

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

oo0oo

In the Matter of:

Docket No. 24-_____

Application of Great Basin Water Co. for authority to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs Divisions and for other relief properly related thereto.

VOLUME 1 OF 5

VOLUME 1 OF 5	PAGE NO.
Transmittal Letter	2
Table of Contents	3
Certificate of Service	5
Confidential Documents Index	6
Draft Notice of Application	7
Application	22
Exhibit A.1 – Proposed Water Tariffs – Phase 1	53
Exhibit A.2 – Proposed Water Tariffs – Phase 2	70
Exhibit A.3 – Proposed Water Tariffs – Consolidated	79
Exhibit A.4 – Proposed Water Tariffs – Stand Alone	91
Exhibit B.1 – Proposed Sewer Tariffs - Consolidated	102
Exhibit B.2 – Proposed Sewer Tariffs – Stand Alone	108
Exhibit C.1 – Current Water Tariffs	113
Exhibit C.2 – Current Sewer Tariffs	130
Exhibit D – Prior Proceedings	135
Exhibit E – Proposed Notice of Application	142
Exhibit F – Proposed Notice of Hearing	158
Exhibit G – Report of Material Transactions	174
Consolidated Water Statements & Schedules	176
Consolidated Sewer Statements & Schedules	302

FENNEMORE®

Wade Beavers
Director
wbeavers@fennemorelaw.com
7800 Rancharrah Parkway,
Reno, Nevada 89511
PH (775) 788-2208 | FX (775) 788-2283
fennemorelaw.com

December 4, 2024

Trisha Osborne
Assistant Commission Secretary
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, NV 89701

Re: Docket 24-_____: Application of Great Basin Water Co. for authority to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs Divisions and for other relief properly related thereto.

Dear Trisha:

Accompanying this letter for filing with the Public Utilities Commission of Nevada (the "Commission"), is Great Basin Water Co.'s Application for authority to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs Divisions and for other relief properly related thereto (the "Application").

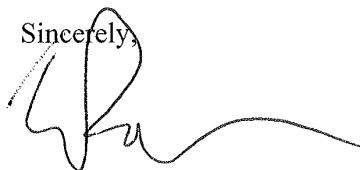
GBWC is providing Staff and BCP with electronic copies of the filing and all executable files supporting the Application, including files designated as Confidential. These documents and executable files are being provided via a Box.com data room (the "Data Room"). Confidential materials are being provided pursuant to protective agreements executed by the parties. In addition, GBWC will provide courtesy physical copies of the Application to Staff's and BCP's respective offices in Carson City and Las Vegas.

Check No. 485319 in the amount of \$200.00 is included for the filing fee.

GBWC is also filing with the Commission a Request for Confidential Treatment regarding certain documents which are part of the Application, which contain confidential trade secret and commercial information.

Should you have any questions, or require additional information, please advise.

Sincerely,



Wade Beavers

Great Basin Water Co.
2024 Consolidated Rate Case
Table of Contents

Volume 1 of 5	Page No.
Transmittal Letter	2
Table of Contents	3
Certificate of Service	5
Confidential Documents Index	6
Draft Notice of Application	7
Application	22
Exhibit A.1 – Proposed Water Tariffs – Phase 1	53
Exhibit A.2 – Proposed Water Tariffs – Phase 2	70
Exhibit A.3 – Proposed Water Tariffs – Full Consolidation	79
Exhibit A.4 – Proposed Water Tariffs – Stand Alone	91
Exhibit B.1 – Proposed Sewer Tariffs – Consolidated	102
Exhibit B.2 – Proposed Sewer Tariffs – Stand Alone	108
Exhibit C.1 – Current Water Tariffs	113
Exhibit C.2 – Current Sewer Tariffs	130
Exhibit D – Prior Proceedings	135
Exhibit E – Proposed Notice of Application	142
Exhibit F – Notice of Hearing	158
Exhibit G – Report of Material Transactions	174
Water Statements & Schedules - Consolidated	176
Water Statements & Schedules Work Papers - Consolidated	236
Sewer Statements & Schedules - Consolidated	302
Sewer Statements & Schedules Work Papers - Consolidated	358
Volume 2 of 5	Page No.
Sewer Statements & Schedules Work Papers – Consolidated Cont.	2
Appendix 1 – Pahrump Water Revenue Requirement	18
Appendix 2 – Pahrump Sewer Revenue Requirement	86

Appendix 3 – Spring Creek Water Revenue Requirement	150
Appendix 4 – Spring Creek Sewer Revenue Requirement	213
Appendix 5 – Cold Springs Water Revenue Requirement	275
Appendix 6 – Spanish Springs Revenue Requirement	336
Volume 3 of 5	Page No.
Prepared Direct Testimony of James T. Eason (Part 1 of 2)	2
Volume 4 of 5	Page No.
Prepared Direct Testimony of James T. Eason (Part 2 of 2)	2
Prepared Direct Testimony of Aleksey V. Dolinko	271
Prepared Direct Testimony of Terry J. Redmon	308
Prepared Direct Testimony of Stella M. Rosell	344
Prepared Direct Testimony of Steve M. Lubertozzi	358
Volume 5 of 5	Page No.
Prepared Direct Testimony of Bickey Rimal	2
Prepared Direct Testimony of Sean Ashcraft	108

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Fennemore Craig, P.C. and on December 4, 2024, I caused to be served, a true and correct copy of the **Application of Great Basin Water Co. for authority to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs Divisions and for other relief properly related thereto**, via Electronic Mail, or as indicated below, to the following parties:

Electronic Mail Only:

Regulatory Operations Staff
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, Nevada 89701
Pucn.sc@puc.nv.gov

Office of the Attorney General
Bureau of Consumer Protection
100 N. Carson Street
Carson City, Nevada 89701
bcpserve@ag.nv.gov

Dated this 4th day of December, 2024.

/s/ Diana L. Wheelen

Diana L. Wheelen

**Great Basin Water Co.
2024 Consolidated Rate Case
Index to Confidential Documents**

DESCRIPTION OF DOCUMENT	PAGE(S) TO BE MAINTAINED AS CONFIDENTIAL
Trade Secret Information/Confidential Commercial Information	<ul style="list-style-type: none">• Vol. 4, Page 371 Lubertozi Testimony, Attachment SML-1 • Vol. 4, Pages 373-379 Lubertozi Testimony, Attachment SML-2

**PUBLIC UTILITIES COMMISSION OF NEVADA
DRAFT NOTICE
(Applications, Tariff Filings, Complaints, and Petition)**

Pursuant to Nevada Administrative Code (“NAC”) 703.162, the Commission requires that a draft notice be included with all applications, tariff filings, complaints, and petitions.

A title that generally describes the relief requested (see NAC 703.160(5)(a)):

Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water in the Spring Creek, Pahrump, Cold Springs, and Spanish Springs Divisions and sewer service rates in Spring Creek and Pahrump Divisions to consolidate rates across the four Divisions and for other relief properly related thereto.

The name of the applicant, complainant, petitioner, or the name of the agent for the applicant, complainant, or petitioner (see NAC 703.160(5)(b)):

Great Basin Water Co. (“GBWC” or “The Company”)

A brief description of the purpose of the filing or proceeding, including, without limitation, a clear and concise introductory statement that summarizes the relief requested or the type of proceeding scheduled AND the effect of the relief or proceeding upon consumers (see NAC 703.160(5)(c)):

This Application requests the Commission authorize GBWC to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs, and Spanish Springs divisions. Specifically, GBWC requests to increase its consolidated water service revenue by \$1,950,483 (approximately 13% percent) for an overall water service revenue requirement of \$16,718,714. GBWC also requests to increase its consolidated sewer service revenue requirement by \$391,316 (approximately 8% percent) for an overall water service revenue requirement of \$5,284,140.

GBWC is proposing to phase in the full consolidation of water rates over a three (3) year period following this rate case, such that incremental tariff changes would be implemented in each of Year 1 (“Phase 1”) and Year 2 (“Phase 2”), with uniform water rates across customer classes for all four (4) of GBWC’s Pahrump, Spring Creek, Cold Springs and Spanish Springs divisions being achieved with the final tariff changes implemented in Year 3 (“Full Consolidation”). GBWC is also proposing a full consolidation of sewer rates between the Pahrump and Spring Creek Divisions immediately in Year 1 following this rate case. As an alternative request, if the phase-in approach to consolidation of water rates is not approved, GBWC requests by its Application that the Commission permit GBWC to implement the proposed fully consolidated uniform rates for water (as with sewer) immediately in Year 1 following this rate case.

GBWC also presents in the Application, as an alternative request if full consolidation is not approved by any means, individual revenue requirement models and rate design proposals for each of its service divisions which, if approved as an alternative form of relief, would result in various increases in each service division’s revenue requirement, as well as increases in the monthly volumetric rates and fixed customer charges for water service and (as applicable), the monthly customer charges for sewer service for all customer classes across all of GBWC’s divisions, as described in more detail in the exhibits and testimony appended to the Application.

Water Rates

This Application proposes four classes that will be used across each division: Residential, Multi-Family, Non-Residential, and Irrigation. The Irrigation Transmission Service class will continue to be utilized only in the Pahrump division. Each division’s current water rate structure utilizes a fixed service charge with tiered, increasing volumetric rates (commodity charges). Presently, the tier breakpoints vary between each division. The Company proposes adjusting the tiers as reflected in the table below under the immediate and phased-in full consolidation alternatives. Under the standalone alternative, the tier breakpoints will remain the same.

Proposed Tiers in gal.						
	Residential	Multi-Family	Non-Residential (4" and less)	Non-Residential (6" or more)	Irrigation (4" and less)	Irrigation (6" or more)
Tier 1	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000
Tier 2	5,001-30,000	5,001-30,000	5,001-30,000	5,001-2,000,000	5,001 – 100,000	5,001 - 2,000,000
Tier 3	30,001+	30,001+	30,001+	2,000,001+	100,001+	2,000,001+

The Transmission Irrigation Service is not proposed to use tiered volumetric rates.

Should the Commission grant the Application as filed, the Company’s proposed rate design will result in a change in the monthly fixed customer charge for water service as shown in the tables below.

Fixed Customer Charge - Water Service
All Customers in Pahrump, Spring Creek, Spanish Springs (Excluding Irrigation Transmission Service)

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$25.00	\$18.00 +39% change
3/4"	\$25.00	\$18.00 +39% change
1"	\$31.26	\$22.51 +39% change
1.5"	\$37.51	\$27.01 +39% change
2"	\$71.28	\$51.32 +39% change
3"	\$121.17	\$87.24 +39% change
4"	\$145.40	\$104.69 +39% change

6"	\$290.81	\$209.38 +39% change
8"	\$448.85	\$323.17 +39% change
10"	\$660.07	\$475.25 +39% change

**Fixed Customer Charge - Water Service
All Customers in Cold Springs**

Meter Size	Proposed Phase 1	Proposed Phase 2	Proposed Full Consolidation	Current to Phase 1	Phase 1 to Phase 2	Phase 2 to Full Consolidation
5/8"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
3/4"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
1"	\$31.26	\$31.26	\$31.26	\$22.51 +39% change	\$31.26 0% change	\$31.26 0% change
1.5"	\$37.51	\$37.51	\$37.51	\$27.01 +39% change	\$37.51 0% change	\$37.51 0% change
2"	\$71.28	\$71.28	\$71.28	\$51.32 +39% change	\$71.28 0% change	\$71.28 0% change
3"	\$121.17	\$121.17	\$121.17	\$87.24 -39% change	\$121.17 0% change	\$121.17 0% change
4"	\$145.40	\$145.40	\$145.40	\$104.69 +39% change	\$145.40 0% change	\$145.40 0% change
6"	\$290.81	\$290.81	\$290.81	\$209.38 +39% change	\$290.81 0% change	\$290.81 0% change
8"	\$448.85	\$448.85	\$448.85	\$323.17 +39% change	\$448.85 0% change	\$448.85 0% change
10"	\$660.07	\$660.07	\$660.07	\$475.25 +39% change	\$660.07 0% change	\$660.07 0% change

**Fixed Customer Charge - Water Service
Irrigation Transmission Service
(Available only in Pahrump)**

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$26.38	\$13.19 +100% change
3/4"	\$39.58	\$19.79 +100% change

1"	\$65.96	\$32.98 +100% change
1.5"	\$131.92	\$65.96 +100% change
2"	\$211.08	\$105.54 +100% change
3"	\$422.16	\$211.08 +100% change
4"	\$659.62	\$329.81 +100% change
6"	\$1,319.22	\$659.61 +100% change
8"	\$1,319.22	N/A
10"	\$1,319.22	N/A

Should the Commission grant the Application as filed, then the Company's proposed rate design would result in a change in the monthly volumetric rate as shown below:

*Water Service – Volumetric Rates Per 1,000 Gallons
Residential (All Meter Sizes)*

Phase 1

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.68	\$4.36	\$3.54	\$2.85	\$3.20 +15% change	\$4.41 -1% change	\$2.43 +46% change	\$1.59 +79% change
Tier 2	\$5.04	\$5.98	\$4.86	\$3.90	\$5.38 -6% change	\$5.80 +3% change	\$3.63 +34% change	\$2.38 +64% change
Tier 3	\$6.35	\$7.53	\$6.11	\$4.91	\$8.18 -22% change	\$6.84 +10% change	\$4.54 +35% change	\$2.98 +65% change

Phase 2

Proposed Phase 2					Phase 1 to Phase 2			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.70	\$4.04	\$3.59	\$3.28	\$3.68 +1% change	\$4.36 -7% change	\$3.54 +1% change	\$2.85 +15% change
Tier 2	\$5.07	\$5.54	\$4.92	\$4.50	\$5.04 +1% change	\$5.98 -7% change	\$4.86 +1% change	\$3.90 +15% change
Tier 3	\$6.38	\$6.97	\$6.19	\$5.66	\$6.35 +0% change	\$7.53 -7% change	\$6.11 +1% change	\$4.91 +15% change

Full Consolidation

Full Consolidation					Phase 2 to Full Consolidation			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.72	\$3.72	\$3.72	\$3.72	\$3.70 +1% change	\$4.04 -8% change	\$3.59 +4% change	\$3.28 +13% change
Tier 2	\$5.10	\$5.10	\$5.10	\$5.10	\$5.07 +1% change	\$5.54 -8% change	\$4.92 +4% change	\$4.50 +13% change
Tier 3	\$6.42	\$6.42	\$6.42	\$6.42	\$6.38 +1% change	\$6.97 -8% change	\$6.19 +4% change	\$5.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Multi-Family (All Meter Sizes)**

Phase 1

Proposed Phase 1					Current to Phase 1			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.52	\$2.99	\$2.47	\$1.91	\$2.82 -11% change	\$4.41 -32% change	\$2.43 +2% change	\$1.59 +20% change
Tier 2	\$3.76	\$4.46	\$3.69	\$2.85	\$4.75 -21% change	\$5.80 -23% change	\$3.63 +2% change	\$2.38 +20% change
Tier 3	\$4.88	\$5.78	\$4.67	\$3.63	\$7.21 -32% change	\$6.84 -15% change	\$4.54 +3% change	\$2.98 +22% change

Phase 2

Proposed Phase 2					Phase 1 to Phase 2			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.53	\$2.77	\$2.51	\$2.23	\$2.52 +0% change	\$2.99 -7% change	\$2.47 +2% change	\$1.91 +17% change
Tier 2	\$3.78	\$4.13	\$3.74	\$3.33	\$3.76 +1% change	\$4.46 -7% change	\$3.69 +2% change	\$2.85 +17% change
Tier 3	\$4.90	\$5.36	\$4.80	\$4.28	\$4.88 +0% change	\$5.78 -7% change	\$4.67 +3% change	\$3.63 +18% change

Full Consolidation

Full Consolidation					Phase 2 to Full Consolidation			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.55	\$2.55	\$2.55	\$2.55	\$2.53 +1% change	\$2.77 -8% change	\$2.51 +2% change	\$2.23 +14% change
Tier 2	\$3.80	\$3.80	\$3.80	\$3.80	\$3.78 +1% change	\$4.13 -8% change	\$3.74 +2% change	\$3.33 +14% change
Tier 3	\$4.93	\$4.93	\$4.93	\$4.93	\$4.90 +1% change	\$5.36 -8% change	\$4.80 +3% change	\$4.28 +15% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Non-Residential (All Meter Sizes)**

Phase 1

Proposed Phase 1					Current to Phase 1			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.69	\$3.19	\$2.59	\$2.08	\$2.24 +20% change	\$4.41 -28% change	\$2.43 +7% change	\$1.59 +31% change
Tier 2	\$4.33	\$5.14	\$4.17	\$3.35	\$3.86 +12% change	\$5.80 -11% change	\$3.63 +15% change	\$2.38 +41% change
Tier 3	\$6.06	\$7.19	\$5.84	\$4.69	\$5.84 +4% change	\$6.84 +5% change	\$4.54 +29% change	\$2.98 +57% change

Phase 2

	Proposed Phase 2			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.71	\$2.96	\$2.63	\$2.40
Tier 2	\$4.36	\$4.76	\$4.23	\$3.87
Tier 3	\$6.10	\$6.66	\$5.92	\$5.41

	Phase 1 to Phase 2			
Pahrump	Spring Creek	Cold Springs	Spanish Springs	
\$2.69 +1% change	\$3.19 -7% change	\$2.59 +2% change	\$2.08 +15% change	
\$4.33 +1% change	\$5.14 -7% change	\$4.17 +1% change	\$3.35 +16% change	
\$6.06 +1% change	\$7.19 -7% change	\$5.84 +1% change	\$4.69 +15% change	

Full Consolidation

	Full Consolidation			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.72	\$2.72	\$2.72	\$2.72
Tier 2	\$4.38	\$4.38	\$4.38	\$4.38
Tier 3	\$6.13	\$6.13	\$6.13	\$6.13

	Phase 2 to Full Consolidation			
Pahrump	Spring Creek	Cold Springs	Spanish Springs	
\$2.71 +0% change	\$2.96 -8% change	\$2.63 +3% change	\$2.40 +13% change	
\$4.36 +0% change	\$4.76 -8% change	\$4.23 +4% change	\$3.87 +13% change	
\$6.10 +0% change	\$6.66 -8% change	\$5.92 +4% change	\$5.41 +13% change	

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation (All Meter Sizes)**

Phase 1

	Proposed Phase 1			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.49	\$5.32	\$4.32	\$3.47
Tier 2	\$5.98	\$7.10	\$5.76	\$4.63
Tier 3	\$7.46	\$8.85	\$7.19	\$5.78

	Current to Phase 1			
Pahrump	Spring Creek	Cold Springs	Spanish Springs	
\$3.88 +16% change	\$4.41 +21% change	\$2.43 +78% change	\$1.59 +118% change	
\$6.56 -9% change	\$5.80 +22% change	\$3.63 +59% change	\$2.38 +95% change	
\$10.00 -25% change	\$6.84 +29% change	\$4.54 +58% change	\$2.98 +94% change	

Phase 2

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.51	\$4.93	\$4.38	\$4.00	\$4.49 +0% change	\$5.32 -7% change	\$4.32 +1% change	\$3.47 +15% change
Tier 2	\$6.02	\$6.57	\$5.84	\$5.34	\$5.98 +1% change	\$7.10 -7% change	\$5.76 +1% change	\$4.63 +15% change
Tier 3	\$7.51	\$8.20	\$7.29	\$6.66	\$7.46 +1% change	\$8.85 -7% change	\$7.19 +1% change	\$5.78 +15% change

Full Consolidation

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.54	\$4.54	\$4.54	\$4.54	\$4.51 +1% change	\$4.93 -8% change	\$4.38 +4% change	\$4.00 +14% change
Tier 2	\$6.05	\$6.05	\$6.05	\$6.05	\$6.02 0% change	\$6.57 -8% change	\$5.84 +4% change	\$5.34 +13% change
Tier 3	\$7.55	\$7.55	\$7.55	\$7.55	\$7.51 +1% change	\$8.20 -8% change	\$7.29 +4% change	\$6.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation Transmission (All Meter Sizes)**

Phase 1

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A	\$0.43 +135% change	N/A	N/A	N/A

Phase 2

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs

All	\$1.01	N/A	N/A	N/A	\$1.01 0% change	N/A	N/A	N/A
-----	--------	-----	-----	-----	---------------------	-----	-----	-----

Full Consolidation

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.02	N/A	N/A	N/A	\$1.01 +1% change	N/A	N/A	N/A

Should the Commission grant the Application as filed, the proposed water rate design would shift the revenues from each proposed customer class closer to the costs to serve that customer class.

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	77%	77%	76%
Multi-Family	3%	3%	3%
Non-Residential	14%	13%	15%
Irrigation	6%	6%	6%

As between the fixed service charge and volumetric rates, the Company’s proposed rate design affixes the level of revenue responsibility at 34% for the fixed service charge and adjusts the revenue responsibility for the three tiers as shown below by the end of the consolidation process:

Water Revenue Allocation by Service Charge and Tier

Rate Classification	Proposed	Current Pahrump	Current Spring Creek	Current Cold Springs	Current Spanish Springs
Service Charge	34%	29%	21%	33%	24%
Tier 1	16%	14%	17%	20%	9%
Tier 2	29%	25%	36%	35%	35%
Tier 3	21%	24%	21%	11%	32%
No Tier*	1%	8%	5%	N/A	N/A

* Accounts for Transmission Irrigation and System Improvement Rate revenues.

Currently, the Pahrump and Spring Creek divisions have System Improvement Rates (“SIR”) that have been implemented for water service. The Commission authorized the Company to implement these SIRs in Docket Nos. 23-09015; 23-12020; 24-02018 and 24-02023. The projects that are the basis for the SIRs were deemed eligible for SIR treatment in Docket No. 18-03005 and 21-03003. Consistent with NRS 704.663 and NAC 704.633 to 704.63455, this Application now includes these SIR Projects in rate base and the SIRs for water service will cease upon implementation of the revised Tariff pages included with this Application.

Sewer Rates

Currently, the Pahrump division assesses a flat monthly sewer service charge applicable to Residential and Non-Residential customer classes based upon meter size. The large-scale correctional facility is charged for sewer service on a per bed basis. Currently, the Spring Creek division has a flat monthly service charge for all individually metered Residential customers (regardless of meter size), and all Non-Residential customers are assessed a monthly service charge based on meter size. This Application proposes to implement a flat monthly sewer charge across both divisions based on the two existing customer classes, Residential and Non-Residential, and meter size, with the exception of the large-scale correctional facility, which will continue to be billed per bed.

Should the Commission grant the Application as filed, the sewer rate design proposed by the Company would adjust the revenue responsibility as follows:

*Base Rate – Sewer Service
Residential*

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
3/4"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1.5"	\$60.00	\$344.92 -83% change	\$60.00	\$50.00 +20% change
2"	\$480.00	\$498.11 -4% change	\$480.00	\$50.00 +860% change
3"	\$1,200.00	\$1,307.42 -8% change	\$1,200.00	\$50.00 +2300% change
4"	\$1,800.00	\$1,869.34 -4% change	\$1,800.00	\$50.00 +3500% change
6"	\$2,400.00	\$2,353.08 +2% change	\$2,400.00	\$50.00 +4700% change
8"	\$3,300.00	\$3,419.29 -3% change	\$3,300.00	\$50.00 +6500% change

*Base Rate – Sewer Service
Non-Residential*

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change

3/4"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change
1"	\$67.67	\$56.61 +20% change	\$67.67	\$145.00 -53% change
1.5"	\$406.02	\$344.92 +18% change	\$406.02	\$240.00 +69% change
2"	\$541.37	\$498.11 +9% change	\$541.37	\$400.00 +35% change
3"	\$1,353.41	\$1,307.42 +4% change	\$1,353.41	\$900.00 +50% change
4"	\$2,030.12	\$1,869.34 +9% change	\$2,030.12	N/A
6"	\$2,706.83	\$2,353.08 +15% change	\$2,706.83	N/A
8"	\$3,721.89	\$3,419.29 +9% change	\$3,721.89	N/A

**Base Rate (per bed) – Sewer Service
Large-Scale Correctional Facilities**

Meter Size	Proposed	Current Pahrump	Current Spring Creek
10"	\$29.44 / bed	\$24.63 +20% change	N/A

Should the Commission grant the Application as filed, the sewer rate design proposed by the Company would adjust the revenue responsibility as follows:

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	61%	51%	67%
Non-Residential	39%	49%	33%

Because the Company does not utilize a volumetric charge for sewer service, all revenue would be generated through the fixed service charge:

Sewer Revenue Allocation

Rate Classification	Proposed	Current Pahrump	Current Spring Creek
Service Charge	100%	100%	100%

The Company also proposes (i) to continue its approved Deferred Water Service Adjustment (“DWSA”) methodology (decoupling methodology) in its four divisions pursuant to NRS 704.663 and NAC 704.63385.

Certain information contained in the Application has been requested to be treated as confidential information.

A statement indicating whether a consumer session is required to be held pursuant to Nevada Revised Statute (“NRS”) 704.069(1):¹

A consumer session is required.

If the draft notice pertains to a tariff filing, please include the tariff number **AND** the section number(s) or schedule number(s) being revised.

A summary of the proposed tariff changes in connection with the Company’s proposal for full consolidation, with phased-in consolidation of water rates, is set forth below, and proposed tariff sheets reflecting the implementation of this proposal are attached to the Application. Also attached to the Application are alternative tariff sheets reflecting the implementation of the Company’s alternative proposal for standalone rate design for each division.

Proposed Changes to Tariff I-W (Water)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
Sixth Revised PUCN Sheet No. 2	Table of Contents	Fifth Revised PUCN Sheet No. 2	Adds the new rate schedules and deletes the prior rate schedules
Third Revised PUCN Sheet No. 13	Rule No. 1 Definitions	Second Revised PUCN Sheet No. 13	Adds a new definition of Multi-Family Service.
Second Revised PUCN Sheet No. 234	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek and Pahrump	First Revised PUCN Sheet No. 234	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and

¹ NRS 704.069 states in pertinent part:

1. Except as otherwise provided in subsections 9 and 11 of NRS 704.110, the Commission shall conduct a consumer session to solicit comments from the public in any matter pending before the Commission pursuant to NRS 704.061 to 704.110 inclusive, in which:

- (a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel, purchased power, or natural gas purchased for resale, an annual deferred energy accounting adjustment application pursuant to NRS 704.187, or an annual rate adjustment; and
- (b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the applicant, in an amount that will exceed =\$50,000 or 10 percent of the applicant’s annual gross operating revenue, whichever is less.

			deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 235	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 235	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Tenth Revised PUCN Sheet No. 236	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Ninth Revised PUCN Sheet No. 236	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 237	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 237	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 238	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Thirteenth Revised PUCN Sheet No. 238	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 238A	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 238A	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 238B	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 238B	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Fourth Revised PUCN Sheet No. 239	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs,	Third Revised PUCN Sheet No. 239	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge

	Spring Creek, and Pahrump		for Cold Springs and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 240	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Thirteenth Revised PUCN Sheet No. 240	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Third Revised PUCN Sheet No. 240A	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Second Revised PUCN Sheet No. 240A	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Seventh Revised PUCN Sheet No. 241	Schedule WITS(MF)-1 Water Irrigation Transmission Service - Pahrump	Sixth Revised PUCN Sheet No. 241	Adds the new base rate schedule for Pahrump, adds the new commodity charge and deletes the prior rate schedules
Eleventh Revised PUCN Sheet 241A		Tenth Revised PUCN Sheet 241A	Deletes the prior Irrigation Service commodity charge rate schedule
Third Revised PUCN Sheet No. 242		Second Revised PUCN Sheet No. 242	Deletes the prior Irrigation Service rate schedule
Sixth Revised PUCN Sheet No. 243		Fifth Revised PUCN Sheet No. 243	Deletes the prior Water Irrigation rate schedules

Proposed Changes to Tariff I-S (Sewer)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
First Revised PUCN Sheet No. 1	Table of Contents	Original PUCN Sheet No. 1	Corrects two typos
Fifth Revised PUCN Sheet No. 134	Schedule SG-1 General Service Rates – Pahrump and Spring Creek	Fourth Revised PUCN Sheet No. 134	Corrects typos and increases and reduces monthly service charges for specific water meter sizes

Original PUCN Sheet No. 134A	Schedule SG-1 General Service Rates – Pahrump and Spring Creek (continued)		Adds new monthly service charges for specific water meter sizes
Fourth Revised PUCN Sheet No. 135	Schedule SG-1 General Service Rates – Pahrump and Spring Creek (continued)	Third Revised PUCN Sheet No. 135	Increases the monthly service charge for large-scale correctional facilities
Fourth Revised PUCN Sheet No. 140		Third Revised PUCN Sheet No. 140	Deletes general service rates for Spring Creek

1 **BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA**

2
3 oo0oo

4 In the Matter of:

Docket No. 24-_____

5 Application of Great Basin Water Co. for
6 authority to consolidate and increase its
7 annual revenue requirements for water and
8 sewer service and to consolidate and adjust
9 the rates charged to all classes of customers
10 in the Pahrump, Spring Creek, Cold Springs,
11 and Spanish Springs divisions, and for other
12 relief properly related thereto.

11 **APPLICATION**

12 Great Basin Water Co. ("**GBWC**" or the "**Company**"), by and through its counsel,
13 Fennemore Craig, P.C., respectfully files with the Public Utilities Commission of Nevada (the
14 "**Commission**") its application for authority to consolidate and increase its annual revenue
15 requirements for water and sewer service and to consolidate and adjust the rates charged to all
16 classes of customers in the Pahrump, Spring Creek, Cold Springs, and Spanish Springs divisions,
17 and for other relief properly related thereto.

18 The Application is made pursuant to sections 704.100, 704.110, and 704.663 of the
19 Nevada Revised Statutes ("**NRS**"), and sections 703.2201 to 703.2481, 703.279 to 703.2794, and
20 704.633 to 703.63455 of the Nevada Administrative Code ("**NAC**"), and is based on (a) the
21 Statements, Schedules, and Exhibits that accompany the Application; (b) the Prepared Direct
22 Testimonies of James Eason, Aleksey Dolinko, Stella Rosell, Steve Lubertozi, Sean Ashcraft,
23 Bickey Rimal, and Terry Redmon; (c) an Expected Change in Circumstances ("**ECIC**") filing
24 that will be filed subsequent to this Application; (d) a certification filing that will be filed
25 subsequent to this Application; and (e) any such other matters presented to the Commission at
26 the time of any hearing.

1 The tables below summarize the impact of the proposed changes broken out by division
 2 and service, as more fully described throughout this Application.

3 **Requested Water Revenue Requirement Increase**

4 DIVISION	DIVISION REVENUES AT PRESENT RATES	CONSOLIDATED REVENUE AT PRESENT RATES	REQUESTED CONSOLIDATED REVENUE REQUIREMENT	OVERALL CHANGE
7 Pahrump	\$6,137,979	\$14,768,218	\$16,718,714	\$1,950,496 +13%
8 Spring Creek	\$5,876,417			
9 Cold Springs	\$2,223,850			
10 Spanish Springs	\$529,972			

12 **Requested Sewer Revenue Requirement Increase**

14 DIVISION	DIVISION REVENUES AT PRESENT RATES	CONSOLIDATED REVENUE AT PRESENT RATES	REQUESTED CONSOLIDATED REVENUE REQUIREMENT	OVERALL CHANGE
17 Pahrump	\$4,697,077	\$4,892,824	\$5,284,140	\$391,316 +8%
18 Spring Creek	\$195,748			

20 **I. IDENTITY OF THE APPLICANT AND AUTHORIZED REPRESENTATIVE**

21 The Company's complete legal name is Great Basin Water Co. The Company is a
 22 Nevada corporation; its principal office is 1240 E. State Street, Suite 115, Pahrump, Nevada
 23 89048. The Company's telephone number is (844) 694-4404. The Company is comprised of
 24 four divisions: Spring Creek, Pahrump, Cold Springs, and Spanish Springs.

25 Fennemore Craig, P.C. is the Company's authorized representative in this proceeding.
 26 All communications regarding the Application or this proceeding, including any paper or
 27

1 discovery request that must be served upon the Company pursuant to NAC 703.610 should be
2 directed to:

3 James T. Eason
4 President
5 Great Basin Water Co.
6 1005 Terminal Way, Ste. 294
7 Reno, Nevada 89502
8 Telephone: (775) 432-3184
9 James.Eason@nexuswg.com

Aleksey Dolinko
Director of Financial Planning and Analysis
Great Basin Water Co.
500 W. Monroe Street
Chicago, Illinois 60661
Telephone: (847) 498-6440
Aleksey.Dolinko@nexuswg.com

8 Wade Beavers, Esq.
9 Taylor K. Gould, Esq.
10 Dan R. Reaser, Esq.
11 7800 Rancharrah Parkway
12 Reno, Nevada 89511
13 Telephone: (775) 788-2208
14 wbeavers@fennemorelaw.com
15 tgould@fennemorelaw.com
16 dreaser@fennemorelaw.com

14 **II. AUTHORITY**

15 The Application is filed pursuant to Nevada law applicable to filings and proceedings,
16 including but not limited to, NRS 704.100, 704.110, and 704.663; as well as NAC 703.2201 to
17 703.2481, 703.279 to 703.2794, and 704.633 to 703.63455. NRS 704.110(2) provides that the
18 Commission must issue a written order approving or disapproving, in whole or in part, a general
19 rate review application within 210 days of the filing or the application is deemed approved. The
20 deemed approved date for this application is July 2, 2025

21 **III. SUMMARY OF APPLICATION**

22 The Company's request for increases to its water and sewer revenue requirements are
23 necessary to maintain and provide safe and reliable water and sewer service to its customers at a
24 level they both expect and deserve. A notable component of this Application is the Company's
25 renewed request to consolidate its water revenue requirement across its four divisions and to
26 implement uniform water rates that apply to all similar customers. The Company also requests
27 to consolidate its sewer revenue requirement across its Spring Creek and Pahrum divisions and
28 to implement uniform sewer rates that apply to all similar customers. Implementing uniform

1 water and sewer service rates promotes long term rate stability for customers by minimizing rate
2 shock, improving service affordability, and facilitating strategic planning and timing of capital
3 investments. Uniform rates also benefit customers through lower regulatory costs and reduced
4 billing complexities. This Application includes only those proposals the Company believes are
5 necessary for the continued provision of safe and reliable service at reasonable rates.

6 GBWC is proposing to phase in the full consolidation of water rates over a three (3) year
7 period following this rate case, such that incremental tariff changes would be implemented in
8 each of Year 1 (“Phase 1”) and Year 2 (“Phase 2”), with uniform water rates across customer
9 classes for all four (4) of GBWC’s Pahrump, Spring Creek, Cold Springs and Spanish Springs
10 divisions being achieved with the final tariff changes implemented in Year 3 (“Full
11 Consolidation”). GBWC is also proposing a full consolidation of sewer rates between the
12 Pahrump and Spring Creek Divisions immediately in Year 1 following this rate case. As an
13 alternative request, if the phase-in approach to consolidation of water rates is not approved,
14 GBWC requests by its Application that the Commission permit GBWC to implement the
15 proposed fully consolidated uniform rates for water (as with sewer) immediately in Year 1
16 following this rate case.

17 GBWC also presents in the Application, as an alternative request if full consolidation is
18 not approved by any means, individual revenue requirement models and rate design proposals for
19 each of its service divisions which, if approved as an alternative form of relief, would result in
20 various increases in each service division’s revenue requirement, as well as increases in the
21 monthly volumetric rates and fixed customer charges for water service and (as applicable), the
22 monthly customer charges for sewer service for all customer classes across all of GBWC’s
23 divisions, as described in more detail in the exhibits and testimony appended to the Application.

24 The test period for this Application began on July 1, 2023 and ended on July 31, 2024
25 (the “**Test Year**”). Results of the water and sewer operations of the Company are stated through
26 July 31, 2024, and the Company has estimated and will, pursuant to NRS 704.110(3), certify to
27 actual results through November 30, 2024. Additionally, the Company is utilizing an ECIC
28

1 filing authorized by NRS 704.110(4) for certain projects which will be complete within 210 days
2 of filing this Application. For purposes of calculating its cost of capital, the Company has
3 elected to utilize the return on equity as filed by the Commission’s Regulatory Operations Staff
4 (“**Staff**”) in Docket No. 24-02017 pursuant to NAC 704.582.

5 The Statements, Schedules, Supporting Appendices, Exhibits, and the Prepared Direct
6 Testimony that accompany this Application, as well as the certification filing to be made
7 pursuant to NRS 704.110(3), and the ECIC filing to be made pursuant to NRS 704.110(4)
8 contain a complete and accurate explanation of the circumstances and conditions that justify the
9 Company’s request for a modification in its water and sewer service rates.¹ The evidence
10 demonstrates that the Company’s adjusted, consolidated Test Year water service and sewer
11 service revenues did not cover the Company’s allowable operating costs or provide it a fair
12 return on its investment in facilities dedicated to serving the public. Accordingly, the
13 Company’s current water and sewer rates are unreasonable and must be increased. The increase
14 in the Company’s water and sewer revenue requirements as proposed in this Application would,
15 if granted, provide the Company a fair opportunity to recover prudently-incurred operating
16 expenses and earn a reasonable return on its investment in facilities dedicated to serving the
17 public.

18 ***a. Revenue Requirement***

19 This Application requests an increase in the consolidated water revenue requirement of
20 \$1,950,483 (approximately 13 percent) for a total consolidated water revenue requirement of
21 \$16,718,714, and an increase in the consolidated sewer revenue requirement of \$391,316
22 (approximately 8 percent), for a total consolidated sewer revenue requirement of \$5,284,140.
23 These increases are driven primarily by new plant facilities and increased operating and
24 maintenance expenses the Company incurs to provide water and sewer service to its customers,
25

26
27 ¹ Pursuant to NAC 703.2208, the Company is submitting responses to the Master Data Request to Staff and
28 the Office of the Attorney General, Bureau of Consumer Protection (“**BCP**”) in the online data room established for
this docket.

1 and the allowance for it to earn a reasonable return on the funds the shareholders have invested
2 in the rate base used to provide service to customers.

3 ***b. Water Customer Classes***

4 Each of the Company's four divisions utilizes customer classes. This Application
5 proposes the continued use of four classes across each division: Residential, Multi-Family, Non-
6 Residential, and Irrigation. The Irrigation Transmission Service class will continue to be utilized
7 only in the Pahrump division. The Company is proposing to amend the definition of the Non-
8 Residential customer class to include apartment complexes where consumption is billed to a
9 landlord or owner from one meter servicing multiple units. Each of these classes will be defined
10 in Tariff No. 1-W (Water).

11 ***c. Sewer Customer Classes***

12 Currently, the Pahrump division assesses a flat monthly sewer service charge applicable
13 to Residential and Non-Residential customer classes based upon meter size. The large-scale
14 correctional facility is charged for sewer service on a per bed basis. Currently, the Spring Creek
15 division has a flat monthly service charge for all individually metered Residential customers
16 (regardless of meter size), and all Non-Residential customers are assessed a monthly service
17 charge based on meter size. This Application proposes to implement a flat monthly sewer charge
18 across both divisions based on the two existing customer classes, Residential and Non-
19 Residential, and meter size, with the exception of the large-scale correctional facility, which will
20 continue to be billed per bed.

21 ***d. Water Usage Tiers***

22 Each division's current water rate structure utilizes a fixed service charge with tiered,
23 increasing volumetric rates (commodity charges). Presently, the tier breakpoints vary between
24 each division. The Company proposes adjusting the tiers as reflected in the table below to apply
25 uniformly to all divisions under the immediate and phased-in full consolidation alternatives.
26 Under the standalone alternative, the tier breakpoints would remain the same as they are.
27
28

Proposed Tiers in gal.						
	Residential	Multi-Family	Non-Residential (4" and less)	Non-Residential (6" or more)	Irrigation (4" and less)	Irrigation (6" or more)
Tier 1	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000
Tier 2	5,001-30,000	5,001-30,000	5,001-30,000	5,001-2,000,000	5,001 - 100,000	5,001 - 2,000,000
Tier 3	30,001+	30,001+	30,001+	2,000,001+	100,001+	2,000,001+

The Transmission Irrigation Service customer class is not proposed to use tiered volumetric rates. These proposed new usage tiers create clarity and consistency and promote water conservation.

e. Water Rates

Should the Commission grant this Application as filed, the Company’s proposed rate design will result in an adjustment in the monthly fixed customer charge for water service as shown in the tables below.

***Fixed Customer Charge - Water Service
All Customers in Pahrump, Spring Creek, Spanish Springs (Excluding Irrigation
Transmission Service)***

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$25.00	\$18.00 +39% change
3/4"	\$25.00	\$18.00 +39% change
1"	\$31.26	\$22.51 +39% change
1.5"	\$37.51	\$27.01 +39% change
2"	\$71.28	\$51.32 +39% change
3"	\$121.17	\$87.24 +39% change
4"	\$145.40	\$104.69 +39% change
6"	\$290.81	\$209.38 +39% change

8"	\$448.85	\$323.17 +39% change
10"	\$660.07	\$475.25 +39% change

**Fixed Customer Charge - Water Service
All Customers in Cold Springs**

Meter Size	Proposed Phase 1	Proposed Phase 2	Proposed Full Consolidation	Current to Phase 1	Phase 1 to Phase 2	Phase 2 to Full Consolidation
5/8"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
3/4"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
1"	\$31.26	\$31.26	\$31.26	\$22.51 +39% change	\$31.26 0% change	\$31.26 0% change
1.5"	\$37.51	\$37.51	\$37.51	\$27.01 +39% change	\$37.51 0% change	\$37.51 0% change
2"	\$71.28	\$71.28	\$71.28	\$51.32 +39% change	\$71.28 0% change	\$71.28 0% change
3"	\$121.17	\$121.17	\$121.17	\$87.24 39% change	\$121.17 0% change	\$121.17 0% change
4"	\$145.40	\$145.40	\$145.40	\$104.69 +39% change	\$145.40 0% change	\$145.40 0% change
6"	\$290.81	\$290.81	\$290.81	\$209.38 +39% change	\$290.81 0% change	\$290.81 0% change
8"	\$448.85	\$448.85	\$448.85	\$323.17 +39% change	\$448.85 0% change	\$448.85 0% change
10"	\$660.07	\$660.07	\$660.07	\$475.25 +39% change	\$660.07 0% change	\$660.07 0% change

**Fixed Customer Charge - Water Service
Irrigation Transmission Service
(Available only in Pahrump)**

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$26.38	\$13.19 +100% change
3/4"	\$39.58	\$19.79 +100%

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

		change
1"	\$65.96	\$32.98 +100% change
1.5"	\$131.92	\$65.96 +100% change
2"	\$211.08	\$105.54 +100% change
3"	\$422.16	\$211.08 +100% change
4"	\$659.62	\$329.81 +100% change
6"	\$1,319.22	\$659.61 +100% change
8"	\$1,319.22	N/A
10"	\$1,319.22	N/A

Should the Commission grant the Application as filed, then the Company’s proposed rate design would result in an adjustment in the monthly volumetric rate (commodity charges) for water service as shown below:

***Water Service – Volumetric Rates Per 1,000 Gallons
Residential (All Meter Sizes)***

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.68	\$4.36	\$3.54	\$2.85	\$3.20 +15% change	\$4.41 -1% change	\$2.43 +46% change	\$1.59 +79% change
Tier 2	\$5.04	\$5.98	\$4.86	\$3.90	\$5.38 -6% change	\$5.80 +3% change	\$3.63 +34% change	\$2.38 +64% change
Tier 3	\$6.35	\$7.53	\$6.11	\$4.91	\$8.18 -22% change	\$6.84 +10% change	\$4.54 +35% change	\$2.98 +65% change

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.70	\$4.04	\$3.59	\$3.28	\$3.68 +1% change	\$4.36 -7% change	\$3.54 +1% change	\$2.85 +15% change
Tier 2	\$5.07	\$5.54	\$4.92	\$4.50	\$5.04 +1% change	\$5.98 -7% change	\$4.86 +1% change	\$3.90 +15% change
Tier 3	\$6.38	\$6.97	\$6.19	\$5.66	\$6.35 +0% change	\$7.53 -7% change	\$6.11 +1% change	\$4.91 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.72	\$3.72	\$3.72	\$3.72	\$3.70 +1% change	\$4.04 -8% change	\$3.59 +4% change	\$3.28 +13% change
Tier 2	\$5.10	\$5.10	\$5.10	\$5.10	\$5.07 +1% change	\$5.54 -8% change	\$4.92 +4% change	\$4.50 +13% change
Tier 3	\$6.42	\$6.42	\$6.42	\$6.42	\$6.38 +1% change	\$6.97 -8% change	\$6.19 +4% change	\$5.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Multi-Family (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.52	\$2.99	\$2.47	\$1.91	\$2.82 -11% change	\$4.41 -32% change	\$2.43 +2% change	\$1.59 +20% change
Tier 2	\$3.76	\$4.46	\$3.69	\$2.85	\$4.75 -21% change	\$5.80 -23% change	\$3.63 +2% change	\$2.38 +20% change
Tier 3	\$4.88	\$5.78	\$4.67	\$3.63	\$7.21 -32% change	\$6.84 -15% change	\$4.54 +3% change	\$2.98 +22% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.53	\$2.77	\$2.51	\$2.23	\$2.52 +0% change	\$2.99 -7% change	\$2.47 +2% change	\$1.91 +17% change
Tier 2	\$3.78	\$4.13	\$3.74	\$3.33	\$3.76 +1% change	\$4.46 -7% change	\$3.69 +2% change	\$2.85 +17% change
Tier 3	\$4.90	\$5.36	\$4.80	\$4.28	\$4.88 +0% change	\$5.78 -7% change	\$4.67 +3% change	\$3.63 +18% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.55	\$2.55	\$2.55	\$2.55	\$2.53 +1% change	\$2.77 -8% change	\$2.51 +2% change	\$2.23 +14% change
Tier 2	\$3.80	\$3.80	\$3.80	\$3.80	\$3.78 +1% change	\$4.13 -8% change	\$3.74 +2% change	\$3.33 +14% change
Tier 3	\$4.93	\$4.93	\$4.93	\$4.93	\$4.90 +1% change	\$5.36 -8% change	\$4.80 +3% change	\$4.28 +15% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Non-Residential (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.69	\$3.19	\$2.59	\$2.08	\$2.24 +20% change	\$4.41 -28% change	\$2.43 +7% change	\$1.59 +31% change
Tier 2	\$4.33	\$5.14	\$4.17	\$3.35	\$3.86 +12% change	\$5.80 -11% change	\$3.63 +15% change	\$2.38 +41% change
Tier 3	\$6.06	\$7.19	\$5.84	\$4.69	\$5.84 +4% change	\$6.84 +5% change	\$4.54 +29% change	\$2.98 +57% change

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.71	\$2.96	\$2.63	\$2.40	\$2.69 +1% change	\$3.19 -7% change	\$2.59 +2% change	\$2.08 +15% change
Tier 2	\$4.36	\$4.76	\$4.23	\$3.87	\$4.33 +1% change	\$5.14 -7% change	\$4.17 +1% change	\$3.35 +16% change
Tier 3	\$6.10	\$6.66	\$5.92	\$5.41	\$6.06 +1% change	\$7.19 -7% change	\$5.84 +1% change	\$4.69 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.72	\$2.72	\$2.72	\$2.72	\$2.71 +0% change	\$2.96 -8% change	\$2.63 +3% change	\$2.40 +13% change
Tier 2	\$4.38	\$4.38	\$4.38	\$4.38	\$4.36 +0% change	\$4.76 -8% change	\$4.23 +4% change	\$3.87 +13% change
Tier 3	\$6.13	\$6.13	\$6.13	\$6.13	\$6.10 +0% change	\$6.66 -8% change	\$5.92 +4% change	\$5.41 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.49	\$5.32	\$4.32	\$3.47	\$3.88 +16% change	\$4.41 +21% change	\$2.43 +78% change	\$1.59 +118% change
Tier 2	\$5.98	\$7.10	\$5.76	\$4.63	\$6.56 -9% change	\$5.80 +22% change	\$3.63 +59% change	\$2.38 +95% change
Tier 3	\$7.46	\$8.85	\$7.19	\$5.78	\$10.00 -25% change	\$6.84 +29% change	\$4.54 +58% change	\$2.98 +94% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.51	\$4.93	\$4.38	\$4.00	\$4.49 +0% change	\$5.32 -7% change	\$4.32 +1% change	\$3.47 +15% change
Tier 2	\$6.02	\$6.57	\$5.84	\$5.34	\$5.98 +1% change	\$7.10 -7% change	\$5.76 +1% change	\$4.63 +15% change
Tier 3	\$7.51	\$8.20	\$7.29	\$6.66	\$7.46 +1% change	\$8.85 -7% change	\$7.19 +1% change	\$5.78 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.54	\$4.54	\$4.54	\$4.54	\$4.51 +1% change	\$4.93 -8% change	\$4.38 +4% change	\$4.00 +14% change
Tier 2	\$6.05	\$6.05	\$6.05	\$6.05	\$6.02 0% change	\$6.57 -8% change	\$5.84 +4% change	\$5.34 +13% change
Tier 3	\$7.55	\$7.55	\$7.55	\$7.55	\$7.51 +1% change	\$8.20 -8% change	\$7.29 +4% change	\$6.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation Transmission (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A	\$0.43 +135% change	N/A	N/A	N/A

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A	\$1.01 0% change	N/A	N/A	N/A

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.02	N/A	N/A	N/A	\$1.01 +1% change	N/A	N/A	N/A

f. Sewer Service Rates

Should the Commission grant this Application as filed, the rate design proposed by the Company would result in a change in the monthly service charges for sewer service as shown in the tables below:

**Base Rate – Sewer Service
Residential**

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
3/4"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1.5"	\$60.00	\$344.92 -83% change	\$60.00	\$50.00 +20% change
2"	\$480.00	\$498.11 -4% change	\$480.00	\$50.00 +860% change
3"	\$1,200.00	\$1,307.42 -8% change	\$1,200.00	\$50.00 +2300% change
4"	\$1,800.00	\$1,869.34 -4% change	\$1,800.00	\$50.00 +3500% change
6"	\$2,400.00	\$2,353.08 +2% change	\$2,400.00	\$50.00 +4700% change
8"	\$3,300.00	\$3,419.29 -3% change	\$3,300.00	\$50.00 +6500% change

**Base Rate – Sewer Service
Non-Residential**

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change
3/4"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change
1"	\$67.67	\$56.61 +20% change	\$67.67	\$145.00 -53% change
1.5"	\$406.02	\$344.92 +18% change	\$406.02	\$240.00 +69% change
2"	\$541.37	\$498.11 +9% change	\$541.37	\$400.00 +35% change
3"	\$1,353.41	\$1,307.42 +4% change	\$1,353.41	\$900.00 +50% change
4"	\$2,030.12	\$1,869.34 +9% change	\$2,030.12	N/A
6"	\$2,706.83	\$2,353.08 +15% change	\$2,706.83	N/A
8"	\$3,721.89	\$3,419.29 +9% change	\$3,721.89	N/A

**Base Rate (per bed) – Sewer Service
Large-Scale Correctional Facilities**

Meter Size	Proposed	Current Pahrump	Current Spring Creek
10"	\$29.44 / bed	\$24.63 +20% change	N/A

g. Revenue Allocation

Should the Commission grant this Application as filed, the proposed water rate design would shift the revenues from each proposed customer class closer to the costs to serve that customer class, as summarized in the following chart:

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Water Customer Class Revenue Allocation

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	77%	77%	76%
Multi-Family	3%	3%	3%
Non-Residential	14%	13%	15%
Irrigation	6%	6%	6%

As between the fixed service charge and volumetric rates, the Company’s proposed rate design affixes the level of revenue responsibility at 34% for the fixed service charge and adjusts the revenue responsibility for the three tiers as shown below by the end of the consolidation process:

Water Revenue Allocation by Service Charge and Tier

Rate Classification	Proposed	Current Pahrump	Current Spring Creek	Current Cold Springs	Current Spanish Springs
Service Charge	34%	29%	21%	33%	24%
Tier 1	16%	14%	17%	20%	9%
Tier 2	29%	25%	36%	35%	35%
Tier 3	21%	24%	21%	11%	32%
No Tier*	1%	8%	5%	N/A	N/A

* Accounts for Transmission Irrigation Service and System Improvement Rate revenues

Should the Commission grant the Application as filed, the sewer rate design proposed by the Company would adjust the revenue responsibility as follows:

Sewer Customer Class Revenue Allocation

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	61%	51%	67%
Non-Residential	39%	49%	33%

Because the Company does not utilize a volumetric charge for sewer service, all revenue would be generated through the fixed service charge:

Sewer Revenue Allocation

Rate Classification	Proposed	Current Pahrump	Current Spring Creek
Service Charge	100%	100%	100%

h. Confidential Information

This Application contains confidential commercial information and trade secret information belonging to third parties which has been redacted. Concurrent with this Application, the Company is filing a request for confidential treatment describing the basis for the request for confidential treatment.

IV. DECOUPLING REQUEST

In addition to its request for authority to consolidate and increase its annual water revenue requirement and adjust its water service rates, the Company is also requesting authority to (i) continue the approved Deferred Water Service Adjustment (“**DWSA**”) methodology, also referred to as decoupling, in its Pahrump and Spanish Springs divisions pursuant to NAC 704.63385(5)(b) and (ii) implement this same DWSA methodology in the Spring Creek and Cold Springs divisions pursuant to NAC 704.63385(1)(b). If approved, the Company will apply the requested DWSA methodology on a uniform, consolidated basis across all divisions. Utilizing this DWSA methodology allows the Company to recover its authorized water revenue without

1 regard to the difference in the quantity of water actually sold, meaning the Company would
2 neither over-earn nor under-earn based on consumption. The Company’s DWSA request is
3 discussed in greater detail in the Prepared Direct Testimony of Stella Rosell.

4 **V. SYSTEM IMPROVEMENT RATES**

5 Currently, the Pahrump and Spring Creek divisions have System Improvement Rates
6 (“SIR”) that have been implemented for water service. The Commission authorized the
7 Company to implement these SIRs in Docket Nos. 23-09015; 23-12020; 24-02018 and 24-
8 02023. The projects that are the basis for the SIRs (the “SIR Projects”)² were deemed eligible
9 for SIR treatment in Docket No. 18-03005 and 21-03003. Consistent with NRS 704.663 and
10 NAC 704.633 to 704.63455, this Application now includes these SIR Projects in rate base and
11 the SIRs for water service will cease upon implementation of the revised Tariff pages included
12 with this Application. Additional information about these SIRs is provided in the Prepared
13 Direct Testimony of Aleksey Dolinko.

14 **VI. PREFILING REQUIREMENTS**

15 In accordance with the provisions of NAC 703.2207, on August 28, 2024, the Company
16 provided written notice of its intent to file the instant Application to the Commission Secretary,
17 Staff, and BCP. In accordance with NAC 703.2209, the Company scheduled a meeting with the
18 Staff and BCP on October 12, 2024, at which updated information regarding the filing was
19 provided. Both the Staff and BCP sent representatives to this meeting. At this meeting those in
20 attendance discussed the major elements of the filing and such matters as a plan and schedule for
21 discovery and the submission of information pursuant to the executed protective agreements.

22 **VII. COMPLIANCE ITEMS AND COMMISSION DIRECTIVES**

23 In previous rate applications, the Commission issued compliance items and directives for
24 the Company. The Commission’s directives and the Company’s compliance are as follows:

25 In Docket No. 21-12025, the Commission directed GBWC to:

26
27 ² The SIRs have been implemented in Pahrump in connection with GBWC’s Firebird Circle Loop Project;
28 its Mountain Falls Tank 1 Floor Project; its Mountain View Estates Interconnect Project, and its SCADA Water Upgrade Project; and in Spring Creek in connection with GBWC’s Pipeline Replacement Project.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

1. File with the Commission, within 30 days of the effective date of the Commission’s June 20, 2022 Order in Docket No. 21-12025 (“Final Order”), revised tariff sheets that incorporate the terms of the Final Order and related stipulation (Final Order at p. 20 ¶3).
 - GBWC confirms that, on July 13, 2022, and July 15, 2022, it timely filed revised tariff sheets in Docket No. 21-12025 as directed.
2. File with the Commission, and serve on Staff and BCP, within 90 days of the effective date of the Final Order, an accounting of the final costs incurred to prepare and present the 2021 rate case proceeding (*Id.* at p. 20, ¶4).
 - GBWC confirms that, on September 28, 2022, it timely filed and served the accounting of final costs in Docket No. 21-12025 as directed.
3. Provide, in future general rate case filings, additional level of detail when requesting Corporate Allocations under the methodology utilized in the 2021 rate case proceeding (*Id.* at p. 21, ¶5).
 - This Application includes additional detail regarding requests for recovery of Corporate Allocations, including testimony provided in Section 7 of the Prepared Direct Testimony of Aleksey Dolinko (Q/A 43 through Q/A 49); and in the Prepared Direct Testimony of Steven M. Lubertozi at Q/A 13. A copy of the Nexus Water Group Corporate Allocation Manual is attached as Confidential Exhibit SML-2 to Mr. Lubertozi’s testimony.
4. Provide, in its next general rate case application, a schedule delineating every Board of Directors charge included for recovery, what schedule each Board of Director charge is itemized on, and the amount in the revenue requirement with corresponding allocation factors (*Id.* at p. 21, ¶6).
 - GBWC is providing with this Application the schedule described, via data room submittal in support of the Prepared Direct Testimony of Aleksey Dolinko.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

5. Affirmatively explain, if included in any revenue requirement calculation in the next general rate case application, the rationale for and benefits to Nevada ratepayers of any methodology for allocation of corporate expenses that apportion to GBWC expenses that could be directly allocated entirely to other jurisdictions (*Id.* at p. 21, ¶7).
 - This Application includes the requested information, including in the Prepared Direct Testimony of Aleksey Dolinko at Section 7, particularly Q/A 49.
6. Amend its Tariff 1-S, Schedule SSC-2 to provide that new sewer service connections will be temporarily paused until Great Basin Water Co.'s permitted sewer plant capacity is available to meet service demand (*Id.* at p. 21, ¶8).
 - GBWC confirms that it amended Tariff 1-S, Schedule SSC-2 as directed. *See* GBWC's July 13, 2022 Filing for Revised Tariff Sheets in Docket No. 21-12025 (First Revised PUCN Sheet No. 141).
7. Provide to Staff, within 90 days of the effective date of the Final Order, documentation showing GBWC made the appropriate journal entries resulting from the agreements in the underlying stipulation (*Id.* at p. 22, ¶9).
 - GBWC confirms that it timely provided the information to Staff as directed, via email from counsel on September 16, 2022.
8. Provide, in its next general rate case application, a compensation analysis addressing the compensation of Directors, Vice Presidents, BU President, and Executive Leadership Team positions (*Id.* at p. 22, ¶31).
 - GBWC is providing with this Application the compensation analysis described, via data room submittal in support of the Prepared Direct Testimony of Aleksey Dolinko.
9. Present, in its next general rate case application, a proposal to consolidate its water service revenue requirements and sewer service revenue requirements into a single

1 water service revenue requirement and sewer service revenue requirement, and
2 include an option to phase-in uniform rates over a period of years (*Id.* at p. 22, ¶32).

- 3 • This Application proposes to consolidate GBWC’s water and sewer service
4 revenue requirements and a phase-in of uniform rates over a period of years,
5 as described.

6 10. Present, in its next general rate case application, individual revenue requirement
7 models and rate design proposals for each of GBWC’s service divisions. (*Id.* at p. 22,
8 ¶32).

- 9 • This Application proposal for individual revenue requirements and rate design
10 proposals for each of GBWC’s divisions as described, as an alternative to full
11 consolidation.

12 **VIII. TARIFF MODIFICATIONS**

13 The Company is also requesting that the Commission approve the revised water and
14 sewer tariff pages necessary to implement the proposed uniform rates, revise miscellaneous
15 charges and fees, and make conforming changes to reflect that the four divisions will be
16 operating under uniform rates and fees. These proposed revisions also correct typos and similar
17 errors identified in the tariffs.

18 A summary of the proposed tariff changes in connection with the Company’s proposal
19 for full consolidation, with phased-in consolidation of water rates, is set forth below, and
20 proposed tariff sheets reflecting the implementation of this proposal are attached to the
21 Application. Also attached to the Application are alternative tariff sheets reflecting the
22 implementation of the Company’s alternative proposal for standalone rate design for each
23 division. *See* Application Exhibits A.4 and B.2.

24 The specific tariff sheet and rule number for the proposed revised tariff pages are as
25 follows:

Proposed Changes to Tariff 1-W (Water)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
Sixth Revised PUCN Sheet No. 2	Table of Contents	Fifth Revised PUCN Sheet No. 2	Adds the new rate schedules and deletes the prior rate schedules
Third Revised PUCN Sheet No. 13	Rule No. 1 Definitions	Second Revised PUCN Sheet No. 13	Adds a new definition of Multi-Family Service.
Second Revised PUCN Sheet No. 234	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek and Pahrump	First Revised PUCN Sheet No. 234	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 235	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 235	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Tenth Revised PUCN Sheet No. 236	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Ninth Revised PUCN Sheet No. 236	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 237	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 237	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 238	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Thirteenth Revised PUCN Sheet No. 238	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 238A	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek,	Third Revised PUCN Sheet No. 238A	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate

	and Pahrump (continued)		schedules
Sixth Revised PUCN Sheet No. 238B	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 238B	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Fourth Revised PUCN Sheet No. 239	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Third Revised PUCN Sheet No. 239	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 240	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Thirteenth Revised PUCN Sheet No. 240	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Third Revised PUCN Sheet No. 240A	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Second Revised PUCN Sheet No. 240A	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Seventh Revised PUCN Sheet No. 241	Schedule WITS(MF)-1 Water Irrigation Transmission Service - Pahrump	Sixth Revised PUCN Sheet No. 241	Adds the new base rate schedule for Pahrump, adds the new commodity charge and deletes the prior rate schedules
Eleventh Revised PUCN Sheet 241A		Tenth Revised PUCN Sheet 241A	Deletes the prior Irrigation Service commodity charge rate schedule
Third Revised PUCN Sheet No. 242		Second Revised PUCN Sheet No. 242	Deletes the prior Irrigation Service rate schedule
Sixth Revised PUCN Sheet No. 243		Fifth Revised PUCN Sheet No. 243	Deletes the prior Water Irrigation rate schedules

Proposed Changes to Tariff 1-S (Sewer)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
First Revised PUCN Sheet No. 1	Table of Contents	Original PUCN Sheet No. 1	Corrects two typos
Fifth Revised PUCN Sheet No. 134	Schedule SG-1 General Service Rates – Pahrump and Spring Creek	Fourth Revised PUCN Sheet No. 134	Corrects typos and increases and reduces monthly service charges for specific water meter sizes
Original PUCN Sheet No. 134A	Schedule SG-1 General Service Rates – Pahrump and Spring Creek (continued)		Adds new monthly service charges for specific water meter sizes
Fourth Revised PUCN Sheet No. 135	Schedule SG-1 General Service Rates – Pahrump and Spring Creek (continued)	Third Revised PUCN Sheet No. 135	Increases the monthly service charge for large-scale correctional facilities
Fourth Revised PUCN Sheet No. 140		Third Revised PUCN Sheet No. 140	Deletes general service rates for Spring Creek

IX. APPLICATION EXHIBITS

As required by NAC 703.2211, including with this Application and incorporated herein by reference are the following exhibits:

- Application Exhibit A.1, water service tariff sheets showing the rates, charges, and other terms proposed to be implemented as a result of this Application (Proposed Tariffs- Phase 1);
- Application Exhibit A.2, water service tariff sheets showing the rates, charges, and other terms proposed to be implemented as a result of this Application (Proposed Tariffs – Phase 2);
- Application Exhibit A.3, water service tariff sheets showing the rates, charges, and other terms proposed to be implemented as a result of this Application (Proposed Tariffs - Consolidated);

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

- Application Exhibit A.4, water service tariff sheets showing the rates, charges, and other terms proposed to be implemented as a result of this Application (Proposed Tariffs – Stand Alone);
- Application Exhibit B.1, sewer service tariff sheets showing rates, charges, and other terms proposed to be implemented as a result of this Application (Proposed Tariffs - Consolidated);
- Application Exhibit B.2, water service tariff sheets showing the rates, charges, and other terms proposed to be implemented as a result of this Application (Proposed Tariffs – Stand Alone);
- Application Exhibit C.1, the current water tariff sheets showing in full rates, charges and other terms which will be superseded by the proposed tariffs (Current Water Tariffs);
- Application Exhibit C.2, the current sewer tariff sheets showing in full rates, charges and other terms which will be superseded b the proposed tariffs (Current Sewer Tariffs);
- Application Exhibit D, a listing of prior proceedings before the Commission that are related to any of the proposals contained in this filing;
- Application Exhibit E, a description of the Application for use by the Commission’s Secretary in drafting a Public Notice of the Application as set forth in NAC 703.160, which includes the:
 - Reasons for filing the Application;
 - Estimated effect of the Application on GBWC’s annual revenues, and
 - Estimated effect of the Application on GBWC’s rates and charges;
- Application Exhibit F, a proposed notice of public hearing as set forth in NRS 233B.121(2); and
- Application Exhibit G, a report of material transactions with subsidiaries and affiliates.

X. INDEX OF EXHIBITS, STATEMENTS, SCHEDULES AND TESTIMONY

<i>Description of Document</i>	<i>Cover Page</i>
Volume 1	
<u>Exhibit A.1 through A.4 Tariffs Showing Proposed New Rates, Rules and Regulations</u> ³	
Proposed Water Tariffs – Phase 1	Proposed Water Tariffs – Phase 1
Proposed Water Tariffs – Phase 2	Proposed Water Tariffs – Phase 2
Proposed Water Tariffs – Full Consolidation ..	Proposed Water Tariffs – Full Consolidation
Proposed Water Tariffs – Stand Alone	Proposed Water Tariffs – Stand Alone
 <u>Exhibit B.1 & B.2 Tariffs Showing Existing Rates, Rules and Regulations</u> ⁴	
Proposed Sewer Tariffs - Consolidated.....	Proposed Sewer Tariffs - Consolidated
Proposed Sewer Tariffs – Stand Alone	Proposed Sewer Tariffs - Standalone
 <u>Exhibit C.1 & C.2 Tariffs Showing Existing Rates, Rules and Regulations</u> ⁵	
Current Water Tariffs	Current Water Tariffs
Current Sewer Tariffs.....	Current Sewer Tariffs
 <u>Exhibit D Prior Proceedings</u>	
	Exhibit D
 <u>Exhibit E Proposed Notice of Application</u>	
	Exhibit E
 <u>Exhibit F Notice of Hearing</u>	
	Exhibit F
 <u>Exhibit G Report of Material Transactions</u>	
	Exhibit G
 <u>Water Statements and Schedules</u>	
Statement F.....	Statement F
Statement G	Statement G
Statement G Work Paper Summary of Adjustments.....	Statement G WP
Schedule G-1	Schedule G-1
Schedule G-2	Schedule G-2
Schedule G-3	Schedule G-3
Schedule G-5	Schedule G-5
Schedule G Ref Key to Trial Balance for G-1 & G-2.....	Schedule G Ref
Statement H.....	Statement H

³ See NEV. ADMIN. CODE § 703.2211(1).

