

Mohave Water

B Schedules

Rebuttal

Line No.	Original Cost Rate Base (a) [A]	RCND Rate Base (b) [B]	
1			
2	\$ 57,136,939	\$ 93,880,685	
3	-	-	
4	\$ 57,136,939	\$ 93,880,685	Line [2] + Line [3]
5			
6	Less:		
7	18,219,659	37,025,126	
8			
9	\$ 38,917,280	\$ 56,855,559	Line [4] - Line [7]
10			
11	Less:		
12	Advances in Aid of Construction		
13	\$ 5,318,199	\$ 7,769,536	
14			
15	2,977,567	4,350,028	
16	Net of Amortization		
17			
18	4,600	6,720	
19	1,775,684	2,594,157	
20	-	-	
21	1,884,431	2,753,028	
22			
23	Plus:		
24	304,999	445,583	
25	(c) 330,877	330,877	
26	0	0	
27			
28	\$ 27,592,674	\$ 40,158,550	Line [8] - Lines [13-21] + Line [24-26]
29			
30			
31		\$ 33,875,612	(Sum[A] Line [28] + [B] Line [28]) 2
32		\$ 6,282,938	[B] Line [31] - [A] Line [28]
33		1.4554	[B] Line [28] / [A] Line [28]
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43	Supporting Schedules		Recap Schedules:
44	(a) B-2 Rebuttal		A-1 Rebuttal
45	(b) B-3 Rebuttal		
46	(c) B-5 Rebuttal		
47			
48	Workpapers and Supporting Documents		
49			
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Line No.	<u>Sch B-2 Original Column [AA]</u>										Sum [B - H]	Sum [A] + [I]
	[A]	Page 2 [B]	Page 3 [C]	Page 4 [D]	Page 5 [E]	Page 6 [F]	Page 7 [G]	Page 8 [H]	[I]	[J]		
	Adjusted End of Test Year	Partially Accept Staff RB Adj #3 & RUCO RB Adj #7: Working Capital Allowance	Adjust 2016 ADIT	Partially Accept Staff RB Adj #4: ADIT - Tax Reform Adj	Regulatory Liability - ADIT Amortization - Tax Reform Adj	Partially Accept Staff RB Adj 1a and 1b: Adjust 2017 Post Test Year Plant Additions	Adjust Retirements on Test Year Plant	Partially Accept RUCO RB Adj #4: AIAC Refunds	Total Pro Forma Adjustments	Adjusted End of Test Year		
1												
2	Gross Utility Plant in Service	\$ 57,677,199	\$ -	\$ -	\$ -	\$ -	\$ (266,357)	\$ (273,903)	\$ -	\$ (540,260)	\$ 57,136,939	
3	Construction Work in Progress	-	-	-	-	-	-	-	-	-	-	
4	Subtotal Utility Plant	\$ 57,677,199	\$ -	\$ -	\$ -	\$ -	\$ (266,357)	\$ (273,903)	\$ -	\$ (540,260)	\$ 57,136,939	
5												
6	Less:											
7	Accumulated Depreciation	18,497,308	-	-	-	-	(3,746)	(273,903)	-	(277,649)	18,219,659	
8												
9	Net Utility Plant in Service	\$ 39,179,891	\$ -	\$ -	\$ -	\$ -	\$ (262,611)	\$ -	\$ -	\$ (262,611)	\$ 38,917,280	
10												
11	Less:											
12	Advances in Aid of Construction	\$ 5,315,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,070	\$ 3,070	\$ 5,318,199	
13												
14												
15	Contribution in Aid of Construction - Net of Amortization	2,977,567	-	-	-	-	-	-	-	-	2,977,567	
16												
17												
18	Customer Meter Deposits	4,600	-	-	-	-	-	-	-	-	4,600	
19	Deferred Income Taxes & Credits	3,020,455	-	(2,956)	(1,241,815)	-	-	-	-	(1,244,771)	1,775,684	
20	Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	
21	Regulatory Liabilities	675,752	-	-	1,241,815	(33,137)	-	-	-	1,208,678	1,884,431	
22												
23	Plus:											
24	Deferred Debits	\$ 304,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,999	
25	Working Capital Allowance	320,554	10,323	-	-	-	-	-	-	10,323	330,877	
26	Utility Plant Acquisition Adjustment	0	-	-	-	-	-	-	-	-	0	
27												
28	Total Rate Base	\$ 27,811,940	\$ 10,323	\$ 2,956	\$ -	\$ 33,137	\$ (262,611)	\$ -	\$ (3,070)	\$ (219,266)	\$ 27,592,674	
29												
30												
31	Supporting Schedules:	Recap Schedules:										
32	(a) B-3 Rebuttal	B-1 Rebuttal										
33												
34												
35	\2016 Mohave Water Rebuttal.xlsm											

Line
No.

