$ 1,438	\$ 1,868	\$ 430	29.88%
231	G8M1	Bullhead Public Hydrant	227	-	\$ 40,806	\$ 40,807	\$ 52,999	\$ 12,191	29.88%
232	G8M1H	Bullhead Public Sprinkler Head	-	-	-	-	-	-	0.00%
233	P7A1	Mohave Sewer Treated Effluent	1	19,633	\$ 53,665				0.00%
234	J1M1A	North Mohave Residential 5/8	1,888	7,810	\$ 609,454	\$ 614,234	\$ 1,064,811	\$ 450,577	73.36%
235	J1M1A	North Mohave Residential 3/4	-	-	-	-	-	-	0.00%
236	J1M1B	North Mohave Residential 1"	30	24,703	\$ 32,832	\$ 32,889	\$ 52,756	\$ 19,867	60.41%
237	J1M1C	North Mohave Residential 1.5"	14	44,227	\$ 31,560	\$ 31,770	\$ 43,646	\$ 11,876	37.38%
238	J1M1D	North Mohave Residential 2"	28	120,268	\$ 163,589	\$ 164,018	\$ 213,481	\$ 49,463	30.16%
239	J1M1E	North Mohave Residential 3"	-	-	-	-	-	-	0.00%
240	J1M1F	North Mohave Residential 4"	-	-	-	-	-	-	0.00%
241	J1M1G	North Mohave Residential 6"	-	-	-	-	-	-	0.00%
242	J1M2A	North Mohave Residential Multi Unit 5/8	-	-	-	-	-	-	0.00%
243	J1M2A	North Mohave Residential Multi Unit 3/4	-	-	-	-	-	-	0.00%
244	J1M2B	North Mohave Residential Multi Unit 1"	-	-	-	-	-	-	0.00%
245	J1M2C	North Mohave Residential Multi Unit 1.5"	-	-	-	-	-	-	0.00%
246	J1M2D	North Mohave Residential Multi Unit 2"	-	-	-	-	-	-	0.00%
247	J1M2E	North Mohave Residential Multi Unit 3"	-	-	-	-	-	-	0.00%
248	J1M2F	North Mohave Residential Multi Unit 4"	-	-	-	-	-	-	0.00%
249	J1M2G	North Mohave Residential Multi Unit 6"	-	-	-	-	-	-	0.00%
250	J2M1A	North Mohave Commercial 5/8	32	10,797	\$ 14,947	\$ 14,967	\$ 23,882	\$ 8,915	59.57%
251	J2M1A	North Mohave Commercial 3/4	-	-	-	-	-	-	0.00%
252	J2M1B	North Mohave Commercial 1"	16	16,258	\$ 13,030	\$ 13,051	\$ 20,351	\$ 7,300	55.94%
253	J2M1C	North Mohave Commercial 1.5"	14	57,540	\$ 40,208	\$ 40,422	\$ 53,172	\$ 12,750	31.54%
254	J2M1D	North Mohave Commercial 2"	24	71,922	\$ 92,086	\$ 92,167	\$ 126,400	\$ 34,233	37.14%
255	J2M1E	North Mohave Commercial 3"	2	698,760	\$ 55,700	\$ 55,998	\$ 68,201	\$ 12,203	21.79%
256	J2M1F	North Mohave Commercial 4"	-	-	-	-	-	-	0.00%
257	J2M1G	North Mohave Commercial 6"	-	-	-	-	-	-	0.00%
258	J2M2	North Mohave Construction Usage	-	-	-	-	-	-	0.00%
259	P1M1A	Paradise Valley Residential 5/8" & 5/8"+	2,085	18,590	\$ 1,556,353	\$ 1,560,388	\$ 2,283,520	\$ 723,132	46.34%
260	P1M1A	Paradise Valley Residential 3/4"	19	30,226	\$ 20,419	\$ 20,605	\$ 31,191	\$ 10,586	51.38%