⁴ See *id.* § 703.2211(2).

⁵ See *id.* § 703.2211(2).

1	Schedule H Work Paper Summary of Adjustments.....	Schedule H WP
2	Statement H WP Tax & Interest Synchronization	Stmt H Tax WP
3	Statement H WP Rev Requirement Development	Stmt H Rev Req WP
4	Statement H WP Rev Conversion Factor.....	Stmt H Rev Conv WP
5	Schedule H Ref Key to Trial Balance	Schedule H Ref
6	Statement J	Statement J
7	Schedule K-5.....	Schedule K-5
8	Schedule K-7.....	Schedule K-7
9	Schedule K-7 attachment	Schedule K-7 Attach
10	Statements L & L1	Statements L & L1
11	Statement M	Statement M
12	Statement N.....	Statement N
13	Statement O.....	Statement O
14	Statement P.....	Statement P
15	Work Papers.....	Work Papers
16	Revenue Annualization Summary.....	Rev Annual WP
17	Spring Creek & Pahrump Bad Debt Expense Allocation	Bad debt WP
18	Exhibit A Item 6 Removal of Pahrump Franchise Costs	Ex 6A WP
19	Income Taxes	Income Tax WP
20	IRP Costs.....	IRP Cost WP
21	Labor Costs	Labor WP
22	Power Annualizations	Power Annual WP
23	Mill Assessment and Bad Debt Adjustments.....	Mill Bad Debt WP
24	Organizations Cost Removal.....	Org Cost WP
25	Regulatory Assets.....	Reg Assets WP
26	Asset Sales	Asset Sale WP
27	True Up of ECIC Projects	CCA CIAC WP
28	Certification Accumulated Depreciation Update	Cert AD WP
	Certification Plant Additions.....	Cert-ECIC WP
	Certification Capital Additions	Cert GL WP
	Chemical Expense Annualization	Chemical WP
	Removal of Corporate Allocated Assets & Depreciation	Corp Allo Assets WP
	Excess ADIT Adjustments.....	Excess ADIT WP
	Fusion Costs.....	Fusion WP
	Amortization of Integration Cost & Benefit	Amort Integ WP
	Pahrump Division Ishani Ridge Costs	Ishani Ridge WP
	Legal Expense Normalization	Legal WP
	Corporate Allocations	Corp Alloc WP
	Plant Held for Future Use Shift – Pahrump Division	PHFU Shift WP

1	Preventative Maintenance Adjustments	Prev Maint WP
2	Property Tax Annualization	Property Tax WP
3	Rooftop Payment to WLH	Rooftop WP
4	Rent Expense Annualization	Rent WP
5	Allocation of Travel Expenses	Travel Exp WP
6	Adjustment of Depreciation Expense and Certification of Additions Of Vehicles.....	Vehicle WP
7	Water Rights Cost Removal	Water Rights WP
8	Rate Case Costs.....	Rate Case WP
9	<u>Sewer Statements and Schedules</u>	
10	Statement F.....	Statement F
11	Statement G.....	Statement G
12	Statement G Work Paper.....	Statement G WP
13	Schedule G-1	Schedule G-1
14	Schedule G-2	Schedule G-2
15	Schedule G-3	Schedule G-3
16	Schedule G-5	Schedule G-5
17	Schedule G Ref Key to Trial Balance for G-1 & G-2.....	Schedule G Ref
18	Statement H Work Paper Summary of Adjustments.....	Statement H WP
19	Schedule H WP Tax & Interest Synchronization.....	Sch H WP Tax
20	Schedule H Rev Requirement Development.....	Sch H Rev Req
21	Schedule H Rev Conversion Factor	Sch H Rev Conv
22	Schedule H Ref Key to Trial Balance	Schedule H Ref
23	Statement J	Statement J
24	Schedule K-5	Schedule K-5
25	Schedule K-7	Schedule K-7
26	Schedule K-7 attachment	Schedule K-7 Att.
27	Statements L & L1	Statements L & L1
28	Statement M	Statement M
29	Statement N.....	Statement N
30	Statement O	Statement O
31	Statement P.....	Statement P
32	Work Papers.....	Work Papers
33	Revenue Annualization Summary.....	Rev Annual WP
34	Spring Creek & Pahrump Bad Debt Expense Allocation	Bad debt WP
35	Income Taxes	Income Tax WP
36	IRP Costs.....	IRP Cost WP
37	Labor Costs	Labor WP

1	Mill Assessment and Bad Debt Adjustments.....	Mill Bad Debt WP
2	Organizations Cost Removal.....	Org Cost WP
3	Power Annualization.....	Power Annual WP
4	Regulatory Assets.....	Reg Assets WP
5	Asset Sales	Asset Sale WP
6	True Up of ECIC Projects	CCA CIAC WP
7	Certification Accumulated Depreciation Update	Cert AD WP
8	Certification Plant Additions.....	Cert-ECIC WP
9	Certification Capital Additions	Cert GL WP
10	Chemical Expense Annualization	Chemical WP
11	Corporate Allocations	Corp Alloc WP
12	Removal of Corporate Allocated Assets & Depreciation	Corp Allo Assets WP
13	Excess ADIT Adjustments.....	Excess ADIT WP
14	Fusion Costs.....	Fusion WP
15	Amortization of Integration Cost & Benefit	Amort Integ WP
16	Pahrump Division Ishani Ridge Costs	Ishani Ridge WP

Volume 2

Sewer Statements and Schedules

17	Legal Expense Normalization.....	Legal WP
18	Plant Held for Future Use Shift – Pahrump Division	PHFU Shift WP
19	Preventative Maintenance Adjustments.....	Prev Maint WP
20	Property Tax Annualization	Property Tax WP
21	Rent Expense Annualization.....	Rent WP
22	Allocation of Travel Expenses	Travel Exp WP
23	Adjustment of Depreciation Expense and Certification of Additions Of Vehicles.....	Vehicle WP
24	Rate Case Costs.....	Rate Case WP

Supporting Appendices

25	Appendix 1, Pahrump Water Revenue Requirement	Appendix 1 (PD-W)
26	Appendix 2, Pahrump Sewer Revenue Requirement.....	Appendix 2 (PD-S)
27	Appendix 3, Spring Creek Water Revenue Requirement	Appendix 3 (SCD-W)
28	Appendix 4, Spring Creek Sewer Revenue Requirement	Appendix 4 (SCD-S)
29	Appendix 5, Cold Springs Water Revenue Requirement.....	Appendix 5 (CSD-W)
30	Appendix 6, Spanish Springs Water Revenue Requirement.....	Appendix 6 (SSD-W)

Volume 3

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Prepared Direct Testimony

Prepared Direct Testimony of James Eason (Part 1 of 2)
& attachments JTE-1 to JTE-10.....Eason Testimony

Volume 4

Prepared Direct Testimony (Cont.)

Prepared Direct Testimony of James Eason (Part 2 of 2)
& attachments JTE-1 to JTE-10..... Eason Testimony Continued

Prepared Direct Testimony of Aleksey Dolinko
& attachments AVD-1 to AVD-2 Dolinko Testimony

Prepared Direct Testimony of Terry J. Redmon
& attachment TJR-1 Redmon Testimony

Prepared Direct Testimony of Stella M. Rosell Rosell Testimony

Prepared Direct Testimony of Steve M. Lubertozi
& attachments SML-1 to SML 2.....Lubertozi Testimony

Volume 5

Prepared Direct Testimony (Cont.)

Prepared Direct Testimony of Bickey Rimal
& attachments BR-1 to BR-5 Rimal Testimony

Prepared Direct Testimony of Sean Ashcraft
& attachments SPA-1 to SPA-7 Ashcraft Testimony

XI. CONCLUSION

Great Basin Water Co. respectfully requests:

1. That the Commission approve and authorize the Company to consolidate the annual water revenue requirements for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs divisions and approve and authorize the Company to increase this consolidated water

1 service revenue requirement by \$1,950,483 for a total consolidated annual water service revenue
2 requirement of \$16,718,714;

3 2. That the Commission approve and authorize the Company to consolidate the
4 annual sewer service revenue requirements for its Pahump and Spring Creek divisions and
5 approve and authorize the Company to increase this consolidated sewer service revenue
6 requirement by \$391,316 for a total consolidated annual sewer service revenue requirement of
7 \$5,284,140;

8 3. That the Commission approve the revised tariff pages for water and sewer service,
9 including the implementation of consolidated, uniform rate schedules;

10 4. That the Commission grant the Company's request for authority to continue to
11 implement a DWSA, or decoupling methodology pursuant to NRS 704.663 and NAC 704.63385;

12 5. That the Commission find that the Company has met all obligations and satisfied
13 all outstanding compliances and directives issued by the Commission in Docket No. 21-12025;

14 6. That the Commission grant the Company's request to maintain the confidentiality
15 of the information included in its Request for Confidential Treatment for a period of no less than
16 five years;

17 7. That the Commission grant any other requests as are specifically set forth in the
18 testimony and exhibits filed herewith and that are directly and indirectly addressed in this
19 Application; and

20 8. That the Commission grant any further relief that it deems just and reasonable.

21 Dated and respectfully submitted this 4th day of December, 2024.

22 FENNEMORE CRAIG, P.C.

23
24 By: 

25 Wade Beavers (SBN 13451)
26 Taylor K. Gould (SBN 16730)
27 Dan R. Reaser (SBN 1170)
28 7800 Rancharrah Parkway
Reno, Nevada 89511

Attorneys for Great Basin Water Co.

EXHIBIT A.1
PROPOSED
WATER TARIFFS
PHASE 1

Tariff No. 1-W (Water)

<u>TABLE OF CONTENTS</u> (continued)		
<u>Sheet</u>	<u>Rule No.</u>	
198-204	21	Water Rights
205-210	21	Water Rights - Cold Springs, Spanish Springs
211-215	21	Water Rights - Pahrump
216-220	21	Water Rights - Spring Creek
222-224	22	Miscellaneous Charges
225	22	Miscellaneous Charges - Cold Springs, Spanish Springs
226	22	Miscellaneous Charges - Pahrump
227-233	23	Water Conservation
234-235	Schedule WRES-1	Residential Water Service
236-237	Schedule WMF-1	Multi-Family Water Service
238-238B	Schedule WNRES-1	Non-Residential Water Service
239-240A	Schedule WIRR-1	Irrigation Water Service
241	Schedule WITS(MF)-1	Water Irrigation Transmission Service
243		
249	Schedule WSCONN-1	Service Connection Charges - Cold Springs
250-251	Schedule WSCONN-2	Service Connection Charges - Pahrump
252	Schedule WSTOR-1	Water Storage Capacity Charge - Pahrump
253	Schedule WSUPP-1	Water Supply Charge - Pahrump
254	Schedule WSCONN-4	Service Connection Charges – Spanish Springs
256	Schedule WSCONN-3	Service Connection Charges - Spring Creek
257	Schedule WSTOR-2	Water Storage Capacity Charge - Spring Creek
258	Schedule WSUPP-2	Water Supply Charge - Spring Creek

T
 |
 T
 |
 T

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>RULE NO. 1</u> <u>DEFINITIONS (Continued)</u>	
<u>SERVICE CLASSIFICATION:</u>	<ol style="list-style-type: none">1. <u>Non-Residential Service</u> to Customers engaged in selling, warehousing or distributing a commodity, in some business activity, or in a profession or in some form of economic or social activity (offices, stores, clubs, hotels, restaurants, etc.) or to Customers engaged in a process which creates or changes raw or unfinished materials into another form or product (factories, mills, machine shops, etc.; i.e. extracting, fabricating or processing activities.) and for purposes that do not come directly under another Service Classification.<ol style="list-style-type: none">a. Multi-family buildings under single ownership, with dwelling units not individually metered are included under Non-Residential rates.2. <u>Irrigation Service</u> to Customers for agricultural, floral-cultural or horticultural use.3. <u>Residential Service</u> to a residential Customer which includes single family residences and single family modular homes, which are separately metered.<ol style="list-style-type: none">a. For any commercial and residential use on the same premise where the commercial use as estimated is less than fifty percent (50%) of the total.4. <u>Multi-Family Service</u> Multi-Family Service, defined as service to building(s) on a single parcel, under single or common ownership such as duplexes, condos, townhouses, and multi-family apartments, which are individually metered.5. <u>Water Irrigation Transmission Service</u> is provided pursuant to the Commission's January 10, 2005, Order in Docket No. 04-4008, subject to the Stipulation entered into by the parties of record and Exhibit A thereto, the Amended Purchase/Option Agreement approved by the Commission in Docket No. 04-4008 for water irrigation transmission service to Mountain Falls.
<u>SERVICE CONNECTION:</u>	The point of connection between the Utility's facilities and the Customer's facilities, including all of the pipe, fittings, valves, meter and box necessary to make the connection normally at meter connection.
<u>SERVICE LINE:</u>	The water conduit, including all pipe, fittings and valves and appurtenant materials for the transmission of water from a point on the Utility's mains at which a tap is made, to the service connection.

T

N
|
N

D/N
|
D/N

T

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-W (Water)

D/N

SCHEDULE WRES-1

RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS,
 SPRING CREEK, AND PAHRUMP

APPLICABILITY

The charges set forth in this Schedule apply to all Customers who receive Residential service from the Utility.

RATES – RESIDENTIAL

The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.

BASE RATE

Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 25.00	\$ 18.00
3/4"	\$ 25.00	\$ 18.00
1"	\$ 31.26	\$ 31.26
1 1/2"	\$ 37.51	\$ 37.51
2"	\$ 71.28	\$ 71.28
3"	\$ 121.17	\$ 121.17
4"	\$ 145.40	\$ 145.40
6"	\$ 290.81	\$ 290.81
8"	\$ 448.85	\$ 448.85
10"	\$ 660.07	\$ 660.07

COMMODITY CHARGE

Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.54
Tier 2	5,001 to 30,000 gallons	\$ 4.86
Tier 3	30,001+ gallons	\$ 6.11

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>		
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.85
Tier 2	5,001 to 30,000 gallons	\$ 3.90
Tier 3	30,001+ gallons	\$ 4.91
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.36
Tier 2	5,001 to 30,000 gallons	\$ 5.98
Tier 3	30,001+ gallons	\$ 7.53
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.68
Tier 2	5,001 to 30,000 gallons	\$ 5.04
Tier 3	30,001+ gallons	\$ 6.35
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.		

D/N

D/N

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Multi-Family service from the Utility.		
<u>RATES – MULTI-FAMILY</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of the Commodity Charge (assessed on the metered consumption) and applicable surcharge or sur credit calculation for the Deferred Water Service Adjustment and System Improvement Rate if applicable.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 25.00	\$ 18.00
3/4"	\$ 25.00	\$ 18.00
1"	\$ 31.26	\$ 31.26
1 1/2"	\$ 37.51	\$ 37.51
2"	\$ 71.28	\$ 71.28
3"	\$ 121.17	\$ 121.17
4"	\$ 145.40	\$ 145.40
6"	\$ 290.81	\$ 290.81
8"	\$ 448.85	\$ 448.85
10"	\$ 660.07	\$ 660.07
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.47
Tier 2	5,001 to 30,000 gallons	\$ 3.69
Tier 3	30,001+ gallons	\$ 4.67

D/N

D/N

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.91
Tier 2	5,001 to 30,000 gallons	\$ 2.85
Tier 3	30,001+ gallons	\$ 3.63
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.99
Tier 2	5,001 to 30,000 gallons	\$ 4.46
Tier 3	30,001+ gallons	\$ 5.78
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.52
Tier 2	5,001 to 30,000 gallons	\$ 3.76
Tier 3	30,001+ gallons	\$ 4.88
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
¹ Rates approved in Docket No. 23-10017.		
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.		

D/N

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
<p>The charges set forth in this Schedule apply to all Customers who receive Non-Residential service from the Utility.</p>		
<u>RATES – NON-RESIDENTIAL</u>		
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 25.00	\$ 18.00
3/4"	\$ 25.00	\$ 18.00
1"	\$ 31.26	\$ 31.26
1 1/2"	\$ 37.51	\$ 37.51
2"	\$ 71.28	\$ 71.28
3"	\$ 121.17	\$ 121.17
4"	\$ 145.40	\$ 145.40
6"	\$ 290.81	\$ 290.81
8"	\$ 448.85	\$ 448.85
10"	\$ 660.07	\$ 660.07
<u>COMMODITY CHARGE</u>		
Cold Springs ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.59
Tier 2	5,001 to 30,000 gallons	\$ 4.17
Tier 3	30,001+ gallons	\$ 5.84

D/N

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Cold Springs >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.59
Tier 2	5,001 to 2,000,000 gallons	\$ 4.17
Tier 3	2,000,001+ gallons	\$ 5.84
Spanish Springs ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.08
Tier 2	5,001 to 30,000 gallons	\$ 3.35
Tier 3	30,001+ gallons	\$ 4.69
Spanish Springs >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.08
Tier 2	5,001 to 2,000,000 gallons	\$ 3.35
Tier 3	2,000,001+ gallons	\$ 4.69
Spring Creek ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.19
Tier 2	5,001 to 30,000 gallons	\$ 5.14
Tier 3	30,001+ gallons	\$ 7.19
Spring Creek >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.19
Tier 2	5,001 to 2,000,000 gallons	\$ 5.14
Tier 3	2,000,001+ gallons	\$ 7.19
Pahrump ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.69
Tier 2	5,001 to 30,000 gallons	\$ 4.33
Tier 3	30,001+ gallons	\$ 6.06
Pahrump >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.69
Tier 2	5,001 to 2,000,000 gallons	\$ 4.33
Tier 3	2,000,001+ gallons	\$ 6.06

D/N

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>	
<u>NON-RESIDENTIAL – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>	
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>	
	Rate per 1,000 gallons
Cold Springs	\$ 0.12
Spanish Springs	\$ (0.02)
Spring Creek	\$ 0.11
Pahrump	\$ (0.33)
¹ Rates approved in Docket No. 23-10017.	
<u>SYSTEM IMPROVEMENT RATE</u>	
	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	N/A
Pahrump	N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>	
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.	
<u>PAHRUMP DEPOSIT FOR TEMPORARY SERVICE</u>	
Each Applicant for Temporary Service in the Pahrump Division for construction purposes or for other purposes of limited duration shall be required to deposit with the Utility a sum of money equal to the estimated bill for water service to be rendered, plus the estimated charge for installing and removing service facilities.	

D/N

D/N

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY – TO ALL IRRIGATION CUSTOMERS</u>		
<p>The charges set forth in this Schedule apply to all Customers who receive Irrigation service from the Utility.</p>		
<u>RATES – IRRIGATION</u>		
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 25.00	\$ 18.00
3/4"	\$ 25.00	\$ 18.00
1"	\$ 31.26	\$ 31.26
1 ½"	\$ 37.51	\$ 37.51
2"	\$ 71.28	\$ 71.28
3"	\$ 121.17	\$ 121.17
4"	\$ 145.40	\$ 145.40
6"	\$ 290.81	\$ 290.81
8"	\$ 448.85	\$ 448.85
10"	\$ 660.07	\$ 660.07
<u>COMMODITY CHARGE</u>		
Cold Springs ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.32
Tier 2	5,001 to 100,000 gallons	\$ 5.76
Tier 3	100,001+ gallons	\$ 7.19

D/N

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

\Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS,</u>		
<u>SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Cold Springs >4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.32
Tier 2	5,001 to 2,000,000 gallons	\$ 5.76
Tier 3	2,000,001+ gallons	\$ 7.19
Spanish Springs ≤4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.47
Tier 2	5,001 to 100,000 gallons	\$ 4.63
Tier 3	100,001+ gallons	\$ 5.78
Spanish Springs >4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.47
Tier 2	5,001 to 2,000,000 gallons	\$ 4.63
Tier 3	2,000,001+ gallons	\$ 5.78
Spring Creek ≤4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 5.32
Tier 2	5,001 to 100,000 gallons	\$ 7.10
Tier 3	100,001+ gallons	\$ 8.85
Spring Creek >4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 5.32
Tier 2	5,001 to 2,000,000 gallons	\$ 7.10
Tier 3	2,000,001+ gallons	\$ 8.85
Pahrump ≤4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.49
Tier 2	5,001 to 100,000 gallons	\$ 5.98
Tier 3	100,001+ gallons	\$ 7.46
Pahrump >4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.49
Tier 2	5,001 to 2,000,000 gallons	\$ 5.98
Tier 3	2,000,001+ gallons	\$ 7.46

D/N

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>	
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>	
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>	
	Rate per 1,000 gallons
Cold Springs	\$ 0.12
Spanish Springs	\$ (0.02)
Spring Creek	\$ 0.11
Pahrump	\$ (0.33)
¹ Rates approved in Docket No. 23-10017.	
<u>SYSTEM IMPROVEMENT RATE</u>	
	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	N/A
Pahrump	N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>	
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.	

D/N

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

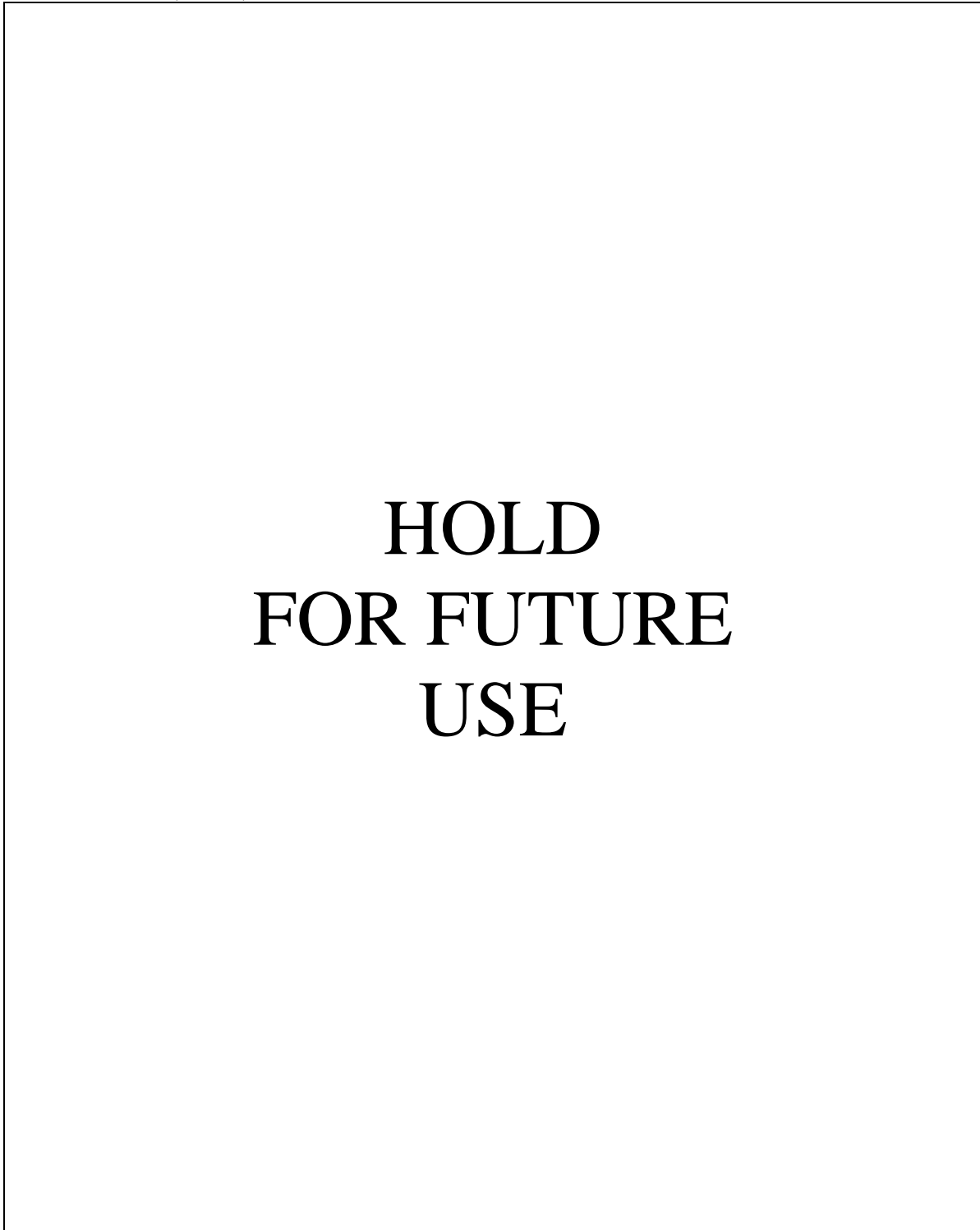
Tariff No. 1-W (Water)

<u>SCHEDULE WITS(MF)-1</u>		D/N
<u>WATER IRRIGATION TRANSMISSION SERVICE – PAHRUMP</u>		
<u>APPLICABILITY – TO ALL WATER IRRIGATION TRANSMISSION CUSTOMERS</u>		
The charges set forth in this Schedule apply to all Customers who receive Water Irrigation Transmission service from the Utility.		
<u>RATES – IRRIGATION TRANSMISSION SERVICE</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer’s water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate	
5/8”	\$ 26.38	
3/4”	\$ 39.58	
1”	\$ 65.96	
1 1/2”	\$ 131.92	
2”	\$ 211.08	
3”	\$ 422.16	
4”	\$ 659.62	
6”	\$ 1319.22	
8”	\$ 1319.22	
10”	\$ 1319.22	
<u>COMMODITY CHARGE</u>		
Metered Consumption	Rate per 1,000 gallons	
All consumption	\$ 1.01	
<u>SYSTEM IMPROVEMENT RATE</u>		
	Rate per 1,000 gallons	
	N/A	
		D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

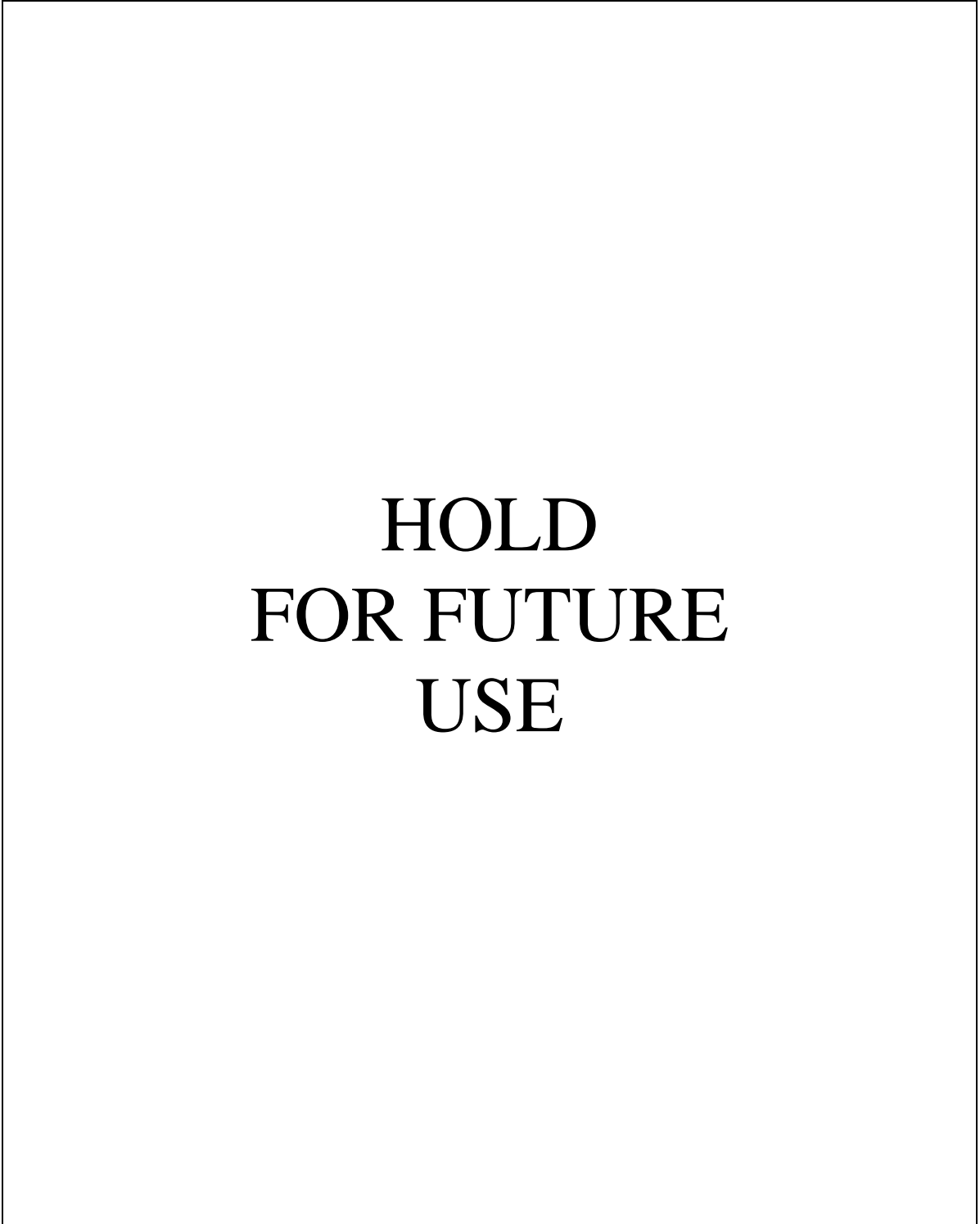
Tariff No. 1-W (Water)



Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

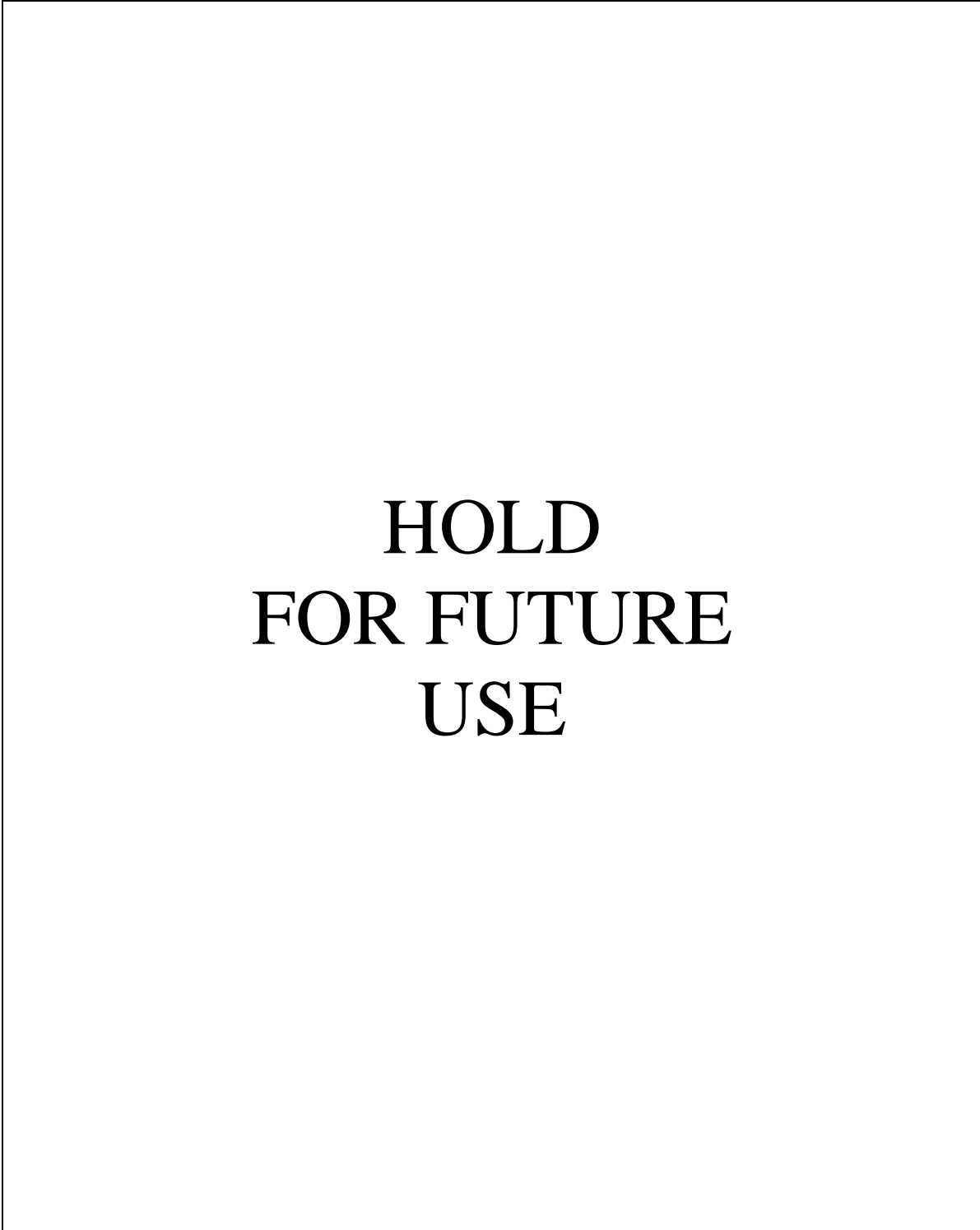
Tariff No. 1-W (Water)



Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-W (Water)



Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

EXHIBIT A.2
PROPOSED
WATER TARIFFS
PHASE 2

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>			
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY</u>			
The charges set forth in this Schedule apply to all Customers who receive Residential service from the Utility.			
<u>RATES – RESIDENTIAL</u>			
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs	
5/8"	\$ 25.00	\$ 22.00	I
3/4"	\$ 25.00	\$ 22.00	I
1"	\$ 31.26	\$ 31.26	
1 ½"	\$ 37.51	\$ 37.51	
2"	\$ 71.28	\$ 71.28	
3"	\$ 121.17	\$ 121.17	
4"	\$ 145.40	\$ 145.40	
6"	\$ 290.81	\$ 290.81	
8"	\$ 448.85	\$ 448.85	
10"	\$ 660.07	\$ 660.07	
<u>COMMODITY CHARGE</u>			
Cold Springs	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 3.59	I
Tier 2	5,001 to 30,000 gallons	\$ 4.92	I
Tier 3	30,001+ gallons	\$ 6.19	I

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>		
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.28
Tier 2	5,001 to 30,000 gallons	\$ 4.50
Tier 3	30,001+ gallons	\$ 5.66
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.04
Tier 2	5,001 to 30,000 gallons	\$ 5.54
Tier 3	30,001+ gallons	\$ 6.97
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.70
Tier 2	5,001 to 30,000 gallons	\$ 5.07
Tier 3	30,001+ gallons	\$ 6.38
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility’s water tariff, when applicable.		

I
I
I

R
R
R

I
I
I

¹ Rates approved in Docket No. 23-10017.

Issued:	Issued by:
Effective:	James Eason, President
Advice No.:	Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>			
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY</u>			
<p>The charges set forth in this Schedule apply to all Customers who receive Multi-Family service from the Utility.</p>			
<u>RATES – MULTI-FAMILY</u>			
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of the Commodity Charge (assessed on the metered consumption) and applicable surcharge or sur credit calculation for the Deferred Water Service Adjustment and System Improvement Rate if applicable.</p>			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs	
5/8"	\$ 25.00	\$ 22.00	
3/4"	\$ 25.00	\$ 22.00	
1"	\$ 31.26	\$ 31.26	
1 ½"	\$ 37.51	\$ 37.51	
2"	\$ 71.28	\$ 71.28	
3"	\$ 121.17	\$ 121.17	
4"	\$ 145.40	\$ 145.40	
6"	\$ 290.81	\$ 290.81	
8"	\$ 448.85	\$ 448.85	
10"	\$ 660.07	\$ 660.07	
<u>COMMODITY CHARGE</u>			
Cold Springs	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$	2.51
Tier 2	5,001 to 30,000 gallons	\$	3.74
Tier 3	30,001+ gallons	\$	4.80

I
I

I
I
I

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.23
Tier 2	5,001 to 30,000 gallons	\$ 3.33
Tier 3	30,001+ gallons	\$ 4.28
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.77
Tier 2	5,001 to 30,000 gallons	\$ 4.13
Tier 3	30,001+ gallons	\$ 5.36
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.53
Tier 2	5,001 to 30,000 gallons	\$ 3.78
Tier 3	30,001+ gallons	\$ 4.90
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 <u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A
 <u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility’s water tariff, when applicable.		

I
I
I
R
R
R
I
I
I

¹ Rates approved in Docket No. 23-10017.

Issued:	Issued by:
Effective:	James Eason, President
Advice No.:	Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
<p>The charges set forth in this Schedule apply to all Customers who receive Non-Residential service from the Utility.</p>		
<u>RATES – NON-RESIDENTIAL</u>		
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 25.00	\$ 22.00
3/4"	\$ 25.00	\$ 22.00
1"	\$ 31.26	\$ 31.26
1 1/2"	\$ 37.51	\$ 37.51
2"	\$ 71.28	\$ 71.28
3"	\$ 121.17	\$ 121.17
4"	\$ 145.40	\$ 145.40
6"	\$ 290.81	\$ 290.81
8"	\$ 448.85	\$ 448.85
10"	\$ 660.07	\$ 660.07
<u>COMMODITY CHARGE</u>		
Cold Springs ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.63
Tier 2	5,001 to 30,000 gallons	\$ 4.23
Tier 3	30,001+ gallons	\$ 5.92

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Cold Springs >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.63
Tier 2	5,001 to 2,000,000 gallons	\$ 4.23
Tier 3	2,000,001+ gallons	\$ 5.92
Spanish Springs ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.40
Tier 2	5,001 to 30,000 gallons	\$ 3.87
Tier 3	30,001+ gallons	\$ 5.41
Spanish Springs >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.40
Tier 2	5,001 to 2,000,000 gallons	\$ 3.87
Tier 3	2,000,001+ gallons	\$ 5.41
Spring Creek ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.96
Tier 2	5,001 to 30,000 gallons	\$ 4.76
Tier 3	30,001+ gallons	\$ 6.66
Spring Creek >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.96
Tier 2	5,001 to 2,000,000 gallons	\$ 4.76
Tier 3	2,000,001+ gallons	\$ 6.66
Pahrump ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.71
Tier 2	5,001 to 30,000 gallons	\$ 4.36
Tier 3	30,001+ gallons	\$ 6.10
Pahrump >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.71
Tier 2	5,001 to 2,000,000 gallons	\$ 4.36
Tier 3	2,000,001+ gallons	\$ 6.10

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>			
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY – TO ALL IRRIGATION CUSTOMERS</u>			
<p>The charges set forth in this Schedule apply to all Customers who receive Irrigation service from the Utility.</p>			
<u>RATES – IRRIGATION</u>			
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs		Monthly Rate – Cold Springs
5/8"	\$	25.00	\$ 22.00
3/4"	\$	25.00	\$ 22.00
1"	\$	31.26	\$ 31.26
1 1/2"	\$	37.51	\$ 37.51
2"	\$	71.28	\$ 71.28
3"	\$	121.17	\$ 121.17
4"	\$	145.40	\$ 145.40
6"	\$	290.81	\$ 290.81
8"	\$	448.85	\$ 448.85
10"	\$	660.07	\$ 660.07
<u>COMMODITY CHARGE</u>			
Cold Springs ≤4"	Metered Consumption		Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons		\$ 4.38
Tier 2	5,001 to 100,000 gallons		\$ 5.84
Tier 3	100,001+ gallons		\$ 7.29

I
I

I
I
I

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

\Tariff No. 1-W (Water)

SCHEDULE WIRR-1
IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

COMMODITY CHARGE (continued)

Cold Springs >4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.38	I
Tier 2	5,001 to 2,000,000 gallons	\$ 5.84	I
Tier 3	2,000,001+ gallons	\$ 7.29	I
Spanish Springs ≤4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.00	I
Tier 2	5,001 to 100,000 gallons	\$ 5.34	I
Tier 3	100,001+ gallons	\$ 6.66	I
Spanish Springs >4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.00	I
Tier 2	5,001 to 2,000,000 gallons	\$ 5.34	I
Tier 3	2,000,001+ gallons	\$ 6.66	I
Spring Creek ≤4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.93	R
Tier 2	5,001 to 100,000 gallons	\$ 6.57	R
Tier 3	100,001+ gallons	\$ 8.20	R
Spring Creek >4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.93	R
Tier 2	5,001 to 2,000,000 gallons	\$ 6.57	R
Tier 3	2,000,001+ gallons	\$ 8.20	R
Pahrump ≤4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.51	I
Tier 2	5,001 to 100,000 gallons	\$ 6.02	I
Tier 3	100,001+ gallons	\$ 7.51	I
Pahrump >4”	Metered Consumption	Rate per 1,000 gallons	
Tier 1	0 to 5,000 gallons	\$ 4.51	I
Tier 2	5,001 to 2,000,000 gallons	\$ 6.02	I
Tier 3	2,000,001+ gallons	\$ 7.51	I

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

EXHIBIT A.3
PROPOSED
WATER TARIFFS
CONSOLIDATED

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>			
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY</u>			
The charges set forth in this Schedule apply to all Customers who receive Residential service from the Utility.			
<u>RATES – RESIDENTIAL</u>			
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – All Divisions		N/D
5/8"	\$	25.00	
3/4"	\$	25.00	
1"	\$	31.26	
1 1/2"	\$	37.51	
2"	\$	71.28	
3"	\$	121.17	
4"	\$	145.40	
6"	\$	290.81	
8"	\$	448.85	
10"	\$	660.07	
<u>COMMODITY CHARGE – ALL DIVISIONS</u>			T
All Meter Sizes	Metered Consumption	Rate per 1,000 gallons	T
Tier 1	0 to 5,000 gallons	\$ 3.72	I/R
Tier 2	5,001 to 30,000 gallons	\$ 5.10	I/R
Tier 3	30,001+ gallons	\$ 6.42	I/R

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>	
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>	
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>	
	Rate per 1,000 gallons
Cold Springs	\$ 0.12
Spanish Springs	\$ (0.02)
Spring Creek	\$ 0.11
Pahrump	\$ (0.33)
¹ Rates approved in Docket No. 23-10017.	
<u>SYSTEM IMPROVEMENT RATE</u>	
	Rate per 1,000 gallons
All Divisions	N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>	
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.	

D/N

N

D

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>			
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY</u>			
The charges set forth in this Schedule apply to all Customers who receive Multi-Family service from the Utility.			
<u>RATES – MULTI-FAMILY</u>			
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of the Commodity Charge (assessed on the metered consumption) and applicable surcharge or sur credit calculation for the Deferred Water Service Adjustment and System Improvement Rate if applicable.			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – All Divisions		N/D
5/8"	\$	25.00	 N/D N/D
3/4"	\$	25.00	
1"	\$	31.26	
1 1/2"	\$	37.51	
2"	\$	71.28	
3"	\$	121.17	
4"	\$	145.40	
6"	\$	290.81	
8"	\$	448.85	
10"	\$	660.07	
<u>COMMODITY CHARGE – ALL DIVISIONS</u>			
All Meter Sizes	Metered Consumption	Rate per 1,000 gallons	T
Tier 1	0 to 5,000 gallons	\$ 2.55	T
Tier 2	5,001 to 30,000 gallons	\$ 3.80	I/R
Tier 3	30,001+ gallons	\$ 4.93	I/R

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>	
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>	
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>	
	Rate per 1,000 gallons
Cold Springs	\$ 0.12
Spanish Springs	\$ (0.02)
Spring Creek	\$ 0.11
Pahrump	\$ (0.33)
¹ Rates approved in Docket No. 23-10017.	
<u>SYSTEM IMPROVEMENT RATE</u>	
	Rate per 1,000 gallons
All Divisions	N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>	
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.	

D/N

N

D

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>			
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY</u>			
<p>The charges set forth in this Schedule apply to all Customers who receive Non-Residential service from the Utility.</p>			
<u>RATES – NON-RESIDENTIAL</u>			
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – All Divisions		N/D
5/8"	\$	25.00	 N/D N/D
3/4"	\$	25.00	
1"	\$	31.26	
1 1/2"	\$	37.51	
2"	\$	71.28	
3"	\$	121.17	
4"	\$	145.40	
6"	\$	290.81	
8"	\$	448.85	
10"	\$	660.07	
<u>COMMODITY CHARGE – ALL DIVISIONS</u>			T
Meter Size ≤4"	Metered Consumption	Rate per 1,000 gallons	T
Tier 1	0 to 5,000 gallons	\$ 2.72	I/R
Tier 2	5,001 to 30,000 gallons	\$ 4.38	I/R
Tier 3	30,001+ gallons	\$ 6.13	I/R

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Meter Size >4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.72
Tier 2	5,001 to 2,000,000 gallons	\$ 4.38
Tier 3	2,000,001+ gallons	\$ 6.13
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
¹ Rates approved in Docket No. 23-10017.		
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
All Divisions		N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility’s water tariff, when applicable.		
<u>PAHRUMP DEPOSIT FOR TEMPORARY SERVICE</u>		
Each Applicant for Temporary Service in the Pahrump Division for construction purposes or for other purposes of limited duration shall be required to deposit with the Utility a sum of money equal to the estimated bill for water service to be rendered, plus the estimated charge for installing and removing service facilities.		

I/R
 I/R
 I/R
 D

T

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

**HOLD
FOR FUTURE
USE**

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>			
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>			
<u>APPLICABILITY – TO ALL IRRIGATION CUSTOMERS</u>			
<p>The charges set forth in this Schedule apply to all Customers who receive Irrigation service from the Utility.</p>			
<u>RATES – IRRIGATION</u>			
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>			
<u>BASE RATE</u>			
Meter Size	Monthly Rate – All Divisions		N/D
5/8"	\$	25.00	
3/4"	\$	25.00	
1"	\$	31.26	
1 1/2"	\$	37.51	
2"	\$	71.28	
3"	\$	121.17	
4"	\$	145.40	
6"	\$	290.81	
8"	\$	448.85	
10"	\$	660.07	
<u>COMMODITY CHARGE – ALL DIVISIONS</u>			T
Meter Size ≤4"	Metered Consumption	Rate per 1,000 gallons	T
Tier 1	0 to 5,000 gallons	\$ 4.54	I/R
Tier 2	5,001 to 100,000 gallons	\$ 6.05	I/R
Tier 3	100,001+ gallons	\$ 7.55	I/R

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE – (continued)</u>		
Meter Size >4”	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.54
Tier 2	5,001 to 2,000,000 gallons	\$ 6.05
Tier 3	2,000,001+ gallons	\$ 7.55
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 ¹ Rates approved in Docket No. 23-10017.		
 <u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
All Divisions		N/A
 <u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility’s water tariff, when applicable.		

I/R
 I/R
 I/R
 D

T

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

**HOLD
FOR FUTURE
USE**

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WITS(MF)-1</u>		
<u>WATER IRRIGATION TRANSMISSION SERVICE – PAHRUMP</u>		
<u>APPLICABILITY – TO ALL WATER IRRIGATION TRANSMISSION CUSTOMERS</u>		
The charges set forth in this Schedule apply to all Customers who receive Water Irrigation Transmission service from the Utility.		
<u>RATES – IRRIGATION TRANSMISSION SERVICE</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer’s water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate	
5/8”	\$ 26.38	
3/4”	\$ 39.58	
1”	\$ 65.96	
1 1/2”	\$ 131.92	
2”	\$ 211.08	
3”	\$ 422.16	
4”	\$ 659.62	
6”	\$ 1319.22	
8”	\$ 1319.22	
10”	\$ 1319.22	
<u>COMMODITY CHARGE</u>		
Metered Consumption	Rate per 1,000 gallons	
All consumption	\$ 1.02	I
<u>SYSTEM IMPROVEMENT RATE</u>		
	Rate per 1,000 gallons	
	N/A	

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

EXHIBIT A.4
PROPOSED
WATER TARIFFS
STAND ALONE

Tariff No. 1-W (Water)

<u>RULE NO. 1</u> <u>DEFINITIONS (Continued)</u>	
<u>SERVICE CLASSIFICATION:</u>	<ol style="list-style-type: none">1. <u>Non-Residential Service</u> to Customers engaged in selling, warehousing or distributing a commodity, in some business activity, or in a profession or in some form of economic or social activity (offices, stores, clubs, hotels, restaurants, etc.) or to Customers engaged in a process which creates or changes raw or unfinished materials into another form or product (factories, mills, machine shops, etc.; i.e. extracting, fabricating or processing activities.) and for purposes that do not come directly under another Service Classification.<ol style="list-style-type: none">a. Multi-family buildings under single ownership, with dwelling units not individually metered are included under Non-Residential rates.2. <u>Irrigation Service</u> to Customers for agricultural, floral-cultural or horticultural use.3. <u>Residential Service</u> to a residential Customer which includes single family residences and single family modular homes, which are separately metered.<ol style="list-style-type: none">a. For any commercial and residential use on the same premise where the commercial use as estimated is less than fifty percent (50%) of the total.4. <u>Multi-Family Service</u> Multi-Family Service, defined as service to building(s) on a single parcel, under single or common ownership such as duplexes, condos, townhouses, and multi-family apartments, which are individually metered.5. <u>Water Irrigation Transmission Service</u> is provided pursuant to the Commission's January 10, 2005, Order in Docket No. 04-4008, subject to the Stipulation entered into by the parties of record and Exhibit A thereto, the Amended Purchase/Option Agreement approved by the Commission in Docket No. 04-4008 for water irrigation transmission service to Mountain Falls.
<u>SERVICE CONNECTION:</u>	The point of connection between the Utility's facilities and the Customer's facilities, including all of the pipe, fittings, valves, meter and box necessary to make the connection normally at meter connection.
<u>SERVICE LINE:</u>	The water conduit, including all pipe, fittings and valves and appurtenant materials for the transmission of water from a point on the Utility's mains at which a tap is made, to the service connection.

T

N
|
N

D/N
|
D/N

T

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>		
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Residential service from the Utility.		
<u>RATES – RESIDENTIAL</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – All Divisions	
5/8"	\$	25.00
3/4"	\$	25.00
1"	\$	31.26
1 1/2"	\$	37.51
2"	\$	71.28
3"	\$	121.17
4"	\$	145.40
6"	\$	290.81
8"	\$	448.85
10"	\$	660.07
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.50
Tier 2	5,001 to 30,000 gallons	\$ 3.74
Tier 3	30,001+ gallons	\$ 4.68

D/T
I
I
I
D/I

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>		
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.23
Tier 2	5,001 to 30,000 gallons	\$ 3.34
Tier 3	30,001+ gallons	\$ 4.18
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 5.11
Tier 2	5,001 to 30,000 gallons	\$ 6.59
Tier 3	30,001+ gallons	\$ 7.70
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.36
Tier 2	5,001 to 30,000 gallons	\$ 5.35
Tier 3	30,001+ gallons	\$ 7.91
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 ¹ Rates approved in Docket No. 23-10017.		
 <u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A
 <u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility’s water tariff, when applicable.		

I
I
I
I
I
I
I
I
R
R

D
T
D

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Multi-Family service from the Utility.		
<u>RATES – MULTI-FAMILY</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of the Commodity Charge (assessed on the metered consumption) and applicable surcharge or sur credit calculation for the Deferred Water Service Adjustment and System Improvement Rate if applicable.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – All Divisions	
5/8"	\$	25.00
3/4"	\$	25.00
1"	\$	31.26
1 ½"	\$	37.51
2"	\$	71.28
3"	\$	121.17
4"	\$	145.40
6"	\$	290.81
8"	\$	448.85
10"	\$	660.07
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.50
Tier 2	5,001 to 30,000 gallons	\$ 3.74
Tier 3	30,001+ gallons	\$ 4.68

D/T
|
I
|
|
|
|
|
|
|
|
D/I

I
I
I

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.23
Tier 2	5,001 to 30,000 gallons	\$ 3.34
Tier 3	30,001+ gallons	\$ 4.18
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 5.11
Tier 2	5,001 to 30,000 gallons	\$ 6.59
Tier 3	30,001+ gallons	\$ 7.70
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.01
Tier 2	5,001 to 30,000 gallons	\$ 4.77
Tier 3	30,001+ gallons	\$ 7.02
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
¹ Rates approved in Docket No. 23-10017.		
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.		

I
I
I
I
I
I
I
I
I
R

D
T
D

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Non-Residential service from the Utility.		
<u>RATES – NON-RESIDENTIAL</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – All Divisions	D/T
5/8"	\$ 25.00	I
3/4"	\$ 25.00	I
1"	\$ 31.26	I
1 1/2"	\$ 37.51	I
2"	\$ 71.28	I
3"	\$ 121.17	I
4"	\$ 145.40	I
6"	\$ 290.81	I
8"	\$ 448.85	I
10"	\$ 660.07	D/I
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.50
Tier 2	5,001 to 175,000 gallons	\$ 3.74
Tier 3	175,001+ gallons	\$ 4.68

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.23
Tier 2	5,001 to 60,000 gallons	\$ 3.34
Tier 3	60,001+ gallons	\$ 4.18
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 5.11
Tier 2	5,001 to 999,999 gallons	\$ 6.59
Tier 3	1,000,000+ gallons	\$ 7.70
Pahrump ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.48
Tier 2	5,001 to 30,000 gallons	\$ 3.96
Tier 3	30,001+ gallons	\$ 5.77
Pahrump >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.48
Tier 2	5,001 to 2,000,000 gallons	\$ 3.96
Tier 3	2,000,001+ gallons	\$ 5.77
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 ¹ Rates approved in Docket No. 23-10017.		
 <u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A

I
I
I
I
I
I
I
T
I
I
R
T
I
I
R

D
T
D

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY – TO ALL IRRIGATION CUSTOMERS</u>		
<p>The charges set forth in this Schedule apply to all Customers who receive Irrigation service from the Utility.</p>		
<u>RATES – IRRIGATION</u>		
<p>The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.</p>		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – All Divisions	
5/8"	\$	25.00
3/4"	\$	25.00
1"	\$	31.26
1 1/2"	\$	37.51
2"	\$	71.28
3"	\$	121.17
4"	\$	145.40
6"	\$	290.81
8"	\$	448.85
10"	\$	660.07
		D/T I I I D/I
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.50
Tier 2	5,001 to 175,000 gallons	\$ 3.74
Tier 3	175,001+ gallons	\$ 4.68
		I I I

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.23
Tier 2	5,001 to 60,000 gallons	\$ 3.34
Tier 3	60,001+ gallons	\$ 4.18
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 5.11
Tier 2	5,001 to 999,999 gallons	\$ 6.59
Tier 3	1,000,000+ gallons	\$ 7.70
Pahrump ≤4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.98
Tier 2	5,001 to 30,000 gallons	\$ 6.43
Tier 3	30,001+ gallons	\$ 9.57
Pahrump >4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.98
Tier 2	5,001 to 2,000,000 gallons	\$ 6.43
Tier 3	2,000,001+ gallons	\$ 9.57
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek		N/A
Pahrump		N/A

¹ Rates approved in Docket No. 23-10017.

I
I
I
I
I
I/T
T
I
R
R
T
I
R
R

D
|
T
|
D

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Tariff No. 1-W (Water)

<u>SCHEDULE WITS(MF)-1</u>		
<u>WATER IRRIGATION TRANSMISSION SERVICE – PAHRUMP</u>		
<u>APPLICABILITY – TO ALL WATER IRRIGATION TRANSMISSION CUSTOMERS</u>		
The charges set forth in this Schedule apply to all Customers who receive Water Irrigation Transmission service from the Utility.		
<u>RATES – IRRIGATION TRANSMISSION SERVICE</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer’s water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate	
5/8”	\$ 26.38	I
3/4”	\$ 39.58	I
1”	\$ 65.96	I
1 1/2”	\$ 131.92	I
2”	\$ 211.08	I
3”	\$ 422.16	I
4”	\$ 659.62	I
6”	\$ 1319.22	I
8”	\$ 1319.22	N
10”	\$ 1319.22	N
<u>COMMODITY CHARGE</u>		
Metered Consumption	Rate per 1,000 gallons	
All consumption	\$ 1.02	I
<u>SYSTEM IMPROVEMENT RATE</u>		
	Rate per 1,000 gallons	
	N/A	D

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

EXHIBIT B.1

PROPOSED

SEWER TARIFFS

CONSOLIDATED

Tariff No. 1-S (Sewer)

<u>TABLE OF CONTENTS</u>		
<u>Sheet</u>	<u>Rule No.</u>	
2		Explanation of Symbols
3	1	Definitions
13	2	Description of Service
14	3	Application for Service
16	4	Notices
17	5	Rendering and Payment of Bills
20	6	Discontinuance and Restoration of Service
28	7	Information Available to the Public
29	8	Continuity of Service
30	9	Extensions of Facilities - Pahrump
45	9	Extensions of Facilities – Spring Creek
60	10	Not Applicable (Water Tariff – Fire Protection)
61	11	Establishment and Re-Establishment of Credit
63	12	Service Deposits
64	13	Temporary Service
65	14	Disputed Bills
66	15	Service Connections and Customer’s Facilities
74	16	Service Line and Facilities Installed by Customer in Special Cases
75	17	Service Area
120	18	Interpretations and Deviations
121	19	Pretreatment Program Wastewater Discharge Permit
128	20	Service to Separate Premises and Multiple Units
129	21	Not Applicable (Water Tariff – Water Rights)
130	22	Miscellaneous Charges
133	23	Not Applicable (Water Tariff – Water Conservation)
134-134A	Schedule SG-1	General Service Rates – Pahrump and Spring Creek
136	Schedule SSC-1	Service Connection and Capacity Charges - Pahrump
139	Schedule TV-1	TV-Video Van Charges - Pahrump
140		
141	Schedule SSC-2	Service Connection Charges – Spring Creek
142	Schedule SSC-3	Service Capacity Charges – Spring Creek

T

T

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-1</u>				
<u>GENERAL SERVICE RATES-PAHRUMP and SPRING CREEK</u>				
<u>APPLICABILITY</u>				
Domestic				
Applicable to all sewer service within Pahrump Valley, Calvada area, Nye County, and Spring Creek for which no other rate is specified.				
<u>RESIDENTIAL RATE</u>				
The charges for service hereunder shall consist of a Service Charge, System Improvement Rate, and/or additional charges per month as set forth in the schedules listed below, when applicable.				
For Customers that receive water and sewer service from the Utility the following monthly Service Charges shall apply:				
WATER METER SIZE	MONTHLY SERVICE CHARGE	SYSTEM IMPROVEMENT RATE		
5/8"	\$ 60.00	\$ 0.00		
3/4"	\$ 60.00	\$ 0.00		
1"	\$ 60.00	\$ 0.00		
1 1/2"	\$ 60.00	\$ 0.00		
2"	\$ 480.00	\$ 0.00		
3"	\$ 1,200.00	\$ 0.00		
4"	\$ 1,800.00	\$ 0.00		
6"	\$ 2,400.00	\$ 0.00		
8"	\$ 3,300.00	\$ 0.00		
For Customers that receive only sewer service from the Utility the applicable monthly Service Charge and System Improvement Rate shall be determined based on the Utility TIN determining a meter size equivalent for that Customer. The Customer shall provide the Utility with water usage information sufficient to allow the Utility to make a meter equivalent determination.				

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-1</u>			
<u>GENERAL SERVICE RATES-PAHRUMP and SPRING CREEK (continued)</u>			
<u>APPLICABILITY</u>			
Commercial and Industrial			
Applicable to all sewer service within Pahrump Valley, Calvada area, Nye County, and Spring Creek for which no other rate is specified.			
<u>NON-RESIDENTIAL RATE</u>			
The charges for service hereunder shall consist of a Service Charge, System Improvement Rate, and/or additional charges per month as set forth in the schedules listed below, when applicable.			
For Customers that receive water and sewer service from the Utility the following monthly Service Charges shall apply:			
WATER METER SIZE		MONTHLY SERVICE CHARGE	SYSTEM IMPROVEMENT RATE
5/8"	\$	67.67	\$ 0.00
3/4"	\$	67.67	\$ 0.00
1"	\$	67.67	\$ 0.00
1 1/2"	\$	406.02	\$ 0.00
2"	\$	541.37	\$ 0.00
3"	\$	1,353.41	\$ 0.00
4"	\$	2,030.12	\$ 0.00
6"	\$	2,706.83	\$ 0.00
8"	\$	3,721.89	\$ 0.00
For Customers that receive only sewer service from the Utility the applicable monthly Service Charge and System Improvement Rate shall be determined based on the Utility TIN determining a meter size equivalent for that Customer. The Customer shall provide the Utility with water usage information sufficient to allow the Utility to make a meter equivalent determination.			

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-1 (Continued)</u>		
<u>GENERAL SERVICE RATES-PAHRUMP (Continued)</u>		
<u>LARGE-SCALE CORRECTIONAL FACILITIES</u>	<u>MONTHLY SERVICE CHARGE</u>	<u>SYSTEM IMPROVEMENT RATE</u>
per bed*	\$29.44	\$0.00
<p>* Per month for each bed in a Large-scale Correctional Facility, regardless of whether a bed is occupied by a prisoner, inmate or detainee.</p>		
<p>An Applicant for sewer service to a Large-scale Correctional Facility must specify the number of beds that the facility is designed to house in the Application for service. If the Large-scale Correctional Facility houses more prisoners, inmates or detainees than the number specified in the Application for service, the person operating the Large-scale Correctional Facility must promptly report the number of additional prisoners, inmates or detainees to the Utility and apply to the Utility for Expanded Service. If Utility determines that the person operating the Large-scale Correctional Facility has failed to promptly report any additional prisoners, inmates or detainees, then Utility shall issue an adjusted bill pursuant to Rule No. 5. In issuing an adjusted bill, the Utility shall compute the amount of the undercharge back to the date on which the expanded service commenced, or in cases where the expanded service commencement date cannot be determined, for three (3) months.</p>		
<p><u>DETERMINATION OF BILLING</u></p>		
<p>The monthly bill shall be the sum of the applicable Service Charge and System Improvement Rate TIN to the type of service.</p>		
<p><u>MINIMUM CHARGE</u></p>		
<p>The minimum charges per Customer shall be the Service Charge and System Improvement Rate TIN applicable to the type of service.</p>		
<p><u>TAX ADJUSTMENT CLAUSE</u></p>		
<p>The charges for service hereunder shall be subject to the tax adjustment rider of Utility's tariff, when applicable.</p>		

I

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-S (Sewer)

**HOLD FOR
FUTURE USE**

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

EXHIBIT B.2

PROPOSED

SEWER TARIFFS

STAND ALONE

Tariff No. 1-S (Sewer)

TABLE OF CONTENTS

Sheet	Rule No.	
2		Explanation of Symbols
3	1	Definitions
13	2	Description of Service
14	3	Application for Service
16	4	Notices
17	5	Rendering and Payment of Bills
20	6	Discontinuance and Restoration of Service
28	7	Information Available to the Public
29	8	Continuity of Service
30	9	Extensions of Facilities - Pahrump
45	9	Extensions of Facilities – Spring Creek
60	10	Not Applicable (Water Tariff – Fire Protection)
61	11	Establishment and Re-Establishment of Credit
63	12	Service Deposits
64	13	Temporary Service
65	14	Disputed Bills
66	15	Service Connections and Customer’s Facilities
74	16	Service Line and Facilities Installed by Customer in Special Cases
75	17	Service Area
120	18	Interpretations and Deviations
121	19	Pretreatment Program Wastewater Discharge Permit
128	20	Service to Separate Premises and Multiple Units
129	21	Not Applicable (Water Tariff – Water Rights)
130	22	Miscellaneous Charges
133	23	Not Applicable (Water Tariff – Water Conservation)
134-134A	Schedule SG-1	General Service Rates – Pahrump and Spring Creek
136	Schedule SSC-1	Service Connection and Capacity Charges - Pahrump
139	Schedule TV-1	TV-Video Van Charges - Pahrump
140		
141	Schedule SSC-2	Service Connection Charges – Spring Creek
142	Schedule SSC-3	Service Capacity Charges – Spring Creek

T
T

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-S (Sewer)

SCHEDULE SG-1
GENERAL SERVICE RATES-PAHRUMP

APPLICABILITY

Domestic, Commercial and Industrial

Applicable to all sewer service within Pahrump Valley, Calvada area, Nye County for which no other rate is specified.

RATE

The charges for service hereunder shall consist of a Service Charge, System Improvement Rate, and/or additional charges per month as set forth in the schedules listed below, when applicable.

For Customers that receive water and sewer service from the Utility the following monthly Service Charges shall apply:

WATER METER SIZE		MONTHLY SERVICE CHARGE		SYSTEM IMPROVEMENT RATE
5/8"	\$	61.06	\$	0.00
3/4"	\$	61.06	\$	0.00
1"	\$	61.06	\$	0.00
1 1/2"	\$	372.05	\$	0.00
2"	\$	537.28	\$	0.00
3"	\$	1,410.24	\$	0.00
4"	\$	2,016.35	\$	0.00
6"	\$	2,538.14	\$	0.00
8"	\$	3,688.20	\$	0.00

For Customers that receive only sewer service from the Utility the applicable monthly Service Charge and System Improvement Rate shall be determined based on the Utility TIN determining a meter size equivalent for that Customer. The Customer shall provide the Utility with water usage information sufficient to allow the Utility to make a meter equivalent determination.