1 Partially Accept Staff RB Adj #3 & RUCO RB Adj #7: Working Capital Allowance

2

3 The Company partially accepts Staff's RB Adj #3 and RUCO RB ADJ #7. The Company accepts Staff's recommendation to increase the expense
4 lag days for interest expense to 92 days from the original 74.5 days proposed in the original application. The Company is also removing rate
5 case expense from the prepayment as recommended by Staff. The amount of Working Capital is a conforming adjustment and based on
6 other adjustments made in Rebuttal.

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8 See Schedule B 5 Rebuttal

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46 Workpapers and Supporting Documents

47 Schedule B-5 Rebuttal

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Line
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1 Adjust 2016 ADIT

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The Company is adjusting its ADIT balance to reflect the updated 2016 balance per DR RUCO 3.07

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4- Factor	General Metered Customers	8.5011%
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Deferred Income Tax per GL Allocated Adjusted End of Test Year \$ (3,020,455) (a)

11

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Updated 2016 ADIT Amount \$ (3,017,500)

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\$ (2,956) Line [11] - Line [14]

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Increase/ (Decrease) to ADIT \$ (2,956) Line [16]

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Workpapers and Supporting Documents

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(a) Schedule B2 Direct

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(b) ADIT Adjustment REBUTTAL.xlsx

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\2016 Mohave Water Rebuttal.xlsm

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Line
No.

1 Partially Accept Staff RB Adj #4: ADIT - Tax Reform Adj

2

3 The Company is partially accepting Staff's RB Adj #4 to ADIT. The Company is adjusting its Deferred Income Tax Balance to
 4 reflect the impact of the Tax Cuts and Jobs Act of 2017. The adjustment records the updated ADIT balance and also creates a
 5 Regulatory Liability for this impact.

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4- Factor	General Metered Customers	8.5011%
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Updated 2016 ADIT Amount \$(3,017,500)

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Total Deferred Income Tax Balance - EPCOR \$(20,887,593) (b)

23

Allocation Factor 8.5011% Line [8]

24

ADIT allocated to Mohave Water \$(1,775,684) Line [22] * Line [23]

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26

Increase/ (Decrease) to ADIT due to lower Federal Taxes \$(1,241,815) Line [14] - Line [24]

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Increase/ (Decrease) to Regulatory Liabilities \$ 1,241,815 Line [26] * -1

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44 Workpapers and Supporting Documents

45 (a) Schedule B2 Direct

46 (b) ADIT Adjustment REBUTTAL.xlsx

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50 \2016 Mohave Water Rebuttal.xlsm

Line			
<u>No.</u>			
1	<u>Regulatory Liability - ADIT Amortization - Tax Reform Adj</u>		
2			
3	The Company is adjusting its Deferred Income Tax Balance to reflect the impact of the Tax Cuts and Jobs Act of 2017. The		
4	Company has created a Regulatory Liability for this impact as reflected in rate base proforma adjustment SLH-RB3-REB. This		
5	adjustment records the annual amortization of that Regulatory Liability.		
6			
7			
8	Regulatory Liability that resulted from the decrease in the Federal Income Taxes	\$ 1,241,815	(a)
9			
10	Amortization Rate	<u>2.6684%</u>	(b)
11		\$ (33,137)	Line [8] * Line [10]
12	Annual Amortization		
13			
14			
15			
16	Increase/ (Decrease) to Regulatory Liabilities	<u>\$ (33,137)</u>	Line [12]
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44	Workpapers and Supporting Documents		
45	(a) Rate Base Adjustment SLH-RB3 REB		
46	(b) ADIT Adjustment REBUTTAL.xlsx		
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49	\\2016 Mohave Water Rebuttal.xlsm		
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Line
No.

1 Partially Accept Staff RB ADJ 1a and 1b: Adjust 2017 Post Test Year Plant Additions

2

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The Company is adjusting its 2017 Post Test Year Plant additions and accumulated depreciation. This includes PTYP for the district, Corporate 7A and 6U.