261	P1M1A	Paradise Valley Residential 1"	2,100	55,029	\$ 4,618,771	\$ 4,624,994	\$ 6,888,535	\$ 2,263,541	48.94%
262	P1M1A	Paradise Valley Residential 1 1/2"	177	83,290	\$ 663,670	\$ 664,659	\$ 849,031	\$ 184,372	27.74%
263	P1M1A	Paradise Valley Residential 2"	164	124,843	\$ 987,809	\$ 987,329	\$ 1,258,773	\$ 271,444	27.49%
264	P1M1B	Paradise Valley Residential 3"	-	-	-	-	-	-	0.00%
265	P1M1B	Paradise Valley Residential 4"	-	-	-	-	-	-	0.00%
266	P1M1B	Paradise Valley Residential 6"	-	-	-	-	-	-	0.00%
267	P1M1B	Paradise Valley Residential 8"	-	-	-	-	-	-	0.00%
268	P1M1B	Paradise Valley Residential 10"	-	-	-	-	-	-	0.00%
269	P1M1B	Paradise Valley Residential 12"	-	-	-	-	-	-	0.00%
270	P2M1A	Paradise Valley Commercial 5/8" & 5/8"+	62	12,422	\$ 38,772	\$ 38,708	\$ 49,938	\$ 11,230	29.01%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
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 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/ (Decrease) Amount	Increase %
271	P2M1A	Paradise Valley Commercial 3/4"	3	38,289	\$ 4,259	\$ 4,142	\$ 6,636	\$ 2,494	60.22%
272	P2M1A	Paradise Valley Commercial 1"	68	80,654	\$ 176,576	\$ 176,373	\$ 299,719	\$ 123,346	69.93%
273	P2M1A	Paradise Valley Commercial 1 1/2"	29	80,699	\$ 89,909	\$ 89,600	\$ 138,590	\$ 48,990	54.68%
274	P2M1A	Paradise Valley Commercial 2"	150	221,126	\$ 1,087,272	\$ 1,087,767	\$ 1,843,078	\$ 755,312	69.44%
275	P2M1A	Paradise Valley Commercial 3"	16	209,422	\$ 137,955	\$ 141,558	\$ 212,343	\$ 70,785	50.00%
276	P2M1A	Paradise Valley Commercial 4"	4	521,706	\$ 69,710	\$ 71,790	\$ 110,999	\$ 39,208	54.62%
277	P2M1A	Paradise Valley Commercial 6"	5	1,148,556	\$ 225,992	\$ 223,168	\$ 353,242	\$ 130,074	58.23%
278	P2M1A	Paradise Valley Commercial 8"	-	-	-	-	\$ -	-	0.00%
279	P2M1A	Paradise Valley Commercial 10"	-	-	-	-	\$ -	-	0.00%
280	P2M1A	Paradise Valley Commercial 12"	-	-	-	-	\$ -	-	0.00%
281	P3M1A	Paradise Valley Industrial 5/8" & 5/8"+	-	-	-	-	\$ -	-	0.00%
282	P3M1A	Paradise Valley Industrial 3/4"	-	-	-	-	\$ -	-	0.00%
283	P3M1A	Paradise Valley Industrial 1"	-	-	-	-	\$ -	-	0.00%
284	P3M1A	Paradise Valley Industrial 1 1/2"	-	-	-	-	\$ -	-	0.00%
285	P3M1A	Paradise Valley Industrial 2"	-	-	-	-	\$ -	-	0.00%
286	P3M1A	Paradise Valley Industrial 3"	-	-	-	-	\$ -	-	0.00%
287	P3M1A	Paradise Valley Industrial 4"	-	-	-	-	\$ -	-	0.00%
288	P3M1A	Paradise Valley Industrial 6"	-	-	-	-	\$ -	-	0.00%
289	P3M1A	Paradise Valley Industrial 8"	-	-	-	-	\$ -	-	0.00%