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-1 (Continued)</u>		
<u>GENERAL SERVICE RATES-PAHRUMP (Continued)</u>		
<u>LARGE-SCALE CORRECTIONAL FACILITIES</u>	<u>MONTHLY SERVICE CHARGE</u>	<u>SYSTEM IMPROVEMENT RATE</u>
per bed*	\$26.57	\$0.00
<p>* Per month for each bed in a Large-scale Correctional Facility, regardless of whether a bed is occupied by a prisoner, inmate or detainee.</p>		
<p>An Applicant for sewer service to a Large-scale Correctional Facility must specify the number of beds that the facility is designed to house in the Application for service. If the Large-scale Correctional Facility houses more prisoners, inmates or detainees than the number specified in the Application for service, the person operating the Large-scale Correctional Facility must promptly report the number of additional prisoners, inmates or detainees to the Utility and apply to the Utility for Expanded Service. If Utility determines that the person operating the Large-scale Correctional Facility has failed to promptly report any additional prisoners, inmates or detainees, then Utility shall issue an adjusted bill pursuant to Rule No. 5. In issuing an adjusted bill, the Utility shall compute the amount of the undercharge back to the date on which the expanded service commenced, or in cases where the expanded service commencement date cannot be determined, for three (3) months.</p>		
<p><u>DETERMINATION OF BILLING</u></p>		
<p>The monthly bill shall be the sum of the applicable Service Charge and System Improvement Rate TIN to the type of service.</p>		
<p><u>MINIMUM CHARGE</u></p>		
<p>The minimum charges per Customer shall be the Service Charge and System Improvement Rate TIN applicable to the type of service.</p>		
<p><u>TAX ADJUSTMENT CLAUSE</u></p>		
<p>The charges for service hereunder shall be subject to the tax adjustment rider of Utility's tariff, when applicable.</p>		

I

Issued:
Effective:
Advice No.:

Issued by:
James Eason, President
Great Basin Water Co.

Tariff No. 1-S (Sewer)

SCHEDULE SG-2
GENERAL SERVICE RATES - SPRING CREEK

A. APPLICABILITY

The charges set forth in this Schedule apply to all Customers who receive sewer service from Utility.

B. RATES

The charge for service hereunder shall consist of a flat rate monthly service charge and any additional charges per month which may be applicable to the Customer as set forth in this tariff.

Residential – Individually Metered:

Meter Size	Monthly Charge
All Meters	\$ 56.74

Multi-Family and Non-Residential:

Meter Size	Monthly Charge
5/8"	\$97.59
3/4"	\$97.59
1"	\$164.54
1 1/2"	\$272.34
2"	\$453.89
3"	\$1,021.26
4"	\$2,927.61
6"	\$3,903.48
8"	\$5,367.29

I

N
I
|
I
N
|
N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

EXHIBIT C.1
CURRENT
WATER TARIFFS

Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

FIFTH REVISED PUCN Sheet No. 2
 Cancels
 FOURTH REVISED PUCN Sheet No. 2

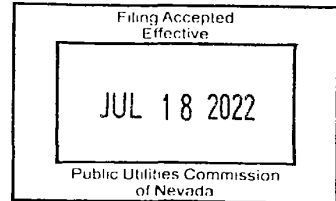
Tariff No. 1-W (Water)

TABLE OF CONTENTS (continued)		
Sheet	Rule No.	
198-204	21	Water Rights
205-210	21	Water Rights - Cold Springs, Spanish Springs
211-215	21	Water Rights - Pahrump
216-220	21	Water Rights - Spring Creek
222-224	22	Miscellaneous Charges
225	22	Miscellaneous Charges - Cold Springs, Spanish Springs
226	22	Miscellaneous Charges - Pahrump
227-233	23	Water Conservation
235-236	Schedule WRES-1	Residential Water Service
237-238	Schedule WMF-1	Multi-Family Water Service
238A-B		
239-240A	Schedule WNRES-1	Non-Residential Water Service
241-242	Schedule WIRR-1	Irrigation Water Service
243	Schedule WITS(MF)-1	Water Irrigation Transmission Service
249	Schedule WSCONN-1	Service Connection Charges - Cold Springs
250-251	Schedule WSCONN-2	Service Connection Charges - Pahrump
252	Schedule WSTOR-1	Water Storage Capacity Charge - Pahrump
253	Schedule WSUPP-1	Water Supply Charge - Pahrump
254	Schedule WSCONN-4	Service Connection Charges - Spanish Springs
256	Schedule WSCONN-3	Service Connection Charges - Spring Creek
257	Schedule WSTOR-2	Water Storage Capacity Charge - Spring Creek
258	Schedule WSUPP-2	Water Supply Charge - Spring Creek

T
 D
 C
 C
 C
 D
 C
 C/N
 D
 D
 D
 D
 D
 D
 D
 T

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.

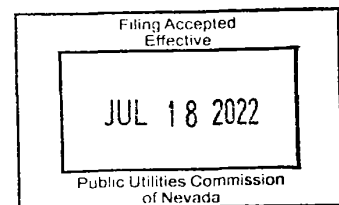


Tariff No. 1-W (Water)

<u>RULE NO. 1</u> <u>DEFINITIONS (Continued)</u>	
<u>SERVICE CLASSIFICATION:</u>	
1. <u>Non-Residential Service</u> to Customers engaged in selling, warehousing or distributing a commodity, in some business activity, or in a profession or in some form of economic or social activity (offices, stores, clubs, hotels, restaurants, etc.) or to Customers engaged in a process which creates or changes raw or unfinished materials into another form or product (factories, mills, machine shops, etc.; i.e. extracting, fabricating or processing activities.) and for purposes that do not come directly under another Service Classification.	D/N
2. <u>Irrigation Service</u> to Customers for agricultural, floral-cultural or horticultural use.	D/N D/T
3. <u>Residential Service</u> to a residential Customer which includes single family residences and single family modular homes, which are separately metered. a. For any commercial and residential use on the same premise where the commercial use as estimated is less than fifty percent (50%) of the total.	T D D
4. <u>Multi-Family Service</u> to a residential Customer which includes duplexes, condos, townhouses, and multi-family.	N N
5. <u>Water Irrigation Transmission Service</u> is provided pursuant to the Commission's January 10, 2005, Order in Docket No. 04-4008, subject to the Stipulation entered into by the parties of record and Exhibit A thereto, the Amended Purchase/Option Agreement approved by the Commission in Docket No. 04-4008 for water irrigation transmission service to Mountain Falls.	D D
<u>SERVICE CONNECTION:</u>	The point of connection between the Utility's facilities and the Customer's facilities, including all of the pipe, fittings, valves, meter and box necessary to make the connection normally at meter connection.
<u>SERVICE LINE:</u>	The water conduit, including all pipe, fittings and valves and appurtenant materials for the transmission of water from a point on the Utility's mains at which a tap is made, to the service connection.

Issued:
Effective:
Advice No.:

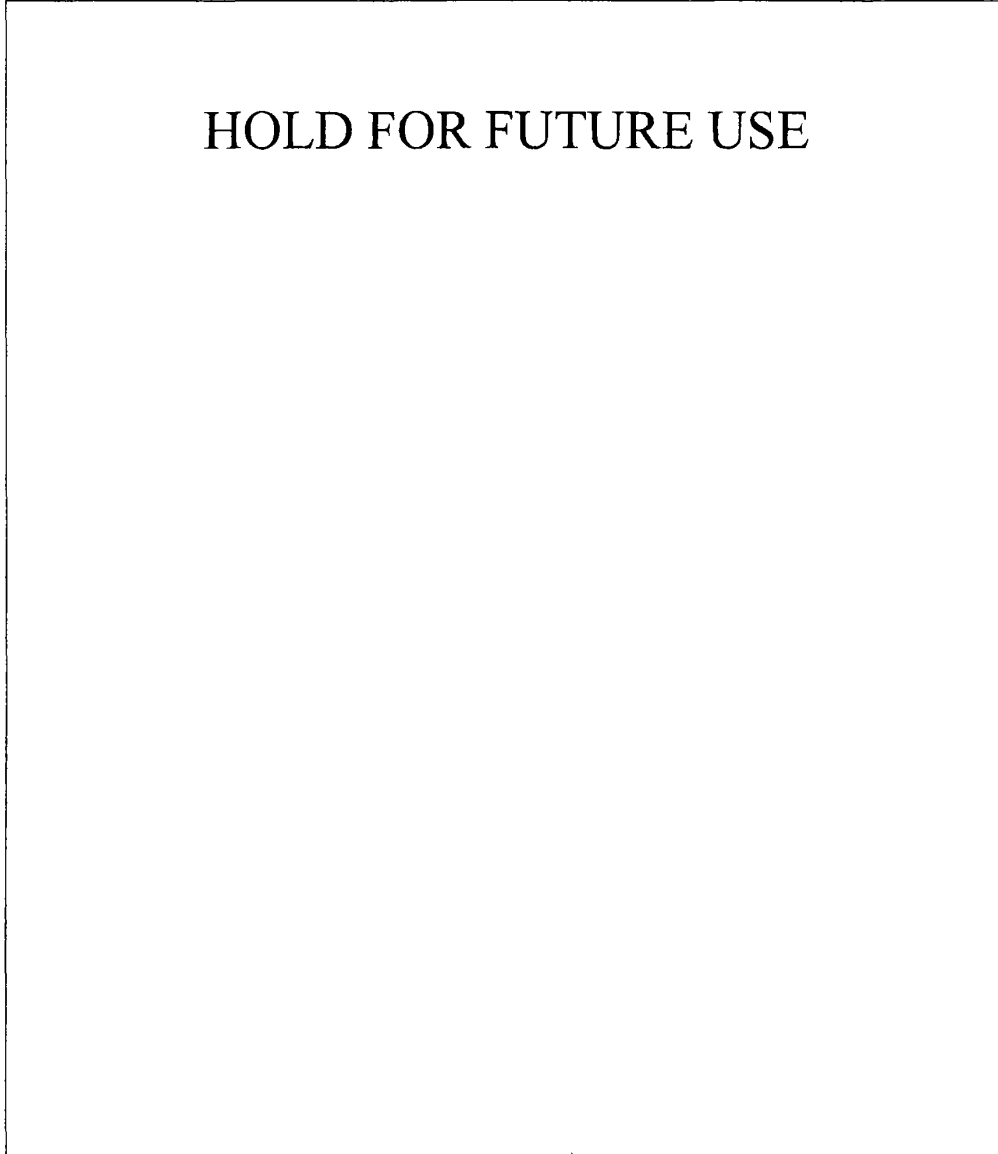
Issued by:
Sean Twomey, President
Great Basin Water Co.



Great Basin Water Co.
1240 E. State St., Ste. 115
Pahrump, NV 89048

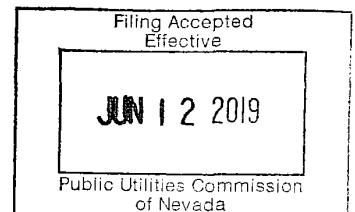
FIRST REVISED PUCN Sheet No. 234
Cancels
ORIGINAL PUCN Sheet No. 234

Tariff No. 1-W (Water)



Issued:
Effective:
Advice No.:

Issued by:
Wendy Barnett, President
Great Basin Water Co.



Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

FIFTH REVISED PUCN Sheet No. 235
 Cancels
 FOURTH REVISED PUCN Sheet No. 235

Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>		
<u>RESIDENTIAL SERVICE -- COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Residential service from the Utility.		
<u>RATES – RESIDENTIAL</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 18.00	\$ 14.79
3/4"	\$ 18.00	\$ 14.79
1"	\$ 22.51	\$ 22.51
1 1/2"	\$ 27.01	\$ 27.01
2"	\$ 51.32	\$ 51.32
3"	\$ 87.24	\$ 87.24
4"	\$ 104.69	\$ 104.69
6"	\$ 209.38	\$ 209.38
8"	\$ 323.17	\$ 323.17
10"	\$ 475.25	\$ 475.25
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.43
Tier 2	5,001 to 30,000 gallons	\$ 3.63
Tier 3	30,001+ gallons	\$ 4.54

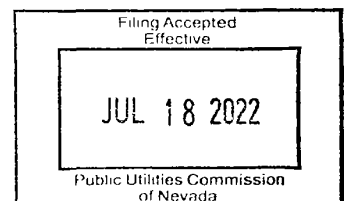
D/N

T

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.



Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

NINTH REVISED PUCN Sheet No. 236
 Cancels
 EIGHTH REVISED PUCN Sheet No. 236

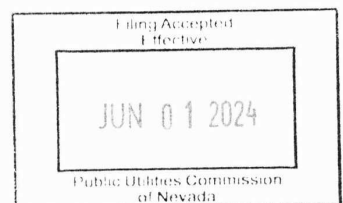
Tariff No. 1-W (Water)

<u>SCHEDULE WRES-1</u>		
<u>RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.59
Tier 2	5,001 to 30,000 gallons	\$ 2.38
Tier 3	30,001+ gallons	\$ 2.98
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.41
Tier 2	5,001 to 30,000 gallons	\$ 5.80
Tier 3	30,001+ gallons	\$ 6.84
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.20
Tier 2	5,001 to 30,000 gallons	\$ 5.38
Tier 3	30,001+ gallons	\$ 8.18
<u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
¹ Rates approved in Docket No. 23-10017.		
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek	Docket No. 24-02018	\$ 0.37
Pahrump 1	Docket No. 23-09015	\$ 0.15
Pahrump 2	Docket No. 23-12020	\$ 0.06
Pahrump 3	Docket No. 24-02023	\$ 0.15
Pahrump 4	Docket No. 24-02023	\$ 0.12
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.		

T
T
N
R
N
I
T
T
N
T
T
N
N
T
T

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.



Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

THIRD REVISED PUCN Sheet No. 237
 Cancels
 SECOND REVISED PUCN Sheet No. 237

Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Multi-Family service from the Utility.		
<u>RATES – MULTI-FAMILY</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of the Commodity Charge (assessed on the metered consumption) and applicable surcharge or sur credit calculation for the Deferred Water Service Adjustment and System Improvement Rate if applicable.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 18.00	\$ 14.79
3/4"	\$ 18.00	\$ 14.79
1"	\$ 22.51	\$ 22.51
1 1/2"	\$ 27.01	\$ 27.01
2"	\$ 51.32	\$ 51.32
3"	\$ 87.24	\$ 87.24
4"	\$ 104.69	\$ 104.69
6"	\$ 209.38	\$ 209.38
8"	\$ 323.17	\$ 323.17
10"	\$ 475.25	\$ 475.25
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.43
Tier 2	5,001 to 30,000 gallons	\$ 3.63
Tier 3	30,001+ gallons	\$ 4.54

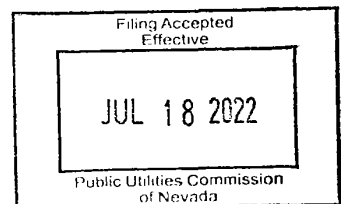
D/N

T

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.

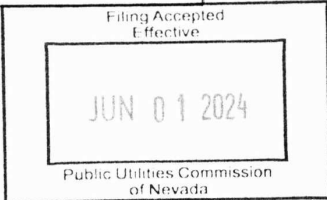


Tariff No. 1-W (Water)

<u>SCHEDULE WMF-1</u>		
<u>MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.59
Tier 2	5,001 to 30,000 gallons	\$ 2.38
Tier 3	30,001+ gallons	\$ 2.98
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.41
Tier 2	5,001 to 30,000 gallons	\$ 5.80
Tier 3	30,001+ gallons	\$ 6.84
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.82
Tier 2	5,001 to 30,000 gallons	\$ 4.75
Tier 3	30,001+ gallons	\$ 7.21
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 ¹ Rates approved in Docket No. 23-10017.		
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek	Docket No. 24-02018	\$ 0.37
Pahrump 1	Docket No. 23-09015	\$ 0.15
Pahrump 2	Docket No. 23-12020	\$ 0.06
Pahrump 3	Docket No. 24-02023	\$ 0.15
Pahrump 4	Docket No. 24-02023	\$ 0.12
 <u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.		

T
T
N
R
N
I
T
T
N
T
T
N
N
T
T

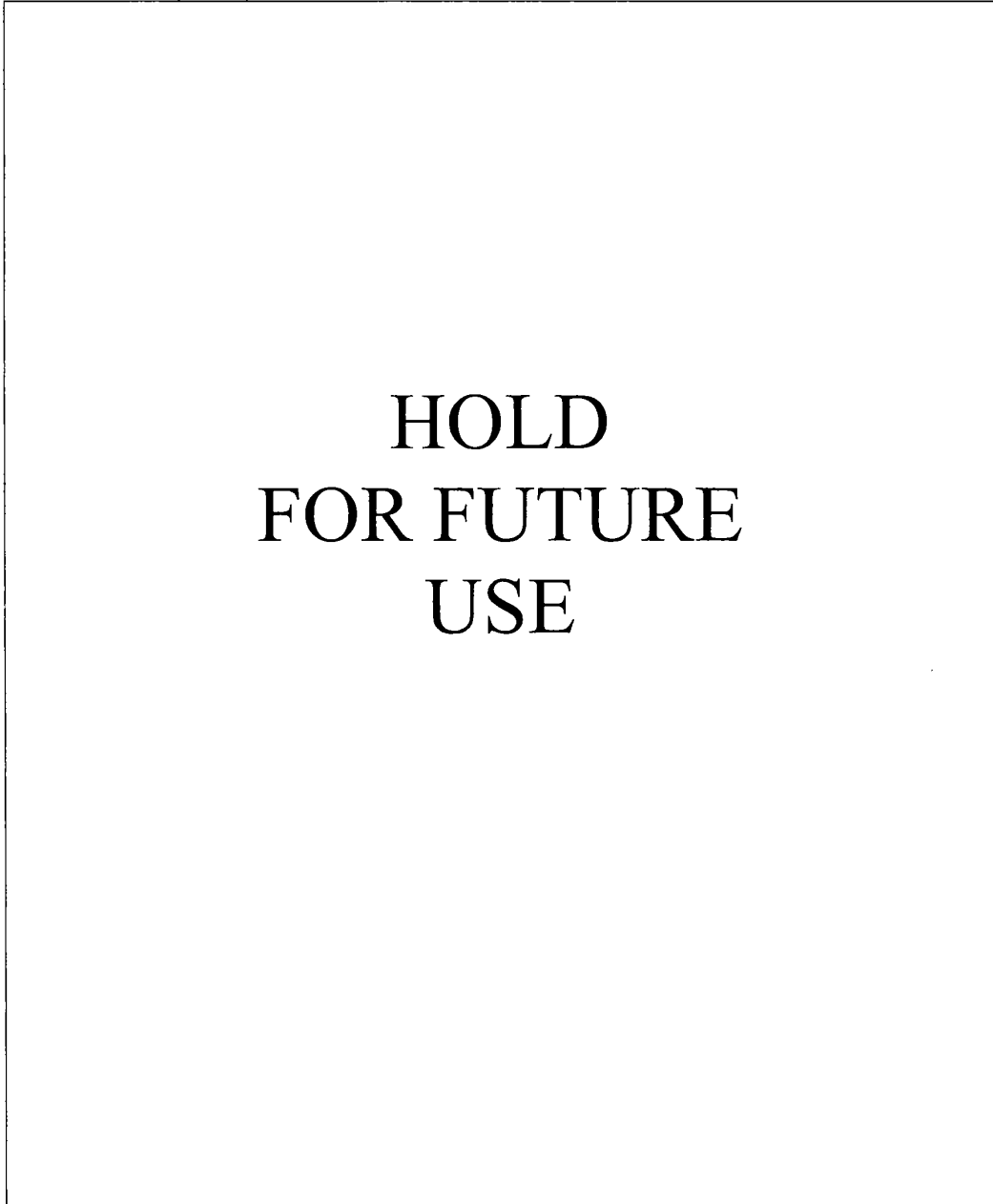
Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.



Great Basin Water Co.
1240 E. State St., Ste. 115
Pahrump, NV 89048

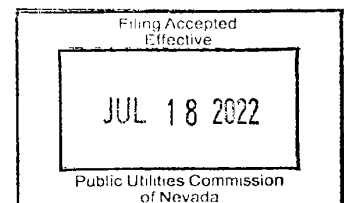
THIRD REVISED PUCN Sheet No. 238A
Cancels
SECOND REVISED PUCN Sheet No. 238A

Tariff No. 1-W (Water)



Issued:
Effective:
Advice No.:

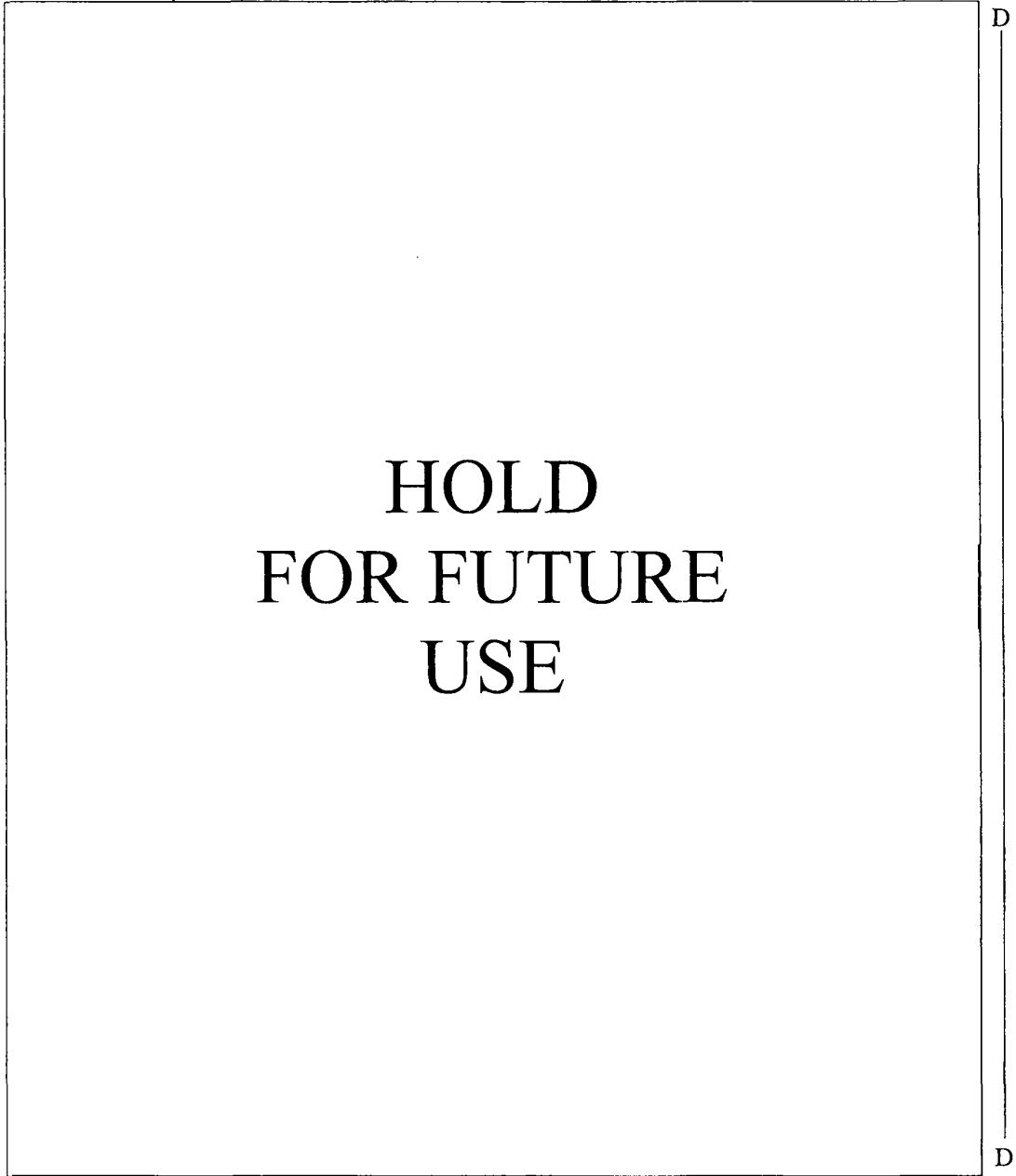
Issued by:
Sean Twomey, President
Great Basin Water Co.



Great Basin Water Co.
1240 E. State St., Ste. 115
Pahrump, NV 89048

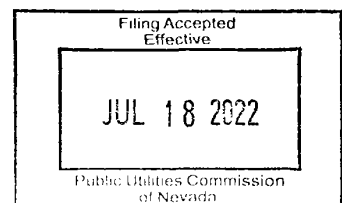
FIFTH REVISED PUCN Sheet No. 238B
Cancels
FOURTH REVISED PUCN Sheet No. 238B

Tariff No. 1-W (Water)



Issued:
Effective:
Advice No.:

Issued by:
Sean Twomey, President
Great Basin Water Co.



Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY</u>		
The charges set forth in this Schedule apply to all Customers who receive Non-Residential service from the Utility.		
<u>RATES – NON-RESIDENTIAL</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 18.00	\$ 14.79
3/4"	\$ 18.00	\$ 14.79
1"	\$ 22.51	\$ 22.51
1 1/2"	\$ 27.01	\$ 27.01
2"	\$ 51.32	\$ 51.32
3"	\$ 87.24	\$ 87.24
4"	\$ 104.69	\$ 104.69
6"	\$ 209.38	\$ 209.38
8"	\$ 323.17	\$ 323.17
10"	\$ 475.25	\$ 475.25
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.43
Tier 2	5,001 to 175,000 gallons	\$ 3.63
Tier 3	175,001+ gallons	\$ 4.54

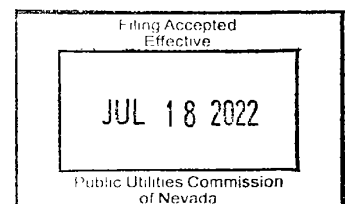
D/N

T
T

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.



Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE (continued)</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.59
Tier 2	5,001 to 60,000 gallons	\$ 2.38
Tier 3	60,001+ gallons	\$ 2.98
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.41
Tier 2	5,001 to 999,999 gallons	\$ 5.80
Tier 3	1,000,000+ gallons	\$ 6.84
Pahrump ≤ 4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.24
Tier 2	5,001 to 30,000 gallons	\$ 3.86
Tier 3	30,001+ gallons	\$ 5.84
Pahrump > 4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.24
Tier 2	5,001 to 2,000,000 gallons	\$ 3.86
Tier 3	2,000,001+ gallons	\$ 5.84
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 ¹ Rates approved in Docket No. 23-10017.		
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek	Docket No. 24-02018	\$ 0.37
Pahrump 1	Docket No. 23-09015	\$ 0.15
Pahrump 2	Docket No. 23-12020	\$ 0.06
Pahrump 3	Docket No. 24-02023	\$ 0.15
Pahrump 4	Docket No. 24-02023	\$ 0.12

T
T
N
R
N
I
T
T
N
T
N
N

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.

Filing Accepted
 Effective

JUN 01 2024

Public Utilities Commission
 of Nevada

Great Basin Water Co.
1240 E. State St., Ste. 115
Pahrump, NV 89048

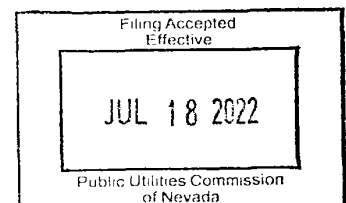
SECOND REVISED PUCN Sheet No. 240A
Cancels
FIRST REVISED PUCN Sheet No. 240A

Tariff No. 1-W (Water)

<u>SCHEDULE WNRES-1</u>		D/N
<u>NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>PAHRUMP TAX ADJUSTMENT CHARGE</u>		D/N T
The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.		
<u>PAHRUMP DEPOSIT FOR TEMPORARY SERVICE</u>		L/T
Each Applicant for Temporary Service in the Pahrump Division for construction purposes or for other purposes of limited duration shall be required to deposit with the Utility a sum of money equal to the estimated bill for water service to be rendered, plus the estimated charge for installing and removing service facilities.		L/N L/N L L D
		D

Issued:
Effective:
Advice No.:

Issued by:
Sean Twomey, President
Great Basin Water Co.



Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

SIXTH REVISED PUCN Sheet No. 241
 Cancels
 FIFTH REVISED PUCN Sheet No. 241

Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP</u>		
<u>APPLICABILITY – TO ALL IRRIGATION CUSTOMERS</u>		
The charges set forth in this Schedule apply to all Customers who receive Irrigation service from the Utility.		
<u>RATES – IRRIGATION</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer's water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge, Deferred Water Service Adjustment, and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate – Pahrump, Spring Creek, Spanish Springs	Monthly Rate – Cold Springs
5/8"	\$ 18.00	\$ 14.79
3/4"	\$ 18.00	\$ 14.79
1"	\$ 22.51	\$ 22.51
1 1/2"	\$ 27.01	\$ 27.01
2"	\$ 51.32	\$ 51.32
3"	\$ 87.24	\$ 87.24
4"	\$ 104.69	\$ 104.69
6"	\$ 209.38	\$ 209.38
8"	\$ 323.17	\$ 323.17
10"	\$ 475.25	\$ 475.25
<u>COMMODITY CHARGE</u>		
Cold Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.43
Tier 2	5,001 to 175,000 gallons	\$ 3.63
Tier 3	175,001+ gallons	\$ 4.54

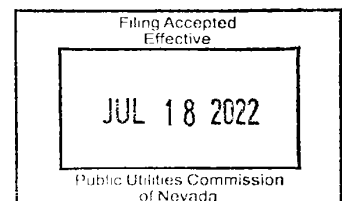
D/N

T

D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.

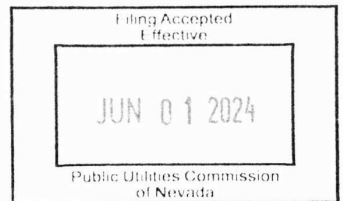


Tariff No. 1-W (Water)

<u>SCHEDULE WIRR-1</u>		
<u>IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)</u>		
<u>COMMODITY CHARGE - continued</u>		
Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.59
Tier 2	5,001 to 60,000 gallons	\$ 2.38
Tier 3	60,001+ gallons	\$ 2.98
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.41
Tier 2	5,001 to 999,999 gallons	\$ 5.80
Tier 3	1,000,001+ gallons	\$ 6.84
Pahrump ≤ 4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.88
Tier 2	5,001 to 30,000 gallons	\$ 6.56
Tier 3	30,001+ gallons	\$ 10.00
Pahrump > 4"	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.88
Tier 2	5,001 to 2,000,000 gallons	\$ 6.56
Tier 3	2,000,001+ gallons	\$ 10.00
 <u>DEFERRED WATER SERVICE ADJUSTMENT¹</u>		
		Rate per 1,000 gallons
Cold Springs		\$ 0.12
Spanish Springs		\$ (0.02)
Spring Creek		\$ 0.11
Pahrump		\$ (0.33)
 <u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Cold Springs		N/A
Spanish Springs		N/A
Spring Creek	Docket No. 24-02018	\$ 0.37
Pahrump 1	Docket No. 23-09015	\$ 0.15
Pahrump 2	Docket No. 23-12020	\$ 0.06
Pahrump 3	Docket No. 24-02023	\$ 0.15
Pahrump 4	Docket No. 24-02023	\$ 0.12

¹ Rates approved in Docket No. 23-10017.

Issued: Issued by:
 Effective: James Eason, President
 Advice No.: Great Basin Water Co.



Great Basin Water Co.
1240 E. State St., Ste. 115
Pahrump, NV 89048

SECOND REVISED PUCN Sheet No. 242
Cancels
FIRST REVISED PUCN Sheet No. 242

Tariff No. 1-W (Water)

SCHEDULE WIRR-1
IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

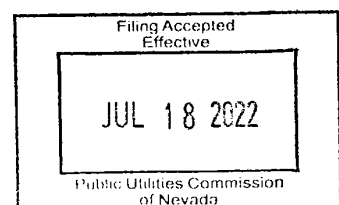
PAHRUMP TAX ADJUSTMENT CHARGE

The charges for service hereunder shall be subject to the tax adjustment rider of Utility's water tariff, when applicable.

D/N
||
D/N
T

Issued:
Effective:
Advice No.:

Issued by:
Sean Twomey, President
Great Basin Water Co.



Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

FIFTH REVISED PUCN Sheet No. 243
 Cancels
 FOURTH REVISED PUCN Sheet No. 243

Tariff No. 1-W (Water)

<u>SCHEDULE WITS(MF)-1</u>		
<u>WATER IRRIGATION TRANSMISSION SERVICE – PAHRUMP</u>		
<u>APPLICABILITY – TO ALL WATER IRRIGATION TRANSMISSION CUSTOMERS</u>		
The charges set forth in this Schedule apply to all Customers who receive Water Irrigation Transmission service from the Utility.		
<u>RATES – IRRIGATION TRANSMISSION SERVICE</u>		
The charge for water service shall consist of a monthly Base Rate (assessed on the size of the Customer’s water meter) plus the sum of Volumetric Charges. Volumetric Charges include a Commodity Charge and System Improvement Rate and are assessed based on consumption.		
<u>BASE RATE</u>		
Meter Size	Monthly Rate	
5/8”	\$	13.19
3/4”	\$	19.79
1”	\$	32.98
1 1/2”	\$	65.96
2”	\$	105.54
3”	\$	211.08
4”	\$	329.81
6”	\$	659.61
<u>COMMODITY CHARGE</u>		
	Metered Consumption	Rate per 1,000 gallons
	All consumption	\$ 0.43
<u>SYSTEM IMPROVEMENT RATE</u>		
		Rate per 1,000 gallons
Pahrump 1	Docket No. 23-12020	\$ 0.06
Pahrump 2	Docket No. 24-02023	\$ 0.02

T
N

Issued:
 Effective:
 Advice No.:

Issued by:
 James Eason, President
 Great Basin Water Co.

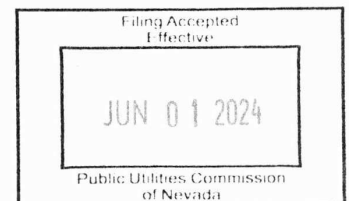


EXHIBIT C.2

CURRENT

SEWER TARIFFS

Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

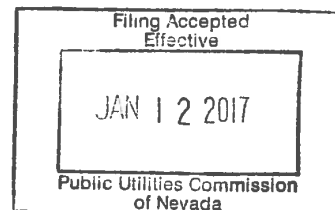
ORIGINAL PUCN Sheet No. 1
 Cancels
 PUCN Sheet No. ___

Tariff No. 1-S (Sewer)

<u>TABLE OF CONTENTS</u>		
<u>Sheet</u>	<u>Rule No.</u>	
2		Explanation of Symbols
3	1	Definitions
13	2	Description of Service
14	3	Application for Service
16	4	Notices
17	5	Rendering and Payment of Bills
20	6	Discontinuance and Restoration of Service
28	7	Information Available to the Public
29	8	Continuity of Service
30	9	Extensions of Facilities - Pahrump
45	9	Extensions of Facilities - Spring Creek
60	10	Not Applicable (Water Tariff - Fire Protection)
61	11	Establishment and Re-Establishment of Credit
63	12	Service Deposits
64	13	Temporary Service
65	14	Disputed Bills
66	15	Service Connections and Customer's Facilities
74	16	Service Line and Facilities Installed by Customer in Special Cases
75	17	Service Area
120	18	Interpretations and Deviations
121	19	Pretreatment Program Wastewater Discharge Permit
128	20	Service to Separate Premises and Multiple Units
129	21	Not Applicable (Water Tariff - Water Rights)
130	22	Miscellaneous Charges
133	23	Not Applicable (Water Tariff - Water Conservation)
134	Schedule SG-1	General Service Rates - Pahrump
136	Schedule SSC-1	Service Connection and Capacity Charges - Pahrump
139	Schedule TV-1	TV-Video Van Charges - Pahrump
140	Schedule SG-2	General Service Rates - Spring Creek
141	Schedule SSC-2	Service Connection Charges - Spring Creek
142	Schedule SSC-3	Service Capacity Charges - Spring Creek

Issued:
 Effective:
 Advice No.:

Issued by:
 Wendy Barnett, President
 Great Basin Water Co.



Great Basin Water Co.
 1240 E. State St., Ste. 115
 Pahrump, NV 89048

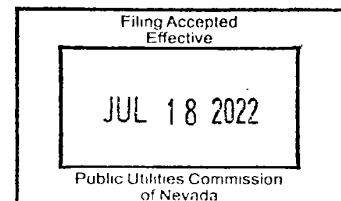
FOURTH REVISED PUCN Sheet No. 134
 Cancels
 THIRD REVISED PUCN Sheet No. 134

Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-1</u>			
<u>GENERAL SERVICE RATES-PAHRUMP</u>			
<u>APPLICABILITY</u>			
Domestic, Commercial and Industrial			
Applicable to all sewer service within Pahrump Valley, Calvada area, Nye County for which no other rate is specified.			
<u>RATE</u>			
The charges for service hereunder shall consist of a Service Charge, System Improvement Rate, and/or additional charges per month as set forth in the schedules listed below, when applicable.			
For Customers that receive water and sewer service from the Utility the following monthly Service Charges shall apply:			
WATER METER SIZE	MONTHLY SERVICE CHARGE	SYSTEM IMPROVEMENT RATE	
5/8"	\$ 56.61	\$ 0.00	I/R T I/R
3/4"	\$ 56.61	\$ 0.00	
1"	\$ 56.61	\$ 0.00	
1 1/2"	\$ 344.92	\$ 0.00	
2"	\$ 498.11	\$ 0.00	
3"	\$ 1,307.42	\$ 0.00	
4"	\$ 1,869.34	\$ 0.00	
6"	\$ 2,353.08	\$ 0.00	
8"	\$ 3,419.29	\$ 0.00	
For Customers that receive only sewer service from the Utility the applicable monthly Service Charge and System Improvement Rate shall be determined based on the Utility TIN determining a meter size equivalent for that Customer. The Customer shall provide the Utility with water usage information sufficient to allow the Utility to make a meter equivalent determination.			

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.



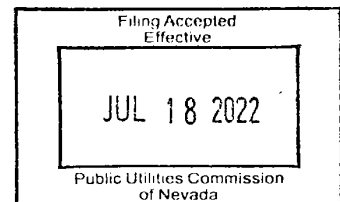
Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-1 (Continued)</u>		
<u>GENERAL SERVICE RATES-PAHRUMP (Continued)</u>		
LARGE-SCALE CORRECTIONAL FACILITIES	MONTHLY SERVICE CHARGE	SYSTEM IMPROVEMENT RATE
per bed*	\$24.63	\$0.00
<p>* Per month for each bed in a Large-scale Correctional Facility, regardless of whether a bed is occupied by a prisoner, inmate or detainee.</p> <p>An Applicant for sewer service to a Large-scale Correctional Facility must specify the number of beds that the facility is designed to house in the Application for service. If the Large-scale Correctional Facility houses more prisoners, inmates or detainees than the number specified in the Application for service, the person operating the Large-scale Correctional Facility must promptly report the number of additional prisoners, inmates or detainees to the Utility and apply to the Utility for Expanded Service. If Utility determines that the person operating the Large-scale Correctional Facility has failed to promptly report any additional prisoners, inmates or detainees, then Utility shall issue an adjusted bill pursuant to Rule No. 5. In issuing an adjusted bill, the Utility shall compute the amount of the undercharge back to the date on which the expanded service commenced, or in cases where the expanded service commencement date cannot be determined, for three (3) months.</p> <p><u>DETERMINATION OF BILLING</u></p> <p>The monthly bill shall be the sum of the applicable Service Charge and System Improvement Rate TIN to the type of service.</p> <p><u>MINIMUM CHARGE</u></p> <p>The minimum charges per Customer shall be the Service Charge and System Improvement Rate TIN applicable to the type of service.</p> <p><u>TAX ADJUSTMENT CLAUSE</u></p> <p>The charges for service hereunder shall be subject to the tax adjustment rider of Utility's tariff, when applicable.</p>		

I/R

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.



Tariff No. 1-S (Sewer)

<u>SCHEDULE SG-2</u>	
<u>GENERAL SERVICE RATES - SPRING CREEK</u>	
A. <u>APPLICABILITY</u>	
The charges set forth in this Schedule apply to all Customers who receive sewer service from Utility.	
B. <u>RATES</u>	
The charge for service hereunder shall consist of a flat rate monthly service charge and any additional charges per month which may be applicable to the Customer as set forth in this tariff.	
Residential – Individually Metered:	
Meter Size	Monthly Charge
All Meters	\$ 50.00
Multi-Family and Non-Residential:	
Meter Size	Monthly Charge
3/4"	\$86.00
1"	\$145.00
1 1/2"	\$240.00
2"	\$400.00
3"	\$900.00

N
 T
 N/R
 D/N
 D/N
 D/N
 D/N
 D/N
 D/N

Issued:
 Effective:
 Advice No.:

Issued by:
 Sean Twomey, President
 Great Basin Water Co.

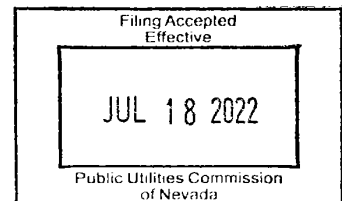


EXHIBIT D
PRIOR PROCEEDINGS

EXHIBIT D

Pursuant to NAC 703.2211(5), GBWC hereby references prior proceedings before the Commission which have been held and which are related to any of the proposals contained in this Application:

Rate Applications

Docket No. 21-12025. Application of Great Basin Water Co. for authority to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs Divisions and for other relief properly related thereto.

Docket No. 20-07017. Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water and sewer service rates charged to all classes of customers in the Spring Creek Division and for other relief properly related thereto.

Docket No. 20-07015. Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water service rates charged to all classes of customers in the Cold Springs Division and for other relief properly related thereto.

Docket No. 19-12029. Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water and sewer service rates charged to all classes of customers in the Pahrump Division and for other relief properly related thereto.

Docket No. 18-11014. Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water service rates charged to all classes of customers in the Cold Springs and Spanish Springs Divisions and for other relief properly related thereto.

Docket No. 17-12022. Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water and sewer service rates charged to all classes of customers in the Spring Creek Division and for other relief properly related thereto.

Docket No. 16-12037. Amended Application of Great Basin Water Co. for authority to adjust its annual revenue requirement for water and sewer service rates charged to all classes of customers in the Pahrump Division and for other relief properly related thereto.

Docket No. 15-06063. Application of Utilities, Inc. of Central Nevada for authority to adjust its annual revenue requirement for water and sewer service rates charged to all classes of customers, and for other relief properly related thereto.

Docket No. 12-12033. Application of Utilities, Inc. of Central Nevada for authority to increase its annual revenue requirement for water and sewer service rates; establish new charges, fees, and rules for water and sewer customers; establish regulatory asset accounts for costs of rebates and certain litigation and related activities; and for other relief properly related thereto.

Docket No. 06-12023. Application of Utilities, Inc. of Central Nevada for Authority to Increase Water and Sewer Service Rates.

System Improvement Rate Filings

Docket No. 24-03030. Application of Great Basin Water Co. Pursuant to NAC 704.63435 to Recommend Continuation of System Improvement Rates Previously Established in its Pahrump Division in Docket Nos. 23-09015 and 23-12020, and for other relief properly related thereto.

Docket No. 24-02023. Application of Great Basin Water Co. to establish system improvement rates for its Pahrump Division for its Mountain View Estates Interconnect Project and for its SCADA Water Upgrade Project, both eligible projects designated by the Commission in Docket No. 21-03003, and for other relief properly related thereto.

Docket No. 24-02018. Application of Great Basin Water Co. to establish a system improvement rate in its Spring Creek Division for its Pipeline Project, an eligible project designated by the Commission in Docket No. 21-03003, and for other relief properly related thereto.

Docket No. 23-12020. Application of Great Basin Water Co. for authority to establish a system improvement rate in the Pahrump Division for an eligible project designated by the Commission in Docket No. 21-03003 and for other relief properly related thereto.

Docket No. 23-09015. Application of Great Basin Water Co. for authority to establish a system improvement rate in the Pahrump Division for an eligible project designated by the Commission in Docket No. 18-03005 and for other relief properly related thereto.

Docket No. 21-06009. Application of Great Basin Water Co. for authority to establish a system improvement rate in the Pahrump Division for an eligible project designated by the Commission in Docket No. 18-03005 and for other relief properly related thereto.

Docket No. 21-03042. Application of Great Basin Water Co. for authority to establish a system improvement rate in the Pahrump Division for an eligible project designated by the Commission in Docket No. 18-03005 and for other relief properly related thereto.

Tariff Modifications/Filings

Docket No. 24-10008. Application of Great Basin Water Co., Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, for authority to revise Water Tariff Nos. 236, 238, 240, and 241A to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 21-12025.

Docket No. 23-10017. Application of Great Basin Water Co., Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, for authority to revise Water Tariff Nos. 236, 238, 240 and 241A to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 21-12025.

Docket No. 22-08026. Application of Great Basin Water Co., Spanish Springs Division, filed under Advice Letter No. 11 to revise Water Tariff 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 18-11014.

Docket No. 22-02028. Application of Great Basin Water Co., Pahrump Division, filed under Advice Letter No. 10 to revise Water Tariff 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 19-12029.

Docket No. 21-08020. Application of Great Basin Water Co., Cold Springs Division, filed under Advice Letter No. 9, to revise Water Tariff No. 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 18-11014.

Docket No. 21-08019. Application of Great Basin Water Co., Spanish Springs Division, filed under Advice Letter No. 8, to revise Water Tariff No. 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 18-11014.

Docket No. 20-5024. Application of Great Basin Water Co., Pahrump Division, filed under Advice Letter No. 7, to revise Water Tariff No. 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 16-12037.

Docket No. 20-08021. Application of Great Basin Water Co., Spanish Springs Division, filed under Advice Letter No. 6, to revise Water Tariff No. 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 18-11014.

Docket No. 20-07005. Application of Great Basin Water Co., Pahrump Division, filed under Advice Letter No. 4, to revise Water Tariff No. 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 16-12037.

Docket No. 19-08015. Application of Great Basin Water Co., filed under Advice Letter No. 3, to revise Tariff No. 1-W to consolidate and coordinate tariffs for its Pahrump and Spring Creek Divisions.

Docket No. 19-04004. Application of Great Basin Water Co., filed under Advice Letter No. 2, to revise Tariff No. 1-W to update its Water Conservation Plan tariff sheets in accordance with its 2018 Integrated Resource Plan in Docket No. 18-03005.

Docket No. 18-05006. Amended Application of Great Basin Water Co. filed under Advice Letter No. 1 to revise Water Tariff No. 1-W to implement revenue-neutral changes to the revenue allocation between water customer classes relating to the Order issued in Docket No. 16-12037.

Utility Environmental Protection Act Filings

Docket No. 19-06005. Application of Great Basin Water Co., under the provisions of the Utility Environmental Protection Act, for a permit to construct a water storage tank and pump house at the existing tank 106 site located in Spring Creek, Nevada.

Docket No. 16-07021. Application of Utilities, Inc. of Central Nevada, under the provisions of the Utility Environmental Protection Act, for a permit to construct stand-alone water and wastewater infrastructure and associated facilities for the Spring Mountain Motorsports Ranch to be located in Pahrump, Nye County, Nevada.

Miscellaneous Filings

Docket No. 24-08026. Notice by Great Basin Water Co. of its intent to file an application for adjustment in rates for its Cold Springs, Pahrump, Spanish Springs, and Spring Creek Divisions.

Docket No. 24-03002. Application of Great Basin Water Co., Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions for Approval of its 2024 Integrated Resource Plan and to designate certain system improvement projects as eligible projects for which a system improvement rate may be established, and for relief properly related thereto.

Docket No. 23-08027. Application of Great Basin Water Co. for authority to modify Certificate of Public Convenience and Necessity 2692 Sub 10 to expand its water service territory for its Cold Springs Division to include 1,018.175 acres of commercial and industrial development on Lifestyle Homes TND, LLC property contiguous to its existing service territory located in Cold Springs, Washoe County, Nevada.

Docket No. 23-05011. Application of Great Basin Water Co. for authority to modify Certificate of Public Convenience and Necessity 2692 Sub 9 to expand its water service territory and wastewater service territory

for its Pahrump Division to include 412 acres of proposed development of Adaven Management Inc., and affiliates', property contiguous to its existing service territory located in Pahrump, Nye County, Nevada.

Docket No. 23-02032. Application of Great Basin Water Co.'s Pahrump Division, filed under Advice Letter No. 12, to revise Water Tariff 1-W to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 19-12029.

Docket No. 22-11023. Amended Application of Great Basin Water Co. for modification of its Certificate of Public Convenience and Necessity designated as CPC No. 2692 Sub 9, to expand its water and wastewater service territory in Pahrump, County of Nye, Nevada to include 20 acres of RV park development on Tim Birk dba Two Medicine RV Park, LLC's, property for the purpose of providing water and wastewater services.

Docket No. 21-10023. Notice by Great Basin Water Co. of its intent to file an application for adjustment in rates for its Cold Springs, Pahrump, Spanish Springs and Spring Creek Divisions.

Docket No. 21-07020. Investigation regarding the potential rate impact of projects included in Great Basin Water Co.'s Spanish Springs Division's Preferred Plan, the potential future operations and maintenance costs associated with poor water quality in the basin, and potential remedies to address groundwater quantity and quality concerns.

Docket No. 21-05008. Application of Great Basin Water Co. for authority to modify Certificate of Public Convenience and Necessity ("CPC") 2692 Sub 8 to expand its water service territory for its Cold Springs Division to include 98 acres of residential development on Lifestyle Homes TND, LLC property contiguous to its existing service territory located in Cold Springs, Washoe County, Nevada.

Docket. No. 21-03003. Application of Great Basin Water Co., Cold Springs, Pahrump, Spanish Springs, and Spring Creek Divisions, for approval of its 2021 Integrated Resource Plan, for approval to designate certain system improvement projects as eligible projects for which a system improvement rate may be established, and for other relief properly related thereto.

Docket No. 20-08023. Application of Great Basin Water Co. for authority to add or change a schedule to recover amounts accrued in the deferred account authorized by the Commission in Docket No. 18-11014 for decoupling of revenues from the quantity of water sold in the Cold Springs Division and for other relief properly related thereto.

Docket No. 20-04031. Notice by Great Basin Water Co. of its intent to file an application for adjustment in rates for its Spring Creek Division.

Docket No. 20.03021. Emergency Order related to utility service and COVID-19.

Docket No. 18-03005. Application of Great Basin Water Co., Cold Springs, Pahrump, Spanish Springs, and Spring Creek Divisions, for approval of its 2018 Integrated Resource Plan, for approval to designate certain system improvement projects as eligible projects for which a system improvement rate may be established, and for other relief properly related thereto.

Docket No. 18-11013. Petition of Great Basin Water Co., Pahrump Division, for a Declaratory Order resolving questions regarding rates, service, and regulations as raised by William Lyon Homes in relation to an agreement approved by the Commission in Docket No. 04-4008.

Docket No. 18-02018. Investigation into Tax Cut and Jobs Act.

Docket No. 17-08012. Show Cause Proceeding to determine whether Great Basin Water Co. should be assessed administrative fines pursuant to NRS 703.380, in addition to any other remedies, for issues raised in Docket. No. 17-02048.

Docket No. 17-02048. Application of Great Basin Water Co., Pahrump Division for approval of its 2017 Integrated Resource Plan, for approval to designate certain system improvement projects as eligible projects for which a system improvement rate may be established, and for other relief properly related thereto.

Docket No. 16-12006. Petition of Great Basin Water Co. ("GBWC") for a Declaratory Order that GBWC's resolution of issues related to meter reading in the Spring Creek division is consistent with its tariff.

Docket No. 16-11026. Petition of Great Basin Water Co. for a Declaratory Order that an Integrated Resource Plan filing is not mandatory for the former stand-alone company, Utilities, Inc. of Central Nevada, following a merger with other entities.

Docket No. 16-07031. Joint Application of Utilities, Inc. of Central Nevada ("UICN"), Utilities, Inc. of Nevada ("UIN"), Sky Ranch Water Service Corp. ("SRWS"), and Spring Creek Utilities Co. ("SCUC") for approval of the transfer of Certificate of Public Convenience and Necessity ("CPC") 2404 and CPC 2404 Sub 1 from UIN to UICN, CPC 2468 Sub 1 from SRWS to UICN, and CPC 841, CPC 841 Sub 1, and CPC 872 Sub 2 from SCUC to UICN, and for approval of an agreement and plan of merger or, in the alternative, for a Declaratory Order that approval of the merger is not required.

Docket No. 16-07011. Application of Utilities, Inc. of Central Nevada for authority to amend Certificate of Public Convenience and Necessity ("CPC") 2692 Sub 5 to expand its water and sewer service territory to include the Spring Mountain Motorsports Ranch located in Pahrump, Nye County, Nevada.

Docket No. 16-03006. Application of Utilities, Inc. of Nevada for approval of its 2016 Integrated Resource Plan, for approval to designate certain system improvement projects as eligible projects for which a system improvement rate may be established, for authority to establish regulatory asset accounts for costs of the Water Conservation Plan rebate program, and for other relief properly related thereto.

Docket No. 15-03004. Application of Spring Creek Utilities Co. for approval of its 2015 Integrated Resource Plan, for approval to designate certain system improvement projects as eligible projects for which a system improvement rate may be established, for authority to establish regulatory asset accounts for costs of litigation related to water system, for relief from the directive in Docket No. 12-03003 regarding the meter replacement program, and for other relief properly related thereto.

Docket No. 15-01029. Application of Utilities, Inc. of Central Nevada for approval of the first amendment to the Action Plan of the 2014 Integrated Resource Plan for water and sewer services as it relates to the reclaim water disposal site project and requesting to designate two system improvement projects as eligible projects for which a system improvement rate may be established.

Docket No. 14-02043. Application of Utilities, Inc. of Central Nevada for approval of its 2014 Integrated Resource Plan.

Docket No. 13-09015. Application of Utilities, Inc. of Central Nevada for approval of the first amendment to the Action Plan of the 2011 Integrated Resource Plan for water and sewer services as it relates to the effluent disposal site project for the wastewater system.

Docket No. 13-03002. Application of Utilities, Inc. of Nevada for approval of its 2013 Integrated Resource Plan.

Docket No. 12-03003. Application of Spring Creek Utilities Co. for approval of its 2012 Integrated Resource Plan.

Docket No. 11-03002. Application of Utilities, Inc. of Central Nevada for approval of its 2011 Integrated Resource Plan.

Docket No. 09-03003. Application of Spring Creek Utilities Co. for approval of its 2009 Resource Plan for water and sewer services.

EXHIBIT E

PROPOSED NOTICE OF

APPLICATION

EXHIBIT E
BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA
[DRAFT] NOTICE OF APPLICATION

(Description of the Application pursuant to NAC 703.2211)

Great Basis Water Co. (“GBWC” or the “Company”) filed an Application with the Public Utilities Commission of Nevada (“Commission”), designates as Docket No. 24-_____, requesting that the Commission authorize it to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs divisions, and for other relief properly related thereto (the “Application”). Specifically, GBWC requests to increase its consolidated water service revenue requirement by \$1,950,483 (approximately 13%) for an overall water service revenue requirement of \$16,718,714. GBWC also requests to increase its consolidated sewer service revenue requirement by \$391,316 (approximately 8%) for an overall sewer service revenue requirement of \$5,284,140.

GBWC is proposing to phase in the full consolidation of water rates over a three (3) year period following this rate case, such that incremental tariff changes would be implemented in each of Year 1 (“Phase 1”) and Year 2 (“Phase 2”), with uniform water rates across customer classes for all four (4) of GBWC’s Pahrump, Spring Creek, Cold Springs and Spanish Springs divisions being achieved with the final tariff changes implemented in Year 3 (“Full Consolidation”). GBWC is also proposing a full consolidation of sewer rates between the Pahrump and Spring Creek Divisions immediately in Year 1 following this rate case. As an alternative request, if the phase-in approach to consolidation of water rates is not approved, GBWC requests by its Application that the Commission permit GBWC to implement the proposed fully consolidated uniform rates for water (as with sewer) immediately in Year 1 following this rate case.

GBWC also presents in the Application, as an alternative request if full consolidation is not approved by any means, individual revenue requirement models and rate design proposals for each of its service divisions which, if approved as an alternative form of relief, would result in various increases in each service division’s revenue requirement, as well as increases in the monthly volumetric rates and fixed customer charges for water service and (as applicable), the monthly customer charges for sewer service for all customer classes across all of GBWC’s divisions, as described in more detail in the exhibits and testimony appended to the Application.

The Application is filed pursuant to sections 704.100, 704.110, and 704.663 of the Nevada Revised Statutes (“NRS”); as well as sections 703.2201 to 703.2481, 703.279 to 703.2794, and 704.633 to 704.63455 of the Nevada Administrative Code (“NAC”). Certain information contained the Application has been requested to be treated as confidential information.

I. Water Service – Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions

Each of the Company’s four divisions utilizes customer classes. This Application proposes the continued use of four classes across each division: Residential, Multi-Family, Non-Residential, and Irrigation. The Irrigation Transmission Service class will continue to be utilized only in the Pahrump division. The Company is proposing to amend the definition of the Non-Residential customer class to include apartment complexes where consumption is billed to a landlord or owner from one meter servicing multiple units. Each of these classes will be defined in Tariff No. 1-W (Water).

Each division’s current water rate structure utilizes a fixed service charge with tiered, increasing volumetric rates (commodity charges). Presently, the tier breakpoints vary between each division. The Company proposes adjusting the tiers as reflected in the table below to apply

uniformly to all divisions under the immediate and phased-in full consolidation alternatives. Under the standalone alternative, the tier breakpoints would remain the same as they are.

Proposed Tiers in gal.						
	Residential	Multi-Family	Non-Residential (4" and less)	Non-Residential (6" or more)	Irrigation (4" and less)	Irrigation (6" or more)
Tier 1	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000
Tier 2	5,001-30,000	5,001-30,000	5,001-30,000	5,001-2,000,000	5,001 – 100,000	5,001 - 2,000,000
Tier 3	30,001+	30,001+	30,001+	2,000,001+	100,001+	2,000,001+

The Transmission Irrigation Service customer class is not proposed to use tiered volumetric rates.

Should the Commission grant this Application as filed, the Company’s proposed rate design will result in an adjustment in the monthly fixed customer charge for water service as shown in the tables below.

***Fixed Customer Charge - Water Service
All Customers in Pahrump, Spring Creek, Spanish Springs (Excluding Irrigation
Transmission Service)***

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$25.00	\$18.00 +39% change
3/4"	\$25.00	\$18.00 +39% change
1"	\$31.26	\$22.51 +39% change
1.5"	\$37.51	\$27.01 +39% change
2"	\$71.28	\$51.32 +39% change
3"	\$121.17	\$87.24 +39% change
4"	\$145.40	\$104.69 +39% change
6"	\$290.81	\$209.38 +39% change
8"	\$448.85	\$323.17 +39% change
10"	\$660.07	\$475.25 +39% change

**Fixed Customer Charge - Water Service
All Customers in Cold Springs**

Meter Size	Proposed Phase 1	Proposed Phase 2	Proposed Full Consolidation	Current to Phase 1	Phase 1 to Phase 2	Phase 2 to Full Consolidation
5/8"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
3/4"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
1"	\$31.26	\$31.26	\$31.26	\$22.51 +39% change	\$31.26 0% change	\$31.26 0% change
1.5"	\$37.51	\$37.51	\$37.51	\$27.01 +39% change	\$37.51 0% change	\$37.51 0% change
2"	\$71.28	\$71.28	\$71.28	\$51.32 +39% change	\$71.28 0% change	\$71.28 0% change
3"	\$121.17	\$121.17	\$121.17	\$87.24 - 39% change	\$121.17 0% change	\$121.17 0% change
4"	\$145.40	\$145.40	\$145.40	\$104.69 +39% change	\$145.40 0% change	\$145.40 0% change
6"	\$290.81	\$290.81	\$290.81	\$209.38 +39% change	\$290.81 0% change	\$290.81 0% change
8"	\$448.85	\$448.85	\$448.85	\$323.17 +39% change	\$448.85 0% change	\$448.85 0% change
10"	\$660.07	\$660.07	\$660.07	\$475.25 +39% change	\$660.07 0% change	\$660.07 0% change

**Fixed Customer Charge - Water Service
Irrigation Transmission Service
(Available only in Pahrump)**

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$26.38	\$13.19 +100% change
3/4"	\$39.58	\$19.79 +100% change
1"	\$65.96	\$32.98 +100% change

1.5"	\$131.92	\$65.96 +100% change
2"	\$211.08	\$105.54 +100% change
3"	\$422.16	\$211.08 +100% change
4"	\$659.62	\$329.81 +100% change
6"	\$1,319.22	\$659.61 +100% change
8"	\$1,319.22	N/A
10"	\$1,319.22	N/A

Should the Commission grant the Application as filed, then the Company's proposed rate design would result in an adjustment in the monthly volumetric rate (commodity charges) for water service as shown below:

**Water Service – Volumetric Rates Per 1,000 Gallons
Residential (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.68	\$4.36	\$3.54	\$2.85	\$3.20 +15% change	\$4.41 -1% change	\$2.43 +46% change	\$1.59 +79% change
Tier 2	\$5.04	\$5.98	\$4.86	\$3.90	\$5.38 -6% change	\$5.80 +3% change	\$3.63 +34% change	\$2.38 +64% change
Tier 3	\$6.35	\$7.53	\$6.11	\$4.91	\$8.18 -22% change	\$6.84 +10% change	\$4.54 +35% change	\$2.98 +65% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs

Tier 1	\$3.70	\$4.04	\$3.59	\$3.28	\$3.68 +1% change	\$4.36 -7% change	\$3.54 +1% change	\$2.85 +15% change
Tier 2	\$5.07	\$5.54	\$4.92	\$4.50	\$5.04 +1% change	\$5.98 -7% change	\$4.86 +1% change	\$3.90 +15% change
Tier 3	\$6.38	\$6.97	\$6.19	\$5.66	\$6.35 +0% change	\$7.53 -7% change	\$6.11 +1% change	\$4.91 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.72	\$3.72	\$3.72	\$3.72	\$3.70 +1% change	\$4.04 -8% change	\$3.59 +4% change	\$3.28 +13% change
Tier 2	\$5.10	\$5.10	\$5.10	\$5.10	\$5.07 +1% change	\$5.54 -8% change	\$4.92 +4% change	\$4.50 +13% change
Tier 3	\$6.42	\$6.42	\$6.42	\$6.42	\$6.38 +1% change	\$6.97 -8% change	\$6.19 +4% change	\$5.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Multi-Family (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.52	\$2.99	\$2.47	\$1.91	\$2.82 -11% change	\$4.41 -32% change	\$2.43 +2% change	\$1.59 +20% change
Tier 2	\$3.76	\$4.46	\$3.69	\$2.85	\$4.75 -21% change	\$5.80 -23% change	\$3.63 +2% change	\$2.38 +20% change
Tier 3	\$4.88	\$5.78	\$4.67	\$3.63	\$7.21 -32% change	\$6.84 -15% change	\$4.54 +3% change	\$2.98 +22% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs

Tier 1	\$2.53	\$2.77	\$2.51	\$2.23	\$2.52 +0% change	\$2.99 -7% change	\$2.47 +2% change	\$1.91 +17% change
Tier 2	\$3.78	\$4.13	\$3.74	\$3.33	\$3.76 +1% change	\$4.46 -7% change	\$3.69 +2% change	\$2.85 +17% change
Tier 3	\$4.90	\$5.36	\$4.80	\$4.28	\$4.88 +0% change	\$5.78 -7% change	\$4.67 +3% change	\$3.63 +18% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.55	\$2.55	\$2.55	\$2.55	\$2.53 +1% change	\$2.77 -8% change	\$2.51 +2% change	\$2.23 +14% change
Tier 2	\$3.80	\$3.80	\$3.80	\$3.80	\$3.78 +1% change	\$4.13 -8% change	\$3.74 +2% change	\$3.33 +14% change
Tier 3	\$4.93	\$4.93	\$4.93	\$4.93	\$4.90 +1% change	\$5.36 -8% change	\$4.80 +3% change	\$4.28 +15% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Non-Residential (All Meter Sizes)
Phase 1 (Year 1)**

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.69	\$3.19	\$2.59	\$2.08	\$2.24 +20% change	\$4.41 -28% change	\$2.43 +7% change	\$1.59 +31% change
Tier 2	\$4.33	\$5.14	\$4.17	\$3.35	\$3.86 +12% change	\$5.80 -11% change	\$3.63 +15% change	\$2.38 +41% change
Tier 3	\$6.06	\$7.19	\$5.84	\$4.69	\$5.84 +4% change	\$6.84 +5% change	\$4.54 +29% change	\$2.98 +57% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.71	\$2.96	\$2.63	\$2.40	\$2.69 +1% change	\$3.19 -7% change	\$2.59 +2% change	\$2.08 +15% change

Tier 2	\$4.36	\$4.76	\$4.23	\$3.87	\$4.33 +1% change	\$5.14 -7% change	\$4.17 +1% change	\$3.35 +16% change
Tier 3	\$6.10	\$6.66	\$5.92	\$5.41	\$6.06 +1% change	\$7.19 -7% change	\$5.84 +1% change	\$4.69 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.72	\$2.72	\$2.72	\$2.72	\$2.71 +0% change	\$2.96 -8% change	\$2.63 +3% change	\$2.40 +13% change
Tier 2	\$4.38	\$4.38	\$4.38	\$4.38	\$4.36 +0% change	\$4.76 -8% change	\$4.23 +4% change	\$3.87 +13% change
Tier 3	\$6.13	\$6.13	\$6.13	\$6.13	\$6.10 +0% change	\$6.66 -8% change	\$5.92 +4% change	\$5.41 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.49	\$5.32	\$4.32	\$3.47	\$3.88 +16% change	\$4.41 +21% change	\$2.43 +78% change	\$1.59 +118% change
Tier 2	\$5.98	\$7.10	\$5.76	\$4.63	\$6.56 -9% change	\$5.80 +22% change	\$3.63 +59% change	\$2.38 +95% change
Tier 3	\$7.46	\$8.85	\$7.19	\$5.78	\$10.00 -25% change	\$6.84 +29% change	\$4.54 +58% change	\$2.98 +94% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.51	\$4.93	\$4.38	\$4.00	\$4.49 +0% change	\$5.32 -7% change	\$4.32 +1% change	\$3.47 +15% change
Tier 2	\$6.02	\$6.57	\$5.84	\$5.34	\$5.98 +1% change	\$7.10 -7% change	\$5.76 +1% change	\$4.63 +15% change

					\$7.46	\$8.85	\$7.19	\$5.78
					+1%	-7%	+1%	+15%
					change	change	change	change
Tier 3	\$7.51	\$8.20	\$7.29	\$6.66				

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.54	\$4.54	\$4.54	\$4.54	\$4.51 +1% change	\$4.93 -8% change	\$4.38 +4% change	\$4.00 +14% change
Tier 2	\$6.05	\$6.05	\$6.05	\$6.05	\$6.02 0% change	\$6.57 -8% change	\$5.84 +4% change	\$5.34 +13% change
Tier 3	\$7.55	\$7.55	\$7.55	\$7.55	\$7.51 +1% change	\$8.20 -8% change	\$7.29 +4% change	\$6.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation Transmission (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A	\$0.43 +135% change	N/A	N/A	N/A

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A	\$1.01 0% change	N/A	N/A	N/A

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.02	N/A	N/A	N/A	\$1.01 +1% change	N/A	N/A	N/A

The Company believes that the proposed water rate design, as summarized above, is just and reasonable, and is in the best interests of its consumers.