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	[A]	[B]	[C] = [A] - [B]	
	Revised	Original	Rebuttal	
	<u>Amounts (a)</u>	<u>Application (b)</u>	<u>Adjustment</u>	
11 <u>Plant in Service</u>				
12 Post Test Year Plant Additions for Mohave Water	\$ 3,326,257	\$ 3,591,354	\$ (265,097)	
13 Test Year CWIP To Capitalize	342,437	342,437	-	
14 Post Test Year CWIP To Capitalize				
16 7A Corporate Post Test Year Plant Additions Allocated	47,143	12,327	34,817	
17 7A Corporate CWIP Completed By December 31, 2016	15,370	15,370	-	
19 6U Post Test Year Plant Additions Allocated	91,670	127,747	(36,077)	
20 6U CWIP Completed By December 31, 2016	67,567	67,567	-	
22 Total Post Test Year Plant Additions	\$ 3,890,445	\$ 4,156,802	\$ (266,357)	Sum Lines [12 - 20]
24 Increase / (Decrease) to Plant in Service			<u>\$ (266,357)</u>	Line [22]
26 <u>Accumulated Depreciation</u>				
27 Post TY Plant Additions for Mohave Water - Accum Dep	\$ 54,063	\$ 55,140	\$ (1,078)	
28 Additional TY Plant Additions for Mohave Water - Accum Dep	10,977	10,977	-	
29 7A Corporate Post TY Plant Additions Allocated-Accum Dep	2,069	1,129	939	
30 Additional 7A Corporate TY Plant Additions Allocated-Accum Dep	739	739	-	
31 6U Post TY Plant Additions Allocated - Accum Dep	9,167	12,775	(3,608)	
32 Additional 6U TY Plant Additions Allocated-Accum Dep	6,757	6,757	-	
33 Total Accumulated Depreciation - Post Test Year Plant Additions	\$ 83,771	\$ 87,516	\$ (3,746)	Sum Lines [27 - 32]
35 Increase / (Decrease) To Accumulated Depreciation			<u>\$ (3,746)</u>	Line [33]

46 Workpapers and Supporting Documents
 47 (a) Summary of Plant Balances and Accum Depr by NARUC Updated for Final 2017 PTYP.xlsx
 48 (b) Summary of Plant Balances and Accum Depr by NARUC.xlsx
 49
 50 \2016 Mohave Water Rebuttal.xlsm

Line
No.
 1 Adjust Retirements on Test Year Plant
 2
 3 The Company is adjusting the Retirements on Test Year Plant.
 4
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	[A] Revised <u>Amounts (a)</u>	[B] Original <u>Application (b)</u>	[C] = [A] - [B] Rebuttal <u>Adjustment</u>
11 <u>Mohave Water District</u>			
12 Retirements on Test Year Plant - Impact on Plant in Service	\$ (354,426)	\$ (82,030)	\$ (272,395)
13			
14			
15			
16 <u>7A - Corporate Arizona</u>			
17 Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ (1,508)	\$ -	\$ (1,508)
18			
19			
20			
21 <u>6U</u>			
22 Allocated Corporate Retirements on Test Year Plant - Impact on Plant in Service	\$ -		\$ -
23			
24			
25			
26			
27 Increase / (Decrease) To Plant in Service			\$ (273,903) Line [12]+[17]+[22]
28 Increase / (Decrease) To Accumulated Depreciation			<u>(273,903) Line [27]</u>
29			
30 Impact on Rate Base			<u>\$ - Line [27]-[28]</u>

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 45 Workpapers and Supporting Documents
 46 (a) Summary of Plant Balances and Accum Depr by NARUC Updated for Final 2017 PTYP.xlsx
 47 (b) Summary of Plant Balances and Accum Depr by NARUC.xlsx
 48
 49
 50 \2016 Mohave Water Rebuttal.xlsm

Line
No.

1 Partially Accept RUCO RB Adj #4: AIAC Refunds

2

3 The Company is partially accepting RUCO RB Adj #4 to AIAC. This adjustment has 2 parts. 1) The Company is partially accepting RUCO RB Adj
 4 #4 by removing the amount of 2018 AIAC Refunds forecasted as proposed in Rate Base ADJ SMC-RB6 in the Company's original application. 2)
 5 The Company is adjusting the amount of 2017 AIAC Refunds forecasted with the Actual 2017 AIAC Refunds.