290	P3M1A	Paradise Valley Industrial 10"	-	-	-	-	\$ -	-	0.00%
291	P3M1A	Paradise Valley Industrial 12"	-	-	-	-	\$ -	-	0.00%
292	P2MIT	Paradise Valley Turf Customer 5/8" & 5/8"+	-	-	-	-	\$ -	-	0.00%
293	P2MIT	Paradise Valley Turf Customer 3/4"	-	-	-	-	\$ -	-	0.00%
294	P2MIT	Paradise Valley Turf Customer 1"	-	-	-	-	\$ -	-	0.00%
295	P2MIT	Paradise Valley Turf Customer 1 1/2"	-	-	-	-	\$ -	-	0.00%
296	P2MIT	Paradise Valley Turf Customer 2"	-	-	-	-	\$ -	-	0.00%
297	P2MIT	Paradise Valley Turf Customer 3"	-	-	-	-	\$ -	-	0.00%
298	P2MIT	Paradise Valley Turf Customer 4"	1	3,418,583	\$ 77,012	\$ 77,012	\$ 84,172	\$ 7,160	9.30%
299	P2MIT	Paradise Valley Turf Customer 6"	-	-	-	-	\$ -	-	0.00%
300	P2MIT	Paradise Valley Turf Customer 8"	-	-	-	-	\$ -	-	0.00%
301	P2MIT	Paradise Valley Turf Customer 10"	-	-	-	-	\$ -	-	0.00%
302	P2MIT	Paradise Valley Turf Customer 12"	-	-	-	-	\$ -	-	0.00%
303	P4MIT	Paradise Valley Turf Customer 5/8" & 5/8"+	-	-	-	-	\$ -	-	0.00%
304	P4MIT	Paradise Valley Turf Customer 3/4"	-	-	-	-	\$ -	-	0.00%
305	P4MIT	Paradise Valley Turf Customer 1"	-	-	-	-	\$ -	-	0.00%
306	P4MIT	Paradise Valley Turf Customer 1 1/2"	-	-	-	-	\$ -	-	0.00%
307	P4MIT	Paradise Valley Turf Customer 2"	-	-	-	-	\$ -	-	0.00%
308	P4MIT	Paradise Valley Turf Customer 3"	1	948,083	\$ 23,399	\$ 23,399	\$ 25,630	\$ 2,232	9.54%
309	P4MIT	Paradise Valley Turf Customer 4"	-	-	-	-	\$ -	-	0.00%
310	P4MIT	Paradise Valley Turf Customer 6"	-	-	-	-	\$ -	-	0.00%
311	P4MIT	Paradise Valley Turf Customer 8"	-	-	-	-	\$ -	-	0.00%
312	P4MIT	Paradise Valley Turf Customer 10"	-	-	-	-	\$ -	-	0.00%
313	P4MIT	Paradise Valley Turf Customer 12"	-	-	-	-	\$ -	-	0.00%
314	P5M1A	Paradise Valley OWU/OPA 5/8"	4	813	\$ 1,373	\$ 1,373	\$ 1,100	\$ (273)	-19.88%
315	P5M1A	Paradise Valley OWU/OPA 3/4"	1	13,397	\$ 494	\$ 591	\$ 518	\$ (73)	-12.40%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
 8 of 11
 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/ (Decrease) Amount	Increase %
316	P5M1A	Paradise Valley OWU/OPA 1"	7	28,798	\$ 9,138	\$ 9,138	\$ 9,792	\$ 654	7.16%
317	P5M1A	Paradise Valley OWU/OPA 1 1/2"	-	-	-	-	-	-	0.00%
318	P5M1A	Paradise Valley OWU/OPA 2"	8	45,775	\$ 16,785	\$ 20,268	\$ 25,443	\$ 5,175	25.53%
319	P5M1A	Paradise Valley OWU/OPA 3"	-	-	-	-	-	-	0.00%
320	P5M1A	Paradise Valley OWU/OPA 4"	-	-	-	-	-	-	0.00%
321	P5M1A	Paradise Valley OWU/OPA 6"	-	-	-	-	-	-	0.00%
