

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

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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.

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**SEWER STATEMENTS &
SCHEDULES
CONSOLIDATED
CONTINUED**

LEGAL WP

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

Legal WP

	(a)	(b)	(c)	(d)
Line				Total
1	Normalized Legal Costs from WP			\$ 14,575 A
2				
3	Less:			
4	Legal Expense per Books Account No. 540400			\$ 12,735
5				
6	Adjustment Needed			\$ 1,840
7				To H WP
8				
9				
10	Footnotes:			
11	A=From workpaper "Legal Expense - Normalization (1).xlsx"			

PHFU SHIFT WP

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

(a)	(b)	(c)	(d)
Line	Lift Station #4 B	Circle K - Blagg Road C	
	SEWER	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	To H WP		
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 SEWER
Preventative Maintenance Adjustments
Test Year Ended July 31, 2024

(a) Line	(b) Pahrump A	(c) Spring Creek A	(d)	(e)	(f) Total
1 Normalized Test Year	\$ 119,244	\$ 1,748	\$ -	\$ -	\$ 120,992
2					
3 Adjusted Test Year	\$ 170,328	\$ 1,748	\$ -	\$ -	\$ 172,076
4					
5 Adjustment Needed	\$ (51,084)	\$ 0	\$ -	\$ -	\$ (51,084)
6					
7 CERT Adjustments	\$ 21,652	\$ -	\$ -	\$ -	\$ 21,652
8					
9 Total Adjustment Needed	\$ (29,432)	\$ 0	\$ -	\$ -	\$ (29,432)
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 SEWER
Property Tax Annualization
Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)	(d)
1 Property Taxes from Invoices				\$ 147,611 A
2				
3 Property Taxes per Books:				
4 Account No. 643300			\$ -	
5 Account No. 643400			\$ -	
6 Account No. 643700			\$ 3,189	
7				
8 Less:				
9 Total Per Books				<u>\$ 3,189</u>
10				
11				
12 Adjustment Needed				<u>\$ 144,422</u>
13				To H WP
14 Footnote:				
15 A=From workpaper "GBWC Property Tax_Details.xlsx"				

RENT WP

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

Rent WP

Line	(a)	(b)	(c)
			Sewer
1 Annualized Rent Expense			\$ 19,000 A
2			
3 Less:			
4 Rent Expense per Books			\$ 17,146 B
5			
6 Rent Expense Adj.			\$ 1,854
7			To HWP
8			
9 Footnote:			
10 A=From Input Sheet Account No. 571100			
11 B=From workpaper "Rent Expense Normalization.xlsx"			

TRAVEL EXP WP

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

Travel Exp WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	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				To H WP				
9								

10 Footnotes:

11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"

VEHICLE WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
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			

4 Footnote:

5

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

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

9 These adjustments are inserted in column (i) of Statement L/L1 instead of the gross assets being
10 multiplied by the approved useful life of that asset group.

RATE CASE WP

GREAT BASIN WATER COMPANY - CONSOLIDATED SEWER
Rate Case Costs
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
	A	A	A	A	A	A	
1 Rate Case Costs							
2							
3 Rate Case Costs included in 2021 RC	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443
4 Accumulated Amortization through 06/30/25***	\$ (327,160)	\$ (297,683)	\$ (159,032)	\$ (79,147)	\$ (218,255)	\$ (11,940)	\$ (1,093,217)
5							
6 Unamortized Rate Case Costs	\$ 9,348	\$ 8,505	\$ 4,544	\$ 2,261	\$ 6,236	\$ 332	\$ 31,226
7							
8 2021 Rate Case Costs not included in 2021 RC	\$ 61,243	\$ 36,520	\$ 28,713	\$ 4,060	\$ 41,344	\$ 1,613	\$ 173,494
9 2024 Rate Case Costs (Estimated)	\$ 97,362	\$ 58,059	\$ 45,647	\$ 6,454	\$ 65,726	\$ 2,565	\$ 275,814
10							
11 Total New Rate Case Costs	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308
12							
13 Total Rate Case Costs to be Recovered	\$ 495,113	\$ 400,768	\$ 237,937	\$ 91,923	\$ 331,561	\$ 16,450	\$ 1,573,750
14							
15 Rate Case Costs per Books	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443
16							
17 Adjustment Needed	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308
18							
19							
20 Amortized Costs							
21							
22 Accumulated Amortization per Books	\$ (673,253)	\$ (513,132)	\$ (294,138)	\$ (74,422)	\$ (317,284)	\$ (14,572)	\$ (1,886,800)
23							
24 Adjustment Needed	\$ 346,094	\$ 215,449	\$ 135,106	\$ (4,726)	\$ 99,029	\$ 2,632	\$ 793,583
25							
26							
27 Amortization Expense	\$ 55,984	\$ 34,362	\$ 26,301	\$ 4,258	\$ 37,769	\$ 1,504	\$ 160,178
28							
29 Amortization Expense per Books	\$ 112,169	\$ 102,063	\$ 54,525	\$ 27,136	\$ 74,830	\$ 4,082	\$ 374,805
30							
31 Amortization Expense Adjustment	\$ (56,185)	\$ (67,701)	\$ (28,224)	\$ (22,878)	\$ (37,061)	\$ (2,578)	\$ (214,627)
32							
33 Footnotes:							
34 A=From workpaper "GBWC 2024 GRC Reg Asset v2.xlsx"							
35 ***Includes amortization through estimated rate effective date of this case.							

APPENDIX 1 (PD-W)

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	<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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	Utility Plant:				
2	Utility Plant in Service (Sched. G-1)	101	\$ 52,252,604	\$ 2,660,540	\$ 54,913,144
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	108	(17,537,304)	\$ (903,183)	\$ (18,440,487)
4	Net Utility Plant		\$ 34,715,300	\$ 1,757,357	\$ 36,472,657
5	Add:				
6	Materials & Supplies (Sched. G-4)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	162	\$ -	\$ 411,772	\$ 411,772
8	Accum. Deferred Income Taxes	190	\$ 18,939	\$ -	\$ 18,939
9	Other (Rate Case Costs)	186	\$ 336,507	\$ 158,606	\$ 495,113
10	Other (Oth Deferred Chgs)	186	\$ 1,011,909	\$ (401,069)	\$ 610,841
11	Sub-Total		\$ 1,367,355	\$ 169,310	\$ 1,536,665
12	Deduct:				
13	Customer Advances for Constr.	252	\$ (310,562)	\$ 31,808	\$ (278,754)
14	Other deferred credits-regulatory	253.1	\$ (421,548)	\$ (7,308)	\$ (428,856)
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (1,099,424)	\$ (431,740)	\$ (1,531,164)
16	Contributions in Aid of Construction	271	\$ (20,203,734)	\$ (770,173)	\$ (20,973,907)
17	Add back: Accum. Amort.- CIAC	272	\$ 7,555,146	\$ 450,792	\$ 8,005,938
18	Other (Rate Case Amort)	186	\$ (673,253)	\$ 346,094	\$ (327,160)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (376,075)	\$ (376,075)
20	Sub-Total		\$ (15,153,374)	\$ (756,604)	\$ (15,909,978)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 20,929,281	\$ 1,170,063	\$ 22,099,344

To H Rev Req WP
& H Tax WP

GREAT BASIN WATER COMPANY - FAHRUMP DIVISION WATER

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

Line No.	Acct No.	Description	Beginning Balance (b)	Debits (c)	Credits (d)	Ending Balance (e)
1		Intangible Plant:				
2	301.1	Organization	\$ 471,651	\$ -	\$ -	\$ 471,651
3	302.1	Franchises	\$ -	\$ -	\$ -	\$ -
4	339.1	Other Intangible Plant	\$ 1,200	\$ 1,476	\$ -	\$ -2,676
		Total Intangible Plant	\$ 472,851	\$ 1,476	\$ -	\$ 471,375
5		Sources of Supply & Pumping:				
6	303.2	Land & land rights	\$ -	\$ 251,077	\$ -	\$ 251,077
7	304.2	Structures & improvements	\$ 234,709	\$ 1,248	\$ -	\$ 235,957
8	305.2	Collecting & impound. res.	\$ 325	\$ -	\$ -	\$ 325
9	306.2	Lake, river & other intakes	\$ -	\$ -	\$ -	\$ -
10	307.2	Wells & springs	\$ 4,389,823	\$ 380,820	\$ (160,734)	\$ 4,609,909
11	308.2	Infiltr. galleries & tunnels	\$ -	\$ -	\$ -	\$ -
12	309.2	Supply mains	\$ 104,697	\$ 4,399	\$ -	\$ 109,296
13	310.2	Power generation equipment	\$ 387,575	\$ -	\$ -	\$ 387,575
14	311.2	Pumping equipment	\$ 922,264	\$ 1,299	\$ -	\$ 923,563
15	339.2	Other and Misc Equip Source Supply	\$ 1,211	\$ -	\$ -	\$ 1,211
		Total sources of supply/pump.	\$ 6,040,604	\$ 639,044	\$ (160,734)	\$ 6,518,914
16		Water treatment:				
17	303.5	Land & land rights	\$ 86,245	\$ 1,352,335	\$ (22,781)	\$ 1,415,797
18	304.5	Structures & improvements	\$ 48,876	\$ 1,562	\$ -	\$ 50,438
19	311.5	Pumping equipment	\$ 606,080	\$ 61,385	\$ -	\$ 667,465
20	320.5	Water treatment equipment	\$ 327,761	\$ -	\$ -	\$ 327,761
21	339.5	Other plant & misc. equip.	\$ 9,007	\$ -	\$ -	\$ 9,007
		Total water treatment	\$ 1,077,967	\$ 1,415,280	\$ (22,781)	\$ 2,470,466
22		Transmission & Distribution Plant:				
23	303.4	Land & land rights	\$ -	\$ 8,728	\$ -	\$ 8,728
24	304.4	Structures & improvements	\$ 585,053	\$ -	\$ -	\$ 585,053
25	311.4	Pumping equipment	\$ 187,818	\$ -	\$ -	\$ 187,818
26	330.4	Distrib. res. & sandpipes	\$ 1,842,928	\$ 1,588,850	\$ (1,081,181)	\$ 2,350,577
27	331.4	Transm. & distrib. mains	\$ 23,340,807	\$ 1,758,477	\$ (879,417)	\$ 24,219,867
28	333.4	Services	\$ 5,551,595	\$ 595,825	\$ (194,680)	\$ 5,750,739
29	334.4	Meters & meter installations	\$ 4,018,345	\$ 45,110	\$ (52)	\$ 4,063,403
30	335.4	Hydrams	\$ 869,872	\$ 60,314	\$ (12,707)	\$ 917,479
31	336.4	Back-flow prevention devices	\$ 11,921	\$ -	\$ -	\$ 11,921
32	339.4	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -
33		Sub total Transm. & distr. plt.	\$ 36,199,338	\$ 4,062,285	\$ (2,168,057)	\$ 38,093,566
34		General Plant:				
35	303.5	Land & land rights	\$ -	\$ 42,177	\$ -	\$ 42,177
36	304.5	Structures & improvements	\$ 300,053	\$ 1,785,648	\$ (1,786,020)	\$ 299,675
37	340.5	Office furniture & equip.	\$ 1,647,263	\$ 26,289,161	\$ (26,255,399)	\$ 1,683,024
38	341.5	Transportation equipment	\$ 561,979	\$ 12,269,171	\$ (12,130,835)	\$ 700,316
39	342.5	Stores equipment	\$ 61	\$ 1,025	\$ (1,027)	\$ 60
40	343.5	Tools, shop & garage equip.	\$ 672,917	\$ 11,966	\$ (10,833)	\$ 673,050
41	344.5	Laboratory equipment	\$ 21,312	\$ -	\$ -	\$ 21,312
42	345.5	Power operated equipment	\$ 33,948	\$ -	\$ (90)	\$ 33,858
43	346.5	Communication equipment	\$ 336,203	\$ 1,090,295	\$ (598,450)	\$ 837,048
44	347.5	Miscellaneous equipment	\$ 3,241	\$ 35,607	\$ (32,395)	\$ 6,453
45	348.5	Other tangible plant	\$ 399,329	\$ -	\$ -	\$ 399,329
46		Total general plant	\$ 3,983,306	\$ 41,525,051	\$ (40,813,046)	\$ 4,695,311
47		Total Plant in Service	\$ 47,774,066	\$ 47,643,136	\$ (43,164,599)	\$ 52,552,604