II. Sewer Service – Pahrump and Spring Creek Divisions

Currently, the Pahrump division assesses a flat monthly sewer service charge applicable to Residential and Non-Residential customer classes based upon meter size. The large-scale

correctional facility is charged for sewer service on a per bed basis. Currently, the Spring Creek division has a flat monthly service charge for all individually metered Residential customers (regardless of meter size), and all Non-Residential customers are assessed a monthly service charge based on meter size. This Application proposes to implement a flat monthly sewer charge across both divisions based on the two existing customer classes, Residential and Non-Residential, and meter size, with the exception of the large-scale correctional facility, which will continue to be billed per bed.

Should the Commission grant this Application as filed, the rate design proposed by the Company would result in a change in the monthly service charges for sewer service as shown in the tables below:

***Base Rate – Sewer Service
Residential***

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
3/4"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1.5"	\$60.00	\$344.92 -83% change	\$60.00	\$50.00 +20% change
2"	\$480.00	\$498.11 -4% change	\$480.00	\$50.00 +860% change
3"	\$1,200.00	\$1,307.42 -8% change	\$1,200.00	\$50.00 +2300% change
4"	\$1,800.00	\$1,869.34 -4% change	\$1,800.00	\$50.00 +3500% change
6"	\$2,400.00	\$2,353.08 +2% change	\$2,400.00	\$50.00 +4700% change
8"	\$3,300.00	\$3,419.29 -3% change	\$3,300.00	\$50.00 +6500% change

***Base Rate – Sewer Service
Non-Residential***

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change
3/4"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change

1"	\$67.67	\$56.61 +20% change	\$67.67	\$145.00 -53% change
1.5"	\$406.02	\$344.92 +18% change	\$406.02	\$240.00 +69% change
2"	\$541.37	\$498.11 +9% change	\$541.37	\$400.00 +35% change
3"	\$1,353.41	\$1,307.42 +4% change	\$1,353.41	\$900.00 +50% change
4"	\$2,030.12	\$1,869.34 +9% change	\$2,030.12	N/A
6"	\$2,706.83	\$2,353.08 +15% change	\$2,706.83	N/A
8"	\$3,721.89	\$3,419.29 +9% change	\$3,721.89	N/A

**Base Rate (per bed) – Sewer Service
Large-Scale Correctional Facilities**

Meter Size	Proposed	Current Pahrump	Current Spring Creek
10"	\$29.44 / bed	\$24.63 +20% change	N/A

The Company believes that the proposed sewer rate design, as summarized above, is just and reasonable, and is in the best interests of its customers.

III. Revenue Allocation

Should the Commission grant this Application as filed, the proposed water rate design would shift the revenues from each proposed customer class closer to the costs to serve that customer class, as summarized in the following chart:

Water Customer Class Revenue Allocation

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	77%	77%	76%
Multi-Family	3%	3%	3%
Non-Residential	14%	13%	15%
Irrigation	6%	6%	6%

As between the fixed service charge and volumetric rates, the Company’s proposed rate design affixes the level of revenue responsibility at 34% for the fixed service charge and adjusts the revenue responsibility for the three tiers as shown below by the end of the consolidation process:

Water Revenue Allocation by Service Charge and Tier

Rate Classification	Proposed	Current Pahrump	Current Spring Creek	Current Cold Springs	Current Spanish Springs
Service Charge	34%	29%	21%	33%	24%
Tier 1	16%	14%	17%	20%	9%
Tier 2	29%	25%	36%	35%	35%
Tier 3	21%	24%	21%	11%	32%
No Tier*	1%	8%	5%	N/A	N/A

* Accounts for Transmission Irrigation Service and System Improvement Rate revenues

Should the Commission grant the Application as filed, the sewer rate design proposed by the Company would adjust the revenue responsibility as follows:

Sewer Customer Class Revenue Allocation

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	61%	51%	67%
Non-Residential	39%	49%	33%

Because the Company does not utilize a volumetric charge for sewer service, all revenue would be generated through the fixed service charge:

Sewer Revenue Allocation

Rate Classification	Proposed	Current Pahrump	Current Spring Creek
Service Charge	100%	100%	100%

IV. Decoupling

The Company is also requesting authority to (i) continue the approved Deferred Water Service Adjustment (“DWSA”) methodology, also referred to as decoupling, in its Pahrump and

Spanish Springs divisions pursuant to NAC 704.63385(5)(b) and (ii) implement this same DWSA methodology in the Spring Creek and Cold Springs divisions pursuant to NAC 704.63385(1)(b). If approved, the Company will apply the requested DWSA methodology on a uniform, consolidated basis across all divisions. Utilizing this DWSA methodology allows the Company to recover its authorized water revenue without regard to the difference in the quantity of water actually sold, meaning the Company would neither over-earn nor under-earn based on consumption.

V. Tariff Modifications

GBWC requests that the Commission approve changes to the following tariff pages:

Proposed Changes to Tariff 1-W (Water)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
Sixth Revised PUCN Sheet No. 2	Table of Contents	Fifth Revised PUCN Sheet No. 2	Adds the new rate schedules and deletes the prior rate schedules
Third Revised PUCN Sheet No. 13	Rule No. 1 Definitions	Second Revised PUCN Sheet No. 13	Adds a new definition of Multi-Family Service.
Second Revised PUCN Sheet No. 234	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek and Pahrump	First Revised PUCN Sheet No. 234	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 235	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 235	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Tenth Revised PUCN Sheet No. 236	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Ninth Revised PUCN Sheet No. 236	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 237	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 237	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 238	Schedule WNRES-1 Non-Residential Service – Cold	Thirteenth Revised PUCN Sheet No. 238	Adds the new base rate schedules and deletes the prior rate schedules; adds

	Springs, Spanish Springs, Spring Creek, and Pahrump		the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 238A	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 238A	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 238B	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 238B	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Fourth Revised PUCN Sheet No. 239	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Third Revised PUCN Sheet No. 239	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 240	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Thirteenth Revised PUCN Sheet No. 240	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Third Revised PUCN Sheet No. 240A	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Second Revised PUCN Sheet No. 240A	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Seventh Revised PUCN Sheet No. 241	Schedule WITS(MF)-1 Water Irrigation Transmission Service - Pahrump	Sixth Revised PUCN Sheet No. 241	Adds the new base rate schedule for Pahrump, adds the new commodity charge and deletes the prior rate schedules

Eleventh Revised PUCN Sheet 241A		Tenth Revised PUCN Sheet 241A	Deletes the prior Irrigation Service commodity charge rate schedule
Third Revised PUCN Sheet No. 242		Second Revised PUCN Sheet No. 242	Deletes the prior Irrigation Service rate schedule
Sixth Revised PUCN Sheet No. 243		Fifth Revised PUCN Sheet No. 243	Deletes the prior Water Irrigation rate schedules

Proposed Changes to Tariff 1-S (Sewer)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
First Revised PUCN Sheet No. 1	Table of Contents	Original PUCN Sheet No. 1	Corrects two typos
Fifth Revised PUCN Sheet No. 134	Schedule SG-1 General Service Rates – Pahump and Spring Creek	Fourth Revised PUCN Sheet No. 134	Corrects typos and increases and reduces monthly service charges for specific water meter sizes
Original PUCN Sheet No. 134A	Schedule SG-1 General Service Rates – Pahump and Spring Creek (continued)		Adds new monthly service charges for specific water meter sizes
Fourth Revised PUCN Sheet No. 135	Schedule SG-1 General Service Rates – Pahump and Spring Creek (continued)	Third Revised PUCN Sheet No. 135	Increases the monthly service charge for large-scale correctional facilities
Fourth Revised PUCN Sheet No. 140		Third Revised PUCN Sheet No. 140	Deletes general service rates for Spring Creek

This Application is available for public viewing on the Commission’s website at <http://puc.nv.gov/>. This Application will also be available for public review at the offices of the Commission: 1150 East William Street, Carson City, Nevada 89701, and 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148.

The Commission may approve rates as proposed or decrease or increase rates as necessary to provide for rates that are just and reasonable. Interested and affected persons may file: 1) comments in writing; 2) petitions for leave to intervene; or 3) notices of intent to participate as commentators in order to be placed on the service list to receive pleadings in the docket at either of the Commission’s offices on or before _____, 2025.

By the Commission,

TRISHA OSBORNE
Assistant Commission Secretary

Dated: Carson City, Nevada

(SEAL)

EXHIBIT F
NOTICE OF HEARING

EXHIBIT F

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

oo0oo

Application of Great Basin Water Co. for authority to) Docket No. 24-_____)
adjust its annual revenue requirement for water in the)
Spring Creek, Pahrump, Cold Springs, and Spanish)
Springs Divisions and sewer service rates in Spring)
Creek and Pahrump Divisions to consolidate rates)
across the four Divisions and for other relief properly)
related thereto. _____)

[DRAFT PROPOSED] NOTICE OF HEARING

The Application requests that the Commission authorize Great Basin Water Co. (“GBWC” or the “Company”) to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs and Spanish Springs divisions, and for other relief properly related thereto (the “Application”). Specifically, GBWC requests to increase its consolidated water service revenue requirement by \$1,950,483 (approximately 13%) for an overall water service revenue requirement of \$16,718,714. GBWC also requests to increase its consolidated sewer service revenue requirement by \$391,316 (approximately 8%) for an overall sewer service revenue requirement of \$5,284,140.

GBWC is proposing to phase in the full consolidation of water rates over a three (3) year period following this rate case, such that incremental tariff changes would be implemented in each of Year 1 (“Phase 1”) and Year 2 (“Phase 2”), with uniform water rates across customer classes for all four (4) of GBWC’s Pahrump, Spring Creek, Cold Springs and Spanish Springs divisions being achieved with the final tariff changes implemented in Year 3 (“Full Consolidation”). GBWC is also proposing a full consolidation of sewer rates between the Pahrump and Spring Creek Divisions immediately in Year 1 following this rate case. As an alternative request, if the phase-in approach to consolidation of water rates is not approved, GBWC requests by its Application that the Commission permit GBWC to implement the proposed fully consolidated uniform rates for water (as with sewer) immediately in Year 1 following this rate case.

GBWC also presents in the Application, as an alternative request if full consolidation is not approved by any means, individual revenue requirement models and rate design proposals for each of its service divisions which, if approved as an alternative form of relief, would result in various increases in each service division’s revenue requirement, as well as increases in the monthly volumetric rates and fixed customer charges for water service and (as applicable), the monthly customer charges for sewer service for all customer classes across all of GBWC’s divisions, as described in more detail in the exhibits and testimony appended to the Application.

The Application is filed pursuant to sections 704.100, 704.110, and 704.663 of the Nevada Revised Statutes (“NRS”); as well as sections 703.2201 to 703.2481, 703.279 to 703.2794, and 704.633 to 704.63455 of the Nevada Administrative Code (“NAC”). Certain information contained the Application has been requested to be treated as confidential information.

I. Water Service – Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions

Each of the Company’s four divisions utilizes customer classes. This Application proposes the continued use of four classes across each division: Residential, Multi-Family, Non-Residential, and Irrigation. The Irrigation Transmission Service class will continue to be utilized only in the Pahrump division. The Company is proposing to amend the definition of the Non-Residential customer class to include apartment complexes where consumption is billed to a landlord or owner from one meter servicing multiple units. Each of these classes will be defined in Tariff No. 1-W (Water).

Each division’s current water rate structure utilizes a fixed service charge with tiered, increasing volumetric rates (commodity charges). Presently, the tier breakpoints vary between each division. The Company proposes adjusting the tiers as reflected in the table below to apply uniformly to all divisions under the immediate and phased-in full consolidation alternatives. Under the standalone alternative, the tier breakpoints would remain the same as they are.

Proposed Tiers in gal.						
	Residential	Multi-Family	Non-Residential (4" and less)	Non-Residential (6" or more)	Irrigation (4" and less)	Irrigation (6" or more)
Tier 1	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000	0 - 5,000
Tier 2	5,001-30,000	5,001-30,000	5,001-30,000	5,001-2,000,000	5,001 – 100,000	5,001 - 2,000,000
Tier 3	30,001+	30,001+	30,001+	2,000,001+	100,001+	2,000,001+

The Transmission Irrigation Service customer class is not proposed to use tiered volumetric rates.

Should the Commission grant this Application as filed, the Company’s proposed rate design will result in an adjustment in the monthly fixed customer charge for water service as shown in the tables below.

***Fixed Customer Charge - Water Service
All Customers in Pahrump, Spring Creek, Spanish Springs (Excluding Irrigation
Transmission Service)***

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$25.00	\$18.00 +39% change
3/4"	\$25.00	\$18.00 +39% change
1"	\$31.26	\$22.51 +39% change
1.5"	\$37.51	\$27.01 +39% change
2"	\$71.28	\$51.32 +39% change

3"	\$121.17	\$87.24 +39% change
4"	\$145.40	\$104.69 +39% change
6"	\$290.81	\$209.38 +39% change
8"	\$448.85	\$323.17 +39% change
10"	\$660.07	\$475.25 +39% change

***Fixed Customer Charge - Water Service
All Customers in Cold Springs***

Meter Size	Proposed Phase 1	Proposed Phase 2	Proposed Full Consolidation	Current to Phase 1	Phase 1 to Phase 2	Phase 2 to Full Consolidation
5/8"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
3/4"	\$18.00	\$22.00	\$25.00	\$14.79 +22% change	\$18.00 +22% change	\$22.00 +14% change
1"	\$31.26	\$31.26	\$31.26	\$22.51 +39% change	\$31.26 0% change	\$31.26 0% change
1.5"	\$37.51	\$37.51	\$37.51	\$27.01 +39% change	\$37.51 0% change	\$37.51 0% change
2"	\$71.28	\$71.28	\$71.28	\$51.32 +39% change	\$71.28 0% change	\$71.28 0% change
3"	\$121.17	\$121.17	\$121.17	\$87.24 - 39% change	\$121.17 0% change	\$121.17 0% change
4"	\$145.40	\$145.40	\$145.40	\$104.69 +39% change	\$145.40 0% change	\$145.40 0% change
6"	\$290.81	\$290.81	\$290.81	\$209.38 +39% change	\$290.81 0% change	\$290.81 0% change
8"	\$448.85	\$448.85	\$448.85	\$323.17 +39% change	\$448.85 0% change	\$448.85 0% change
10"	\$660.07	\$660.07	\$660.07	\$475.25 +39% change	\$660.07 0% change	\$660.07 0% change

***Fixed Customer Charge - Water Service
Irrigation Transmission Service
(Available only in Pahrump)***

Meter Size	Proposed (Phase 1, Phase 2, and Full Consolidation)	Current
5/8"	\$26.38	\$13.19 +100% change
3/4"	\$39.58	\$19.79 +100% change
1"	\$65.96	\$32.98 +100% change
1.5"	\$131.92	\$65.96 +100% change
2"	\$211.08	\$105.54 +100% change
3"	\$422.16	\$211.08 +100% change
4"	\$659.62	\$329.81 +100% change
6"	\$1,319.22	\$659.61 +100% change
8"	\$1,319.22	N/A
10"	\$1,319.22	N/A

Should the Commission grant the Application as filed, then the Company's proposed rate design would result in an adjustment in the monthly volumetric rate (commodity charges) for water service as shown below:

***Water Service – Volumetric Rates Per 1,000 Gallons
Residential (All Meter Sizes)***

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.68	\$4.36	\$3.54	\$2.85	\$3.20 +15% change	\$4.41 -1% change	\$2.43 +46% change	\$1.59 +79% change

Tier 2	\$5.04	\$5.98	\$4.86	\$3.90	\$5.38 -6% change	\$5.80 +3% change	\$3.63 +34% change	\$2.38 +64% change
Tier 3	\$6.35	\$7.53	\$6.11	\$4.91	\$8.18 -22% change	\$6.84 +10% change	\$4.54 +35% change	\$2.98 +65% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.70	\$4.04	\$3.59	\$3.28	\$3.68 +1% change	\$4.36 -7% change	\$3.54 +1% change	\$2.85 +15% change
Tier 2	\$5.07	\$5.54	\$4.92	\$4.50	\$5.04 +1% change	\$5.98 -7% change	\$4.86 +1% change	\$3.90 +15% change
Tier 3	\$6.38	\$6.97	\$6.19	\$5.66	\$6.35 +0% change	\$7.53 -7% change	\$6.11 +1% change	\$4.91 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$3.72	\$3.72	\$3.72	\$3.72	\$3.70 +1% change	\$4.04 -8% change	\$3.59 +4% change	\$3.28 +13% change
Tier 2	\$5.10	\$5.10	\$5.10	\$5.10	\$5.07 +1% change	\$5.54 -8% change	\$4.92 +4% change	\$4.50 +13% change
Tier 3	\$6.42	\$6.42	\$6.42	\$6.42	\$6.38 +1% change	\$6.97 -8% change	\$6.19 +4% change	\$5.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Multi-Family (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.52	\$2.99	\$2.47	\$1.91	\$2.82 -11% change	\$4.41 -32% change	\$2.43 +2% change	\$1.59 +20% change
Tier 2	\$3.76	\$4.46	\$3.69	\$2.85	\$4.75 -21% change	\$5.80 -23% change	\$3.63 +2% change	\$2.38 +20% change

					\$7.21	\$6.84	\$4.54	\$2.98
					-32%	-15%	+3%	+22%
Tier 3	\$4.88	\$5.78	\$4.67	\$3.63	change	change	change	change

Phase 2 (Year 2)

Proposed Phase 2					Phase 1 to Phase 2			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.53	\$2.77	\$2.51	\$2.23	\$2.52 +0% change	\$2.99 -7% change	\$2.47 +2% change	\$1.91 +17% change
Tier 2	\$3.78	\$4.13	\$3.74	\$3.33	\$3.76 +1% change	\$4.46 -7% change	\$3.69 +2% change	\$2.85 +17% change
Tier 3	\$4.90	\$5.36	\$4.80	\$4.28	\$4.88 +0% change	\$5.78 -7% change	\$4.67 +3% change	\$3.63 +18% change

Full Consolidation (Year 3)

Full Consolidation					Phase 2 to Full Consolidation			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.55	\$2.55	\$2.55	\$2.55	\$2.53 +1% change	\$2.77 -8% change	\$2.51 +2% change	\$2.23 +14% change
Tier 2	\$3.80	\$3.80	\$3.80	\$3.80	\$3.78 +1% change	\$4.13 -8% change	\$3.74 +2% change	\$3.33 +14% change
Tier 3	\$4.93	\$4.93	\$4.93	\$4.93	\$4.90 +1% change	\$5.36 -8% change	\$4.80 +3% change	\$4.28 +15% change

Water Service – Volumetric Rates Per 1,000 Gallons

Non-Residential (All Meter Sizes)

Phase 1 (Year 1)

Proposed Phase 1					Current to Phase 1			
Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.69	\$3.19	\$2.59	\$2.08	\$2.24 +20% change	\$4.41 -28% change	\$2.43 +7% change	\$1.59 +31% change
Tier 2	\$4.33	\$5.14	\$4.17	\$3.35	\$3.86 +12% change	\$5.80 -11% change	\$3.63 +15% change	\$2.38 +41% change
Tier 3	\$6.06	\$7.19	\$5.84	\$4.69	\$5.84 +4% change	\$6.84 +5% change	\$4.54 +29% change	\$2.98 +57% change

Phase 2 (Year 2)

Tier	Proposed Phase 2				Phase 1 to Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.71	\$2.96	\$2.63	\$2.40	\$2.69 +1% change	\$3.19 -7% change	\$2.59 +2% change	\$2.08 +15% change
Tier 2	\$4.36	\$4.76	\$4.23	\$3.87	\$4.33 +1% change	\$5.14 -7% change	\$4.17 +1% change	\$3.35 +16% change
Tier 3	\$6.10	\$6.66	\$5.92	\$5.41	\$6.06 +1% change	\$7.19 -7% change	\$5.84 +1% change	\$4.69 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation				Phase 2 to Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$2.72	\$2.72	\$2.72	\$2.72	\$2.71 +0% change	\$2.96 -8% change	\$2.63 +3% change	\$2.40 +13% change
Tier 2	\$4.38	\$4.38	\$4.38	\$4.38	\$4.36 +0% change	\$4.76 -8% change	\$4.23 +4% change	\$3.87 +13% change
Tier 3	\$6.13	\$6.13	\$6.13	\$6.13	\$6.10 +0% change	\$6.66 -8% change	\$5.92 +4% change	\$5.41 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1				Current to Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.49	\$5.32	\$4.32	\$3.47	\$3.88 +16% change	\$4.41 +21% change	\$2.43 +78% change	\$1.59 +118% change
Tier 2	\$5.98	\$7.10	\$5.76	\$4.63	\$6.56 -9% change	\$5.80 +22% change	\$3.63 +59% change	\$2.38 +95% change
Tier 3	\$7.46	\$8.85	\$7.19	\$5.78	\$10.00 -25% change	\$6.84 +29% change	\$4.54 +58% change	\$2.98 +94% change

Phase 2 (Year 2)

Proposed Phase 2	Phase 1 to Phase 2
-------------------------	---------------------------

Tier	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.51	\$4.93	\$4.38	\$4.00
Tier 2	\$6.02	\$6.57	\$5.84	\$5.34
Tier 3	\$7.51	\$8.20	\$7.29	\$6.66

Pahrump	Spring Creek	Cold Springs	Spanish Springs
\$4.49 +0% change	\$5.32 -7% change	\$4.32 +1% change	\$3.47 +15% change
\$5.98 +1% change	\$7.10 -7% change	\$5.76 +1% change	\$4.63 +15% change
\$7.46 +1% change	\$8.85 -7% change	\$7.19 +1% change	\$5.78 +15% change

Full Consolidation (Year 3)

Tier	Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs
Tier 1	\$4.54	\$4.54	\$4.54	\$4.54
Tier 2	\$6.05	\$6.05	\$6.05	\$6.05
Tier 3	\$7.55	\$7.55	\$7.55	\$7.55

Pahrump	Phase 2 to Full Consolidation		
	Spring Creek	Cold Springs	Spanish Springs
\$4.51 +1% change	\$4.93 -8% change	\$4.38 +4% change	\$4.00 +14% change
\$6.02 0% change	\$6.57 -8% change	\$5.84 +4% change	\$5.34 +13% change
\$7.51 +1% change	\$8.20 -8% change	\$7.29 +4% change	\$6.66 +13% change

**Water Service – Volumetric Rates Per 1,000 Gallons
Irrigation Transmission (All Meter Sizes)**

Phase 1 (Year 1)

Tier	Proposed Phase 1			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A

Pahrump	Current to Phase 1		
	Spring Creek	Cold Springs	Spanish Springs
\$0.43 +135% change	N/A	N/A	N/A

Phase 2 (Year 2)

Tier	Proposed Phase 2			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs
All	\$1.01	N/A	N/A	N/A

Pahrump	Phase 1 to Phase 2		
	Spring Creek	Cold Springs	Spanish Springs
\$1.01 0% change	N/A	N/A	N/A

Full Consolidation (Year 3)

Tier	Full Consolidation			
	Pahrump	Spring Creek	Cold Springs	Spanish Springs

Pahrump	Phase 2 to Full Consolidation		
	Spring Creek	Cold Springs	Spanish Springs

All	\$1.02	N/A	N/A	N/A	\$1.01 +1% change	N/A	N/A	N/A
-----	--------	-----	-----	-----	----------------------	-----	-----	-----

The Company believes that the proposed water rate design, as summarized above, is just and reasonable, and is in the best interests of its consumers.

II. Sewer Service – Pahrump and Spring Creek Divisions

Currently, the Pahrump division assesses a flat monthly sewer service charge applicable to Residential and Non-Residential customer classes based upon meter size. The large-scale correctional facility is charged for sewer service on a per bed basis. Currently, the Spring Creek division has a flat monthly service charge for all individually metered Residential customers (regardless of meter size), and all Non-Residential customers are assessed a monthly service charge based on meter size. This Application proposes to implement a flat monthly sewer charge across both divisions based on the two existing customer classes, Residential and Non-Residential, and meter size, with the exception of the large-scale correctional facility, which will continue to be billed per bed.

Should the Commission grant this Application as filed, the rate design proposed by the Company would result in a change in the monthly service charges for sewer service as shown in the tables below:

***Base Rate – Sewer Service
Residential***

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
3/4"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1"	\$60.00	\$56.61 +6% change	\$60.00	\$50.00 +20% change
1.5"	\$60.00	\$344.92 -83% change	\$60.00	\$50.00 +20% change
2"	\$480.00	\$498.11 -4% change	\$480.00	\$50.00 +860% change
3"	\$1,200.00	\$1,307.42 -8% change	\$1,200.00	\$50.00 +2300% change
4"	\$1,800.00	\$1,869.34 -4% change	\$1,800.00	\$50.00 +3500% change
6"	\$2,400.00	\$2,353.08 +2% change	\$2,400.00	\$50.00 +4700% change
8"	\$3,300.00	\$3,419.29 -3% change	\$3,300.00	\$50.00 +6500% change

***Base Rate – Sewer Service
Non-Residential***

Meter Size	Pahrump Proposed Full Consolidation	Pahrump Current	Spring Creek Proposed Full Consolidation	Spring Creek Current
5/8"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change
3/4"	\$67.67	\$56.61 +20% change	\$67.67	\$86.00 -21% change
1"	\$67.67	\$56.61 +20% change	\$67.67	\$145.00 -53% change
1.5"	\$406.02	\$344.92 +18% change	\$406.02	\$240.00 +69% change
2"	\$541.37	\$498.11 +9% change	\$541.37	\$400.00 +35% change
3"	\$1,353.41	\$1,307.42 +4% change	\$1,353.41	\$900.00 +50% change
4"	\$2,030.12	\$1,869.34 +9% change	\$2,030.12	N/A
6"	\$2,706.83	\$2,353.08 +15% change	\$2,706.83	N/A
8"	\$3,721.89	\$3,419.29 +9% change	\$3,721.89	N/A

***Base Rate (per bed) – Sewer Service
Large-Scale Correctional Facilities***

Meter Size	Proposed	Current Pahrump	Current Spring Creek
10"	\$29.44 / bed	\$24.63 +20% change	N/A

The Company believes that the proposed sewer rate design, as summarized above, is just and reasonable, and is in the best interests of its customers.

III. Revenue Allocation

Should the Commission grant this Application as filed, the proposed water rate design would shift the revenues from each proposed customer class closer to the costs to serve that customer class, as summarized in the following chart:

Water Customer Class Revenue Allocation

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	77%	77%	76%

Multi-Family	3%	3%	3%
Non-Residential	14%	13%	15%
Irrigation	6%	6%	6%

As between the fixed service charge and volumetric rates, the Company’s proposed rate design affixes the level of revenue responsibility at 34% for the fixed service charge and adjusts the revenue responsibility for the three tiers as shown below by the end of the consolidation process:

Water Revenue Allocation by Service Charge and Tier

Rate Classification	Proposed	Current Pahrump	Current Spring Creek	Current Cold Springs	Current Spanish Springs
Service Charge	34%	29%	21%	33%	24%
Tier 1	16%	14%	17%	20%	9%
Tier 2	29%	25%	36%	35%	35%
Tier 3	21%	24%	21%	11%	32%
No Tier*	1%	8%	5%	N/A	N/A

* Accounts for Transmission Irrigation Service and System Improvement Rate revenues

Should the Commission grant the Application as filed, the sewer rate design proposed by the Company would adjust the revenue responsibility as follows:

Sewer Customer Class Revenue Allocation

Customer Class	Pro Forma Revenue Proposed Rates	Pro Forma Cost of Service	Pro Forma Revenue Current Rates
Residential	61%	51%	67%
Non-Residential	39%	49%	33%

Because the Company does not utilize a volumetric charge for sewer service, all revenue would be generated through the fixed service charge:

Sewer Revenue Allocation

Rate Classification	Proposed	Current Pahrump	Current Spring Creek
Service Charge	100%	100%	100%

IV. Decoupling

The Company is also requesting authority to (i) continue the approved Deferred Water Service Adjustment (“DWSA”) methodology, also referred to as decoupling, in its Pahrump and Spanish Springs divisions pursuant to NAC 704.63385(5)(b) and (ii) implement this same DWSA methodology in the Spring Creek and Cold Springs divisions pursuant to NAC 704.63385(1)(b). If approved, the Company will apply the requested DWSA methodology on a uniform, consolidated basis across all divisions. Utilizing this DWSA methodology allows the Company to recover its authorized water revenue without regard to the difference in the quantity of water actually sold, meaning the Company would neither over-earn nor under-earn based on consumption.

V. Tariff Modifications

GBWC requests that the Commission approve changes to the following tariff pages:

Proposed Changes to Tariff 1-W (Water)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
Sixth Revised PUCN Sheet No. 2	Table of Contents	Fifth Revised PUCN Sheet No. 2	Adds the new rate schedules and deletes the prior rate schedules
Third Revised PUCN Sheet No. 13	Rule No. 1 Definitions	Second Revised PUCN Sheet No. 13	Adds a new definition of Multi-Family Service.
Second Revised PUCN Sheet No. 234	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek and Pahrump	First Revised PUCN Sheet No. 234	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 235	Schedule WRES-1 Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 235	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Tenth Revised PUCN Sheet No. 236	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Ninth Revised PUCN Sheet No. 236	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs

			and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 237	Schedule WMF-1 Multi-Family Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 237	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 238	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Thirteenth Revised PUCN Sheet No. 238	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourth Revised PUCN Sheet No. 238A	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Third Revised PUCN Sheet No. 238A	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Sixth Revised PUCN Sheet No. 238B	Schedule WNRES-1 Non-Residential Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Fifth Revised PUCN Sheet No. 238B	Adds the new deferred water service adjustment for Cold Springs, Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Fourth Revised PUCN Sheet No. 239	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump	Third Revised PUCN Sheet No. 239	Adds the new base rate schedules and deletes the prior rate schedules; adds the new commodity charge for Cold Springs and deletes the prior rate schedules
Fourteenth Revised PUCN Sheet No. 240	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish Springs, Spring Creek, and Pahrump (continued)	Thirteenth Revised PUCN Sheet No. 240	Adds the new commodity charges for Spanish Springs, Spring Creek, and Pahrump and deletes the prior rate schedules
Third Revised PUCN Sheet No. 240A	Schedule WIRR-1 Irrigation Service – Cold Springs, Spanish	Second Revised PUCN Sheet No. 240A	Adds the new deferred water service adjustment for Cold Springs,

	Springs, Spring Creek, and Pahrump (continued)		Spanish Springs, Spring Creek and Pahrump and deletes the current System Improvement Rates for each division
Seventh Revised PUCN Sheet No. 241	Schedule WITS(MF)-1 Water Irrigation Transmission Service - Pahrump	Sixth Revised PUCN Sheet No. 241	Adds the new base rate schedule for Pahrump, adds the new commodity charge and deletes the prior rate schedules
Eleventh Revised PUCN Sheet 241A		Tenth Revised PUCN Sheet 241A	Deletes the prior Irrigation Service commodity charge rate schedule
Third Revised PUCN Sheet No. 242		Second Revised PUCN Sheet No. 242	Deletes the prior Irrigation Service rate schedule
Sixth Revised PUCN Sheet No. 243		Fifth Revised PUCN Sheet No. 243	Deletes the prior Water Irrigation rate schedules

Proposed Changes to Tariff 1-S (Sewer)

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
First Revised PUCN Sheet No. 1	Table of Contents	Original PUCN Sheet No. 1	Corrects two typos
Fifth Revised PUCN Sheet No. 134	Schedule SG-1 General Service Rates – Pahrump and Spring Creek	Fourth Revised PUCN Sheet No. 134	Corrects typos and increases and reduces monthly service charges for specific water meter sizes
Original PUCN Sheet No. 134A	Schedule SG-1 General Service Rates – Pahrump and Spring Creek (continued)		Adds new monthly service charges for specific water meter sizes
Fourth Revised PUCN Sheet No. 135	Schedule SG-1 General Service Rates – Pahrump and Spring Creek (continued)	Third Revised PUCN Sheet No. 135	Increases the monthly service charge for large-scale correctional facilities
Fourth Revised PUCN Sheet No. 140		Third Revised PUCN Sheet No. 140	Deletes general service rates for Spring Creek

NOTICE IS HEREBY GIVEN that, pursuant to NRS 704.110, the Commission has scheduled a HEARING in the matter as follows:

[] Day, Month/Date 202[]

[Time]

Hearing Room []

Public Utilities Commission of Nevada

[Address]

[City], Nevada 89[]

This hearing may be continued from day to day as necessary, and may be conducted by virtual or other alternative means. The Commission will consider evidence regarding GBWC's Application to consolidate and increase its annual revenue requirements for water and sewer service and to consolidate and adjust the rates charged to all classes of customers in the Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, and for other relief properly related thereto. The Commission may approve rates as proposed or decrease or increase rates as necessary to provide that such rates are just and reasonable. The Commission may consider other issues related to the provisions of Chapters 703 and 704 of the NRS and NAC. The Commission may also make decision on any procedural issues raised at the hearing.

This Application is available for public viewing on the Commission's website at <http://puc.nv.gov/>. This Application will also be available for public review at the offices of the Commission: 1150 East William Street, Carson City, Nevada 89701, and 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148.

By the Commission,

TRISHA OSBORNE

Assistant Commission Secretary

Dated: Carson City, Nevada

(SEAL)

EXHIBIT G

REPORT OF MATERIAL

TRANSACTIONS

EXHIBIT G

Great Basin Water Co.'s Report of Transactions with Subsidiaries and Affiliates is filed as Schedule K-7.

WATER STATEMENTS AND SCHEDULES

STATEMENT F

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Weighted Cost of Capital
Test Year Ended July 31, 2024

Line No.	Description	Recorded Test Year Balance	Weight (% of Total)	Cost (%)	Weighted Cost (%)
	(a)	(b)	(c)	(d)	(e)
1	Debt: (itemize if more than one type)				
2					
3	<u>Bonds</u>	\$ -	0.00%	0.00%	0.00%
4					
5					
6					
7	<u>Other Long-term Debt</u>				
8	Long-Term Debt - 05/2024	\$ 153,686,416	15.78%	6.52%	1.03%
9	Long-Term Debt - 05/2020	\$ 45,802,319	4.70%	3.3500%	0.16%
10	Long-Term Debt - 07/2006	\$ 107,492,429	11.04%	6.5800%	0.73%
11	Revolvers	\$ 175,000,000	17.97%	6.489%	1.17%
12	<u>Notes Payable</u>	\$ -	0.00%	0.00%	0.00%
13					
14	<u>Customer Deposits</u>	\$ 80,032	0.01%	5.1550%	0.00%
15	Total Debt	\$ 482,061,196	49.51%		3.079%
16	Preferred Equity:				
17	Preferred Stock	\$ -	0.00%	0.00%	0.00%
18					
19	Total Preferred Equity	\$ -	0.00%	0.00%	0.00%
20	Equity:				
21	Common Stock				
22	Premium on Capital Stock				
23	Gain on Reacquired Capital Stock				
24	Miscellaneous Paid in Capital				
25	Discount on Capital Stock				
26	Capital Stock expense				
27	Retained Earnings (corporations only)				
28	Proprietary Capital (non-corporations)				
29	Total Equity	\$ 491,654,155	50.49%	9.8188%	4.96%
30	Total Weighted Cost of Capital	\$ 973,715,352	100.00%		8.037%

*to Stmt. H,
Line 55 (f)*

Footnote:

Please note that the cost of debt has changed since the 2021 Rate Case. There are a number of changes in circumstance leading to the increase weighted cost of capital, including changes in market interest rates that increased the interest expense associated with borrowing. As a result of the Merger, Nexus Regulated Utilities ("NRU"), obtained a rating from S&P, which reduces the cost of borrowing, all other things being equal. NRU has redeemed long-term, fixed rate debt after making an offer to prepay such debt following the Merger.

STATEMENT G

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Water Rate Base
Test Year Ended July 31, 2024

Line No.	Description	NARUC Account Number	Recorded Test Year Balance	Adjustments to Test Year Balances From Statement G WP	Adjusted Test Year Balance
	(a)	(b)	(c)	(d)	(e)
1	<u>Utility Plant:</u>				
2	Utility Plant in Service (Sched. G-1,	101	\$ 110,953,742	\$ 7,852,640	\$ 118,806,382
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	108	(35,237,763)	(1,789,765)	(37,027,528)
4	Net Utility Plant		\$ 75,715,979	\$ 6,062,875	\$ 81,778,853
5	<u>Add:</u>				
6	Materials & Supplies (Sched. G-4)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	162	\$ -	\$ 966,682	\$ 966,682
8	Accum. Deferred Income Taxes	190	\$ 30,893	\$ -	\$ 30,893
9	Other (Rate Case Costs)	186	\$ 887,680	\$ 338,059	\$ 1,225,740
10	Other (Oth Deferred Chgs)	186	\$ 2,353,198	\$ 1,564,866	\$ 3,918,064
11	Sub-Total		\$ 3,271,771	\$ 2,869,606	\$ 6,141,378
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ (310,562)	\$ 31,808	\$ (278,754)
14	Other deferred credits-regulatory	253.1	\$ (2,194,729)	\$ (4,014)	\$ (2,198,743)
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (3,441,139)	\$ (1,682,137)	\$ (5,123,276)
16	Contributions in Aid of Construction	271	\$ (29,950,984)	\$ (1,051,900)	\$ (31,002,884)
17	Add back: Accum. Amort.- CIAC	272	\$ 12,063,236	\$ 548,699	\$ 12,611,935
18	Other (Rate Case Amort)	186	\$ (1,554,945)	\$ 691,922	\$ (863,022)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (1,126,012)	\$ (1,126,012)
20	Sub-Total		\$ (25,389,122)	\$ (2,591,635)	\$ (27,980,757)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 53,598,628	\$ 6,340,846	\$ 59,939,474

*To H Rev Req WP
& H Tax WP*

STATEMENT G WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Water Rate Base Adjustments From Book Amounts

No.	Description	For Year Ended July 31, 2024																				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
1	Utility Plant in Service (Schedule 1)																					
2	Less: Accumulated Depreciation and Amortization (Schedule 2)																					
3	Net Utility Plant																					
4	Add:																					
5	Minor and Samples (Schedule 2)																					
6	Cash and Working Capital (Schedule 2)																					
7	Accum. Deferred Income Taxes																					
8	Other (Rate Case Costs)																					
9	Other (Rate Case Costs)																					
10	Other (Rate Case Costs)																					
11	Sub Total																					
12	Debits:																					
13	Customer Advances for Const.																					
14	Other deferred audit-regulatory																					
15	Accum. Deferred Income Taxes																					
16	Contributions in Aid of Construction																					
17	Accum. Amort. - GIMC																					
18	Other (Rate Case Amort)																					
19	Other (Amort of Other Debt Charge)																					
20	Sub Total																					
21	Net Rate Base (Lines 4 - 11 - 20)																					

SCHEDULE G-1

Schedule C-1

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Nevada Jurisdictional Water Plant in Service
Test Year Ended July 31, 2024

Table with columns: Line No., Description, Beginning Balance (b), Debits (c), Credits (d), Ending Balance (e). Includes categories like Intangible Plant, Water treatment, Transm. & Distribution Plant, and General Plant.

118,806,382

Adjusted Balance

Table with columns: Certification Plant, EOC Plant, GL Certification Additions, Plant Hold for Future Use, Water Rights Removal, Certification Accumulated Depreciation, Fusion Costs, Removal of Duplicate Corporate-Allocated Assets, Organization Costs, COA CIAC Adjustment, and Adjusted Balance.

SCHEDULE G-2

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Nevada Jurisdictional Water Accumulated Depreciation and Amortization
Test Year Ended July 31, 2024

Line No.	Acct No.	Description	(a)	(b)	(c)	(d)	(e)
			Beginning Balance	Debits	Credits	Ending Balance	
1		Intangible Plant:					
2	301.1	Organization	\$ (142,474)	\$ -	\$ (5,436)	\$ (147,911)	
3	302.1	Franchises	\$ (7,528)	\$ -	\$ -	\$ (7,528)	
	339.1	Other Intangible Plant	\$ 604,442	\$ 25,437	\$ (276)	\$ 629,603	
4		\$ 454,440	\$ 25,437	\$ (5,712)		\$ 474,164	
5		Total Intangible plant					
6	303.2	Land & land rights	\$ -	\$ -	\$ -	\$ -	
7	304.2	Structures & improvements	\$ (273,851)	\$ -	\$ (19,345)	\$ (293,196)	
8	305.2	Collecting & impound. res.	\$ (100)	\$ -	\$ (11)	\$ (111)	
9	306.2	Lake, river & other intakes	\$ -	\$ -	\$ -	\$ -	
10	307.2	Wells & springs	\$ (5,486,980)	\$ 340,731	\$ (454,671)	\$ (5,600,920)	
11	308.2	Infiltr. galleries & tunnels	\$ -	\$ -	\$ -	\$ -	
12	309.2	Supply mains	\$ 7,334	\$ -	\$ (6,885)	\$ 448	
13	310.2	Power generation equipment	\$ (164,726)	\$ 1,031	\$ (50,751)	\$ (214,446)	
14	311.2	Pumping equipment	\$ (437,948)	\$ -	\$ (84,205)	\$ (522,154)	
15	339.2	Other and Misc Equip Source Supply	\$ (15,107)	\$ -	\$ (22,867)	\$ (37,974)	
		Total source of supply/pump	\$ (6,371,360)	\$ 341,763	\$ (638,735)	\$ (6,668,332)	
16		Water treatment:					
17	303.3	Land & land rights	\$ -	\$ -	\$ -	\$ -	
18	304.3	Structures & improvements	\$ (42,677)	\$ 3,312	\$ (10,940)	\$ (50,305)	
19	311.3	Pumping equipment	\$ (844,164)	\$ 20,171	\$ (69,613)	\$ (893,606)	
20	320.3	Water treatment equipment	\$ (3,407,065)	\$ 82,178	\$ (257,940)	\$ (3,582,768)	
21	339.3	Other plant & misc. equip	\$ (12,342)	\$ -	\$ (1,457)	\$ (13,800)	
22		Total water treatment	\$ (4,306,189)	\$ 105,661	\$ (339,950)	\$ (4,540,478)	
23		Transm. & Distribution Plant:					
24	303.4	Land & land rights	\$ -	\$ -	\$ -	\$ -	
25	304.4	Structures & improvements	\$ (204,436)	\$ -	\$ (17,750)	\$ (222,187)	
26	311.4	Pumping equipment	\$ 39,434	\$ 2,947	\$ (21,713)	\$ 20,667	
27	330.4	Distrib. res. & standpipes	\$ (1,235,233)	\$ 354,107	\$ (292,119)	\$ (1,163,244)	
28	331.4	Transm. & distrib. mains	\$ (11,304,334)	\$ 1,014,357	\$ (805,552)	\$ (11,095,529)	
29	334.4	Services	\$ (1,112,237)	\$ 296,542	\$ (456,619)	\$ (1,252,313)	
30	334.4	Meters & meter installations	\$ (1,895,687)	\$ 32	\$ (566,632)	\$ (2,261,697)	
31	335.4	Hydrants	\$ (354,056)	\$ 19,122	\$ (38,324)	\$ (373,259)	
32	336.4	Backflow prevention devices	\$ (3,491)	\$ -	\$ (1,384)	\$ (4,874)	
33	339.4	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	
34		Sub total- Transm. & distr. pl.	\$ (16,060,040)	\$ 1,687,127	\$ (1,979,693)	\$ (16,352,406)	
35		General Plant:					
36	303.5	Land & land rights	\$ -	\$ -	\$ -	\$ -	
37	304.5	Structures & improvements	\$ (2,184,676)	\$ 1,098,784	\$ (1,256,686)	\$ (2,342,578)	
38	340.5	Office furniture & equip	\$ (3,047,609)	\$ 49,310,990	\$ (49,445,671)	\$ (3,162,290)	
39	341.5	Transportation equipment	\$ (851,281)	\$ 13,983,385	\$ (13,994,945)	\$ (862,841)	
40	342.5	Stores equipment	\$ (753)	\$ 321	\$ (462)	\$ (895)	
41	343.5	Tools, shop & garage equip.	\$ (850,532)	\$ 24,695	\$ (83,648)	\$ (909,385)	
42	344.5	Laboratory equipment	\$ (27,641)	\$ -	\$ (3,349)	\$ (32,990)	
43	345.5	Power operated equipment	\$ (62,282)	\$ 11,145	\$ (18,161)	\$ (69,298)	
44	346.5	Communication equipment	\$ (437,516)	\$ 616,651	\$ (730,494)	\$ (551,360)	
45	347.5	Miscellaneous equipment	\$ (20,236)	\$ 2,272	\$ (4,590)	\$ (22,560)	
46	348.5	Other tangible plant	\$ (184,974)	\$ -	\$ (11,221)	\$ (196,195)	
47		Total general plant	\$ (7,667,321)	\$ 65,068,242	\$ (65,551,633)	\$ (8,150,712)	
48		Total Accum.Depr/Amort	\$ (33,950,469)	\$ 67,228,229	\$ (68,515,324)	\$ (35,237,463)	

(170,097)	(1,415,962)	(241,239)	146,920	137,649	(246,036)
EC/C Plant	Accumulated Depreciation	Fusion	Remove of Duplicate Corporate Allocated Assets	Organization Costs Removal	CCA CIAC Adjustment from Docket No 12-12017 from CCA
From Cost	From Cost	From	From	From Org	From CCA
(2,683)	(502)	8,400		137,649	
(6,461)	(4)				
(212,208)					
(2,319)	(16,574)	(48,222)			
(5,964)					
(290,850)					

Adjusted Balance
(12,944)
(8,029)
638,002
617,029
(299,637)
(115)
(5,983,225)
(1,871)
(231,020)
(570,376)
(43,037)
(7,129,279)
(228,103)
13,070
(1,453,339)
(11,340,755)
(1,378,565)
(2,384,360)
(388,874)
(6,336)
(17,163,262)
(2,391,686)
(3,595,005)
(925,771)
(941)
(929,304)
(33,869)
(75,299)
(614,455)
(24,112)
(63,766)
(8,656,187)
(37,027,528)

SCHEDULE G-3

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Depreciation Methods and Rates
Test Year Ended July 31, 2024

The Company uses the straightline method of depreciation over the estimated useful lives of the assets. The Company is requesting to continue using the approved depreciation rates from the Great Basin Water Co.'s GBWC's last consolidated rate case in Docket No. 21-12025. Accordingly, the Company's rate case filing reflects the use of these rates for depreciation expense.

SCHEDULE G-5

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Cash Working Capital
Test Year Ended July 31, 2024

Ln	(a)	(b)
1	Adjusted Operating Expense Pre-Tax	\$ 11,186,233 <i>From Statement H sum of columns B + C, lines 6 through 31</i>
2		
3	Less Non-Cash Expenses:	
	Water Plant Depreciation & CIAC	
4	Amortization	\$ 2,940,618 <i>From Statement H column f, line 29</i>
5	Regulatory Amortization	\$ 403,976 <i>From Statement H column f, line 25</i>
6	Bad Debts	\$ 108,186 <i>From Statement H column f, line 27</i>
7		
8	Total Non-Cash Expenses	<u>\$ 3,452,780</u>
9		
10	Net Operating Expense	<u>\$ 7,733,453</u>
11		
12	CWC Using Application of 1/8th Method	<u>\$ 966,682</u> <i>To G WP</i>

SCHEDULE G-REF

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Statement G and Schedules G-1 & G-2 Reference Key to Trial Balance (Input Sheet)
 Test Year Ended July 31, 2024

Line Nos.	A	B	C	D	E
Line Nos.	Item Description from Stmt G and Scheds. G-1 & G-2	Stmnt G & Sched. G-1 Accounts from Input Sheet	Schedule G-2 Accounts from Input Sheet		
SCHEDULES G-1 & G-2					
<u>Intangible Plant</u>					
1	Organization	141201	Organization	142201	Acc Dep - Organization
2					
3	Franchises	141202	Franchises	142202	Acc Dep - Franchises
4	Oth Plant & Misc Equip Intang Plt	141267	Other and Misc Equip Intangible Plt	142267	Acc Dep - Other and Misc Equip Intangible Plt
5		141901	Purchase Acquisition Adjustments	142901	Acc Dep - Purchase Acquisition Adjustments
6					
<u>Source of Supply & Pumping</u>					
7	Land & land rights	141102	Land and Rights Pump	N/A	
8	Structures & improvements	141204	Struct and Improv Service Supplies	142204	Acc Dep - Struct and Improv Service Supplies
9	Collecting & impound. res.	141221	Collecting Reservoirs	142221	Acc Dep - Collecting Reservoirs
10	Wells & springs	141223	Wells and Springs	142223	Acc Dep - Wells and Springs
11	Supply mains	141225	Supply Mains	142225	Acc Dep - Supply Mains
12	Power generation equipment	141226	Power Generation Equipment	142226	Acc Dep - Power Generation Equipment
13	Pumping equipment	141227	Electric Pump Equip Src Pump	142227	Acc Dep - Electric Pump Equip Src Pump
14	Other plant & misc. equip.	141268	Other and Misc Equip Source Supply	142268	Acc Dep - Other and Misc Equip Source Supply
15					
<u>Water treatment:</u>					
16	Land & land rights	141103	Land and Rights Water	N/A	
17	Structures & improvements	141205	Struct and Improv Water Treat Plt	142205	Acc Dep - Struct and Improv Water Treat Plt
18	Pumping equipment	141228	Electric Pump Equip WTP	142228	Acc Dep - Electric Pump Equip WTP
19	Water treatment equipment	141230	Water Treatment Equipment	142230	Acc Dep - Water Treatment Equipment
20	Treat/Disp Equip Trt Plt Water	141253	Treat/Disp Equip Trt Plt Water	142253	Acc Dep - Treat/Disp Equip Trt Plt Water
21	Other plant & misc. equip.	141269	Other and Misc Equip WTP	142269	Acc Dep - Other and Misc Equip WTP
22					
<u>Transm. & Distribution Plant:</u>					
23	Land & land rights	141104	Land and Rights Trans	N/A	
24	Structures & improvements	141206	Struct and Improv Trans Dist Plt	142206	Acc Dep - Struct and Improv Trans Dist Plt
25	Pumping equipment	141229	Electric Pump Equip Trans Dist	142229	Acc Dep - Electric Pump Equip Trans Dist
26	Distrib. res. & standpipes	141231	Dist Resv and Standpipes	142231	Acc Dep - Dist Resv and Standpipes
27	Transm. & distrib mains	141232	Trans and Distr Mains	142232	Acc Dep - Trans and Distr Mains
28	Services	141233	Service Lines	142233	Acc Dep - Service Lines
29	Meters & meter installations	141234	Meters	142234	Acc Dep - Meters
30		141235	Meter Installations	142235	Acc Dep - Meter Installations
31	Hydrants	141236	Hydrants	142236	Acc Dep - Hydrants
32	Backflow prevention devices	141237	Backflow Prevention Devices	142237	Acc Dep - Backflow Prevention Devices
33					
<u>General Plant:</u>					
34	Land & land rights	141101	Land and Rights General	N/A	
35	Structures & improvements	141203	Struct and Improv General Plant	142203	Acc Dep - Struct and Improv General Plant
36		141220	Struct and Improv Office	142220	Acc Dep - Struct and Improv Office
37	Office furniture & equip.	141303	Office Furniture	142303	Acc Dep - Office Furniture
38	Office Equipment Water	141304	Office Equipment Water	142304	Acc Dep - Office Equipment Water
39	Computer Hardware	141501	Computer Hardware	142501	Acc Dep - Computer Hardware
40	Desktop/Laptop Computers	141502	Desktop/Laptop Computers	142502	Acc Dep - Desktop/Laptop Computers
41	Mainframe Computers	141503	Mainframe Computers	142503	Acc Dep - Mainframe Computers
42	Mini Comp Wtr	141504	Mini Comp Wtr	142504	Acc Dep - Mini Comp Wtr
43	Computer Software	141601	Computer Software	142601	Acc Dep - Computer Software
44	Comp Systems	141602	Comp Systems	142602	Acc Dep - Comp Systems
45	Micro Systems	141603	Micro Systems	142603	Acc Dep - Micro Systems
46	Computer Clearing	141699	NA	N/A	NA
47	Transportation equipment	141401	Vehicles	142401	Acc Dep - Vehicles
48	Vehicle Clearing	141499	Vehicle Clearing	N/A	NA
49	Stores equipment	141305	Stores Equipment	142305	Acc Dep - Stores Equipment
50	Tools, shop & garage equip.	141308	Tool Shop Equipment	142308	Acc Dep - Tool Shop Equipment
51	Laboratory equipment	141306	Lab Equipment	142306	Acc Dep - Lab Equipment
52	Power operated equipment	141309	Power Operated Equipment	142309	Acc Dep - Power Operated Equipment
53	Communication equipment	141310	Communications Equipment	142310	Acc Dep - Communications Equipment
54	Miscellaneous equipment	141311	Misc Equipment	142311	Acc Dep - Misc Equipment
55	Other tangible plant	141278	Plant Alloc	142278	Acc Dep - Plant Alloc
56					
STATEMENT G					
58	Other (Rate Case Costs)	170002 - RCIP - Attorney Fees			
59		170003 - RCIP - Capitalized Time			
60		170004 - RCIP - Administrative			
61		170005 - RCIP - Travel			
62		170006 - RCIP - Consulting Fees			
63		170007 -RCIP - Transfer to DEF			
64		170009 - Rate Case Being Amortized			
65	Other (Oth Deferred Chgs)	170008 - Regulatory Assets Being Amortized			
66		170010 - Misc Regulatory COMM EX			
67		170012 -Water Conservation REBA			
68		181002 - Def Chgs - Tank Maint and Repair			
69		181003 - Def Chgs - Relocation			
70		181006 - Def Chgs - Other Water and Sewer			
71		181007 - Def Chgs - Multi Yr Testing			
72	Customer Advances for Constr.	280001 - AIAC			
73		280002 - Acc Amort - AIAC			
74	Accum. Deferred Income Taxes	255001 - Deferred Federal Tax Liabilities			
75		255002 - Deferred State Tax Liabilities			
76	Contributions in Aid of Construction	271002 - CIAC - Franchises			
77		271003 - CIAC - Structure/Improvement Src Supply			
78		271005 - CIAC - Structure/Improvement Trans Dist			
79		271018 - CIAC - Supply Mains			
80		271019 - CIAC - Electric Pump Equipment Src Pump			
81		271022 - CIAC - Water Treatment Equipment			
82		271023 - CIAC - Dist Resv and S			
83		271024 - CIAC - Trans and Distr Mains			
84		271025 - CIAC - Service Lines			
85		271026 - CIAC - Meters			
86		271027 - CIAC - Meter Installations			
87		271028 - CIAC - Hydrants			

88		271035 - CIAC - Other Tangible Plant
89		271036 - CIAC - Tap Fee
90		271037 - CIAC - Management Fee
91		271039 - CIAC - Res Cap Fee
92		271040 - CIAC - Plant Mod Fee
93		271041 - CIAC - Plant Meter Fee
94		271066 - CIAC - Developer
95	Add back: Accum. Amort. - CIAC	272002 - Acc Amort CIAC - Franchises
96		272003 - Acc Amort CIAC - Structure/Improvement Src Supply
97		272005 - Acc Amort CIAC - Structure/Improvement Trans Dist
98		272018 - Acc Amort CIAC - Supply Mains
99		272019 - Acc Amort CIAC - Electric Pump Equipment Src Pump
100		272022 - Acc Amort CIAC - Water Treatment Equipment
101		272023 - Acc Amort CIAC - Dist Resv and S
102		272024 - Acc Amort CIAC - Trans and Distr Mains
103		272025 - Acc Amort CIAC - Service Lines
104		272026 - Acc Amort CIAC - Meters
105		272027 - Acc Amort CIAC - Meter Installations
106		272028 - Acc Amort CIAC - Hydrants
107		272035 - Acc Amort CIAC - Other Tangible Plant
108		272036 - Acc Amort CIAC - Tap Fee
109		272037 - Acc Amort CIAC - Management Fee
110		272039 - Acc Amort CIAC - Res Cap Fee
111		272040 - Acc Amort CIAC - Plant Mod Fee
112		272041 - Acc Amort CIAC - Plant Meter Fee
113		272066 - Acc Amort CIAC - Developer
114	Other (Rate Case Amort)	170011 - Rate Case Accum Amort
115	Other (Amort of Oth Def Chgs)	182002 - Acc Amort - Def Chgs - Tank Maint and Repair
116		182003 - Acc Amort - Def Chgs - Relocation
117		182006 - Acc Amort - Def Chgs - Other Water and Sewer
118		182007 - Acc Amort - Def Chgs - Multi Yr Testing

STATEMENT H

Statement H

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Water Operating Results & Rate Base Recap
For the Test Year Ended July 31, 2024

Line No.	Description	Recorded Test Year Balances	Adjustments to Test Year Balances - From H WP	Adjusted Test Year Balances	Additional (Excess) Revenue Requirement	Total Revenue Requirement
	(a)	(b)	(c)	(d)	(e)	(f)
Operations:						
1	Operating Revenues:	<i>Stmt. J, Col.(c)</i>	<i>Stmt. J, Col.(d)</i>	<i>Stmt. J, Col.(e)</i>	<i>Stmt. J, Col.(f)</i>	<i>Stmt. J, Col.(g)</i>
2	Sales revenue	\$ 14,326,011	\$ 229,571	\$ 14,555,582	\$ 1,950,496	\$ 16,506,077
3	Other operating revenue	\$ 181,638	\$ 30,999	\$ 212,636	\$ -	\$ 212,636
4	Total operating revenues	\$ 14,507,648	\$ 260,570	\$ 14,768,218	\$ 1,950,496	\$ 16,718,714
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 1,962,352	\$ 151,989	\$ 2,114,341	\$ -	\$ 2,114,341
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 586,445	\$ 33,889	\$ 620,334	\$ -	\$ 620,334
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 904,331	\$ 28,204	\$ 932,535	\$ -	\$ 932,535
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 214,647	\$ 23,282	\$ 237,929	\$ -	\$ 237,929
13	Materials and supplies	\$ 30,398	\$ -	\$ 30,398	\$ -	\$ 30,398
14	Contractual serv.- Eng'rg	\$ 4,751	\$ -	\$ 4,751	\$ -	\$ 4,751
15	Contractual serv.- Acc't	\$ 5,250	\$ -	\$ 5,250	\$ -	\$ 5,250
16	Contractual serv.- Legal	\$ 109,405	\$ (65,102)	\$ 44,303	\$ -	\$ 44,303
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 84,645	\$ -	\$ 84,645	\$ -	\$ 84,645
19	Contractual serv.- Other	\$ 12,727	\$ -	\$ 12,727	\$ -	\$ 12,727
20	Rental of property	\$ 59,454	\$ (1,601)	\$ 57,853	\$ -	\$ 57,853
21	Rental of equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	Transportation expenses	\$ 166,501	\$ (11,877)	\$ 154,624	\$ -	\$ 154,624
23	Insurance	\$ 698,175	\$ (50,007)	\$ 648,168	\$ -	\$ 648,168
24	Advertising	\$ 1,044	\$ -	\$ 1,044	\$ -	\$ 1,044
25	Regulatory commission exp.	\$ 738,500	\$ (334,600)	\$ 403,976	\$ -	\$ 403,976
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ 124,587	\$ (29,185)	\$ 95,402	\$ 12,784	\$ 108,186
28	Miscellaneous expense	\$ 2,665,081	\$ (587,094)	\$ 2,077,986	\$ -	\$ 2,077,986
29	Depreciation and amortization	\$ 2,406,921	\$ 533,697	\$ 2,940,618	\$ -	\$ 2,940,618
30	Taxes other than income	\$ 984,655	\$ (307,110)	\$ 677,545	\$ -	\$ 677,545
31	PUCN Mill Tax	\$ 40,943	\$ 862	\$ 41,806	\$ 6,456	\$ 48,262
32	Federal income taxes: current	\$ 6,194	\$ 284,038	\$ 290,233	\$ 405,564	\$ 695,796
33	deferred	\$ 329,640	\$ (329,640)	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 12,136,733	\$ (660,267)	\$ 11,476,466	\$ 424,804	\$ 11,901,270
36	Net operating income	\$ 2,370,915	\$ 920,837	\$ 3,291,752	\$ 1,525,692	\$ 4,817,444

Statement H

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Water Operating Results & Rate Base Recap
For the Test Year Ended July 31, 2024

Statement H

Line No.	Description	Recorded Test Year Balances	Adjustments to Test Year Balances	Adjusted Test Year Balances	Additional (Excess) Revenue Requirement	Total Revenue Requirement
	(a)	(b)	(c)	(d)	(e)	(f)
37	Rate Base:	<i>Stmt. G, Col.(c)</i>	<i>Stmt. G, Col.(d)</i>	<i>Stmt. G, Col.(e)</i>		
38	Utility Plant in Service	\$ 110,953,742	\$ 7,852,640	\$ 118,806,382	\$ -	\$ 118,806,382
39	Less: Accum. Depreciation and Amortization	\$ (35,237,763)	\$ (1,789,765)	\$ (37,027,528)	\$ -	\$ (37,027,528)
39	Net Utility Plant	\$ 75,715,979	\$ 6,062,875	\$ 81,778,853	\$ -	\$ 81,778,853
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 966,682	\$ 966,682	\$ -	\$ 966,682
42	Accum. def. income taxes	\$ 30,893	\$ -	\$ 30,893	\$ -	\$ 30,893
43	Other (Rate Case Costs)	\$ 887,680	\$ 338,059	\$ 1,225,740	\$ -	\$ 1,225,740
44	Other (Oth Deferred Chgs)	\$ 2,353,198	\$ 1,564,866	\$ 3,918,064	\$ -	\$ 3,918,064
45	Sub-Total (Lines 40 → 44)	\$ 3,271,771	\$ 2,869,606	\$ 6,141,378	\$ -	\$ 6,141,378
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ (310,562)	\$ 31,808	\$ (278,754)	\$ -	\$ (278,754)
47	Other def. credits-regulatory	\$ (2,194,729)	\$ (4,014)	\$ (2,198,743)	\$ -	\$ (2,198,743)
48	Accum. def. income taxes	\$ (3,441,139)	\$ (1,682,137)	\$ (5,123,276)	\$ -	\$ (5,123,276)
49	Contributions in Aid of Constr.	\$ (29,950,984)	\$ (1,051,900)	\$ (31,002,884)	\$ -	\$ (31,002,884)
50	Add back: Accumulated amortization- CIAC	\$ 12,063,236	\$ 548,699	\$ 12,611,935	\$ -	\$ 12,611,935
51	Other (Rate Case Amort)	\$ (1,554,945)	\$ 691,922	\$ (863,022)	\$ -	\$ (863,022)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (1,126,012)	\$ (1,126,012)	\$ -	\$ (1,126,012)
53	Sub-Total (Lines 46 → 52)	\$ (25,389,122)	\$ (2,591,635)	\$ (27,980,757)	\$ -	\$ (27,980,757)
54	Net Rate Base (L 39 + 45 + 53)	\$ 53,598,628	\$ 6,340,846	\$ 59,939,474	\$ -	\$ 59,939,474
55	Rate of Return (L.36 + L.55)	4.42%		5.49%		8.037%

Should agree to
Stmt. F, Ln. 30 (e)

SCHEDULE H WP

WATER OPERATIONS ADJUSTMENTS FROM BOOK ASSESSMENT

Line No.	Description	Water Operations Adjustments From Book Assessment										Total							
		(C1)	(C2)	(C3)	(C4)	(C5)	(C6)	(C7)	(C8)	(C9)	(C10)								
1	Operating salaries																		
2	Sales revenue																		
3	Other operating revenue																		
4	Total operating revenue																		
5	Operating expenses																		
6	Salaries & wage officers																		
7	Salaries & wage officers																		
8	Supplies																		
9	Supplies & materials																		
10	Peripherals																		
11	Fuel for power production																		
12	Oil for power production																		
13	Materials and supplies																		
14	Contractual serv - Engin																		
15	Contractual serv - Acct																		
16	Contractual serv - Equip																		
17	Contractual serv - Equip																		
18	Contractual serv - Equip																		
19	Contractual serv - Equip																		
20	Transportation expenses																		
21	Insurance																		
22	Property tax																		
23	Roadway maintenance																		
24	Water conservation expense																		
25	Bad debt expense																		
26	Bad debt expense																		
27	Depreciation & amortization																		
28	Taxes other than income																		
29	FCM/SM/Tax																		
30	Water revenue, meter																		
31	Water revenue, meter																		
32	Water revenue, meter																		
33	Water revenue, meter																		
34	Water revenue, meter																		
35	Water revenue, meter																		
36	Water revenue, meter																		
37	Water revenue, meter																		
38	Water revenue, meter																		
39	Total operating expenses																		
40	Net operating income																		

STATEMENT H TAX WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Workpaper on Tax/Interest Synchronization
Test Year Ended July 31, 2024

Statement H Tax WP

Description	(a)	(b)	(c)	(d)
1 Pro Forma Interest Expense				
2				
3 Net Rate Base In Service				\$59,939,474 <i>From Stmt G, (e) 21</i>
4				
5 Weighted Average Cost of Debt				<u>3.079% <i>From Stmt F, (e)15</i></u>
6				
7 Pro Forma Interest Expense				<u><u>\$1,845,790</u></u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$3,581,985 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$1,845,790</u>
14				
15 Adjusted Taxable Income				<u>\$1,736,195</u>
16				
17 Adjustment to Income Tax Expense				\$364,601
18				
19 Excess ADIT Tax Credit				<u>\$ (74,368) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ 290,233 <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				<u><u>\$ 695,796</u></u> A
24				
25 Footnote:				
26 A=Addition of adjusted income tax expense plus income tax associated with change in revenue requirement.				
27 Line (d)21 + H (e) 32.				