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45 Workpapers and Supporting Documents

46 (a) Rate Base Adjustment SMC-6

47 Workpapers and Supporting Documents

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	[A] Revised Amounts	[B] Original Application (a)	[C] = [A] - [B] Rebuttal Adjustment	
Amount of 2018 AIAC Refunds forecasted - Remove	\$ -	\$ (2,802)	\$ 2,802	
Amount of 2017 AIAC Refunds forecasted - Update to Actual	\$ (2,535)	\$ (2,802)	\$ 267	
	<u>\$ (2,535)</u>	<u>\$ (5,605)</u>	<u>\$ 3,070</u>	Line [13] + Line [16]
Increase/ (Decrease) to AIAC			<u>\$ 3,070</u>	Line [18]

Line No.	<u>Sch B-3 Original</u>						
	<u>Column [Z]</u> [A]	Page 2 [B] ADJ SLH-RCN1 REB	Page 3 [C] ADJ SLH-RCN2 REB	Page 4 [D] ADJ SLH-RCN3 REB	Page 5 [E] ADJ SLH-RCN4 REB	Page 6 [F] ADJ SLH-RCN5 REB	Page 7 [G] ADJ SLH-RCN6 REB
	<u>Adjusted at End of</u> Test Year (a)	<u>RCN - Working</u> <u>Capital Allowance</u>	<u>RCN - ADIT</u>	<u>Intentionally Left</u> <u>Blank</u>	<u>RCN - Regulatory</u> <u>Liability - ADIT</u>	<u>RCN - 2017 Post</u> <u>Test Year Plant</u> <u>Additions</u>	<u>RCN - Retirements</u>
1							
2	\$ 95,126,685	\$ -	\$ -	\$ -	\$ -	\$ (266,357)	\$ (979,642)
3	-	-	-	-	-	-	-
4	\$ 95,126,685	-	-	-	-	(266,357.10)	(979,642.34)
5							
6	Less:						
7	Accumulated Depreciation	37,887,346	-	-	-	(3,746)	(858,473)
8							
9	Net Utility Plant in Service	\$ 57,239,339	\$ -	\$ -	\$ -	\$ (262,611)	\$ (121,169)
10							
11	Less:						
12	Advances in Aid of Construction	\$ 7,765,068	\$ -	\$ -	\$ -	\$ -	\$ -
13							
14							
15	Contribution in Aid of Construction -	4,350,037	-	-	-	-	-
16	Net of Amortization						
17							
18	Customer Meter Deposits	6,720	-	-	-	-	-
19	Deferred Income Taxes & Credits	4,412,693	-	(1,818,537)	-	-	-
20	Investment Tax Credits	-	-	-	-	-	-
21	Regulatory Liabilities	987,231	-	-	-	1,765,797	-
22							
23	Plus:						
24	Deferred Debits	\$ 445,584	\$ -	\$ -	\$ -	\$ -	\$ -
25	Working Capital Allowance	320,554	10,323	-	-	-	-
26	Utility Plant Acquisition Adjustment	0	-	-	-	-	-
27							
28	Total Rate Base	\$ 40,483,727	\$ 10,323	\$ 1,818,537	\$ -	\$ (1,765,797)	\$ (262,611)
29							
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31							
32	Supporting Schedules						
33							
34							
35	\\2016 Mohave Water Rebuttal.xlsm						