221,528	1,726,870	548,796	4,018	(415,839)	256,123	(70,504)	(471,651)	900,000	54,913,144
From Cert/ECIC	From Cert.	From Cert.	From PHRU	From Water	From Fusion	From Corp.	From Org.	From OCA	Adjusted Balance
215,680	1,726,870	25,560	-	(445,839)	-	-	(471,651)	-	-
215,680	1,726,870	128,060	-	-	-	-	-	-	8,587,524
-	-	-	-	-	-	-	-	-	969,958
-	-	-	-	-	-	-	-	-	50,438
-	-	-	-	-	-	-	-	-	667,465
-	-	-	-	-	-	-	-	-	327,761
-	-	-	-	-	-	-	-	-	9,007
-	-	-	-	-	-	-	-	-	2,024,627
-	-	-	-	-	-	-	-	-	8,728
-	-	-	-	-	-	-	-	-	585,053
-	-	-	-	-	-	-	-	-	187,818
-	-	-	-	-	-	-	-	-	3,250,577
-	-	-	4,018	-	-	-	-	-	24,300,080
-	-	-	-	-	-	-	-	-	5,962,082
-	-	-	-	-	-	-	-	-	4,188,852
-	-	-	-	-	-	-	-	-	917,479
-	-	-	-	-	-	-	-	-	11,921
-	-	-	-	-	-	-	-	-	39,412,591
7,848	-	-	-	-	-	-	-	-	42,177
-	-	-	-	-	-	-	-	-	302,063
-	-	-	-	-	256,123	(4,920)	-	-	1,935,629
-	-	-	-	-	-	(3,318)	-	-	705,992
-	-	-	-	-	-	(72)	-	-	57
-	-	-	-	-	-	(3)	-	-	679,021
-	-	-	-	-	-	(300)	-	-	21,312
-	-	-	-	-	-	(509)	-	-	33,852
-	-	-	-	-	-	(509)	-	-	839,553
-	-	-	-	-	-	(70,522)	-	-	6,453
7,848	-	5,749	-	-	-	-	-	-	329,077
221,528	1,726,870	848,796	4,018	(445,839)	-	256,123	(79,504)	-	4,885,726
-	-	-	-	-	-	-	-	-	54,913,144

GREAT BASIN WATER COMPANY -PAHRUMP DIVISION 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.

GREAT BASIN WATER COMPANY - PAHRMP DIVISION WATER

Cash Working Capital
Test Year Ended July 31, 2024

Ln	(a)	(b)	
1		\$ 4,508,885	<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
	\$ 984,348		<i>From Statement H column f, line 29</i>
5	\$ 180,472		<i>From Statement H column f, line 25</i>
6	\$ 49,885		<i>From Statement H column f, line 27</i>
7			
8		<u>\$ 1,214,706</u>	
9			
10		<u>\$ 3,294,179</u>	
11			
12		<u>\$ 411,772</u>	<i>To G WP</i>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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
	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	<u>Intangible Plant</u>				
1	Organization	141201	Organization	142201	Acc Dep - Organization
2					
3	Franchises	141202	Franchises	142202	Acc Dep - Franchises
4	Oil 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	141228	Power Generation Equipment	142228	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					
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		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 - StructureImprovement Src Supply
97		272005 - Acc Amort CIAC - StructureImprovement 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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER

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

Line No.	Description (a)	Recorded Test Year Balances (b)	Adjustments to Test Year Balances - From H WP (c)	Adjusted Test Year Balances (d)	Additional (Excess) Revenue Requirement (e)	Total Revenue Requirement (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	\$ 5,323,263	\$ 718,170	\$ 6,041,432	\$ 421,646	\$ 6,463,079
3	Other operating revenue	\$ 85,832	\$ 10,715	\$ 96,547	\$ -	\$ 96,547
4	Total operating revenues	\$ 5,409,094	\$ 728,885	\$ 6,137,979	\$ 421,646	\$ 6,559,625
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 816,031	\$ 49,472	\$ 865,504	\$ -	\$ 865,504
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 267,142	\$ 3,103	\$ 270,245	\$ -	\$ 270,245
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 303,803	\$ 44,923	\$ 348,726	\$ -	\$ 348,726
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 54,733	\$ 4,025	\$ 58,758	\$ -	\$ 58,758
13	Materials and supplies	\$ 12,807	\$ -	\$ 12,807	\$ -	\$ 12,807
14	Contractual serv.- Eng'rg	\$ 2,081	\$ -	\$ 2,081	\$ -	\$ 2,081
15	Contractual serv.- Acc't	\$ 5,250	\$ -	\$ 5,250	\$ -	\$ 5,250
16	Contractual serv.- Legal	\$ 77,177	\$ (56,390)	\$ 20,786	\$ -	\$ 20,786
17	Contractual serv.- Mgmt fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 27,451	\$ -	\$ 27,451	\$ -	\$ 27,451
19	Contractual serv.- Other	\$ 8,863	\$ -	\$ 8,863	\$ -	\$ 8,863
20	Rental of property	\$ 27,603	\$ (443)	\$ 27,160	\$ -	\$ 27,160
21	Rental of equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	Transportation expenses	\$ 77,013	\$ (5,581)	\$ 71,433	\$ -	\$ 71,433
23	Insurance	\$ 334,423	\$ (23,497)	\$ 310,926	\$ -	\$ 310,926
24	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
25	Regulatory commission exp.	\$ 297,200	\$ (116,728)	\$ 180,472	\$ -	\$ 180,472
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ 71,304	\$ (24,183)	\$ 47,122	\$ 2,764	\$ 49,885
28	Miscellaneous expense	\$ 1,229,182	\$ (260,589)	\$ 968,593	\$ -	\$ 968,593
29	Depreciation and amortization	\$ 856,816	\$ 127,532	\$ 984,348	\$ -	\$ 984,348
30	Taxes other than income	\$ 524,434	\$ (242,308)	\$ 282,127	\$ -	\$ 282,127
31	PUCN Mill Tax	\$ 13,819	\$ 2,413	\$ 16,232	\$ 1,396	\$ 17,627
32	Federal income taxes: current	\$ 456	\$ 182,290	\$ 182,745	\$ 87,672	\$ 270,417
33	deferred	\$ 174,455	\$ (174,455)	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 5,182,046	\$ (490,416)	\$ 4,691,630	\$ 91,832	\$ 4,783,461
36	Net operating income	\$ 227,049	\$ 1,219,301	\$ 1,446,349	\$ 329,815	\$ 1,776,164

Statement H

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	Adjusted Test Year Balances	Additional (Excess) Revenue Requirement	Total Revenue Requirement
	(a)	(b)	(c)	(d)	(e)	(f)
37	Rate Base:	<i>Stmt. G, Col.(e)</i>	<i>Stmt. G, Col.(d)</i>	<i>Stmt. G, Col.(e)</i>		
38	Utility Plant in Service	\$ 52,252,604	\$ 2,660,540	\$ 54,913,144	\$ -	\$ 54,913,144
39	Less: Accum. Depreciation and Amortization	\$ (17,537,304)	\$ (903,183)	\$ (18,440,487)	\$ -	\$ (18,440,487)
39	Net Utility Plant	\$ 34,715,300	\$ 1,757,357	\$ 36,472,657	\$ -	\$ 36,472,657
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 411,772	\$ 411,772	\$ -	\$ 411,772
42	Accum. def. income taxes	\$ 18,939	\$ -	\$ 18,939	\$ -	\$ 18,939
43	Other (Rate Case Costs)	\$ 336,507	\$ 158,606	\$ 495,113	\$ -	\$ 495,113
44	Other (Oth Defered Chgs)	\$ 1,011,909	\$ (401,069)	\$ 610,841	\$ -	\$ 610,841
45	Sub-Total (Lines 40 → 44)	\$ 1,367,355	\$ 169,310	\$ 1,536,665	\$ -	\$ 1,536,665
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ (310,562)	\$ 31,808	\$ (278,754)	\$ -	\$ (278,754)
47	Other def. credits-regulatory	\$ (421,548)	\$ (7,308)	\$ (428,856)	\$ -	\$ (428,856)
48	Accum. def. income taxes	\$ (1,099,424)	\$ (431,740)	\$ (1,531,164)	\$ -	\$ (1,531,164)
49	Contributions in Aid of Constr.	\$ (20,203,734)	\$ (770,173)	\$ (20,973,907)	\$ -	\$ (20,973,907)
50	Add back: Accumulated amortization- CIAC	\$ 7,555,146	\$ 450,792	\$ 8,005,938	\$ -	\$ 8,005,938
51	Other (Rate Case Amort)	\$ (673,253)	\$ 346,094	\$ (327,160)	\$ -	\$ (327,160)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (376,075)	\$ (376,075)	\$ -	\$ (376,075)
53	Sub-Total (Lines 46 → 52)	\$ (15,153,374)	\$ (756,604)	\$ (15,909,978)	\$ -	\$ (15,909,978)
54	Net Rate Base (L.39 + 45 + 53)	\$ 20,929,281	\$ 1,170,063	\$ 22,099,344	\$ -	\$ 22,099,344
55	Rate of Return (L.36 + L.55)	1.08%		6.54%		8.037%
						<i>Should agree to Stmt. F, Ln. 30 (e)</i>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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				\$22,099,344 <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>\$680,532</u></u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$1,629,095 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$680,532</u>
14				
15 Adjusted Taxable Income				<u>\$948,562</u>
16				
17 Adjustment to Income Tax Expense				\$199,198
18				
19 Excess ADIT Tax Credit				<u>\$ (16,453) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ 182,745 <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				<u><u>\$ 270,417</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

