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AZ CORP COMMISSION
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BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF RED ROCK UTILITIES, LLC, AN ARIZONA LIMITED LIABILITY COMPANY, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND PROPERTY AND FOR INCREASES IN ITS WATER AND WASTEWATER RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.	DOCKET NO: WS-04245A-14-0295 **NOTICE OF FILING REJOINDER TESTIMONY**

LAWRENCE V. ROBERTSON, JR.
ATTORNEY AT LAW
P. O. Box 1448
Tubac, Arizona 85646

Red Rock Utilities, LLC hereby submits this Notice of Filing Rejoinder Testimony in the above-referenced matter. Specifically filed herewith are the rejoinder testimony of the following:

1. Thomas J. Bourassa (Rate Base, Revenue Requirement, and Rate Design)

RESPECTFULLY SUBMITTED this 17th day of April, 2015.

LARRY V. ROBERTSON, JR.

Attorney at Law

By _____

Thomas J. Bourassa for Larry V. Robertson

Arizona Corporation Commission
DOCKETED
APR 17 2015
DOCKETED BY RC

ORIGINAL and thirteen (13) copies
of the foregoing were delivered
this 17th day of April, 2015 to:

Docket Control
Arizona Corporation Commission
1200 W. Washington St.
Phoenix, AZ 85007

By: _____

LAWRENCE V. ROBERTSON, JR.
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BEFORE THE ARIZONA CORPORATION COMMISSION

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REJOINDER TESTIMONY OF

THOMAS J. BOURASSA

(RATE BASE, INCOME STATEMENT, REVENUE REQUIREMENT AND RATE DESIGN)

April 17, 2015

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I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME AND ADDRESS.

A1. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix, Arizona 85029.

Q2. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A2. I am testifying in this proceeding on behalf of the Red Rock Utilities, LLC, ("RRU" or the "Company").

Q3. HAVE YOU PREVIOUSLY SUBMITTED DIRECT AND REBUTTAL TESTIMONY IN THE INSTANT CASE?

A3. Yes, my testimony was submitted in support of the initial application in this docket. My rebuttal testimony was submitted in support of the Company's rebuttal recommendations and response to the Staff direct filing.

Q4. WHAT IS THE PURPOSE OF THIS REJOINDER TESTIMONY?

A4. I will provide testimony in response to the April 8, 2015 prepared Surrebuttal Testimony of Staff. More specifically, my rejoinder testimony relates to rate base, income statement, revenue requirement and rate design for RRU. In addition, my testimony addresses the Staff testimony regarding the Company's request for an accounting order to defer depreciation expense on certain plant costs the Company proposed to remove from the ratemaking process in order to mitigate the impact on customers at this time.

II. SUMMARY OF COMPANY'S REJOINDER POSITION

Q5. PLEASE BRIEFLY SUMMARIZE THE COMPANY'S REJOINDER POSITIONS FOR THE WATER AND WASTEWATER DIVISIONS.

A5. As I stated in my rebuttal testimony, the Company has adopted the rate base, revenue and expense, and revenue requirement recommendations of Staff's Plan A recommendations for both the water and wastewater divisions for purposes of this case.[1] The issue of Staff's proposed wastewater rates not producing the revenue requirement[2] also has been resolved. The Staff proposed surrebuttal wastewater rates now match the Company's. The rejoinder schedules attached hereto reflect the Company's rebuttal rate base, revenue requirement, rates, and rate design.

Q6. ARE THERE ANY OUTSTANDING ISSUES?

A6. Yes. Staff disagrees with the Company's request for an accounting order to defer depreciation expense on certain plant costs the Company proposed to remove from the ratemaking process.[3] I will respond to the Staff testimony later in this testimony.

III. REVENUE REQUIREMENT

Q7. WHAT ARE THE PROPOSED REVENUE REQUIREMENTS AND RATE INCREASES FOR THE COMPANY AND STAFF AT THIS STAGE OF

[1] See Rebuttal Testimony of Thomas J. Bourassa ("Bourassa Rb.") p. 1.

[2] Bourassa Rb. pp. 1-2.

[3] See Direct Testimony of Crystal S. Brown ("Brown Dt.") pp. 23-24; See also Surrebuttal Testimony of Crystal S. Brown ("Brown Sb.") p. 2.

THE PROCEEDING?

A7. For the water division, the proposed revenue requirements and proposed rate increases are as follows:

	Revenue Requirement	Revenue Incr.	% Increase
Staff (Plan A)	$ 355,316	$ 2,207	0.63%
Company-Rejoinder	$ 355,316	$ 2,207	0.63%

For the wastewater division, the proposed revenue requirements and proposed rate increases are as follows:

	Revenue Requirement	Revenue Incr.	% Increase
Staff (Plan A)	$ 643,466	$ 355,317	123.47%
Company-Rejoinder	$ 643,466	$ 355,517	123.47%

IV. RATE BASE

Q8. WOULD YOU PLEASE IDENTIFY THE PARTIES' RESPECTIVE RATE BASE RECOMMENDATIONS FOR THE WATER AND WASTEWATER DIVISIONS?

A8. Yes, for the water division the rate bases proposed by the Company and Staff are as follows:

	OCRB	FVRB
Company-Direct	$1,378,355	$1,378,355
Staff	$1,389,355	$1,389,355

Company-Rebuttal	$1,389,355	$1,389,355

For the wastewater division the rate bases proposed by the Company and Staff are as follows:

	OCRB	FVRB
Staff	$ 976,488	$ 976,488
Company-Rejoinder	$ 976,488	$ 976,488

V. RATE DESIGN.

A. Water Division Rates and Rate Design.

Q9. WHAT ARE THE COMPANY'S PROPOSED RATES FOR WATER SERVICE UNDER PLAN A?

A9. The Company's proposed rates are set forth on Rejoinder Schedule H-3, page 1 and 2. I would note the proposed rates are the same as in the Company's rebuttal filing.

Q10. DO THE STAFF PROPOSED RATES NOW INCLUDE IRRIGATION CLASS RATES AND CONSTRUCTION/BULK WATER RATES?

A10. Yes.

B. Wastewater Division Rates and Rate Design.

Q11. WHAT ARE THE COMPANY'S PROPOSED RATES FOR

WASTEWATER SERVICE UNDER PLAN A?

A11. The Company's proposed rates are set forth on Rejoinder Schedule H-3, pages 1. The Company and the Staff proposed rates are now the same as Staff has addressed the revenue shortfall issue discussed in my Rebuttal Testimony.[4]

VI. ACCOUNTING ORDER

Q12. HAS THE COMPANY GIVEN ANY THOUGHT TO HOW THE REQUESTED DEFERRED DEPRECIATION EXPENSE MIGHT IMPACT FUTURE RATES, IF THE COMPANY WAS ALLOWED RECOVERY IN A FUTURE RATE CASE?

A12. Yes. In response to Staff's 13th Set of Data Requests, dated April 6, 2015, the Company has prepared an analysis based on an assumption that the next rate case would be in five years. This analysis is reflected at page 1 of the attached Rejoinder Exhibit TJB-RJ-1. Based on the Company's analysis, and using a 10 year recovery period, the projected per customer impact on water rates is $1.00 and the per customer impact on wastewater rates in $7.99. These would be equivalent to a 2.7 percent increase over the average 5/8x3/4 residential water bill under the proposed water rates in the instant case and an 8.8 percent increase over the average 5/8x3/4 residential wastewater bill under the proposed wastewater rates in the instant case. Based on the Company's analysis, and using a 20 year recovery

[4] Bourassa Rb. p. 2.

period (page 3 of the exhibit), the projected per customer impact on water rates is $0.50 and the per customer impact on wastewater rates in $3.99. These would be equivalent to a 1.35 percent increase over the average 5/8x3/4 residential water bill under the proposed water rates in the instant case and a 4.4 percent increase over the average 5/8x3/4 residential wastewater bill under the proposed wastewater rates in the instant case.

In that regard, these results assume a customer growth of 80 customers per year, which may be conservative. If there are more customers in 5 years then the impact will be less. Further, the analysis assumes that at that time all of the plant costs are recognized in rate base in the next rate case. If the plant still has "excess capacity" because the projected growth does not materialize, the Company may not seek recovery of all of the deferred expense. Another aspect of the future impact is that as the customer base continues to grow beyond 5 years, in subsequent rate cases, the customer impact would decline. And, the Commission retains its discretion as to what recovery the Company will ultimately receive.

Q13. ARE RATEPAYERS HARMED BY THE ACCOUNTING ORDER?

A13. No. I do not see how current rate payers are harmed. They are receiving the benefit of a lower revenue requirement and lower rates to be authorized in this case, not only due to the exclusion of plant from rate base and depreciation expense from operating expenses, but also from the Company's willingness for a break-even approach to be used in the instant case rather than a rate of return approach.

One only needs to compare rates under Staff's Plan A with Staff's Plan B to see the differences in impact between the two approaches. In the future, rate payers will be asked to pay for costs that were not recovered in rates. But, they are not being asked in this case to bear any rate increase as a result of the requested accounting order, nor for a rate of return. In addition, in the future the Company will be more financially healthy; and, there is no doubt a financially healthy utility is far better than one which is not. The Commission is well aware of the financial difficulties of the smaller utilities in Arizona and the impacts on rate payers that result.

Q14. DO THE REQUIREMENTS SET FORTH IN THE NATIONAL ASSOCIATION OF REGULATORY COMMISSIONERS (NARUC) UNIFORM SYSTEMS OF ACCOUNTS (USOA) OR THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARD CODIFICATION NO. 980 PRECLUDE THE COMMISSION FROM ISSUING AN ACCOUNTING ORDER OF THE NATURE THE COMPANY HAS REQUESTED?

A14. No. Ms. Brown has attached excerpts from each publication to her surrebuttal testimony but she does not explain how they support Staff's proposition that the Commission is precluded from authorizing an accounting order of the nature the Company seeks.[5] In addition, I have independently reviewed these attachments

[5] Brown Sb. p. 2.

and do not find any reason for such a prohibition. Unless and until Staff explains itself, I cannot respond further at this time. However, perhaps I will have any opportunity to address this subject further after Ms. Brown testifies during the hearing in this case.

Q15. HAS THE COMMISSION PREVIOUSLY ADOPTED AN ACCOUNTING ORDER TO DEFER DEPRECIATION EXPENSE ON PLANT COSTS EXCLUDED FROM RATE BASE?

A15. Yes. In the Goodman Water Company ("Goodman") decision, ACC Decision No. 72897, the Commission approved the deferral of depreciation expense which was part of a Settlement Agreement in that case. Staff opposed the adoption of the depreciation deferral in the Goodman case, in part, citing the NARUC USOA and FASB as reasons. However, the Commission did not endorse the Staff position.

Q16. IS THE COMPANY SEEKING TO DEFER ANY PRIOR RECORDED DEPRECIATION AS WAS DONE IN THE GOODMAN CASE?

A16. No. A distinction between the depreciation deferral request in the instant case and in the Goodman case is that the Company is not seeking deferral of prior recorded depreciation, as well as future depreciation expense, as was done in the Goodman case. The Company's proposal only seeks deferral of future depreciation expense, which is not included in the revenue requirement in the instant case.

Q17. IS THE COMPANY SEEKING CARRYING COSTS ON THE DEFERRED BALANCES?

A17. No. This is the same as in the Goodman case.

Q18. IS THE COMPANY SEEKING TO DEFER DEPRECIATION EXPENSE ON ALL THE PLANT COSTS THAT HAVE BEEN REMOVED FOR PURPOSES OF THIS RATE CASE FROM RATE BASE IN THE INSTANT CASE?

A18. No. The Company only seeks to defer depreciation expense on the plant costs it proposed in its direct filing and not on any additional plant costs Staff has proposed to remove for being "not used and useful". The plant costs the Company proposed to exclude only relate to backbone facilities; wells and water treatment plant for the water division and wastewater treatment plant for the wastewater division.

Q19. DID THE COMPANY OVERBUILD ITS BACKBONE FACILITIES AND THUS MAKE HIGH RISK INVESTMENTS?

A19. No. There is no supportable evidence for Ms. Brown's assertion. As is typical of many start-up utilities, initial plant is constructed which meets the minimum regulatory requirements but is also constructed in the most economical way. For example, it is more economical to construct a single storage tank than several smaller storage tanks or to construct a single larger wastewater facility than several smaller facilities. Not only is it less costly to construct one storage tank and/or wastewater treatment plant, but it is more efficient and less costly to maintain than several separate facilities, which is a benefit to rate payers. As Mr. Weinberg

testified, when the Company designed and constructed its wastewater facilities, the smallest size then available for the appropriate type of wastewater treatment technology was selected.[6]

Taken together, these two factors serve to limit the instances where plant would otherwise be under built or over built (excessive investment is made). The more economical choices made by utilities when constructing plant provides benefits to rate payers over the long-term, and concurrently satisfies reliability and adequacy of service considerations. In that regard, it seems to me that denying an accounting order of the nature the Company requests is akin to discouraging utilities to do what is best in the interest of rate payers over the long-term.

Q20. DOES THAT CONCLUDE YOUR REJOINDER TESTIMONY ON RATE BASE, INCOME STATEMENT, REVENUE REQUIREMENT AND RATE DESIGN?

A20. Yes.

[6] See Rebuttal Testimony of Mark Weinberg ("Weinberg Rb,") p. 4.

Red Rock Utilities, LLC
Docket No: WS-04245A-14-0295

April 17, 2015

EXHIBIT TJB-RJ-1

	Test Year End Number of Customers	
[1]	Water	584
[2]	Sewer	584
[3]	Expected Duration Between Rate Cases (years)	5
	Expected Growth in Customers (annually)	
[4]	Water	80
[5]	Sewer	80

Compuation of Deferred Annual Depreciation Expense

Water Plant Costs Removed per Direct

	Acct	Description	Cost	Depr. Rate	Annual Depr.
[6]	320	Water Treatment Plant	$ 309,456	3.33%	$ 10,305
[7]	330	Dist. Reservoirs & Standpipe	$ 596,352	2.22%	$ 13,239
[8]	Totals		$ 905,808		$ 23,544

Sewer Plant costs Removed per Direct

	Acct	Description	Cost	Depr. Rate	Annual Depr.
[9]	380	Treatment and Disposal Equipment	$ 3,772,889	5.00%	$ 188,644
[10]	Totals		$ 3,772,889		$ 188,644

[11]	Total Water and Sewer Deferred Annual Depreciation = [8] + [10]	$ 212,188

	Monthly Impact of Deferred Depreciation if Included in Rates in Instant Case (per Customer)[1]	
[12]	Water = [8] / [1] / 12	$ 3.36
[13]	Sewer = [10] / [2] / 12	$ 26.92
	Future Test Year Assumed Number of Customers	
[14]	Water = [1] + [3] x [4]	984
[15]	Sewer = [2] + [3] x [4]	984
[16]	Recovery Period (years)	10
	Deferred Depreciation Expense to be Recovered Annually[2]	
[17]	Water = [8] x [3] / [16]	$ 11,772
[18]	Sewer = [10] x [3] / [16]	$ 94,322
	Monthly Impact of Deferred Depreciation if Included in Future Rates (per Customer)	
[19]	Water = [17] / [14] / 12	$ 1.00
[20]	Sewer = [18] / [15] / 12	$ 7.99

[1] Does not include return $'s had the capacity adjustment been included in rate base in the instant case.
The return $'s for the water division would be $90,580 ($905,808 x 10%) plus gross up for income taxes,
This would add at least another $13.76 per customer per month ($90,580 / 584 / 12) for a total per customer impact of $17.12 ($3.36 + $13.76).
The return $'s for sewer division would be $377,289 ($3,772,889 x 10%) plus gross up for income taxes
This would add at least another $53,84 per customer per month ($377,289 / 584 / 12) for a total per customer impact of $80.76 ($26,92 + $53.84).