322	P5M1A	Paradise Valley OWU/OPA 8"	-	-	-	-	-	-	0.00%
323	P5M1A	Paradise Valley OWU/OPA 10"	-	-	-	-	-	-	0.00%
324	P5M1A	Paradise Valley OWU/OPA 12"	-	-	-	-	-	-	0.00%
325	P2PVC	Paradise Valley Country Club 6**	1	15,165,167	\$ 278,751	\$ 278,751	\$ 302,708	\$ 23,957	8.59%
326	P6M1A	Paradise Valley Pri Fire	54	64	\$ 6,378	\$ 6,480	\$ 6,409	\$ (71)	-1.10%
327	A1M1A	Sun City Residential 5/8" & 5/8"+	19,233	6,802	\$ 4,589,925	\$ 4,604,093	\$ 6,742,357	\$ 2,138,264	46.44%
328	A1M1A	Sun City Residential 3/4"	1,603	7,471	\$ 429,989	\$ 433,577	\$ 591,426	\$ 157,849	36.41%
329	A1M1B	Sun City Residential 1"	708	10,325	\$ 354,384	\$ 358,120	\$ 508,267	\$ 150,147	41.93%
330	A1M1C	Sun City Residential 1-1/2"	1,197	62,478	\$ 2,376,143	\$ 2,376,392	\$ 3,077,667	\$ 701,275	29.51%
331	A1M1D	Sun City Residential 2"	428	79,229	\$ 1,158,778	\$ 1,158,572	\$ 1,616,798	\$ 458,225	39.55%
332	A1M1E	Sun City Residential 3"	2	260,458	\$ 15,120	\$ 15,120	\$ 19,831	\$ 4,711	31.16%
333	A1M1F	Sun City Residential 4"	-	-	-	-	-	-	0.00%
334	A1M1G	Sun City Residential 6"	1	431,000	\$ 14,755	\$ 14,755	\$ 21,219	\$ 6,464	43.81%
335	A1M1H	Sun City Residential 8"	-	-	-	-	-	-	0.00%
336	A1M1I	Sun City Residential 10"	-	-	-	-	-	-	0.00%
337	A1M1J	Sun City Residential 12"	-	-	-	-	-	-	0.00%
338	A2M1A	Sun City Commercial 5/8" & 5/8"+	220	4,801	\$ 47,605	\$ 47,721	\$ 69,938	\$ 22,218	46.56%
339	A2M1A	Sun City Commercial 3/4"	16	18,052	\$ 8,886	\$ 8,886	\$ 12,053	\$ 3,167	35.64%
340	A2M1B	Sun City Commercial 1"	184	27,095	\$ 170,716	\$ 171,083	\$ 224,395	\$ 53,311	31.16%
341	A2M1C	Sun City Commercial 1-1/2"	385	52,503	\$ 689,482	\$ 689,960	\$ 902,860	\$ 212,900	30.86%
342	A2M1D	Sun City Commercial 2"	221	96,753	\$ 702,055	\$ 702,590	\$ 966,875	\$ 264,285	37.62%
343	A2M1E	Sun City Commercial 3"	30	231,744	\$ 210,073	\$ 212,581	\$ 287,836	\$ 75,255	35.40%
344	A2M1F	Sun City Commercial 4"	5	1,018,483	\$ 139,040	\$ 139,040	\$ 187,336	\$ 48,297	34.74%
345	A2M1G	Sun City Commercial 6"	10	1,758,300	\$ 484,256	\$ 484,256	\$ 657,654	\$ 173,398	35.81%
346	A2M1H	Sun City Commercial 8"	-	-	-	-	-	-	0.00%
347	A2M1I	Sun City Commercial 10"	-	-	-	-	-	-	0.00%
348	A2M1J	Sun City Commercial 12"	-	-	-	-	-	-	0.00%
349	A5M1	Sun City Public Interruptible OWU - Peoria	-	-	-	-	-	-	0.00%
350	A7M1	Sun City Irrigation 2"	2	101,375	\$ 5,611	\$ 5,611	\$ 11,036	\$ 5,425	96.67%