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

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$22,099,344	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	8.037%	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$1,776,164	
6			
7	Less Adjusted Net Income	\$1,446,349	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$329,815	
10			
11	Net to Gross Tax Multiplier	127.8434%	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	<u>\$421,646</u>	<i>To Stmt H, (e)2</i>

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.- Acct	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
198 PUCN Mill Tax
199 Federal income taxes: current
200
201 Federal income taxes: deferred
202

643700
643600
910001
910002
920001
920002

Other General Taxes
Utility/Commission Taxes
Federal Income Taxes
State Income Taxes
Deferred Federal Income Taxes
Deferred State Income Taxes

GREAT BASIN WATER COMPANY - FAHRUMP DIVISION WATER

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

Line No.	Rate Schedule (a)	Description (b)	From Input Sheet (See Stmt. H Ref) Book Revenues (c)	Adjustments to Test Year Revenues (d)	Annualized Test Year Revenues (e)	Required Increase to Annual Revenues (f)	Required Annual Revenue Dollars (g)	Percent (h)
1		Residential	\$ -	\$ -	\$ -	\$ -	\$ -	
2		Multi-Family Residential	\$ -	\$ -	\$ -	\$ -	\$ -	
3		Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Public Authority	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Retail Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	
6		Transmission Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	
7		SIR Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
8		Totals	\$ 5,323,263	\$ 718,170	\$ 6,041,432	\$ 421,646	\$ 6,463,079	6.98%
9								
10								
11								
12								
13								
14		Total sales revenues	\$ 5,323,263	\$ 718,170	\$ 6,041,432	\$ 421,646	\$ 6,463,079	6.98%
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.							
17	470	Other revenues:						
18	471	Forfeited discounts	\$ -	\$ -	\$ -	\$ -	\$ -	
19	472	Misc. service revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
20	474	Rent from water property	\$ -	\$ -	\$ -	\$ -	\$ -	
21	474	Oth. Wtr. Rev. (asset sales)	\$ 1,099	\$ 2,556	\$ 3,654	\$ -	\$ 3,654	
22	474	Other water revenues	\$ 84,733	\$ 8,160	\$ 92,893	\$ -	\$ 92,893	
		Total other revenues	\$ 85,832	\$ 10,715	\$ 96,547	\$ -	\$ 96,547	
			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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER
Regulatory Commission Expenses
Test Year Ended July 31, 2024

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Payee	Directly Charged Amount	Corporate Allocable Amount	Charged to Other Entities	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		\$	\$	\$	\$

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

Line No.	Service Provided or Program Activity (a)	Payee (b)	Corporate Allocable Amount (c)	Allocation Basis (d)	Charged to Other Entities (e)	Total Charged to Applicant (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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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

GREAT BASIN WATER COMPANY - FAIRMHP DIVISION WATER
Statement of Depreciation & Amortization for Plant Items
Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
DE Account	Description	Avg Life From U/L	Dep Rate 1/C	Original Plant Per Books	Adjustments & ECIC	Other Plant Adjustments	Adjusted Plant	Dep't Exp H-1317	Average Dep't Rate for GAAP	Business	Plant Accumulated Depreciation	Plant Depreciation per Books	Depreciation Adjustment	GAAP
1 141101	Land and Rights General Water	0	0.00%	\$ 42,177	\$ -	\$ -	\$ 42,177	\$ -	0.0000%		\$ -	\$ -	\$ -	\$ 304
2 141102	Land and Rights Pump	0	0.00%	\$ 14,157	\$ -	\$ -	\$ 14,157	\$ -	0.0000%		\$ -	\$ -	\$ -	\$ 305
3 141103	Land and Rights Trns	0	0.00%	\$ 8,728	\$ -	\$ -	\$ 8,728	\$ -	0.0000%		\$ -	\$ -	\$ -	\$ 303
4 141104	Land and Rights Trns	0	0.00%	\$ 471,651	\$ -	\$ -	\$ 471,651	\$ -	0.0000%		\$ -	\$ -	\$ -	\$ 302
5 141201	Franchises Water	5	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%		\$ -	\$ -	\$ -	\$ 301
6 141202	Franchises Water	5	20.00%	\$ 159,126	\$ -	\$ -	\$ 159,126	\$ 3,778	0.0000%		\$ -	\$ -	\$ -	\$ 305
7 141203	Struct and Improv General Plant Water	40	2.50%	\$ 235,957	\$ -	\$ -	\$ 235,957	\$ 5,899	0.0120%		\$ -	\$ -	\$ -	\$ 304
8 141204	Struct and Improv Service Supplies Water	40	2.50%	\$ 50,438	\$ -	\$ -	\$ 50,438	\$ 1,261	0.00857%		\$ -	\$ -	\$ -	\$ 304
9 141205	Struct and Improv Trns Treat Pnt	40	2.50%	\$ 585,053	\$ -	\$ -	\$ 585,053	\$ 14,626	0.02294%		\$ -	\$ -	\$ -	\$ 304
10 141206	Struct and Improv Trns Diet Pnt	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%		\$ -	\$ -	\$ -	\$ 354
11 141208	Struct and Improv Office Water	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%		\$ -	\$ -	\$ -	\$ 354
12 141209	Struct and Improv Office Water	40	2.50%	\$ 140,550	\$ -	\$ -	\$ 140,550	\$ 3,391	0.00919%		\$ -	\$ -	\$ -	\$ 354
13 141210	Struct and Improv Office Water	40	2.50%	\$ 325	\$ -	\$ -	\$ 325	\$ 11	0.00002%		\$ -	\$ -	\$ -	\$ 305
14 141221	Collecting Reservoirs	30	3.33%	\$ 325	\$ -	\$ -	\$ 325	\$ 11	0.00002%		\$ -	\$ -	\$ -	\$ 305
15 141222	Wells and Springs	30	3.33%	\$ 4,697,969	\$ 1,940,550	\$ -	\$ 6,638,519	\$ 218,349	0.44586%		\$ -	\$ -	\$ -	\$ 72,783
16 141223	Supply Mains	50	2.00%	\$ 109,296	\$ -	\$ -	\$ 109,296	\$ 2,186	0.00445%		\$ -	\$ -	\$ -	\$ 307
17 141225	Power Generation Equipment	30	3.33%	\$ 387,575	\$ -	\$ -	\$ 387,575	\$ 12,919	0.02633%		\$ -	\$ -	\$ -	\$ 310
18 141226	Electric Pump Equip Site Pump	25	4.00%	\$ 923,563	\$ 102,500	\$ -	\$ 1,026,063	\$ 41,043	0.00856%		\$ -	\$ -	\$ -	\$ 311
19 141227	Electric Pump Equip Trns	25	4.00%	\$ 667,463	\$ -	\$ -	\$ 667,463	\$ 26,099	0.05444%		\$ -	\$ -	\$ -	\$ 311
20 141228	Electric Pump Equip Trns Diet	25	4.00%	\$ 187,818	\$ -	\$ -	\$ 187,818	\$ 7,513	0.01531%		\$ -	\$ -	\$ -	\$ 311
21 141229	Water Treatment Equipment	40	2.50%	\$ 327,774	\$ -	\$ -	\$ 327,774	\$ 21,651	0.04455%		\$ -	\$ -	\$ -	\$ 311
22 141230	Water Treatment Equipment	40	2.50%	\$ 243,907	\$ -	\$ -	\$ 243,907	\$ 12,191	0.02489%		\$ -	\$ -	\$ -	\$ 310
23 141231	Water Treatment Equipment	40	2.50%	\$ 34,910	\$ -	\$ -	\$ 34,910	\$ 1,822	0.00949%		\$ -	\$ -	\$ -	\$ 310
24 141232	Service Lines Water	50	2.00%	\$ 5,750,230	\$ 76,315	\$ -	\$ 5,826,545	\$ 486,062	0.30977%		\$ -	\$ -	\$ -	\$ 333
25 141233	Meters	20	5.00%	\$ 3,596,461	\$ 211,343	\$ -	\$ 3,807,804	\$ 149,025	0.37146%		\$ -	\$ -	\$ -	\$ 333
26 141234	Meter Installations	20	5.00%	\$ 464,441	\$ 12,449	\$ -	\$ 476,890	\$ 18,573	0.57820%		\$ -	\$ -	\$ -	\$ 334
27 141235	Meter Installations	20	5.00%	\$ 917,479	\$ -	\$ -	\$ 917,479	\$ 18,350	0.04865%		\$ -	\$ -	\$ -	\$ 334
28 141236	Hydrants	50	2.00%	\$ 11,921	\$ -	\$ -	\$ 11,921	\$ 298	0.00091%		\$ -	\$ -	\$ -	\$ 335
29 141237	Backflow Prevention Devices	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%		\$ -	\$ -	\$ -	\$ 320
30 141238	Treat/Disp Equip TR Water	15	6.67%	\$ 2,676	\$ -	\$ -	\$ 2,676	\$ 178	0.00036%		\$ -	\$ -	\$ -	\$ 339
31 141239	Other and Misc Equip Inaugible Pnt	15	6.67%	\$ 1,211	\$ -	\$ -	\$ 1,211	\$ 81	0.00010%		\$ -	\$ -	\$ -	\$ 339
32 141248	Other and Misc Equip Source Supply	15	6.67%	\$ 1,211	\$ -	\$ -	\$ 1,211	\$ 81	0.00010%		\$ -	\$ -	\$ -	\$ 339
33 141250	Plant Allocated	15	2.00%	\$ 393,329	\$ -	\$ -	\$ 393,329	\$ 11,065	0.00406%		\$ -	\$ -	\$ -	\$ 349
34 141251	PD Leasehold Improvements	2	50.00%	\$ -	\$ 7,848	\$ -	\$ 7,848	\$ 3,024	0.00000%		\$ -	\$ -	\$ -	\$ 205
35 141303	Office Furniture Water	15	6.67%	\$ 193,682	\$ -	\$ -	\$ 193,682	\$ 12,411	0.00000%		\$ -	\$ -	\$ -	\$ 341
36 141304	Office Equipment Water	15	6.67%	\$ 43	\$ -	\$ -	\$ 43	\$ 3	0.00000%		\$ -	\$ -	\$ -	\$ 341
37 141305	Stores Equipment Water	15	6.67%	\$ 69	\$ -	\$ -	\$ 69	\$ 4	0.00000%		\$ -	\$ -	\$ -	\$ 343
38 141306	Lab Equipment Water	15	6.67%	\$ 21,312	\$ -	\$ -	\$ 21,312	\$ 1,421	0.00000%		\$ -	\$ -	\$ -	\$ 345
39 141308	Tool Shop Equipment Water	16	6.25%	\$ 679,050	\$ -	\$ -	\$ 679,050	\$ 42,439	0.00000%		\$ -	\$ -	\$ -	\$ 344
40 141309	Power Operated Equipment Water	15	6.67%	\$ 33,852	\$ -	\$ -	\$ 33,852	\$ 2,257	0.00000%		\$ -	\$ -	\$ -	\$ 346
41 141310	Communications Equipment Water	10	10.00%	\$ 803,463	\$ -	\$ -	\$ 803,463	\$ 82,565	0.00000%		\$ -	\$ -	\$ -	\$ 348
42 141311	Vehicles Water	10	10.00%	\$ 163,447	\$ -	\$ -	\$ 163,447	\$ 16,545	0.00000%		\$ -	\$ -	\$ -	\$ 348
43 141401	Vehicles Water	6	16.67%	\$ 733,247	\$ 5,749	\$ -	\$ 739,024	\$ 88,296	0.00000%		\$ -	\$ -	\$ -	\$ 342
44 141402	Vehicles Water	6	16.67%	\$ 13,432	\$ -	\$ -	\$ 13,432	\$ 34	0.00000%		\$ -	\$ -	\$ -	\$ 342
45 141409	Vehicles Cleaning	6	16.67%	\$ 213	\$ -	\$ -	\$ 213	\$ 34	0.00000%		\$ -	\$ -	\$ -	\$ 342
46 141501	Computer Hardware Water	6	16.67%	\$ 40,998	\$ -	\$ -	\$ 40,998	\$ 6,514	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
47 141502	Desktop/Laptop Computers Water	6	16.67%	\$ 32,518	\$ -	\$ -	\$ 32,518	\$ 5,162	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
48 141503	Mainframe Computers Water	6	16.67%	\$ 343,959	\$ -	\$ -	\$ 343,959	\$ 54,716	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
49 141504	Mini Comp Water	6	16.67%	\$ 90,446	\$ -	\$ -	\$ 90,446	\$ 14,358	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
50 141601	Computer Software Water	6	16.67%	\$ 968,370	\$ -	\$ -	\$ 968,370	\$ 153,756	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
51 141802	Office Systems Water	6	16.67%	\$ 10,023	\$ -	\$ -	\$ 10,023	\$ 2,491	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
52 141803	Office Systems Water	6	16.67%	\$ 11,317	\$ -	\$ -	\$ 11,317	\$ 2,849	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
53 141899	Computer Clearing	6	16.67%	\$ (219)	\$ -	\$ -	\$ (219)	\$ (37)	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
54 141899	Computer Clearing	6	16.67%	\$ (219)	\$ -	\$ -	\$ (219)	\$ (37)	0.00000%		\$ -	\$ -	\$ -	\$ 340.5
55 141901	Purchase Acquisition Adjustment	50	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%		\$ -	\$ -	\$ -	\$ 399.1
56	Totals			\$ 52,252,664	\$ 2,407,104	\$ -	\$ 54,659,768	\$ 2,287,724			\$ 1,301,458	\$ 1,301,458	\$ -	\$ -