[2] Assumes all plant is recognized (i.e. no excess capacity adjustments). Also, does not include return $'s on the deferred expense if rate based.
The return $'s for the water division would be $5,886 ($11,772 x 5 x 10%) plus gross up for income taxes,
This would add at least another $0.50 per customer per month ($5,886 / 984 / 12) for a total per customer impact of $1.50 ($1.00 + $0.50).
The return $'s for sewer division would be $47,161 ($471,610 times 10%) plus gross up for income taxes
This would add at least another $3.99 per customer per month ($47,161 / 984 / 12) for a total per customer impact of $11.98 ($7.99 + $3.99).
Neither of the impacts identified above consider the reduction in rate base and return $'s due depreciation on the remaining costs currently proposed to be included in rate base. For example, at the end of 5 years, there will be $139,145 additional accumulated depreciation for the water division and $368,810 for the sewer division.

	Test Year End Number of Customers	
[1]	Water	584
[2]	Sewer	584
[3]	Expected Duration Between Rate Cases (years)	5
	Expected Growth in Customers (annually)	
[4]	Water	80
[5]	Sewer	80

Compuation of Deferred Annual Depreciation Expense

Water Plant Costs Removed per Direct

	Acct	Description	Cost	Depr. Rate	Annual Depr.
[6]	320	Water Treatment Plant	$ 309,456	3.33%	$ 10,305
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[8]	Totals		$ 905,808		$ 23,544

Sewer Plant costs Removed per Direct

	Acct	Description	Cost	Depr. Rate	Annual Depr.
[9]	380	Treatment and Disposal Equipment	$ 3,772,889	5.00%	$ 188,644
[10]	Totals		$ 3,772,889		$ 188,644

[11]	Total Water and Sewer Deferred Annual Depreciation = [8] + [10]	$ 212,188

	Monthly Impact of Deferred Depreciation if Included in Rates in Instant Case (per Customer)[1]	
[12]	Water = [8] / [1] / 12	$ 3.36
[13]	Sewer = [10] / [2] / 12	$ 26.92
	Future Test Year Assumed Number of Customers	
[14]	Water = [1] + [3] x [4]	984
[15]	Sewer = [2] + [3] x [4]	984
[16]	Recovery Period (years)	20
	Deferred Depreciation Expense to be Recovered Annually[2]	
[17]	Water = [8] x [3] / [16]	$ 5,886
[18]	Sewer = [10] x [3] / [16]	$ 47,161
	Monthly Impact of Deferred Depreciation if Included in Future Rates (per Customer)	
[19]	Water = [17] / [14] / 12	$ 0.50
[20]	Sewer = [18] / [15] / 12	$ 3.99

[1] Does not include return $'s had the capacity adjustment been included in rate base in the instant case.
The return $'s for the water division would be $90,580 ($905,808 x 10%) plus gross up for income taxes,
This would add at least another $13.76 per customer per month ($90,580 / 584 / 12) for a total per customer impact of $17.12 ($3.36 + $13.76).
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This would add at least another $53,84 per customer per month ($377,289 / 584 / 12) for a total per customer impact of $80.76 ($26,92 + $53.84).

[2] Assumes all plant is recognized (i.e. no excess capacity adjustments). Also, does not include return $'s on the deferred expense if rate based.
The return $'s for the water division would be $5,886 ($11,772 x 5 x 10%) plus gross up for income taxes,
This would add at least another $0.50 per customer per month ($5,886 / 984 / 12) for a total per customer impact of $1.00 ($0.50 + $0.50).
The return $'s for sewer division would be $47,161 ($471,610 times 10%) plus gross up for income taxes
This would add at least another $3.99 per customer per month ($47,161 / 984 / 12) for a total per customer impact of $7.98 ($3.99 + $3.99).
Neither of the impacts identified above consider the reduction in rate base and return $'s due depreciation on the remaining costs currently proposed to be included in rate base. For example, at the end of 5 years, there will be $139,145 additional accumulated depreciation for the water division and $368,810 for the sewer division.

Red Rock Utilities, LLC
Docket No: WS-04245A-14-0295

April 17, 2015

WATER DIVISION SCHEDULES

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Rejoinder Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	1,389,355
2			
3	Adjusted Operating Income		(2,170)
4			
5	Current Rate of Return		-0.16%
6			
7	Required Operating Income	$	-
8			
9	Required Operating Margin		0.00%
10			
11	Operating Income Deficiency	$	2,170
12			
13	Gross Revenue Conversion Factor		1.0169
14			
15	Increase in Gross Revenue		
16	Requirement	$	2,207
17			
18	Adjusted Test Year Revenues	$	353,109
19	Increase in Gross Revenue Revenue Requirement	$	2,207
20	Proposed Revenue Requirement	$	355,315
21	% Increase		0.62%
22			
23			

24	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
25	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
26	**(Residential Commercial, Irrigation)**					
27	5/8x3/4 Inch	Residential	$ 268,205	$ 268,802	$ 597	0.22%
28						
29	5/8x3/4 Inch	Commercial	742	742	1	0.07%
30	2 Inch	Commercial	11,929	11,317	(613)	-5.14%
31						
32	1 Inch	Irrigation	7,206	7,362	156	2.16%
33	2 Inch	Irrigation	5,201	5,291	90	1.74%
34						
35		Bulk	31,242	32,484	1,242	3.98%
36		Hydrant(standpipe)	19,341	20,184	843	
37						
38						
39						
40	**Subtotal**		$ 343,866	$ 346,182	$ 2,316	0.67%
41						
42	Micellaneous Charges		9,276	9,276	-	0.00%
43	Reconciling Amount		(33)	(142)	(109)	330.30%
44	Rounding				-	0.00%
45	**Total of Water Revenues**		$ 353,109	$ 355,316	$ 2,207	0.63%
46						

47 SUPPORTING SCHEDULES:
48 B-1
49 C-1
50 C-3
51 H-1

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Summary of Rate Base

Exhibit
Rejoinder Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 4,919,977	$ 4,919,977
3	Less: Accumulated Depreciation	830,053	830,053
4			
5	Net Utility Plant in Service	$ 4,089,924	$ 4,089,924
6			
7	Less:		
8	Advances in Aid of Construction	2,494,564	2,494,564
9			
10	Contributions in Aid of Construction	233,715	233,715
11			
12	Accumulated Amortization of CIAC	(27,711)	(27,711)
13			
14	Customer Meter Deposits	-	-
15	Deferred Income Taxes & Credits	-	-
16			
17			
18			
19	Plus:		
20	Unamortized Finance		
21	Charges	-	-
22	Deferred Tax Assets	-	-
23	Allowance for Working Capital	-	-
24			
25			
26	Total Rate Base	$ 1,389,355	$ 1,389,355
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	SUPPORTING SCHEDULES:		
42	B-2		
43	B-3		
44	B-5		
45	E-1		
46			
47			
48			
49			
50			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments

Exhibit
Rejoinder Schedule B-2
Page 1
Witness: Bourassa

Line No.		Adjusted at end of Test Year	Rebuttal Proforma Adjustment	Rebuttal Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 5,318,335	(398,358)	$ 4,919,977
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	873,019	(42,966)	830,053
7				
8				
9	Net Utility Plant			
10	in Service	$ 4,445,316		$ 4,089,924
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	2,861,056	(366,492)	2,494,564
15				
16	Contributions in Aid of			
17	Construction - Gross	233,715	-	233,715
18				
19	Accumulated Amortization of CIAC	(27,711)	-	(27,711)
20				
21	Customer Meter Deposits	-		-
22	Accumulated Deferred Income Tax	-	-	-
23				-
24				-
25				
26	**Plus:**			
27	Unamortized Finance			
28	Charges	-		-
29	Prepayments	-		-
30	Materials and Supplies	-		-
31	Working capital	-	-	-
32				-
33				
34	Total	$ 1,378,255		$ 1,389,355
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	SUPPORTING SCHEDULES:			RECAP SCHEDULE:
46	B-2, pages 2			B-1
47	E-1			
48				
49				
50				

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments

Exhibit
Rejoinder Schedule B-2
Page 2
Witness: Bourassa

Line No.		Adjusted at end of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 AIAC	4 Intentionally Left Blank	5 Intentionally Left Blank	Rebuttal Adjusted at end of Test Year
1	Gross Utility							
2	Plant in Service	$ 5,318,335	(398,358)					$ 4,919,977
3								
4	**Less:**							
5	Accumulated							
6	Depreciation	873,019		(42,966)				830,053
7								
8								
9	Net Utility Plant							
10	in Service	$ 4,445,316	$ (398,358)	$ 42,966	$ -	$ -	$ -	$ 4,089,924
11								
12	**Less:**							
13	Advances in Aid of							
14	Construction	2,861,056			(366,492)			2,494,564
15								
16	Contributions in Aid of							
17	Construction (CIAC)	233,715						233,715
18								
19	Accumulated Amort of CIAC	(27,711)						(27,711)
20								
21	Customer Meter Deposits	-						-
22	Accumulated Deferred Income Taxes	-						-
23								
24								
25	**Plus:**							
26	Unamortized Finance							
27	Charges	-						-
28	Prepayments	-						
29	Materials and Supplies	-						
30	Allowance for Cash Working Capital	-						-
31								
32	Total	$ 1,378,255	$ (398,358)	$ 42,966	$ 366,492	$ -	$ -	$ 1,389,355
33								
34								
35								
36	SUPPORTING SCHEDULES:							
37	B-2, pages 3-5							
38	E-1							
39								
40								

RECAP SCHEDULE:
B-1

Red Rock Ultilities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Rejoinder Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service

Line No.	Acct. No.	Description	Adjusted Orginal Cost	A Remove Additional Not Used and Useful Plant	B Expensed Plant	C Retirement	D Reclassified Plant	E Reconciliation to Reconstruction of PIS Balance	F Intentionally Left Blank	Rebuttal Adjusted Original Cost
				Adjustments						
6	301	Organization Cost	54,297					-		54,297
7	302	Franchise Cost	73,931	(5,904)			(24,300)	-		43,727
8	303	Land and Land Rights	32,810	(4,694)				-		28,116
9	304	Structures and Improvements	8,049				134,889	-		142,938
10	305	Collecting and Impounding Res.	-					-		-
11	306	Lake River and Other Intakes	-					-		-
12	307	Wells and Springs	691,317				26,345	-		717,662
13	308	Infiltration Galleries and Tunnels	-					-		-
14	309	Supply Mains	-					-		-
15	310	Power Generation Equipment	51,082					-		51,082
16	311	Electric Pumping Equipment	-		3,387	(2,561)	119,750	-		120,576
17	320	Water Treatment Equipment	263,610				14,718	-		278,328
18	320.1	Water Treatment Plant	-					-		-
19	320.2	Chemical Solution Feeders	-					-		-
20	330	Dist. Reservoirs & Standpipe	858,166				(510,952)	-		347,214
21	330.1	Storage tanks	-					-		-
22	330.2	Pressure Tanks	-				228,710	-		228,710
23	331	Trans. and Dist. Mains	2,343,549	(205,814)			3,464	-		2,141,199
24	333	Services	518,785	(127,528)				-		391,257
25	334	Meters	154,334					-		154,334
26	335	Hydrants	208,018	(33,150)				-		174,868
27	336	Backflow Prevention Devices	-					-		-
28	339	Other Plant and Misc. Equip.	651					-		651
29	340	Office Furniture and Fixtures	5,752					-		5,752
30	340.1	Computers and Software	-					-		-
31	341	Transportation Equipment	8,224					-		8,224
32	342	Stores Equipment	3,836					-		3,836
33	343	Tools and Work Equipment	2,856					-		2,856
34	344	Laboratory Equipment	14,718				(14,718)	-		-
35	345	Power Operated Equipment	18,224					-		18,224
36	346	Communications Equipment	-					-		-
37	347	Miscellaneous Equipment	6,124					-		6,124
38	348	Other Tangible Plant	-					-		-
39			-							-
40		TOTALS	$ 5,318,333	$ (377,090)	$ 3,387	$ (2,561)	$ (22,094)	$ -	$ -	$ 4,919,975
41										
42	Adjusted Plant-in-Service per Direct									$ 5,318,333
43										
44	Increase (decrease) in Plant-in-Service									$ (398,358)
45										
46	Adjustment to Plant-in-Service									$ (398,358)
47										
48	SUPPORTING SCHEDULES									
49	B-2, pages 3.1-3.13									
50										

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-A

Exhibit
Rejoinder Schedule B-2
Page 3.1
Witness: Bourassa

Additional Not Used and Useful Plant

Line No.	Acct. No.	Description		Amount
1				
2				
3	Acct.			
4	No.	Description		Amount
5	302	Franchise		(5,904)
6	303	Land and Land Rights		(4,694)
7	331	Trans and Distibution Mains		(205,814)
8	333	Services		(127,528)
9	335	Hydrant		(33,150)
6				
7				
8				
9		TOTAL	$	(377,090)
10				
11				
12	Increase (decrease) in Plant-in-Service		$	(377,090)
13				
14	Adjustment to Plant-in-Service		$	(377,090)
15				
16	SUPPORTING SCHEDULES			
17	Staff Schedule CSB-5			
18				
19				
20				

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-B

Exhibit
Rejoinder Schedule B-2
Page 3.2
Witness: Bourassa

Reclassified Plant

Line No.	Acct. No.	Description		Adjustment
1				
2				
3	Acct.			
4	No.	Description		Adjustment
5	302	Franchise	$	(24,300)
6	304	Structures and Improvements		134,889
7	307	Wells and Springs		26,345
8	311	Electric Pumping Equipment		119,750
9	320	Water Treatment Equipment		14,718
10	330.1	Storage Tanks		(510,952)
11	330.2	Pressure Tanks		228,710
12	331	Trans and Dist Mains		3,464
13	344	Laboratory Equipment		(14,718)
14				
15		TOTAL	$	(22,094)
16				
17				
18	Increase (decrease) in Plant-in-Service		$	(22,094)
19				
20	Adjustment to Plant-in-Service		$	(22,094)
21				
22	SUPPORTING SCHEDULE			
23	Per Staff Schedule CSB-8			
24				
25				
26				

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-C

Exhibit
Rejoinder Schedule B-2
Page 3.3
Witness: Bourassa

Expensed Plant

Line No.	Acct. No.	Description	Adjustment
1			
2			
3	Acct.		
4	No.	Description	Adjustment
5	311	Electric Pumping Equipment	3,387
6			
7			
8			
9			
10			
11			
12			
13			
14			
15		TOTAL	$ 3,387
16			
17			
18		Increase (decrease) in Plant-in-Service	$ 3,387
19			
20		Adjustment to Plant-in-Service	$ 3,387
21			
22		SUPPORTING SCHEDULE	
23		Per Staff Schedule CSB-6	
24			
25			
26			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-C