351	A7M2	Sun City Irrigation - Raw	2	19,500,750	\$ 188,289	\$ 188,289	\$ 169,616	\$ (18,673)	-9.92%
352	A6M03	Sun City Private Fire 3"	1	-	\$ 131	\$ 131	\$ 245	\$ 114	86.98%
353	A6M04	Sun City Private Fire 4"	58	-	\$ 7,593	\$ 7,593	\$ 14,198	\$ 6,605	86.98%
354	A6M06	Sun City Private Fire 6"	74	-	\$ 9,688	\$ 9,688	\$ 18,115	\$ 8,427	86.98%
355	A6M08	Sun City Private Fire 8"	11	-	\$ 2,075	\$ 2,075	\$ 2,693	\$ 618	29.77%
356	A6M10	Sun City Private Fire 10"	-	-	-	-	-	-	0.00%
357	A8M1	Sun City Public Fire Service - Hydrant	44	-	\$ 4,868	\$ 4,868	\$ 7,849	\$ 2,980	61.22%
358	B1M1A	Sun City West Residential 5/8" & 5/8"+	14,234	5,989	\$ 5,237,453	\$ 5,251,856	\$ 6,248,910	\$ 997,054	18.98%
359	B1M1A	Sun City West Residential 3/4"	36	11,128	\$ 20,253	\$ 20,258	\$ 23,712	\$ 3,455	17.05%
360	B1M1B	Sun City West Residential 1"	141	14,146	\$ 135,240	\$ 135,439	\$ 160,768	\$ 25,329	18.70%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
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 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/ (Decrease) Amount	Increase %
361	B1M1C	Sun City West Residential 1 1/2"	420	52,636	\$ 1,194,940	\$ 1,195,129	\$ 1,296,714	\$ 101,584	8.50%
362	B1M1D	Sun City West Residential 2"	133	46,330	\$ 417,385	\$ 416,892	\$ 501,835	\$ 84,944	20.38%
363	B1M1E	Sun City West Residential 3"	-	-	-	-	-	-	0.00%
364	B1M1F	Sun City West Residential 4"	-	-	-	-	-	-	0.00%
365	B1M1G	Sun City West Residential 6"	-	-	-	-	-	-	0.00%
366	B1M1H	Sun City West Residential 8"	-	-	-	-	-	-	0.00%
367	B1M1I	Sun City West Residential 10"	-	-	-	-	-	-	0.00%
368	B1M1J	Sun City West Residential 12"	-	-	-	-	-	-	0.00%
369	B2M1A	Sun City West Commercial 5/8" & 5/8"+	70	5,181	\$ 25,965	\$ 26,061	\$ 30,903	\$ 4,842	18.58%
370	B2M1A	Sun City West Commercial 3/4"	6	6,361	\$ 2,500	\$ 2,500	\$ 2,926	\$ 426	17.04%
371	B2M1B	Sun City West Commercial 1"	91	25,229	\$ 127,664	\$ 127,950	\$ 142,836	\$ 14,886	11.63%
372	B2M1C	Sun City West Commercial 1 1/2"	134	42,384	\$ 338,719	\$ 338,987	\$ 374,279	\$ 35,292	10.41%
373	B2M1D	Sun City West Commercial 2"	158	77,367	\$ 689,371	\$ 689,864	\$ 805,597	\$ 115,733	16.78%
374	B2M1E	Sun City West Commercial 3"	7	603,859	\$ 183,832	\$ 184,890	\$ 206,798	\$ 21,908	11.85%
375	B2M1F	Sun City West Commercial 4"	4	676,125	\$ 122,995	\$ 122,995	\$ 138,109	\$ 15,114	12.29%
376	B2M1G	Sun City West Commercial 6"	-	-	-	-	-	-	0.00%