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ 1,446,349	\$ 329,815	\$ 1,776,164
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ 182,745	\$ 87,672	\$ 270,417
3	Net oper. income before FIT	Line 1 + Line 2	\$ 1,629,095	\$ 417,487	\$ 2,046,582
4	Less: synchronized interest	Note 1 (below)	\$ 680,532	\$ -	\$ 680,532
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ 948,562	\$ 417,487	\$ 1,366,049
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ 948,562	\$ 417,487	\$ 1,366,049
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ 199,198	\$ 87,672	\$ 286,870
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (16,453)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ 199,198	\$ 87,672	\$ 270,417
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 22,099,344	\$ -	\$ 22,099,344
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	\$ 680,532	\$ -	\$ 680,532
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 680,532	\$ -	\$ 680,532
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 22,099,344	\$ -	\$ 22,099,344
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

GREAT BASIN WATER COMPANY - PARRUMP DIVISION WATER

Individual Allocations

Test Year Ended July 31, 2024

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	NARUC Account	Per Banks	Corp. Allocations	Adjusted	Differences
1	111281	JP Morgan - 100074351 - Water Services Corp (Lower 48)	\$ 35.30	\$ 35.30	\$	0.00
2	111450	Cash Chase-WCS Disburs	51,641.61	51,641.61	\$	
3	111451	Cash - Chase - P1 CAP FUND NV	6,985.51	6,985.51	\$	
4	111452	Cash - Chase - Water Storage CAP	197,810.00	197,810.00	\$	
5	121204	Accounts Receivable - USD	520,837.06	520,837.06	\$	
6	132104	Accounts Receivable - Other	22,500.00	22,500.00	\$	
7	132202	Allowance for Doubtful Accounts - USD	(24,429.60)	(24,429.60)	\$	0.00
8	132201	Unbilled Revenue	267,357.17	267,357.17	\$	
9	133102	Inventory	2,828.05	2,828.05	\$	
10	133211	Deposits	100.97	100.97	\$	
11	133603	Intercompany Automatic Account	(55,334.64)	(55,334.64)	\$	
12	113712	Preliminary Survey and Investigation Accrued	26,882.21	26,882.21	\$	
13	141101	Land and Rights General Water	42,177.25	42,177.25	\$	
14	141102	Land and Rights Pump	251,077.33	251,077.33	\$	
15	141103	Land and Rights Water	1,415,796.56	1,415,796.56	\$	
16	141104	Land and Rights Trans	8,728.19	8,728.19	\$	
17	141106	Land and Rights General Sewer	-	-	\$	
18	141201	Organization Water	471,650.82	471,650.82	\$	
19	141202	Franchises Water	-	-	\$	
20	141203	Struct and Improv General Plant Water	159,125.83	159,125.83	\$	
21	141204	Struct and Improv Service Supplies Water	235,956.91	235,956.91	\$	
22	141205	Struct and Improv Water Treat Pit	50,437.88	50,437.88	\$	
23	141206	Struct and Improv Trans Dist Pit	585,052.62	585,052.62	\$	
24	141208	Struct and Improv Pump Plant	-	-	\$	
25	141209	Struct and Improv Treatment Plant	-	-	\$	
26	141211	Struct and Improv Reclaim Wtr Dist	-	-	\$	
27	141220	Struct and Improv Office Water	140,549.64	140,549.64	\$	0.00
28	141221	Collecting Reservoirs	325.00	325.00	\$	
29	141223	Wells and Springs	4,809,908.80	4,809,908.80	\$	
30	141225	Supply Mains	109,295.82	109,295.82	\$	
31	141226	Power Generation Equipment	387,575.98	387,575.98	\$	
32	141227	Electric Pump Equip Svc Pump	923,563.90	923,563.90	\$	
33	141228	Electric Pump Equip WTP	667,465.18	667,465.18	\$	
34	141228	Electric Pump Equip Trns Dist	187,815.34	187,815.34	\$	
35	141230	Water Treatment Equipment	327,751.40	327,751.40	\$	
36	141231	Dist Resv and Standpipes	2,350,576.86	2,350,576.86	\$	
37	141232	Trans and Dist P mains	24,219,867.40	24,219,867.40	\$	
38	141233	Service Lines Water	5,750,726.30	5,750,726.30	\$	
39	141234	Peters	3,586,461.35	3,586,461.35	\$	
40	141235	Peter Installations	464,941.25	464,941.25	\$	
41	141236	Hydrants	11,521.12	11,521.12	\$	
42	141237	Backflow Prevention Devices	-	-	\$	
43	141239	Power Gen Equip Pump Pit	-	-	\$	
44	141241	Sewer Force Main	-	-	\$	
45	141242	Sewer Gravity Main	-	-	\$	
46	141243	Manholes	-	-	\$	
47	141244	Special Collection Structures	-	-	\$	
48	141245	Service to Customers	-	-	\$	
49	141246	Flow Measure Devices	-	-	\$	
50	141249	Pumping Equip Pump Pit	6.00	6.00	\$	0.00
51	141250	Pumping Equip Reclaim WTP	-	-	\$	
52	141251	Pumping Equip Rcl Wtr Dist	-	-	\$	
53	141252	Treat/Disp Equip Lagoons	-	-	\$	
54	141253	Treat/Disp Equip Trt Pit Water	-	-	\$	
55	141255	Plant Sewers Treatment Pit	-	-	\$	
56	141256	Plant Sewers Reclaim Wtr	-	-	\$	
57	141262	Reuse Mtr/Installations	-	-	\$	
58	141263	Reuse Dist Reservoirs	-	-	\$	
59	141264	Reuse Transmission and Dist	-	-	\$	
60	141267	Other and Misc Equip Inchangeble Pit	2,676.36	2,676.36	\$	
61	141268	Other and Misc Equip Source Supply	1,211.27	1,211.27	\$	
62	141269	Other and Misc Equip WTP	9,007.36	9,007.36	\$	
63	141272	Other Plant Collection	-	-	\$	
64	141273	Other Plant Pump	-	-	\$	
65	141274	Other Plant Treatment	-	-	\$	
66	141278	Plant Alloc Server	399,328.66	399,328.66	\$	
67	141292	Non-Utility Property	-	-	\$	
68	141293	Plant Held for Future Use	738,374.00	738,374.00	\$	
69	141303	Office Furniture Water	189,682.35	189,682.35	\$	0.00
70	141304	Office Equipment Water	43.35	43.35	\$	
71	141305	Stores Equipment Water	59.84	59.84	\$	0.00
72	141306	Lab Equipment Water	21,311.64	21,311.64	\$	
73	141308	Tool Shop Equipment Water	679,050.46	679,050.46	\$	
74	141309	Power Operated Equipment Water	33,852.48	33,852.48	\$	
75	141310	Communications Equipment Water	830,061.89	830,061.89	\$	
76	141311	Misc Equipment Water	6,453.03	6,453.03	\$	