Exhibit
Rejoinder Schedule B-2
Page 3.4
Witness: Bourassa

Retirements

Line No.	Acct. No.	Description	Adjustment
1			
2			
3	Acct.		
4	No.	Description	Adjustment
5	311	Electric Pumping Equipment	(2,561)
6			
7			
8			
9			
10			
11			
12			
13			
14			
15		TOTAL	$ (2,561)
16			
17			
18	Increase (decrease) in Plant-in-Service		$ (2,561)
19			
20	Adjustment to Plant-in-Service		$ (2,561)
21			
22	SUPPORTING SCHEDULE		
23	Per Staff Schedule CSB-7		
24			
25			
26			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-C

Exhibit
Rebuttal Rejoinder S
Page 3.5
Witness: Bourassa

Reconciliation of Plant-in-service Balance to Reconstructed Balance

Line No.	Acct. No.	Description	Adjusted Orginal Cost	Rebuttal B-2 Adjustments	Rebuttal Adjusted Original Cost	Rebuttal Balance Per Reconstruction	Rebuttal Adjustments to Reconcile
6	301	Organization Cost	54,297	-	54,297	54,297	-
7	302	Franchise Cost	73,931	(30,204)	43,727	43,727	-
8	303	Land and Land Rights	32,810	(4,694)	28,116	28,116	-
9	304	Structures and Improvements	8,049	134,889	142,938	142,938	-
10	305	Collecting and Impounding Res.	-	-	-	-	-
11	306	Lake River and Other Intakes	-	-	-	-	-
12	307	Wells and Springs	691,317	26,345	717,662	717,662	-
13	308	Infiltration Galleries and Tunnels	-	-	-	-	-
14	309	Supply Mains	-	-	-	-	-
15	310	Power Generation Equipment	51,082	-	51,082	51,082	-
16	311	Electric Pumping Equipment	-	120,576	120,576	120,576	-
17	320	Water Treatment Equipment	263,610	14,718	278,328	278,328	-
18	320.1	Water Treatment Plant	-	-	-	-	-
19	320.2	Chemical Solution Feeders	-	-	-	-	-
20	330	Dist. Reservoirs & Standpipe	858,166	(510,952)	347,214	347,214	-
21	330.1	Storage tanks	-	-	-	-	-
22	330.2	Pressure Tanks	-	228,710	228,710	228,710	-
23	331	Trans. and Dist. Mains	2,343,549	(202,350)	2,141,199	2,141,199	-
24	333	Services	518,785	(127,528)	391,257	391,257	-
25	334	Meters	154,334	-	154,334	154,334	-
26	335	Hydrants	208,018	(33,150)	174,868	174,868	-
27	336	Backflow Prevention Devices	-	-	-	-	-
28	339	Other Plant and Misc. Equip.	651	-	651	651	-
29	340	Office Furniture and Fixtures	5,752	-	5,752	5,752	-
30	340.1	Computers and Software	-	-	-	-	-
31	341	Transportation Equipment	8,224	-	8,224	8,224	-
32	342	Stores Equipment	3,836	-	3,836	3,836	-
33	343	Tools and Work Equipment	2,856	-	2,856	2,856	-
34	344	Laboratory Equipment	14,718	(14,718)	-	-	-
35	345	Power Operated Equipment	18,224	-	18,224	18,224	-
36	346	Communications Equipment	-	-	-	-	-
37	347	Miscellaneous Equipment	6,124	-	6,124	6,124	-
38	348	Other Tangible Plant	-	-	-	-	-
39							-
40		TOTALS	$ 5,318,333	$ (398,358)	$ 4,919,975	$ 4,919,975	$ -

44	Increase (decrease) in Plant-in-Service	$ -
46	Adjustment to Plant-in-Service	$ -

48 SUPPORTING SCHEDULES
49 B-2, pages 3
50 B-2, pages 3.6-3.13

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.6
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	Plant at 12/31/2005	Accum. Deprec. At 12/31/2005	2006 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	186,176	(133,740)	52,436			-		-	52,436	-
2	302	Franchise Cost	0.00%	-	-	57,091	(1,506)	55,585			-		-	55,585	-
3	303	Land and Land Rights	0.00%	-	-	36,189	(3,379)	32,810			-		-	32,810	-
4	304	Structures & Improvements	3.33%	-	-	1,082,719	(1,077,844)	4,875			-		81	4,875	81
5	305	Collecting & Impounding Reservoirs	2.50%	-	-		174	174			-		2	174	2
6	306	Lake, River, Canal Intakes	2.50%	-	-			-			-		-	-	-
7	307	Wells & Springs	3.33%	-	-	540,001	148,819	688,820			-		11,469	688,820	11,469
8	308	Infiltration Galleries	6.67%	-	-		3,068	3,068			-		102	3,068	102
9	309	Raw Water Supply Mains	2.00%	-	-		8,169	8,169			-		82	8,169	82
10	310	Power Generation Equipment	5.00%	-	-		4,680	4,680			-		117	4,680	117
11	311	Pumping Equipment	12.50%	-	-	77,818	(77,818)	-			-		-	-	-
12	320	Water Treatment Equipment	3.33%	-	-	98,971	(4,134)	94,837			-		1,579	94,837	1,579
13	320.1	Water Treatment Plants	3.33%	-	-			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%	-	-			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%	-	-	10,752	1,275,016	1,285,768			-		14,272	1,285,768	14,272
16	330.1	Storage Tanks	2.22%	-	-			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%	-	-			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%	-	-	17,697	62,594	80,291			-		803	80,291	803
19	333	Services	3.33%	-	-		358	358			-		6	358	6
20	334	Meters	8.33%	-	-		7,000	7,000			-		292	7,000	292
21	335	Hydrants	2.00%	-	-		-	-			-		-	-	-
22	336	Backflow Prevention Devices	6.67%	-	-			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%	-	-	15,416	(15,380)	36			-		1	36	1
24	340	Office Furniture & Equipment	6.67%	-	-	1,257	787	2,044			-		68	2,044	68
25	340.1	Computers & Software	20.00%	-	-			-			-		-	-	-
26	341	Transportation Equipment	20.00%	-	-		8,224	-			-		-	-	-
27	342	Stores Equipment	4.00%	-	-			-			-		-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	-	-		2,856	2,856			-		71	2,856	71
29	344	Laboratory Equipment	10.00%	-	-		14,718	14,718			-		736	14,718	736
30	345	Power Operated Equipment	5.00%	-	-			-			-		-	-	-
31	346	Communication Equipment	10.00%	-	-			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%	-	-			-			-		-	-	-
33	348	Other Tangible Plant	4.00%	-	-			-			-		-	-	-
34															
35															
36		TOTALS		-	-	2,124,087	222,662	2,338,525	-	-	-	-	29,681	2,338,525	29,681

Unadjusted Plant Balance	2,338,525
Non-Depr. or Fully Depr. Plant	(140,831)
Depreciable Plant	2,197,694
Depreciation Expense	29,681
Composite Depreciation Rate	1.35%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.7
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2007 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	1,861		1,861			-		-	54,297	-
2	302	Franchise Cost	0.00%	22,521		22,521			-		-	78,106	-
3	303	Land and Land Rights	0.00%			-			-		-	32,810	-
4	304	Structures & Improvements	3.33%	3,174		3,174			-		215	8,049	296
5	305	Collecting & Impounding Reservoirs	2.50%			-			-		4	174	7
6	306	Lake, River, Canal Intakes	2.50%			-			-		-	-	-
7	307	Wells & Springs	3.33%	48,899		48,899			-		23,752	737,719	35,221
8	308	Infiltration Galleries	6.67%			-			-		205	3,068	307
9	309	Raw Water Supply Mains	2.00%			-			-		163	8,169	245
10	310	Power Generation Equipment	5.00%			-			-		234	4,680	351
11	311	Pumping Equipment	12.50%			-			-		-	-	-
12	320	Water Treatment Equipment	3.33%	351,455		351,455			-		9,010	446,292	10,589
13	320.1	Water Treatment Plants	3.33%			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%	168,750		168,750			-		30,417	1,454,518	44,689
16	330.1	Storage Tanks	2.22%			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%	1,297,319		1,297,319			-		14,579	1,377,610	15,382
19	333	Services	3.33%	296,470		296,470			-		4,948	296,828	4,954
20	334	Meters	8.33%	62,390		62,390			-		3,182	69,390	3,473
21	335	Hydrants	2.00%	122,807		122,807			-		1,228	122,807	1,228
22	336	Backflow Prevention Devices	6.67%			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%	615		615			-		23	651	24
24	340	Office Furniture & Equipment	6.67%	3,063		3,063			-		238	5,107	307
25	340.1	Computers & Software	20.00%			-			-		-	-	-
26	341	Transportation Equipment	20.00%	8,224		8,224			-		822	8,224	822
27	342	Stores Equipment	4.00%	3,836		3,836			-		77	3,836	77
28	343	Tools, Shop & Garage Equipment	5.00%	-		-			-		143	2,856	214
29	344	Laboratory Equipment	10.00%			-			-		1,472	14,718	2,208
30	345	Power Operated Equipment	5.00%	18,224		18,224			-		456	18,224	456
31	346	Communication Equipment	10.00%			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%			-			-		-	-	-
33	348	Other Tangible Plant	4.00%			-			-		-	-	-
34													
35													
36		TOTALS		2,409,608	-	2,409,608	-	-	-	-	91,168	4,748,133	120,849

Unadjusted Plant Balance	4,748,133
Non-Depr. or Fully Depr. Plant	(165,213)
Depreciable Plant	4,582,920
Depreciation Expense	91,168
Composite Depreciation Rate	1.99%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.8
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2008 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%			-			-		-	54,297	-
2	302	Franchise Cost	0.00%	17,130		17,130			-		-	95,236	-
3	303	Land and Land Rights	0.00%			-			-		-	32,810	-
4	304	Structures & Improvements	3.33%			-			-		268	8,049	564
5	305	Collecting & Impounding Reservoirs	2.50%			-			-		4	174	11
6	306	Lake, River, Canal Intakes	2.50%			-			-		-	-	-
7	307	Wells & Springs	3.33%			-			-		24,566	737,719	59,787
8	308	Infiltration Galleries	6.67%			-			-		205	3,068	512
9	309	Raw Water Supply Mains	2.00%			-			-		163	8,169	408
10	310	Power Generation Equipment	5.00%			-			-		234	4,680	585
11	311	Pumping Equipment	12.50%			-			-		-	-	-
12	320	Water Treatment Equipment	3.33%	43,665		43,665			-		15,589	489,957	26,177
13	320.1	Water Treatment Plants	3.33%			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%			-			-		32,290	1,454,518	76,979
16	330.1	Storage Tanks	2.22%			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%			-			-		27,552	1,377,610	42,934
19	333	Services	3.33%			-			-		9,884	296,828	14,838
20	334	Meters	8.33%	40,572		40,572			-		7,470	109,962	10,943
21	335	Hydrants	2.00%	848		848			-		2,465	123,655	3,693
22	336	Backflow Prevention Devices	6.67%			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%			-			-		43	651	68
24	340	Office Furniture & Equipment	6.67%			-			-		341	5,107	647
25	340.1	Computers & Software	20.00%			-			-		-	-	-
26	341	Transportation Equipment	20.00%			-			-		1,645	8,224	2,467
27	342	Stores Equipment	4.00%			-			-		153	3,836	230
28	343	Tools, Shop & Garage Equipment	5.00%			-			-		143	2,856	357
29	344	Laboratory Equipment	10.00%			-			-		1,472	14,718	3,680
30	345	Power Operated Equipment	5.00%			-			-		911	18,224	1,367
31	346	Communication Equipment	10.00%			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%			-			-		-	-	-
33	348	Other Tangible Plant	4.00%			-			-		-	-	-
34													
35													
36		TOTALS		102,215	-	102,215	-	-	-	-	125,399	4,850,348	246,248

Unadjusted Plant Balance	4,850,348
Non-Depr. or Fully Depr. Plant	(182,343)
Depreciable Plant	4,668,005
Depreciation Expense	125,399
Composite Depreciation Rate	2.69%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.9
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2009 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%			-			-		-	54,297	-
2	302	Franchise Cost	0.00%			-			-		-	95,236	-
3	303	Land and Land Rights	0.00%			-			-		-	32,810	-
4	304	Structures & Improvements	3.33%	11,835		11,835			-		465	19,884	1,029
5	305	Collecting & Impounding Reservoirs	2.50%			-			-		4	174	15
6	306	Lake, River, Canal Intakes	2.50%			-			-		-	-	-
7	307	Wells & Springs	3.33%			-			-		24,566	737,719	84,353
8	308	Infiltration Galleries	6.67%			-			-		205	3,068	716
9	309	Raw Water Supply Mains	2.00%			-			-		163	8,169	572
10	310	Power Generation Equipment	5.00%			-			-		234	4,680	819
11	311	Pumping Equipment	12.50%			-			-		-	-	-
12	320	Water Treatment Equipment	3.33%	83,109		83,109			-		17,699	573,066	43,877
13	320.1	Water Treatment Plants	3.33%			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%			-			-		32,290	1,454,518	109,270
16	330.1	Storage Tanks	2.22%			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%	957,597		957,597			-		37,128	2,335,207	80,062
19	333	Services	3.33%	221,957		221,957			-		13,580	518,785	28,418
20	334	Meters	8.33%	15,996		15,996			-		9,826	125,958	20,769
21	335	Hydrants	2.00%	84,363		84,363			-		3,317	208,018	7,009
22	336	Backflow Prevention Devices	6.67%			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%			-			-		43	651	111
24	340	Office Furniture & Equipment	6.67%	645		645			-		362	5,752	1,009
25	340.1	Computers & Software	20.00%			-			-		-	-	-
26	341	Transportation Equipment	20.00%			-			-		1,645	8,224	4,112
27	342	Stores Equipment	4.00%			-			-		153	3,836	384
28	343	Tools, Shop & Garage Equipment	5.00%			-			-		143	2,856	500
29	344	Laboratory Equipment	10.00%			-			-		1,472	14,718	5,151
30	345	Power Operated Equipment	5.00%			-			-		911	18,224	2,278
31	346	Communication Equipment	10.00%			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%			-			-		-	-	-
33	348	Other Tangible Plant	4.00%			-			-		-	-	-
34													
35													
36		TOTALS		1,375,502	-	1,375,502	-	-	-	-	144,208	6,225,850	390,456