377	B2M1H	Sun City West Commercial 8"	-	-	-	-	-	-	0.00%
378	B2M1I	Sun City West Commercial 10"	-	-	-	-	-	-	0.00%
379	B2M1J	Sun City West Commercial 12"	-	-	-	-	-	-	0.00%
380	B7M1A	Sun City West Irrigation 5/8" & 5/8"+	-	-	-	-	-	-	0.00%
381	B7M1A	Sun City West Irrigation 3/4"	-	-	-	-	-	-	0.00%
382	B7M1B	Sun City West Irrigation 1"	-	-	-	-	-	-	0.00%
383	B7M1C	Sun City West Irrigation 1 1/2"	-	-	-	-	-	-	0.00%
384	B7M1D	Sun City West Irrigation 2"	-	-	-	-	-	-	0.00%
385	B7M1E	Sun City West Irrigation 3"	-	-	-	-	-	-	0.00%
386	B7M1F	Sun City West Irrigation 4"	-	-	-	-	-	-	0.00%
387	B7M1G	Sun City West Irrigation 6"	-	-	-	-	-	-	0.00%
388	B7M1H	Sun City West Irrigation 8"	-	-	-	-	-	-	0.00%
389	B7M1I	Sun City West Irrigation 10"	-	-	-	-	-	-	0.00%
390	B7M1J	Sun City West Irrigation 12"	-	-	-	-	-	-	0.00%
391	B7M2	Sun City West Irrigation - Raw	-	-	-	-	-	-	0.00%
392	B6M04	Sun City West Private Fire 4"	34	-	\$ 22,907	\$ 22,954	\$ 11,230	\$ (11,724)	-51.08%
393	B6M06	Sun City West Private Fire 6"	60	-	\$ 60,228	\$ 60,768	\$ 19,818	\$ (40,950)	-67.39%
394	B6M08	Sun City West Private Fire 8"	11	-	\$ 15,330	\$ 14,854	\$ 3,633	\$ (11,221)	-75.54%
395	F1M1A	Tubac Residential 5/8" & 5/8"+	501	7,486	\$ 396,384	\$ 481,760	\$ 350,211	\$ (131,549)	-27.31%
396	F1M1A	Tubac Residential 3/4"	6	5,286	\$ 4,041	\$ 5,011	\$ 3,399	\$ (1,612)	-32.17%
397	F1M1B	Tubac Residential 1"	22	15,912	\$ 44,282	\$ 54,396	\$ 36,007	\$ (18,389)	-33.81%
398	F1M1C	Tubac Residential 1-1/2"	-	-	-	-	-	-	0.00%
399	F1M1D	Tubac Residential 2"	4	31,269	\$ 20,989	\$ 25,355	\$ 17,441	\$ (7,913)	-31.21%
400	F1M1E	Tubac Residential 3"	-	-	-	-	-	-	0.00%
401	F1M1F	Tubac Residential 4"	-	-	-	-	-	-	0.00%
402	F1M1G	Tubac Residential 6"	-	-	-	-	-	-	0.00%
403	F1M1H	Tubac Residential 8"	-	-	-	-	-	-	0.00%
404	F1M1I	Tubac Residential 10"	-	-	-	-	-	-	0.00%
405	F1M1J	Tubac Residential 12"	-	-	-	-	-	-	0.00%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

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 Schedule H-2 Rebuttal
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 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/ (Decrease) Amount	Increase %
406	F2M1A	Tubac Commercial 5/8" & 5/8"+	53	6,281	\$ 39,144	\$ 47,834	\$ 34,582	\$ (13,252)	-27.70%
407	F2M1A	Tubac Commercial 3/4"	-	-	-	-	-	-	0.00%
408	F2M1B	Tubac Commercial 1"	17	29,719	\$ 54,174	\$ 65,406	\$ 42,708	\$ (22,698)	-34.70%