STATEMENT H REV
REQ WP

Statement H Rev Req WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Revenue Requirement Calculation Workpaper
Test Year Ended July 31, 2024

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$59,939,474	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	<u>8.037%</u>	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$4,817,444	
6			
7	Less Adjusted Net Income	<u>\$3,291,752</u>	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$1,525,692	
10			
11	Net to Gross Tax Multiplier	<u>127.8434%</u>	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	<u><u>\$1,950,496</u></u>	<i>To Stmt H, (e)2</i>

STATEMENT H REV
CONV WP

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Revenue Conversion Factor Workpaper
Test Year Ended July 31, 2024

(a) Description	(b) Percentage	(c)
1 Revenues	1.000000	
2 Mill Assessment	0.3310%	<i>From PUCN</i>
3 Uncollectibles	<u>0.6554%</u>	<i>From Stmt H, (d)27/(d)2</i>
4		
5 Net Revenue for Federal Income Tax	0.990136	
6		
7 Federal Income Tax	0.207928	<i>21%*column (b), line 5</i>
8 Mill Assessment	0.3310%	<i>From PUCN</i>
9 Uncollectibles	<u>0.6554%</u>	<i>From Stmt H, (d)27/(d)2</i>
10		
11 Total Taxes	0.217793	
12		
13 Net to Gross Tax Multiplier	<u><u>1.278434</u></u>	<i>To Stmt H Rev Req WP</i>

SCHEDULE H REF

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Statement H Reference Key to Trial Balance (Input Sheet)
Test Year Ended July 31, 2024

Line No.	Item Description from Stmt H	Accounts from Input Sheet	
1	Sales revenue	411001	Residential
2		411002	Commercial
3		411005	Multi-Family
4		411006	Condominiums
5		411011	Public Authority
6		411023	Residential Measured
7		411040	Revenue Accrued
8	Other operating revenue	411038	Services - Misc
9		411042	Late Payment Charges
10		411046	Misc Fees
11		411058	Management Service Revenue
12		830001	Gain/Loss - Sale of Fixed Assets
13		842003	Other Gains and Losses
14		411039	Other Revenue
15	Salaries & wages- employees	521010	Salaries and Wages
16		521020	Salaries and Wages - Accrued
17		521040	Overtime
18		521060	Incentive Bonus
19		521070	EIP Bonus
20		521080	Bonus Other
21		522001	Capitalized Time
22	Employee pensions & benefits	531001	401K Profit Sharing
23		531002	401K Match
24		532001	Health Admin and Stop Loss
25		532002	Dental
26		532005	Employee Insurance Deductions
27		532006	Health Insurance Claims
28		532012	Term Life Insurance
29		532013	Term Life Insurance Opt
30		532016	Education / Tuition
31		532900	Other Employee Benefits
32	Purchased power	517001	Utility-Electric Power
33		517009	Utility Other
34		584100	Office Electric
35	Chemicals	514001	Chlorine
36		514002	Odor Control Chemicals
37		514900	Other Chemicals
38	Materials and supplies	512001	Shop Supplies and Tools
39		512018	Safety Supplies/Expense
40		513002	Meter Supplies
41		513003	Pipe, Plate, Gasket
42		513008	Electrical Equip
43		513009	Lighting Supplies
44		513900	Other Materials and Supplies
45	Contractual serv.- Eng'rg	540700	Engineering
46	Contractual serv.- Acc't	540200	Accounting and Audit
47		540500	Payroll
48		540600	Tax
49	Contractual serv.- Legal	540400	Legal
50	Contractual serv.- Testing	515002	Test - Water/Sewer
51		515003	Test - Equipment/Chemical
52		515004	Test - SDWA
53	Contractual serv.- Other	511001	Purchased Services - Water
54		512022	Other Contracted Workers
55		540300	Recruitment
56		540800	Temporary Labor
57		541200	Contractor Outside Services
58		541300	Employee Finder Fees
59		549000	Other Outside Services
60	Rental of property	571100	Building Rent

61 Rental of equipment	512015	Equipment Rental
62 Transportation expenses	601000	Vehicle Leasing
63	602000	Vehicle Fuel
64	603000	Vehicle Repairs and Maintenance
65	604000	Vehicle Registration/Licensing Fees
66	609000	Vehicle - Other Costs
67 Insurance	532009	Workers Compensation Insurance (WCB)
68	560100	General Liability Insurance
69	560200	Property Insurance
70	560300	Vehicle Insurance
71	560400	Uninsured Losses
72	560500	Other Insurance
73 Advertising	621100	Advertising
74 Regulatory commission exp.	611100	Rate Case Amortization
75	612900	Other Regulatory Expense
76 Bad debt expense	627100	Bad Debt Expense
77	627200	Bad Debt Collection Expense
78	627300	Uncollectible Accounts Accrual
79 Miscellaneous expense	512002	Repairs and Maintenance
80	512003	Main Breaks
81	512007	Major Repairs
82	512009	Permits
83	512012	Deferred Maintenance Expense
84	512014	Communication Expense
85	512016	Uniforms
86	512017	Weather/Hurricane/Fuel/Snow removal
87	512021	Landscaping
88	512900	Other Plant and System Maintenance
89	550200	Computer Repair and Maintenance
90	550300	Computer Supplies
91	550400	Internet Services
92	550600	Computer Licensing
93	550700	Software
94	559900	Other Computer/IT Expenses
95	581100	Office Supplies
96	581200	Kitchen Supplies
97	581300	Cleaning Supplies
98	582100	Office Equipment
99	583100	Office Printing/Blueprints
100	583400	Office Shipping Charges/Postage/Courier
101	584200	Office Gas/Heat
102	584900	Office Other Utilities
103	585100	Office Garbage Disposal/Removal
104	585400	Office Security/Alarm System
105	585500	Office Cleaning Services
106	585900	Other Office Maintenance
107	586100	Landline/Telephone/Fax
108	586200	Cellular/Mobile Phones
109	587500	Answering Service
110	587900	Other Office Expenses
111	591000	Accommodation/Hotel/Lodging
112	592000	Airfare
113	593000	Transportation excl. Airfare
114	594000	Travel - Meals and Entertainment
115	595000	Travel - Meals and Entertainment - 50% Tax Deductible
116	599900	Other Travel
117	622100	Bank Service Charges
118	623100	Donation for Registered Charity
119	624100	License Fees
120	626100	Education and Training
121	628300	Billing Postage
122	628400	Customer Service Printing
123	629100	Memberships and Dues
124	629500	Credit Card Expense Clearing
125	629600	Credit Card/Cash Expense - Unallocated
126	629900	Other Misc Expense
127	691000	Corporate Allocation
128	692000	Regional Allocation

129	Depreciation and amortization	710201	Dep - Organization
130		710203	Dep - Struct and Improv General Plant
131		710204	Dep - Struct and Improv Service Supplies
132		710205	Dep - Struct and Improv Water Treat Plt
133		710206	Dep - Struct and Improv Trans Dist Plt
134		710220	Dep - Struct and Improv Office
135		710221	Dep - Collecting Reservoirs
136		710223	Dep - Wells and Springs
137		710225	Dep - Supply Mains
138		710226	Dep - Power Generation Equipment
139		710227	Dep - Electric Pump Equip Src Pump
140		710228	Dep - Electric Pump Equip WTP
141		710229	Dep - Electric Pump Equip Trans Dist
142		710230	Dep - Water Treatment Equipment
143		710231	Dep - Dist Resv and Standpipes
144		710232	Dep - Trans and Distr Mains
145		710233	Dep - Service Lines
146		710234	Dep - Meters
147		710235	Dep - Meter Installations
148		710236	Dep - Hydrants
149		710237	Dep - Backflow Prevention Devices
150		710249	Dep - Pumping Equipment Pump Plant
151		710253	Dep - Treat/Disp Equip Trt Plt
152		710267	Dep - Other and Misc Equip Intangible Plt
153		710268	Dep - Other and Misc Equip Source Supply
154		710269	Dep - Other and Misc Equip WTP
155		710271	Dep - Other Tangible Plant
156		710278	Dep - Plant Alloc
157		710303	Dep - Office Furniture
158		710305	Dep - Stores Equipment
159		710306	Dep - Lab Equipment
160		710308	Dep - Tool Shop Equipment
161		710309	Dep - Power Operated Equipment
162		710310	Dep - Communications Equipment
163		710311	Dep - Misc Equipment
164		710401	Dep - Vehicles
165		710501	Dep - Computer Hardware
166		710502	Dep - Desktop/Laptop Computers
167		710504	Dep - Mini Comp Wtr
168		710602	Dep - Comp Systems
169		710901	Dep - Purchase Acquisition Adjustments
170		720002	Amort CIAC - Franchises
171		720003	Amort CIAC - Structure/Improvement Src Supply
172		720005	Amort CIAC - Structure/Improvement Trans Dist
173		720018	Amort CIAC - Supply Mains
174		720019	Amort CIAC - Electric Pump Equipment Src Pump
175		720022	Amort CIAC - Water Treatment Equipment
176		720023	Amort CIAC - Dist Resv and S
177		720024	Amort CIAC - Trans and Distr Mains
178		720025	Amort CIAC - Service Lines
179		720026	Amort CIAC - Meters
180		720027	Amort CIAC - Meter Installations
181		720028	Amort CIAC - Hydrants
182		720035	Amort CIAC - Other Tangible Plant
183		720036	Amort CIAC - Tap Fee
184		720037	Amort CIAC - Management Fee
185		720039	Amort CIAC - Res Cap Fee
186		720040	Amort CIAC - Plant Mod Fee
187		720041	Amort CIAC - Plant Meter Fee
188		720066	Amort CIAC - Developer
189	Taxes other than income	641100	FICA
190		642100	Federal Unemployment Tax
191		642200	State Unemployment Tax
192		342300	Other Payroll Taxes
193		643100	Franchise Taxes
194		643200	Gross Receipts Taxes
195		643300	Personal Property Taxes
196		643400	Real Estate Taxes

197	643700	Other General Taxes
198 PUCN Mill Tax	643600	Utility/Commission Taxes
199 Federal income taxes: current	910001	Federal Income Taxes
200	910002	State Income Taxes
201 Federal income taxes: deferred	920001	Deferred Federal Income Taxes
202	920002	Deferred State Income Taxes

STATEMENT J

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Summary of Nevada Jurisdictional Water Revenues
Test Year Ended July 31, 2024

Line No.	Rate Schedule	Description	From Input Sheet (See Stmt. H Ref) Book Revenues	Adjustments to Test Year Revenues	Annualized Test Year Revenues	Required Increase to Annual Revenues	Required Annual Revenue	
							Dollars	Percent
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		Residential	\$ -	\$ -	\$ -	\$ -	\$ -	
2		Multi-Family Residential	\$ -	\$ -	\$ -	\$ -	\$ -	
3		Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Public Authority	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Retail Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	
6		Transmission Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	
7		SIR Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
8		Totals	\$ 14,326,011	\$ 229,571	\$ 14,555,582	\$ 1,950,496	\$ 16,506,077	13.40%
9								
10								
11								
12								
13								
14		Total sales revenues	\$ 14,326,011	\$ 229,571	\$ 14,555,582	\$ 1,950,496	\$ 16,506,077	13.40%
15			To Statement H, Line 2 (b)	To Statement H, Line 2 (c)	To Statement H, Line 2 (d)	To Statement H, Line 2 (e)	To Statement H, Line 2 (f)	
16		Other revenues:						
17	470	Forfeited discounts	\$ -	\$ -	\$ -	\$ -	\$ -	
18	471	Misc. service revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
19	472	Rent from water property	\$ -	\$ -	\$ -	\$ -	\$ -	
20	474	Oth. Wtr. Rev. (asset sales)	\$ (2,791)	\$ 4,798	\$ 2,007	\$ -	\$ 2,007	
21	474	Other water revenues	\$ 184,428	\$ 26,201	\$ 210,629	\$ -	\$ 210,629	
22		Total other revenues	\$ 181,638	\$ 30,999	\$ 212,636	\$ -	\$ 212,636	
			To Statement H, Line 3 (b)	To Statement H, Line 3 (c)	To Statement H, Line 3 (d)	To Statement H, Line 3 (e)	To Statement H, Line 3 (f)	

(A) From WP Rev Annual less amounts in column (c).
 (B) From WP Rev Annual.
 (C) From Asset Sale WP

SCHEDULE K-5

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Regulatory Commission Expenses

Test Year Ended July 31, 2024

Line No.	(a) Payee	(c) Directly Charged Amount	(d) Corporate Allocable Amount	(e) Charged to Other Entities	(f) Total Charged to Applicant
1	<u>Account No. 666:</u>				
2					
3	<u>GBWC'S THREE REGULATORY EXPENSES ARE RATE CASE COSTS (DETAILED ON THE "RATE CASE</u>				
4	<u>WP"); IRP COSTS (DETAILED ON "IRP COSTS WP"); AND, MILL TAX ASSESSMENT (DETAILED ON</u>				
5	<u>"MILL BAD DEBTS WP.") THOSE WORKPAPERS PROVIDE A DETAILED ANALYSIS OF REGULATORY</u>				
6	<u>COMMISSION EXPENSES.</u>				
7					
8	Total- Account No. 666	\$	\$	\$	\$
9	<u>Account No. 667:</u>				
10		\$	\$	\$	\$
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27	Total- Account No. 667	\$	\$	\$	\$
31	Totals	\$	\$	\$	\$

SCHEDULE K-7

**GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Charges and Credits from Associated Companies
Test Year Ended July 31, 2024**

Line No.	Service Provided or Program Activity	Payee	Corporate Allocable Amount	Allocation Basis	Charged to Other Entities	Total Charged to Applicant
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Account No. XXX:</u>					
2	NOTE - SEE ATTACHED DOCUMENT FOR SCHEDULE K-7 THAT DISPLAYS ALL COST ALLOCATIONS					
3	FROM UTILITIES, INC. TO GREAT BASIN WATER COMPANY DURING THE TEST YEAR.					
4						
5						
6						
7	Sub total- Account No. XXX		\$	\$	\$	\$
8	<u>Account No. XXX:</u>					
9			\$	\$	\$	\$
10						
11						
12						
13						
14	Sub total- Account No. XXX		\$	\$	\$	\$
15	<u>Account No. XXX:</u>					
16			\$	\$	\$	\$
17						
18						
19						
20						
21	Sub total- Account No. XXX		\$	\$	\$	\$
22	<u>Account No. XXX:</u>					
23			\$	\$	\$	\$
24						
25						
26						
27						
28						
29						
30						
31						
32	Sub total- Account No. XXX		\$	\$	\$	\$
33	Totals		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SCHEDULE K-7 ATTACH

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Affiliate Transactions - Schedule K-7
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line #	Object Account	Account Title	Balance Forward	State of NV	West Region	West President	Corporate	Grand Total
1	113603	Intercompany Automatic Account	(37,917,597)	(5,488,569)	(53,168)	(1,385,579)	553,394	(44,291,519)
2	141220	Struct and Improv Office	296,427	-	-	(1,170)	(3,779)	291,477
3	141303	Office Furniture	211,457	546	-	-	(2,955)	209,049
4	141304	Office Equipment	124	-	-	-	(2)	123
5	141305	Stores Equipment	172	-	-	-	(2)	169
6	141308	Tool Shop Equipment	1,803	-	-	-	(25)	1,778
7	141310	Communications Equipment	30,105	-	-	-	(435)	29,670
8	141401	Vehicles	4,350	500,476	-	-	(60)	504,766
9	141499	Vehicles Clearing	-	-	-	-	-	-
10	141501	Computer Hardware	611	-	-	-	(8)	603
11	141502	Desktop/Laptop Computers	78,804	1,180	-	-	35,121	115,106
12	141503	Mainframe Computers	93,400	-	-	-	(1,292)	92,108
13	141504	Mini Comp Wtr	905,097	2,421	-	-	27,869	935,388
14	141601	Computer Software	149,718	-	-	-	106,472	256,190
15	141602	Comp Systems	2,781,990	-	-	-	(38,491)	2,743,499
16	141603	Micro Systems	48,320	-	-	-	(669)	47,651
17	141699	Computer Clearing	(5,305)	-	-	-	4,684	(621)
18	142220	Acc Dep - Struct and Improv Office	(76,641)	-	-	(76)	(18,574)	(95,291)
19	142303	Acc Dep - Office Furniture	(141,259)	(30)	-	(233)	(5,498)	(147,020)
20	142304	Acc Dep - Office Equipment	(17)	-	-	-	(12)	(29)
21	142305	Acc Dep - Stores Equipment	(21)	-	-	-	(9)	(30)
22	142308	Acc Dep - Tool Shop Equipment	(1,925)	-	-	-	(0)	(1,925)
23	142310	Acc Dep - Communications Equipment	(40,909)	-	-	(46)	(2,450)	(43,404)
24	142401	Acc Dep - Vehicles	(4,350)	(18,293)	-	-	60	(22,583)
25	142501	Acc Dep - Computer Hardware	(316)	-	-	-	(116)	(433)
26	142502	Acc Dep - Desktop/Laptop Computers	(16,179)	(20)	-	-	(18,888)	(35,087)
27	142503	Acc Dep - Mainframe Computers	(93,400)	-	-	-	1,292	(92,108)
28	142504	Acc Dep - Mini Comp Wtr	(868,147)	(5,224)	-	-	(13,392)	(886,763)
29	142601	Acc Dep - Computer Software	(62,046)	-	-	-	(62,338)	(124,384)
30	142602	Acc Dep - Comp Systems	(2,545,936)	-	-	-	(39,088)	(2,585,023)
31	142603	Acc Dep - Micro Systems	(48,320)	-	-	-	669	(47,651)
32	170008	Regulatory Assets Being Amortized	(6,897)	-	-	-	6,897	0
33	181003	Def Chgs - Relocation	687	-	-	-	(9)	678
34	181006	Def Chgs - Other Water and Sewer	1,289	-	-	-	(18)	1,271
35	181015	Def Chgs - Other	-	-	-	-	3,744	3,744
36	182003	Acc Amort - Def Chgs - Relocation	(687)	-	-	-	9	(678)
37	182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,289)	-	-	-	18	(1,271)
38	182015	Acc Amort - Def Chgs - Other	-	-	-	-	(514)	(514)
39	194006	Other Non-Current Assets	528,173	-	-	-	(80,050)	448,122
40	223101	Accrued Taxes General	(0)	(12,350)	-	-	-	(12,350)
41	223105	Accrued Franchise Tax A	0	-	-	-	(0)	0
42	223206	Accrued Use Tax	186	-	-	-	3	189
43	223304	Accrued Employment FICA	241	-	-	-	(3)	237
44	223305	Accrued Employment Medicare	56	-	-	-	(1)	56
45	223306	Accrued Unemployment Tax - Federal	10	-	-	-	(0)	10
46	223307	Accrued Unemployment Tax - State	49	-	-	-	(1)	48
47	223502	Accrued State Income Tax	741	-	-	-	1,379	2,120
48	233002	Deferred Federal Tax Liabilities	(3,882,233)	-	-	-	-	(3,882,233)
49	255001	Deferred Federal Tax Liabilities	94,307	-	-	-	50,871	145,178
50	255002	Deferred State Tax Liabilities	71,795	-	-	-	4,614	76,408
51	260003	NonQual - Deferred Compensation	(254,825)	-	-	10,108	(79,568)	(324,285)
52	260016	Due to Parent Deferred Credit	25,494	-	-	-	(5,886)	19,607
53	260017	Deferred Credits Other	(5,327)	-	-	-	74	(5,254)
54	340003	Net income for the year	40,877,123	-	-	-	-	40,877,123
55	511001	Purchased Services-Water	0	-	-	-	-	0
56	511003	Purchased Services-Gas	-	-	-	-	-	-
57	512001	Shop Supplies and Tools	-	(0)	-	-	-	(0)
58	512002	Repairs and Maintenance	(28)	(69)	-	-	-	(97)
59	512009	Permits	-	-	-	-	-	-
60	512015	Equipment Rental	-	-	-	-	-	-
61	512016	Uniforms	(78)	178	-	-	-	101
62	512017	Weather/Hurricane/Fuel	(0)	9,357	-	-	-	9,357
63	512018	Safety Supplies/Expense	(148)	-	-	864	(256)	461
64	512900	Other Plant and System Maintenance	-	-	-	-	-	-
65	513900	Other Materials and Supplies	(9)	427	-	-	-	418
66	515002	Test - Water/Sewer	0	-	-	-	-	0
67	515004	Test - Safe Drinking Water Act	-	15,310	-	-	-	15,310
68	521010	Salaries and Wages	(150,030)	111,652	40,296	968,313	(298,319)	671,912
69	521020	Salaries and Wages - Accrued	(0)	-	-	3,479	(1,031)	2,448
70	521040	Overtime	(0)	24,582	-	636	(187)	25,031
71	521060	Incentive Bonus	(966)	350	2,911	-	(853)	1,443
72	521070	EIP Bonus	(10,675)	-	(11,006)	41,950	(9,183)	11,087
73	521080	Bonus Other	(0)	-	-	1,000	(295)	705
74	522001	Capitalized Time	-	321	-	-	-	321
75	531001	401K Profit Sharing	(5,203)	4,429	5,425	31,654	(10,965)	25,340

76	531002	401K Match	(4,035)	4,466	-	22,229	(6,572)	16,088
77	532001	Health Admin and Stop Loss	(3,507)	60,593	2,759	12,376	(4,480)	67,741
78	532002	Dental	(779)	14,761	660	3,065	(1,102)	16,606
79	532005	Employee Insurance Deductions	5,525	(124,144)	(5,242)	(26,231)	9,304	(140,788)
80	532006	Health Insurance Claims	(20,110)	500,981	20,215	107,144	(37,655)	570,575
81	532009	Workers Compensation Insurance (WCB)	0	61,326	-	-	-	61,326
82	532012	Term Life Insurance	(1,578)	34,320	1,449	7,228	(2,566)	38,852
83	532013	Term Life Insurance Opt	204	(5,199)	(213)	(1,104)	389	(5,923)
84	532900	Other Employee Benefits	(572)	7,181	397	1,362	(521)	7,847
85	540400	Legal	(790)	55,925	(8,847)	2,886	1,788	50,962
86	540700	Engineering	-	5,896	-	-	-	5,896
87	549000	Other Outside Services	-	116	-	-	-	116
88	550300	Computer Supplies	-	23	-	814	(243)	594
89	550400	Internet Services	(377)	1,843	-	2,529	(749)	3,247
90	559900	Other Computer/IT Expenses	-	12	-	-	-	12
91	560100	General Liability Insurance	(0)	151,156	-	-	-	151,156
92	560200	Property Insurance	0	476,450	-	-	-	476,450
93	560300	Vehicle Insurance	0	64,335	-	-	-	64,335
94	560400	Uninsured Losses	0	(833)	-	-	-	(833)
95	560500	Other Insurance	(0)	87,585	-	-	-	87,585
96	571100	Building Rent	(16,978)	-	-	102,310	(30,262)	55,070
97	581100	Office Supplies	(15)	124	-	175	(52)	232
98	581200	Kitchen Supplies	(5)	-	-	-	-	(5)
99	582100	Office Equipment	-	-	-	-	-	-
100	583100	Office Printing/Blueprints	(402)	1,602	-	610	(182)	1,629
101	583400	Office Shipping Charges/Postage/Courier	(12)	340	-	91	(27)	392
102	584100	Office Electric	(1,140)	-	-	6,054	(1,789)	3,126
103	584200	Office Gas/Heat	-	-	-	-	-	-
104	584300	Office Water	-	-	-	-	-	-
105	585100	Office Garbage Disposal/Removal	(160)	-	-	1,537	(455)	922
106	585400	Office Security/Alarm System	(296)	-	-	1,011	(300)	415
107	585500	Office Cleaning Services	(1,128)	-	-	6,600	(1,952)	3,521
108	585900	Other Office Maintenance	-	-	-	165	(49)	116
109	586100	Landline/Telephone/Fax	(0)	3,519	-	-	-	3,519
110	586200	Cellular/Mobile Phones	(0)	44,445	2,810	-	(837)	46,418
111	587100	Holiday Events/Picnics	(125)	8	-	1,130	(334)	680
112	587900	Other Office Expenses	(73)	-	-	-	-	(73)
113	591000	Accommodation/Hotel/Lodging	(446)	438	-	6,277	(1,863)	4,406
114	592000	Airfare	(209)	-	-	6,631	(1,961)	4,461
115	593000	Transportation excl. Airfare	(115)	-	-	2,858	(846)	1,898
116	595000	Travel - Meals and Entertainment - 50% Tax Dedu	(742)	473	-	1,213	(358)	586
117	599900	Other Travel	(668)	-	-	260	(77)	(485)
118	601000	Vehicle Leasing	-	-	-	-	-	-
119	602000	Vehicle Fuel	(0)	125,113	-	366	(109)	125,370
120	603000	Vehicle Repairs and Maintenance	(144)	50,701	-	-	(0)	50,557
121	604000	Vehicle Registration/Licensing Fees	(24)	13,419	-	224	(66)	13,554
122	609000	Vehicle - Other Costs	(14)	11,035	-	-	-	11,021
123	612200	Water Resource Conserv	(56)	-	-	-	-	(56)
124	612900	Other Regulatory Expenses	-	1,364	-	-	-	1,364
125	624100	License Fees	-	123	-	280	(82)	321
126	626100	Education and Training	(22)	555	-	2,283	(676)	2,140
127	628400	Customer Service Printing	0	132,672	1,554	-	(463)	133,763
128	629100	Memberships and Dues	(117)	13,687	-	1,497	(444)	14,623
129	629500	Credit Card Expense Clearing	(506)	(7,828)	-	(8,438)	2,497	(14,276)
130	629900	Other Misc Expense	(580)	300	-	(17,062)	5,027	(12,316)
131	641100	FICA	(10,177)	11,960	-	73,865	(21,851)	53,798
132	642100	Federal Unemployment Tax	(99)	240	-	399	(118)	422
133	642200	State Unemployment Tax	(1,434)	2,288	-	6,111	(1,810)	5,155
134	642300	Other Payroll Taxes	-	178,788	-	-	-	178,788
135	643700	Other General Taxes	(0)	12,350	-	-	-	12,350
136	691000	Corporate Allocation	0	2,378,913	-	-	-	2,378,913
137	692000	Regional Allocation	(0)	203,251	-	-	-	203,251
138	710220	Dep - Struct and Improv Office	(16)	-	-	76	(23)	38
139	710303	Dep - Office Furniture	(40)	30	-	233	(69)	155
140	710310	Dep - Communications Equipment	(8)	-	-	46	(14)	24
141	710401	Dep - Vehicles	(0)	261,648	-	-	-	261,648
142	710502	Dep - Desktop/Laptop Computers	-	20	-	-	-	20
143	710504	Dep - Mini Comp Wtr	0	5,224	-	-	-	5,224
144	830001	Gain/Loss - Sale of Fixed Assets	-	9,732	-	-	-	9,732
145			0	0	0	(0)	0	0

STATEMENTS L- L1

GRAY BASIN WATER COMPANY - CONSOLIDATED WATER
Statement of Assets and Liabilities - Plant Items

For Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
JOB Account	Description	Avg Life From CI	Dep Rate %	Original Plant Cost Book	Cumulative Depreciation & Depletion	Other Plant Adjustments	Adjusted Plant Cost	Depreciated %	Average Depreciation Rate per CI-Net	Estimate			
1 141101	Land and Rights General Water	0	0.00%	\$ 86,749	-	-	\$ 86,749	-	0.00000%	0.00000%	\$ -	\$ 86,749	0.00000%
2 141102	Land and Rights Pump	0	0.00%	\$ 251,077	-	-	\$ 251,077	-	0.00000%	0.00000%	\$ -	\$ 251,077	0.00000%
3 141103	Land and Rights Water	0	0.00%	\$ 2,203,910	\$ 25,560	\$(448,899)	\$ 1,780,571	\$ -	0.00000%	0.00000%	\$ -	\$ 1,780,571	0.00000%
4 141104	Land and Rights Trans	5	20.00%	\$ 693,100	-	-	\$ 693,100	\$ -	0.00000%	0.00000%	\$ -	\$ 693,100	0.00000%
6 141202	Facilities Water	5	20.00%	\$ 57,328	-	-	\$ 57,328	\$ -	0.00000%	0.00000%	\$ -	\$ 57,328	0.00000%
7 141203	Struct and Improv General Plant Water	40	2.50%	\$ 275,373	-	-	\$ 275,373	\$ -	0.01784%	0.01784%	\$ -	\$ 275,373	0.01784%
8 141204	Struct and Improv Sales Supplies Water	40	2.50%	\$ 71,272	-	-	\$ 71,272	\$ -	0.01784%	0.01784%	\$ -	\$ 71,272	0.01784%
9 141205	Struct and Improv Water Treat Pl	40	2.50%	\$ 468,360	-	-	\$ 468,360	\$ 13,709	0.01784%	0.01784%	\$ -	\$ 468,360	0.01784%
10 141206	Struct and Improv Trans Dist Pl	40	2.50%	\$ 710,010	-	-	\$ 710,010	\$ 17,750	0.01784%	0.01784%	\$ -	\$ 710,010	0.01784%
11 141208	Struct and Improv Pump Plant	40	2.50%	-	-	-	-	-	0.00000%	0.00000%	\$ -	-	0.00000%
12 141209	Struct and Improv Treatment Plant	40	2.50%	-	-	-	-	-	0.00000%	0.00000%	\$ -	-	0.00000%
13 141211	Struct and Improv Reclaim Wtr Dist	40	2.50%	-	-	-	-	-	0.00000%	0.00000%	\$ -	-	0.00000%
14 141220	Struct and Improv Office Water	40	2.50%	\$ 473,018	-	-	\$ 473,018	\$ 11,560	0.00604%	0.00604%	\$ -	\$ 473,018	0.00604%
15 141221	Struct and Improv Office Water	40	2.50%	\$ 2,587,947	-	-	\$ 2,587,947	\$ 65,623	0.00604%	0.00604%	\$ -	\$ 2,587,947	0.00604%
16 141222	Miscellaneous Reservoirs	30	3.33%	\$ 13,244,320	5,354,571	-	\$ 18,598,891	\$ 656,623	0.00880%	0.00880%	\$ -	\$ 18,598,891	0.00880%
17 141225	Supply Means	30	3.33%	\$ 3,478,860	-	-	\$ 3,478,860	\$ 6,957	0.00640%	0.00640%	\$ -	\$ 3,478,860	0.00640%
18 141226	Power Generation Equipment	20	5.00%	\$ 1,991,635	-	-	\$ 1,991,635	\$ 40,721	0.04575%	0.04575%	\$ -	\$ 1,991,635	0.04575%
19 141227	Electric Pump Equip Svc Pump	25	4.00%	\$ 2,105,524	\$ 1,311,135	-	\$ 894,389	\$ 144,666	0.13113%	0.13113%	\$ -	\$ 894,389	0.13113%
20 141228	Electric Pump Equip WTP	25	4.00%	\$ 1,798,241	-	-	\$ 1,798,241	\$ 71,930	0.06616%	0.06616%	\$ -	\$ 1,798,241	0.06616%
21 141229	Electric Pump Equip Trans Dist	25	4.00%	\$ 564,188	5,576	-	\$ 569,764	\$ 22,791	0.02079%	0.02079%	\$ -	\$ 569,764	0.02079%
22 141230	Water Treatment Equipment	15	6.67%	\$ 5,721,321	-	-	\$ 5,721,321	\$ 381,421	0.11710%	0.11710%	\$ -	\$ 5,721,321	0.11710%
23 141231	Dist Resv and Standpipes	30	2.00%	\$ 2,708,220	\$ 169,420	960,000	\$ 2,607,640	\$ 132,175	0.00588%	0.00588%	\$ -	\$ 2,607,640	0.00588%
24 141232	Water Treatment Equip	30	2.00%	\$ 14,031,768	441,814	4,818	\$ 14,574,390	\$ 15,721	0.00880%	0.00880%	\$ -	\$ 14,574,390	0.00880%
25 141233	Service Lines Water	40	2.50%	\$ 14,208,630	\$ 115,090	-	\$ 14,323,720	\$ 378,254	0.03485%	0.03485%	\$ -	\$ 14,323,720	0.03485%
26 141234	Meters	20	5.00%	\$ 6,099,562	-	-	\$ 6,099,562	\$ 310,728	0.23559%	0.23559%	\$ -	\$ 6,099,562	0.23559%
27 141235	Water Installations	30	3.33%	\$ 1,115,928	\$ 31,093	-	\$ 1,147,021	\$ 57,351	0.02728%	0.02728%	\$ -	\$ 1,147,021	0.02728%
28 141236	Hydrants	50	2.00%	\$ 1,892,340	-	-	\$ 1,892,340	\$ 37,847	0.03485%	0.03485%	\$ -	\$ 1,892,340	0.03485%
29 141237	Backflow Prevention Devices	40	2.50%	\$ 55,341	-	-	\$ 55,341	\$ 1,384	0.00127%	0.00127%	\$ -	\$ 55,341	0.00127%
30 141253	Treat/Disp Equip Trt Pl Water	15	6.67%	\$ 330	-	-	\$ 330	21	0.00022%	0.00022%	\$ -	\$ 330	0.00022%
31 141267	Other and Misc Equip Intangible Plt	15	6.67%	\$ 1,563	-	-	\$ 1,563	\$ 278	0.00226%	0.00226%	\$ -	\$ 1,563	0.00226%
32 141268	Other and Misc Equip Intangible Plt	15	6.67%	\$ 327,642	-	-	\$ 327,642	\$ 15,721	0.00481%	0.00481%	\$ -	\$ 327,642	0.00481%
33 141268	Other and Misc Equip WTP	15	2.0%	\$ 14,574	-	-	\$ 14,574	\$ 1,695	0.01165%	0.01165%	\$ -	\$ 14,574	0.01165%
34 141278	Plant Allocated	-	2.93%	\$ 399,329	-	-	\$ 399,329	\$ 11,695	0.00300%	0.00300%	\$ -	\$ 399,329	0.00300%
36 141302	PD Leasehold Improvements	2	50.00%	-	\$ 16,717	-	\$ 16,717	\$ 8,358	0.00000%	0.00000%	\$ -	\$ 16,717	0.00000%
37 141303	Office Furniture Water	15	6.67%	\$ 366,459	-	\$(7,885)	\$ 358,574	\$ 2,025	0.00000%	0.00000%	\$ -	\$ 358,574	0.00000%
38 141304	Office Equipment Water	15	6.67%	\$ 2,148	-	\$(4)	\$ 2,144	\$ 88	0.00000%	0.00000%	\$ -	\$ 2,144	0.00000%
39 141306	Lab Equipment Water	15	6.67%	\$ 120,546	-	\$(6)	\$ 120,540	\$ 6,036	0.00000%	0.00000%	\$ -	\$ 120,540	0.00000%
40 141308	Lab Equip	15	6.67%	\$ 3,545	-	-	\$ 3,545	\$ 18,605	0.00000%	0.00000%	\$ -	\$ 3,545	0.00000%
41 141310	Tool Shop Equipment Water	15	6.67%	\$ 270,165	-	\$(64,371)	\$ 205,794	\$ 18,605	0.00000%	0.00000%	\$ -	\$ 205,794	0.00000%
42 141310	Communications Equipment Water	10	10.00%	\$ 1,940,674	-	\$(1,099)	\$ 1,939,575	\$ 193,958	0.00000%	0.00000%	\$ -	\$ 1,939,575	0.00000%
43 141311	Misc Equipment Water	10	10.00%	\$ 34,552	-	-	\$ 34,552	\$ 3,455	0.00000%	0.00000%	\$ -	\$ 34,552	0.00000%
44 141401	Vehicles Water	6	16.67%	\$ 1,563,879	\$ 12,255	\$(155)	\$ 1,577,979	\$ 89,295	0.00000%	0.00000%	\$ -	\$ 1,577,979	0.00000%
45 141401	Vehicles Cleaning	6	16.67%	\$ (33,432)	-	-	\$ (33,432)	\$ -	0.00000%	0.00000%	\$ -	\$ (33,432)	0.00000%
46 141501	Computer Hardware Water	6	16.67%	\$ 454	-	\$(22)	\$ 432	\$ 72	0.00000%	0.00000%	\$ -	\$ 432	0.00000%
47 141502	Desktop/Laptop Computers Water	6	16.67%	\$ 8,123	-	\$(4,124)	\$ 4,000	\$ 13,834	0.00000%	0.00000%	\$ -	\$ 4,000	0.00000%
48 141503	Mainframe Computers Water	6	16.67%	\$ 69,297	-	\$(3,341)	\$ 65,956	\$ 11,546	0.00000%	0.00000%	\$ -	\$ 65,956	0.00000%
49 141601	Computer Software Water	6	16.67%	\$ 192,771	-	\$(9,273)	\$ 183,498	\$ 30,583	0.00000%	0.00000%	\$ -	\$ 183,498	0.00000%
50 141602	Comp Systems Water	6	16.67%	\$ 2,064,371	-	\$(99,308)	\$ 1,965,063	\$ 327,511	0.00000%	0.00000%	\$ -	\$ 1,965,063	0.00000%
52 141603	Micro Systems Water	6	16.67%	\$ 35,856	-	\$(1,725)	\$ 34,131	\$ 5,688	0.00000%	0.00000%	\$ -	\$ 34,131	0.00000%
53 194006	Fuel Oil	8.83333	11.32%	-	-	545,538	\$ 545,538	\$ 61,761	0.00000%	0.00000%	\$ -	\$ 545,538	0.00000%
54 141899	Computer Cleaning	6	16.67%	\$ (467)	-	-	\$ (467)	\$ (78)	0.00000%	0.00000%	\$ -	\$ (467)	0.00000%
55 141901	Purchase Acquisition Adjustment	6	2.00%	\$ (1,271,838)	-	-	\$ (1,271,838)	\$ (25,437)	0.00000%	0.00000%	\$ -	\$ (1,271,838)	0.00000%
	Total			\$ 110,952,343	\$ 7,622,848	\$ 179,239	\$ 118,506,393	\$ 4,250,885		\$ 3,293,727	\$ 115,212,666	\$ 121,800,390	\$ (6,587,724)

STATEMENT M

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Summary of Federal Income Tax Expense
Test Year Ended July 31, 2024

APPLICANT'S FEDERAL INCOME TAX CALCULATION IS ON H TAX WP AND STATEMENT H. THE TAX CALCULATION IS ALSO SHOWN HERE IN THE COMMISSION'S FORMAT. INCOME TAX ADJUSTMENTS EQUAL THAT OF THOSE ON STATEMENT H WP TAX, D21 AND STATEMENT H, E32.

Line No.	Description	Reference	Recorded Test Year	Adjusted Test Year	Total Revenue Requirement
	(a)	(b)	(c)	(d)	(e)
1	Net operating income	Statement H, Line 36	\$ 3,291,752	\$ 1,525,692	\$ 4,817,444
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ 290,233	\$ 405,564	\$ 695,796
3	Net oper. income before FIT	Line 1 + Line 2	\$ 3,581,985	\$ 1,931,255	\$ 5,513,240
4	Less: synchronized interest	Note 1 (below)	\$ 1,845,790	\$ -	\$ 1,845,790
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ 1,736,195	\$ 1,931,255	\$ 3,667,450
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ 1,736,195	\$ 1,931,255	\$ 3,667,450
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ 364,601	\$ 405,564	\$ 770,165
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (74,368)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ 364,601	\$ 405,564	\$ 695,796
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 59,939,474	\$ -	\$ 59,939,474
18	Times: weighted cost of debt	Statement F, Line 15(e)	3.079%	× 3.079%	× 3.079%
19	Synchronized interest expense	Line 17 × Line 18	\$ 1,845,790	\$ -	\$ 1,845,790
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 1,845,790	\$ -	\$ 1,845,790
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 59,939,474	\$ -	\$ 59,939,474
24	Times: weighted cost of pref'd stock	Statement F, Line 19(e)	\$ -	× \$ -	× \$ -
25	Synchronized dividend expense	Line 19 × Line 20	\$ -	\$ -	\$ -
26			⏟		
27			To Line 5		

INPUT SHEET STATEMENT N

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Jurisdictional Allocations
 Fiscal Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Name	Account Name	MARUC Account	Per Brkds	Corp Allocations	Differences	
1	111261	JP Morgan - 100074951 - Water Services Corp (Lower 49)	131	\$ 75.25	\$ 75.25	\$ -	NV Water
2	111450	Cash - Chase-WCS Disburse	111	\$ 51,841.61	\$ 51,841.61	\$ -	SCD Water
3	111451	Cash - Chase - PIT CAP FUND NV	181	\$ 6,985.61	\$ 6,985.61	\$ -	PD Water
4	111452	Cash - Chase - Water Storage CAP	131	\$ 187,810.00	\$ 187,810.00	\$ -	PD Sewer
5	112102	Accounts Receivable - USD	141	\$ 1,211,517.91	\$ 1,211,517.91	\$ -	
6	112104	Accounts Receivable - Other	141	\$ 22,500.00	\$ 22,500.00	\$ -	CSD
7	112202	Allowance for Doubtful Accounts - USD	143	\$ (26,197.38)	\$ (26,197.38)	\$ -	SCD Water
8	112301	Unbillable Revenue	141	\$ 1,237,346.13	\$ 1,237,346.13	\$ -	SCD Sewer
9	113102	Inventory	181	\$ 19,517.26	\$ 19,517.26	\$ -	SSD
10	113211	Deposits	132	\$ 3,715.20	\$ 3,715.20	\$ -	PD Water
11	113603	Intercompany Automatic Account	145	\$ (75,910.81)	\$ (75,910.81)	\$ -	PD Sewer
12	113712	Preliminary Survey and Investigation Accrued	174	\$ 29,696.59	\$ 29,696.59	\$ (0.00)	
13	141101	Land and Rights General Water	303.5	\$ 86,748.95	\$ 86,748.95	\$ -	
14	141102	Land and Rights Pump	303.2	\$ 281,077.33	\$ 281,077.33	\$ -	
15	141103	Land and Rights Water	303.3	\$ 2,203,909.83	\$ 2,203,909.83	\$ -	110,953,742.02
16	141104	Land and Rights Trans	303.4	\$ 9,028.19	\$ 9,028.19	\$ -	
17	141106	Land and Rights General Sewer	353	\$ -	\$ -	\$ -	
18	141201	Organization Water	301.1	\$ 693,100.16	\$ 693,100.16	\$ -	
19	141202	Franchises Water	301.1	\$ 7,527.50	\$ 7,527.50	\$ -	
20	141203	Struct and Improv General Plant Water	302.1	\$ 5,510,211.06	\$ 5,510,211.06	\$ -	
21	141204	Struct and Improv Service Supplies Water	304.5	\$ 775,272.40	\$ 775,272.40	\$ -	
22	141205	Struct and Improv Water Treat Pit	304.2	\$ 468,359.80	\$ 468,359.80	\$ -	
23	141206	Struct and Improv Trans Dist Pit	304.3	\$ 710,070.41	\$ 710,070.41	\$ -	
24	141208	Struct and Improv Pump Plant	304.4	\$ -	\$ -	\$ -	
25	141209	Struct and Improv Treatment Plant	354	\$ -	\$ -	\$ -	
26	141211	Struct and Improv Reclaim Wtr Dist	354	\$ -	\$ -	\$ -	
27	141220	Struct and Improv Office Water	304.5	\$ 473,018.14	\$ 473,018.14	\$ 0.00	
28	141221	Collecting Reservoirs	303.2	\$ 325.00	\$ 325.00	\$ -	
29	141223	Wells and Springs	307.2	\$ 13,744,120.35	\$ 13,744,120.35	\$ -	
30	141225	Supply Mains	309.2	\$ 347,839.86	\$ 347,839.86	\$ -	
31	141226	Power Generation Equipment	310.2	\$ 1,491,834.78	\$ 1,491,834.78	\$ -	
32	141227	Electric Pump Equip Svc Pump	311.2	\$ 2,105,524.48	\$ 2,105,524.48	\$ -	
33	141228	Electric Pump Equip WTP	311.3	\$ 1,798,241.02	\$ 1,798,241.02	\$ -	
34	141229	Electric Pump Equip Trans Dist	311.4	\$ 564,187.58	\$ 564,187.58	\$ -	
35	141230	Water Treatment Equipment	320.3	\$ 5,721,320.74	\$ 5,721,320.74	\$ -	
36	141231	Dist Resv and Standpipes	330.4	\$ 5,708,729.49	\$ 5,708,729.49	\$ -	
37	141232	Trans and Dist Mains	331.4	\$ 36,690,545.53	\$ 36,690,545.53	\$ -	
38	141233	Service Lines Water	333.4	\$ 14,708,651.76	\$ 14,708,651.76	\$ -	
39	141234	Meters	334.4	\$ 6,099,562.22	\$ 6,099,562.22	\$ -	
40	141235	Meter Installations	334.4	\$ 1,115,928.07	\$ 1,115,928.07	\$ -	
41	141236	Hydrants	335.4	\$ 1,892,339.86	\$ 1,892,339.86	\$ -	
42	141237	Backflow Prevention Devices	336.4	\$ 55,340.53	\$ 55,340.53	\$ -	
43	141239	Power Gen Equip Pump Pit	354	\$ -	\$ -	\$ -	
44	141241	Sewer Force Main	360	\$ -	\$ -	\$ -	
45	141242	Sewer Gravity Main	361	\$ -	\$ -	\$ -	
46	141243	Manholes	361	\$ -	\$ -	\$ -	
47	141244	Special Collection Structures	382	\$ -	\$ -	\$ -	
48	141245	Service to Customers	383	\$ -	\$ -	\$ -	
49	141246	Flow Measure Devices	384	\$ -	\$ -	\$ -	
50	141249	Pumping Equip Pump Pit	371.3	\$ 0.00	\$ 0.00	\$ (0.00)	
51	141250	Pumping Equip Reclaim WTP	371	\$ -	\$ -	\$ -	
52	141251	Pumping Equip Recl Wtr Dist	371	\$ -	\$ -	\$ -	
53	141252	Tread/Disp Equip Lagoon	380	\$ -	\$ -	\$ -	
54	141253	Tread/Disp Equip Trt Pit Water	320.3	\$ 319.99	\$ 319.99	\$ -	
55	141255	Plant Sewers Treatment Pit	381	\$ -	\$ -	\$ -	
56	141256	Plant Sewers Reclaim Wtr	381	\$ -	\$ -	\$ -	
57	141262	Reuse Wtr Installations	385	\$ -	\$ -	\$ -	
58	141263	Reuse Dist Reservoirs	371	\$ -	\$ -	\$ -	
59	141264	Reuse Transmission and Dist	371	\$ -	\$ -	\$ -	
60	141267	Other and Misc Equip Intangible Pit	338.1	\$ 3,562.76	\$ 3,562.76	\$ -	
61	141268	Other and Misc Equip Intangible Pit	339.2	\$ 227,862.20	\$ 227,862.20	\$ -	
62	141269	Other and Misc Equip Sources Supply	339.3	\$ 14,574.29	\$ 14,574.29	\$ -	
63	141272	Other Plant Collection	389	\$ -	\$ -	\$ -	
64	141273	Other Plant Pump	389	\$ -	\$ -	\$ -	
65	141274	Other Plant Treatment	389	\$ -	\$ -	\$ -	
66	141278	Plant Abuse Sewer	348.5	\$ 399,328.86	\$ 399,328.86	\$ -	
67	141292	Non-Utility Property	121	\$ -	\$ -	\$ -	
68	141293	Plant Held for Future Use	103	\$ 805,001.56	\$ 805,001.53	\$ -	

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Jurisdictional Allocations
Test Year End: July 31, 2024

Statement N

ERC

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Natural Account Name	NARIC Account	Per Books	Corp Allocations Adjusted	Differences		
1	11281	JP Morgan - 100074861 - Water Services Corp (Lower 48)	131	\$ 75.25	\$ 75.25	\$ -	
69	141303	Office Furniture Water	340.5	\$ 366,459.03	\$ 366,459.03	\$ -	
70	141304	Office Furniture Water	340.5	\$ 92.39	\$ 92.39	\$ -	
71	141305	Stores Equipment Water	342.5	\$ 2,147.61	\$ 2,147.61	\$ -	
72	141306	Lab Equipment Water	344.5	\$ 129,546.32	\$ 129,546.32	\$ -	
73	141308	Tool Shop Equipment Water	343.5	\$ 963,343.11	\$ 963,343.11	\$ -	
74	141309	Power Operated Equipment Water	346.5	\$ 270,051.81	\$ 270,051.81	\$ -	
75	141310	Communications Equipment Water	346.5	\$ 1,940,673.88	\$ 1,940,673.88	\$ -	
76	141311	Misc Equipment Water	347.5	\$ 34,552.04	\$ 34,552.04	\$ -	
77	141401	Vehicles Water	341.5	\$ 1,563,878.99	\$ 1,563,878.99	\$ -	
78	141499	Vehicles Cleaning	341.5	\$ (33,431.64)	\$ (33,431.64)	\$ -	
79	141501	Computer Hardware Water	340.5	\$ 453.57	\$ 453.57	\$ -	
80	141502	Desktop/Laptop Computers Water	340.5	\$ 87,124.82	\$ 87,124.82	\$ -	
81	141503	Mainframe Computers Water	340.5	\$ 69,307.48	\$ 69,307.48	\$ -	
82	141504	Mini Comp Water	340.5	\$ 730,644.15	\$ 730,644.15	\$ -	
83	141601	Computer Software Water	340.5	\$ 192,772.51	\$ 192,772.51	\$ -	
84	141602	Comp Systems Water	340.5	\$ 2,064,370.83	\$ 2,064,370.83	\$ -	
85	141603	Micro Systems Water	340.5	\$ 35,855.63	\$ 35,855.63	\$ -	
86	141699	Computer Cleaning	340.5	\$ (467.47)	\$ (467.47)	\$ -	
87	141702	CWIP - Cartrims	105	\$ 1,166,402.20	\$ 1,166,402.20	\$ -	
88	141703	CWIP - Interest During Construction	105	\$ 1,130,931.56	\$ 1,130,931.56	\$ -	
89	141704	CWIP - Engineering	105	\$ 8,026,708.07	\$ 8,026,708.07	\$ -	
90	141705	CWIP - Labor/Installation	105	\$ 14,782,754.28	\$ 14,782,754.23	\$ (0.05)	
91	141706	CWIP - Equipment	105	\$ 5,647,827.30	\$ 5,647,827.30	\$ -	
92	141707	CWIP - Material	105	\$ 2,757,144.56	\$ 2,757,144.56	\$ -	
93	141708	CWIP - Electrical	105	\$ 591,928.70	\$ 591,928.70	\$ -	
94	141709	CWIP - Piping	105	\$ 1,566,679.43	\$ 1,566,679.43	\$ -	
95	141710	CWIP - Site Work	105	\$ 1,001,350.32	\$ 1,001,350.32	\$ -	
96	141711	CWIP - Building Additions	105	\$ 941,568.18	\$ 941,568.19	\$ (0.01)	
97	141716	CWIP - Lease/Lease	105	\$ 6,798.31	\$ 6,798.31	\$ -	
98	141719	CWIP - Plumbing	105	\$ 1,033,679.93	\$ 1,033,679.93	\$ -	
99	141720	CWIP - Furnace/Equipment	105	\$ 18,312.36	\$ 18,312.36	\$ -	
100	141722	CWIP - Restoration	105	\$ -	\$ -	\$ (0.00)	
101	141724	CWIP - Tank/Oss of	105	\$ 1,324,892.14	\$ 1,324,892.14	\$ -	
102	141725	CWIP - Tank/Draindown	105	\$ 28.74	\$ 28.74	\$ 0.00	
103	141727	CWIP - Tank/Draindown	105	\$ 525,693.29	\$ 525,693.29	\$ 0.00	
104	141732	CWIP - Transfer to Fixed Assets	105	\$ (56,632,871.99)	\$ (56,632,871.99)	\$ -	
105	141735	CWIP - Bluffing/Blower	105	\$ 83,988.33	\$ 83,988.33	\$ -	
106	141746	CWIP - Vegetation/Remov	105	\$ -	\$ -	\$ 0.00	
107	141748	CWIP - Concrete/Albour	105	\$ 10,384.00	\$ 10,384.00	\$ 0.00	
108	141749	CWIP - Architect/Design	105	\$ (61,526.36)	\$ (61,526.36)	\$ 0.00	
109	141750	CWIP - Furniture	105	\$ 12,391.13	\$ 12,391.13	\$ (0.00)	
110	141753	CWIP - Modification/Con	105	\$ 5,990.08	\$ 5,990.08	\$ -	
111	141761	CWIP - Construction	105	\$ 624,823.58	\$ 624,823.53	\$ (0.05)	
112	141762	CWIP - Other	105	\$ 2,166.79	\$ 2,166.79	\$ -	
113	141769	CWIP Clearing/Fixed Asset	105	\$ 203,719.39	\$ 203,719.39	\$ -	
114	141907	Purchase Acquisition Adjustments	114	\$ (344,640.98)	\$ (344,640.98)	\$ (0.00)	
115	142201	Acc Dep - Organization Water	108.1	\$ (147,970.57)	\$ (147,970.57)	\$ -	
116	142202	Acc Dep - Franchises Water	108.1	\$ (7,527.50)	\$ (7,527.50)	\$ -	
117	142203	Acc Dep - Struct and Improv General Plant Water	108.1	\$ (2,187,672.02)	\$ (2,187,672.02)	\$ -	
118	142204	Acc Dep - Struct and Improv Service Supplies Water	108.1	\$ (293,176.06)	\$ (293,176.06)	\$ -	
119	142205	Acc Dep - Struct and Improv Water Treat Pit	108.1	\$ (50,304.91)	\$ (50,304.91)	\$ -	
120	142206	Acc Dep - Struct and Improv Trans Dist Pit	108.1	\$ (222,166.50)	\$ (222,166.50)	\$ -	
121	142208	Acc Dep - Struct and Improv Pump Plant	108.1	\$ -	\$ -	\$ -	
122	142209	Acc Dep - Struct and Improv Treatment Plant	108.1	\$ -	\$ -	\$ -	
123	142211	Acc Dep - Struct and Improv Reclaim Wt Dist	108.1	\$ (754,906.45)	\$ (754,906.45)	\$ -	
124	142220	Acc Dep - Collecting Reservoirs	108.1	\$ (111,109)	\$ (111,109)	\$ -	
125	142221	Acc Dep - Wells and Springs	108.1	\$ (5,600,920.38)	\$ (5,600,920.38)	\$ -	
126	142223	Acc Dep - Supply Mains	108.1	\$ 448.34	\$ 448.34	\$ (0.00)	
127	142225	Acc Dep - Power Generation Equipment	108.1	\$ (214,446.97)	\$ (214,446.97)	\$ -	
128	142226	Acc Dep - Electric Pump Equip Svc Pump	108.1	\$ (522,155.50)	\$ (522,155.50)	\$ -	
129	142227	Acc Dep - Electric Pump Equip WTP	108.1	\$ (893,605.55)	\$ (893,605.55)	\$ -	
130	142228	Acc Dep - Electric Pump Equip Trans Dist	108.1	\$ 20,667.13	\$ 20,667.13	\$ (0.00)	
131	142229	Acc Dep - Water Treatment Equipment	108.1	\$ (3,582,748.67)	\$ (3,582,748.67)	\$ -	
132	142230	Acc Dep - Dist Resv and Standpipes	108.1	\$ (1,163,244.30)	\$ (1,163,244.30)	\$ -	
133	142231	Acc Dep - Trans and Distr Mains	108.1	\$ (11,095,528.68)	\$ (11,095,528.68)	\$ -	
134	142232	Acc Dep - Service Lines Water	108.1	\$ (1,252,313.40)	\$ (1,252,313.40)	\$ -	
135	142233						

(1,271,837.99) Spanish Springs PA

S&CD Water	75.25%
NV Water	24.75%
S&CD Sewer	95.79%
NV Sewer	4.21%

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Junctifical Allocations
 Ten Year Ended July 31, 2014

Statement N

ERIC

Line No.	Natural Account	Account Name	NAARIC Account		Per Books		Comp Adjusted		Differences	NY Water NY Sewer	SCD Water NY Sewer
			111	\$	75.25	\$	75.23	\$			
1	111261	JF Morgan 100074551 - Water Services Corp (lower 48)	108.1	\$	(2,048,999.28)	\$	(2,048,999.28)	\$	-	-	95.70%
136	142234	Acc Dep - Meters	108.1	\$	(212,678.44)	\$	(212,678.44)	\$	-	-	75.23%
137	142236	Acc Dep - Meter Installations Water	108.1	\$	(373,258.68)	\$	(373,258.68)	\$	-	-	24.75%
138	142238	Acc Dep - Hydrants	108.1	\$	(4,674.38)	\$	(4,674.38)	\$	-	-	-
139	142337	Acc Dep - Backflow Prevention Devices	108.1	\$	-	\$	-	\$	-	-	-
140	142339	Acc Dep - Power Gen Equip Pump Pit	108.1	\$	-	\$	-	\$	-	-	-
141	142241	Acc Dep - Sewer Force Main	108.1	\$	-	\$	-	\$	-	-	-
142	142242	Acc Dep - Sewer Gravity Main	108.1	\$	-	\$	-	\$	-	-	-
143	142243	Acc Dep - Manholes	108.1	\$	-	\$	-	\$	-	-	-
144	142244	Acc Dep - Special Collection Structures	108.1	\$	-	\$	-	\$	-	-	-
145	142245	Acc Dep - Service to Customers	108.1	\$	-	\$	-	\$	-	-	-
146	142246	Acc Dep - Flow Measure Pumps	108.1	\$	-	\$	-	\$	-	-	-
147	142249	Acc Dep - Pumping Equip Pump Pit	108.1	\$	(0.00)	\$	(0.00)	\$	-	-	-
148	142250	Acc Dep - Pumping Equip Reclaim WTP	108.1	\$	-	\$	-	\$	-	-	-
149	142251	Acc Dep - Pumping Equip Reclaim WTP	108.1	\$	-	\$	-	\$	-	-	-
150	142252	Acc Dep - Pumping Equip Reclaim WTP	108.1	\$	-	\$	-	\$	-	-	-
151	142253	Acc Dep - Treat/Disp Equip Tr Pit Water	108.1	\$	(19,092)	\$	(19,092)	\$	-	-	-
152	142255	Acc Dep - Plant Sewers Treatment Pit	108.1	\$	-	\$	-	\$	-	-	-
153	142256	Acc Dep - Plant Sewers Reclaim Wtr	108.1	\$	-	\$	-	\$	-	-	-
154	142256	Acc Dep - Reuse Mtr/Installations	108.1	\$	-	\$	-	\$	-	-	-
155	142258	Acc Dep - Reuse Dist Reservoirs	108.1	\$	-	\$	-	\$	-	-	-
156	142264	Acc Dep - Reuse Transmission and Dist	108.1	\$	-	\$	-	\$	-	-	-
157	142267	Acc Dep - Other and Misc Equip Intangible Pit	108.1	\$	(1,855.24)	\$	(1,855.24)	\$	-	-	-
158	142268	Acc Dep - Other and Misc Equip Source Supply	108.1	\$	(37,973.67)	\$	(37,973.67)	\$	-	-	-
159	142269	Acc Dep - Other and Misc Equip WTP	108.1	\$	(13,799.70)	\$	(13,799.70)	\$	-	-	-
160	142272	Acc Dep - Other Plant Collection	108.1	\$	-	\$	-	\$	-	-	-
161	142273	Acc Dep - Other Plant Pump	108.1	\$	-	\$	-	\$	-	-	-
162	142274	Acc Dep - Other Plant Treatment	108.1	\$	-	\$	-	\$	-	-	-
163	142278	Acc Dep - Plant Alloc Sewer	108.3	\$	(196,195.35)	\$	(196,195.35)	\$	-	-	-
164	142283	Acc Dep - Electric Meter Future Use Water	108.3	\$	(251,294.58)	\$	(251,294.58)	\$	-	-	-
165	142303	Acc Dep - Office Furniture Water	108.1	\$	(310,590.89)	\$	(310,590.89)	\$	-	-	-
166	142304	Acc Dep - Office Equipment Water	108.1	\$	(21.56)	\$	(21.56)	\$	-	-	-
167	142305	Acc Dep - Stores Equipment Water	108.1	\$	(694.95)	\$	(694.95)	\$	-	-	-
168	142305	Acc Dep - Lab Equipment Water	108.1	\$	(32,988.81)	\$	(32,988.81)	\$	-	-	-
169	142308	Acc Dep - Tool Shop Equipment Water	108.1	\$	(909,305.00)	\$	(909,305.00)	\$	-	-	-
170	142309	Acc Dep - Power Operated Equipment Water	108.1	\$	(69,297.81)	\$	(69,297.81)	\$	-	-	-
171	142311	Acc Dep - Communications Equipment Water	108.1	\$	(551,569.62)	\$	(551,569.62)	\$	-	-	-
172	142311	Acc Dep - Misc Equipment Water	108.1	\$	(22,960.26)	\$	(22,960.26)	\$	-	-	-
173	142401	Acc Dep - Ventless Water	108.1	\$	(852,841.00)	\$	(852,841.00)	\$	-	-	-
174	142501	Acc Dep - Computer Hardware Water	108.1	\$	(325.46)	\$	(325.46)	\$	-	-	-
175	142502	Acc Dep - Desktop/Laptop Computers Water	108.1	\$	(26,589.65)	\$	(26,589.65)	\$	-	-	-
176	142503	Acc Dep - Membrane Computers Water	108.1	\$	(69,307.48)	\$	(69,307.48)	\$	-	-	-
177	142504	Acc Dep - Mini Comp Water	108.1	\$	(680,568.90)	\$	(680,568.90)	\$	-	-	-
178	142601	Acc Dep - Computer Software Water	108.1	\$	(93,593.47)	\$	(93,593.47)	\$	-	-	-
179	142602	Acc Dep - Comp Systems Water	108.1	\$	(1,945,128.91)	\$	(1,945,128.91)	\$	-	-	-
180	142603	Acc Dep - Micro Systems Water	108.1	\$	(35,855.63)	\$	(35,855.63)	\$	-	-	-
181	142901	Acc Dep - Purchase Acquisition Adjustments	115	\$	(699,082.75)	\$	(699,082.75)	\$	-	-	-
182	170002	RCIP - Attorney Fees	186.1	\$	2,811,207.59	\$	2,511,207.59	\$	(299,999.99)		
183	170003	RCIP - Capitalized Time	186.1	\$	1,250,246.89	\$	1,269,246.89	\$	18,999.99		
184	170004	RCIP - Administrative	186.1	\$	127,308.49	\$	127,308.49	\$	-		
185	170005	RCIP - Travel	186.1	\$	246,710.08	\$	246,710.08	\$	-		
186	170006	RCIP - Consulting Fees	186.1	\$	2,187,680.71	\$	2,157,680.71	\$	(30,000)		
187	170007	RCIP - Transfer to DEP	186.1	\$	(3,958,958.68)	\$	(3,533,958.68)	\$	(425,000)		
188	170008	Regulatory Asses Being Amortized	186.1	\$	855,700.12	\$	855,700.12	\$	-		
189	170009	Rate Case Being Amortized	186.1	\$	867,660.28	\$	867,660.28	\$	-		
190	170010	Misc Regulatory COHM EX	186.1	\$	1,497,498.14	\$	1,497,498.14	\$	-		
191	170011	Rate Case Accum Amort	186.1	\$	(1,554,944.80)	\$	(1,549,944.80)	\$	(4,999.99)		
192	170012	Water Conservation REBA	186.2	\$	7,861.26	\$	7,861.26	\$	-		
193	161002	Defr Chgs - Tank Maint and Repair	186.2	\$	451,907.84	\$	451,907.84	\$	-		
194	161003	Defr Chgs - Relocation	186.2	\$	510.11	\$	510.11	\$	-		
195	161009	Defr Chgs - Other Water and Sewer	186.2	\$	996.46	\$	996.46	\$	-		
196	161015	Defr Chgs - Other	186.2	\$	2,816.56	\$	2,816.56	\$	-		
197	162002	Acc Amort - Defr Chgs - Tank Maint and Repair	186.2	\$	(237,927.93)	\$	(237,927.93)	\$	-		
198	162003	Acc Amort - Defr Chgs - Relocation	186.2	\$	(510.11)	\$	(510.11)	\$	-		
199	162006	Acc Amort - Defr Chgs - Other Water and Sewer	186.2	\$	(956.45)	\$	(956.45)	\$	-		
200	162015	Acc Amort - Defr Chgs - Other	186.2	\$	(386.81)	\$	(386.81)	\$	-		
201	164006	Other Non-Current Asses	186.2	\$	397,184.77	\$	397,184.77	\$	-		
202	164007	Operating leases right-of-use assse	186.2	\$	107,236.51	\$	107,236.51	\$	-		

\$ 651,437.80 Spanish Springs PAA AD
 (2,117,530.35)

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Jurisdictional Allocations
 Test Year Ending Jan 31, 2023