GREAT BASIN WATER COMPANY - PARTRUMP DIVISION WATER

Individual Allocations
Test Year Ended July 31, 2024

ERCs

75.25%
24.75%
95.70%
4.21%

NY Water
NY Sewer
SCD Water
SCD Sewer

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	Account Name	NARUC Account	Per Bank	Corp. Allocations Adjusted	Differences
1	117261	JP Morgan - 100074351 - Water Services Corp (Lower 48)	131	\$ 35.30	\$ 35.30	\$ 0.00
7	141401	Vehicles Water	341.5	\$ 733,247.17	\$ 733,247.17	\$ -
7X	141459	Vehicles Clearing	341.5	\$ (83,431.64)	\$ (83,431.64)	\$ -
7Y	141501	Computer Hardware Water	340.5	\$ 40,896.81	\$ 212.31	\$ (40,684.50)
80	141502	Desktop/Laptop Computers Water	340.5	\$ 52,917.97	\$ 52,917.97	\$ -
81	141503	Mainframe Computers Water	340.5	\$ 343,950.23	\$ 343,950.23	\$ -
82	141504	Mini Comp Water	340.5	\$ 90,445.80	\$ 90,445.80	\$ -
83	141601	Computer Software Water	340.5	\$ 983,569.99	\$ 983,569.99	\$ -
84	141602	Comp Systems Water	340.5	\$ 16,822.89	\$ 16,822.89	\$ -
85	141699	Computer Clearing	340.5	\$ (219.33)	\$ (219.33)	\$ 0.00
86	141702	CWIP - Captime	105	\$ 515,950.06	\$ 515,950.06	\$ -
87	141703	CWIP - Interest During Construction	105	\$ 327,616.95	\$ 327,616.95	\$ -
88	141704	CWIP - Engineering	105	\$ 3,488,459.25	\$ 3,488,459.25	\$ -
89	141705	CWIP - Labor/Installation	105	\$ 8,340,686.74	\$ 8,340,686.74	\$ -
90	141706	CWIP - Equipment	105	\$ 2,140,803.73	\$ 2,140,803.73	\$ -
91	141707	CWIP - Material	105	\$ 527,818.91	\$ 527,818.91	\$ -
92	141708	CWIP - Electrical	105	\$ 33,805.29	\$ 33,805.29	\$ -
93	141709	CWIP - Piping	105	\$ 673,837.35	\$ 673,837.35	\$ -
94	141710	CWIP - Site Work	105	\$ 255,840.78	\$ 255,840.78	\$ -
95	141711	CWIP - Building Additions	105	\$ 565,109.62	\$ 565,109.62	\$ 0.00
96	141716	CWIP - Land/Lease	105	\$ -	\$ -	\$ -
97	141717	CWIP - Plumbing	105	\$ -	\$ -	\$ -
98	141719	CWIP - Pumps/Equipment	105	\$ -	\$ -	\$ -
99	141720	CWIP - Restoration	105	\$ -	\$ -	\$ -
100	141722	CWIP - Tank/Coast of	105	\$ -	\$ -	\$ -
101	141724	CWIP - Tank/Drawdown	105	\$ -	\$ -	\$ -
102	141725	CWIP - Transfer to Fixed/Assets	105	\$ 3,785.22	\$ 3,785.22	\$ -
103	141727	CWIP - Building/Blower	105	\$ (16,077,433.41)	\$ (16,077,433.41)	\$ 0.00
104	141732	CWIP - Vegetation/Remov.	105	\$ 83,988.33	\$ 83,988.33	\$ -
105	141735	CWIP - Architect/Design	105	\$ -	\$ -	\$ -
106	141746	CWIP - Furnitures	105	\$ 10,384.00	\$ 10,384.00	\$ 0.00
107	141748	CWIP - Modification/Con	105	\$ 161,945.39	\$ 161,945.39	\$ 0.00
108	141749	CWIP - Construction	105	\$ 526.05	\$ 526.05	\$ -
109	141750	CWIP - Other	105	\$ 246,226.15	\$ 246,226.15	\$ -
110	141753	CWIP - Clearing - Fixed Asset	105	\$ 2,168.79	\$ 2,168.79	\$ -
111	141761	CWIP - Acquisition Adjustments	105	\$ 116,918.23	\$ 116,918.23	\$ 0.00
112	141798	Purchase Acquisition Adjustments	114	\$ 524,032.20	\$ 524,032.20	\$ -
113	141901	Acc Dep - Organization Water	108.1	\$ (44,767.05)	\$ (44,767.05)	\$ -
114	142201	Acc Dep - Franchises Water	108.1	\$ -	\$ -	\$ -
115	142202	Acc Dep - Struct and Improv General Plant Water	108.1	\$ (60,603.79)	\$ (60,603.79)	\$ -
116	142203	Acc Dep - Struct and Improv Service Supplies Water	108.1	\$ (83,240.17)	\$ (83,240.17)	\$ -
117	142204	Acc Dep - Struct and Improv Water Treat Pit	108.1	\$ (1,456.80)	\$ (1,456.80)	\$ 0.00
118	142205	Acc Dep - Struct and Improv Trans Dist Pit	108.1	\$ (196,912.66)	\$ (196,912.66)	\$ -
119	142206	Acc Dep - Struct and Improv Pump Plant	108.1	\$ -	\$ -	\$ -
120	142207	Acc Dep - Struct and Improv Treatment Plant	108.1	\$ -	\$ -	\$ -
121	142208	Acc Dep - Struct and Improv Reclaim Vtr Dist	108.1	\$ (49,222.93)	\$ (49,222.93)	\$ -
122	142209	Acc Dep - Collecting Reservoirs	108.1	\$ (111.09)	\$ (111.09)	\$ -
123	142211	Acc Dep - Wells and Springs	108.1	\$ (1,740,315.51)	\$ (1,740,315.51)	\$ 0.00
124	142220	Acc Dep - Supply Mains	108.1	\$ 14,430.36	\$ 14,430.36	\$ -
125	142221	Acc Dep - Power Generation Equipment	108.1	\$ (78,534.69)	\$ (78,534.69)	\$ -
126	142223	Acc Dep - Electric Pump Equip Svc Pump	108.1	\$ (926,268.11)	\$ (926,268.11)	\$ -
127	142226	Acc Dep - Electric Pump Equip Svc Pump	108.1	\$ (156,047.13)	\$ (156,047.13)	\$ -
128	142227	Acc Dep - Electric Pump Equip Trans Dist	108.1	\$ (70,093.36)	\$ (70,093.36)	\$ -
129	142228	Acc Dep - Water Treatment Equipment	108.1	\$ (239,690.78)	\$ (239,690.78)	\$ -
130	142229	Acc Dep - Dist Resv and Standpipes	108.1	\$ (311,828.90)	\$ (311,828.90)	\$ -
131	142230	Acc Dep - Trans and Dist Mains	108.1	\$ (30,977.67)	\$ (30,977.67)	\$ -
132	142231	Acc Dep - Service Lines Water	108.1	\$ (1,216,269.38)	\$ (1,216,269.38)	\$ 0.00
133	142232	Acc Dep - Meters	108.1	\$ (158,292.87)	\$ (158,292.87)	\$ -
134	142233	Acc Dep - Meter Installations Water	108.1	\$ (71,400.85)	\$ (71,400.85)	\$ -
135	142234	Acc Dep - Hydrants	108.1	\$ (962.80)	\$ (962.80)	\$ -
136	142235	Acc Dep - Backflow Prevention Devices	108.1	\$ -	\$ -	\$ -
137	142236	Acc Dep - Power Gen Equip Pump Pit	108.1	\$ -	\$ -	\$ -
138	142237	Acc Dep - Sewer Force Main	108.1	\$ -	\$ -	\$ -
139	142239	Acc Dep - Sewer Gravity Main	108.1	\$ -	\$ -	\$ -
140	142241	Acc Dep - Manholes	108.1	\$ -	\$ -	\$ -
141	142242	Acc Dep - Special Collection Structures	108.1	\$ -	\$ -	\$ -
142	142243	Acc Dep - Service to Customers	108.1	\$ -	\$ -	\$ -
143	142244	Acc Dep - Flow Measure Devices	108.1	\$ -	\$ -	\$ -
144	142245	Acc Dep - Pumping Equip Pump Pit	108.1	\$ (0.00)	\$ (0.00)	\$ 0.00
145	142246	Acc Dep - Pumping Equip Reclaim WTP	108.1	\$ -	\$ -	\$ -
146	142247	Acc Dep - Pumping Equip Svc Vtr Dist	108.1	\$ -	\$ -	\$ -
147	142249	Acc Dep - Treat/Disp Equip Lagoon	108.1	\$ -	\$ -	\$ -
148	142250	Acc Dep - Treat/Disp Equip Tr Pit Water	108.1	\$ -	\$ -	\$ -
149	142251	Acc Dep - Treat/Disp Equip Tr Pit Water	108.1	\$ -	\$ -	\$ -
150	142252	Acc Dep - Treat/Disp Equip Tr Pit Water	108.1	\$ -	\$ -	\$ -
151	142253	Acc Dep - Treat/Disp Equip Tr Pit Water	108.1	\$ -	\$ -	\$ -

(1,271,837.88) Spanish Springs PWA

(7,557,368.85)