Recap Schedules:
 B-1 Rebuttal

Line No.	Page 8	Page 9	Page 10	Page 11	[L]	[M]	
	[H] ADJ SLH-RCN7 REB	[I] ADJ SLH-RCN8 REB	[J] ADJ SLH-RCN9 REB	[K] ADJ SLH-RCN10 REB	Sum [B - K]	Sum [A] + [L]	
	<u>RCN - Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>	<u>RCN - Customer Meter Deposits</u>	<u>Intentionally Left Blank</u>	<u>RCN - Deferred Debits</u>	<u>Total Adjustment Amount</u>	<u>Adjusted at End of Test Year</u>	
1							
2	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ (1,245,999)	\$ 93,880,685
3	Construction Work in Progress	-	-	-	-	-	-
4	Subtotal Utility Plant	-	-	-	-	\$ (1,245,999)	\$ 93,880,685
5							
6	Less:						
7	Accumulated Depreciation	-	-	-	-	(862,219)	37,025,126
8							
9	Net Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ (383,780)	\$ 56,855,559
10							
11	Less:						
12	Advances in Aid of Construction	\$ 4,468	\$ -	\$ -	\$ -	\$ 4,468	\$ 7,769,536
13							
14							
15	Contribution in Aid of Construct	(9)	-	-	-	(9)	4,350,028
16	Net of Amortization						
17							
18	Customer Meter Deposits	-	(0)	-	-	(0)	6,720
19	Deferred Income Taxes & Credit	-	-	-	-	(1,818,537)	2,594,157
20	Investment Tax Credits	-	-	-	-	-	-
21	Regulatory Liabilities	-	-	-	-	1,765,797	2,753,028
22							
23	Plus:						
24	Deferred Debits	\$ -	\$ -	\$ -	\$ (1)	\$ (1)	\$ 445,583
25	Working Capital Allowance	-	-	-	-	10,323	330,877
26	Utility Plant Acquisition Adjustm	-	-	-	-	-	0
27							
28	Total Rate Base	\$ (4,459)	\$ 0	\$ -	\$ (1)	\$ (325,177)	\$ 40,158,550

Mohave Water

Test Year Ended December 31, 2016
Rate Base Adjustment SLH-RCN1 REB

Exhibit
Schedule B-3 Rebuttal
Page 2
Witness: Hubbard

Line

No.
1 RCN - Working Capital Allowance
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3 Per Schedule B-5 Rebuttal
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8 Increase/(Decrease) to Rate Base
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47 Supporting Schedules
48 Schedule B5 Rebuttal
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\$ 10,323

Line No.			
1	<u>RCN - ADIT</u>		
2	Adjusted at End of Test Year		
3			
4			
5	RCN Rate Base Before ADIT and Other Items	\$ 44,735,995	(b)
6			
7	Original Cost Rate Base Before ADIT and Other Items	\$ 30,621,514	(a)
8			
9	Ratio (factor)	1.4609	Line [5] / Line [7]
10			
11	Adjusted Original Cost Net ADIT	\$ 1,775,684	(c)
12			
13	Factor	1.4609	Line [9]
14			
15	Rebuttal Adjusted - RCN ADIT	<u>\$ 2,594,157</u>	Line [11] * Line [13]
16			
17	Direct Adjusted - RCN ADIT	4,412,693	(b)
18			
19	Increase / (Decrease) to Deferred Income Taxes	<u>\$ (1,818,537)</u>	Line [15] - Line [17]
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45	Supporting Schedules		
46	(a) Schedule B-2 Rebuttal		
47	(b) Schedule B-3 Rebuttal		
48	(c) Schedule B-1 Rebuttal		
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50	\\2016 Mohave Water Rebuttal.xlsm		

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44	Supporting Schedules
45	(a) Schedule B-2 Rebuttal
46	(b) Schedule B-3 Rebuttal
47	(c) Schedule B-1 Rebuttal
48	Adjustments RB2 Rebuttal and RB3 Rebuttal
49	
50	\2016 Mohave Water Rebuttal.xlsm

Line			
<u>No.</u>			
1	<u>RCN - Regulatory Liability - ADIT</u>		
2			
3	Adjusted at End of Test Year		
4			
5	Net Rebuttal RCN Depreciable Plant in Service	\$ 56,855,559 (b)	
6			
7	Net Rebuttal Adjusted Original Depreciable Plant in Service	\$ 38,917,280 (a)	
8			
9	Ratio (factor)	1.4609 Line [5] / Line [7]	
10			
11	Adjusted Original Cost - Regulatory Liability - ADIT Tax Reform	\$ 1,884,431 (c)	
12			
13	Factor	1.4609 Line [9]	
14			
15	Rebuttal Adjusted - RCN Regulatory Liability - ADIT - Tax Reform	<u>\$ 2,753,028</u> Line [11] * Line [13]	
16			
17	Direct Adjusted - RCN Regulatory Liability - ADIT- Tax Reform	\$ 987,231 (b)	
18			
19	Increase / (Decrease) to Regulatory Liability	<u><u>\$ 1,765,797</u></u> Line [15] - Line [17]	
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44	Supporting Schedules		
45	(a) Schedule B-2 Rebuttal		
46	(b) Schedule B-3 Rebuttal		
47	(c) Schedule B-1 Rebuttal		
48	Adjustments RB2 Rebuttal and RB3 Rebuttal		
49			
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Mohave Water