409	F2M1C	Tubac Commercial 1-1/2"	2	12,833	\$ 5,635	\$ 6,825	\$ 4,354	\$ (2,471)	-36.21%
410	F2M1D	Tubac Commercial 2"	14	52,512	\$ 93,714	\$ 113,408	\$ 76,227	\$ (37,181)	-32.79%
411	F2M1E	Tubac Commercial 3"	-	-	-	-	-	-	0.00%
412	F2M1F	Tubac Commercial 4"	-	-	-	-	-	-	0.00%
413	F2M1G	Tubac Commercial 6"	-	-	-	-	-	-	0.00%
414	F2M1H	Tubac Commercial 8"	-	-	-	-	-	-	0.00%
415	F2M1I	Tubac Commercial 10"	-	-	-	-	-	-	0.00%
416	F2M1J	Tubac Commercial 12"	-	-	-	-	-	-	0.00%
417	W1M1A	Willow Valley Residential 5/8" & 5/8"+	1,486	2,818	\$ 829,709	\$ 845,564	\$ 660,559	\$ (185,005)	-21.88%
418	W1M1A	Willow Valley Residential 3/4"	8	2,735	\$ 4,605	\$ 4,482	\$ 3,562	\$ (920)	-20.52%
419	W1M1B	Willow Valley Residential 1"	3	7,900	\$ 4,994	\$ 5,050	\$ 3,539	\$ (1,511)	-29.92%
420	W1M1C	Willow Valley Residential 1 1/2"	-	-	-	-	-	-	0.00%
421	W1M1D	Willow Valley Residential 2"	-	-	-	-	-	-	0.00%
422	W1M1E	Willow Valley Residential 3"	-	-	-	-	-	-	0.00%
423	W1M1F	Willow Valley Residential 4"	-	-	-	-	-	-	0.00%
424	W1M1G	Willow Valley Residential 6"	-	-	-	-	-	-	0.00%
425	W1M1H	Willow Valley Residential 8"	-	-	-	-	-	-	0.00%
426	W2M1A	Willow Valley Commercial 5/8" X 3/4"	8	6,671	\$ 8,360	\$ 8,629	\$ 5,421	\$ (3,208)	-37.18%
427	W2M1B	Willow Valley Commercial 1"	5	11,996	\$ 10,610	\$ 10,903	\$ 6,762	\$ (4,141)	-37.98%
428	W2M1C	Willow Valley Commercial 1 1/2"	1	30,754	\$ 8,905	\$ 8,667	\$ 3,773	\$ (4,894)	-56.47%
429	W2M1D	Willow Valley Commercial 2"	2	2,835	\$ 5,063	\$ 6,388	\$ 5,887	\$ (501)	-7.84%
430	W2M1E	Willow Valley Commercial 3"	-	-	-	-	-	-	0.00%
431	W2M1F	Willow Valley Commercial 4"	2	29,808	\$ 16,654	\$ 24,313	\$ 19,640	\$ (4,673)	-19.22%
432	W2M1G	Willow Valley Commercial 6"	2	29,363	\$ 54,335	\$ 48,479	\$ 39,016	\$ (9,463)	-19.52%
433	W2M1H	Willow Valley Commercial 8"	-	-	-	-	-	-	0.00%
434	W3M1A	Willow Valley Industrial 5/8" X 3/4"	-	-	-	-	-	-	0.00%
435	W3M1B	Willow Valley Industrial 1"	-	-	-	-	-	-	0.00%
436	W3M1C	Willow Valley Industrial 1 1/2"	-	-	-	-	-	-	0.00%
437	W3M1D	Willow Valley Industrial 2"	-	-	-	-	-	-	0.00%
438	W3M1E	Willow Valley Industrial 3"	-	-	-	-	-	-	0.00%
439	W3M1F	Willow Valley Industrial 4"	-	-	-	-	-	-	0.00%
440	W3M1G	Willow Valley Industrial 6"	-	-	-	-	-	-	0.00%
441	W3M1H	Willow Valley Industrial 8"	-	-	-	-	-	-	0.00%
442	W6M58	Willow Valley Private Fire 5/8" X 3/4"	-	-	-	-	-	-	0.00%