Unadjusted Plant Balance	6,225,850
Non-Depr. or Fully Depr. Plant	(182,343)
Depreciable Plant	6,043,507
Depreciation Expense	144,208
Composite Depreciation Rate	2.39%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.10
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2010 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%			-			-		-	54,297	-
2	302	Franchise Cost	0.00%			-			-		-	95,236	-
3	303	Land and Land Rights	0.00%			-			-		-	32,810	-
4	304	Structures & Improvements	3.33%			-			-		662	19,884	1,692
5	305	Collecting & Impounding Reservoirs	2.50%			-			-		4	174	20
6	306	Lake, River, Canal Intakes	2.50%			-			-		-	-	-
7	307	Wells & Springs	3.33%			-			-		24,566	737,719	108,919
8	308	Infiltration Galleries	6.67%			-			-		205	3,068	921
9	309	Raw Water Supply Mains	2.00%			-			-		163	8,169	735
10	310	Power Generation Equipment	5.00%			-			-		234	4,680	1,053
11	311	Pumping Equipment	12.50%			-			-		-	-	-
12	320	Water Treatment Equipment	3.33%			-			-		19,083	573,066	62,960
13	320.1	Water Treatment Plants	3.33%			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%			-			-		32,290	1,454,518	141,560
16	330.1	Storage Tanks	2.22%			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%			-			-		46,704	2,335,207	126,766
19	333	Services	3.33%			-			-		17,276	518,785	45,694
20	334	Meters	8.33%	5,384		5,384			-		10,717	131,342	31,486
21	335	Hydrants	2.00%			-			-		4,160	208,018	11,170
22	336	Backflow Prevention Devices	6.67%			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%			-			-		43	651	154
24	340	Office Furniture & Equipment	6.67%			-			-		384	5,752	1,393
25	340.1	Computers & Software	20.00%			-			-		-	-	-
26	341	Transportation Equipment	20.00%			-			-		1,645	8,224	5,757
27	342	Stores Equipment	4.00%			-			-		153	3,836	537
28	343	Tools, Shop & Garage Equipment	5.00%			-			-		143	2,856	643
29	344	Laboratory Equipment	10.00%			-			-		1,472	14,718	6,623
30	345	Power Operated Equipment	5.00%			-			-		911	18,224	3,189
31	346	Communication Equipment	10.00%			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%			-			-		-	-	-
33	348	Other Tangible Plant	4.00%			-			-		-	-	-
34													
35													
36		TOTALS		5,384	-	5,384	-	-	-	-	160,816	6,231,234	551,271

Unadjusted Plant Balance	6,231,234
Non-Depr. or Fully Depr. Plant	(182,343)
Depreciable Plant	6,048,891
Depreciation Expense	160,816
Composite Depreciation Rate	2.66%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.11
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2011 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%			-			-		-	54,297	-
2	302	Franchise Cost	0.00%			-			-		-	95,236	-
3	303	Land and Land Rights	0.00%			-			-		-	32,810	-
4	304	Structures & Improvements	3.33%		(11,835)	(11,835)			-		465	8,049	2,157
5	305	Collecting & Impounding Reservoirs	2.50%		(174)	(174)			-		2	-	22
6	306	Lake, River, Canal Intakes	2.50%			-			-		-	-	-
7	307	Wells & Springs	3.33%		(46,402)	(46,402)			-		23,793	691,317	132,712
8	308	Infiltration Galleries	6.67%		(3,068)	(3,068)			-		102	-	1,023
9	309	Raw Water Supply Mains	2.00%		(8,169)	(8,169)			-		82	-	817
10	310	Power Generation Equipment	5.00%		46,402	46,402			-		1,394	51,082	2,447
11	311	Pumping Equipment	12.50%			-			-		-	-	-
12	320	Water Treatment Equipment	3.33%			-			-		19,083	573,066	82,043
13	320.1	Water Treatment Plants	3.33%			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%			-			-		32,290	1,454,518	173,850
16	330.1	Storage Tanks	2.22%			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%		8,342	8,342			-		46,788	2,343,549	173,554
19	333	Services	3.33%			-			-		17,276	518,785	62,970
20	334	Meters	8.33%	5,084		5,084			-		11,153	136,426	42,638
21	335	Hydrants	2.00%			-			-		4,160	208,018	15,330
22	336	Backflow Prevention Devices	6.67%			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%			-			-		43	651	198
24	340	Office Furniture & Equipment	6.67%			-			-		384	5,752	1,777
25	340.1	Computers & Software	20.00%			-			-		-	-	-
26	341	Transportation Equipment	20.00%			-			-		1,645	8,224	7,402
27	342	Stores Equipment	4.00%			-			-		153	3,836	690
28	343	Tools, Shop & Garage Equipment	5.00%			-			-		143	2,856	785
29	344	Laboratory Equipment	10.00%			-			-		1,472	14,718	8,095
30	345	Power Operated Equipment	5.00%			-			-		911	18,224	4,100
31	346	Communication Equipment	10.00%			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%			-			-		-	-	-
33	348	Other Tangible Plant	4.00%			-			-		-	-	-
34													
35													
36		TOTALS		5,084	(14,904)	(9,820)	-	-	-	-	161,339	6,221,414	712,611

Unadjusted Plant Balance	6,221,414
Non-Depr. or Fully Depr. Plant	(182,343)
Depreciable Plant	6,039,071
Depreciation Expense	161,339
Composite Depreciation Rate	2.67%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.12
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2012 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%			-			-		-	54,297	-
2	302	Franchise Cost	0.00%			-			-		-	95,236	-
3	303	Land and Land Rights	0.00%			-			-		-	32,810	-
4	304	Structures & Improvements	3.33%			-			-		268	8,049	2,425
5	305	Collecting & Impounding Reservoirs	2.50%			-			-		-	-	22
6	306	Lake, River, Canal Intakes	2.50%			-			-		-	-	-
7	307	Wells & Springs	3.33%			-			-		23,021	691,317	155,733
8	308	Infiltration Galleries	6.67%			-			-		-	-	1,023
9	309	Raw Water Supply Mains	2.00%			-			-		-	-	817
10	310	Power Generation Equipment	5.00%			-			-		2,554	51,082	5,001
11	311	Pumping Equipment	12.50%			-			-		-	-	-
12	320	Water Treatment Equipment	3.33%			-			-		19,083	573,066	101,126
13	320.1	Water Treatment Plants	3.33%			-			-		-	-	-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-	-	-
15	330	Distribution Reservoirs & Standpipes	2.22%			-			-		32,290	1,454,518	206,141
16	330.1	Storage Tanks	2.22%			-			-		-	-	-
17	330.2	Pressure Tanks	5.00%			-			-		-	-	-
18	331	Transmission & Distribution Mains	2.00%			-			-		46,871	2,343,549	220,425
19	333	Services	3.33%			-			-		17,276	518,785	80,245
20	334	Meters	8.33%	7,252		7,252			-		11,666	143,678	54,305
21	335	Hydrants	2.00%			-			-		4,160	208,018	19,491
22	336	Backflow Prevention Devices	6.67%			-			-		-	-	-
23	339	Other Plant & Misc Equipment	6.67%			-			-		43	651	241
24	340	Office Furniture & Equipment	6.67%			-			-		384	5,752	2,160
25	340.1	Computers & Software	20.00%			-			-		-	-	-
26	341	Transportation Equipment	20.00%			-			-		822	8,224	8,224
27	342	Stores Equipment	4.00%			-			-		153	3,836	844
28	343	Tools, Shop & Garage Equipment	5.00%			-			-		143	2,856	928
29	344	Laboratory Equipment	10.00%			-			-		1,472	14,718	9,567
30	345	Power Operated Equipment	5.00%			-			-		911	18,224	5,012
31	346	Communication Equipment	10.00%			-			-		-	-	-
32	347	Miscellaneous Equipment	10.00%	6,124		6,124			-		306	6,124	306
33	348	Other Tangible Plant	4.00%			-			-		-	-	-
34													
35													
36		TOTALS		13,376	-	13,376	-	-	-	-	161,424	6,234,790	874,035

Unadjusted Plant Balance	6,234,790
Non-Depr. or Fully Depr. Plant	(182,343)
Depreciable Plant	6,052,447
Depreciation Expense	161,424
Composite Depreciation Rate	2.67%

Red Rock Utilities - Water Division
Plant Additions and Retirements

Exhibit
Rejoinder Schedule B-2
Page 3.13
Witness: Bourassa

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	2013 Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Excess Capacity PIS Adjustment:	Additional Staff PIS Adjustments	Plant Balance	Excess Capacity A/D Adjustment:	Additional Staff A/D Adjustments	Accum. Deprec.
1	301	Organization Cost	0.00%			-			-		-			54,297			-
2	302	Franchise Cost	0.00%			-			-		-	(21,305)	(30,204)	43,727			-
3	303	Land and Land Rights	0.00%			-			-		-		(4,694)	28,116			-
4	304	Structures & Improvements	3.33%			-			-		268		134,889	142,938			2,693
5	305	Collecting & Impounding Reservoirs	2.50%			-			-		-			-			22
6	306	Lake, River, Canal Intakes	2.50%			-			-		-			-			-
7	307	Wells & Springs	3.33%			-			-		23,021		26,345	717,662			178,754
8	308	Infiltration Galleries	6.67%			-			-		-			-			1,023
9	309	Raw Water Supply Mains	2.00%			-			-		-			-			817
10	310	Power Generation Equipment	5.00%			-			-		2,554			51,082			7,555
11	311	Pumping Equipment	12.50%			-			-		-		120,576	120,576		(2,349)	(2,349)
12	320	Water Treatment Equipment	3.33%			-			-		19,083	(309,456)	14,718	278,328	(64,913)		55,296
13	320.1	Water Treatment Plants	3.33%			-			-		-			-			-
14	320.2	Solution Chemical Feeders	20.00%			-			-		-			-			-
15	330	Distribution Reservoirs & Standpipes	2.22%			-			-		32,290	(596,352)	(510,952)	347,214	(97,757)		140,674
16	330.1	Storage Tanks	2.22%			-			-		-			-			-
17	330.2	Pressure Tanks	5.00%			-			-		-		228,710	228,710			-
18	331	Transmission & Distribution Mains	2.00%			-			-		46,871		(202,350)	2,141,199		(18,523)	248,773
19	333	Services	3.33%			-			-		17,276		(127,528)	391,257		(19,110)	78,411
20	334	Meters	8.33%	10,656		10,656			-		12,412			154,334			66,717
21	335	Hydrants	2.00%			-			-		4,160		(33,150)	174,868		(2,984)	20,667
22	336	Backflow Prevention Devices	6.67%			-			-		-			-			-
23	339	Other Plant & Misc Equipment	6.67%			-			-		43			651			285
24	340	Office Furniture & Equipment	6.67%			-			-		384			5,752			2,544
25	340.1	Computers & Software	20.00%			-			-		-			-			-
26	341	Transportation Equipment	20.00%			-			-		-			8,224			8,224
27	342	Stores Equipment	4.00%			-			-		153			3,836			997
28	343	Tools, Shop & Garage Equipment	5.00%			-			-		143			2,856			1,071
29	344	Laboratory Equipment	10.00%			-			-		1,472		(14,718)	-			11,039
30	345	Power Operated Equipment	5.00%			-			-		911			18,224			5,923
31	346	Communication Equipment	10.00%			-			-		-			-			-
32	347	Miscellaneous Equipment	10.00%			-			-		612			6,124			919
33	348	Other Tangible Plant	4.00%			-			-		-			-			-
34																	
35																	
36		TOTALS		10,656	-	10,656	-	-	-	-	161,654	(927,113)	(398,358)	4,919,975	(162,670)	(42,966)	830,053

Unadjusted Plant Balance	5,825,783
Non-Depr. or Fully Depr. Plant	(126,140)
Depreciable Plant	5,699,643
Depreciation Expense	161,654
Composite Depreciation Rate	2.84%

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Rejoinder Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Adjusted Accum. Depr.	A Plant Not Used and Useful Adjustments	B Reconciliation to Reconstruction of PIS Balance	C Intentionally Left Blank	D Intentionally Left Blank	E Intentionally Left Blank	Rebuttal Adjusted Accum. Depr.
					Adjustments				
6	301	Organization Cost	-		-				-
7	302	Franchise Cost	-		-				-
8	303	Land and Land Rights	-		-				-
9	304	Structures and Improvements	2,693		-				2,693
10	305	Collecting and Impounding Res.	22		-				22
11	306	Lake River and Other Intakes	-		-				-
12	307	Wells and Springs	178,754		-				178,754
13	308	Infiltration Galleries and Tunnels	1,023		-				1,023
14	309	Supply Mains	817		-				817
15	310	Power Generation Equipment	7,555		-				7,555
16	311	Electric Pumping Equipment	-	(2,349)	-				(2,349)
17	320	Water Treatment Equipment	55,296		-				55,296
18	320.1	Water Treatment Plant	-		-				-
19	320.2	Chemical Solution Feeders	-		-				-
20	330	Dist. Reservoirs & Standpipe	140,674	-	-				140,674
21	330.1	Storage tanks	-		-				-
22	330.2	Pressure Tanks	-		-				-
23	331	Trans. and Dist. Mains	267,296	(18,523)	-				248,773
24	333	Services	97,521	(19,110)	-				78,411
25	334	Meters	66,717		-				66,717
26	335	Hydrants	23,651	(2,984)	-				20,667
27	336	Backflow Prevention Devices	-		-				-
28	339	Other Plant and Misc. Equip.	285		-				285
29	340	Office Furniture and Fixtures	2,544		-				2,544
30	340.1	Computers and Software	-		-				-
31	341	Transportation Equipment	8,224		-				8,224
32	342	Stores Equipment	997		-				997
33	343	Tools and Work Equipment	1,071		-				1,071
34	344	Laboratory Equipment	11,039		-				11,039
35	345	Power Operated Equipment	5,923		-				5,923
36	346	Communications Equipment	-		-				-
37	347	Miscellaneous Equipment	919		-				919
38	348	Other Tangible Plant	-		-				-
39			-						-
40		TOTALS	$ 873,019	$ (42,966)	$ -	$ -	$ -	$ -	$ 830,053
41									
42		Adjusted Accumulated Depreciation per Direct							$ 873,019
43									
44		Increase (decrease) in Accumulated Depreciation							$ (42,966)
45									
46		Adjustment to Accumulated Depreciation							$ (42,966)
47									
48		SUPPORTING SCHEDULES							
49		B-2, pages 4.1, 4.2							
50		B-2, pages 3.1 to 3.13							

Red Rock Ultilities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2-A

Exhibit
Rejoinder Schedule B
Page 4.1
Witness: Bourassa

Additional Plant Not Used and Useful

Line No.	Acct. No.	Description	Adjustment
1			
2			
3	Acct.		
4	No.	Description	Adjustment
5	311	Pumping Equipment	(2,561)
6	311	Pumping Equipment	212
7	331	Trans and Dist Mains	(18,523)
8	333	Services	(19,110)
9	335	Hydrants	(2,984)
10			
11			
12			
13			
14		TOTAL	$ (42,966)
15			
16			
17		Increase (decrease) in A/D	$ (42,966)
18			
19		Adjustment to A/D	$ (42,966)
20			
21		SUPPORTING SCHEDULES	
22		Staff Schedule CSB-9	
23			
24			
25			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2-B

Exhibit
Rejoinder Schedule I
Page 4.2
Witness: Bourassa

Reconciliation of Accumulated Depreciation (A//D) Balance to Reconstructed Balance