Test Year Ended December 31, 2016
Rate Base Adjustment SLH-RCN5 REB

Exhibit
Schedule B-3 Rebuttal
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Witness: Hubbard

Line No.		[A] <u>Revised Amount</u>	[B] <u>RCN</u>	[C] <u>Original Cost</u>	[D] <u>RCN</u>	[E] <u>Rebuttal Adjustment</u>
1	<u>RCN - 2017 Post Test Year Plant Additions</u>					
2						
3						
4						
5	Plant in Service	\$ 3,890,445	\$ 3,890,445	\$ 4,156,802	\$ 4,156,802	\$ (266,357)
6						
7						
8	Accumulated Depreciation	\$ 83,771	\$ 83,771	\$ 87,516	\$ 87,516	\$ (3,746)
9						
10						
11	Increase/(Decrease) to Plant in Service and A/D	\$ 3,806,674	\$ 3,806,674	\$ 4,069,285	\$ 4,069,285	\$ (262,611)
12						
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47	Supporting Schedules					
48	Rate Base Adjustment JPB-RB5 REB					
49						
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Line No.								
1	<u>RCN - Retirements</u>							
2								
3	Retirements - Plant	Col [G]	\$	(1,167,997)				
4								
5	Retirements - Accumulated Depreciation	Col [H]	\$	(980,695)				
6								
7								
8	<u>Mohave Water District</u>							
9		[D]		[E]	[F]		[G]	[H]
10	Asset	Original		Retirement				
11	<u>Numbers</u>	<u>Cost (b)</u>		<u>Cost (b)</u>	<u>A/D (b)</u>		<u>RCN (b)</u>	<u>RCN A/D (b)</u>
12	Various	\$ 608,598		\$ 354,426	\$ 354,426		\$ 1,166,250	\$ 980,171
13								
14								
15								
16	<u>7A Allocated</u>			4- Factor General Metered Customers			8.5011%	
17								
18		[D]		[E]	[F]		[G]	[H]
19	Asset	Original		Retirement				
20	<u>Numbers</u>	<u>Cost (b)</u>		<u>Cost (b)</u>	<u>A/D (b)</u>		<u>RCN (b)</u>	<u>RCN A/D (b)</u>
21	Various	\$ 20,158		\$ 17,739	\$ 17,739		\$ 20,561	\$ 6,168
22								
23				7A Allocated to District			\$ 1,748	\$ 524
24								Line 21 * GMC Factor
25								
26							<u>\$ 1,167,997</u>	<u>\$ 980,695</u>
27								Line 12 + Line 23
28								
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45	Supporting Schedules							
46								
47	(a) ADJ SMC-RCN20							
48	(b) Retirements By District by Asset#.xlsx							
49								
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Mohave Water

Test Year Ended December 31, 2016
 Rate Base Adjustment SLH-RCN7 REB

Exhibit
 Schedule B-3 Rebuttal
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Line				
<u>No.</u>				
1	<u>RCN - Advances-in-Aid of Construction (AIAC) and Contributions-in-Aid of Construction (CIAC)</u>			
2	Adjusted at End of Test Year			
3				
4	<u>RCN Advances-in-Aid of Construction (AIAC)</u>			
5	Net Rebuttal RCN Depreciable Plant in Service	\$	56,855,559	(b)
6				
7	Net Rebuttal Adjusted Original Depreciable Plant in Service	\$	38,917,280	(a)
8				
9	Ratio (factor)		1.4609	Line [5] / Line [7]
10				
11	Adjusted Original Cost AIAC	\$	5,318,199	(c)
12				
13	Factor		1.4609	Line [9]
14				
15	Rebuttal Adjusted - RCN AIAC	\$	7,769,536	Line [11] * Line [13]
16				
17	Direct Adjusted - RCN AIAC		7,765,068	(b)
18				
19	Increase / (Decrease) to AIAC	\$	4,468	Line [15] - Line [17]
20				
21				
22				
23	Adjusted at End of Test Year			
24				
25	<u>RCN Contributions-in-Aid of Construction (CIAC)</u>			
26				
27	Net Rebuttal RCN Depreciable Plant in Service	\$	56,855,559	(b)
28				
29	Net Rebuttal Adjusted Original Depreciable Plant in Service	\$	38,917,280	(a)
30				
31	Ratio (factor)		1.4609	Line [27] / Line [29]
32				
33	Adjusted Original Cost CIAC	\$	2,977,567	(c)
34				
35	Factor		1.4609	Line [31]
36				
37	Rebuttal Adjusted - RCN CIAC	\$	4,350,028	Line [33] * Line [35]
38				
39	Direct Adjusted - RCN CIAC		4,350,037	(b)
40				
41	Increase / (Decrease) to CIAC	\$	(9)	Line [37] - Line [39]
42				
43				
44				
45	Supporting Schedules			
46	(a) Schedule B-2 Rebuttal			
47	(b) Schedule B-3 Rebuttal			
48	(c) Schedule B-1 Rebuttal			
49				
50	\\2016 Mohave Water Rebuttal.xlsm			