Statement N

ERIC

Label No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Label No.	Account Name	NARIUC Account	Per Boals	Corp Allocations	Differences		
1	111261	JP Morgan - 100074951 - Water Services Corp (Lower 49)	131	\$ 75.25	\$ 75.25	\$ -	
203	221102	Trade Accounts Payable - USD	231	\$ (1,309,596.99)	\$ (1,309,596.99)	\$ -	
204	221103	Trade Accounts Payable RNV Clearing	231	\$ (91,538.04)	\$ (91,538.04)	\$ -	
215	221202	Accounts Payable - 3rd Party Liability	231	\$ (397,896.67)	\$ (397,896.67)	\$ -	
206	221203	Accounts Payable - Other	231	\$ (22,401.37)	\$ (22,401.37)	\$ -	
207	222201	Accrued Expenses	231	\$ (12,932.69)	\$ (12,932.69)	\$ -	
208	222201	Pension and 401K	231	\$ (266.16)	\$ (266.16)	\$ -	
209	222202	Bonus Accrual	231	\$ (41,212.02)	\$ (41,212.02)	\$ -	
210	222203	Vacation Accrual	231	\$ 39.22	\$ 39.22	\$ -	
211	223101	Accrued Taxes General	236.11	\$ (75,945.79)	\$ (75,945.79)	\$ -	
212	223102	Accrued Gross Receipts/CAT Tax	236.11	\$ 9,789.25	\$ 9,789.25	\$ -	
213	223109	Accrued Real Estate Property Tax	236	\$ 246,188.14	\$ 246,188.14	\$ -	
214	223105	Accrued Franchise Tax A	236	\$ 0.12	\$ 0.12	\$ -	
215	223106	Accrued Utility and Commission	236	\$ (11,446.45)	\$ (11,446.45)	\$ -	
216	223205	Accrued Sales Tax	236	\$ 1,549.58	\$ 1,549.58	\$ -	
217	223206	Accrued Use Tax	236	\$ (442.32)	\$ (442.32)	\$ -	
218	223207	Accrued County Tax A	236	\$ (6,392.54)	\$ (6,392.54)	\$ -	
219	223212	Accrued DEQ Permit	236	\$ (6,800.62)	\$ (6,800.62)	\$ -	
220	223304	Accrued Employment FICA	236.11	\$ 178.63	\$ 178.63	\$ -	
221	223305	Accrued Employment Medicare	236.11	\$ 41.80	\$ 41.80	\$ -	
222	223305	Accrued Unemployment Tax - Federal	236.12	\$ 7.51	\$ 7.51	\$ -	
223	223307	Accrued Unemployment Tax - State	236	\$ 36.38	\$ 36.38	\$ -	
224	223502	Accrued State Income Tax	237	\$ 1,595.36	\$ 1,595.36	\$ -	
225	224003	Accrued Interest - Customer Deposits	235	\$ (1,115.92)	\$ (1,115.92)	\$ -	
226	231001	Customer Deposits	235	\$ (60,520.14)	\$ (60,520.14)	\$ -	
227	231009	Intercompany Non-Trade Accounts Payable	231	\$ (8,120.77)	\$ (8,120.77)	\$ (8.00)	
228	234081	Intercompany Non-Trade Accounts Payable	233	\$ (95,489,788.02)	\$ (95,489,788.02)	\$ -	
229	235001	Deferred Federal Tax Liabilities	263	\$ (3,441,138.69)	\$ (3,441,138.69)	\$ 0.00	
230	235002	Deferred State Tax Liabilities	263	\$ 30,892.74	\$ 30,892.74	\$ -	
231	250016	Non-Qual - Deferred Compensation	263	\$ (225,697.06)	\$ (225,697.06)	\$ (0.80)	
232	250016	Due to Parent Deferred Credit	263	\$ (313,610.11)	\$ (313,610.11)	\$ (0.80)	
233	260017	Deferred Credits Other	253	\$ 2,194,728.75	\$ (2,194,728.75)	\$ 0.00	
234	260020	Regulatory Liability - volume based adjustment	253	\$ 229,470.17	\$ 229,470.17	\$ 0.00	
235	260023	Operational lease liabilities	253	\$ (100,255.51)	\$ (100,255.51)	\$ -	
236	271002	CIAC - Franchises	271	\$ (47,102.42)	\$ (47,102.42)	\$ -	
237	271003	CIAC - Structure/Improvement Svc Supply	271	\$ (1,950.00)	\$ (1,950.00)	\$ -	
238	271005	CIAC - Structure/Improvement Trans Dist	271	\$ (481,449.82)	\$ (481,449.82)	\$ -	
239	271007	CIAC - Structure/Improvement Pump Plant Ls	271	\$ -	\$ -	\$ -	
240	271011	CIAC - Structure/Improvement Generator Plant	271	\$ -	\$ -	\$ -	
241	271018	CIAC - Supply Mains	271	\$ -	\$ -	\$ -	
242	271019	CIAC - Electric Pump Equipment/Svc Pump	271	\$ (1,416,065.12)	\$ (1,416,065.12)	\$ -	
243	271022	CIAC - Water Treatment Equipment	271	\$ (51,746.46)	\$ (51,746.46)	\$ -	
244	271023	CIAC - Dist Rsv and S	271	\$ (1,590.00)	\$ (1,590.00)	\$ -	
245	271024	CIAC - Trans and Dist Mains	271	\$ (995,463.45)	\$ (995,463.45)	\$ -	
246	271025	CIAC - Service Lines	271	\$ (2,452,826.37)	\$ (2,452,826.37)	\$ -	
247	271026	CIAC - Meters	271	\$ (302,421.90)	\$ (302,421.90)	\$ -	
248	271027	CIAC - Meter Installations	271	\$ (29,669.67)	\$ (29,669.67)	\$ -	
249	271028	CIAC - Hydrants	271	\$ (3,112.50)	\$ (3,112.50)	\$ -	
250	271029	CIAC - Other Tangible Plant	271	\$ (265,683.37)	\$ (265,683.37)	\$ -	
251	271036	CIAC - Tap Fee Water	271	\$ (10,101,766.76)	\$ (10,101,766.76)	\$ -	
252	271037	CIAC - Management Fee Water	271	\$ (1,396,175.00)	\$ (1,396,175.00)	\$ -	
253	271039	CIAC - Res Cap Fee Water	271	\$ (571,018.08)	\$ (571,018.08)	\$ -	
254	271040	CIAC - Plant Mod Fee Water	271	\$ (294,351.53)	\$ (294,351.53)	\$ -	
255	271041	CIAC - Plant Meter Fee	271	\$ (59,174.74)	\$ (59,174.74)	\$ -	
256	271042	CIAC - Sewer Force Main	271	\$ (566,047.69)	\$ (566,047.69)	\$ -	
257	271043	CIAC - Sewer Gravidy Main	271	\$ -	\$ -	\$ -	
258	271044	CIAC - Manholes	271	\$ -	\$ -	\$ -	
259	271046	CIAC - Service to Customers	271	\$ -	\$ -	\$ -	
260	271049	CIAC - Pump Equipment Pump Plant	271	\$ -	\$ -	\$ -	
261	271053	CIAC - Treatment/Disp Equipment Lagoon	271	\$ -	\$ -	\$ -	
262	271056	CIAC - Sewer Treatment Plant	271	\$ -	\$ -	\$ -	
263	271066	CIAC - Developer Water	271	\$ -	\$ -	\$ -	
264	272002	Acc Amort CIAC - Franchises	272	\$ (918,058.89)	\$ (918,058.89)	\$ -	
265	272003	Acc Amort CIAC - Structure/Improvement Svc Supply	272	\$ 7,035.67	\$ 7,035.67	\$ -	
266	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	272	\$ 700.37	\$ 700.37	\$ -	
267	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	272	\$ 170,449.58	\$ 170,449.58	\$ -	
268	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	272	\$ -	\$ -	\$ -	
269	272018	Acc Amort CIAC - Supply Mains	272	\$ 528,982.79	\$ 528,982.79	\$ -	

To Statement F

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCA

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
Natural Account	Account Name	NARDIC Account	Per Brnks	Corp Allocations		Differences
				Allocated		
1	111251	JP Morgan - 10074951 - Water Services Corp (Lawyer Fee)	131	75.25	75.25	-
270	272019	Acc Amort OIAC - Electric Pump Equipment Svc Pump	272	21,880.51	21,860.51	20.00
271	272022	Acc Amort OIAC - Water Treatment Equipment	272	538.49	538.49	-
272	272023	Acc Amort OIAC - Dist Reov and S	272	388,758.00	338,759.00	50.00
273	272024	Acc Amort OIAC - Trns and Distr Main	272	848,709.47	848,709.47	-
274	272025	Acc Amort OIAC - Service Lines	272	69,506.64	69,506.64	-
275	272026	Acc Amort OIAC - Meters	272	10,271.05	10,271.05	-
276	272027	Acc Amort OIAC - Meter Installations	272	808.15	809.15	-
277	272028	Acc Amort OIAC - Hydrants	272	86,672.77	86,672.77	-
278	272035	Acc Amort OIAC - Other Tangible Plant	272	6,032.178.41	6,032.173.41	5.00
279	272036	Acc Amort OIAC - Tap Fee Water	272	3,344,433.26	3,344,433.26	-
280	272037	Acc Amort OIAC - Management Fee Water	272	119,129.59	119,129.59	-
281	272039	Acc Amort OIAC - Res Cap Fee Water	272	95,529.98	95,529.98	-
282	272040	Acc Amort OIAC - Plant Mod Fee Water	272	24,530.05	24,530.05	-
283	272041	Acc Amort OIAC - Plant Meter Fee	272	156,773.94	156,773.94	-
284	272042	Acc Amort OIAC - Sewer Force Main	272	-	-	-
285	272043	Acc Amort OIAC - Sewer Gravity Main	272	-	-	-
286	272044	Acc Amort OIAC - Manholes	272	-	-	-
287	272046	Acc Amort OIAC - Services to Customers	272	-	-	-
288	272049	Acc Amort OIAC - Pump Equipment Pump Plant	272	-	-	-
289	272053	Acc Amort OIAC - Treatment/Disp Equipment/Lagoon	272	-	-	-
290	272056	Acc Amort OIAC - Sewer Treatment Plant	272	-	-	-
291	272066	Acc Amort OIAC - Developer	272	204,880.20	204,880.20	-
292	280001	AJAC Water/Sewer	282	(310,561.52)	(310,561.52)	-
293	280001	Acc Amort - AJAC Water/Sewer	282	(0.29)	(0.29)	-
294	311001	Common Stock	294	(597.04)	(597.04)	-
295	320001	Paid-in Capital	211	(7,784,427.80)	(7,784,427.80)	0.00
296	340001	Retained Earnings - Beginning Balance	215	(14,757,248.58)	(14,757,248.58)	-
297	340003	Net Income for the year	215	(2,247,537.79)	(2,247,537.79)	-
298	411001	Commercial	481	(11,166,490.06)	(11,166,490.06)	-
299	411002	Residential	481	(2,770,983.44)	(2,770,983.44)	-
300	411005	Multi-Family	481	(510,340.41)	(510,340.41)	-
301	411011	Public Authority	481	(40,807.50)	(40,807.50)	-
302	411023	Residential - Measured	481	47.58	47.58	-
303	411039	Other Revenue	474	(87,259.00)	(87,259.00)	-
304	411040	Revenue Accrued	474	(87,259.00)	(87,259.00)	-
305	411042	Late Payment Charges (LPC)	481	162,613.32	162,613.32	-
306	411056	Management Service Revenue	470	(75,554.45)	(75,554.45)	-
307	511001	Purchased Services-Water	415	(19,155.87)	(19,155.87)	-
308	512001	Shop Supplies and Tools	610/710	3,134.39	3,134.39	-
309	512002	Repairs and Maintenance	(620/720)	7,723.55	7,723.55	-
310	512003	Main Breaks	(620/720)	83,121.95	83,121.95	-
311	512009	Permits	(620/720)	(0.00)	(0.00)	-
312	512010	Sewer Rodding	711	30,588.52	30,588.52	-
313	512011	Sewer Sludge Hauling	711	-	-	-
314	512012	Deferred Maintenance Expense	675/775	45,190.77	45,190.77	-
315	512014	Communication Expense	675/775	6,224.14	6,224.14	-
316	512015	Equipment Rental	442/742	-	-	0.00
317	512016	Utilities	675/775	10,526.86	10,526.86	-
318	512017	Weather/Hurricane/Fuel	675/775	16,723.96	15,715.90	(1,008.06)
319	512018	Safety Supplies/Expense	675/775	14,630.21	14,575.92	(54.29)
320	512021	Landscaping	675/775	103.83	103.83	-
321	512022	Other Contracted Workers	675/775	5,687.53	5,687.53	-
322	512090	Other Plant and System Maintenance	675/775	182,435.32	182,435.32	-
323	513002	Meat Supplies	(620/720)	65.73	65.73	-
324	513090	Other Materials and Supplies	(620/720)	30,592.02	30,592.02	-
325	514001	Chlorine	618/718	144,921.96	144,921.96	-
326	514060	Other Chemicals	618/718	70,124.66	70,124.66	-
327	515002	Test - Water/Sewer	653/735	62,758.92	62,758.92	-
328	515003	Test - Equipment/Chemical	653/735	10,360.60	10,360.60	-
329	515004	Test - Safe Drinking Water Act	653/735	11,524.99	11,524.99	-
330	517001	Utility - Electric Power	615/715	904,330.76	904,330.76	-
331	517099	Utility - Other	615/715	1,722.00	1,722.00	-
332	521010	Salaries and Wages	(601/701)	1,941,781.11	1,864,539.41	(77,241.70)
333	521020	Salaries and Wages - Accrued	(601/701)	32,022.52	28,908.45	(3,114.07)
334	521040	Overtime	(601/701)	205,776.98	205,523.44	(253.54)
335	521060	Incentive Bonus	(601/701)	2,167.58	2,167.58	-
336	521070	FIP Bonus	(601/701)	19,945.63	14,883.68	(5,061.95)

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Jurisdictional Accounts
 Test Year Ended Jun 30, 2024

Statement N

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	ERICs
	Natural Account	NARRIC Account	Per Books	Comp Allocation	Differences		
1	112851	JP Morgan - 10074261 - Water Services Corp (Lower 48)	131	78.25	78.25	-	95.79%
337	522080	JP Morgan - 10074261 - Water Services Corp (Lower 48)	601701	1,792.10	1,792.10	-	75.25%
338	522081	Bonus Other	(241,123.76)	5	(241,123.76)	5	24.75%
339	531001	Catalized Time	604704	65,649.33	61,173.75	4,475.60	-
340	531002	401K Profit Sharing	604704	63,052.54	61,290.38	1,762.16	-
341	532001	Health Admin and Stop Loss	604704	58,070.85	53,418.10	4,652.75	-
342	532002	Denial	604704	14,270.65	13,016.08	1,254.57	-
343	532005	Employee Insurance Deductions	604704	(118,448.87)	(109,769.02)	8,679.85	-
344	532006	Health Insurance Claims	604704	469,513.14	445,705.40	23,807.74	-
345	532009	Workers Compensation Insurance (WC/B)	604704	49,765.58	46,226.32	3,539.26	-
346	532012	Term Life Insurance	604704	33,061.76	30,910.66	2,151.10	-
347	532013	Term Life Insurance Opt	604704	(4,993.40)	(4,595.83)	(397.57)	-
348	532900	Other Employee Benefits	604704	6,468.76	6,335.70	133.06	-
349	540400	Legal	604704	109,404.85	100,304.85	9,100.00	-
350	540600	Tax	604704	5,250.00	5,250.00	0.00	-
351	540700	Engineering	604704	4,751.12	4,751.12	0.00	-
352	540800	Temporary Labor	604704	3,817.20	3,817.20	0.00	-
353	549000	Other Outside Services	604704	87.38	87.38	0.00	-
354	550300	Computer Supplies	604704	(194.26)	(211.69)	17.43	-
355	550400	Internet Services	604704	7,928.88	7,608.05	320.83	-
356	550900	Other Computer/IT Expenses	604704	289.86	289.86	0.00	-
357	560700	General Liability Insurance	604704	123,998.60	115,920.13	8,078.47	-
358	560800	Property Insurance	604704	989,804.41	359,095.07	630,709.34	-
359	560900	Vehicle Insurance	604704	52,505.73	48,487.06	4,018.67	-
360	560400	Uninsured Losses	604704	10,892.86	10,892.86	0.00	-
361	560500	Other Insurance	604704	71,209.82	66,006.92	5,202.90	-
362	571100	Building Rent	604704	59,453.68	53,315.67	6,138.01	-
363	581700	Office Supplies	604704	6,404.80	6,404.80	0.00	-
364	581700	Kitchen Supplies	604704	829.90	829.90	0.00	-
365	581800	Cleaning Supplies	604704	1,427.68	1,427.68	0.00	-
366	582100	Office Equipment	604704	0.06	0.06	0.00	-
367	583100	Office Printing/Blueprints	604704	3,570.95	3,496.46	74.49	-
368	583400	Office Shipping Charges/Postage/Courier	604704	4,692.14	4,692.14	0.00	-
369	584100	Office Electric	604704	7,922.25	7,590.06	332.19	-
370	585100	Office Garbage Disposal/Removal	604704	2,478.72	2,374.99	103.73	-
371	585200	Office Landscaping/Mowing	604704	0.00	0.00	0.00	-
372	585400	Office Security/Alarm System	604704	835.32	835.32	0.00	-
373	585500	Office Cleaning Services	604704	3,795.47	3,380.73	414.74	-
374	585900	Other Office Maintenance	604704	259.29	259.29	0.00	-
375	586100	Landline/Telephone/Fax	604704	7,865.60	7,824.26	43.34	-
376	586200	Cellular/Mobile Phones	604704	37,994.55	34,909.37	3,085.18	-
377	587100	Holiday/Electric/Fuel/Fees	604704	8,784.46	8,784.46	0.00	-
378	587900	Other Office Expenses	604704	2,109.06	2,109.06	0.00	-
379	591000	Accommodation/Hotel/Lodging	604704	6,462.72	6,462.72	0.00	-
380	592000	Airfare	604704	3,519.31	3,519.31	0.00	-
381	593000	Transportation excl. Airfare	604704	1,516.88	1,516.88	0.00	-
382	595000	Travel - Meals and Entertainment - 50% Tax Deductible	604704	2,003.81	2,003.81	0.00	-
383	599900	Other Travel	604704	385.59	385.59	0.00	-
384	601000	Vehicle Leasing	604704	(0.03)	(0.03)	0.00	-
385	602000	Vehicle Fuel	604704	102,530.04	94,344.86	8,185.18	-
386	603000	Vehicle Repairs and Maintenance	604704	41,664.86	38,213.84	3,451.02	-
387	604000	Vehicle Registration/Licensing Fees	604704	10,235.63	10,235.63	0.00	-
388	609000	Vehicle - Other Costs	604704	11,870.06	11,889.40	(18.34)	-
389	611100	Rate Case Amortization	604704	692,372.88	692,372.88	0.00	-
390	612200	Water Resource Conservation	604704	165.49	165.49	0.00	-
391	612900	Other Regulatory Expenses	604704	1,026.35	1,026.35	0.00	-
392	621100	Advertising	604704	1,044.00	1,044.00	0.00	-
393	622100	Bank Service Charges	604704	(15.00)	(15.00)	0.00	-
394	623100	Donations for Registered Charities	604704	456.00	456.00	0.00	-
395	624100	License Fees	604704	1,079.73	1,079.73	0.00	-
396	625100	Penalties and Fines	604704	5,778.05	5,778.05	0.00	-
397	626100	Education and Training	604704	3,649.47	3,325.71	323.76	-
398	627100	Bad Debt Expense	604704	188,171.49	188,171.49	0.00	-
399	627200	Uncollectible Accounts Accrual	604704	(63,584.00)	(63,584.00)	0.00	-
400	628400	Customer Service Printing	604704	116,656.50	114,712.38	1,944.12	(5,933.62)
401	629100	Memberships and Dues	604704	18,002.10	18,002.10	0.00	-
402	629500	Credit Card Expense/Charges	604704	(37,386.36)	(37,386.36)	0.00	-
403	629900	Other Misc Expense	604704	(8,205.35)	(8,205.35)	0.00	-
405	629900	Other Misc Expense	604704	(8,205.35)	(8,205.35)	0.00	-

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Jurisdictional Allocations
 Test Year Ended Jun 30, 2024

Statement N

ERC's

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Normal Account	Account Name	MARRIC Account	Per Books	Corp Allocations Adjusted	Differences	
1	111291	JP Morgan - 109074551 - Water Services Corp (Lower 49)	131	76.25	75.25	-	
404	641100	FICA	408	152,726.60	147,456.30	(5,269.30)	
405	642100	Federal Unemployment Tax	408	1,469.67	1,119.27	(350.40)	
406	642200	State Unemployment Tax	408	19,784.85	18,576.68	(1,214.17)	
407	642300	Other Payroll Taxes	408	134,875.36	134,875.36	-	
408	643100	Franchise Taxes	408	70.00	70.00	-	
409	643200	Gross Receipts Taxes	408	13,708.37	13,708.37	-	
410	643300	Personal Property Taxes	408	159,586.08	159,586.08	-	
411	643400	Real Estate Taxes	408	487,931.10	487,931.10	-	
412	643500	Utility/Commission Taxes	408	40,945.08	40,945.08	-	
413	643700	Other General Taxes	408	14,503.54	(31,244.63)	(45,748.19)	
414	691000	Corporate Allocation	61/7/14	1,943,421.10	1,792,947.64	(150,473.46)	
415	692000	Regional Allocation	61/4/7/14	172,403.32	153,279.10	(19,124.22)	
416	710001	Dep - Organization	405	5,438.24	5,438.24	-	
417	710203	Dep - Struct and Improv General Plant	405	197,734.33	197,734.33	-	
418	710204	Dep - Struct and Improv Services Supplies	405	19,344.62	19,344.62	-	
419	710205	Dep - Struct and Improv Water Treat Pit	405	10,939.50	10,939.50	-	
420	710206	Dep - Struct and Improv Trans Dist Pit	403	17,750.21	17,750.21	-	
421	710208	Dep - Struct and Improv Pump Plant	403	-	-	-	
422	710209	Dep - Struct and Improv Treatment Plant	403	-	-	-	
423	710211	Dep - Struct and Improv Reclaim Wtr Dist	405	-	-	-	
424	710220	Dep - Struct and Improv Office	405	6,326.22	6,320.04	(6.18)	
425	710221	Dep - Collecting Reservoirs	405	10.83	10.83	-	
426	710223	Dep - Wells and Springs	405	454,445.13	454,443.13	(2.00)	
427	710225	Dep - Supply mains	405	6,885.22	6,885.22	-	
428	710226	Dep - Power Generation Equipment	405	49,720.03	49,720.03	-	
429	710227	Dep - Electric Pump Equip Svc Pump	403	84,205.38	84,205.38	-	
430	710228	Dep - Electric Pump Equip WTP	403	69,612.98	69,612.98	-	
431	710229	Dep - Electric Pump Equip Trans Dist	403	21,713.08	21,713.08	-	
432	710230	Dep - Water Treatment Equipment	405	255,750.92	255,750.92	-	
433	710231	Dep - Dist Reev and Standpipes	405	113,059.73	113,060.73	1.00	
434	710232	Dep - Trans and Dist Mains	405	717,192.09	717,192.09	-	
435	710233	Dep - Service Lines	405	357,333.56	357,333.56	-	
436	710234	Dep - Meters	405	396,170.02	396,170.02	-	
437	710235	Dep - Meter Installations	405	59,882.38	59,882.38	-	
438	710236	Dep - Hydrants	405	37,318.27	37,318.27	-	
439	710237	Dep - Backflow Prevention Devices	405	1,383.50	1,383.50	-	
440	710239	Dep - Power Gen Equip Pump Pit	405	-	-	-	
441	710241	Dep - Sewer Force Main	405	-	-	-	
442	710242	Dep - Sewer Gravity Main	405	-	-	-	
443	710243	Dep - Manholes	405	-	-	-	
444	710244	Dep - Special Collection Structures	405	-	-	-	
445	710245	Dep - Services to Customers	405	-	-	-	
446	710246	Dep - Flow Measure Devices	405	-	-	-	
447	710249	Dep - Pumping Equip Pump Pit	405	706.35	706.35	-	
448	710250	Dep - Pumping Equip Reclaim WTP	405	-	-	-	
449	710251	Dep - Pumping Equip Red Wtr Dist	405	-	-	-	
450	710252	Dep - Treat/Disp Equip Lagoon	405	-	-	-	
451	710253	Dep - Treat/Disp Equip Trt Pit	405	11.42	11.42	-	
452	710255	Dep - Plant Sewers Treatment Pt	405	-	-	-	
453	710256	Dep - Plant Sewers Reclaim Wtr	403	-	-	-	
454	710262	Dep - Reuse Wtr/Installations	405	-	-	-	
455	710263	Dep - Reuse Dist Reservoirs	405	-	-	-	
456	710264	Dep - Reuse Transmission and Dist	405	-	-	-	
457	710267	Dep - Other and Misc Equip Inanigible Pt	405	278.02	276.02	(2.00)	
458	710268	Dep - Other and Misc Equip Source Supply	405	22,866.76	22,866.76	-	
459	710269	Dep - Other Plant Collection	405	1,457.42	1,457.42	-	
460	710272	Dep - Other Plant Pump	405	-	-	-	
461	710273	Dep - Other Plant Pump	405	-	-	-	
462	710274	Dep - Other Plant Treatment	405	-	-	-	
463	710278	Dep - Plant Alloc	403	11,221.13	11,221.13	-	
464	710289	Dep - Land	403	(319,329)	(319,329)	-	
465	710303	Dep - Office Furniture	405	13,918.53	13,901.60	(16.93)	
466	710304	Dep - Office Equipment	405	-	-	-	
467	710305	Dep - Storage Equipment	405	134.67	134.67	-	
468	710306	Dep - Lab Equipment	405	5,349.18	5,349.18	-	
469	710308	Dep - Tool Shop Equipment	405	58,956.45	58,956.45	-	
470	710309	Dep - Power Operated Equipment	405	17,737.85	17,737.85	-	

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Joint Capital Impairment
 Ten Year Ended July 31, 2024

ERCs

NV Water 75.25%
 NV Sewer 24.75%
 SCD Water 95.79%
 SCD Sewer 4.21%

(25.417) Spanish Springs PAA Dep

Line No.	(a) Natural Account	(b) Account Name	(c) NARIC Account	(d) Per Books	(e) Corp. Allocation Adjusted	(f) Differences	ERCs
471	710310	JP Morgan - 100074561 - Water Services Corp (Lower 48)	131	\$ 76.26	\$ 75.25	\$ -	
472	710311	Dep - Communications Equipment	403	\$ 169,063.55	\$ 169,068.08	\$ (4.53)	
473	710401	Dep - Misc Equipment	403	\$ 3,537.73	\$ 3,537.75	\$ (0.02)	
474	710502	Dep - Desktop/Laptop Computers	403	\$ 222,283.40	\$ 203,597.49	\$ (18,685.91)	
475	710504	Dep - Mini Comp Wtr	403	\$ 117.32	\$ 117.32	\$ -	
476	710601	Dep - Purchases/Adjustment/Adjustments	403	\$ 4,826.91	\$ 4,506.21	\$ (320.70)	
477	720002	Amort CIAC - Franchises	407	\$ (1,323.57)	\$ (1,323.57)	\$ -	
478	720003	Amort CIAC - Structure/Improvement Svc Supply	407	\$ (64.79)	\$ (64.79)	\$ -	
479	720005	Amort CIAC - Structure/Improvement Trans Dist	407	\$ (13,528.79)	\$ (13,528.75)	\$ (0.04)	
480	720007	Amort CIAC - Structure/Improvement Pump Plant Ls	407	\$ -	\$ -	\$ -	
481	720011	Amort CIAC - Structure/Improvement Generator Plant	407	\$ -	\$ -	\$ -	
482	720018	Amort CIAC - Supply Mains	407	\$ (39,791.42)	\$ (39,791.42)	\$ -	
483	720019	Amort CIAC - Electric Pump Equipment Svc Pump	407	\$ (1,735.07)	\$ (1,715.07)	\$ (20.00)	
484	720022	Amort CIAC - Water Treatment Equipment	407	\$ (42.15)	\$ (42.15)	\$ -	
485	720023	Amort CIAC - Dist Resv and S	407	\$ (27,801.39)	\$ (27,801.39)	\$ -	
486	720024	Amort CIAC - Trans and Dist Mains	407	\$ (68,925.15)	\$ (68,925.15)	\$ -	
487	720025	Amort CIAC - Service Lines	407	\$ (7,785.93)	\$ (7,785.93)	\$ -	
488	720026	Amort CIAC - Meters	407	\$ (833.70)	\$ (833.70)	\$ -	
489	720027	Amort CIAC - Meter Installations	407	\$ (87.46)	\$ (87.46)	\$ -	
490	720028	Amort CIAC - Hydrants	407	\$ (7,465.83)	\$ (7,465.83)	\$ -	
491	720035	Amort CIAC - Other Tangible Plant	407	\$ (283,442.77)	\$ (283,442.77)	\$ -	
492	720036	Amort CIAC - Top Fee	407	\$ (311,439.30)	\$ (311,439.30)	\$ -	
493	720037	Amort CIAC - Management Fee	407	\$ (16,045.60)	\$ (16,045.60)	\$ -	
494	720039	Amort CIAC - Res Cap Fee	407	\$ (8,271.26)	\$ (8,271.26)	\$ -	
495	720040	Amort CIAC - Plant Mod Fee	407	\$ (1,662.76)	\$ (1,662.76)	\$ -	
496	720041	Amort CIAC - Plant Water Fee	407	\$ (15,894.92)	\$ (15,894.92)	\$ -	
497	720042	Amort CIAC - Sewer Force Main	407	\$ -	\$ -	\$ -	
498	720043	Amort CIAC - Sewer Gravity Main	407	\$ -	\$ -	\$ -	
499	720044	Amort CIAC - Manholes	407	\$ -	\$ -	\$ -	
500	720046	Amort CIAC - Service to Customers	407	\$ -	\$ -	\$ -	
501	720049	Amort CIAC - Pump Equipment Pump Plant	407	\$ -	\$ -	\$ -	
502	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	407	\$ -	\$ -	\$ -	
503	720056	Amort CIAC - Sewer Treatment Plant	407	\$ -	\$ -	\$ -	
504	720066	Amort CIAC - Developer	407	\$ (25,797.44)	\$ (25,797.44)	\$ -	
505	815001	Intercompany Interest Expense	419	\$ 1,471,267.82	\$ 1,471,267.82	\$ -	
506	816004	Interest - Other	419	\$ 2,667.08	\$ 2,667.09	\$ (0.01)	
507	817001	Interest Income - General	419	\$ (2,455.11)	\$ (2,455.11)	\$ -	
508	820001	AFUDC (for equity capital)	420	\$ (900,594.86)	\$ (900,594.86)	\$ -	
509	830001	Gain/Loss - Sale of Fixed Assets	434	\$ 2,790.77	\$ 2,790.77	\$ -	
510	910001	Federal Income Taxes	409	\$ 6,194.14	\$ 6,194.14	\$ -	
511	920001	Deferred Federal Income Taxes	410	\$ 329,640.04	\$ 329,640.04	\$ -	

STATEMENT O

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Rate Design Narrative

Test Year Ended July 31, 2024

Three rate design alternatives are available as part of this application: Immediate Full Consolidation of all divisions, Phase-in Consolidation of all divisions, and Standalone rates for each division. Divisions are as follows: Pahrump, Cold Springs, Spring Creek and Spanish Springs. The following rate classes are included in rate design: Residential, Multi-Family, Non-Residential and Irrigation. Rates were designed to move revenues toward cost of service.

For additional discussion, please refer to the direct testimony of Bickey Rimal for further detail regarding rate design.

STATEMENT P

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Changes in Ratemaking and/or Accounting Methods
Test Year Ended July 31, 2024

The Company did not have any changes in ratemaking or accounting methods since the last consolidated rate case filing in Docket No. 21-12025.

WORKPAPERS

REV ANNUAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Revenue Annualization Summary
Test Year Ended July 31, 2024

Line	Description	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Total
	(a)	(b)	(c)	(d)	(e)	(f)
		Service Revenue				
9	Annualized Water Sales	\$ 6,041,432	\$ 5,809,279	\$ 2,177,224	\$ 527,646	\$ 14,555,582
10						To Stmt J
11						
12		Other Operating Revenue (B)				
13						
14	Miscellaneous Revenue	\$ 46,140	\$ 35,880	\$ 31,098	\$ 342	\$ 113,460
15	Late Fees	\$ 25,138	\$ 32,079	\$ 16,238	\$ 2,099	\$ 75,554
16	Other Revenue	\$ 19,156	\$ -	\$ -	\$ -	\$ 19,156
17						
18	Totals	\$ 90,433	\$ 67,959	\$ 47,336	\$ 2,441	\$ 208,170
19						
20	Other Operating Revenue per Books	82,274	64,281	33,108	2,306	\$ 181,969
21						
22	Adjustment Needed	\$ 8,160	\$ 3,678	\$ 14,228	\$ 135	\$ 26,201
23						To Stmt J
24	Total Annualized Revenues	\$ 6,131,866	\$ 5,877,239	\$ 2,224,560	\$ 530,087	\$ 14,763,752
25						

26 Footnotes:

27 A=From 453 Water - 3 Year Revenue Annualization (1).xlsx"

28 B=From workpaper "Water Revenue Annualization.xlsx"

BAD DEBT WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Spring Creek & Pahrump Bad Debt Expense Allocation
For The Test Year Ended July 31, 2024**

(a)	(b)	(c)	(d)
Line	Water	Sewer	Total
1 Pahrump Division			
2 Bad Debt Expense per WP - A	\$ 42,415	\$ 28,627	\$ 71,042
3			
4 Bad Debt Expense per Books -			
5 Statement N Input Sheet, Accounts 627100 and 627300	\$ 71,304	\$ (262)	\$ 71,042
6			
7 Adjustment Needed	\$ (28,890)	\$ 28,890	\$ (0)
8	To H WP	To H WP	
9			
10 Spring Creek Division			
11 Bad Debt Expense per WP - A	\$ 40,924	\$ 1,800	\$ 42,724
12			
13 Bad Debt Expense per Books -			
14 Statement N Input Sheet, Accounts 627100 and 627300	\$ 42,724	\$ -	\$ 42,724
15			
16 Adjustment Needed	\$ (1,800)	\$ 1,800	\$ (0)
17	To H WP	To H WP	
18 Footnotes:			
19 A=From workpaper "Bad Debt Allocation (1).xlsx"			

EX 6A WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Exhibit A Item 6 Removal of Pahrump Franchise Costs Workpaper From Docket No. 06-12023
Test Year Ended July 31, 2024

Ln

Line No.	(a) Description	(b) Amounts	
1	Amount excluded from Rate Base	\$ (625,089)	AB
2		To G WP	
3			
4	Remove Accumulated Amortization per Books	\$ 191,035	AC
5			
6			
7			
8	Footnotes:		
9	A=From workpaper "GBWC 2024 GRC Reg Asset v2.xlsx"		
10	B - PUCN Order in Docket No. 12-12023 allowed a 60 year amortization.		
11	C=This amount is included in the adjustment to accumulated amortization on the Rate Case WP and is not being made independently here.		

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Exhibit A Item 6 Removal of Pahrump Franchise Costs Workpaper From Docket No. 06-12023
Test Year Ended July 31, 2024

Ln

Line No.	(a) Description	(b) Amounts	
1	Amount excluded from Rate Base	\$ (625,089)	AB
2		To G WP	
3			
4	Remove Accumulated Amortization per Books	\$ 191,035	AC
5			
6			
7			
8	Footnotes:		
9	A=From workpaper "GBWC 2024 GRC Reg Asset v2.xlsx"		
10	B - PUCN Order in Docket No. 12-12023 allowed a 60 year amortization.		
11	C=This amount is included in the adjustment to accumulated amortization on the Rate Case WP and is not being made independently here.		

INCOME TAX WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Income Taxes
Test Period Ended July 31, 2024**

Under Nevada regulations, the Company's federal income taxes are computed on a stand alone basis, therefore, any income tax allocation shown on the Company's books must be adjusted to zero. Income tax expense is computed and detailed on H TAX WP and Statement's H & M. This workpaper details the recorded balance of federal income taxes as of July 31, 2024 and the associated adjustment to zero these amounts out. The income tax amounts are from the Input Sheet as follows:

Ln	(a) Account No.	(b) Account Name	(c)	(d)		(e)
				Current	Deferred	
1	910001	Federal Income Taxes		\$ 6,194	\$ -	A
2	920001	Deferred Federal Income Taxes		\$ -	\$ 329,640	A
5						
6		Total Income Taxes Per Books		\$ 6,194	\$ 329,640	
7						
8		Adjustment Needed		\$ (6,194)	\$ (329,640)	
9				To H WP	To H WP	
10		Adjusted Balance		\$ -	\$ -	
11						

12 A=From Input Sheet - Statement N

IRP COST WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

IRP Costs

Test Year Ended July 31, 2024

(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
	Pahrump Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total						
1	IRP Costs												
2													
3	\$ 365,029	\$ 249,840	\$ 228,527	\$ 29,013	\$ 211,658	\$ 9,123	\$ 1,093,191						
4	\$ (354,890)	\$ (242,900)	\$ (222,179)	\$ (28,207)	\$ (205,285)	\$ (8,870)	\$ (1,062,331)						
5	To G WP												
6	\$ 10,140	\$ 6,940	\$ 6,348	\$ 806	\$ 6,373	\$ 253	\$ 30,860						
8	\$ 173,260	\$ 103,318	\$ 81,231	\$ 11,485	\$ 116,963	\$ 4,565	\$ 490,823						
10	\$ 183,400	\$ 110,258	\$ 87,579	\$ 12,291	\$ 123,336	\$ 4,818	\$ 521,683						
12	\$ 61,133	\$ 36,753	\$ 29,193	\$ 4,097	\$ 41,112	\$ 1,606	\$ 173,894						
14	\$ 121,677	\$ 83,280	\$ 76,176	\$ 9,671	\$ 70,553	\$ 3,041	\$ 364,397						
16	\$ (60,543)	\$ (46,527)	\$ (46,983)	\$ (5,574)	\$ (29,441)	\$ (1,435)	\$ (190,503)						
17	To H WP												

19 Footnotes:

20 A=From workbook "GBWC 2024 GRC Reg Asset v2.xlsx"

21 ***Includes amortization through estimated rate effective date of this case.

LABOR WP

Labor WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Labor Costs

Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)
1 Per Salary w/p	Salaries	Payroll Taxes	401K
2	\$ 2,355,465	\$ 220,886	\$ 670,099
3 Less:			
4 Per Books	\$ 2,117,705	\$ 302,022	\$ 603,125
5			
6 Adjustment	\$ 237,760	\$ (81,135)	\$ 66,975
7			

- 8 Note:
- 9 All adjustments are made to Schedule H WP
- 10 The company has included new employees that were hired during the
- 11 certification period to which the company will certify in its certification filing.
- 12 Labor cost data is from workpaper "Salary Build - 2024 GBWC Rate Case.xlsx"

POWER ANNUAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Power Annualizations
Test Year Ended July 31, 2024

(a) Line	(b) Pahrump Water DE	(c) Spring Creek Water AB	(d) Cold Springs F	(e) Spanish Springs C	(f) Pahrump Sewer DG	(g) Spring Creek Sewer AH	(h) Total
1 Annualized Power Expense	\$ 348,726	\$ 332,917	\$ 144,588	\$ 51,612	\$ 360,510	\$ 19,939	\$ 1,258,292
2							
3 Power Expense per Books	\$ 303,803	\$ 399,445	\$ 130,963	\$ 70,119	\$ 354,376	\$ 25,704	\$ 1,284,411
4							
5 Adjustment for misclassification	\$ -	\$ 17,641	\$ -	\$ (17,641)	\$ -	\$ -	\$ -
6							
7 Adjustment for Deposits Expensed	\$ -	\$ (54,692)	\$ -	\$ -	\$ -	\$ (3,468)	\$ (58,160)
8							
9 Power Expense Adjustment	\$ 44,923	\$ (29,477)	\$ 13,625	\$ (867)	\$ 6,134	\$ (2,297)	\$ 32,041
10				To H WP			
11							

12 Footnotes:
13 A=From workpaper "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek
14 B=From workpaper "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek
15 C=From workpaper "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs
16 D=From workpaper "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump
17 E=From workpaper "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump
18 F=From workpaper "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs
19 G=From workpaper "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump
20 H=From workpaper "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek

MILL BAD DEBT WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Mill Assessment and Bad Debt Adjustments
Test Year Ended July 31, 2024

Line	(a) ADJUSTMENT FROM BOOKS	(b) Mill Assessment	(c) Bad Debts
	Adjusted increase per Revenue Annualization	862	
1	(Statement H, (c)4 X H Rev Conv WP, (b)(2)	\$	
2	(Statement H, (c)2 X H Rev Conv WP, (b)(3)	<u>To H WP</u>	<u>\$ 1,505</u>
			<u>To H WP</u>
 ADJUSTMENT DUE TO NEW REQUIRED REVENUE			
	Adjusted increase per Required Revenue Increase		
3	(Statement H, (e)(4) X H Rev Conv WP, (b)(2) 0.3310%	\$ 6,456	
4	(Statement H, (e)(2) X H Rev Conv WP, (b)(3) 0.6554%	<u>To H, Column E</u>	\$ 12,784
			<u>To H, Column E</u>

ORG COST WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Organization Costs Removal
Test Year Ended July 31, 2024

Line No.	(a) Acct. No.	(b) Description	(c) Spring Creek	(d) Pahrump	(e) Total
1	141201	Organization Costs	\$ 181,208	\$ 471,651	\$ 652,859
2		Amount Stipulated to be Removed			
3		per the Acquisition Docket/Dockets 06-01002 & 08-06036	\$ (181,208)	\$ (471,651)	\$ (652,859)
4					To G WP &
5					L/L1
6		Remaining Amount	\$ -	\$ -	\$ -
7					
8					
9	142201	Accumulated Amortization - Organization Costs	(92,862)	\$ (44,787)	(137,649)
10		Amount Stipulated to be Removed			
11		per the Acquisition Docket	92,862	44,787	137,649
12					To G WP
13		Remaining Amount	\$ -	\$ -	\$ -
14					
15	255001	ADIT - Organization Costs Fed	A \$ (34,573)	\$ 49,140	\$ 14,567
16	255002	ADIT - Organization Costs State	A \$ (7,016)	\$ 22,335	\$ 15,318
17					
18		Amount to be Removed per			
19		the Acquisition Docket	\$ 41,589	\$ (71,474)	\$ (29,885)
20					To G WP
21		Remaining Amounts	\$ -	\$ -	\$ -
22					

23 Footnotes:

24 Adjustments are made in these amounts on both Statements G WP and L-L1 for both water and sewer.

25 A=From workpaper "2020 ADIT Co 2620.xlsx"

REG ASSETS WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Regulatory Assets
Test Year Ended July 31, 2024

(a) Line	(b) Pahrump Water	(c) Spring Creek Water	(d) Cold Springs	(e) Spanish Springs	(f) Pahrump Sewer	(g) Spring Creek Sewer	(h) Total
Regulatory Assets							
	A	B					
1 Production Wells - CD	\$ -	\$ -	\$ 373,097	\$ 1,166,502	\$ -	\$ -	\$ 1,539,599
2 Water Flow Model - C	\$ 50,760	\$ 28,620	\$ 11,880	\$ 11,880	\$ -	\$ -	\$ 103,140
3 SCD Infrastructure Locates - C	\$ -	\$ 177,921	\$ -	\$ -	\$ -	\$ -	\$ 177,921
4 Totals	<u>\$ 50,760</u>	<u>\$ 206,541</u>	<u>\$ 384,977</u>	<u>\$ 1,178,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,820,659</u>
5 Amortization Expense	<u>\$ 8,460</u>	<u>\$ 64,077</u>	<u>\$ 14,417</u>	<u>\$ 40,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,817</u>
				To H WP			
Other Deferred Assets (Regulatory Assets)							
6 Existing Reg Assets	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 67,280	\$ 449	\$ 923,429
7							
8 IRP Costs Included for Recovery (B)	\$ 538,290	\$ 353,158	\$ 309,758	\$ 40,498	\$ 328,621	\$ 13,688	\$ 1,584,014
9							
10 Totals For Inclusion in Rate Base	<u>\$ 610,841</u>	<u>\$ 1,247,573</u>	<u>\$ 839,560</u>	<u>\$ 1,220,090</u>	<u>\$ 395,901</u>	<u>\$ 14,137</u>	<u>\$ 4,328,102</u>
11							
12 Amounts Included in Non-Rate Case							
13 Deferred Asset Accounts							
14 Account No. 170008	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 57,408	\$ 449	\$ 913,558
15 Account No. 170010	\$ 990,118	\$ 249,840	\$ 228,527	\$ 29,013	\$ 211,658	\$ 9,123	\$ 1,718,280
16							
17 Totals Included per Books	<u>\$ 1,011,909</u>	<u>\$ 937,714</u>	<u>\$ 373,352</u>	<u>\$ 30,223</u>	<u>\$ 269,067</u>	<u>\$ 9,573</u>	<u>\$ 2,631,837</u>
18							
19 Adjustments Needed	\$ (401,069)	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 1,696,265
20 Less EX 6A Adjustment	\$ 625,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,089
21							
22 Total Adjustments Needed	<u>\$ 224,020</u>	<u>\$ 309,859</u>	<u>\$ 466,208</u>	<u>\$ 1,189,867</u>	<u>\$ 126,834</u>	<u>\$ 4,565</u>	<u>\$ 2,321,354</u>
23				To G WP			
24							
25	Accumulated Amortization Existing Reg Assets						
26							
27 Existing Reg Assets Accum Amort.	\$ (21,186)	\$ (207,734)	\$ (47,740)	\$ (1,177)	\$ (30,367)	\$ (437)	\$ (308,641)
28				To G WP			
29							
30	Existing Reg Assets Amort Expense						
31							
32 Existing Reg Assets Amort Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33							
34 Amortization Expense per Books	<u>\$ 7,264</u>	<u>\$ 71,223</u>	<u>\$ 16,368</u>	<u>\$ 403</u>	<u>\$ 9,484</u>	<u>\$ 150</u>	<u>\$ 104,892</u>
35							
36 Amortization Expense Adjustment	<u>\$ (7,264)</u>	<u>\$ (71,223)</u>	<u>\$ (16,368)</u>	<u>\$ (403)</u>	<u>\$ (9,484)</u>	<u>\$ (150)</u>	<u>\$ (104,892)</u>
37				To H WP			

Footnotes:

39 B=From IRP Cost WP

40 C=From workpaper "GBWC 2024 GRC Reg Asset.xlsx"

41 D=The Cold Springs production well had approximately \$7K in costs paid during the CERT period; The Spring Creek Division Infrastructure Locates had approximately \$18.5K in costs

42 paid during the CERT period.

ASSET SALE WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Asset Sales
Test Year Ended July 31, 2024

	(a)	(b)	(c)	(d)
Line				Amount
1 Gains On Sales				\$ (6,021) A
2				
3 Amortized over 3 years				<u>\$ (2,007)</u>
4				
5 Unamortized balance				<u>\$ (4,014)</u>
6				To G WP
7				
8 Amount Included per Books Account No. 830001		\$	2,791	
9				
10 Amortization of Gains		\$	<u>(2,007)</u>	
11				
12 Adjustment Needed				<u>\$ (4,798)</u>
13				To Stmt J
14 Footnote:				
15 A=From workpaper "Asset Sales #830001 10.21-07.24.xlsx"				

CCA CIAC WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
True Up of ECIC Projects from Docket No. 09-12017 - PAHRUMP DIVISION
For the Test Year Ended July 31, 2024

Line	(a) Description	(b) Account	(c) Service Date	(d) Service Lives	(e) Amount Filed in Docket No. 09-12017	(f) PUCN Approved in Docket No. 09-12017 (B)	(g) Final Costs Incurred for Each ECIC Project	(h) Accumulated Depreciation/CIAC Amort for Plant Not Correctly Booked (A)	(i) Adjustment to CIAC (A)	(j)
1	Test Year Date End		7/31/2024							
2										
3										
4										
5	CCA Tank	141231	6/21/2010	50	\$ 900,000	S 871,200	\$ 900,000	\$ 246,036	\$ (900,000)	
6	Lift Station #4	141208	9/21/2010	40	\$ 750,000	S 622,400	\$ 750,000	\$ 215,794	\$ (750,000)	
7	Sewer Main	141242	9/21/2010	45	\$ 465,000	S 465,000	\$ 465,000	\$ 143,308	\$ (465,000)	
8							To G WP	To G WP	To G WP	
9							& L-L1			
10										
11										
12										

13 Notes:

- 14 A=These adjustments were originally made in Docket No. 12-12033, however, the adjustments were never made to the Company's books. Therefore, they are being made here with updates to accumulated depreciation and depreciation expense.
- 15 B-Commission ordered adjustments, reducing these plant amounts, were made to the plant accounts in Docket No. 12-12033, therefore, the gross amount of plant is made in this adjustment so the net amount of ratebase is correct.

CERT AD WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Certification Accumulated Depreciation Update
Test Year Ended July 31, 2024

Line No.	(a) Description	(b) Amount	
1	Annualized Depreciation per Statement L/L1	\$ 4,250,885	A
2			
3	Portion for 4 Month Certification Period	<u>\$ 1,416,962</u>	
4		To G WP	
5			
6	Annualized CIAC Amortization per Statement L/L1	\$ (907,987)	B
7			
8	Portion for 4 Month Certification Period	<u>\$ (302,662)</u>	
9		To G WP	
10	Footnote:		
11	A=From Statement L/L1, m10		
12	B=From Statement L/L1, m20		
13	C=From workpaper "General Ledger Detail Report (1).xlsx"		

CERT-ECIC WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Certification Plant Additions
Test Year Ended July 31, 2024

No.	(a) Object Acct.	(b) Description	(c)	(d)	(e)	(f)
CERTIFICATION PLANT						
			Oct-24	Nov-24	Dec-24	Totals
1	141227	Electric Pumping Equip. Src - CSD	\$ 1,408,635	\$ -	\$ -	\$ 1,408,635
2	141223	Wells and Springs - PD	\$ 213,680	\$ -	\$ -	\$ 213,680
3	141302	PD Leasehold Improvements	\$ -	\$ 16,717	\$ -	\$ 16,717
4			A	B		
5		Totals	\$ 1,622,315	\$ 16,717	\$ -	\$ 1,639,032
6				To G WP		
7				& L/L1		
8	271019	CIAC - Electric Pumping Equip Src	\$ (281,727)	\$ -	\$ -	\$ (281,727)
						To G WP

ECIC PLANT						
						Totals
9	141223	Wells and Springs SCD Well 8				\$ 3,414,021
10						To G WP &
11						L/L1
12						
13	141223	Wells and Springs PD Well 10				\$ 1,688,878
14	141223	Shift from PHFU Related to Commission Order in 2012 Docket				\$ 48,492
15	141223	Remove Retired Components				\$ (10,500)
16						
17		Total				\$ 1,726,870
						To G WP &
						L/L1

Accumulated Depreciation for ECIC Plant						
		Plant Item	Useful Life		Year 1 Depr.	
20						
21	SCD Well 8	\$ 3,414,021	30		\$ (113,801)	
22						To G WP
23						
24	PD Well 10					
25		Plant Item	Useful Life		Year 1 Depr.	
26		\$ 1,688,878	30		\$ (56,296)	
27						To G WP

28 Footnote:

29 All asset additions also flow to Statements L/L1 for computation of annualized depreciation.

30 A=Inputs from workpaper "GBWC 2024 GRC MDR 119 Capital Projects.xlsx"

31 B=Inputs from workpaper "PD Office Lease Impvmnt.xlsx"

CERT GL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Certification Capital Additions
Test Year Ended July 31, 2024

No.	(a) Account	(b) Description	(c) Aug-24	(d) Sep-24	(e) Oct-24	(f) Nov-24	(g) Totals
COLD SPRINGS DIVISION							
Plant							
1	141233	Service Lines	\$ 28,119	\$ 8,000	\$ 8,000	\$ 8,000	\$ 52,119
2	141234	Meters	\$ -	\$ -	\$ -	\$ -	\$ -
3	141401	Transportation	\$ -	\$ 2,695	\$ -	\$ -	\$ 2,695
4							
5		Totals	\$ 28,119	\$ 10,695	\$ 8,000	\$ 8,000	\$ 54,814
6							To G WP & L/L1
SPANISH SPRINGS DIVISION							
Plant							
7	141229	Electric Pump Equip TD	\$ 5,576	\$ -	\$ -	\$ -	\$ 5,576
8	141401	Transportation	\$ -	\$ 381	\$ -	\$ -	\$ 381
9							
10		Totals	\$ 5,576	\$ 381	\$ -	\$ -	\$ 5,957
							To G WP & L/L1
SPRING CREEK DIVISION							
Plant							
11	141232	Trans and Distr Mains	\$ 29,234	\$ 18,000	\$ 18,000	\$ 18,000	\$ 83,234
12	141233	Service Lines	\$ 53,192	\$ 41,620	\$ 41,620	\$ 41,620	\$ 178,052
13	141235	Meter Installations	\$ 6,554	\$ 4,030	\$ 4,030	\$ 4,030	\$ 18,644
14	141401	Transportation	\$ -	\$ 3,428	\$ -	\$ -	\$ 3,428
15							
16		Totals	\$ 88,980	\$ 63,650	\$ 63,650	\$ 63,650	\$ 283,358
							To G WP & L/L1
PAHRUMP DIVISION							
Plant							
17	141103	Land and Rights Water	\$ -	\$ -	\$ -	\$ 25,560	\$ 25,560
18	141227	Electric Pump Equip Src Pump	\$ -	\$ -	\$ -	\$ 102,500	\$ 102,500
19	141232	Trans and Distr Mains	\$ 8,695	\$ 22,500	\$ 22,500	\$ 22,500	\$ 76,195
20	141233	Service Lines	\$ 81,443	\$ 43,300	\$ 43,300	\$ 43,300	\$ 211,343
21	141234	Meters	\$ 74,928	\$ -	\$ 40,072	\$ -	\$ 115,000
22	141235	Meter Installations	\$ 2,819	\$ 3,210	\$ 3,210	\$ 3,210	\$ 12,449
23	141401	Transportation	\$ -	\$ 5,749	\$ -	\$ -	\$ 5,749
24							
25		Totals	\$ 167,885	\$ 74,759	\$ 109,082	\$ 197,070	\$ 548,796
							To G WP & L/L1
CONSOLIDATED WATER							
26	141103	Land and Rights Water	\$ -	\$ -	\$ -	\$ 25,560	\$ 25,560
27	141227	Electric Pump Equip Src Pump	\$ -	\$ -	\$ -	\$ 102,500	\$ 102,500
28	141229	Electric Pump Equip Trans Dist	\$ 5,576	\$ -	\$ -	\$ -	\$ 5,576
29	141232	Trans and Distr Mains	\$ 37,929	\$ 40,500	\$ 40,500	\$ 40,500	\$ 159,429
30	141233	Service Lines	\$ 162,754	\$ 92,920	\$ 92,920	\$ 92,920	\$ 441,514
31	141234	Meters	\$ 74,928	\$ -	\$ 40,072	\$ -	\$ 115,000
32	141235	Meter Installations	\$ 9,373	\$ 7,240	\$ 7,240	\$ 7,240	\$ 31,093
33	141401	Transportation	\$ -	\$ 12,253	\$ -	\$ -	\$ 12,253
34							
35		Totals	\$ 290,560	\$ 152,913	\$ 180,732	\$ 268,720	\$ 892,925
36							To G WP & L/L1

39 Footnote:

40 All asset additions also flow to Statements L/L1 for computation of annualized depreciation.

41 A=All inputs from workpaper "Cert Period Plant Spend 8.24-11.24.xlsx"

CHEMICAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Chemicals Expense Annualization
 Test Year Ended July 31, 2024

Chemical WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	Cold Springs	Spring Creek Water	Spring Creek Sewer	Spanish Springs	Pahrump Water	Pahrump Sewer	Total Water	Total Sewer
1 Annualized Chemicals Expense per WP - A	\$ 36,108	\$ 124,999	\$ 1,789	\$ 18,064	\$ 58,758	\$ 239,763	\$ 237,929	\$ 241,553
2								
3 Chemical Expenses Per Adjusted Books: Accounts 514001 & 514900	\$ 31,498	\$ 112,586	\$ 1,789	15,830	54,733	221,059	\$ 214,647	\$ 222,848
4								
5 Chemical Expense Adjustment	\$ 4,610	\$ 12,414	\$ -	\$ 2,234	\$ 4,025	\$ 18,705	\$ 23,282	\$ 18,705
6								
7 Footnote:					To H WP			

8 A=From workpaper "GBWC Chemical Expense - Annualization TYE 7.31.24 (1).xlsx"

CORP ALLOC ASSETS WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Removal of Corporate Allocated Assets & Depreciation
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	
Ln No	Account	Description	Water	Depr Rate	Depreciation Expense Adj.	Accum Depr
1	141220	Struct and Improv Office	\$ (10,615)	2.50%	\$ (5,251)	\$ 3,451
2	141303	Office Furniture	\$ (7,585)	6.67%	\$ (10,006)	\$ 5,338
3	141304	Office Equipment	\$ (4)	6.67%	\$ (6)	\$ 1
4	141305	Stores Equipment	\$ (6)	6.67%	\$ (8)	\$ 1
5	141308	Tool Shop Equipment	\$ (64)	6.25%	\$ (80)	\$ 70
6	141310	Communications Equipment	\$ (1,099)	10.00%	\$ (2,174)	\$ 1,577
7	141401	Vehicles	\$ (155)	16.67%	\$ (512)	\$ 155
8	141501	Computer Hardware	\$ (22)	16.67%	\$ (72)	\$ 16
9	141502	Desktop/Laptop Computers	\$ (4,124)	16.67%	\$ (13,600)	\$ 1,269
10	141503	Mainframe Computers	\$ (3,334)	16.67%	\$ (10,996)	\$ 3,334
11	141504	Mini Comp Wtr	\$ (33,771)	16.67%	\$ (111,375)	\$ 31,910
12	141601	Computer Software	\$ (9,273)	16.67%	\$ (30,583)	\$ 4,502
13	141602	Comp Systems	\$ (99,308)	16.67%	\$ (327,510)	\$ 93,571
14	141603	Micro Systems	\$ (1,725)	16.67%	\$ (5,688)	\$ 1,725
15		Totals	\$ (171,085)		\$ (517,861)	\$ 146,920
16			To G WP		To H WP	To G WP

Footnotes:

18 A=From workpaper "Co 2020 UPIS ADJ.07.31.24.xlsx"

19 Due to a new corporate allocation method, these assets are being removed from GBWC's booked plant and depreciation calculations on Statement L/L1

20 to avoid double counting of assets, accumulated depreciation and depreciation expense.

EXCESS ADIT WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

Excess ADIT WP

	(a)	(b)	(c)	(d)
Line				Water
1 Protected & Unprotected ADIT				<u>\$ (1,652,252) A</u>
2				To G WP
3 Tax Expense Credit				<u>\$ (74,368) A</u>
4				To H TAX WP
5 Footnote:				
6 A=From workpaper "Excess ADIT Reg Liability Calculations.xlsx"				

FUSION WP

Fusion WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Fusion Costs

Test Year Ended July 31, 2024

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FUSION ASSET COSTS								
1	Allocated Fusion Costs at July 31, 2024					\$ 545,558 A		
2						To G WP		
3						& L/LI		
4	Accumulated Amortization					\$ (241,239) A		
5						To G WP		

FUSION O&M COSTS (C)

	Pahrump W	Pahrump S	Spring Creek W	Spring Creek S	Cold Springs	Spanish Springs	Total
6 Fusion O&M Costs	\$ 20,177	\$ 13,363	\$ 13,295	\$ 534	\$ 9,885	\$ 1,471	\$ 58,725
7							
8 Amortization over 9 Years	\$ 2,242	\$ 1,485	\$ 1,477	\$ 59	\$ 1,098	\$ 163	\$ 6,525
9	To H WP		To H WP		To H WP	To H WP	

10 Footnotes:

11 A=From workbook "2024 GRC FUSION WP.xlsx"

12 C=From workbook "Recovery of Dec 2019 Expensed Costs.xlsx"

13 All Amortization flows to Statement H WP

AMORT INTEG WP

Amort Integ WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Amortization of Integration Cost and Benefit

Test Year Ended July 31, 2024

	(a)	(b)
Line	Description	
1		Adjustment
2	Pahrump Water	\$ 36,419
3	Spring Creek Water	\$ 21,716
4	Cold Springs	\$ 17,074
5	Spanish Springs	\$ 2,413
6		
7	Pahrump Sewer	\$ 24,581
8	Spring Creek Sewer	\$ 955
9		
10	Total Water	\$ 77,623
11	Total Sewer	\$ 25,536
12		
13	Total	\$ 103,159
14		To H WP

ISHANI RIDGE WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Pahrump Division Ishani Ridge Costs
Test Year Ended July 31, 2024**

Line	(a)	(b)	(c)	(d) Water	(e) Sewer
			Total	Water	Sewer
1	Booking of costs from Docket No. 21-12025		\$ 49,783	A \$ 11,487	\$ 38,296 C
2	Additional cost reimbursement requested		\$ 41,312	A \$ 20,321	\$ 20,991
	Totals		<u>\$ 91,094</u>	<u>\$ 31,808</u>	<u>\$ 59,287</u>
				To G WP	

3

4 Footnotes:

5 A=From workpaper "Ishani Ridge 2009879 2024 GRC WP.xlsx"

6 B=The company proposes using the forfeited advances in aid of construction of \$150,000 for water and

7 \$433,750 to recover reimbursement of \$91,094, split on a pro-rated basis between water and sewer

8 based on the relative amounts of money received for each water and sewer plant. This is consistent with

9 the Commission's order in Docket No. 19-12029.

10 C=The Company did not book this adjustment from Docket No. 21-12025 until after the test year in this docket,

11 therefore, this adjustment is being made as a CERT adjustment.

LEGAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Legal Expense Normalization
For The Test Year Ended July 31, 2024

Legal WP

	(a)	(b)	(c)	(d)
Line				Total
1	Normalized Legal Costs from WP			\$ 44,303 A
2				
3	Less:			
4	Legal Expense per Books Account No. 540400			\$ 109,405
5				
6	Adjustment Needed			\$ (65,102)
7				<u>To H WP</u>
8				
9	Footnotes:			
10	A=From workpaper "Legal Expense - Normalization (1).xlsx"			

CORP ALLOC WP

Corporate Allocations WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Corporate Allocations
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	
Line	Description	Requested	Adjusted TY	Adjustment
1				
2	Pahrump Water	\$ 705,568	\$ 915,356	\$ (209,788)
3	Spring Creek Water	\$ 420,719	\$ 545,431	\$ (124,712)
4	Cold Springs	\$ 330,789	\$ 424,875	\$ (94,086)
5	Spanish Springs	\$ 46,742	\$ 60,564	\$ (13,822)
6				
7	Pahrump Sewer	\$ 476,213	\$ 612,030	\$ (135,817)
8	Spring Creek Sewer	\$ 18,508	\$ 23,907	\$ (5,400)
9				
10	Total Water	\$ 1,503,819	\$ 1,946,227	\$ (442,407)
11	Total Sewer	\$ 494,721	\$ 635,937	\$ (141,217)
12				
13	Total	\$ 1,998,540	\$ 2,582,164	\$ (583,624)
14			To H WP	

PHFU SHIFT WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Plant Held For Future Use Shift - Pahrump Division
 Test Year Ended July 31, 2024**

(a)	(b)	(c)
Line	Lift Station #4 B SEWER	Circle K - Blagg Road C WATER
1 PHFU to Recovery	\$ 118,562	\$ 4,018 A
2		To G WP & L/L1
3 Amortization Life	<u>10</u>	
4		
5 Amortization Expense	<u>\$ 11,856</u>	
6		
7		

8 Footnotes:

9 A=From workpaper "Shift from PHFU.xlsx"

10 B=\$127,600 for the Lift Station SCADA was disallowed from ECIC in 2009 Rate Case and

11 GBWC did not request recovery of these costs in the following rate cases.

12 GBWC is not seeking Rate Base treatment of the Reg Asset, just the return of the amortization

13 C=GBWC is requesting 50% of the Storage Fees to be shifted from PHFU to PIS. This plant asset

14 is being transferred from PHFU to T&D mains.

PREV MAINT WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Preventative Maintenance Adjustments
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)
Line	Pahrump A	Spring Creek A	Cold Springs A	Spanish Springs A	Total
1 Normalized Test Year	\$ 55,833	\$ 84,683	\$ 18,807	\$ 8,153	\$ 167,477
2					
3 Adjusted Test Year	\$ 57,751	\$ 91,318	\$ 23,006	\$ 10,353	\$ 182,428
4					
5 Adjustment Needed	\$ (1,918)	\$ (6,635)	\$ (4,198)	\$ (2,200)	\$ (14,951)
6					
7 CERT Adjustments	\$ 28,822	\$ -	\$ 5,389	\$ 1,392	\$ 35,604
8					
9 Total Adjustment Needed	\$ 26,904	\$ (6,635)	\$ 1,191	\$ (807)	\$ 20,652
10					To H WP

12 Footnotes:

13 A=From workpaper "Preventative Maintenance Items TYE 7.31.2024.xlsx"

PROPERTY TAX WP

Property Tax WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Property Tax Annualization
Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)	(d)
1 Property Taxes from Invoices				\$ 488,628 A
2				
3 Property Taxes per Books from Stmt N:				
4 Account No. 643300			\$ 159,586	
5 Account No. 643400			\$ 487,931	
6 Account No. 643700			<u>\$ 14,504</u>	
7				
8 Less:				
9 Total Per Books				<u>\$ 662,021</u>
11				
12 Adjustment Needed				<u>\$ (173,392)</u>
13				To H WP
14 Footnote:				
15 A=From workpaper "GBWC Property Tax_Details.xlsx"				

ROOFTOP WP

Rooftop WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Rooftop Payment to WLH
Test Year Ended July 31, 2024

(a) Line Description	(b)	(c)	(d)
1 Rooftop Payment during CERT			<u>\$ 129,827</u>
2			<u>To G WP</u>
3 Footnote:			
4 Amount is based on the invoice and consequent payment made in November 2024.			

RENT WP

Rent WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Rent Expense Annualization
For The Test Year Ended July 31, 2024

(a)	(b)
Line	Water
1 Annualized Rent Expense	\$ 57,853 A
2	
3 Less:	
4 Rent Expense per Books	<u>\$ 53,216 B</u>
6	
7 Rent Expense Adj.	<u>\$ 4,637</u>
8	<u>To H WP</u>
9	
10 Footnote:	
11 A=From workpaper "Rent Expense Normalization.xlsx"	
12 B=From Input Sheet Account No. 571100	

TRAVEL EXP WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
 Allocation of Travel Expenses
 Test Year Ended July 31, 2024

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Cold Springs	Spanish Springs	Spring Creek Water	Spring Creek Sewer	Pahrump Water	Pahrump Sewer	Total Water	Total Sewer	
1 Allocated Travel Expenses - A	\$ 2,656	\$ 577	\$ 5,058	\$ 129	\$ 5,642	\$ 3,331	\$ 13,933	\$ 3,460	
2									
3 Test Year Booked Amounts									
4 From Accounts 591000, 592000,									
5 593000, 595000, 599900	\$ 2,488	\$ 556	\$ 5,206	\$ 121	\$ 5,637	\$ 3,094	\$ 13,888	\$ 3,215	
6									
7 Totals	\$ 168	\$ 21	\$ (149)	\$ 9	\$ 4	\$ 236	\$ 45	\$ 245	
8									
9									
10 Footnotes:									
11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"									

To H WP

VEHICLE WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Adjustment of Depreciation Expense and Certification Additions of Vehicles
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)
Line	Water	Sewer	Total
1 Transportation Equipment Depreciation Expense	\$ 189,255	\$ 62,261	\$ 251,516 A
2	To L/L1		

3 Footnote:

4

5 A=From workpaper "2024 GRC Vehicle Detail.xlsx"

6 B=Where individual line assets annual depreciation expense X 3 years exceeds the net book value of the asset, then the product of the net book value/3 is used as annual depreciation for this rate case.