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER

Year Ended July 31, 2024

ERCs

75.23%
24.75%
95.7%
4.21%

NV Water
NV Sewer
SCD Water
SCD Sewer

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Natural Account	NARUC Account	Per Books	Corp. Allocations	Difference		
1	111261	JP Morgan - 100074851 - Water Services Corp (Lower 48)	131	\$	35.30	\$	0.00
152	142255	Acc Dep - Plant Sewers Treatment Pit	108.1	\$	\$	\$	
153	142256	Acc Dep - Plant Sewers Reclaim Wtr	108.1	\$	\$	\$	
154	142262	Acc Dep - Reuse Mtr/Installations	108.1	\$	\$	\$	
155	142263	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	\$	(1,806.70)	\$	(1,806.70)
158	142268	Acc Dep - Other and Misc Equip Source Supply	108.1	\$	(198.48)	\$	(198.48)
159	142269	Acc Dep - Other and Misc Equip WTP	108.1	\$	(11,570.29)	\$	(11,570.29)
160	142270	Acc Dep - Other Plant Collection	108.1	\$	\$	\$	
161	142272	Acc Dep - Other Plant Pump	108.1	\$	\$	\$	
162	142273	Acc Dep - Other Plant Treatment	108.1	\$	\$	\$	
163	142274	Acc Dep - Other Plant Sewer	108.1	\$	\$	\$	
164	142278	Acc Dep - Plant Alloc	108.3	\$	(196,195.35)	\$	(196,195.35)
165	142283	Acc Dep - Plant Held for Future Use Water	108.3	\$	(251,794.56)	\$	(251,794.56)
166	142303	Acc Dep - Office Furniture Water	108.1	\$	(182,395.94)	\$	(182,395.94)
167	142304	Acc Dep - Office Equipment Water	108.1	\$	(10.12)	\$	(10.12)
168	142305	Acc Dep - Stores Equipment Water	108.1	\$	(10.52)	\$	(10.52)
169	142306	Acc Dep - Lab Equipment Water	108.1	\$	(7,631.16)	\$	(7,631.16)
170	142308	Acc Dep - Tool Shop Equipment Water	108.1	\$	(753,633.78)	\$	(753,633.78)
171	142310	Acc Dep - Power Operated Equipment Water	108.1	\$	10,983.44	\$	10,983.44
172	142311	Acc Dep - Communications Equipment Water	108.1	\$	(206,874.30)	\$	(206,874.30)
173	142401	Acc Dep - Vehicles Water	108.1	\$	(2,883.34)	\$	(2,883.34)
174	142501	Acc Dep - Computer Hardware Water	108.1	\$	(404,831.28)	\$	(404,831.28)
175	142502	Acc Dep - Desktop/Laptop Computers Water	108.1	\$	(152.70)	\$	(152.70)
176	142504	Acc Dep - Mainframe Computers Water	108.1	\$	(12,519.70)	\$	(12,519.70)
177	142504	Acc Dep - Mini Comp Water	108.1	\$	(32,517.97)	\$	(32,517.97)
178	142601	Acc Dep - Comp System Water	108.1	\$	(319,719.90)	\$	(319,719.90)
179	142602	Acc Dep - Comp System Water	108.1	\$	(443,912.57)	\$	(443,912.57)
180	170008	Regulatory Assets Being Amortized	186.1	\$	(912,621.23)	\$	(912,621.23)
181	170008	Rate Case Being Amortized	186.1	\$	(16,822.89)	\$	(16,822.89)
182	170002	Rate Case Accum Amort	186.1	\$	\$	\$	
183	170003	Rate Case Accum Amort	186.1	\$	\$	\$	
184	170004	Rate Case Accum Amort	186.1	\$	\$	\$	
185	170005	Rate Case Accum Amort	186.1	\$	\$	\$	
186	170006	Rate Case Accum Amort	186.1	\$	\$	\$	
187	170007	Rate Case Accum Amort	186.1	\$	\$	\$	
188	170008	Rate Case Accum Amort	186.1	\$	\$	\$	
189	170009	Rate Case Accum Amort	186.1	\$	\$	\$	
190	170010	Rate Case Accum Amort	186.1	\$	\$	\$	
191	170011	Rate Case Accum Amort	186.1	\$	\$	\$	
192	170012	Rate Case Accum Amort	186.1	\$	\$	\$	
193	181002	Water Conservation REBA	186.2	\$	7,330.00	\$	7,330.00
194	181003	Def Chgs - Tank Maint and Repair	186.2	\$	451,907.84	\$	451,907.84
195	181006	Def Chgs - Relocation	186.2	\$	239.33	\$	239.33
196	181015	Def Chgs - Other Water and Sewer	186.2	\$	448.75	\$	448.75
197	182002	Def Chgs - Other	186.2	\$	1,321.69	\$	1,321.69
198	182003	Def Chgs - Other	186.2	\$	(237,927.93)	\$	(237,927.93)
199	182006	Acc Amort - Def Chgs - Tank Maint and Repair	186.2	\$	(238.33)	\$	(238.33)
200	182015	Acc Amort - Def Chgs - Relocation	186.2	\$	(448.75)	\$	(448.75)
201	184006	Acc Amort - Def Chgs - Other Water and Sewer	186.2	\$	(181.49)	\$	(181.49)
202	194007	Operating lease right-of-use assets	186.2	\$	158,205.96	\$	158,205.96
203	221102	Trade Accounts Payable - USD	231	\$	(471,415.75)	\$	(471,415.75)
204	221103	Trade Accounts Payable - RMV Cleaning	231	\$	(37,333.81)	\$	(37,333.81)
205	221202	Accounts Payable - 3rd Party Liability	231	\$	(415,641.02)	\$	(415,641.02)
206	221203	Accounts Payable - Other	231	\$	(9,575.36)	\$	(9,575.36)
207	222101	Accrued Expenses	231	\$	(5,875.43)	\$	(5,875.43)
208	222201	Pension and 401K	231	\$	(124.88)	\$	(124.88)
209	222202	Bonus Accrual	231	\$	(19,336.03)	\$	(19,336.03)
210	222203	Accrued Taxes General	231	\$	18.40	\$	18.40
211	223101	Accrued Gross Receipts/CAT Tax	236.11	\$	(65,324.92)	\$	(65,324.92)
212	223102	Accrued Real Estate Property Tax	236	\$	9,784.60	\$	9,784.60
213	223103	Accrued Franchise Tax A	236	\$	143,532.94	\$	143,532.94
214	223105	Accrued Utility and Commission	236	\$	0.06	\$	0.06
215	223106	Accrued Sales Tax	236	\$	(3,869.33)	\$	(3,869.33)
216	223206	Accrued Use Tax	236	\$	\$	\$	
217	223208	Accrued County Tax A	236	\$	(187.90)	\$	(187.90)
218	223209	Accrued CEO Permit	236	\$	\$	\$	
219	223212	Accrued Employment FICA	236.11	\$	83.80	\$	83.80
220	223204	Accrued Employment Medicare	236.11	\$	19.60	\$	19.60
221	223205	Accrued Employment Tax - Federal	236.11	\$	3.53	\$	3.53
222	223206	Accrued Unemployment Tax - State	236.12	\$	17.07	\$	17.07
223	223207	Accrued State Income Tax	237	\$	748.52	\$	748.52
224	223202	Accrued Interest - Customer Deposits	237	\$	(991.77)	\$	(991.77)
225	231001	Customer Deposits	235	\$	(26,270.68)	\$	(26,270.68)

(13,766,019.66)