Line			
<u>No.</u>			
1	<u>RCN - Customer Meter Deposits</u>		
2	Adjusted at End of Test Year		
3			
4			
5	Net Direct RCN Depreciable Plant in Service	\$ 56,855,559	(b)
6			
7	Net Direct Adjusted Original Depreciable Plant in Service	\$ 38,917,280	(a)
8			
9	Ratio (factor)	1.4609	Line [5] / Line [7]
10			
11	Adjusted Original Cost Customer Meter Deposits	\$ 4,600	(c)
12			
13	Factor	1.4609	Line [9]
14			
15	Rebuttal Adjusted - RCN Customer Meter Deposits	\$ 6,720	Line [11] * Line [13]
16			
17	Direct Adjusted - RCN Customer Meter Deposits	\$ 6,720	(b)
18			
19	Increase / (Decrease) to Customer Meter Deposits		Line [15] - Line [17] <u>\$ (0)</u>
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44			
45	Supporting Schedules		
46	(a) Schedule B-2 Rebuttal		
47	(b) Schedule B-3 Rebuttal		
48	(c) Schedule B-1 Rebuttal		
49			
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Mohave Water

Test Year Ended December 31, 2016
Rate Base Adjustment SLH-RCN9 REB

Exhibit
Schedule B-3 Rebuttal
Page 10
Witness: Hubbard

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47 Supporting Schedules

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Line			
<u>No.</u>			
1	<u>RCN - Deferred Debits</u>		
2			
3	Adjusted at End of Test Year		
4			
5	Net Rebuttal RCN Depreciable Plant in Service	\$ 56,855,559	(b)
6			
7	Net Rebuttal Adjusted Original Depreciable Plant in Service	\$ 38,917,280	(a)
8			
9	Ratio (factor)	1.4609	Line [5] / Line [7]
10			
11	Adjusted Original Cost - Deferred Debits	\$ 304,999	(c)
12			
13	Factor	1.4609	Line [9]
14			
15	Rebuttal Adjusted - RCN Regulatory Liability - Deferred Debits	\$ 445,583	Line [11] * Line [13]
16			
17	Direct Adjusted - RCN Regulatory Liability - Deferred Debits	\$ 445,584	(b)
18			
19	Increase / (Decrease) to Deferred Debits		Line [15] - Line [17] <u>\$ (1)</u>
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44			
45	Supporting Schedules		
46	(a) Schedule B-2 Rebuttal		
47	(b) Schedule B-3 Rebuttal		
48	(c) Schedule B-1 Rebuttal		
49			
50	\\2016 Mohave Water Rebuttal.xlsm		

Line No.			
1			
2	Cash Working Capital Requirement	(a) \$	(80,889)
3	Required Bank Balances ¹		-
4	Material and Supplies Inventories ¹		345,084
5	Prepayments ¹		66,682
6			
7	Total Working Capital Allowance	Sum Lines [2-5] \$	<u>330,877</u>
8			
9	Less Company amount in Original Filing		320,554
10			
11	Increase/(Decrease) to Rate Base	Line [7] - Line [9] \$	<u><u>10,323</u></u>
12			
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17	¹ Calculated using thirteen-month averages.		
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43	Supporting Schedules:	Recap Schedules:	
44	(a) B-6 Rebuttal	B-1 Rebuttal	
45			
46	Workpapers & Supporting Documents		
47	\ AZ 13mo TY Balance 12.31.2016.xlsx		
48			
49			
50	\ 2016 Mohave Water Rebuttal.xlsm		