8 These adjustments are inserted in column (i) of Statement L/L1 instead of the gross assets being

9 multiplied by the approved useful life of that asset group.

WATER RIGHTS WP

Water Rights WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER

Water Rights Cost Removal - Exhibit B 1 from Docket No. 06-12023

Test Year Ended July 31, 2024

Ln No Description	(a)	(b) Amount
1 Water Rights Cost agreed to be removed		
2 per Exhibit B in Docket No. 06-12023		<u>\$ 445,839</u>
3		To Statements G WP/L-L1

RATE CASE WP

GREAT BASIN WATER COMPANY - CONSOLIDATED WATER
Rate Case Costs

Test Year Ended July 31, 2024

Rate Case WP

Line	(a)		(b)		(c)		(d)		(e)		(f)		(g)		(h)
	Pahrump Water	Spring Creek Water	Pahrump Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total						
1	A	A	A	A	A	A	A	A	A	A	A	A	A		
2															
3	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443								
4	\$ (327,160)	\$ (297,683)	\$ (159,032)	\$ (79,147)	\$ (218,255)	\$ (11,940)	\$ (1,093,217)								
5															
6	\$ 9,348	\$ 8,505	\$ 4,544	\$ 2,261	\$ 6,236	\$ 332	\$ 31,226								
7															
8	\$ 61,243	\$ 36,520	\$ 28,713	\$ 4,060	\$ 41,344	\$ 1,613	\$ 173,494								
9	\$ 97,362	\$ 58,059	\$ 45,647	\$ 6,454	\$ 65,726	\$ 2,565	\$ 275,814								
10															
11	\$ 138,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308								
12															
13	\$ 495,113	\$ 400,768	\$ 237,937	\$ 91,923	\$ 331,561	\$ 16,450	\$ 1,573,750								
14															
15	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443								
16															
17	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308								
18															
19															
20															
21															
22	\$ (673,253)	\$ (513,132)	\$ (294,138)	\$ (74,422)	\$ (317,284)	\$ (14,572)	\$ (1,886,800)								
23															
24	\$ 346,094	\$ 215,449	\$ 135,106	\$ (4,726)	\$ 99,029	\$ 2,632	\$ 793,583								
25															
26															
27	\$ 55,984	\$ 34,362	\$ 26,301	\$ 4,258	\$ 37,769	\$ 1,504	\$ 160,178								
28															
29	\$ 112,169	\$ 102,063	\$ 54,525	\$ 27,136	\$ 74,830	\$ 4,082	\$ 374,805								
30															
31	\$ (56,185)	\$ (67,701)	\$ (28,224)	\$ (22,878)	\$ (37,061)	\$ (2,578)	\$ (214,627)								
32															
33															
34															
35															

33 Footnotes:
34 A=From workbook "GBWC 2024 GRC Reg Asset v2.xlsx"
35 ***Includes amortization through estimated rate effective date of this case.

SEWER STATEMENTS AND SCHEDULES

STATEMENT F

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Weighted Cost of Capital
Test Year Ended July 31, 2024

Line No.	Description	Recorded Test Year Balance	Weight (% of Total)	Cost (%)	Weighted Cost (%)
	(a)	(b)	(c)	(d)	(e)
1	<u>Debt:</u> (itemize if more than one type)				
2					
3	<u>Bonds</u>	\$ -	0.00%	0.00%	0.00%
4					
5					
6					
7	<u>Other Long-term Debt</u>				
8	Long-Term Debt - 05/2024	\$ 153,686,416	15.78%	6.52%	1.03%
9	Long-Term Debt - 05/2020	\$ 45,802,319	4.70%	3.3500%	0.16%
10	Long-Term Debt - 07/2006	\$ 107,492,429	11.04%	6.5800%	0.73%
11	Revolvers	\$ 175,000,000	17.97%	6.489%	1.17%
12	<u>Notes Payable</u>	\$ -	0.00%	0.00%	0.00%
13					
14	<u>Customer Deposits</u>	\$ 80,032	0.01%	5.1550%	0.00%
15	Total Debt	\$ 482,061,196	49.51%		3.079%
16	<u>Preferred Equity:</u>				
17	Preferred Stock	\$ -	0.00%	0.00%	0.00%
18					
19	Total Preferred Equity	\$ -	0.00%	0.00%	0.00%
20	<u>Equity:</u>				
21	Common Stock				
22	Premium on Capital Stock				
23	Gain on Reacquired Capital Stock				
24	Miscellaneous Paid in Capital				
25	Discount on Capital Stock				
26	Capital Stock expense				
27	Retained Earnings (corporations only)				
28	Proprietary Capital (non-corporations)				
29	Total Equity	\$ 491,654,155	50.49%	9.8188%	4.96%
30	Total Weighted Cost of Capital	\$ 973,715,352	100.00%		8.037%

*to Stmt. H,
Line 55 (f)*

Footnote:

Please note that the cost of debt has changed since the 2021 Rate Case. There are a number of changes in circumstance leading to the increase weighted cost of capital, including changes in market interest rates that increased the interest expense associated with borrowing. As a result of the Merger, Nexus Regulated Utilities ("NRU"), obtained a rating from S&P, which reduces the cost of borrowing, all other things being equal. NRU has redeemed long-term, fixed rate debt after making an offer to prepay such debt following the Merger.

STATEMENT G

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Sewer Rate Base
Test Year Ended July 31, 2024

Line No.	Description	NARUC Account Number	Recorded Test Year Balance	Adjustments to Test Year Balances From Statement G WP	Adjusted Test Year Balance
	(a)	(b)	(c)	(d)	(e)
1	<u>Utility Plant:</u>				
2	Utility Plant in Service (<i>Sched. G-1</i> ,	101	\$ 41,723,017	\$ 2,068,300	\$ 43,791,317
3	Less: Accumulated Depreciation and Amortization (<i>Sched. G-2</i>)	108	(23,316,053)	\$ (861,988)	\$ (24,178,041)
4	Net Utility Plant		\$ 18,406,965	\$ 1,206,312	\$ 19,613,277
5	<u>Add:</u>				
6	Materials & Supplies (<i>Sched. G-4</i>)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (<i>Sched. G-5</i>)	162	\$ -	\$ 393,111	\$ 393,111
8	Accum. Deferred Income Taxes	190	\$ 12,742	\$ -	\$ 12,742
9	Other (Rate Case Costs)	186	\$ 236,762	\$ 111,249	\$ 348,011
10	Other (Oth Deferred Chgs)	186	\$ 278,639	\$ 131,399	\$ 410,038
11	Sub-Total		\$ 528,144	\$ 635,758	\$ 1,163,902
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ (191,441)	\$ 59,287	\$ (132,154)
14	Other deferred credits-regulatory	253.1	\$ -	\$ 2,199	\$ 2,199
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (725,849)	\$ (337,231)	\$ (1,063,079)
16	Contributions in Aid of Constructioir	271	\$ (15,677,947)	\$ (1,215,000)	\$ (16,892,947)
17	Add back: Accum. Amort.- CIAC	272	\$ 9,235,825	\$ 529,255	\$ 9,765,080
18	Other (Rate Case Amort)	186	\$ (331,856)	\$ 101,661	\$ (230,194)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (244,959)	\$ (244,959)
20	Sub-Total		\$ (7,691,267)	\$ (1,104,788)	\$ (8,796,055)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 11,243,842	\$ 737,282	\$ 11,981,124

To H Rev Req WP
& H Tax WP

STATEMENT G WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Sewer Rate Base Adjustments From Book Amounts
Test Year Ended July 31, 2024

No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Cash Working Capital From Schedule G-5	Rate Case Cost From Rate Case WP	Certification Plant From Ctr-ECIC WP	GL Certification Additions From Cert GL WP	Certification Accumulated Depreciation Update From Cert AD WP	Removal of Duplicate Corporate Allocated Assets From Corp Alloc Assets WP	Other Regulatory Asset Adjustments From Reg Asset WP	Island Ridge Reimbursement From Island Ridge WP	IRP Costs From IRP Costs WP	Fraction Costs From Fraction WP	Organization Costs Removal From Org Cost WP	Excess ADIT Liability From Excess ADIT WP	Asset Sales From Asset Sales WP	CCA CIAC Adjustment From Docket No. 12-12017 From CCA CIAC WP	Totals
1	Utility Plant:															
2	Utility Plant in Service (Sched. G-1)	\$ -	\$ -	\$ 413,754	\$ 412,856	\$ -	\$ (38,176)	\$ -	\$ -	\$ -	\$ 179,170	\$ (94,214)	\$ -	\$ -	\$ 1,215,000	\$ 2,068,300
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	\$ -	\$ -	\$ -	\$ (9,300)	\$ (517,999)	\$ 49,959	\$ -	\$ -	\$ -	\$ (79,227)	\$ 53,777	\$ -	\$ -	\$ (359,102)	\$ (861,986)
4	Net Utility Plant	\$ -	\$ -	\$ 413,754	\$ 403,556	\$ (517,999)	\$ (8,217)	\$ -	\$ -	\$ -	\$ 99,943	\$ (40,437)	\$ -	\$ -	\$ 855,898	\$ 1,206,312
5	Add:															
6	Materials & Supplies (Sched. G-4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-3)	\$ 393,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,111
8	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Other (Rate Case Costs)	\$ -	\$ 111,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,249
10	Other (Oth. Deferred Chgs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,399
11	Sub-Total	\$ 393,111	\$ 111,249	\$ -	\$ -	\$ -	\$ -	\$ 131,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635,759
12	Debit:															
13	Customer Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,287
14	Other deferred credits-regulatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,199	\$ -	\$ -	\$ 2,199
15	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ 170,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,215,000)	\$ (1,215,000)
17	Add back: Accum. Amort. - CIAC	\$ -	\$ 101,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,102	\$ 529,455
18	Other (Rate Case Amort)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,661
19	Other (Amort of Oth. Def Chgs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Sub-Total	\$ -	\$ 101,661	\$ -	\$ -	\$ 170,133	\$ -	\$ (30,804)	\$ 59,287	\$ (214,155)	\$ -	\$ -	\$ -	\$ -	\$ (46,420)	\$ (244,599)
21	Net Rate Base (Lines 4 + 11 + 20)	\$ 393,111	\$ 212,910	\$ 413,754	\$ 403,470	\$ (347,846)	\$ (8,217)	\$ 100,595	\$ 59,287	\$ (214,155)	\$ 99,943	\$ (86,557)	\$ 2,199	\$ -	\$ (855,898)	\$ (1,044,788)

To Show G

SCHEDULE G-1

Schedule C-1

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Nevada Jurisdictional Sewer Plant in Service
Test Year Ended July 31, 2024

Line No.	Acct No.	Description (a)	Beginning Balance (b)		Debits (c)		Credits (d)		Ending Balance (e)
			Debit	Credit	Debit	Credit	Debit	Credit	
1		Infinite Plant:							
2	351.1	Organization	\$ 94,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,314
3	352.1	Franchises	\$ 385,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,998
4	389.1	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		Total intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,312
6		Collection Plant:							
7	353.2	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	354.2	Structures & improvements	\$ 6,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,225
9	355.2	Power generation equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	360.2	Collection sewers-force	\$ 1,911,587	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ 1,911,587
11	361.2	Collection sewers-gravity	\$ 9,772,715	\$ 8,960	\$ -	\$ -	\$ (37,523)	\$ -	\$ 9,744,152
12	361.2	Manholes	\$ 654,170	\$ 20,318	\$ -	\$ -	\$ -	\$ -	\$ 674,487
13	362.2	Special collecting structures	\$ 2,668	\$ 1,066	\$ -	\$ -	\$ -	\$ -	\$ 3,734
14	363.2	Services to customers	\$ 1,344,138	\$ 178,528	\$ -	\$ -	\$ -	\$ -	\$ 1,522,666
15	364.2	Flow measuring devices	\$ 79,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,339
16	365.2	Flow measuring installations	\$ 5,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,687
17	389.2	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Total collection plant	\$ 13,776,467	\$ 288,954	\$ -	\$ -	\$ (37,523)	\$ -	\$ 13,947,898
19		System Pumping Plant:							
20	353.3	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	354.3	Structures & improvements	\$ 2,009,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,009,509
22	355.3	Power generation equipment	\$ 204,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,848
23	370.3	Receiving wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	371.3	Pumping equipment	\$ 1,107,473	\$ 334,982	\$ -	\$ -	\$ (46,282)	\$ -	\$ 1,396,173
25	389.3	Other plant & misc. equip.	\$ 1,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087
26		Total system pumping	\$ 3,323,317	\$ 334,982	\$ -	\$ -	\$ (46,282)	\$ -	\$ 3,612,017
27		Treatment & Disposal Plant:							
28	353.4	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	354.4	Structures & improvements (Treatment)	\$ 656,843	\$ 282,201	\$ -	\$ -	\$ (204,072)	\$ -	\$ 734,971
30	354.5	Structures & improvements (Reclaim)	\$ 1,636,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,636,690
31	355.4	Power generation equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	365.6	Re-use Mir/Installations	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19
33	371.5	Pumping Equip Reclaim WTP	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075
34	371.6	Re-use Transmission & Dist. Sys.	\$ 269,644	\$ 13,837	\$ -	\$ -	\$ (9,872)	\$ -	\$ 273,609
35	371.6	Re-use Dist Reservoirs	\$ 646,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 646,049
36	371.6	Pumping Equip Reclaim WTP	\$ 2,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,299
37	384.6	Struct & improv Reclaim WTP Dist	\$ 15,971,372	\$ 328,600	\$ -	\$ -	\$ (136,399)	\$ -	\$ 16,163,573
38	380.4	Treatment & disposal equip.	\$ 311,565	\$ 2,382	\$ -	\$ -	\$ -	\$ -	\$ 314,147
39	381.4	Plant sewers	\$ 4,962	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ 5,003
40	382.6	Outfall sewer lines	\$ 3,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,811
41	382.6	Other plant & misc. equip.	\$ 18,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,226
42	389.4	Sub total- Transm. & distr. plt.	\$ 19,523,854	\$ 627,260	\$ -	\$ -	\$ (250,343)	\$ -	\$ 19,800,771
43		General Plant:							
44	353.7	Land & land rights	\$ -	\$ 653,590	\$ -	\$ -	\$ -	\$ -	\$ 653,590
45	354.7	Structures & improvements	\$ 130,917	\$ 1,245,217	\$ -	\$ -	\$ (1,240,076)	\$ -	\$ 136,058
46	390.7	Office furniture & equip.	\$ 1,071,841	\$ 18,265,426	\$ -	\$ -	\$ (18,221,413)	\$ -	\$ 1,113,853
47	390.7	Stores equipment	\$ 1,783	\$ 712	\$ -	\$ -	\$ (713)	\$ -	\$ 1,783
48	391.7	Transportation equipment	\$ 546,670	\$ 8,389,843	\$ -	\$ -	\$ (8,186,197)	\$ -	\$ 750,316
49	393.7	Tools, shop & garage equip.	\$ 81,206	\$ 12,966	\$ -	\$ -	\$ (8,207)	\$ -	\$ 85,965
50	394.7	Laboratory equipment	\$ 7,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,782
51	395.7	Power operated equipment	\$ 120,444	\$ 1,880	\$ -	\$ -	\$ (945)	\$ -	\$ 121,381
52	396.7	Communication equipment	\$ 765,570	\$ 135,740	\$ -	\$ -	\$ (134,312)	\$ -	\$ 766,998
53	397.7	Miscellaneous equipment	\$ 14,650	\$ 352	\$ -	\$ -	\$ -	\$ -	\$ 15,002
54	398.7	Other tangible plant	\$ 229,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,288
55	398.7	Intangible plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56		Total general plant	\$ 2,970,154	\$ 28,103,726	\$ -	\$ -	\$ (27,791,860)	\$ -	\$ 3,883,019
57		Total Plant in Service	\$ 46,074,163	\$ 29,874,922	\$ -	\$ -	\$ (28,226,089)	\$ -	\$ 47,723,017

To Smr G

Adjusted Balance

413,754	412,866	(58,176)	(94,314)	179,170	(94,314)	1,215,000
From Cert-ECHC WP	GL Certification Additions	Removal of Duplicate Corporate Allocated Assets	Organization Costs Removal	Fusion Costs	From Org Cost WP	CCA CIAC Adjustment from Deckst No. 12-12017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 385,998	\$ 37,627	\$ -	\$ -	\$ -	\$ -	\$ 465,000
\$ 385,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,759,909	\$ 124,432	\$ -	\$ -	\$ -	\$ -	\$ 750,000
\$ 613,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,320,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,894,713	\$ 124,432	\$ -	\$ -	\$ -	\$ -	\$ 750,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 744,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,636,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 273,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 646,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 16,269,413	\$ 105,840	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 314,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 18,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19,906,611	\$ 105,840	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 653,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 137,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,238,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 754,294	\$ 4,031	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 85,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 7,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 262,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 766,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 15,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 229,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,153,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 43,791,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE G-2

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Nevada Jurisdictional Sewer Accumulated Depreciation and Amortization
Test Year Ended July 31, 2024

Line No.	Acct No.	Description	Beginning Balance		Credits	Debits	Ending Balance
			(a)	(b)			
1		Inamalgable Plant:					
2	351.1	Organization	\$ (52,804)	\$ -	\$ (973)	\$ (53,777)	
3	352.1	Franchises	\$ (385,998)	\$ -	\$ -	\$ (385,998)	
4	389.1	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	
5		Total Inamalgable plant	\$ (438,802)	\$ -	\$ (973)	\$ (439,775)	
6		Collection Plant:					
7	353.2	Land & land rights	\$ -	\$ -	\$ -	\$ -	
8	354.2	Structures & improvements	\$ (1,046)	\$ -	\$ (150)	\$ (1,201)	
9	355.2	Power generation equipment	\$ -	\$ -	\$ -	\$ -	
10	360.2	Collection sewers- force	\$ (1,601,065)	\$ -	\$ (63,719)	\$ (1,664,782)	
11	361.2	Collection sewers- gravity	\$ (6,945,849)	\$ 1,990	\$ (216,562)	\$ (7,160,420)	
12	361.2	Manholes	\$ (100,624)	\$ -	\$ (14,963)	\$ (115,587)	
13	362.2	Special collecting structures	\$ (921)	\$ -	\$ (108)	\$ (1,029)	
14	363.2	Services to customers	\$ (213,316)	\$ -	\$ (52,414)	\$ (265,730)	
15	364.2	Flow measuring devices	\$ (37,432)	\$ -	\$ (5,291)	\$ (42,722)	
16	365.2	Flow measuring installations	\$ -	\$ -	\$ -	\$ -	
17	389.2	Other plant & misc. equip.	\$ (3,801)	\$ -	\$ (203)	\$ (4,005)	
18		Total collection plant	\$ (8,904,051)	\$ 1,990	\$ (353,415)	\$ (9,255,476)	
19		System Pumping Plant:					
20	353.3	Land & land rights	\$ -	\$ -	\$ -	\$ -	
21	354.3	Structures & improvements	\$ (667,482)	\$ -	\$ (50,248)	\$ (717,730)	
22	355.3	Power generation equipment	\$ (54,127)	\$ -	\$ (6,828)	\$ (60,954)	
23	370.3	Receiving wells	\$ -	\$ -	\$ -	\$ -	
24	371.3	Pumping equipment	\$ 89,390	\$ 14,083	\$ (53,159)	\$ 50,314	
25	389.3	Other plant & misc. equip.	\$ (655)	\$ -	\$ (39)	\$ (694)	
26		Total system pumping	\$ (632,874)	\$ 14,083	\$ (110,273)	\$ (729,064)	
27		Treatment & Disposal Plant:					
28	353.4	Land & land rights	\$ -	\$ -	\$ -	\$ -	
29	354.4	Structures & improvements (Treatment)	\$ (27,813)	\$ -	\$ (18,230)	\$ (46,043)	
30	354.5	Structures & improvements (Reclaim)	\$ (282,910)	\$ -	\$ (40,917)	\$ (323,827)	
31	355.4	Power generation equipment	\$ -	\$ -	\$ -	\$ -	
32	365.6	Reuse Mfr/installations	\$ (4)	\$ -	\$ (1)	\$ (5)	
33	371.5	Pumping Equip Reclaim WTP	\$ (1,207)	\$ -	\$ (85)	\$ (1,290)	
34	371.6	Reuse Transmission & Dist. Sys.	\$ 60,370	\$ 3,355	\$ (6,458)	\$ 57,266	
35	371.6	Reuse Dist Reservoirs	\$ (49,481)	\$ -	\$ (14,352)	\$ (63,833)	
36	371.6	Pumping Equip Ret Wtr Dist	\$ 5,628	\$ -	\$ (92)	\$ 5,536	
37	364.6	Struct and improv Reclaim Wtr Dist	\$ -	\$ -	\$ -	\$ -	
38	380.4	Treatment & disposal equip	\$ (10,012,271)	\$ 254,394	\$ (698,119)	\$ (10,455,996)	
39	381.4	Plant sewers	\$ (133,053)	\$ -	\$ (11,204)	\$ (144,257)	
40	381.5	Plant sewers reclaim WTP	\$ (2,518)	\$ -	\$ (178)	\$ (2,697)	
41	382.6	Outfall sewer lines	\$ (286)	\$ -	\$ (127)	\$ (413)	
42	389.4	Other plant & misc. equip.	\$ (4,531)	\$ -	\$ (662)	\$ (5,193)	
43		Sub total- Transm. & distr. plnt.	\$ (10,448,077)	\$ 325,926	\$ (790,426)	\$ (10,914,577)	
44		General Plant:					
45	353.7	Land & land rights	\$ -	\$ -	\$ -	\$ -	
46	354.7	Structures & improvements	\$ (44,203)	\$ 339,341	\$ (365,198)	\$ (50,059)	
47	390.7	Office furniture & equip.	\$ (956,609)	\$ 16,105,167	\$ (16,149,021)	\$ (890,462)	
48	390.7	Stores equipment	\$ (1,100)	\$ 105	\$ (223)	\$ (1,219)	
49	393.7	Transportation equipment	\$ (436,265)	\$ 4,562,160	\$ (4,645,986)	\$ (319,691)	
50	393.7	Tools, shop & garage equip.	\$ (27,930)	\$ 8,289	\$ (13,210)	\$ (33,411)	
51	394.7	Laboratory equipment	\$ (847)	\$ -	\$ (319)	\$ (1,166)	
52	395.7	Power operated equipment	\$ (52,475)	\$ 1,146	\$ (8,800)	\$ (59,393)	
53	396.7	Communication equipment	\$ (97,972)	\$ 178,466	\$ (255,005)	\$ (174,511)	
54	397.7	Miscellaneous equipment	\$ (1,837)	\$ -	\$ (1,474)	\$ (3,311)	
55	398.7	Other tangible plant	\$ (151,332)	\$ -	\$ (6,880)	\$ (158,212)	
56		Total general plant	\$ (1,746,460)	\$ 21,214,674	\$ (21,445,975)	\$ (1,977,161)	
57		Total Plant in Service	\$ (22,700,264)	\$ 21,554,673	\$ (23,700,462)	\$ (23,316,053)	

Certification Accumulated Depreciation Update From Cert. AD W/P	Removal of Duplicate Corporate Allocated Assets From Corp Alloc	Fusion Costs From Fusion W/P	Organization Costs Removal From Org Cost W/P	CCA CIAC Adjustment from Docket No. 12-12017	CCA CIAC W/P	Certification GL Additions From Cert GL W/P	Adjusted Balance
\$ -	\$ -	\$ -	\$ 53,777	\$ -	\$ -	\$ -	\$ (385,998)
\$ -	\$ -	\$ -	\$ -	\$ (143,308)	\$ -	\$ -	\$ (1,686,022)
\$ (21,240)	\$ (52)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,253)
\$ (75,623)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,379,352)
\$ (4,956)	\$ (44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120,583)
\$ (17,357)	\$ (1,764)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,073)
\$ -	\$ (68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (283,067)
\$ (121,124)	\$ -	\$ -	\$ -	\$ (143,308)	\$ -	\$ -	\$ (44,486)
\$ -	\$ -	\$ -	\$ -	\$ (215,794)	\$ -	\$ -	\$ (4,072)
\$ (29,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,519,908)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (20,275)	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,335)
\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,954)
\$ (50,099)	\$ -	\$ -	\$ -	\$ (215,794)	\$ -	\$ -	\$ 30,040
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (707)
\$ (6,125)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (994,057)
\$ (13,639)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5)
\$ (2,027)	\$ (3,740)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,318)
\$ (4,786)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,239
\$ (31)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68,621)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,505
\$ (195,683)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (3,740)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,649,680)
\$ (60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (147,997)
\$ (32)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,756)
\$ (221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (444)
\$ (224,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,412)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,138,947)
\$ (2,019)	\$ 1,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (65,438)	\$ 48,172	\$ -	\$ -	\$ (79,227)	\$ -	\$ -	\$ (50,905)
\$ (40)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,074,955)
\$ (20,754)	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,258)
\$ (1,790)	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (540,392)
\$ (173)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (34,178)
\$ (5,829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,339)
\$ (25,554)	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74,818)
\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (199,529)
\$ (122,407)	\$ 49,959	\$ -	\$ -	\$ (79,227)	\$ -	\$ -	\$ (136)
\$ (517,999)	\$ -	\$ -	\$ 53,777	\$ (359,102)	\$ -	\$ -	\$ (160,522)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,198,231)
\$ -	\$ -	\$ -	\$ -	\$ (389,102)	\$ -	\$ -	\$ (24,178,041)

SCHEDULE G-3

**GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Depreciation Methods and Rates
Test Year Ended July 31, 2024**

The Company uses the straightline method of depreciation over the estimated useful lives of the assets. The Company is requesting to continue using the approved depreciation rates from the Great Basin Water Co.'s GBWC's last consolidated rate case in Docket No. 21-12025. Accordingly, the Company's rate case filing reflects the use of these rates for depreciation expense.

SCHEDULE G-5

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Cash Working Capital
Test Year Ended July 31, 2024

Ln	(a)	(b)
1 Adjusted Operating Expense Pre-Tax		\$ 4,176,079 <i>From Statement H sum of columns B + C, lines 6 through 31</i>
2		
3 Less Non-Cash Expenses:		
Plant Depreciation & CIAC		
4 Amortization	\$ 912,400	<i>From Statement H column f, line 29</i>
5 Regulatory Amortization	\$ 82,328	<i>From Statement H column f, line 25</i>
6 Bad Debts	<u>\$ 36,465</u>	<i>From Statement H column f, line 27</i>
7		
8 Total Non-Cash Expenses		<u>\$ 1,031,193</u>
9		
10 Net Operating Expense		<u>\$ 3,144,886</u>
11		
12 CWC Using Application of 1/8th Method		<u>\$ 393,111</u> <i>To G WP</i>

SCHEDULE G-REF

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Statement G and Schedules G-1 & G-2 Reference Key to Trial Balance (Input Sheet)
Test Year Ended July 31, 2024

Line Nos.	A	B	C	D	E
	Item Description from Stmt G and Scheds. G-1 & G-2	Stmt G & Sched. G-1 Accounts from Input Sheet		Schedule G-2 Accounts from Input Sheet	
SCHEDULES G-1 & G-2					
1	Organization	141201	Organization	142201	Acc Dep - Organization
2	Franchises	141202	Franchises	142202	Acc Dep - Franchises
3	<u>Collection Plant</u>				
4	Land & land rights		N/A		N/A
5	Structures & improvements	141204	Struct and Improv Service Supplies	142204	Acc Dep - Struct and Improv Service Supplies
6	Collecting & impound. res.	141241	Sewer Force Main	142241	Acc Dep - Sewer Force Main
7		141242	Sewer Gravity Main	142242	Acc Dep - Sewer Gravity Main
8	Manholes	141243	Manholes	142243	Acc Dep - Manholes
9	Special collecting structures	141244	Special Collection Structures	142244	Acc Dep - Special Collection Structures
10	Services to customers	141233	Service Lines	142233	Acc Dep - Service Lines
11		141245	Service to Customers	142245	Acc Dep - Service to Customers
12	Flow measuring devices	141246	Flow Measure Devices	142246	Acc Dep - Flow Measure Devices
13	Reuse Transmission & Dist. Sys.	141264	Reuse Transmission and Dist	142264	Acc Dep - Reuse Transmission and Dist
14	Other plant & misc equip	141272	Other Plant Collection	142272	Acc Dep - Other Plant Collection
15	Reuse Mtr/Installations	141262	Reuse Mtr/Installations	142262	Acc Dep - Reuse Mtr/Installations
16	Reuse Dist Reservoirs	141263	Reuse Dist Reservoirs	142263	Acc Dep - Reuse Dist Reservoirs
17	<u>System Pumping Plant</u>				
18	Land & land rights	141106	Land and Rights Collections		N/A
19	Structures & improvements	141208	Struct and Improv Pump Plant	142208	Acc Dep - Struct and Improv Pump Plant
20	Power generation equipment	141239	Power Gen Equip Pump Pit	142239	Acc Dep - Power Gen Equip Pump Pit
21	Pumping equipment	141249	Pumping Equip Pump Pit	142249	Acc Dep - Pumping Equip Pump Pit
22	Other plant & misc equip	141273	Other Plant Pump	142273	Acc Dep - Other Plant Pump
23	<u>Treatment & Disposal Plant</u>				
24	Structures & improvements	141209	Struct and Improv Treatment Plant	142209	Acc Dep - Struct and Improv Treatment Plant
25	Pumping Equip Reclaim WTP	141250	Pumping Equip Reclaim WTP	142250	Acc Dep - Pumping Equip Reclaim WTP
26	Pumping Equip Rec Wtr Dist	141251	Pumping Equip Rcl Wtr Dist	142251	Acc Dep - Pumping Equip Rcl Wtr Dist
27	Struct and Improv Reclaim Wtr Dist	141211	Struct and Improv Reclaim Wtr Dist	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist
28	Treatment & Disposal equip	141252	Treat/Disp Equip Lagoon	142252	Acc Dep - Treat/Disp Equip Lagoon
29		141253	Treat/Disp Equip Trt Pit	142253	Acc Dep - Treat/Disp Equip Trt Pit
30	Plant sewers	141255	Plant Sewers Treatment Pit	142255	Acc Dep - Plant Sewers Treatment Pit
31	Plant sewers reclaim WTP	141256	Plant Sewers Reclaim Wtr	142256	Acc Dep - Plant Sewers Reclaim Wtr
32	Other plant & misc equip	141274	Other Plant Treatment	142274	Acc Dep - Other Plant Treatment
33	<u>General Plant</u>				
34	Land & land rights	141101	Land and Rights General		N/A
35	Structures & improvements	141203	Struct and Improv General Plant	142203	Acc Dep - Struct and Improv General Plant
36		141220	Struct and Improv Office	142220	Acc Dep - Struct and Improv Office
37	Office furniture & equip.	141303	Office Furniture	142303	Acc Dep - Office Furniture
38		141304	Office Equipment	142304	Acc Dep - Office Equipment
39	Computer Hardware	141501	Computer Hardware	142501	Acc Dep - Computer Hardware
40	Desktop/Laptop Computers	141502	Desktop/Laptop Computers	142502	Acc Dep - Desktop/Laptop Computers
41	Mainframe Computers	141503	Mainframe Computers	142503	Acc Dep - Mainframe Computers
42	Mini Comp Wtr	141504	Mini Comp Wtr	142504	Acc Dep - Mini Comp Wtr
43	Computer Software	141601	Computer Software	142601	Acc Dep - Computer Software
44	Comp Systems	141602	Comp Systems	142602	Acc Dep - Comp Systems
45	Micro Systems	141603	Micro Systems	142603	Acc Dep - Micro Systems
46	Computer Clearing	141699	Computer Clearing		NA
47	Transportation equipment	141401	Vehicles	142401	Acc Dep - Vehicles
48	Vehicle Clearing	141499	Vehicle Clearing		NA
49	Stores equipment	141305	Stores Equipment	142305	Acc Dep - Stores Equipment
50	Tools, shop & garage equip.	141308	Tool Shop Equipment	142308	Acc Dep - Tool Shop Equipment
51	Laboratory equipment	141306	Lab Equipment	142306	Acc Dep - Lab Equipment
52	Power operated equipment	141309	Power Operated Equipment	142309	Acc Dep - Power Operated Equipment
53	Communication equipment	141310	Communications Equipment	142310	Acc Dep - Communications Equipment
54	Miscellaneous equipment	141311	Misc Equipment	142311	Acc Dep - Misc Equipment
55	Other tangible plant	141278	Plant Alloc	142278	Acc Dep - Plant Alloc
56					
57	STATEMENT G				
58	Other (Rate Case Costs)		170002 - RCIP - Attorney Fees		
59			170003 - RCIP - Capitalized Time		
60			170004 - RCIP - Administrative		
61			170005 - RCIP - Travel		
62			170006 - RCIP - Consulting Fees		
63			170007 - RCIP - Transfer to DEF		
64			170009 - Rate Case Being Amortized		
65	Other (Oth Deferred Chgs)		170008 - Regulatory Assets Being Amortized		
66			170010 - Misc Regulatory COMM EX		
67			181002 - Def Chgs - Tank Maint and Repair		
68			181003 - Def Chgs - Relocation		
69			181006 - Def Chgs - Other Water and Sewer		
70			181015 - Def Chgs - Other		
71	Customer Advances for Constr.		280001 - AIAC		
72			280002 - Acc Amort - AIAC		
73	Accum. Deferred Income Taxes		255001 - Deferred Federal Tax Liabilities		
74			255002 - Deferred State Tax Liabilities		
75	Contributions in Aid of Construction		271007 - CIAC - Structure/Improvement Pump Plant Ls		
76			271011 - CIAC - Structure/Improvement Generator Plant		
77			271036 - CIAC - Tap Fee		
78			271037 - CIAC - Management Fee		
79			271039 - CIAC - Res Cap Fee		
80			271040 - CIAC - Plant Mod Fee		
81			271042 - CIAC - Sewer Force Main		
82			271043 - CIAC - Sewer Gravity Main		
83			271044 - CIAC - Manholes		
84			271046 - CIAC - Service to Customers		
85			271049 - CIAC - Pump Equipment Pump Plant		
86			271053 - CIAC - Treatment/Disp Equipment Lagoon		

87
88 Add back: Accum. Amort. - CIAC
89
90
91
92
93
94
95
96
97
98
99
100
101 Other (Rate Case Amort)
102 Other (Amort of Oth Def Chgs)
103
104
105

271056 - CIAC - Sewer Treatment Plant
272007-Acc Amort CIAC - Structure/Improvement Pump Plant Ls
272011 - Acc Amort CIAC - Structure/Improvement Generator Plant
272036 - Acc Amort CIAC - Tap Fee
272037 - Acc Amort CIAC - Management Fee
272039 - Acc Amort CIAC - Res Cap Fee
272040 - Acc Amort CIAC - Plant Mod Fee
272042 - Acc Amort CIAC - Sewer Force Main
272043 - Acc Amort CIAC - Sewer Gravity Main
272044 - Acc Amort CIAC - Manholes
272046 - Acc Amort CIAC - Service to Customers
272049 - Acc Amort CIAC - Pump Equipment Pump Plant
272053 - Acc Amort CIAC - Treatment/Disp Equipment Lagoon
272056 - Acc Amort CIAC - Sewer Treatment Plant
170011 - Rate Case Accum Amort
182002 - Acc Amort - Def Chgs - Tank Maint and Repair
182003 - Acc Amort - Def Chgs - Relocation
182006 - Acc Amort - Def Chgs - Other Water and Sewer
182015 - Acc Amort - Def Chgs - Other

STATEMENT H

Statement H

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Sewer Operating Results & Rate Base Recap
Test Year Ended July 31, 2024

Line No.	Description	Recorded Test Year Balances	Adjustments to Test Year Balances - From H WP	Adjusted Test Year Balances	Additional (Excess) Revenue Requirement	Total Revenue Requirement
(a)	(b)	(c)	(d)	(e)	(f)	
Operations:						
1	Operating Revenues:	<i>Stmt. J, Col.(c)</i>	<i>Stmt. J, Col.(d)</i>	<i>Stmt. J, Col.(e)</i>	<i>Stmt. J, Col.(f)</i>	<i>Stmt. J, Col.(g)</i>
2	Sales revenue	\$ 4,362,714	\$ 474,371	\$ 4,837,085	\$ 391,316	\$ 5,228,401
3	Other operating revenue	\$ 45,188	\$ 10,551	\$ 55,739	\$ -	\$ 55,739
4	Total operating revenues	\$ 4,407,902	\$ 484,923	\$ 4,892,824	\$ 391,316	\$ 5,284,140
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 642,724	\$ 199,385	\$ 842,109	\$ -	\$ 842,109
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 208,409	\$ 51,189	\$ 259,598	\$ -	\$ 259,598
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 380,872	\$ 3,836	\$ 384,708	\$ -	\$ 384,708
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 222,848	\$ 18,705	\$ 241,553	\$ -	\$ 241,553
13	Materials and supplies	\$ 13,061	\$ -	\$ 13,061	\$ -	\$ 13,061
14	Contractual serv.- Eng'rg	\$ 1,459	\$ -	\$ 1,459	\$ -	\$ 1,459
15	Contractual serv.- Acc't	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contractual serv.- Legal	\$ 12,735	\$ 1,840	\$ 14,575	\$ -	\$ 14,575
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 65,949	\$ -	\$ 65,949	\$ -	\$ 65,949
19	Contractual serv.- Other	\$ 1,028	\$ -	\$ 1,028	\$ -	\$ 1,028
20	Rental of property	\$ 19,180	\$ (180)	\$ 19,000	\$ -	\$ 19,000
21	Rental of equipment	\$ 197	\$ -	\$ 197	\$ -	\$ 197
22	Transportation expenses	\$ 53,762	\$ (3,873)	\$ 49,888	\$ -	\$ 49,888
23	Insurance	\$ 208,119	\$ (16,309)	\$ 191,810	\$ -	\$ 191,810
24	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
25	Regulatory commission exp.	\$ 162,400	\$ (80,100)	\$ 82,328	\$ -	\$ 82,328
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ (262)	\$ 33,998	\$ 33,736	\$ 2,729	\$ 36,465
28	Miscellaneous expense	\$ 1,037,289	\$ (224,340)	\$ 812,949	\$ -	\$ 812,949
29	Depreciation and amortization	\$ 893,312	\$ 19,088	\$ 912,400	\$ -	\$ 912,400
30	Taxes other than income	\$ 124,121	\$ 111,307	\$ 235,428	\$ -	\$ 235,428
31	PUCN Mill Tax	\$ 12,698	\$ 1,605	\$ 14,303	\$ 1,295	\$ 15,598
32	Federal income taxes: current	\$ 307	\$ 59,454	\$ 59,761	\$ 81,331	\$ 141,092
33	deferred	\$ -	\$ -	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 4,060,284	\$ 175,556	\$ 4,235,840	\$ 85,356	\$ 4,321,196
36	Net operating income	\$ 347,618	\$ 309,367	\$ 656,984	\$ 305,960	\$ 962,945

Statement H

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Sewer Operating Results & Rate Base Recap
Test Year Ended July 31, 2024

Line No.	Description	Recorded Test Year Balances	Adjustments to Test Year Balances	Adjusted Test Year Balances	Additional (Excess) Revenue Requirement	Total Revenue Requirement
	(a)	(b)	(c)	(d)	(e)	(f)
37	Rate Base:	<i>Stmt. G, Col.(c)</i>	<i>Stmt. G, Col.(d)</i>	<i>Stmt. G, Col.(e)</i>		
38	Utility Plant in Service	\$ 41,723,017	\$ 2,068,300	\$ 43,791,317	\$ -	\$ 43,791,317
39	Less: Accum. Depreciation and Amortization	\$ (23,316,053)	\$ (861,988)	\$ (24,178,041)	\$ -	\$ (24,178,041)
39	Net Utility Plant	\$ 18,406,965	\$ 1,206,312	\$ 19,613,277	\$ -	\$ 19,613,277
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 393,111	\$ 393,111	\$ -	\$ 393,111
42	Accum. def. income taxes	\$ 12,742	\$ -	\$ 12,742	\$ -	\$ 12,742
43	Other (Rate Case Costs)	\$ 236,762	\$ 111,249	\$ 348,011	\$ -	\$ 348,011
44	Other (Oth Defered Chgs)	\$ 278,639	\$ 131,399	\$ 410,038	\$ -	\$ 410,038
45	Sub-Total (Lines 40 → 44)	\$ 528,144	\$ 635,758	\$ 1,163,902	\$ -	\$ 1,163,902
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ (191,441)	\$ 59,287	\$ (132,154)	\$ -	\$ (132,154)
47	Other def. credits-regulatory	\$ -	\$ 2,199	\$ 2,199	\$ -	\$ 2,199
48	Accum. def. income taxes	\$ (725,849)	\$ (337,231)	\$ (1,063,079)	\$ -	\$ (1,063,079)
49	Contributions in Aid of Constr.	\$ (15,677,947)	\$ (1,215,000)	\$ (16,892,947)	\$ -	\$ (16,892,947)
50	Add back: Accumulated amortization- CIAC	\$ 9,235,825	\$ 529,255	\$ 9,765,080	\$ -	\$ 9,765,080
51	Other (Rate Case Amort)	\$ (331,856)	\$ 101,661	\$ (230,194)	\$ -	\$ (230,194)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (244,959)	\$ (244,959)	\$ -	\$ (244,959)
53	Sub-Total (Lines 46 → 52)	\$ (7,691,267)	\$ (1,104,788)	\$ (8,796,055)	\$ -	\$ (8,796,055)
54	Net Rate Base (L.39 + 45 + 53)	\$ 11,243,842	\$ 737,282	\$ 11,981,124	\$ -	\$ 11,981,124
55	Rate of Return (L.36 ÷ L.54)	3.09%		5.48%		8.037%
						<i>Should agree to Stmt. F, Ln. 30 (e)</i>

STATEMENT H WP

STATEMENT H TAX WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Workpaper on Tax/Interest Synchronization
Test Year Ended July 31, 2024

Statement H Tax WP

Description	(a)	(b)	(c)	(d)
1 Pro Forma Interest Expense				
2				
3 Net Rate Base In Service				\$11,981,124 <i>From Stmt G, (e) 21</i>
4				
5 Weighted Average Cost of Debt				<u>3.079% <i>From Stmt F, (e)15</i></u>
6				
7 Pro Forma Interest Expense				<u>\$368,950</u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$716,745 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$368,950</u>
14				
15 Adjusted Taxable Income				<u>\$347,796</u>
16				
17 Adjustment to Income Tax Expense				\$73,037
18				
19 Excess ADIT Tax Credit				<u>\$ (13,276) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ 59,761 <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				\$ 141,092 A
24				

25 Footnote:

26 A=Addition of adjusted income tax expense plus income tax associated with change in revenue requirement.

27 Line (d)21 + H (e)32.

STATEMENT H
REV REQ WP

Statement H Rev Req WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Revenue Requirement Calculation Workpaper
Test Year Ended July 31, 2024

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$11,981,124	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	<u>8.037%</u>	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$962,945	
6			
7	Less Adjusted Net Income	<u>\$656,984</u>	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$305,960	
10			
11	Net to Gross Tax Multiplier	<u>127.8976%</u>	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	<u><u>\$391,316</u></u>	<i>To Stmt H, (e)2</i>

STATEMENT H
REV CONV WP

Statement H Rev Conv WP
GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Revenue Conversion Factor Workpaper
Test Year Ended July 31, 2024

(a) Description	(b) Percentage	(c)
1 Revenues	1.000000	
2 Mill Assessment	0.3310%	<i>From PUCN</i>
3 Uncollectibles	<u>0.6974%</u>	<i>From Stmt H, (d)27/(d)2</i>
4		
5 Net Revenue for Federal Income Tax	0.989716	
6		
7 Federal Income Tax	0.207840	<i>21%*column (b), line 5</i>
8 Mill Assessment	0.3310%	<i>From PUCN</i>
9 Uncollectibles	<u>0.6974%</u>	<i>From Stmt H, (d)27/(d)2</i>
10		
11 Total Taxes	0.218125	
12		
13 Net to Gross Tax Multiplier	<u><u>1.278976</u></u>	<i>To Stmt H Rev Req WP</i>

SCHEDULE H REF

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Statement H Reference Key to Trial Balance (Input Sheet)
Test Year Ended July 31, 2024

Line No.	Item Description from Stmt H	Accounts from Input Sheet	
1	Sales revenue	411001	Residential
2		411002	Commercial
3		411005	Multi-Family
4		411006	Condominiums
5		411040	Revenue Accrued
6	Other operating revenue	411038	Services - Misc
7		411039	Other Revenue
8		411042	Late Payment Charges
9		830001	Gain/Loss - Sale of Fixed Assets
10		842003	Other Gains and Losses
11	Salaries & wages- employees	521010	Salaries and Wages
12		521020	Salaries and Wages - Accrued
13		521040	Overtime
14		521060	Incentive Bonus
15		521070	EIP Bonus
16		521080	Bonus Other
17		522001	Capitalized Time
18	Employee pensions & benefits	531001	401K Profit Sharing
19		531002	401K Match
20		532001	Health Admin and Stop Loss
21		532002	Dental
22		532005	Employee Insurance Deductions
23		532006	Health Insurance Claims
24		532012	Term Life Insurance
25		532013	Term Life Insurance Opt
26		532016	Education / Tuition
27		532900	Other Employee Benefits
28	Purchased power	517001	Utility-Electric Power
29		517099	Utility Other
30	Chemicals	514001	Chlorine
31		514900	Other Chemicals
32	Materials and supplies	512001	Shop Supplies and Tools
33		512018	Safety Supplies/Expense
34		513900	Other Materials and Supplies
35	Contractual serv.- Acc't	540200	Accounting and Audit
36		540500	Payroll
37		540600	Tax
38	Contractual serv.- Legal	540400	Legal
39	Contractual serv.- Testing	515002	Test - Water/Sewer
40		515003	Test - Equipment/Chemical
41		515004	Test - SDWA
42	Contractual serv.- Other	540300	Recruitment
43		540700	Engineering
44		540800	Temporary Labor
45		541200	Contractor Outside Services
46		541300	Employee Finder Fees
47		549000	Other Outside Services
48	Rental of property	571100	Building Rent
49	Rental of equipment	512015	Equipment Rental
50	Transportation expenses	602000	Vehicle Fuel
51		603000	Vehicle Repairs and Maintenance
52		604000	Vehicle Registration/Licensing Fees
53		609000	Vehicle - Other Costs
54	Insurance	532009	Workers Compensation Insurance (WCB)
55		560100	General Liability Insurance
56		560200	Property Insurance
57		560300	Vehicle Insurance
58		560400	Uninsured Losses
59		560500	Other Insurance
60	Regulatory commission exp.	611100	Rate Case Amortization

61		612900	Other Regulatory Expense
62	Bad debt expense	627100	Bad Debt Expense
63		627200	Bad Debt Collection Expense
64	Miscellaneous expense	512007	Major Repairs
65		512009	Permits
66		512010	Sewer Rodding
67		512011	Sewer Sludge Hauling
68		512012	Deferred Maintenance Expense
69		512014	Communication Expense
70		512016	Uniforms
71		512017	Weather/Hurricane/Fuel/Snow removal
72		512021	Landscaping
73		512900	Other Plant and System Maintenance
74		513004	Misc Bearing
75		513008	Electrical Equip
76		513010	Plant Air System
77		550200	Computer Repair and Maintenance
78		550300	Computer Supplies
79		550400	Internet Services
80		550600	Computer Licensing
81		550700	Software
82		559900	Other Computer/IT Expenses
83		581100	Office Supplies
84		581200	Kitchen Supplies
85		581300	Cleaning Supplies
86		582100	Office Equipment
87		583100	Office Printing/Blueprints
88		583200	Office Publications/Subscriptions
89		583400	Office Shipping Charges/Postage/Courier
90		584100	Office Electric
91		584200	Office Gas/Heat
92		584300	Office Water
93		584900	Office Other Utilities
94		585100	Office Garbage Disposal/Removal
95		585200	Office Landscape/Mowing
96		585400	Office Security/Alarm System
97		585500	Office Cleaning Services
98		585900	Other Office Maintenance
99		586100	Landline/Telephone/Fax
100		586200	Cellular/Mobile Phones
101		587500	Answering Service
102		587900	Other Office Expenses
103		591000	Accommodation/Hotel/Lodging
104		592000	Airfare
105		593000	Transportation excl. Airfare
106		594000	Travel - Meals and Entertainment
107		595000	Travel - Meals and Entertainment - 50% Tax Deductible
108		599900	Other Travel
109		622100	Bank Service Charges
110		623100	Donation for Registered Charities
111		624100	License Fees
112		626100	Education and Training
113		628300	Billing Postage
114		628400	Customer Service Printing
115		628500	Customer Freight/Courier Charges
116		629100	Memberships and Dues
117		629500	Credit Card Expense Clearing
118		629600	Credit Card/Cash Expense - Unallocated
119		629900	Other Misc Expense
120		691000	Corporate Allocation
121		692000	Regional Allocation
122	Depreciation and amortization	710201	Dep - Organization
123		710202	Dep - Franchises
124		710203	Dep - Struct and Improv General Plant
125		710204	Dep - Struct and Improv Service Supplies
126		710208	Dep - Struct and Improv Pump Plant
127		710209	Dep - Struct and Improv Treatment Plant
128		710211	Dep - Struct and Improv Reclaim Wtr Dist

129	710220	Dep - Struct and Improv Office
130	710233	Dep - Service Lines
131	710235	Dep - Meter Installations
132	710239	Dep - Power Gen Equip Pump Plt
133	710241	Dep - Sewer Force Main
134	710242	Dep - Sewer Gravity Main
135	710243	Dep - Manholes
136	710244	Dep - Special Collection Structures
137	710245	Dep - Service to Customers
138	710246	Dep - Flow Measure Devices
139	710249	Dep - Pumping Equip Pump Plt
140	710250	Dep - Pumping Equip Reclaim WTP
141	710251	Dep - Pumping Equip Rcl Wtr Dist
142	710252	Dep - Treat/Disp Equip Lagoon
143	710253	Dep - Treat/Disp Equip Trt Plt
144	710255	Dep - Plant Sewers Treatment Plt
145	710256	Dep - Plant Sewers Reclaim Wtr
146	710262	Dep - Reuse Mtr/Installations
147	710263	Dep - Reuse Dist Reservoirs
148	710264	Dep - Reuse Transmission and Dist
149	710271	Dep - Other Tangible Plant
150	710272	Dep - Other Plant Collection
151	710273	Dep - Other Plant Pump
152	710274	Dep - Other Plant Treatment
153	710278	Dep - Plant Alloc
154	710303	Dep - Office Furniture
155	710304	Dep - Office Equipment
156	710305	Dep - Stores Equipment
157	710306	Dep - Lab Equipment
158	710308	Dep - Tool Shop Equipment
159	710309	Dep - Power Operated Equipment
160	710310	Dep - Communications Equipment
161	710311	Dep - Misc Equipment
162	710401	Dep - Vehicles
163	710501	Dep - Computer Hardware
164	710502	Dep - Desktop/Laptop Computers
165	710504	Dep - Mini Comp Wtr
166	710602	Dep - Comp Systems
167	720007	Amort CIAC - Structure/Improvement Pump Plant Ls
168	720011	Amort CIAC - Structure/Improvement Generator Plant
169	720036	Amort CIAC - Tap Fee
170	720037	Amort CIAC - Management Fee
171	720039	Amort CIAC - Res Cap Fee
172	720040	Amort CIAC - Plant Mod Fee
173	720042	Amort CIAC - Sewer Force Main
174	720043	Amort CIAC - Sewer Gravity Main
175	720044	Amort CIAC - Manholes
176	720046	Amort CIAC - Service to Customers
177	720049	Amort CIAC - Pump Equipment Pump Plant
178	720053	Amort CIAC - Treatment/Disp Equipment Lagoon
179	720056	Amort CIAC - Sewer Treatment Plant
180 Taxes other than income	641100	FICA
181	642100	Federal Unemployment Tax
182	642200	State Unemployment Tax
183	643100	Franchise Taxes
184	643200	Gross Receipts Taxes
185	643400	Real Estate Taxes
186	643700	Other General Taxes
187 PUCN Mill Tax	643600	Utility/Commission Taxes
188 Federal income taxes: current	910001	Federal Income Taxes
189	910002	State Income Taxes
190 Federal income taxes: deferred	920001	Deferred Federal Income Taxes

STATEMENT J

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Summary of Nevada Jurisdictional Sewer Revenues
Test Year Ended July 31, 2024

Line No.	Rate Schedule	Description	From Input Sheet (See Stmt. H Ref) Book Revenues	Adjustments to Test Year Revenues	Annualized Test Year Revenues	Required Increase to Annual Revenues	Required Annual Revenue	
							Dollars	Percent
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		Fiat Rate Customers	\$ 4,362,714	\$ 474,371 A	\$ 4,837,085	\$ -	\$ 4,837,085	
2			\$ -	\$ -	\$ -	\$ -	\$ -	
3			\$ -	\$ -	\$ -	\$ -	\$ -	
4			\$ -	\$ -	\$ -	\$ -	\$ -	
5		Total	\$ 4,362,714	\$ 474,371	\$ 4,837,085	\$ 391,316	\$ 5,228,401	8.00%
6								
7								
8								
9								
10								
11								
12								
13								
14		Total sales revenues	\$ 4,362,714	\$ 474,371	\$ 4,837,085	\$ 391,316	\$ 5,228,401	8.00%
15			To Statement H, Line 2 (b)	To Statement H, Line 2 (c)	To Statement H, Line 2 (d)	To Statement H, Line 2 (e)	To Statement H, Line 2 (f)	
16	NARUC Acct No.	Other revenues:						
17	470	Forfeited discounts	\$ -	\$ -	\$ -	\$ -	\$ -	
18	471	Misc. service revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
19	472	Rent from water property	\$ -	\$ -	\$ -	\$ -	\$ -	
20	474	Other Rev. (asset sales)	\$ (2,403)	\$ 1,303 B	\$ (1,099)	\$ -	\$ (1,099)	
21	474	Other sewer revenues	\$ 47,591	\$ 9,248	\$ 56,839	\$ -	\$ 56,839	
22		Total other revenues	\$ 45,188	\$ 10,551	\$ 55,739	\$ -	\$ 55,739	
			To Statement H, Line 3 (b)	To Statement H, Line 3 (c)	To Statement H, Line 3 (d)	To Statement H, Line 3 (e)	To Statement H, Line 3 (f)	
23		(A) From WP Rev Annual less amounts in column (c).						
24		(B) From Asset Sale WP						

SCHEDULE K-5

**GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Regulatory Commission Expenses
Test Year Ended July 31, 2024**

Line No.	(a) Payee	(c) Directly Charged Amount	(d) Corporate Allocable Amount	(e) Charged to Other Entities	(f) Total Charged to Applicant
1	<u>Account No. 666:</u>				
2					
3	<u>GBWC'S THREE REGULATORY EXPENSES ARE RATE CASE COSTS (DETAILED ON THE "RATE CASE</u>				
4	<u>WP"); IRP COSTS (DETAILED ON "IRP COSTS WP"); AND, MILL TAX ASSESSMENT (DETAILED ON</u>				
5	<u>"MILL BAD DEBTS WP.") THOSE WORKPAPERS PROVIDE A DETAILED ANALYSIS OF REGULATORY</u>				
6	<u>COMMISSION EXPENSES.</u>				
7					
8	Total- Account No. 666	\$	\$	\$	\$
9	<u>Account No. 667:</u>				
10		\$	\$	\$	\$
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27	Total- Account No. 667	\$	\$	\$	\$
28	Totals	\$	\$	\$	\$

SCHEDULE K-7

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Charges and Credits from Associated Companies
Test Year Ended July 31, 2024

Line No.	Service Provided or Program Activity	Payee	Corporate Allocable Amount	Allocation Basis	Charged to Other Entities	Total Charged to Applicant
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Account No. XXX:</u>					
2	NOTE - SEE ATTACHED DOCUMENT FOR SCHEDULE K-7 THAT DISPLAYS ALL COST ALLOCATIONS					
3	<u>FROM UTILITIES, INC. TO GREAT BASIN WATER COMPANY DURING THE TEST YEAR.</u>					
4	_____	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____	_____
6	_____	_____	_____	_____	_____	_____
7	Sub total- Account No. XXX		\$ _____	\$ _____	\$ _____	\$ _____
8	<u>Account No. XXX:</u>					
9	_____	_____	\$ _____	\$ _____	\$ _____	\$ _____
10	_____	_____	_____	_____	_____	_____
11	_____	_____	_____	_____	_____	_____
12	_____	_____	_____	_____	_____	_____
13	_____	_____	_____	_____	_____	_____
14	Sub total- Account No. XXX		\$ _____	\$ _____	\$ _____	\$ _____
15	<u>Account No. XXX:</u>					
16	_____	_____	\$ _____	\$ _____	\$ _____	\$ _____
17	_____	_____	_____	_____	_____	_____
18	_____	_____	_____	_____	_____	_____
19	_____	_____	_____	_____	_____	_____
20	_____	_____	_____	_____	_____	_____
21	Sub total- Account No. XXX		\$ _____	\$ _____	\$ _____	\$ _____
22	<u>Account No. XXX:</u>					
23	_____	_____	\$ _____	\$ _____	\$ _____	\$ _____
24	_____	_____	_____	_____	_____	_____
25	_____	_____	_____	_____	_____	_____
26	_____	_____	_____	_____	_____	_____
27	_____	_____	_____	_____	_____	_____
28	_____	_____	_____	_____	_____	_____
29	_____	_____	_____	_____	_____	_____
30	_____	_____	_____	_____	_____	_____
31	_____	_____	_____	_____	_____	_____
32	Sub total- Account No. XXX		\$ _____	\$ _____	\$ _____	\$ _____
33	Totals		<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

SCHEDULE K-7

ATTACHMENT

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Affiliate Transactions - Schedule K-7
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line #	Object Account	Account Title	Balance Forward	State of NV	West Region	West President	Corporate	Grand Total
1	113603	Intercompany Automatic Account	(37,917,597)	(5,488,569)	(53,168)	(1,385,579)	553,394	(44,291,519)
2	141220	Struct and Improv Office	296,427	-	-	(1,170)	(3,779)	291,477
3	141303	Office Furniture	211,457	546	-	-	(2,955)	209,049
4	141304	Office Equipment	124	-	-	-	(2)	123
5	141305	Stores Equipment	172	-	-	-	(2)	169
6	141308	Tool Shop Equipment	1,803	-	-	-	(25)	1,778
7	141310	Communications Equipment	30,105	-	-	-	(435)	29,670
8	141401	Vehicles	4,350	500,476	-	-	(60)	504,766
9	141499	Vehicles Clearing	-	-	-	-	-	-
10	141501	Computer Hardware	611	-	-	-	(8)	603
11	141502	Desktop/Laptop Computers	78,804	1,180	-	-	35,121	115,106
12	141503	Mainframe Computers	93,400	-	-	-	(1,292)	92,108
13	141504	Mini Comp Wtr	905,097	2,421	-	-	27,869	935,388
14	141601	Computer Software	149,718	-	-	-	106,472	256,190
15	141602	Comp Systems	2,781,990	-	-	-	(38,491)	2,743,499
16	141603	Micro Systems	48,320	-	-	-	(669)	47,651
17	141699	Computer Clearing	(5,305)	-	-	-	4,684	(621)
18	142220	Acc Dep - Struct and Improv Office	(76,641)	-	-	(76)	(18,574)	(95,291)
19	142303	Acc Dep - Office Furniture	(141,259)	(30)	-	(233)	(5,498)	(147,020)
20	142304	Acc Dep - Office Equipment	(17)	-	-	-	(12)	(29)
21	142305	Acc Dep - Stores Equipment	(21)	-	-	-	(9)	(30)
22	142308	Acc Dep - Tool Shop Equipment	(1,925)	-	-	-	(0)	(1,925)
23	142310	Acc Dep - Communications Equipment	(40,909)	-	-	(46)	(2,450)	(43,404)
24	142401	Acc Dep - Vehicles	(4,350)	(18,293)	-	-	60	(22,583)
25	142501	Acc Dep - Computer Hardware	(316)	-	-	-	(116)	(433)
26	142502	Acc Dep - Desktop/Laptop Computers	(16,179)	(20)	-	-	(18,888)	(35,087)
27	142503	Acc Dep - Mainframe Computers	(93,400)	-	-	-	1,292	(92,108)
28	142504	Acc Dep - Mini Comp Wtr	(868,147)	(5,224)	-	-	(13,392)	(886,763)
29	142601	Acc Dep - Computer Software	(62,046)	-	-	-	(62,338)	(124,384)
30	142602	Acc Dep - Comp Systems	(2,545,936)	-	-	-	(39,088)	(2,585,023)
31	142603	Acc Dep - Micro Systems	(48,320)	-	-	-	669	(47,651)
32	170008	Regulatory Assets Being Amortized	(6,897)	-	-	-	6,897	0
33	181003	Def Chgs - Relocation	687	-	-	-	(9)	678
34	181006	Def Chgs - Other Water and Sewer	1,289	-	-	-	(18)	1,271
35	181015	Def Chgs - Other	-	-	-	-	3,744	3,744
36	182003	Acc Amort - Def Chgs - Relocation	(687)	-	-	-	9	(678)
37	182006	Acc Amort - Def Chgs - Other Water and Sewer	(1,289)	-	-	-	18	(1,271)
38	182015	Acc Amort - Def Chgs - Other	-	-	-	-	(514)	(514)
39	194006	Other Non-Current Assets	528,173	-	-	-	(80,050)	448,122
40	223101	Accrued Taxes General	(0)	(12,350)	-	-	-	(12,350)
41	223105	Accrued Franchise Tax A	0	-	-	-	(0)	0
42	223206	Accrued Use Tax	186	-	-	-	3	189
43	223304	Accrued Employment FICA	241	-	-	-	(3)	237
44	223305	Accrued Employment Medicare	56	-	-	-	(1)	56
45	223306	Accrued Unemployment Tax - Federal	10	-	-	-	(0)	10
46	223307	Accrued Unemployment Tax - State	49	-	-	-	(1)	48
47	223502	Accrued State Income Tax	741	-	-	-	1,379	2,120
48	233002	Deferred Federal Tax Liabilities	(3,882,233)	-	-	-	-	(3,882,233)
49	255001	Deferred Federal Tax Liabilities	94,307	-	-	-	50,871	145,178
50	255002	Deferred State Tax Liabilities	71,795	-	-	-	4,614	76,408
51	260003	NonQual - Deferred Compensation	(254,825)	-	-	10,108	(79,568)	(324,285)
52	260016	Due to Parent Deferred Credit	25,494	-	-	-	(5,886)	19,607
53	260017	Deferred Credits Other	(5,327)	-	-	-	74	(5,254)
54	340003	Net income for the year	40,877,123	-	-	-	-	40,877,123
55	511001	Purchased Services-Water	0	-	-	-	-	0
56	511003	Purchased Services-Gas	-	-	-	-	-	-
57	512001	Shop Supplies and Tools	-	(0)	-	-	-	(0)
58	512002	Repairs and Maintenance	(28)	(69)	-	-	-	(97)
59	512009	Permits	-	-	-	-	-	-
60	512015	Equipment Rental	-	-	-	-	-	-
61	512016	Uniforms	(78)	178	-	-	-	101
62	512017	Weather/Hurricane/Fuel	(0)	9,357	-	-	-	9,357
63	512018	Safety Supplies/Expense	(148)	-	-	864	(256)	461
64	512900	Other Plant and System Maintenance	-	-	-	-	-	-
65	513900	Other Materials and Supplies	(9)	427	-	-	-	418
66	515002	Test - Water/Sewer	0	-	-	-	-	0
67	515004	Test - Safe Drinking Water Act	-	15,310	-	-	-	15,310
68	521010	Salaries and Wages	(150,030)	111,652	40,296	968,313	(298,319)	671,912
69	521020	Salaries and Wages - Accrued	(0)	-	-	3,479	(1,031)	2,448
70	521040	Overtime	(0)	24,582	-	636	(187)	25,031
71	521060	Incentive Bonus	(966)	350	2,911	-	(853)	1,443
72	521070	EIP Bonus	(10,675)	-	(11,006)	41,950	(9,183)	11,087
73	521080	Bonus Other	(0)	-	-	1,000	(295)	705
74	522001	Capitalized Time	-	321	-	-	-	321
75	531001	401K Profit Sharing	(5,203)	4,429	5,425	31,654	(10,965)	25,340