631,457.80 - Spanish Springs PAA A D

Totals Statement F

GREAT BASIN WATER COMPANY - FAHRUMP DIVISION WATER

Rate Case Filed: July 31, 2024

ERCs

75.2%*
24.7%*

95.7%*
4.21%*

NY Water
NY Sewer

NCD Water
NCD Sewer

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	NARUC Account	Per Books	Corp. Allocations	Differences	
1	111261	JP Morgan - 100774951 - Water Services Corp (Lower 48)	\$ 35.90	\$ 35.90	\$ 0.00	
27	231003	Customer Refunds	\$ 8,744.84	\$ 8,744.84	\$ 0.00	
28	234001	Intercompany Non-Trade Accounts Payable	\$ 14,413,692.82	\$ (4,613,542.62)	\$ 0.00	
29	255001	Deferred Federal Tax Liabilities	\$ (1,089,423.74)	\$ (1,099,423.74)	\$ 0.00	
29a	255002	Deferred State Tax Liabilities	\$ 18,938.60	\$ 18,938.60	\$ -	
29b	255003	Non-Qual - Deferred Compensation	\$ (105,846.54)	\$ (105,846.54)	\$ -	
29c	260016	Due to Parent Deferred Credit	\$ (32,139.74)	\$ (32,139.74)	\$ -	
29d	260017	Deferred Credits Other	\$ (421,547.50)	\$ (421,547.50)	\$ -	
29e	260020	Regulatory Liability - volume based adjustment	\$ (231,160.63)	\$ (231,160.63)	\$ 0.00	
29f	260023	Operating lease liabilities	\$ (47,028.91)	\$ (47,028.91)	\$ -	
29g	271002	CIAC - Franchises	\$ (47,102.42)	\$ (47,102.42)	\$ -	
29h	271003	CIAC - Structure/Improvement Sic Supply	\$ (1,950.00)	\$ (1,950.00)	\$ -	
29i	271005	CIAC - Structure/Improvement Trns Dist	\$ (481,448.82)	\$ (481,448.82)	\$ -	
29j	271007	CIAC - Structure/Improvement Pump Plant Ls	\$ -	\$ -	\$ -	
29k	271011	CIAC - Structure/Improvement Generator Plant	\$ -	\$ -	\$ -	
29l	271018	CIAC - Supply Mains	\$ (1,416,065.12)	\$ (1,416,065.12)	\$ -	
29m	271019	CIAC - Electric Pump Equipment Sic Pump	\$ (61,746.46)	\$ (61,746.46)	\$ -	
29n	271022	CIAC - Water Treatment Equipment	\$ (1,500.00)	\$ (1,500.00)	\$ -	
29o	271023	CIAC - Dist Resv and S	\$ (996,463.45)	\$ (996,463.45)	\$ -	
29p	271024	CIAC - Trns and Distr Mains	\$ (2,452,826.37)	\$ (2,452,826.37)	\$ -	
29q	271025	CIAC - Service Lines	\$ (298,533.72)	\$ (298,533.72)	\$ -	
29r	271026	CIAC - Meters	\$ (29,668.67)	\$ (29,668.67)	\$ -	
29s	271027	CIAC - Meter Installations	\$ (3,112.50)	\$ (3,112.50)	\$ -	
29t	271028	CIAC - Hydrants	\$ (265,683.37)	\$ (265,683.37)	\$ -	
29u	271035	CIAC - Other Tangible Plant	\$ (5,757,368.78)	\$ (5,757,368.78)	\$ -	
29v	271036	CIAC - Tap Fee Water	\$ (7,490,600.59)	\$ (7,490,600.59)	\$ -	
29w	271037	CIAC - Management Fee Water	\$ (134,379.78)	\$ (134,379.78)	\$ -	
29x	271039	CIAC - Res Cap Fee Water	\$ (288,737.98)	\$ (288,737.98)	\$ -	
29y	271040	CIAC - Plant Mod Fee Water	\$ (57,302.27)	\$ (57,302.27)	\$ -	
29z	271041	CIAC - Sewer Meter Fee	\$ (419,242.02)	\$ (419,242.02)	\$ -	
29aa	271042	CIAC - Sewer Force M	\$ -	\$ -	\$ -	
29ab	271043	CIAC - Sewer Gravity Main	\$ -	\$ -	\$ -	
29ac	271044	CIAC - Manholes	\$ -	\$ -	\$ -	
29ad	271045	CIAC - Services to Customers	\$ -	\$ -	\$ -	
29ae	271046	CIAC - Pump Equipment Pump Plant	\$ -	\$ -	\$ -	
29af	271049	CIAC - Treatment/Disp Equipment Lagoon	\$ -	\$ -	\$ -	
29ag	271053	CIAC - Sewer Treatment Plant	\$ -	\$ -	\$ -	
29ah	271056	CIAC - Developer Water	\$ -	\$ -	\$ -	
29ai	271058	Acc Amort CIAC - Franchises	\$ 7,035.67	\$ 7,035.67	\$ -	
29aj	272002	Acc Amort CIAC - Structure/Improvement Sic Supply	\$ 700.37	\$ 700.37	\$ -	
29ak	272003	Acc Amort CIAC - Structure/Improvement Trns Dist	\$ 170,449.58	\$ 170,449.58	\$ -	
29al	272005	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	\$ -	\$ -	\$ -	
29am	272007	Acc Amort CIAC - Structure/Improvement Generator Plant	\$ -	\$ -	\$ -	
29an	272011	Acc Amort CIAC - Supply Mains	\$ 528,982.79	\$ 528,982.79	\$ -	
29ao	272018	Acc Amort CIAC - Electric Pump Equipment Sic Pump	\$ 21,860.51	\$ 21,860.51	\$ -	
29ap	272019	Acc Amort CIAC - Water Treatment Equipment	\$ 538.49	\$ 538.49	\$ -	
29aq	272022	Acc Amort CIAC - Dist Resv and S	\$ 338,758.00	\$ 338,758.00	\$ -	
29ar	272023	Acc Amort CIAC - Trns and Distr Mains	\$ 848,708.47	\$ 848,708.47	\$ -	
29as	272024	Acc Amort CIAC - Service Lines	\$ 68,868.68	\$ 68,868.68	\$ -	
29at	272025	Acc Amort CIAC - Meters	\$ 10,271.05	\$ 10,271.05	\$ -	
29au	272026	Acc Amort CIAC - Meter Installations	\$ 809.15	\$ 809.15	\$ -	
29av	272027	Acc Amort CIAC - Hydrants	\$ 88,672.77	\$ 88,672.77	\$ -	
29aw	272028	Acc Amort CIAC - Other Tangible Plant	\$ 3,048,468.94	\$ 3,048,468.94	\$ -	
29ax	272029	Acc Amort CIAC - Tap Fee Water	\$ 2,162,131.78	\$ 2,162,131.78	\$ -	
29ay	272037	Acc Amort CIAC - Management Fee Water	\$ 23,954.92	\$ 23,954.92	\$ -	
29az	272039	Acc Amort CIAC - Res Cap Fee Water	\$ 94,114.31	\$ 94,114.31	\$ -	
29ba	272040	Acc Amort CIAC - Plant Mod Fee Water	\$ 23,926.87	\$ 23,926.87	\$ -	
29bb	272041	Acc Amort CIAC - Plant Meter Fee	\$ 116,892.04	\$ 116,892.04	\$ -	
29bc	272042	Acc Amort CIAC - Sewer Force Main	\$ -	\$ -	\$ -	
29bd	272043	Acc Amort CIAC - Sewer Gravity Main	\$ -	\$ -	\$ -	
29be	272044	Acc Amort CIAC - Manholes	\$ -	\$ -	\$ -	
29bf	272046	Acc Amort CIAC - Service to Customers	\$ -	\$ -	\$ -	
29bg	272049	Acc Amort CIAC - Pump Equipment Pump Plant	\$ -	\$ -	\$ -	
29bh	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	\$ -	\$ -	\$ -	
29bi	272056	Acc Amort CIAC - Sewer Treatment Plant	\$ -	\$ -	\$ -	
29bj	272066	Acc Amort CIAC - Developer	\$ -	\$ -	\$ -	
29bk	280001	CIAC Water/Sewer	\$ (310,561.52)	\$ (310,561.52)	\$ -	
29bl	280002	Acc Amort - AAC Water/Sewer	\$ (0.29)	\$ (0.29)	\$ -	
29bm	311001	Common Stock	\$ (597.04)	\$ (597.04)	\$ -	
29bn	311001	Paid-Up Capital	\$ (3,581,631.21)	\$ (3,581,631.21)	\$ 0.00	
29bo	320001	Resold Earnings - Beginning balance	\$ (4,894,229.85)	\$ (4,894,229.85)	\$ -	
29bp	320003	Net income for this year	\$ (1,093,355.16)	\$ (907,020.15)	\$ 195,213.50	
29bq	411001	Residential	\$ (3,093,355.16)	\$ (3,093,355.16)	\$ -	
29br	411002	Commercial	\$ (1,878,834.87)	\$ (1,878,834.87)	\$ -	
29bs	411005	Multi-Family	\$ (510,340.41)	\$ (510,340.41)	\$ -	
29bt	411011	Public Authority	\$ (40,867.50)	\$ (40,867.50)	\$ -	

(3,465,536.4)