Line No.	Acct. No.	Description	Adjusted A/D Balance	Rebuttal B-2 Adjustments	Rebuttal Adjusted A/D Balance	Rebuttal A/D Balance Per Reconstruction	Rebuttal Adjustments to Reconcile
6	301	Organization Cost	-	-	-	-	-
7	302	Franchise Cost	-	-	-	-	-
8	303	Land and Land Rights	-	-	-	-	-
9	304	Structures and Improvements	2,693	-	2,693	2,693	-
10	305	Collecting and Impounding Res.	22	-	22	22	-
11	306	Lake River and Other Intakes	-	-	-	-	-
12	307	Wells and Springs	178,754	-	178,754	178,754	-
13	308	Infiltration Galleries and Tunnels	1,023	-	1,023	1,023	-
14	309	Supply Mains	817	-	817	817	-
15	310	Power Generation Equipment	7,555	-	7,555	7,555	-
16	311	Electric Pumping Equipment	-	(2,349)	(2,349)	(2,349)	-
17	320	Water Treatment Equipment	55,296	-	55,296	55,296	-
18	320.1	Water Treatment Plant	-	-	-	-	-
19	320.2	Chemical Solution Feeders	-	-	-	-	-
20	330	Dist. Reservoirs & Standpipe	140,674	-	140,674	140,674	-
21	330.1	Storage tanks	-	-	-	-	-
22	330.2	Pressure Tanks	-	-	-	-	-
23	331	Trans. and Dist. Mains	267,296	(18,523)	248,773	248,773	-
24	333	Services	97,521	(19,110)	78,411	78,411	-
25	334	Meters	66,717	-	66,717	66,717	-
26	335	Hydrants	23,651	(2,984)	20,667	20,667	-
27	336	Backflow Prevention Devices	-	-	-	-	-
28	339	Other Plant and Misc. Equip.	285	-	285	285	-
29	340	Office Furniture and Fixtures	2,544	-	2,544	2,544	-
30	340.1	Computers and Software	-	-	-	-	-
31	341	Transportation Equipment	8,224	-	8,224	8,224	-
32	342	Stores Equipment	997	-	997	997	-
33	343	Tools and Work Equipment	1,071	-	1,071	1,071	-
34	344	Laboratory Equipment	11,039	-	11,039	11,039	-
35	345	Power Operated Equipment	5,923	-	5,923	5,923	-
36	346	Communications Equipment	-	-	-	-	-
37	347	Miscellaneous Equipment	919	-	919	919	-
38	348	Other Tangible Plant	-	-	-	-	-
39							-
40		TOTALS	$ 873,019	$ (42,966)	$ 830,053	$ 830,053	$ -

44 Increase (decrease) in A/D $ -

46 Adjustment to A/D $ -

48 SUPPORTING SCHEDULES
49 B-2, pages 4
50 B-2, pages 3.6-3.13

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Rejoinder Schedule B-
Page 5
Witness: Bourassa

Line No.		
1	Remove AIAC related to Excess Capacity	
2		
3		
4	Staff recommended Adjustment	$ (366,492)
5		
6		
7		
8	Increase(decrease) in AIAC	$ (366,492)
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	REFERENCE	
22	Per Staff	
23		
24		
25		
26		
27		
28		
29		
30		

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Computation of Working Capital

Exhibit
Rejoinder Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	21,956
3	Pumping Power (1/24 of Pumping Power)		843
4	Purchased Water (1/24 of Purchased Water)		-
5	Prepaid Expenses		
6			
7			
8			
9	Total Working Capital Allowance	$	22,798
10			
11			
12	Working Capital Requested	$	-
13			
14			
15			
16			
17		Adjusted Test Year	
18	Total Operating Expense	$	355,279
19	Less:		
20	Income Tax	$	-
21	Property Tax		17,600
22	Depreciation		141,812
23	Purchased Water		-
24	Pumping Power		20,220
25	Allowable Expenses	$	175,647
26	1/8 of allowable expenses	$	21,956
27			
28			
29	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
30	E-1	B-1	
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Red Rock Ultilities, LLC - Water Division
Test Year Ended December 31, 2013
Income Statement

Exhibit
Rejoinder Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Adjusted Results	Rebuttal Adjustment	Rebuttal Test Year Adjusted Results	Rebuttal Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**					
2	*Metered Water Revenues*	$ 523,770	$ (179,937)	$ 343,833	$ 2,207	$ 346,039
3	Unmetered Water Revenues	-	-	-		-
4	Other Water Revenues	9,276	-	9,276		9,276
5		$ 533,046	$ (179,937)	$ 353,109	$ 2,207	$ 355,315
6	**Operating Expenses**					
7	Salaries and Wages	$ 45,670	-	$ 45,670		$ 45,670
8	Employee Pensions and Benefits	1,564	-	1,564		1,564
9	Purchased Water	-	-	-		-
10	Purchased Power	29,723	(9,503)	20,220		20,220
11	Chemicals	2,365	-	2,365		2,365
12	Repairs and Maintenance	37,989	(3,387)	34,602		34,602
13	Office Supplies and Expense	884	-	884		884
14	Contractual Services - Engineering	-	-	-		-
15	Contractual Services - Mgmnt Fee	60,000	(50,000)	10,000		10,000
16	Contractual Services - Legal & Accounting	27,776	-	27,776		27,776
17	Contractual Services - Other	16,914	-	16,914		16,914
18	Contractual Services - Water Testing	1,378	1,240	2,618		2,618
19	Rents	-	-	-		-
20	Transportation Expenses	-	-	-		-
21	Insurance - Vehicle	-	-	-		-
22	Insurance - General Liability	11,438	-	11,438		11,438
23	Insurance - Worker's Comp	-	-	-		-
24	Regulatory Commission Expense	-	-	-		-
25	Regulatory Commission Expense - Rate Ca	5,000	-	5,000		5,000
26	Bad Debt Expense	-	-	-		-
27	Miscellaneous Expense	13,358	-	13,358		13,358
28	Sales Tax Expense	-	-	-		-
	Depreciation Expense	132,265	9,547	141,812		141,812
29	Taxes Other Than Income	3,458	-	3,458		3,458
30	Property Taxes	26,568	(8,968)	17,600	37	17,636
31	Income Tax	-	-	-	-	-
32						
33						
34	**Total Operating Expenses**	$ 416,350	$ (61,072)	$ 355,279	$ 37	$ 355,315
35	**Operating Income**	$ 116,695	$ (118,865)	$ (2,170)	$ 2,170	$ -
36	**Other Income (Expense)**					
37	Interest Income	4,859	-	4,859		4,859
38	Other income	-	-	-		-
39	Interest Expense	-	-	-		-
40	Other Expense	-	-	-		-
41		-	-	-		-
42	**Total Other Income (Expense)**	$ 4,859	$ -	$ 4,859	$ -	$ 4,859
43	**Net Profit (Loss)**	$ 121,554	$ (118,865)	$ 2,689	$ 2,170	$ 4,859
44						
45	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
46	C-1, page 2				A-1	
47						
48						

Red Rock Ultilities, LLC - Water Division
Test Year Ended December 31, 2013
Income Statement

Exhibit
Rejoinder Schedule C-1
Page 2
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Adjusted Results	1 Depreciation	2 Property Taxes	3 Remove Annualized Revenues Projected Growth	4 Purchased Power	5 Repairs and Maintenance	6 Contractual Services	7 Water Testing	Rebuttal Test Year Adjusted Results	Rebuttal Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**											
2	Metered Water Revenues	$ 523,770			$ (179,937)					$ 343,833	$ 2,207	$ 346,039
3	Unmetered Water Revenues	-								-		-
4	Other Water Revenues	9,276								9,276		9,276
5		$ 533,046	$ -	$ -	$ (179,937)	$ -	$ -	$ -	$ -	$ 353,109	$ 2,207	$ 355,315
6	**Operating Expenses**											
7	Salaries and Wages	$ 45,670								$ 45,670		$ 45,670
8	Employee Pensions and Benefits	1,564								1,564		1,564
9	Purchased Water	-								-		-
10	Purchased Power	29,723				(9,503)				20,220		20,220
11	Chemicals	2,365								2,365		2,365
12	Repairs and Maintenance	37,989					(3,387)			34,602		34,602
13	Office Supplies and Expense	884								884		884
14	Contractual Services - Engineering	-								-		-
15	Contractual Services - Mgmnt Fee	60,000						(50,000)		10,000		10,000
16	Contractual Services - Legal & Accting	27,776								27,776		27,776
17	Contractual Services - Other	16,914								16,914		16,914
18	Contractual Services - Water Testing	1,378							1,240	2,618		2,618
19	Rents	-								-		-
20	Transportation Expenses	-								-		-
21	Insurance - Vehicle	-								-		-
22	Insurance - General Liability	11,438								11,438		11,438
23	Insurance - Worker's Comp	-								-		-
24	Reg. Comm. Expense	-								-		-
25	Reg. Comm. Expense - Rate Case	5,000								5,000		5,000
26	Bad Debt Expense	-								-		-
27	Miscellaneous Expense	13,358								13,358		13,358
28	Sales Tax Expense	-								-		-
29	Depreciation Expense	132,265	9,547							141,812		141,812
30	Taxes Other Than Income	3,458								3,458		3,458
31	Property Taxes	26,568		(8,968)						17,600	37	17,636
32	Income Tax	-								-	-	-
33		-								-	-	-
34												
35	**Total Operating Expenses**	$ 416,350	$ 9,547	$ (8,968)	$ -	$ (9,503)	$ (3,387)	$ (50,000)	$ 1,240	$ 355,279	$ 37	$ 355,315
36	**Operating Income**	$ 116,695	$ (9,547)	$ 8,968	$ (179,937)	$ 9,503	$ 3,387	$ 50,000	$ (1,240)	$ (2,170)	$ 2,170	$ -
37	**Other Income (Expense)**											
38	Interest Income	4,859								4,859		4,859
39	Other income	-								-		-
40	Interest Expense	-								-		-
41	Other Expense	-								-		-
42		-								-		-
43	**Total Other Income (Expense)**	$ 4,859	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,859	$ -	$ 4,859
44	**Net Profit (Loss)**	$ 121,554	$ (9,547)	$ 8,968	$ (179,937)	$ 9,503	$ 3,387	$ 50,000	$ (1,240)	$ 2,689	$ 2,170	$ 4,859
45												
46	SUPPORTING SCHEDULES:											
47	C-2											
48												

RECAP SCHEDULES:
C-1, page 1

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Adjustments to Revenues and Expenses

Exhibit
Rejoinder Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	Subtotal
1				Remove Annualized		Repairs		
2			Property	Revenues	Purchased	and	Contractual	
3		Depreciation	Taxes	Projected Growth	Power	Maintenance	Services	
4	Revenues				-	-		-
5								
6	Expenses	9,547	(8,968)	-		-	(50,000)	(49,422)
7								
8	Operating							
9	Income	(9,547)	8,968	-	-	-	50,000	49,422
10								
11	Interest							
12	Expense							-
13	Other							
14	Income /						-	-
15	Expense							
16								
17	Net Income	(9,547)	8,968	-	-	-	50,000	49,422
18								
19								
20		Adjustments to Revenues and Expenses						
21		7	8	9	10	11	12	Subtotal
22			Intentionally	Intentionally	Intentionally	Intentionally	Intentionally	
23		Water	Left	Left	Left	Left	Left	
24		Testing	Blank	Blank	Blank	Blank	Blank	
25	Revenues							-
26								
27	Expenses	1,240	-					(48,182)
28								
29	Operating							
30	Income	(1,240)	-	-	-	-	-	48,182
31								
32	Interest							
33	Expense	-						-
34	Other							
35	Income /							-
36	Expense							
37								
38	Net Income	(1,240)	-	-	-	-	-	48,182
39								

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Rejoinder Schedule C-
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Fully Depr/ Non-Depr	Depreciable Cost	Proposed Rates	Depreciation Expense
1							
2							
3							
4							
5	301	Organization Cost	54,297	(54,297)	-	0.00%	-
6	302	Franchise Cost	43,727	(43,727)	-	0.00%	-
7	303	Land and Land Rights	28,116	(28,116)	-	0.00%	-
8	304	Structures and Improvements	142,938		142,938	3.33%	4,760
9	305	Collecting and Impounding Res.	-		-	2.50%	-
10	306	Lake River and Other Intakes	-		-	2.50%	-
11	307	Wells and Springs	717,662		717,662	3.33%	23,898
12	308	Infiltration Galleries and Tunnels	-		-	6.67%	-
13	309	Supply Mains	-		-	2.00%	-
14	310	Power Generation Equipment	51,082		51,082	5.00%	2,554
15	311	Electric Pumping Equipment	120,576		120,576	12.50%	15,072
16	320	Water Treatment Equipment	278,328		278,328	3.33%	9,268
17	320.1	Water Treatment Plant	-		-	3.33%	-
18	320.2	Chemical Solution Feeders	-		-	20.00%	-
19	330	Dist. Reservoirs & Standpipe	347,214		347,214	2.22%	7,708
20	330.1	Storage tanks	-		-	2.22%	-
21	330.2	Pressure Tanks	228,710		228,710	5.00%	11,436
22	331	Trans. and Dist. Mains	2,141,199		2,141,199	2.00%	42,824
23	333	Services	391,257		391,257	3.33%	13,029
24	334	Meters	154,334		154,334	8.33%	12,856
25	335	Hydrants	174,868		174,868	2.00%	3,497
26	336	Backflow Prevention Devices	-		-	6.67%	-
27	339	Other Plant and Misc. Equip.	651		651	6.67%	43
28	340	Office Furniture and Fixtures	5,752		5,752	6.67%	384
29	340.1	Computers and Software	-		-	20.00%	-
30	341	Transportation Equipment	8,224	(8,224)	-	20.00%	-
31	342	Stores Equipment	3,836		3,836	4.00%	153
32	343	Tools and Work Equipment	2,856		2,856	5.00%	143
33	344	Laboratory Equipment	-		-	10.00%	-
34	345	Power Operated Equipment	18,224		18,224	5.00%	911
35	346	Communications Equipment	-		-	10.00%	-
36	347	Miscellaneous Equipment	6,124		6,124	10.00%	612
37	348	Other Tangible Plant	-		-	10.00%	-
38		TOTALS	$ 4,919,975	$ (134,364)	$ 4,785,611		$ 149,149
39							
40					Gross CIAC	Amort. Rate	
41	Less: Amortization of Contributions				$ 233,715	3.1400%	$ (7,338)
42	Total Depreciation Expense						$ 141,812
43							
44	Adjusted Test Year Depreciation Expense						132,265
45							
46	Increase (decrease) in Depreciation Expense						9,547
47							
48	Adjustment to Revenues and/or Expenses						$ 9,547
49							
50	SUPPORTING SCHEDULE						
51	B-2, page 3						

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Rejoinder Schedul
Page 3
Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year as adjusted	Company Recommended
1	Company Adjusted Test Year Revenues - 2007	$ 353,109	$ 353,109
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	706,217	706,217
4	Company Recommended Revenue	353,109	355,315
5	Subtotal (Line 4 + Line 5)	1,059,326	1,061,533
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	353,109	353,844
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	706,217	707,688
10	Plus: 10% of CWIP - 2010	-	-
11	Less: Net Book Value of Licensed Vehicles	0	0
12	Full Cash Value (Line 9 + Line 10 - Line 11)	706,217	707,688
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	127,119	127,384
15	Composite Property Tax Rate - Obtained from ADOR	13.8449%	13.8449%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 17,600	$ 17,636
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 17,600	
19	Adjusted Test Year Property Taxes	$ 26,568	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ (8,968)**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 17,636
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 17,600
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 37**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 37
27	Increase in Revenue Requirement		$ 2,207
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.66139%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Rejoinder Schedule C-2
Page 4
Witness: Bourassa

Revenues from Projected Customer Growth

Line No.			
1			
2	Additional Revenues per Rebuttal	$	-
3	Additional Revenues per Direct	$	179,937
4			
5	Adjustment to Metered Revenues	$	(179,937)
6			
7	Increase(decrease) in Metered Revenues	$	(179,937)
8			
9	Adjustment to Revenue and/or Expense	$	(179,937)
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	REFERENCE		
30	Staff Schedule CSB-13		