76	531002	401K Match	(4,035)	4,466	-	22,229	(6,572)	16,088
77	532001	Health Admin and Stop Loss	(3,507)	60,593	2,759	12,376	(4,480)	67,741
78	532002	Dental	(779)	14,761	660	3,065	(1,102)	16,606
79	532005	Employee Insurance Deductions	5,525	(124,144)	(5,242)	(26,231)	9,304	(140,788)
80	532006	Health Insurance Claims	(20,110)	500,981	20,215	107,144	(37,655)	570,575
81	532009	Workers Compensation Insurance (WCB)	0	61,326	-	-	-	61,326
82	532012	Term Life Insurance	(1,578)	34,320	1,449	7,228	(2,566)	38,852
83	532013	Term Life Insurance Opt	204	(5,199)	(213)	(1,104)	389	(5,923)
84	532900	Other Employee Benefits	(572)	7,181	397	1,362	(521)	7,847
85	540400	Legal	(790)	55,925	(8,847)	2,886	1,788	50,962
86	540700	Engineering	-	5,896	-	-	-	5,896
87	549000	Other Outside Services	-	116	-	-	-	116
88	550300	Computer Supplies	-	23	-	814	(243)	594
89	550400	Internet Services	(377)	1,843	-	2,529	(749)	3,247
90	559900	Other Computer/IT Expenses	-	12	-	-	-	12
91	560100	General Liability Insurance	(0)	151,156	-	-	-	151,156
92	560200	Property Insurance	0	476,450	-	-	-	476,450
93	560300	Vehicle Insurance	0	64,335	-	-	-	64,335
94	560400	Uninsured Losses	0	(833)	-	-	-	(833)
95	560500	Other Insurance	(0)	87,585	-	-	-	87,585
96	571100	Building Rent	(16,978)	-	-	102,310	(30,262)	55,070
97	581100	Office Supplies	(15)	124	-	175	(52)	232
98	581200	Kitchen Supplies	(5)	-	-	-	-	(5)
99	582100	Office Equipment	-	-	-	-	-	-
100	583100	Office Printing/Blueprints	(402)	1,602	-	610	(182)	1,629
101	583400	Office Shipping Charges/Postage/Courier	(12)	340	-	91	(27)	392
102	584100	Office Electric	(1,140)	-	-	6,054	(1,789)	3,126
103	584200	Office Gas/Heat	-	-	-	-	-	-
104	584300	Office Water	-	-	-	-	-	-
105	585100	Office Garbage Disposal/Removal	(160)	-	-	1,537	(455)	922
106	585400	Office Security/Alarm System	(296)	-	-	1,011	(300)	415
107	585500	Office Cleaning Services	(1,128)	-	-	6,600	(1,952)	3,521
108	585900	Other Office Maintenance	-	-	-	165	(49)	116
109	586100	Landline/Telephone/Fax	(0)	3,519	-	-	-	3,519
110	586200	Cellular/Mobile Phones	(0)	44,445	2,810	-	(837)	46,418
111	587100	Holiday Events/Picnics	(125)	8	-	1,130	(334)	680
112	587900	Other Office Expenses	(73)	-	-	-	-	(73)
113	591000	Accommodation/Hotel/Lodging	(446)	438	-	6,277	(1,863)	4,406
114	592000	Airfare	(209)	-	-	6,631	(1,961)	4,461
115	593000	Transportation excl. Airfare	(115)	-	-	2,858	(846)	1,898
116	595000	Travel - Meals and Entertainment - 50% Tax Dedu	(742)	473	-	1,213	(358)	586
117	599900	Other Travel	(668)	-	-	260	(77)	(485)
118	601000	Vehicle Leasing	-	-	-	-	-	-
119	602000	Vehicle Fuel	(0)	125,113	-	366	(109)	125,370
120	603000	Vehicle Repairs and Maintenance	(144)	50,701	-	-	(0)	50,557
121	604000	Vehicle Registration/Licensing Fees	(24)	13,419	-	224	(66)	13,554
122	609000	Vehicle - Other Costs	(14)	11,035	-	-	-	11,021
123	612200	Water Resource Conserv	(56)	-	-	-	-	(56)
124	612900	Other Regulatory Expenses	-	1,364	-	-	-	1,364
125	624100	License Fees	-	123	-	280	(82)	321
126	626100	Education and Training	(22)	555	-	2,283	(676)	2,140
127	628400	Customer Service Printing	0	132,672	1,554	-	(463)	133,763
128	629100	Memberships and Dues	(117)	13,687	-	1,497	(444)	14,623
129	629500	Credit Card Expense Clearing	(506)	(7,828)	-	(8,438)	2,497	(14,276)
130	629900	Other Misc Expense	(580)	300	-	(17,062)	5,027	(12,316)
131	641100	FICA	(10,177)	11,960	-	73,865	(21,851)	53,798
132	642100	Federal Unemployment Tax	(99)	240	-	399	(118)	422
133	642200	State Unemployment Tax	(1,434)	2,288	-	6,111	(1,810)	5,155
134	642300	Other Payroll Taxes	-	178,788	-	-	-	178,788
135	643700	Other General Taxes	(0)	12,350	-	-	-	12,350
136	691000	Corporate Allocation	0	2,378,913	-	-	-	2,378,913
137	692000	Regional Allocation	(0)	203,251	-	-	-	203,251
138	710220	Dep - Struct and Improv Office	(16)	-	-	76	(23)	38
139	710303	Dep - Office Furniture	(40)	30	-	233	(69)	155
140	710310	Dep - Communications Equipment	(8)	-	-	46	(14)	24
141	710401	Dep - Vehicles	(0)	261,648	-	-	-	261,648
142	710502	Dep - Desktop/Laptop Computers	-	20	-	-	-	20
143	710504	Dep - Mini Comp Wtr	0	5,224	-	-	-	5,224
144	830001	Gain/Loss - Sale of Fixed Assets	-	9,732	-	-	-	9,732
#REF!			0	0	0	(0)	0	0

STATEMENTS L- L1

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Statement of Depreciation & Amortization for Plant Items

Statement 1/1/1

Fiscal Year Ended July 31, 2024

	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
JDE Account	Description	Avg Life From CA	Dep Rate 1/3	Original Plant, FC Books	Cumulative Depreciation & I/3C Adjustments	Other Plant Adjustments	Adjusted Plant	Dep't Exp H / 1/3C	Average Dep't Rate by CA/3C Asset	Estimates	DEPRECIATION RECV'P SEWER		
1 141101	Lands and Rights General Water	0	0.00%	\$ 636,915.37	\$ -	\$ -	\$ 636,915.37	\$ -	0.00000%				
2 141106	Lands and Rights General Sewer	5	0.00%	\$ 16,775.00	\$ -	\$ -	\$ 16,775.00	\$ -	0.00000%				
3 141201	Organization Water	5	0.00%	\$ 94,314.00	\$ -	\$ (94,314)	\$ -	\$ -	0.00000%		Plant Amortized Depreciation	\$ 1,533,998	
4 141202	Franchises Water	5	0.00%	\$ 385,998.21	\$ -	\$ -	\$ 385,998.21	\$ -	0.00000%		Plant Depreciation per Books	\$ 1,364,702	
5 141203	Struct and Improv General Plant Water	40	2.50%	\$ 62,788.00	\$ -	\$ -	\$ 62,788.00	\$ 1,370	0.00399%		Depreciation Adjustment	\$ 189,296	To Sched H WP
6 141204	Struct and Improv Service Supplies Water	40	2.50%	\$ 6,232.19	\$ -	\$ -	\$ 6,232.19	\$ 156	0.00049%				
7 141205	Struct and Improv Water Treat Pt	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%				
8 141206	Struct and Improv Trns Dst Pt	40	2.50%	\$ 2,899,899.32	\$ -	\$ -	\$ 2,899,899.32	\$ 68,998	0.00000%				
9 141207	Struct and Improv Treatment Plant	40	2.50%	\$ 734,971.00	\$ -	\$ 750,000	\$ 2,149,871	\$ 68,998	0.00000%		CIAC Amortization RECV'P SEWER		
10 141208	Struct and Improv Office Water	40	2.50%	\$ 2,949,600.00	\$ -	\$ -	\$ 2,949,600.00	\$ 14,900	0.00000%		Average CIAC Plant Dep't Rate	\$ (16,892,907)	From Water Statement G
11 141211	Struct and Improv Reclaim Wtr Dist	40	2.50%	\$ 1,636,689.58	\$ -	\$ -	\$ 1,636,689.58	\$ 40,917	0.00242%		Annualized CIAC Asset Exp	\$ (510,460)	
12 141220	Struct and Improv Office Water	40	2.50%	\$ 73,270.49	\$ -	\$ (3,610)	\$ 69,661	\$ 1,742	0.00024%		CIAC Amortization Exp per Books	\$ 477,597	To Sched H WP
13 141233	Power Gen Equip Pump Pt	30	3.33%	\$ 3,811.07	\$ -	\$ -	\$ 3,811.07	\$ 95	0.00024%				
14 141239	Power Gen Equip Pump Pt	30	3.33%	\$ 304,887.93	\$ -	\$ -	\$ 304,887.93	\$ 20,437	0.00679%				
15 141241	Sewer Gravity Main	30	3.33%	\$ 1,931,586.97	\$ -	\$ -	\$ 1,931,586.97	\$ 61,720	0.00319%				
16 141242	Sewer Gravity Main	45	2.22%	\$ 9,744,151.84	\$ -	\$ 46,000	\$ 9,790,151.84	\$ 228,670	0.00232%				
17 141243	Sewer Gravity Main	45	2.22%	\$ 6,744,466.28	\$ -	\$ -	\$ 6,744,466.28	\$ 149,699	0.00232%				
18 141244	Special Collections Structures	28	3.57%	\$ 3,734.48	\$ -	\$ -	\$ 3,734.48	\$ 33	0.00084%				
19 141245	Service to Customers	30	3.33%	\$ 1,222,666.37	\$ 37,627	\$ -	\$ 1,260,293	\$ 52,010	0.00415%				
20 141246	Flow Measure Devices	15	6.67%	\$ 79,318.98	\$ -	\$ -	\$ 79,318.98	\$ 5,291	0.01343%				
21 141249	Pumping Equip Pump Pt	25	4.00%	\$ 1,998,173.19	\$ 124,432	\$ -	\$ 2,122,605	\$ 69,824	0.01444%				
22 141250	Pumping Equip Reclaim WTP	25	4.00%	\$ 2,074.62	\$ -	\$ -	\$ 2,074.62	\$ 93	0.00023%				
23 141251	Pumping Equip Pct Wtr Dist	25	4.00%	\$ 2,299.03	\$ -	\$ -	\$ 2,299.03	\$ 91	0.00023%				
24 141252	Treat/Disp Equip Lagoons	28	3.57%	\$ 42,878.38	\$ -	\$ -	\$ 42,878.38	\$ 1,531	0.00385%				
25 141253	Treat/Disp Equip Lagoons	28	3.57%	\$ 16,344,646.78	\$ 103,840	\$ -	\$ 16,448,487.56	\$ 579,599	0.00349%				
26 141255	Plant Sewers Treatment Pt	28	3.57%	\$ 314,146.78	\$ -	\$ -	\$ 314,146.78	\$ 11,220	0.00360%				
27 141256	Plant Sewers Reclaim Wtr	28	3.57%	\$ 5,002.96	\$ -	\$ -	\$ 5,002.96	\$ 179	0.00045%				
28 141262	Reuse Mfr/Installations	30	3.33%	\$ 19,227	\$ -	\$ -	\$ 19,227	\$ 1	0.00000%				
29 141263	Reuse Dist Reservoirs	45	2.22%	\$ 646,648.58	\$ -	\$ -	\$ 646,648.58	\$ 4,337	0.00345%				
30 141264	Other and Misc Equip (Ineligible Pt)	45	2.22%	\$ 273,608.71	\$ -	\$ -	\$ 273,608.71	\$ 6,880	0.01544%				
31 141267	Other and Misc Equip (Ineligible Pt)	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%				
32 141268	Other and Misc Equip (Ineligible Pt)	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%				
33 141269	Other and Misc Equip (Ineligible Pt)	15	6.67%	\$ 5,687.00	\$ -	\$ -	\$ 5,687.00	\$ 203	0.00026%				
34 141272	Other Plant Pump	28	3.57%	\$ 1,088.74	\$ -	\$ -	\$ 1,088.74	\$ 39	0.00010%				
35 141273	Other Plant Pump	28	3.57%	\$ 18,825.73	\$ -	\$ -	\$ 18,825.73	\$ 662	0.00168%				
36 141274	Other Plant Treatment	28	3.57%	\$ 229,288.41	\$ -	\$ -	\$ 229,288.41	\$ 6,928	0.00000%				
37 141278	Plant Allow Sewer	2	50.00%	\$ -	\$ 5,490	\$ -	\$ 5,490	\$ 2,745	0.00000%				
38 141302	PD Leasehold Improvements	2	50.00%	\$ 56,312.30	\$ -	\$ (2,579)	\$ 53,733	\$ 3,582	0.00000%				
39 141303	Office Furniture Water	15	6.67%	\$ 12,179.21	\$ -	\$ -	\$ 12,179.21	\$ 812	0.00000%				
40 141304	Office Furniture Sewer	15	6.67%	\$ 1,788.67	\$ -	\$ (2)	\$ 1,786.67	\$ 119	0.00000%				
41 141305	Stores Equipment Water	15	6.67%	\$ 85,965.38	\$ -	\$ (2)	\$ 85,963.38	\$ 5,371	0.00000%				
42 141306	Tool Shop Equipment Water	16	6.25%	\$ 85,965.38	\$ -	\$ (22)	\$ 85,943.38	\$ 5,371	0.00000%				
43 141308	Power Operated Equipment Water	15	6.67%	\$ 121,381.05	\$ 140,936	\$ -	\$ 262,317	\$ 17,488	0.00000%				
44 141309	Communications Equipment Water	10	10.00%	\$ 766,998.42	\$ -	\$ (774)	\$ 766,224.42	\$ 76,662	0.00000%				
45 141310	Misc Equipment Water	10	10.00%	\$ 15,001.94	\$ -	\$ -	\$ 15,001.94	\$ 1,300	0.00000%				
46 141311	Misc Equipment Water	6	16.67%	\$ 750,310.09	\$ 4,031	\$ -	\$ 754,341.09	\$ 62,241	0.00000%				
47 141401	Vehicles Clearing	6	16.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%				
48 141489	Computer Hardware Water	6	16.67%	\$ 149,211	\$ -	\$ (17)	\$ 149,194	\$ 24	0.00000%				
49 141501	Computer Hardware Sewer	6	16.67%	\$ 28,240.49	\$ -	\$ (1)	\$ 28,239.49	\$ 43	0.00000%				
50 141502	Maintenance Computers Water	6	16.67%	\$ 23,800.49	\$ -	\$ (1)	\$ 23,799.49	\$ 361	0.00000%				
51 141503	Maintenance Computers Sewer	6	16.67%	\$ 23,800.49	\$ -	\$ (1)	\$ 23,799.49	\$ 361	0.00000%				
52 141504	Misc Computer Water	6	16.67%	\$ 232,700.44	\$ -	\$ (11,484)	\$ 221,216.44	\$ 38,041	0.00000%				
53 141601	Computer Software Water	6	16.67%	\$ 63,417.53	\$ -	\$ (3,153)	\$ 60,264.53	\$ 10,044	0.00000%				
54 141602	Comp Systems Water	6	16.67%	\$ 679,128.66	\$ -	\$ (33,769)	\$ 645,359.66	\$ 107,560	0.00000%				
55 141603	Micro Systems Water	6	16.67%	\$ 11,795.64	\$ -	\$ (587)	\$ 11,208.64	\$ 1,868	0.00000%				
56 194066	Fusion	6	11.25%	\$ -	\$ -	\$ (587)	\$ (587)	\$ -	0.00000%				
57 141699	Computer Clearing	6	16.67%	\$ (151.79)	\$ -	\$ -	\$ (151.79)	\$ 20,383	0.00000%				
58													
59													
60													
Totals				\$ 41,723,017	\$ 826,620	\$ 1,241,680	\$ 43,791,317	\$ 1,533,998	3.02134%				

STATEMENT M

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Summary of Federal Income Tax Expense
Test Year Ended July 31, 2024

APPLICANT'S FEDERAL INCOME TAX CALCULATION IS ON H TAX WP AND STATEMENT H. THE TAX CALCULATION IS ALSO SHOWN HERE IN THE COMMISSION'S FORMAT. INCOME TAX ADJUSTMENTS EQUAL THAT OF THOSE ON STATEMENT H TAX WP, D21 AND STATEMENT H, E32.

Line No.	Description	Reference	Recorded Test Year	Adjusted Test Year	Total Revenue Requirement
(a)	(b)	(c)	(d)	(e)	
1	Net operating income	Statement H, Line 36	\$ 656,984	\$ 305,960	\$ 962,945
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ 59,761	\$ 81,331	\$ 141,092
3	Net oper. income before FIT	Line 1 + Line 2	\$ 716,745	\$ 387,291	\$ 1,104,037
4	Less: synchronized interest	Note 1 (below)	\$ 368,950	\$ -	\$ 368,950
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ 347,796	\$ 387,291	\$ 735,087
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ 347,796	\$ 387,291	\$ 735,087
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ 73,037	\$ 81,331	\$ 154,368
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (13,276)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ 73,037	\$ 81,331	\$ 141,092
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 11,981,124	\$ -	\$ 11,981,124
18	Times: weighted cost of debt	Statement F, Line 15(e)	3.079%	× 3.079%	× 3.079%
19	Synchronized interest expense	Line 17 × Line 18	\$ 368,950	\$ -	\$ 368,950
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 368,950	\$ -	\$ 368,950
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 11,981,124	\$ -	\$ 11,981,124
24	Times: weighted cost of pref'd stock	Statement F, Line 19(e)	\$ -	× \$ -	× \$ -
25	Synchronized dividend expense	Line 19 × Line 20	\$ -	\$ -	\$ -
26					
27			To Line 5		

INPUT SHEET STATEMENT N

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Institutional Allocations
 Test Year Ended July 31, 2024

Statement N

Line No.	(a)	(b)	NARUC Account			(e)	(f)	(g)	(h)	ERCs
			Account Name	Account	Per Banks					
1	111261	JP Morgan - 100074561 - Water Services Corp Low	131	\$	25	32	\$	(0.00)		
2	111460	Chem - Cheese - WCS Disburs	131	\$	34,655	34,655	\$	-	SCD Water	
3	111461	Chem - Cheese - PTL CAP FUND NW	131	\$	4,715	4,715	\$	-	SCD Sewer	
4	111462	Chem - Cheese - Water Storage CAP	131	\$	133,508	133,508	\$	-	PD Water	
5	112102	Accounts Receivable - USD	141	\$	374,719	374,719	\$	-	PD Sewer	
6	112104	Accounts Receivable - Other	141	\$	-	0	\$	-		
7	112202	Allowance for Doubtful Accounts - USD	143	\$	(16,744)	(16,744)	\$	(0.00)	CSD	
8	112301	Unbilled Revenue	141	\$	215,408	215,408	\$	-	SCD Water	
9	113102	Inventory	151	\$	16,010	16,010	\$	-	SCD Sewer	
10	113211	Deposits	152	\$	71	71	\$	-	SSD	
11	113303	Intercompany Automatic Account	145	\$	(24,779)	(24,779)	\$	-	PD Water	
12	113712	Preliminary Survey and Investigation Accrued	174	\$	(198,593)	(198,593)	\$	-	PD Sewer	
13	141101	Land and Rights General Water	353.7	\$	636,815	636,815	\$	-		
14	141102	Land and Rights Pump	303.3	\$	-	0	\$	-		
15	141108	Land and Rights Trans	303.4	\$	-	0	\$	-		
16	141104	Land and Rights Sewer	353.7	\$	16,775	16,775	\$	-		
17	141208	Organization Water	351.1	\$	94,314	94,314	\$	-		
18	141201	Franchise Water	352.1	\$	385,998	385,998	\$	-		
19	141202	Struct and Improv General Plant Water	354.7	\$	62,788	62,788	\$	-		
20	141203	Struct and Improv Service Supplies Water	354.2	\$	6,225	6,225	\$	-		
21	141204	Struct and Improv Water Treat Pit	304.3	\$	-	0	\$	-		
22	141205	Struct and Improv Trans Dist Pit	304.4	\$	-	0	\$	-		
23	141208	Struct and Improv Pump Plant	354.3	\$	2,009,909	2,009,909	\$	-		
24	141208	Struct and Improv Treatment Plant	354.4	\$	794,971	794,971	\$	-		
25	141209	Struct and Improv Reclaim Wtr Dist	354.5	\$	1,636,690	1,636,690	\$	-		
26	141211	Struct and Improv Office Water	354.7	\$	73,270	73,270	\$	-		
27	141220	Collecting Reservoirs	305.2	\$	-	0	\$	-		
28	141221	Wells and Springs	302.2	\$	-	0	\$	-		
29	141223	Supply mains	309.2	\$	-	0	\$	-		
30	141225	Power Generation Equipment	370.2	\$	-	0	\$	-		
31	141226	Electric Pump Equip Svc Pump	311.2	\$	-	0	\$	-		
32	141227	Electric Pump Equip WTP	311.3	\$	-	0	\$	-		
33	141228	Electric Pump Equip Trans Dist	311.4	\$	-	0	\$	-		
34	141229	Water Treatment Equipment	320.3	\$	-	0	\$	-		
35	141230	Dist Treat and Standpipes	330.4	\$	-	0	\$	-		
36	141231	Trans and Dist mains	321.4	\$	-	0	\$	-		
37	141232	Service Lines Water	352.6	\$	3,811	3,811	\$	-		
38	141233	Meters	354.4	\$	0	0	\$	-		
39	141234	Meter Installations	354.4	\$	216	216	\$	-		
40	141235	Hydrants	335.4	\$	-	0	\$	-		
41	141236	Backflow Prevention Devices	336.4	\$	-	0	\$	-		
42	141237	Power Gen Equip Pump Pit	355.3	\$	204,848	204,848	\$	-		
43	141239	Sewer Force Main	360.2	\$	1,911,597	1,911,597	\$	-		
44	141241	Sewer Gravity Main	361.2	\$	9,744,152	9,744,152	\$	-		
45	141242	Mantoles	361.2	\$	674,487	674,487	\$	-		
46	141243	Special Collection Structures	362.2	\$	3,734	3,734	\$	-		
47	141244	Service to Customers	383.2	\$	1,522,666	1,522,666	\$	-		
48	141245	Flow Measure Devices	384.2	\$	79,359	79,359	\$	-		
49	141246	Pumping Equip Reclaim WTP	371.3	\$	1,356,173	1,356,173	\$	-		
50	141249	Pumping Equip Reclaim WTP	371.5	\$	2,075	2,075	\$	-		
51	141251	Pumping Equip Rd Wtr Dist	371.6	\$	2,299	2,299	\$	-		
52	141252	Treat/Dsp Equip Lagoon	380.4	\$	42,879	42,879	\$	-		
53	141253	Treat/Dsp Equip Trt Pit Water	380.4	\$	16,120,694	16,120,694	\$	-		
54	141255	Plant Sewers Treatment Pit	381.4	\$	314,147	314,147	\$	-		
55	141256	Plant Sewers Reclaim Wtr	381.5	\$	5,003	5,003	\$	-		
56	141258	Reuse Wtr/Installations	385.6	\$	19	19	\$	-		
57	141262	Reuse Dist Reservoirs	371.6	\$	646,049	646,049	\$	-		
58	141263	Reuse Transmission and Dist	371.6	\$	273,609	273,609	\$	-		
59	141264	Other and Misc Equip Inseparable Pit	339.1	\$	-	0	\$	-		
60	141267	Other and Misc Equip Source Supply	339.2	\$	-	0	\$	-		
61	141268	Other and Misc Equip WTP	339.3	\$	-	0	\$	-		
62	141269	Other Plant Collection	389.2	\$	5,687	5,687	\$	-		
63	141272	Other Plant Pump	389.3	\$	1,087	1,087	\$	-		
64	141273	Other Plant Treatment	389.4	\$	18,526	18,526	\$	-		
65	141274	Plant Allocated	389.7	\$	229,288	229,288	\$	-		
66	141278	Non-Utility Property	121	\$	236,013	236,013	\$	-		
67	141282									

41,723,017.39

24.76%

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Interkolumn Adjustments
 Ten Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	NV Water	SCD Water	NV Sewer	SCD Sewer	Differences	
													24.75%	4.21%
	Natural Account	Account Name	MARIC Account	Per Books	Corp Adjustments Allowed									
131	111261	JP Morgan - 600378391 - Water Services Comp Low	131	25	25									
134	142232	Acc Dep - Trans and Distr Mains	108.1		0									
135	142233	Acc Dep - Service Lines Water	108.1	(4.13)	(4.13)									
136	142234	Acc Dep - Meters	108.1		0									
137	142285	Acc Dep - Meter Installations Waiver	108.1	(25)	(25)									
138	142236	Acc Dep - Hydrants	108.1		0									
139	142237	Acc Dep - Backflow Prevention Devices	108.1		0									
140	142239	Acc Dep - Power Gen Equip Pump Pit	108.1	(80.954)	(80.954)									
141	142241	Acc Dep - Sewer Force Main	108.1	(1,864.782)	(1,864.782)									
142	142242	Acc Dep - Sewer Gravity Main	108.1	(7,160.420)	(7,160.420)									
143	142243	Acc Dep - Manholes	108.1	(115,587)	(115,587)									
144	142244	Acc Dep - Special Collection Structures	108.1	(1,029)	(1,029)									
145	142245	Acc Dep - Service to Customers	108.1	(265,720)	(265,720)									
146	142246	Acc Dep - Flow Measure Devices	108.1	(42,722)	(42,722)									
147	142249	Acc Dep - Pumping Equip Pump Pit	108.1	50,314	50,314									
148	142250	Acc Dep - Pumping Equip Reclam WTP	108.1	(1,290)	(1,290)									
149	142251	Acc Dep - Pumping Equip Rcl Wtr Dist	108.1	5,356	5,356									
150	142252	Acc Dep - Treat/Disp Equip Lagoon	108.1	(14,557)	(14,557)									
151	142253	Acc Dep - Treat/Disp Equip Trt Pnt Water	108.1	(10,441,439)	(10,441,439)									
152	142255	Acc Dep - Plant Sewers Reclam Wtr	108.1	(144,257)	(144,257)									
153	142256	Acc Dep - Plant Sewers Reclam Wtr	108.1	(2,697)	(2,697)									
154	142262	Acc Dep - Reuse Wttr Installations	108.1	(5)	(5)									
155	142263	Acc Dep - Reuse Dist Reservoirs	108.1	(63,836)	(63,836)									
156	142264	Acc Dep - Reuse Transmission and Dist	108.1	57,266	57,266									
157	142267	Acc Dep - Other and Misc Equip Intangible Pnt	108.1		0									
158	142268	Acc Dep - Other and Misc Equip Source Supply	108.1		0									
159	142269	Acc Dep - Other and Misc Equip WTP	108.1		0									
160	142272	Acc Dep - Other Plant Collection	108.1	(4,005)	(4,005)									
161	142273	Acc Dep - Other Plant Pump	108.1	(694)	(694)									
162	142274	Acc Dep - Other Plant Treatment	108.1	(5,193)	(5,193)									
163	142278	Acc Dep - Plant Alice Sewer	108.3	(158,212)	(158,212)									
164	142283	Acc Dep - Plant Held for Future Use Water	108.3	(9,570)	(9,570)									
165	142303	Acc Dep - Office Furniture Water	108.1	(39,662)	(39,662)									
166	142304	Acc Dep - Office Equipment Water	108.1	(2,909)	(2,909)									
167	142305	Acc Dep - Office Equipment Water	108.1	(1,219)	(1,219)									
168	142306	Acc Dep - Stores Equipment Water	108.1	(1,219)	(1,219)									
169	142308	Acc Dep - Lab Equipment Water	108.1	(1,369)	(1,369)									
170	142309	Acc Dep - Tool Shop Equipment Water	108.1	(32,411)	(32,411)									
171	142310	Acc Dep - Power Operated Equipment Water	108.1	(69,593)	(69,593)									
172	142311	Acc Dep - Communications Equipment Water	108.1	(174,511)	(174,511)									
173	142401	Acc Dep - Misc Equipment Water	108.1	364	364									
174	142501	Acc Dep - Vehicles Water	108.1	(519,691)	(519,691)									
175	142502	Acc Dep - Desktop/Laptop Computers Water	108.1	(107)	(107)									
176	142503	Acc Dep - Mainframe Computers Water	108.1	(8,606)	(8,606)									
177	142504	Acc Dep - Mini Comp Water	108.1	(22,800)	(22,800)									
178	142601	Acc Dep - Computer Software Water	108.1	(223,813)	(223,813)									
179	142602	Acc Dep - Comp Systems Water	108.1	(30,739)	(30,739)									
180	142603	Acc Dep - Comp Systems Water	108.1	(639,899)	(639,899)									
181	142801	Acc Dep - Micro Systems Water	108.1	(11,726)	(11,726)									
182	170002	RCIP - Advertising Fees	186.1		691,641									
183	170003	RCIP - Architectural Time	186.1		279,918									
184	170004	RCIP - Administrative	186.1		47,842									
185	170005	RCIP - Travel	186.1		23,061									
186	170006	RCIP - Consulting Fees	186.1		641,992									
187	170007	RCIP - Transfer to DEF	186.1		(1,404,276)									
188	170008	Regulatory Assets Being Amortized	186.1		57,358									
189	170009	Rate Case Being Amortized	186.1		236,762									
190	170010	Misc Regulatory COMM EX	186.1		220,781									
191	170011	Rate Case Accum Amort	186.1		(331,859)									
192	170012	Water Conservation REBA	186.3		(1)									
193	181002	Def Chgs - Tank Maint and Repair	186.2		0									
194	181003	Def Chgs - Pelliclefan	186.2		166									
195	181006	Def Chgs - Other Water and Sewer	186.2		315									
196	181015	Def Chgs - Other	186.2		927									
197	182002	Acc Amort - Def Chgs - Tank Maint and Repair	186.2		0									
198	182003	Acc Amort - Def Chgs - Reduction	186.2		(169)									
199	182006	Acc Amort - Def Chgs - Other Water and Sewer	186.2		(315)									

(7,103,122.67)

ERC

Line No.	(a)	(b)	NARIC		Per Booths	Corp Allocations		(f)	(g)	(h)	SCD Water SCD Sewer	NV Water NV Sewer	75.25% 24.75%
			Account	Account Name		Account	Account						
1	111261	JP Morgan - 100074561 - Water Services Corp Low	131	\$	25	25	\$	(0.00)			95.79%		
200	182015	Acc Amort - Debt Chgs - Other	186.2	\$	(127)	(127)	\$						
201	194003	Other Non-Current Assets	186.2	\$	110,929	110,929	\$						
202	194007	Operating lease right-of-use assets	186.2	\$	32,978	32,978	\$						
203	221102	Trade Accounts Payable - USD	231	\$	(650,165)	(650,165)	\$						
204	221108	Trade Accounts Payable - US\$	231	\$	(29,888)	(29,888)	\$						
205	221202	Accounts Payable - 3rd Party Liability	231	\$	(0)	(0)	\$						
206	221208	Accounts Payable - Other	231	\$	(6,882)	(6,882)	\$						
207	222101	Accrued Expenses	231	\$	(4,120)	(4,120)	\$						
208	222301	Payroll and 401k	231	\$	(88)	(88)	\$						
209	222202	Bonus Accrual	231	\$	(13,558)	(13,558)	\$	(0.00)					
210	222208	Vacation Accrual	231	\$	18	18	\$						
211	223101	Accrued Taxes General	236.11	\$	(97,996)	(97,996)	\$						
212	223102	Accrued Taxes RealPct/CATax	236.11	\$	(432)	(432)	\$						
213	223103	Accrued Real Estate Property Tax	236	\$	0	0	\$						
214	223108	Accrued Franchise Tax A	236	\$	0	0	\$						
215	223106	Accrued Franchise Tax B	236	\$	(2,752)	(2,752)	\$						
216	223205	Accrued Sales Tax	236	\$	0	0	\$						
217	223206	Accrued Sales Tax	236	\$	(92)	(92)	\$						
218	223207	Accrued County Tax A	236	\$	0	0	\$						
219	223212	Accrued DEQ Permit	236	\$	(298)	(298)	\$						
220	223304	Accrued Employment FICA	236.11	\$	69	69	\$	(0.00)					
221	223306	Accrued Employment Medicare	236.11	\$	14	14	\$						
222	223306	Accrued Unemployment Tax - Federal	236.11	\$	2	2	\$						
223	223307	Accrued Unemployment Tax - State	236.12	\$	12	12	\$						
224	223802	Accrued State Income Tax	237	\$	525	525	\$						
225	224003	Accrued Interest - Customer Deposits	235	\$	(663)	(663)	\$						
226	231001	Customer Deposits	235	\$	(19,511)	(19,511)	\$						
227	231003	Customer Refunds	231	\$	(38,012)	(38,012)	\$						
228	234001	Intercompany Non-Trade Accounts Payable	233	\$	(10,263,424)	(10,263,424)	\$						
229	235001	Deferred Federal Tax Liabilities	263	\$	(725,949)	(725,949)	\$						
230	235002	Deferred State Tax Liabilities	263	\$	12,742	12,742	\$						
231	250003	NonQual - Deferred Compensation	258	\$	(74,216)	(74,216)	\$						
232	260016	Due to Parent Deferred Credit	258	\$	(38,539)	(38,539)	\$						
233	260017	Deferred Credits Other	259	\$	(589,446)	(589,446)	\$						
234	260023	Regulatory Liability - Volume based adjustment	259	\$	2	2	\$						
235	260023	Operating lease liabilities	259	\$	(32,978)	(32,978)	\$						
236	271002	CIAC - Franchises	271	\$	0	0	\$						
237	271003	CIAC - Structural/Improvement Site Supply	271	\$	0	0	\$						
238	271005	CIAC - Structural/Improvement Trans Dist	271	\$	0	0	\$						
239	271007	CIAC - Structural/Improvement Pump Plant Ls	271	\$	(1,403,037)	(1,403,037)	\$						
240	271011	CIAC - Structural/Improvement Generator Plant	271	\$	(3,676,774)	(3,676,774)	\$						
241	271018	CIAC - Supply Mains	271	\$	0	0	\$						
242	271019	CIAC - Electric Pump Equipment Site Pump	271	\$	0	0	\$						
243	271022	CIAC - Water Treatment Equipment	271	\$	0	0	\$						
244	271023	CIAC - Dist Resv and S	271	\$	0	0	\$						
245	271024	CIAC - Trans and Distr Mains	271	\$	0	0	\$						
246	271025	CIAC - Service Lines	271	\$	0	0	\$						
247	271026	CIAC - Meters	271	\$	0	0	\$						
248	271027	CIAC - Meter installations	271	\$	0	0	\$						
249	271028	CIAC - Hydrants	271	\$	0	0	\$						
250	271028	CIAC - Other Tangible Plant	271	\$	0	0	\$						
251	271035	CIAC - Tap Fee Water	271	\$	(4,250,439)	(4,250,439)	\$						
252	271036	CIAC - Management Fee Water	271	\$	(4,386)	(4,386)	\$						
253	271039	CIAC - Res Cap Fee Water	271	\$	(1,510,344)	(1,510,344)	\$						
254	271040	CIAC - Plant Mod Fee Water	271	\$	(225,560)	(225,560)	\$						
255	271041	CIAC - Plant Meter Fee	271	\$	0	0	\$						
256	271042	CIAC - Sewer Force Main	271	\$	(167,141)	(167,141)	\$						
257	271043	CIAC - Sewer Gravity Main	271	\$	(3,655,607)	(3,655,607)	\$						
258	271044	CIAC - Manholes	271	\$	(681,288)	(681,288)	\$						
259	271046	CIAC - Services to Customers	271	\$	(156,939)	(156,939)	\$						
260	271049	CIAC - Pump Equipment Pump Plant	271	\$	(149,539)	(149,539)	\$						
261	271053	CIAC - Treatment/Disp Equipment Lagoon	271	\$	(1,509)	(1,509)	\$						
262	271056	CIAC - Sewer Treatment Plant	271	\$	(115,338)	(115,338)	\$						
263	271066	CIAC - Developer Water	271	\$	0	0	\$						
264	272002	Acc Amort CIAC - Franchises	272	\$	0	0	\$						
265	272003	Acc Amort CIAC - Structure/Improvement Site Sup	272	\$	0	0	\$						

GREAT BASIN WATER COMP ANY - CONSOLIDATED SEWER
 Introductory Allocations
 Test Year Ended Jun 30, 2024

Statement N

ERCS

Line No.	(a)	(b)	NARIC		(d)	(e)	(f)	(g)	(h)	SCD Water NY Sewer	SCD Water NY Sewer	75.23%	21.75%
			Account	Account Name									
1	111261	JP Morgan - 100072651 - Water Services Corp (Low	131	\$	25	25	\$	(0.00)					
464	710289	Dep - Land	403	\$	289	293	\$	(5.32)					
405	710303	Dep - Office Furniture	403	\$	299	293	\$	(5.32)					
406	710304	Dep - Office Equipment	403	\$	879	879	\$	-					
407	710305	Dep - Stores Equipment	403	\$	116	116	\$	-					
408	710306	Dep - Lab Equipment	403	\$	519	519	\$	-					
409	710308	Dep - Tool Shop Equipment	403	\$	5,170	5,170	\$	-					
410	710309	Dep - Power Operated Equipment	403	\$	8,057	8,057	\$	-					
411	710310	Dep - Communications Equipment	403	\$	75,650	75,650	\$	(0.93)					
412	710311	Dep - Misc Equipment	403	\$	1,474	1,474	\$	-					
413	710401	Dep - Vehicles	403	\$	144,407	138,313	\$	(6,093.99)					
414	710502	Dep - Desktop/Laptop Computers	403	\$	5	5	\$	-					
415	710504	Dep - Mini Comp Wkr	403	\$	1,492	1,387	\$	(104.59)					
416	710901	Dep - Purchase Acquisition Adjustments	406	\$	-	-	\$	-					
417	720002	Amort CIAC - Franchises	407	\$	-	0	\$	0					
418	720003	Amort CIAC - Structure/Improvement Sic Supply	407	\$	-	0	\$	0					
419	720005	Amort CIAC - Structure/Improvement Trans Dist	407	\$	-	0	\$	0					
480	720007	Amort CIAC - Structure/Improvement Pump Plant	407	\$	(42,303)	(42,303)	\$	-					
481	720011	Amort CIAC - Structure/Improvement Generator Pl	407	\$	(110,858)	(110,858)	\$	-					
482	720016	Amort CIAC - Supply Mains	407	\$	-	0	\$	0					
483	720019	Amort CIAC - Electric Pump Equipment Sic Pump	407	\$	-	0	\$	0					
484	720022	Amort CIAC - Water Treatment Equipment	407	\$	-	0	\$	0					
485	720023	Amort CIAC - Dist Resv and S	407	\$	-	0	\$	0					
486	720024	Amort CIAC - Trans and Distr Mains	407	\$	-	0	\$	0					
487	720025	Amort CIAC - Service Lines	407	\$	-	0	\$	0					
488	720026	Amort CIAC - Meters	407	\$	-	0	\$	0					
489	720027	Amort CIAC - Meter Installations	407	\$	-	0	\$	0					
490	720028	Amort CIAC - Hydrants	407	\$	-	0	\$	0					
491	720035	Amort CIAC - Other Tangible Plant	407	\$	-	0	\$	0					
492	720036	Amort CIAC - Tap Fee	407	\$	(129,981)	(129,981)	\$	-					
493	720037	Amort CIAC - Management Fee	407	\$	(132)	(132)	\$	-					
494	720039	Amort CIAC - Res Cap Fee	407	\$	(45,539)	(45,539)	\$	-					
495	720040	Amort CIAC - Plant Mod Fee	407	\$	(6,801)	(6,801)	\$	-					
496	720041	Amort CIAC - Plant Meter Fee	407	\$	-	0	\$	0					
497	720042	Amort CIAC - Sewer Force Main	407	\$	(5,040)	(5,140)	\$	(100.00)					
498	720043	Amort CIAC - Sewer Gravity Main	407	\$	(110,220)	(110,220)	\$	-					
499	720044	Amort CIAC - Manholes	407	\$	(110,894)	(110,894)	\$	-					
500	720046	Amort CIAC - Service to Customers	407	\$	(7,797)	(7,797)	\$	-					
501	720048	Amort CIAC - Pump Equipment Pump Plant	407	\$	(4,509)	(4,509)	\$	-					
502	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	407	\$	(45)	(45)	\$	-					
503	720056	Amort CIAC - Sewer Treatment Plant	407	\$	(3,478)	(3,478)	\$	-					
504	720066	Amort CIAC - Developer	407	\$	-	0	\$	0					
505	815001	Intercommunity Interest Expense	419	\$	383,974	383,974	\$	-					
506	816004	Interest - Other	419	\$	868	858	\$	(10)					
507	817001	Interest Income - General	419	\$	(1,950)	(1,660)	\$	(290)					
508	820001	AP/UDC (for equity/capital)	428	\$	(2,753)	(2,753)	\$	-					
509	830001	Gain/Loss - Sale of Fixed Assets	434	\$	2,403	2,403	\$	-					
510	910001	Federal Income Taxes	409	\$	307	307	\$	-					
511	920001	Deferred Federal Income Taxes	410	\$	-	0	\$	0					

STATEMENT O

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Rate Design Narrative
Test Year Ended July 31, 2024

Three rate design alternatives are available as part of this application: Immediate Full Consolidation of all divisions, Phase-in Consolidation of all divisions, and Standalone rates for each division. Divisions are as follows: Pahrump and Spring Creek. The following rate classes are included in rate design: Residential and Non-Residential. Rates were designed to move revenues toward cost of service. For additional discussion, please refer to the direct testimony of Bickey Rimal for further detail regarding rate design.

STATEMENT P

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Changes in Ratemaking and/or Accounting Methods
Test Year Ended July 31, 2024

The Company did not have any changes in ratemaking or accounting methods since the last consolidated rate case filing in Docket No. 21-12025.

WORKPAPERS

REV ANNUAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Revenue Annualization Summary
 Test Year Ended July 31, 2024

Line	(a) Description	(b) Pahrump	(c) Spring Creek	(d) Cold Springs	(e) Spanish Springs	(f) Total
1	Flat Rate Customers	\$ 4,642,697	\$ 194,388	\$ -	\$ -	\$ 4,837,085
2						
3	Totals	\$ 4,642,697	\$ 194,388	\$ -	\$ -	\$ 4,837,085
4						To Stmt J
5						
6	Other Operating Revenue - Annualized	\$ 55,434	\$ 1,405	\$ -	\$ -	\$ 56,839
7						
8	Other Operating Revenue - Books	\$ 46,241	\$ 1,350	\$ -	\$ -	\$ 47,591
9						
10	Adjustment Needed	\$ 9,193	\$ 55	\$ -	\$ -	\$ 9,248
11						To Stmt J

BAD DEBT WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Spring Creek & Pahrump Bad Debt Expense Allocation
 Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)
Line	Water	Sewer	Total
1 Pahrump Division			
2 Bad Debt Expense per WP - A	\$ 42,415	\$ 28,627	\$ 71,042
3			
4 Bad Debt Expense per Books -			
5 Statement N Input Sheet, Accounts 627100 and 627300	\$ 71,304	\$ (262)	\$ 71,042
6			
7 Adjustment Needed	\$ (28,890)	\$ 28,890	\$ (0)
8	To H WP	To H WP	
9			
10 Spring Creek Division			
11 Bad Debt Expense per WP - A	\$ 40,924	\$ 1,800	\$ 42,724
12			
13 Bad Debt Expense per Books -			
14 Statement N Input Sheet, Accounts 627100 and 627300	\$ 42,724	\$ -	\$ 42,724
15			
16 Adjustment Needed	\$ (1,800)	\$ 1,800	\$ (0)
17	To H WP	To H WP	
18 Footnotes:			
19 A=From workpaper "Bad Debt Allocation (1).xlsx"			

INCOME TAX WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Income Taxes
Test Year Ended July 31, 2024

Under Nevada regulations, the Company's federal income taxes are computed on a stand alone basis, therefore, any income tax allocation shown on the Company's books must be adjusted to zero. Income tax expense is computed and detailed on H TAX WP and Statement's H & M. This workpaper details the recorded balance of federal income taxes as of July 31, 2024 and the associated adjustment to zero these amounts out. The income tax amounts are from the Input Sheet as follows:

Ln	(a)	(b)	(c)	(d)		(e)
				Current	Deferred	
	Account No.	Account Name				
1	910001	Federal Income Taxes		\$ 307	\$ -	A
2	920001	Deferred Federal Income Taxes		\$ -	\$ -	A
3						
5						
6		Total Income Taxes Per Books		\$ 307	\$ -	
7						
8		Adjustment Needed		\$ (307)	\$ -	To H WP
9						
10		Adjusted Balance		\$ -	\$ -	
11						

12 A=From Input Sheet - Statement N

IRP COST WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 IRP Costs
 Test Year Ended July 31, 2024

IRP Cost WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line	Pahrump Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total
	A	A	A	A	A	A	
1 IRP Costs							
2							
3 IRP Costs included in 2021 RC	\$ 365,029	\$ 249,840	\$ 228,527	\$ 29,013	\$ 211,658	\$ 9,123	\$ 1,093,191
4 Accumulated Amortization through 06/30/25***	\$ (354,890)	\$ (242,900)	\$ (222,179)	\$ (28,207)	\$ (205,285)	\$ (8,870)	\$ (1,062,331)
5							
6							
7 Unamortized IRP Costs	\$ 10,140	\$ 6,940	\$ 6,348	\$ 806	\$ 6,373	\$ 253	\$ 30,860
8							
9 2024 IRP Costs	\$ 173,260	\$ 103,318	\$ 81,231	\$ 11,485	\$ 116,963	\$ 4,565	\$ 490,823
10							
11 Total IRP Costs to be Recovered	\$ 183,400	\$ 110,258	\$ 87,579	\$ 12,291	\$ 123,336	\$ 4,818	\$ 521,683
12							
13 Amortization Expense	\$ 61,133	\$ 36,753	\$ 29,193	\$ 4,097	\$ 41,112	\$ 1,606	\$ 173,894
14							
15 Amortization Expense per Books	\$ 121,677	\$ 83,280	\$ 76,176	\$ 9,671	\$ 70,553	\$ 3,041	\$ 364,397
16							
17 Amortization Expense Adjustment	\$ (60,543)	\$ (46,527)	\$ (46,983)	\$ (5,574)	\$ (29,441)	\$ (1,435)	\$ (190,503)
18							
19 Footnotes:							
20 A=From workpaper "GBWC 2024 GRC Reg Asset v2.xlsx"							
21 ***Includes amortization through estimated rate effective date of this case.							

LABOR WP

Labor WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Labor Costs

Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)
1 Per Salary WP	Salaries	Payroll Taxes	401K
2	\$ 891,789	\$ 83,224	\$ 259,598
3 Less:			
4 Per Books	\$ 664,431	\$ 99,191	\$ 197,619
5			
6 Adjustment	\$ 227,358	\$ (15,966)	\$ 61,979
7			

8 Note:

9 All adjustments are made to Schedule H WP

10 The company has included new employees that were hired during the

11 certification period to which the company will certify in its certification filing.

12 Labor cost data is from workpaper "Salary Build - 2024 GBWC Rate Case.xlsx"

MILL BAD DEBT WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Mill Assessment and Bad Debt Adjustments
Test Year Ended July 31, 2024

Line	(a)	(b)	(c)
	ADJUSTMENT FROM BOOKS	Mill Assessment	Bad Debts
	Adjusted increase per Revenue Annualization		
1	(Statement H, (c)4 X H Rev Conv WP, (b)(2)	\$ 1,605	
2	(Statement H, (c)2 X H Rev Conv WP, (b)(3)	<u>To H WP</u>	\$ 3,308
			<u>To H WP</u>
	ADJUSTMENT DUE TO NEW REQUIRED REVENUE		
	Adjusted increase per Required Revenue Increase		
3	(Statement H, (e)4 X H Rev Conv WP, (b)(2) 0.3310%	\$ 1,295	
4	(Statement H, (e)2 X H Rev Conv WP, (b)(3) 0.6974%	<u>To H, Column E</u>	\$ 2,729
			<u>To H, Column E</u>

ORG COST WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Organization Costs Removal
Test Year Ended July 31, 2024

Line No.	(a) Acct. No.	(b) Description	(c) Spring Creek	(d) Pahrump	(e) Total
1	141201	Organization Costs	\$ 74,847	\$ 19,467	\$ 94,314
2		Amount Stipulated to be Removed			
3		per the Acquisition Docket/Dockets 06-01002 & 08-06036	\$ (74,847)	\$ (19,467)	\$ (94,314)
4					To G WP &
5					L/L1
6		Remaining Amount	\$ -	\$ -	\$ -
7					
8					
9	142201	Accumulated Amortization - Organization Costs	(49,376)	\$ (4,401)	(53,777)
10		Amount Stipulated to be Removed			
11		per the Acquisition Docket	49,376	4,401	53,777
12					To G WP
13		Remaining Amount	\$ -	\$ -	\$ -
14					
15	255001	ADIT - Organization Costs Fed	A \$ (1,519)	\$ 33,171	\$ 31,652
16	255002	ADIT - Organization Costs State	A \$ (308)	\$ 15,077	\$ 14,768
17					
18		Amount to be Removed per			
19		the Acquisition Docket	\$ 1,828	\$ (48,248)	\$ (46,420)
20					To G WP
21		Remaining Amounts	\$ -	\$ -	\$ -
22					

23 Footnotes:

24 Adjustments are made in these amounts on both Statements G WP and L-L1 for both water and sewer.

25 A=From workpaper "2020 ADIT Co 2620.xlsx"

POWER ANNUAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER

Power Annualizations

Test Year Ended July 31, 2024

Line	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
		Pahrump Water DE	Spring Creek Water AB	Cold Springs F	Spanish Springs C	Pahrump Sewer DG	Spring Creek Sewer AH	Total						
1	Annualized Power Expense	\$ 348,726	\$ 332,917	\$ 144,588	\$ 51,612	\$ 360,510	\$ 19,939	\$ 1,258,292						
2														
3	Power Expense per Books	\$ 303,803	\$ 399,445	\$ 130,963	\$ 70,119	\$ 354,376	\$ 25,704	\$ 1,284,411						
	Adjustment for misclassification	\$ -	\$ 17,641	\$ -	\$ (17,641)	\$ -	\$ -	\$ -						
	Adjustment for Deposits Expensed	\$ -	\$ (54,692)	\$ -	\$ -	\$ -	\$ (3,468)	\$ (58,160)						
4														
5	Power Expense Adjustment	\$ 44,923	\$ (29,477)	\$ 13,625	\$ (867)	\$ 6,134	\$ (2,297)	\$ 32,041						
6														
7														
8	Footnotes:													
9	A=From workpaper "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek													
10	B=From workpaper "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek													
11	C=From workpaper "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs													
12	D=From workpaper "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump													
13	E=From workpaper "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump													
14	F=From workpaper "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs													
15	G=From workpaper "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump													
16	H=From workpaper "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek													

To H WP

REG ASSETS WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Regulatory Assets
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line	Pahrump Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total
Regulatory Assets							
	A	B					
1 Production Wells - CD	\$ -	\$ -	\$ 373,097	\$ 1,166,502	\$ -	\$ -	\$ 1,539,599
2 Water Flow Model - C	\$ 50,760	\$ 28,620	\$ 11,880	\$ 11,880	\$ -	\$ -	\$ 103,140
3 SCD Infrastructure Locates - C	\$ -	\$ 177,921	\$ -	\$ -	\$ -	\$ -	\$ 177,921
4 Totals	<u>\$ 50,760</u>	<u>\$ 206,541</u>	<u>\$ 384,977</u>	<u>\$ 1,178,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,820,659</u>
5 Amortization Expense	<u>\$ 8,460</u>	<u>\$ 64,077</u>	<u>\$ 14,417</u>	<u>\$ 40,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,817</u>
				To H WP			
Other Deferred Assets (Regulatory Assets)							
6 Existing Reg Assets	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 67,280	\$ 449	\$ 923,429
7							
8 IRP Costs Included for Recovery (B)	<u>\$ 538,290</u>	<u>\$ 353,158</u>	<u>\$ 309,758</u>	<u>\$ 40,498</u>	<u>\$ 328,621</u>	<u>\$ 13,688</u>	<u>\$ 1,584,014</u>
9							
10 Totals For Inclusion in Rate Base	<u>\$ 610,841</u>	<u>\$ 1,247,573</u>	<u>\$ 839,560</u>	<u>\$ 1,220,090</u>	<u>\$ 395,901</u>	<u>\$ 14,137</u>	<u>\$ 4,328,102</u>
11							
12 Amounts Included in Non-Rate Case							
13 Deferred Asset Accounts							
14 Account No. 170008	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 57,408	\$ 449	\$ 913,558
15 Account No. 170010	<u>\$ 990,118</u>	<u>\$ 249,840</u>	<u>\$ 228,527</u>	<u>\$ 29,013</u>	<u>\$ 211,658</u>	<u>\$ 9,123</u>	<u>\$ 1,718,280</u>
16							
17 Totals Included per Books	<u>\$ 1,011,909</u>	<u>\$ 937,714</u>	<u>\$ 373,352</u>	<u>\$ 30,223</u>	<u>\$ 269,067</u>	<u>\$ 9,573</u>	<u>\$ 2,631,837</u>
18							
19 Adjustments Needed	\$ (401,069)	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 1,696,265
20 Less EX 6A Adjustment	<u>\$ 625,089</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 625,089</u>
21							
22 Total Adjustments Needed	<u>\$ 224,020</u>	<u>\$ 309,859</u>	<u>\$ 466,208</u>	<u>\$ 1,189,867</u>	<u>\$ 126,834</u>	<u>\$ 4,565</u>	<u>\$ 2,321,354</u>
23				To G WP			
24							
25	Accumulated Amortization Existing Reg Assets						
26							
27 Existing Reg Assets Accum Amort.	\$ (21,186)	\$ (207,734)	\$ (47,740)	\$ (1,177)	\$ (30,367)	\$ (437)	\$ (308,641)
28				To G WP			
29							
30	Existing Reg Assets Amort Expense						
31							
32 Existing Reg Assets Amort Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33							
34 Amortization Expense per Books	<u>\$ 7,264</u>	<u>\$ 71,223</u>	<u>\$ 16,368</u>	<u>\$ 403</u>	<u>\$ 9,484</u>	<u>\$ 150</u>	<u>\$ 104,892</u>
35							
36 Amortization Expense Adjustment	<u>\$ (7,264)</u>	<u>\$ (71,223)</u>	<u>\$ (16,368)</u>	<u>\$ (403)</u>	<u>\$ (9,484)</u>	<u>\$ (150)</u>	<u>\$ (104,892)</u>
37				To H WP			

Footnotes:

39 B=From IRP Cost WP

40 C=From workpaper "GBWC 2024 GRC Reg Asset.xlsx"

41 D=The Cold Springs production well had approximately \$7K in costs paid during the CERT period; The Spring Creek Division Infrastructure Locates had approximately \$18.5K in

42 costs paid during the CERT period.

ASSET SALE WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Asset Sales
 Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)
Line			<u>Amount</u>
1 (Gains)/Losses On Sales			\$ 3,298 A
2			
3 Amortized over 3 years			<u>\$ 1,099</u>
4			
5 Unamortized balance			<u>\$ 2,199</u>
6			To G WP
7			
8 Amount Included per Books Account No. 830001		\$ 2,403	
9			
10 Amortization of Gains		<u>\$ 1,099</u>	
11			
12 Adjustment Needed			<u>\$ (1,303)</u>
13			To H WP & Stmt J
14 Footnote:			
15 A=From workpaper "Regulatory Liability - Sale of Assets.xlsx"			

CCA CIAC WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
True Up of ECIC Projects from Docket No. 09-12017 - PAHRUMP DIVISION
For the Test Year Ended July 31, 2024**

Line	(a) Description	(b) Account	(c) Service Date	(d) Service Lives	(e) Amount Filed in Docket No. 09-12017	(f) PUCN Approved in Docket No. 09-12017 (B)	(g) Final Costs Incurred for Each ECIC Project	(h) Accumulated Depreciation/CIAC Amort for Plant Not Correctly Booked (A)	(i) Adjustment to CIAC (A)
1	Test Year Date End		7/31/2024						
2									
3									
4									
5	CCA Tank	141231	6/21/2010	50	\$ 900,000	\$ 871,200	\$ 900,000	\$ 246,036	\$ (900,000)
6	Lift Station #4	141208	9/21/2010	40	\$ 750,000	\$ 622,400	\$ 750,000	\$ 215,794	\$ (750,000)
7	Sewer Main	141242	9/21/2010	45	\$ 465,000	\$ 465,000	\$ 465,000	\$ 143,308	\$ (465,000)
8						To G WP	To G WP	To G WP	To G WP
9						& L-L1			
10									
11									
12									

13 Notes:
 14 A=These adjustments were originally made in Docket No. 12-12033, however, the adjustments were never made to the Company's books. Therefore, they are being made here with updates to accumulated depreciation and depreciation expense.
 15 B-Commission ordered adjustments, reducing these plant amounts, were made to the plant accounts in Docket No. 12-12033, therefore, the gross amount of plant is made in this adjustment so the net amount of ratebase is correct.

CERT AD WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Certification Accumulated Depreciation Update
Test Year Ended July 31, 2024

Line No.	(a) Description	(b) Amount
1	Annualized Depreciation per Statement L/L1	\$ 1,553,998 A
2		\$ -
3		\$ -
4	Total	<u>\$ 1,553,998</u>
5		
6	Portion for 4 Month Certification Period	<u>\$ 517,999</u>
7		To G WP
8		
9	Annualized CIAC Amortization per Statement L/L1	\$ (510,460) B
10		
11	Portion for 4 Month Certification Period	<u>\$ (170,153)</u>
12		To G WP
13	Footnote:	
14	A=From Statement L/L1, m10	
15	B=From Statement L/L1, m20	

CERT-ECIC WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Certification Plant Additions
 Test Year Ended July 31, 2024**

No.	(a) Object Acct.	(b) Description	(c)	(d)	(e)	(f)	(g)
CERTIFICATION PLANT							
			Aug-24	Sep-24	Oct-24	Nov-24	Totals
1	141239	Power Gen Equip Pump Pit	\$ -	\$ 408,264	\$ -	\$ -	\$ 408,264
2	141302	PD Leaseholed Improvements	\$ -	\$ -	\$ -	\$ 5,490	\$ 5,490
3							
4		Totals	\$ -	\$ 408,264	\$ -	\$ 5,490	\$ 413,754
5							To G WP
6							& L/L1
7							
8							

9 Footnote:

10 All asset additions also flow to Statements L/L1 for computation of annualized depreciation.

11 A=Inputs from workpaper "GBWC 2024 GRC MDR 119 Capital Projects.xlsx"

12 B=Inputs from workpaper "PD Office Lease Impvmnt.xlsx"

CERT GL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Certification Capital Additions
Test Year Ended July 31, 2024

Line	(a) Account	(b) Description	(c) Aug-24	(d) Sep-24	(e) Oct-24	(f) Nov-24	(g) Totals
PAHRUMP DIVISION							
Plant							
1	141245	Service To Customers	\$ 5,127	\$ 6,500	\$ 13,000	\$ 13,000	\$ 37,627
2	141249	Pumpling Equipment Pump Plant	\$ 23,457	\$ 60,325	\$ 35,325	\$ 5,325	\$ 124,432
3	141253	Treat/Disp Equip Trt Plant	\$ 47,040	\$ 19,600	\$ 19,600	\$ 19,600	\$ 105,840
4	141404	Transportation	\$ -	\$ 4,031	\$ -	\$ -	\$ 4,031
5							
6		Totals	\$ 75,624	\$ 90,456	\$ 67,925	\$ 37,925	\$ 271,930
7					To G WP & L/L1		
8							
ECIC							
9	141309	Power Operated Equipment					\$ 140,936
10							To G WP &
11							L/L1
12							Accum.
13	142309	A/D Power Operated Equipment				Useful Life	Depr.
14						15	\$ (9,396)
15							To G WP
16	Footnote:						
17	All asset additions also flow to Statements L/L1 for computation of annualized depreciation.						
18	A=All inputs from workpaper "Cert Period Plant Spend 8.24-11.24.xlsx"						

CHEMICAL WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Chemicals Expense Annualization
 Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	<u>Cold Springs</u>	<u>Spring Creek Water</u>	<u>Spring Creek Sewer</u>	<u>Spanish Springs</u>	<u>Pahrump Water</u>	<u>Pahrump Sewer</u>	<u>Total Water</u>	<u>Total Sewer</u>
1 Annualized Chemicals Expense per WP - A	\$ 36,108	\$ 124,999	\$ 1,789	\$ 18,064	\$ 58,758	\$ 239,763	\$ 237,929	\$ 241,553
2								
3 Chemical Expenses Per Books: Accounts 514001 & 514900	\$ 31,498	\$ 112,586	\$ 1,789	15,830	54,733	221,059	\$ 214,647	\$ 222,848
4								
5 Chemical Expense Adjustment	\$ 4,610	\$ 12,414	\$ -	\$ 2,234	\$ 4,025	\$ 18,705	\$ 23,282	\$ 18,705
6					To H WP			

7 Footnote:

8 A=From workpaper "GBWC Chemical Expense - Annualization TYE 7.31.24 (1).xlsx"

CORP ALLOCATIONS WP

Corporate Allocations WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Corporate Allocations
Test Year Ended July 31, 2024

Line	Description	(a)	(b)	(c)	(d)
1			Requested	Adjusted TY	Adjustment
2	Pahrump Water	\$	705,568	\$ 915,356	\$ (209,788)
3	Spring Creek Water	\$	420,719	\$ 545,431	\$ (124,712)
4	Cold Springs	\$	330,789	\$ 424,875	\$ (94,086)
5	Spanish Springs	\$	46,742	\$ 60,564	\$ (13,822)
6					
7	Pahrump Sewer	\$	476,213	\$ 612,030	\$ (135,817)
8	Spring Creek Sewer	\$	18,508	\$ 23,907	\$ (5,400)
9					
10	Total Water	\$	1,503,819	\$ 1,946,227	\$ (442,407)
11	Total Sewer	\$	494,721	\$ 635,937	\$ (141,217)
12					
13	Total	\$	1,998,540	\$ 2,582,164	\$ (583,624)
14				To H WP	

CORP ALLOC ASSETS WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
 Removal of Corporate Allocated Assets & Depreciation
 Test Year Ended July 31, 2024

Ln	No Account	(a)	(b)	(c)	(d)	(f)	(g)	Depreciation		Accum. Depr.
								GBWC	Depr Rate	
1	141220		Struct and Improv Office	\$ (3,610)	2.50%	\$ (1,725)	\$ 1,173			\$ 1,173
2	141303		Office Furniture	\$ (2,579)	6.67%	\$ (3,286)	\$ 1,815			\$ 1,815
3	141304		Office Equipment	\$ (2)	6.67%	\$ (2)	\$ 0			\$ 0
4	141305		Stores Equipment	\$ (2)	6.67%	\$ (3)	\$ 0			\$ 0
5	141308		Tool Shop Equipment	\$ (22)	6.25%	\$ (26)	\$ 24			\$ 24
6	141310		Communications Equipment	\$ (374)	10.00%	\$ (714)	\$ 536			\$ 536
7	141401		Vehicles	\$ (53)	16.67%	\$ (168)	\$ 53			\$ 53
8	141501		Computer Hardware	\$ (7)	16.67%	\$ (24)	\$ 5			\$ 5
9	141502		Desktop/Laptop Computers	\$ (1,402)	16.67%	\$ (4,466)	\$ 432			\$ 432
10	141503		Mainframe Computers	\$ (1,134)	16.67%	\$ (3,611)	\$ 1,134			\$ 1,134
11	141504		Mini Comp Wtr	\$ (11,484)	16.67%	\$ (36,577)	\$ 10,851			\$ 10,851
12	141601		Computer Software	\$ (3,153)	16.67%	\$ (10,044)	\$ 1,531			\$ 1,531
13	141602		Comp Systems	\$ (33,769)	16.67%	\$ (107,560)	\$ 31,818			\$ 31,818
14	141603		Micro Systems	\$ (587)	16.67%	\$ (1,868)	\$ 587			\$ 587
15										
16			Totals	\$ (58,176)		\$ (170,074)	\$ 49,959			\$ 49,959
				To G WP &						
				L/L1				To H WP		To G WP

17 Footnotes:

18 A=From workbook "Co 2020 UPIS ADJ 07.31.24.xlsx"

19 Due to a new corporate allocation method, these assets are being removed from GBWC's booked plant and depreciation calculations on Statement L/L1

20 to avoid double counting of assets, accumulated depreciation and depreciation expense.

EXCESS ADIT WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

Excess ADIT WP

	(a)	(b)	(c)	(d)
Line				
1 Protected & Unprotected ADIT				<u>\$ (290,810) A</u>
2				To G WP
3 Tax Expense Credit				<u>\$ (13,276) A</u>
4				To H TAX WP
5 Footnote:				
6 A=From workpaper "2024 GRC - Reg Liability - Excess ADIT Amort FINAL.xlsx"				

FUSION WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Fusion Costs
Test Year Ended July 31, 2024

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FUSION ASSET COSTS								
1	Allocated Fusion Costs as of July 31, 2024					\$ 179,170	A	
2						To G WP		
3								
4	Accumulated Amortization					\$ (79,227)	A	
5						To G WP		
FUSION O&M COSTS (C)								
		Pahrump W	Pahrump S	Spring Creek W	Spring Creek S	Cold Springs	Spanish Springs	Total
6	Fusion O&M Costs	\$ 20,177	\$ 13,363	\$ 13,295	\$ 534	\$ 9,885	\$ 1,471	\$ 58,725
7								
8	Amortization over 9 Years	\$ 2,242	\$ 1,485	\$ 1,477	\$ 59	\$ 1,098	\$ 163	\$ 6,525
9			To H WP		To H WP			

10 Footnotes:

11 A=From workpaper "2024 GRC Fusion WP.xlsx"

12 C=From workpaper "Recovery of Dec 2019 Expensed Costs.xlsx"

13 All Amortization flows to Statement H WP

AMORT INTEG WP

Amort Integ WP
GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Amortization of Integration Cost and Benefit
Test Year Ended July 31, 2024

(a)	(b)
Line	Description
1	Adjustment
2	Pahrump Water \$ 36,419
3	Spring Creek Water \$ 21,716
4	Cold Springs \$ 17,074
5	Spanish Springs \$ 2,413
6	
7	Pahrump Sewer \$ 24,581
8	Spring Creek Sewer \$ 955
9	
10	Total Water \$ 77,623
11	Total Sewer \$ 25,536
12	
13	Total \$ 103,159
14	To H WP

ISHANI RIDGE WP

**GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Pahrump Division Ishani Ridge Costs
Test Year Ended July 31, 2024**

Line	(a)	(b)	(c)	(d) Water	(e) Sewer
			<u>Total</u>	<u>Water</u>	<u>Sewer</u>
1	Booking of costs from Docket No. 21-12025		\$ 49,783 A	\$ 11,487	\$ 38,296 C
2	Additional cost reimbursement requested		\$ 41,312 A	\$ 20,321	\$ 20,991
3					
4	Totals		<u>\$ 91,094</u>	<u>\$ 31,808</u>	<u>\$ 59,287</u>
5				To G WP	
6					

7 Footnotes:

8 A=From workpaper "Ishani Ridge 2009879 2024 GRC WP.xlsx"

9 B=The company proposes using the forfeited advances in aid of construction of \$150,000 for water and
10 \$433,750 to recover reimbursement of \$91,094, split on a pro-rated basis between water and sewer
11 based on the relative amounts of money received for each water and sewer plant. This is consistent with
12 the Commission's order in Docket No. 19-12029.

13 C=The Company did not book this adjustment from Docket No. 21-12025 until after the test year in this docket,
14 therefore, this adjustment is being made as a CERT adjustment.