443	W6M01	Willow Valley Private Fire 1"	-	-	-	-	-	-	0.00%
444	W6M15	Willow Valley Private Fire 1 1/2"	-	-	-	-	-	-	0.00%
445	W6M02	Willow Valley Private Fire 2"	-	-	-	-	-	-	0.00%
446	W6M03	Willow Valley Private Fire 3"	-	-	-	-	-	-	0.00%
447	W6M04	Willow Valley Private Fire 4"	-	-	-	-	-	-	0.00%
448	W6M06	Willow Valley Private Fire 6"	1	27,334	\$ 5,644	\$ 20,044	\$ 448	\$ (19,596)	-97.76%
449	W6M08	Willow Valley Private Fire 8"	-	-	-	-	-	-	0.00%
450	W8M35	Willow Valley Public Hydrant 5/8" X 3/4"	-	-	-	-	-	-	0.00%

EPCOR Arizona Water

Test Year Ended December 31, 2016
 Analysis of Revenue by Detailed Class
 Consolidated - Step 3

Exhibit
 Schedule H-2 Rebuttal
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 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/ (Decrease) Amount	Increase %	
451	W8M01	Willow Valley Public Hydrant 1"	-	-	-	-	-	\$ -	-	0.00%
452	W8M15	Willow Valley Public Hydrant 1 1/2"	-	-	-	-	-	\$ -	-	0.00%
453	W8M02	Willow Valley Public Hydrant 2"	-	-	-	-	-	\$ -	-	0.00%
454	W8M03	Willow Valley Public Hydrant 3"	-	-	-	-	-	\$ -	-	0.00%
455	W8M04	Willow Valley Public Hydrant 4"	-	-	-	-	-	\$ -	-	0.00%
456	W8M06	Willow Valley Public Hydrant 6"	-	-	-	-	-	\$ -	-	0.00%
457	W8M08	Willow Valley Public Hydrant 8"	-	-	-	-	-	\$ -	-	0.00%
458	W7M1	Willow Valley Irrigation - Potable 1"	-	74,083	\$ 4,981	\$ -	\$ -	\$ -	-	0.00%
459	W7M1	Willow Valley Irrigation - Potable 2"	1	46,964	\$ 8,099	\$ 9,430	\$ 4,935	\$ (4,496)	-47.67%	
460	W7M1	Willow Valley Irrigation - Potable 4"	-	-	-	-	-	\$ -	-	0.00%
461	W7M2	Willow Valley Irrigation - Raw	-	-	-	-	-	\$ -	-	0.00%
462	C2M3	Arizona Water Contract	-	-	-	-	-	\$ -	-	0.00%
463	C4M3	Luke Air Force Base	-	-	-	-	-	\$ -	-	0.00%
464	B7M2S	Sun City West Raw Surface Water	-	-	-	-	-	\$ -	-	0.00%
465	A7M2S	Sun City Raw Surface Water	-	-	-	-	-	\$ -	-	0.00%
1	Total EPCOR Arizona Water		135,519	128,145,639	\$ 107,881,910	\$ 108,346,123	\$ 122,274,138	\$ 13,928,015	12.86%	

* Willow Valley was owned by Global Water Resources, Inc. through May of 2016. Billing data obtained from Global Water has been utilized to present revenues for the full 2016, regardless of owner. By including data from January - May, EPCOR Water USA does not does not attest to the accuracy nor accept responsibility for this data. The data from January through May is merely included in order to present a full year of billing data.