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Rejoinder Schedule C-2
Page 5
Witness: Bourassa

Purchased Power

Line No.			
1			
2	Adjustment to Purchased Power Expense	$	(9,503)
3			
4			
5			
6	Increase(decrease) in Purchased Power	$	(9,503)
7			
8	Adjustment to Revenue and/or Expense	$	(9,503)
9			
10			
11	REFERENCE		
12	Staff Schedule CSB-14		
13			
14			
15			
16			
17			
18			
19			
20			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Rejoinder Schedule C-2
Page 6
Witness: Bourassa

Repairs and Maintenance

Line No.			
1			
2	Adjustment to Repairs and Maintenance	$	(3,387)
3			
4			
5			
6	Increase(decrease) in Repairs and Maintenance	$	(3,387)
7			
8	Adjustment to Revenue and/or Expense	$	(3,387)
9			
10			
11	REFERENCE		
12	Staff Schedule CSB-15		
13			
14			
15			
16			
17			
18			
19			
20			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Rejoinder Schedule C-2
Page 7
Witness: Bourassa

Contractual Services - Management

Line No.			
1			
2	Adjustment to Contractual Services - Management	$	(50,000)
3			
4			
5			
6	Increase(decrease) in Contractual Services - Management	$	(50,000)
7			
8	Adjustment to Revenue and/or Expense	$	(50,000)
9			
10			
11	REFERENCE		
12	Staff Schedule CSB-16		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			

Red Rock Ultiities, LLC - Water Division
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Rejoinder Schedule C-2
Page 8
Witness: Bourassa

Water Testing Expense

Line No.			
1			
2	Adjustment to Water Testing Expense	$	1,240
3			
4			
5			
6	Increase(decrease) in Water Testing Expense	$	1,240
7			
8	Adjustment to Revenue and/or Expense	$	1,240
9			
10			
11	REFERENCE		
12	Staff Schedule CSB-17		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			

Red Rock Utilities, LLC - Water Division
Revenue Summary
Test Year Ended December 31, 2013

Exhibit
Rejoinder Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Classification	Total Revenues at Present Rates	Total Revenues at Proposed Rates	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8x3/4 Inch	Residential	$ 268,205	$ 268,802	$ 597	0.22%	75.96%	75.65%
2								
3	5/8x3/4 Inch	Commercial	742	742	1	0.07%	0.21%	0.21%
4	2 Inch	Commercial	11,929	11,317	(613)	-5.14%	3.38%	3.18%
5								
6	1 Inch	Irrigation	7,206	7,362	156	2.16%	2.04%	2.07%
7	2 Inch	Irrigation	5,201	5,291	90	1.74%	1.47%	1.49%
8								
9		Bulk	31,242	32,484	1,242	3.98%	8.85%	9.14%
10		Hydrant(standpipe)	19,341	20,184	843	4.36%	5.48%	5.68%
11								
12	**Subtotals of Revenues**		$ 343,866	$ 346,182	$ 2,316	0.67%	97.38%	97.43%
13	**Revenue Annualizations:**							
14								
15	Revenues from Projected Growth		$ -	$ -	$ -	0.00%	0.00%	0.00%
16	(See Adjustment #4 on C-2, page 5)							
17								
18								
19								
20	**Subtotal Revenue Annualization**		-	-	-	0.00%	0.00%	0.00%
21								
22	**Total Revenues w/ Annualization**		$ 343,866	$ 346,182	$ 2,316	0.67%	97.38%	97.43%
23	**Misc Revenues**		9,276	9,276	-	0.00%	2.63%	2.61%
24	**Reconciling Amount**		(33)	(142)	(109)	330.30%	-0.01%	-0.04%
25	**Total Revenues**		$ 353,109	$ 355,316	$ 2,207	0.63%	100.00%	100.00%
26								
27								

Red Rock Utilities, LLC - Water Division
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2013

Exhibit
Rejoinder Schedule H-2
Page 1
Witness: Bourassa

Line No.	Customer Classification and/or Meter Size		(a) Average Number of Customers at 12/31/2013	Average Consumption	Average Bill Present Rates	Average Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount	Percent of Customers
1	5/8x3/4 Inch	Residential	575	5,155	$ 37.49	$ 37.49	$ -	0.00%	97.62%
2									
3	5/8x3/4 Inch	Commercial	2	2,313	30.55	30.55	-	0.00%	0.34%
4	2 Inch	Commercial	2	77,027	496.65	442.63	(54.02)	-10.88%	0.34%
5									
6	1 Inch	Irrigation	3	31,892	$ 171.88	173.90	2.02	1.18%	0.57%
7	2 Inch	Irrigation	1	63,551	432.85	440.25	7.40	1.71%	0.17%
8									
9									
10		Bulk	5	138,618	525.61	545.77	20.17	3.84%	0.84%
11		Hydrant(standpipe)	1	551,013	2,148.95	2,242.62	93.67	4.36%	0.13%
12									
13									
14									
15									
16									
17	Totals		589						100.00%
18									
19	Actual Year End Number								
20	of Customers:		584						
21									
22									
23									
24									

Red Rock Utilities, LLC - Water Division
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2013

Exhibit
Rejoinder Schedule H-2
Page 2
Witness: Bourassa

Line No.	Customer Classification and/or Meter Size		(a) Average Number of Customers at 12/31/2013	Median Consumption	Median Bill Present Rates	Median Bill Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount	Percent of Customers
1	5/8x3/4 Inch	Residential	575	4,500	$ 35.80	$ 35.80	$ -	0.00%	97.95%
2									
3	5/8x3/4 Inch	Commercial	-	2,000	29.80	29.80	-	0.00%	0.00%
4	2 Inch	Commercial	2	23,750	288.88	274.81	(14.06)	-4.87%	0.34%
5									
6	1 Inch	Irrigation	3	4,500	$ 76.68	$ 76.68	$ -	0.00%	0.57%
7	2 Inch	Irrigation	1	40,000	$ 341.00	$ 344.40	3.40	1.00%	0.17%
8									
9		Bulk	5	122,051	$ 461.00	$ 478.35	17.35	3.76%	0.84%
10		Hydrant(standpipe)	1	317,448	$ 1,238.05	$ 1,292.01	53.97	4.36%	0.13%
11									
12									
13									
14									
15	Totals		587						100.00%
16									
17	Actual Year End Number								
18	of Customers:		584						
19									
20									
21									
22									

Red Rock Utilities, LLC - Water Division
Test Year Ended December 31, 2013
Present and Proposed Rates

Exhibit
Rebuttal Rejoinder Schedule H-3
Page 1

Line No.	Monthly Fixed Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	Meter Size (All Classes):				
2	5/8x3/4 Inch	$ 25.00	$ 25.00	$ -	0.00%
2	3/4 Inch	37.50	37.50	-	0.00%
3	1 Inch	62.50	62.50	-	0.00%
4	1 1/2 Inch	125.00	125.00	-	0.00%
5	2 Inch	200.00	200.00	-	0.00%
6	3 Inch	375.00	400.00	25.00	6.67%
7	4 Inch	625.00	625.00	-	0.00%
8	6 Inch	1,250.00	1,250.00	-	0.00%
9	Standpipe	-	-	-	#DIV/0!
10					
11					
12	Gallons In Minimum (All Classes, except irrigation)	-	-		
13					
14					
15					
16			(Per 1,000 gallons)		
17			Present	Proposed	
18	**Commodity Rates**	**Block**	**Rate**	**Rate**	
19					
20	5/8x3/4 Inch - All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 2.40	$ 2.40	
21		5,001 gallons to 10,000 gallons	$ 3.15	$ 3.15	
22		over 10,000 gallons	$ 3.90	$ 4.07	
23					
24	5/8x3/4 Inch - Irrigation	1 gallons to 10,000 gallons		$ 3.15	
25		over 10,000 gallons		$ 4.07	
26					
27					
28	3/4 Inch and Larger - All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15		
29		over 5,000 gallons	$ 3.90		
30					
31	3/4 Inch - All Classes	1 gallons to 10,000 gallons		$ 3.15	
32		over 10,000 gallons		$ 4.07	
33					
34	1 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15		
35		over 5,000 gallons	$ 3.90		
36					
37					
38	1 Inch - All Classes	1 gallons to 20,000 gallons		$ 3.15	
39		over 20,000 gallons		$ 4.07	
40					
41	1 1/2 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15		
42		over 5,000 gallons	$ 3.90		
43					
44	1 1/2Inch - All Classes	1 gallons to 50,000 gallons		$ 3.15	
45		over 50,000 gallons		$ 4.07	
46					
47	NT = No Tariff				
48					

Red Rock Utilities, LLC - Water Division
Test Year Ended December 31, 2013
Present and Proposed Rates

Exhibit
Rebuttal Rejoinder Schedule H-3
Page 2

Line No.	Commodity Rates	Block	Present Rate (Per 1,000 gallons)	Proposed Rate (Per 1,000 gallons)
1				
2				
3				
4	2 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15	
5		over 5,000 gallons	$ 3.90	
6				
7	2 Inch - All Classes	1 gallons to 90,000 gallons		$ 3.15
8		over 90,000 gallons		$ 4.07
9				
10	3 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15	
11		over 5,000 gallons	$ 3.90	
12				
13	3 Inch - All Classes	1 gallons to 200,000 gallons		$ 3.15
14		over 200,000 gallons		$ 4.07
15				
16	3 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15	
17		over 5,000 gallons	$ 3.90	
18				
19	3 Inch - All Classes	1 gallons to 200,000 gallons		$ 3.15
20		over 200,000 gallons		$ 4.07
21				
22	4 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15	
23		over 5,000 gallons	$ 3.90	
24				
25	4 Inch - All Classes	1 gallons to 300,000 gallons		$ 3.15
26		over 300,000 gallons		$ 4.07
27				
28	6 Inch, All Classes, Except Irrigation	1 gallons to 5,000 gallons	$ 3.15	
29		over 5,000 gallons	$ 3.90	
30				
31	6 Inch - All Classes	1 gallons to 500,000 gallons		$ 3.15
32		over 500,000 gallons		$ 4.07
33				
34	Irrigation - All Meter Sizes	Over Minimum up to 20,000 gallons	$ 3.15	See Proposed Rates
35		Over 20,000 gallons	$ 3.90	by Meter Size
36				
37	Standpipe/Bulk	All gallons	$ 3.90	$ 4.07
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	NT = No Tariff			
48				

Red Rock Utilities, LLC - Water Division
Present and Proposed Rates
Test Year Ended December 31, 2013

Exhibit
Rebuttal Rejoinder Schedule H-3
Page 3
Witness: Bourassa

Line No.

1 Meter and Service Line Charges[1]

	Present Service Line Charge	Present Meter Install-ation Charge	Total Present Charge	Proposed Service Line Charge	Proposed Meter Install-ation Charge	Total Proposed Charge
5/8 x 3/4 Inch			$ 400.00	355.00	45.00	$ 400.00
3/4 Inch			440.00	355.00	85.00	440.00
1 Inch			500.00	405.00	95.00	500.00
1 1/2 Inch			715.00	440.00	275.00	715.00
2 Inch Turbo			1,170.00	600.00	570.00	1,170.00
2 Inch, Compound			1,700.00	600.00	1,100.00	1,700.00
3 Inch Turbo			1,585.00	775.00	810.00	1,585.00
3 Inch, compound			2,190.00	815.00	1,375.00	2,190.00
4 Inch Turbo			2,540.00	1,110.00	1,430.00	2,540.00
4 Inch, compound			3,215.00	1,170.00	2,045.00	3,215.00
6 Inch Turbo			4,815.00	1,670.00	3,145.00	4,815.00
6 Inch, compound			6,270.00	1,710.00	4,560.00	6,270.00
Over 6 inch				At Cost	At Cost	At Cost

NT = No Tariff

Other Charges:

Establishment	$ 25.00	$ 25.00
Re-establishment (after hours)	$ 50.00	remove
Re-establishment (within 12 months)	*	*
Reconnection (Deliquent)	$ 30.00	$ 30.00
Meter Test (if correct)	NT	$ 30.00
Meter Re-read (if correct) per R-14-2-408	$ 15.00	$ 15.00
Minimum Deposit	**	**
Deposit Interest	**	**
NSF Check	$ 25.00	$ 25.00
Deferred Payment, per month	1.5%	1.5%
Late Payment Charge (per month)	1.5%	1.5%
After hours service charge, per hour***	$ 50.00	remove
After hours service charge, flat rate***		$ 50.00
Charge for moving meter at customer request	Cost	Cost

* Number of months off the system times the monthly minimum. Per Commission rule A.A.C. R-14-2-403(D)
** Per Rule R14-2-403.B
*** Applies to all service provided after hours and at customer request for after hours service.
NT = No Tariff

Red Rock Utilities, LLC
Docket No: WS-04245A-14-0295

April 17, 2015

WASTEWATER DIVISION SCHEDULES

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Computation of Increase in Gross Revenue
Requirements As Adjusted

Exhibit
Rejoinder Schedule A-1
Page 1
Witness: Bourassa

Line No.			
1	Fair Value Rate Base	$	976,489
2			
3	Adjusted Operating Income		(349,610)
4			
5	Current Rate of Return		-35.80%
6			
7	Required Operating Income	$	-
8			
9	Required Operating Margin		0.00%
10			
11	Operating Income Deficiency	$	349,610
12			
13	Gross Revenue Conversion Factor		1.0169
14			
15	Increase in Gross Revenue		
16	Requirement	$	355,516
17			
18	Adjusted Test Year Revenues	$	287,949
19	Increase in Gross Revenue Revenue Requirement	$	355,516
20	Proposed Revenue Requirement	$	643,465
21	% Increase		123.47%
22			
23			
24			

25	**Customer**		**Present**	**Proposed**	**Dollar**	**Percent**
26	**Classification**		**Rates**	**Rates**	**Increase**	**Increase**
27	**(Residential Commercial, Irrigation)**					
28	5/8x3/4 Inch	Residential	$ 267,336	$ 612,199	$ 344,863	129.00%
29						
30	5/8x3/4 Inch	Commercial	948	2,171	1,223	129.00%
31	2 Inch	Commercial	7,584	17,367	9,783	129.00%
32						
33	Effluent		12,224	12,224	-	0.00%
34					-	0.00%
35	Revenues From Projected Customer Growth		-	-	-	0.00%
36						
37	**Subtotal**		$ 288,092	$ 643,962	$ 355,870	123.53%
38						
39	Miscellaneous Revenues		-	-	-	0.00%
40	Reconciling Amount		(143)	(496)	(353)	246.85%
41	Rounding				-	0.00%
42	**Total of Water Revenues**		$ 287,949	$ 643,466	$ 355,517	123.47%
43						
44						

45 SUPPORTING SCHEDULES:
46 B-1
47 C-1
48 C-3
49 H-1

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Summary of Rate Base

Exhibit
Rejoinder Schedule B-1
Page 1
Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	$ 7,957,793	$ 7,957,793
3	Less: Accumulated Depreciation	1,306,464	1,306,464
4			
5	Net Utility Plant in Service	$ 6,651,330	$ 6,651,330
6			
7	Less:		
8	Advances in Aid of Construction	5,674,841	5,674,841
9			
10	Contributions in Aid of Construction	-	-
11			
12	Accumulated Amortization of CIAC	-	-
13			
14	Customer Meter Deposits	-	-
15	Deferred Income Taxes & Credits	-	-
16			
17			
18			
19	Plus:		
20	Unamortized Finance		
21	Charges	-	-
22	Deferred Tax Assets	-	-
23	Allowance for Working Capital	-	-
24			
25			
26	Total Rate Base	$ 976,489	$ 976,489
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41	SUPPORTING SCHEDULES:		
42	B-2		
43	B-3		
44	B-5		
45			
46			
47			
48			
49			
50			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments

Exhibit
Rejoinder Schedule B-2
Page 1
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	$ 8,489,666	(531,873)	$ 7,957,793
3				
4	**Less:**			
5	Accumulated			
6	Depreciation	1,355,878	(49,414)	1,306,464
7				
8				
9	Net Utility Plant			
10	in Service	$ 7,133,789		$ 6,651,330
11				
12	**Less:**			
13	Advances in Aid of			
14	Construction	5,674,841	-	5,674,841
15				
16	Contributions in Aid of			
17	Construction - Gross	549,043	(549,043)	-
18				
19	Accumulated Amortization of CIAC	(26,408)	26,408	0
20				
21	Customer Meter Deposits	-		-
22	Accumulated Deferred Income Tax	-	-	-
23				-
24				-
25				
26	**Plus:**			
27	Unamortized Finance			
28	Charges	-		-
29	Prepayments	-		-
30	Materials and Supplies	-		-
31	Working capital	-	-	-
32				-
33				
34	Total	$ 936,312		$ 976,489
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	SUPPORTING SCHEDULES:			RECAP SCHEDULES:
46	B-2, pages 2			B-1
47				
48				
49				
50				

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments

Exhibit
Rejoinder Schedule B-2
Page 2
Witness: Bourassa

Line No.		Actual at End of Test Year	Proforma Adjustments 1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	4 Intentionally Left Blank	5 Intentionally Left Blank	Adjusted at end of Test Year
1	Gross Utility							
2	Plant in Service	$ 8,489,666	(531,873)					$ 7,957,793
3								
4	**Less:**							
5	Accumulated							
6	Depreciation	1,355,878		(49,414)				1,306,464
7								
8								
9	Net Utility Plant							
10	in Service	$ 7,133,789	$ (531,873)	$ 49,414	$ -	$ -	$ -	$ 6,651,330
11								
12	**Less:**							
13	Advances in Aid of							
14	Construction	5,674,841						5,674,841
15								
16	Contributions in Aid of							
17	Construction (CIAC)	549,043			(549,043)			-
18								
19	Accumulated Amort of CIAC	(26,408)			26,408			-
20								
21	Customer Meter Deposits	-						-
22	Accumulated Deferred Income Taxes	-			-			-
23								
24								
25	**Plus:**							
26	Unamortized Finance							
27	Charges	-						-
28	Prepayments							
29	Materials and Supplies							
30	Allowance for Cash Working Capital	-						-
31								
32	Total	$ 936,312	$ (531,873)	$ 49,414	$ 522,635	$ -	$ -	$ 976,489
33								
34								
35								
36	SUPPORTING SCHEDULES:					RECAP SCHEDULES:		
37	B-2, pages 3-5					B-1		
38								
39								
40								

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Rejoinder Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service

Line No.	Acct. No.	Description	Actual Orginal Cost	A Not Used and Useful Plant	B Plant Reclassification	Adjustments C Reconciliation to Reconstruction of PIS Balance	D Intentionally Left Blank	E Intentionally Left Blank	Adjusted Original Cost
6	351	Organization	11,983			-			11,983
7	352	Franchise	59,751	(4,924)		-			54,827
8	353	Land	6,538			-			6,538
9	354	Structures & Improvements	14,298		849,935	-			864,233
10	355	Power Generation	-		31,432	-			31,432
11	360	Collection Sewer Forced	-			-			-
12	361	Collection Sewers Gravity	5,978,394	(549,043)		-			5,429,351
13	362	Special Collecting Structures	-			-			-
14	363	Customer Services	-			-			-
15	364	Flow Measuring Devices	-			-			-
16	366	Reuse Services	26,931			-			26,931
17	367	Reuse Meters And Installation	-			-			-
18	370	Receiving Wells	-			-			-
19	371	Pumping Equipment	-		13,732	-			13,732
20	374	Reuse Distribution Reservoirs	280,411			-			280,411
21	375	Reuse Trans. and Dist. System	625,073			-			625,073
22	380	Treatment & Disposal Equipment	1,467,234		(876,823)	-			590,411
23	381	Plant Sewers	-			-			-
24	382	Outfall Sewer Lines	-			-			-
25	389	Other Sewer Plant & Equipment	-			-			-
26	390	Office Furniture & Equipment	10,039			-			10,039
27	390.1	Computers and Software	-			-			-
28	391	Transportation Equipment	8,224			-			8,224
29	392	Stores Equipment	-			-			-
30	393	Tools, Shop And Garage Equip	-			-			-
31	394	Laboratory Equip	790		-	-			790
32	396	Communication Equip	-		882	-			882
33	398	Other Tangible Plant	-		2,936	-			2,936
34			-						-
35			-						-
36			-						-
37			-						-
38			-						-
39		Plant Held for Future Use							-
40		TOTALS	$ 8,489,666	$ (553,967)	$ 22,094	$ -	$ -	$ -	$ 7,957,793
41									
42	Plant-in-Service per Books								$ 8,489,666
43									
44	Increase (decrease) in Plant-in-Service								$ (531,873)
45									
46	Adjustment to Plant-in-Service								$ (531,873)
47									
48	SUPPORTING SCHEDULES								
49	B-2, pages 3.1-3.11								
50									

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-A

Exhibit
Rejoinder Schedule B-2
Page 3.1
Witness: Bourassa

Additional Not Used and Useful Plant

Line No.	Acct. No.	Description		Adjustment
1				
2				
3	Acct.			
4	No.	Description		Adjustment
5				
6	352	Franchise Costs	$	(4,924)
7	361	Collections Sewer, Gravity		(549,043)
8				
9		TOTAL	$	(553,967)
10				
11				
12	Increase (decrease) in Plant-in-Service		$	553,967
13				
14	Adjustment to Plant-in-Service		$	553,967
15				
16	SUPPORTING SCHEDULES			
17	Staff Schedule CSB-5			
18				
19				
20				

Red Rock Ultilities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-B

Exhibit
Rejoinder Schedule B-2
Page 3.2
Witness: Bourassa

Plant Reclassification

Line No.	Acct. No.	Description		Adjustment
1				
2				
3	Acct.			
4	No.	Description		Adjustment
5				
6	354	Structures and Improvements	$	849,935
7	355	Power Generation Equipment		31,432
8	371	Poupoming Equipment		13,732
9	380	Treatment and Disposal Equip		(876,823)
10	394	Laboratory Equipment		-
11	396	Communication Equip		882
12	398	Other Plant		2,936
13				
14		TOTAL	$	22,094
15				
16				
17	Increase (decrease) in Plant-in-Service		$	22,094
18				
19	Adjustment to Plant-in-Service		$	22,094
20				
21	SUPPORTING SCHEDULES			
22	Staff Schedule CSB-5			
23				
24				
25				

Red Rock Ultilities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-C

Exhibit
Rejoinder Schedule I
Page 3.3
Witness: Bourassa

Reconciliation of Plant-in-service Balance to Reconstructed Balance

Line No.	Acct. No.	Description	Orginal Cost	B-2 Adjustments	Adjusted Original Cost	Balance Per Reconstruction	Adjustments to Reconcile
6	351	Organization	11,983	-	11,983	11,983	-
7	352	Franchise	59,751	(4,924)	54,827	54,827	-
8	353	Land	6,538	-	6,538	6,538	-
9	354	Structures & Improvements	14,298	849,935	864,233	864,233	-
10	355	Power Generation	-	31,432	31,432	31,432	-
11	360	Collection Sewer Forced	-	-	-	-	-
12	361	Collection Sewers Gravity	5,978,394	(549,043)	5,429,351	5,429,351	-
13	362	Special Collecting Structures	-	-	-	-	-
14	363	Customer Services	-	-	-	-	-
15	364	Flow Measuring Devices	-	-	-	-	-
16	366	Reuse Services	26,931	-	26,931	26,931	-
17	367	Reuse Meters And Installation	-	-	-	-	-
18	370	Receiving Wells	-	-	-	-	-
19	371	Pumping Equipment	-	13,732	13,732	13,732	-
20	374	Reuse Distribution Reservoirs	280,411	-	280,411	280,411	-
21	375	Reuse Trans. and Dist. System	625,073	-	625,073	625,073	-
22	380	Treatment & Disposal Equipment	1,467,234	(876,823)	590,411	590,411	-
23	381	Plant Sewers	-	-	-	-	-
24	382	Outfall Sewer Lines	-	-	-	-	-
25	389	Other Sewer Plant & Equipment	-	-	-	-	-
26	390	Office Furniture & Equipment	10,039	-	10,039	10,039	-
27	390.1	Computers and Software	-	-	-	-	-
28	391	Transportation Equipment	8,224	-	8,224	8,224	-
29	392	Stores Equipment	-	-	-	-	-
30	393	Tools, Shop And Garage Equip	-	-	-	-	-
31	394	Laboratory Equip	790	-	790	790	-
32	396	Communication Equip	-	882	882	882	-
33	398	Other Tangible Plant	-	2,936	2,936	2,936	-
39							-
40		TOTALS	$ 8,489,666	$ (531,873)	$ 7,957,793	$ 7,957,793	$ -

44	Increase (decrease) in Plant-in-Service	$ -
46	Adjustment to Plant-in-Service	$ -

48 SUPPORTING SCHEDULES
49 B-2, pages 3
50 B-2, pages 3.4-3.11

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Rejoinder Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation

Line No.	Acct. No.	Description	Per Books Accum. Depr.	A Plant Not Used and Useful	B Reconciliation to Reconstruction of A/D Balance	C Intentionally Left Blank	D Intentionally Left Blank	E Intentionally Left Blank	Adjusted Accum. Depr.
6	351	Organization	-		-				-
7	352	Franchise	-		-				-
8	353	Land	-		-				-
9	354	Structures & Improvements	2,783		-				2,783
10	355	Power Generation	-		-				-
11	360	Collection Sewer Forced	-		-				-
12	361	Collection Sewers Gravity	687,402	(49,414)	-				637,988
13	362	Special Collecting Structures	-		-				-
14	363	Customer Services	-		-				-
15	364	Flow Measuring Devices	-		-				-
16	366	Reuse Services	2,935		-				2,935
17	367	Reuse Meters And Installation	-		-				-
18	370	Receiving Wells	-		-				-
19	371	Pumping Equipment	-		-				-
20	374	Reuse Distribution Reservoirs	31,155		-				31,155
21	375	Reuse Trans. and Dist. System	82,831		-				82,831
22	380	Treatment & Disposal Equipment	535,111		-				535,111
23	381	Plant Sewers	-		-				-
24	382	Outfall Sewer Lines	-		-				-
25	389	Other Sewer Plant & Equipment	-		-				-
26	390	Office Furniture & Equipment	4,413		-				4,413
27	390.1	Computers and Software	-		-				-
28	391	Transportation Equipment	9,868		-				9,868
29	392	Stores Equipment	-		-				-
30	393	Tools, Shop And Garage Equip	-		-				-
31	394	Laboratory Equip	(621)		-				(621)
32	396	Communication Equip	-		-				-
33	398	Other Tangible Plant	0		-				0
34			-						-
35			-						-
36			-						-
37			-						-
38			-						-
39		Plant Held for Future Use							-
40		TOTALS	$ 1,355,878	$ (49,414)	$ -	$ -	$ -	$ -	$ 1,306,464
42		Accumulated Depreciation per Books							$ 1,355,878
44		Increase (decrease) in Accumulated Depreciation							$ (49,414)
46		Adjustment to Accumulated Depreciation							$ (49,414)

48 SUPPORTING SCHEDULES
49 B-2, pages 4.1 to 4..2

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2-A

Exhibit
Rejoinder Schedule B
Page 4.1
Witness: Bourassa

A/D Related to Plant not Used and Useful

Line No.	Acct. No.	Description	Adjustment
1			
2			
3	Acct.		
4	No.	Description	Adjustment
5			
6	361	Collections Sewer, Gravity	$ (49,414)
7			
8			
9		TOTAL	$ (49,414)
10			
11			
12	Increase (decrease) in A/D		$ (49,414)
13			
14	Adjustment to A/D		$ (49,414)
15			
16	SUPPORTING SCHEDULES		
17	Staff Schedule CSB-8		
18			
19			
20			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2-B

Exhibit
Rejoinder Schedule I
Page 4.2
Witness: Bourassa

Reconciliation of Accumulated Depreciation (A//D) Balance to Reconstructed Balance

Line No.	Acct. No.	Description	A/D Balance	B-2 Adjustments	Adjusted A/D Balance	A/D Balance Per Reconstruction	Adjustments to Reconcile
6	351	Organization	-	-	-	-	-
7	352	Franchise	-	-	-	-	-
8	353	Land	-	-	-	-	-
9	354	Structures & Improvements	2,783	-	2,783	2,783	-
10	355	Power Generation	-	-	-	-	-
11	360	Collection Sewer Forced	-	-	-	-	-
12	361	Collection Sewers Gravity	687,402	(49,414)	637,988	637,988	-
13	362	Special Collecting Structures	-	-	-	-	-
14	363	Customer Services	-	-	-	-	-
15	364	Flow Measuring Devices	-	-	-	-	-
16	366	Reuse Services	2,935	-	2,935	2,935	-
17	367	Reuse Meters And Installation	-	-	-	-	-
18	370	Receiving Wells	-	-	-	-	-
19	371	Pumping Equipment	-	-	-	-	-
20	374	Reuse Distribution Reservoirs	31,155	-	31,155	31,155	-
21	375	Reuse Trans. and Dist. System	82,831	-	82,831	82,831	-
22	380	Treatment & Disposal Equipment	535,111	-	535,111	535,111	-
23	381	Plant Sewers	-	-	-	-	-
24	382	Outfall Sewer Lines	-	-	-	-	-
25	389	Other Sewer Plant & Equipment	-	-	-	-	-
26	390	Office Furniture & Equipment	4,413	-	4,413	4,413	-
27	390.1	Computers and Software	-	-	-	-	-
28	391	Transportation Equipment	9,868	-	9,868	9,868	-
29	392	Stores Equipment	-	-	-	-	-
30	393	Tools, Shop And Garage Equip	-	-	-	-	-
31	394	Laboratory Equip	(621)	-	(621)	(621)	-
32	396	Communication Equip	-	-	-	-	-
33	398	Other Tangible Plant	0	-	0	0	-
40		TOTALS	$ 1,355,878	$ (49,414)	$ 1,306,464	$ 1,306,464	$ -

44	Increase (decrease) in A/D	$ -
46	Adjustment to A/D	$ -

48 SUPPORTING SCHEDULES
49 B-2, pages 4
50 B-2, pages 3.4-3.11

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Rejoinder Schedule B-2
Page 5
Witness: Bourassa

Contributions-in-Aid of Construction (CIAC) and Accumulated Amortization

Line No.		Gross CIAC	Accumulated Amortization
1			
2			
3			
4			
5	Recommended balance at end of TY	$ -	$ -
6			
7	Adjusted balance at end of TY	$ 549,043	$ 26,408
8			
9	Increase (decrease)	$ (549,043)	$ (26,408)
10			
11			
12	Rebuttal Adjustment to CIAC/AA CIAC	$ (549,043)	$ 26,408
13	Label	3a	3b
14			
15			
16			
17			
18			
19	SUPPORTING SCHEDULES		
20	E-1		
21	B-2, page 5.1		
22			
23			
24			
25			
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27			
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39			
40			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Computation of Working Capital

Exhibit
Rejoinder Schedule B-5
Page 1
Witness: Bourassa

Line No.			
1	Cash Working Capital (1/8 of Allowance		
2	Operation and Maintenance Expense)	$	45,847
3	Pumping Power (1/24 of Pumping Power)		2,484
4	Purchased Water (1/24 of Purchased Water)		111
5	Prepaid Expenses		
6			
7			
8			
9	Total Working Capital Allowance	$	48,442
10			
11			
12	Working Capital Requested	$	-
13			
14			
15			
16			
17			Adjusted Test Year
18	Total Operating Expense	$	637,559
19	Less:		
20	Income Tax	$	-
21	Property Tax		14,316
22	Depreciation		194,187
23	Purchased Water		2,672
24	Pumping Power		59,605
25	Allowable Expenses	$	366,779
26	1/8 of allowable expenses	$	45,847
27			
28			
29	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
30	E-1	B-1	
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Income Statement

Exhibit
Rejoinder Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Adjusted Results	Rebuttal Adjustment	Rebuttal Test Year Adjusted Results	Rebuttal Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**					
2	Metered Water Revenues	$ 465,331	$ (189,600)	$ 275,731	$ 355,516	$ 631,247
3	Unmetered Water Revenues	12,218	-	12,218		12,218
4	Other Water Revenues	-	-	-		-
5		$ 477,549	$ (189,600)	$ 287,949	$ 355,516	$ 643,465
6	**Operating Expenses**					
7	Salaries and Wages	$ 15,223	-	$ 15,223		$ 15,223
8	Employee Pensions and Benefits	930	-	930		930
9	Sludge Removal	7,538	-	7,538		7,538
10	Purchased Water	2,672	-	2,672		2,672
11	Purchased Power	98,122	(38,517)	59,605		59,605
12	Chemicals	-	-	-		-
13	Repairs and Maintenance	30,231	-	30,231		30,231
14	Office Supplies and Expense	3,283	-	3,283		3,283
15	Contractual Services - Engineering	-	-	-		-
16	Contractual Services - Accounting	56,000	(50,000)	6,000		6,000
17	Contractual Services - Legal	32,485	-	32,485		32,485
18	Contractual Services - Other	220,686	-	220,686		220,686
19	Contractual Services - Water Testing	13,797	4,845	18,642		18,642
20	Rents - Equipment	-	-	-		-
21	Transportation Expenses	-	-	-		-
22	Insurance - Vehicle	-	-	-		-
23	Insurance - General Liability	11,902	-	11,902		11,902
24	Insurance - Worker's Comp	-	-	-		-
25	Regulatory Commission Expense	-	-	-		-
26	Regulatory Commission Expense - Rate Ca	5,000	-	5,000		5,000
27	Bad Debt Expense	-	-	-		-
28	Miscellaneous Expense	11,744	-	11,744		11,744
29	Sales Tax Expense	-	-	-		-
30	Depreciation Expense	203,130	(8,943)	194,187		194,187
31	Taxes Other Than Income	3,115	-	3,115	-	3,115
32	Property Taxes	23,766	(9,450)	14,316	5,906	20,223
33	Income Tax		-	-		-
34	**Total Operating Expenses**	$ 739,624	$ (102,065)	$ 637,559	$ 5,906	$ 643,465
35	**Operating Income**	$ (262,075)	$ (87,535)	$ (349,610)	$ 349,610	$ -
36	**Other Income (Expense)**					
37	Interest Income	4,859	-	4,859		4,859
38	Other income	-	-	-		-
39	Interest Expense	-	-	-		-
40	Other Expense	-	-	-		-
41		-	-	-		-
42	**Total Other Income (Expense)**	$ 4,859	$ -	$ 4,859	$ -	$ 4,859
43	**Net Profit (Loss)**	$ (257,216)	$ (87,535)	$ (344,751)	$ 349,610	$ 4,859
44						
45	SUPPORTING SCHEDULES:				RECAP SCHEDULES:	
46	C-1, page 2				A-1	
47	E-2					
48						

Red Rock Utilities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Income Statement

Exhibit
Rejoinder Schedule C-1
Page 2
Witness: Bourassa

Line No.		LABEL>>>>> Test Year Adjusted Results	1 Depreciation	2 Property Taxes	3 Annualized Revenues Projected Growth	4 Purchased Power	5 Contractual Services	6 Water Testing	7 Intentionally Left Blank	8 Intentionally Left Blank	9 Intentionally Left Blank	Rebuttal Test Year Adjusted Results	Rebuttal Proposed Rate Increase	Rebuttal Adjusted with Rate Increase
1	**Revenues**													
2	Metered Water Revenues	$ 465,331			$ (189,600)							$ 275,731	$ 355,516	$ 631,247
3	Unmetered Water Revenues	12,218										12,218		12,218
4	Other Water Revenues	-										-		-
5		$ 477,549	$ -	$ -	$ (189,600)	$ -	$ -	$ -	$ -	$ -	$ -	$ 287,949	$ 355,516	$ 643,465
6	**Operating Expenses**													
7	Salaries and Wages	$ 15,223										$ 15,223		$ 15,223
8	Employee Pensions and Benefits	930										930		930
9	Sludge Removal	7,538										7,538		7,538
10	Purchased Water	2,672										2,672		2,672
11	Purchased Power	98,122				(38,517)						59,605		59,605
12	Chemicals	-										-		-
13	Repairs and Maintenance	30,231										30,231		30,231
14	Office Supplies and Expense	3,283										3,283		3,283
15	Contractual Services - Engineering	-										-		-
16	Contractual Services - Management	56,000					(50,000)					6,000		6,000
17	Contractual Services - Legal	32,485										32,485		32,485
18	Contractual Services - Other	220,686										220,686		220,686
19	Contr. Services - Water Testing	13,797						4,845				18,642		18,642
20	Rents - Equipment	-										-		-
21	Transportation Expenses	-										-		-
22	Insurance - Vehicle	-										-		-
23	Insurance - General Liability	11,902										11,902		11,902
24	Insurance - Worker's Comp	-										-		-
25	Regulatory Commission Expense	-										-		-
26	Regulatory Commission Expense - Rate Case	5,000										5,000		5,000
27	Bad Debt Expense	-										-		-
28	Miscellaneous Expense	11,744										11,744		11,744
29	Sales Tax Expense	-										-		-
30	Depreciation Expense	203,130	(8,943)									194,187		194,187
31	Taxes Other Than Income	3,115										3,115		3,115
32	Property Taxes	23,766		(9,450)								14,316	5,906	20,223
33	Income Tax													
34	**Total Operating Expenses**	$ 739,624	$ (8,943)	$ (9,450)	$ -	$ (38,517)	$ (50,000)	$ 4,845	$ -	$ -	$ -	$ 637,559	$ 5,906	$ 643,465
35	**Operating Income**	$ (262,075)	$ 8,943	$ 9,450	$ (189,600)	$ 38,517	$ 50,000	$ (4,845)	$ -	$ -	$ -	$ (349,610)	$ 349,610	$ -
36	**Other Income (Expense)**													
37	Interest Income	4,859										4,859		4,859
38	Other income	-										-		-
39	Interest Expense	-										-		-
40	Other Expense	-										-		-
41		-										-		-
42	**Total Other Income (Expense)**	$ 4,859	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,859	$ -	$ 4,859
43	**Net Profit (Loss)**	$ (257,216)	$ 8,943	$ 9,450	$ (189,600)	$ 38,517	$ 50,000	$ (4,845)	$ -	$ -	$ -	$ (344,751)	$ 349,610	$ 4,859
44														
45	SUPPORTING SCHEDULES:													
46	C-2													
47	E-2													

RECAP SCHEDULES:
C-1, page 1

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Adjustments to Revenues and Expenses

Exhibit
Rejoinder Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		1	2	3	4	5	6	
		Depreciation	Property Taxes	Annualized Revenues Projected Growth	Purchased Power	Contractual Services	Water Testing	Subtotal
4	Revenues	-	-	(189,600)	-	-	-	(189,600)
6	Expenses	(8,943)	(9,450)	-	(38,517)	(50,000)	4,845	(102,065)
8 9	Operating Income	8,943	9,450	(189,600)	38,517	50,000	(4,845)	(87,535)
11 12	Interest Expense							-
13 14 15	Other Income / Expense							-
17	Net Income	8,943	9,450	(189,600)	38,517	50,000	(4,845)	(87,535)

Line No.		Adjustments to Revenues and Expenses						
		7	8	9	10	11	12	
		Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Subtotal
25	Revenues							(189,600)
27	Expenses		-					(102,065)
29 30	Operating Income	-	-	-	-	-	-	(87,535)
32 33	Interest Expense	-						-
34 35 36	Other Income / Expense							-
38	Net Income	-	-	-	-	-	-	(87,535)

Red Rock Ultilities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Rejoinder Schedule C-2
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Fully Depr/ Non-Depr	Depreciable Cost	Proposed Rates	Depreciation Expense	
1								
2								
3	Acct.		Adjusted Original	Fully Depr/	Depreciable	Proposed	Depreciation	
4	No.	Description	Cost	Non-Depr	Cost	Rates	Expense	
5	351	Organization	11,983	(11,983)	-	0.00%	-	
6	352	Franchise	54,827	(54,827)	-	0.00%	-	
7	353	Land	6,538	(6,538)	-	0.00%	-	
8	354	Structures & Improvements	864,233		864,233	3.33%	28,779	
9	355	Power Generation	31,432		31,432	5.00%	1,572	
10	360	Collection Sewer Forced	-		-	2.00%	-	
11	361	Collection Sewers Gravity	5,429,351		5,429,351	2.00%	108,587	
12	362	Special Collecting Structures	-		-	2.00%	-	
13	363	Customer Services	-		-	2.00%	-	
14	364	Flow Measuring Devices	-		-	10.00%	-	
15	366	Reuse Services	26,931		26,931	2.00%	539	
16	367	Reuse Meters And Installation	-		-	8.33%	-	
17	370	Receiving Wells	-		-	3.33%	-	
18	371	Pumping Equipment	13,732		13,732	12.50%	1,717	
19	374	Reuse Distribution Reservoirs	280,411		280,411	2.50%	7,010	
20	375	Reuse Trans. and Dist. System	625,073		625,073	2.50%	15,627	
21	380	Treatment & Disposal Equipment	590,411		590,411	5.00%	29,521	
22	381	Plant Sewers	-		-	5.00%	-	
23	382	Outfall Sewer Lines	-		-	3.33%	-	
24	389	Other Sewer Plant & Equipment	-		-	6.67%	-	
25	390	Office Furniture & Equipment	10,039		10,039	6.67%	670	
26	390.1	Computers and Software	-		-	20.00%	-	
27	391	Transportation Equipment	8,224	(8,224)	-	20.00%	-	
28	392	Stores Equipment	-		-	4.00%	-	
29	393	Tools, Shop And Garage Equip	-		-	5.00%	-	
30	394	Laboratory Equip	790		790	10.00%	79	
31	396	Communication Equip	882		882	10.00%	88	
32	398	Other Tangible Plant	2,936		2,936	0.00%	-	*
33			-				-	
34			-				-	
35			-				-	
36			-				-	
37			-				-	
38		TOTALS	$ 7,957,793	$ (81,572)	$ 7,876,221		$ 194,187	
39								
40					Gross CIAC	Amort. Rate		
41	Less: Amortization of Contributions				$ -	2.4655%	$ -	
42	Total Depreciation Expense						$ 194,187	
43								
44	Adjusted Test Year Depreciation Expense						203,130	
45								
46	Increase (decrease) in Depreciation Expense						(8,943)	
47								
48	Adjustment to Revenues and/or Expenses						$ (8,943)	
49								
50	SUPPORTING SCHEDULE							
51	B-2, page 3							

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Rejoinder Schedul
Page 3
Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year as adjusted	Company Recommended
1	Company Adjusted Test Year Revenues - 2007	$ 287,949	$ 287,949
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	575,898	575,898
4	Company Recommended Revenue	287,949	643,465
5	Subtotal (Line 4 + Line 5)	863,847	1,219,363
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	287,949	406,454
8	Department of Revenue Mutilplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	575,898	812,909
10	Plus: 10% of CWIP - 2010	-	-
11	Less: Net Book Value of Licensed Vehicles	1,411	1,411
12	Full Cash Value (Line 9 + Line 10 - Line 11)	574,487	811,498
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	103,408	146,070
15	Composite Property Tax Rate - Obtained from ADOR	13.8445%	13.8445%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	$ 14,316	$ 20,223
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	$ 14,316	
19	Test Year Property Taxes	$ 23,766	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	**$ (9,450)**	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		$ 20,223
23	Company Test Year Adjusted Property Tax Expense (Line 18)		$ 14,316
24	Increase in Property Tax Due to Increase in Revenue Requirement		**$ 5,906**
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		$ 5,906
27	Increase in Revenue Requirement		$ 355,516
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.66134%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Rejoinder Schedule C-2
Page 4
Witness: Bourassa

Additional Revenues/Expense from Projected Customer Growth

Line No.			
1			
2	Remove Additional Revenues from Projected Growth	$	(189,600)
3			
4	Total additional annual revenues	$	(189,600)
5			
6	Increase(decrease) in Metered Revenues	$	(189,600)
7			
8	Adjustment to Revenue and/or Expense	$	(189,600)
9			
10			
11			
12			
13			
14			
15	REFERENCE		
16	Staff Schedule CSB-12		
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Rejoinder Schedule C-2
Page 5
Witness: Bourassa

Purchased Power

Line No.			
1			
2			
3	Adjustment to Purchased Power	$	(38,517)
4			
5			
6			
7	Increase(decrease) in Purchased Power	$	(38,517)
8			
9	Adjustment to Revenue and/or Expense	$	(38,517)
10			
11			
12	REFERENCE		
13	Staff Schedule CSB-13		
14			
15			
16			
17			
18			
19			
20			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2013
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Rejoinder Schedule C-2
Page 6
Witness: Bourassa

Contractual Services - Management

Line No.			
1			
2	Adjustment to Contractual Services - Management	$	(50,000)
3			
4			
5			
6	Increase(decrease) in Contractual Services - Management	$	(50,000)
7			
8	Adjustment to Revenue and/or Expense	$	(50,000)
9			
10			
11	REFERENCE		
12	Staff Schedule CSB-14		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			

Red Rock Ultiities, LLC - Wastewater Division
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Rejoinder Schedule C-2
Page 8
Witness: Bourassa

Water Testing

Line No.			
1			
2			
3	Adjustment to Water Testing	$	4,845
4			
5			
6			
7	Increase(decrease) in Water Testing	$	4,845
8			
9	Adjustment to Revenue and/or Expense	$	4,845
10			
11			
12	REFERENCE		
13	Staff Schedule CSB-15		
14			
15			
16			
17			
18			
19			
20			