GREAT BASIN WATER COMPANY - FAHRLAND DIVISION WATER

Incorporated in California
Test Year Ended Jun 30, 2024

ERCs

73.25*
24.75*
95.79*
4.21*

NV Water
NV Sewer

SCD Water
SCD Sewer

\$ (5,174,467.91)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	NARUC Account	Per Banks	Corp. Allocations	Differences	
1	111261	P Morgan - 100074951 - Water Services Corp (Lower 49)	35.30	35.30	0.00	
262	411023	Residential - Measured	461	461	0.00	
305	411039	Other Revenue	67,880.50	67,880.50	0.00	
304	411040	Revenue accrued	200,136.24	200,136.24	0.00	
306	411042	Late Payment Charges (LPC)	25,137.97	25,137.97	0.00	
308	411058	Management Service Revenue	19,155.67	19,155.67	0.00	
307	511001	Purchased Services-Water	3,134.39	3,134.39	0.00	
308	512001	Shop Supplies and Tools	1,823.57	1,823.57	0.00	
309	512002	Repairs and Maintenance	59,854.05	59,854.05	0.00	
310	512003	Plan Breaks	0.00	0.00	0.00	
311	512009	Permits	8,029.39	8,029.39	0.00	
312	512010	Sewer Ridding	-	-	-	
313	512011	Sewer Sludge Hauling	-	-	-	
314	512012	Deferred Maintenance Expense	45,190.77	45,190.77	0.00	
315	512014	Communication Expense	5,179.64	5,179.64	0.00	
316	512015	Equipment Rental	-	0.00	0.00	
317	512016	Uniforms	4,026.23	4,026.23	0.00	
318	512017	Weather/Hurricane/Fuel	3,889.08	3,889.08	0.00	
319	512018	Safety Supplies/Expense	2,967.98	2,967.98	0.00	
320	512021	Landscaping	-	-	0.00	
321	512022	Other Contracted Workers	5,687.53	5,687.53	0.00	
322	512900	Other Plant and System Maintenance	57,754.71	57,754.71	0.00	
323	513002	Meter Supplies	65.73	65.73	0.00	
324	513900	Other Materials and Supplies	12,741.76	12,741.76	0.00	
325	514001	Chlorine	54,732.89	54,732.89	0.00	
326	514900	Other Chemicals	-	-	0.00	
327	515002	Test - Water/Sewer	14,749.15	14,749.15	0.00	
328	515003	Test - Equipment/Chemical	7,290.89	7,290.89	0.00	
329	515004	Test - Safe Drinking Water Act	5,410.62	5,410.62	0.00	
330	517001	Utility-Electric Power	303,803.34	303,803.34	0.00	
331	517059	Utility - Other	1,172.00	1,172.00	0.00	
332	521010	Salaries and Wages	900,858.16	900,858.16	0.00	
333	521020	Salaries and Wages - Accrued	11,910.59	11,910.59	0.00	
334	521040	Overtime	91,713.56	91,713.56	0.00	
335	521050	Incentive Bonus	1,203.43	1,203.43	0.00	
336	521070	EMP Bonus	9,375.44	9,375.44	0.00	
337	521080	Bonus Other	250.78	250.78	0.00	
338	522001	Capitalized Time	69,230.59	69,230.59	0.00	
339	531001	401K Profit Sharing	27,672.26	27,672.26	0.00	
340	531002	Health Admin and Stop Loss	24,182.15	24,182.15	0.00	
341	532001	Dental	6,712.23	6,712.23	0.00	
342	532002	Employee Insurance Deductions	155,712.61	155,712.61	0.00	
343	532005	Health Insurance Claims	23,405.36	23,405.36	0.00	
344	532006	Workers Compensation Insurance (WCB)	15,548.77	15,548.77	0.00	
345	532009	Term Life Insurance	2,348.33	2,348.33	0.00	
346	532012	Other Employee Benefits	3,044.69	3,044.69	0.00	
347	532013	Legal	77,176.72	77,176.72	0.00	
348	532900	Tax	5,250.00	5,250.00	0.00	
349	540400	Engineering	2,081.35	2,081.35	0.00	
350	540700	Temporary Labor	-	-	0.00	
351	540700	Other Outside Services	41.21	41.21	0.00	
352	540800	Computer Supplies	(557.20)	(557.20)	0.00	
353	549000	Internet Services	3,373.63	3,373.63	0.00	
354	550300	Other Computer/IT Expenses	280.26	280.26	0.00	
355	550400	General Liability Insurance	56,306.47	56,306.47	0.00	
356	559800	Vehicle Insurance	183,307.75	183,307.75	0.00	
357	560100	Uninsured Losses	24,651.05	24,651.05	0.00	
358	560200	Other Insurance	11,225.70	11,225.70	0.00	
359	560300	Building Rent	33,457.02	33,457.02	0.00	
360	560400	Office Supplies	27,603.06	27,603.06	0.00	
361	560500	Kitchen Supplies	3,780.97	3,780.97	0.00	
362	571100	Office Printing/Bleedprints	694.38	694.38	0.00	
363	581100	Office Equipment	145.54	145.54	0.00	
364	581200	Office Shipping/Postage/Courier	0.20	0.20	0.00	
365	581300	Office Electric	1,259.07	1,259.07	0.00	
366	582100	Office Landscaping/Mowing	3,446.44	3,446.44	0.00	
367	583100	Office Landscaping/Removal	1,503.66	1,503.66	0.00	
368	583400	Office Security/Alarm System	417.95	417.95	0.00	
369	584100	Office Cleaning Services	251.45	251.45	0.00	
370	585100	Other Office Maintenance	1,784.95	1,784.95	0.00	
371	585200	Landline/Telephone/Fax	213.02	213.02	0.00	
372	585500	Cellular/Mobile Phones	1,489.13	1,489.13	0.00	
373	585600		17,871.06	17,871.06	0.00	
374	585900		16,454.02	16,454.02	0.00	
375	586100		-	-	0.00	
376	586200		-	-	0.00	
377	586300		-	-	0.00	
378	586400		-	-	0.00	
379	586500		-	-	0.00	
380	586600		-	-	0.00	
381	586700		-	-	0.00	
382	586800		-	-	0.00	
383	586900		-	-	0.00	
384	587000		-	-	0.00	
385	587100		-	-	0.00	
386	587200		-	-	0.00	
387	587300		-	-	0.00	
388	587400		-	-	0.00	
389	587500		-	-	0.00	
390	587600		-	-	0.00	
391	587700		-	-	0.00	
392	587800		-	-	0.00	
393	587900		-	-	0.00	
394	588000		-	-	0.00	
395	588100		-	-	0.00	
396	588200		-	-	0.00	
397	588300		-	-	0.00	
398	588400		-	-	0.00	
399	588500		-	-	0.00	
400	588600		-	-	0.00	
401	588700		-	-	0.00	
402	588800		-	-	0.00	
403	588900		-	-	0.00	
404	589000		-	-	0.00	
405	589100		-	-	0.00	
406	589200		-	-	0.00	
407	589300		-	-	0.00	
408	589400		-	-	0.00	
409	589500		-	-	0.00	
410	589600		-	-	0.00	
411	589700		-	-	0.00	
412	589800		-	-	0.00	
413	589900		-	-	0.00	
414	590000		-	-	0.00	
415	590100		-	-	0.00	
416	590200		-	-	0.00	
417	590300		-	-	0.00	
418	590400		-	-	0.00	
419	590500		-	-	0.00	
420	590600		-	-	0.00	
421	590700		-	-	0.00	
422	590800		-	-	0.00	
423	590900		-	-	0.00	
424	591000		-	-	0.00	
425	591100		-	-	0.00	
426	591200		-	-	0.00	
427	591300		-	-	0.00	
428	591400		-	-	0.00	
429	591500		-	-	0.00	
430	591600		-	-	0.00	
431	591700		-	-	0.00	
432	591800		-	-	0.00	
433	591900		-	-	0.00	
434	592000		-	-	0.00	
435	592100		-	-	0.00	
436	592200		-	-	0.00	
437	592300		-	-	0.00	
438	592400		-	-	0.00	
439	592500		-	-	0.00	
440	592600		-	-	0.00	
441	592700		-	-	0.00	
442	592800		-	-	0.00	
443	592900		-	-	0.00	
444	593000		-	-	0.00	
445	593100		-	-	0.00	
446	593200		-	-	0.00	
447	593300		-	-	0.00	
448	593400		-	-	0.00	
449	593500		-	-	0.00	
450	593600		-	-	0.00	
451	593700		-	-	0.00	
452	593800		-	-	0.00	
453	593900		-	-	0.00	
454	594000		-	-	0.00	
455	594100		-	-	0.00	
456	594200		-	-	0.00	
457	594300		-	-	0.00	
458	594400		-	-	0.00	
459	594500		-	-	0.00	
460	594600		-	-	0.00	
461	594700		-	-	0.00	
462	594800		-	-	0.00	
463	594900		-	-	0.00	
464	595000		-	-	0.00	
465	595100		-	-	0.00	
466	595200		-	-	0.00	
467	595300		-	-	0.00	
468	595400		-	-	0.00	
469	595500		-	-	0.00	
470	595600		-	-	0.00	
471	595700		-	-	0.00	
472	595800		-	-	0.00	
473	595900		-	-	0.00	
474	596000					

GREAT BASIN WATER COMPANY - FAHRLUMP DIVISION WATER

Jurisdictional Allocations

Test Year: Enbld July 31, 2024

ERCs

73.25%
24.75%

95.70%
42.10%

NV Water
NV Sewer

SCD Water
SCD Sewer

Line No.	(a) Name Account	(b) Account Name	(c) NARUC Account	(d) Per Banks	(e) Corp Allocations Adjusted	(f) Differences
1	111951	IP Mgrgmt - 100076951 - Water Services Comp (Lower 48)	131	\$ 35.30	\$ 35.30	\$ 0.00
377	587800	Holiday Events/Events	655775	\$ 1,956.24	\$ 1,956.24	\$ -
378	587800	Other Office Expenses	655775	\$ 585.81	\$ 585.81	\$ -
379	591000	Accommodation/Hotel/Lodging	655775	\$ 2,606.42	\$ 2,606.42	\$ -
380	592000	Airfare	655775	\$ 1,654.85	\$ 1,654.85	\$ -
381	639000	Transportation incl. Airfare	655775	\$ 713.13	\$ 713.13	\$ -
382	655000	Travel - Meals and Entertainment - 50% Tax Deductible	655775	\$ 598.20	\$ 598.20	\$ -
383	659900	Other Travel	655775	\$ 64.76	\$ 64.76	\$ -
384	601000	Vehicle Leasing	691750	\$ 0.09	\$ 0.09	\$ -
385	602000	Vehicle Fuel	691750	\$ 46,278.65	\$ 44,438.47	\$ (1,760.18)
386	603000	Vehicle Repairs and Maintenance	691750	\$ 19,667.49	\$ 17,971.99	\$ (1,715.50)
387	604000	Vehicle Registration/Licensing Fees	691750	\$ 4,816.28	\$ 4,816.28	\$ -
388	605000	Vehicle - Other Costs	691750	\$ 4,290.89	\$ 4,290.89	\$ -
389	611000	Rate Case Amortization	666760	\$ 251,527.27	\$ 251,527.27	\$ (0.00)
390	612000	Water Resource Conservation	668	\$ 165.49	\$ 165.49	\$ -
391	612900	Other Regulatory Expenses	666760	\$ 481.55	\$ 481.55	\$ -
392	621100	Advertising	675775	\$ -	\$ -	\$ -
393	622100	Bank Service Charges	675775	\$ (15.00)	\$ (15.00)	\$ -
394	623100	Donations for Registered Charities	675775	\$ -	\$ -	\$ -
395	624100	License Fees	675775	\$ 267.80	\$ 267.80	\$ -
396	625100	Penalties and Fines	675775	\$ -	\$ -	\$ -
397	626100	Education and Training	604704	\$ 1,623.87	\$ 1,470.81	\$ (153.06)
398	627100	Bad Debt Expense	1068983.37	\$ 106,898.37	\$ 106,898.37	\$ -
399	627300	Uncollectible Accounts Accrual	670770	\$ (35,589.00)	\$ (35,589.00)	\$ -
400	628400	Customer Service Printing	675775	\$ 55,344.96	\$ 52,540.63	\$ (2,783.33)
401	629100	Memberships and Dues	675775	\$ 7,248.06	\$ 7,249.96	\$ -
402	629500	Credit Card Expense Clearing	675775	\$ (13,344.00)	\$ (5,643.98)	\$ 7,699.02
403	629900	Other Misc Expense	675775	\$ (3,888.61)	\$ (3,884.32)	\$ (0.71)
404	641100	FICA	408	\$ 63,574.38	\$ 61,098.50	\$ (2,475.88)
405	642100	Federal Unemployment Tax	408	\$ 676.58	\$ 511.94	\$ (164.64)
406	642200	State Unemployment Tax	408	\$ 8,559.01	\$ 7,988.51	\$ (570.50)
407	642300	Other Payroll Taxes	408	\$ 63,604.04	\$ 63,604.04	\$ -
408	643100	Franchise Taxes	408	\$ -	\$ -	\$ -
409	643200	Gross Receipts Taxes	408	\$ 6,694.77	\$ 6,694.77	\$ -
410	643300	Personal Property Taxes	408	\$ 76,528.12	\$ 76,529.12	\$ -
411	643400	Real Estate Taxes	408	\$ 292,375.70	\$ 292,375.70	\$ -
412	643600	Utility/Commission Taxes	408	\$ 13,819.16	\$ 13,819.16	\$ -
413	643700	Other General Taxes	408	\$ 22,420.69	\$ 25,401	\$ (2,980.31)
414	650000	Corporate Allocation	634754	\$ 913,932.70	\$ 843,294.92	\$ (70,637.78)
415	650000	Regional Allocation	634754	\$ 81,112.06	\$ 72,126.17	\$ (8,985.89)
416	710201	Dep - Organization	405	\$ -	\$ -	\$ -
417	710203	Dep - Struct and Improv General Plant	405	\$ 3,978.14	\$ 3,978.14	\$ -
418	710204	Dep - Struct and Improv Service Supplies	405	\$ 5,670.27	\$ 5,670.27	\$ -
419	710205	Dep - Struct and Improv Water Treat Pit	405	\$ 1,346.72	\$ 1,346.72	\$ -
420	710206	Dep - Struct and Improv Trans Dist Pit	405	\$ 14,626.30	\$ 14,626.30	\$ -
421	710208	Dep - Struct and Improv Pump Plant	405	\$ -	\$ -	\$ -
422	710209	Dep - Struct and Improv Treatment Plant	405	\$ -	\$ -	\$ -
423	710211	Dep - Struct and Improv Reclaim Wtr Dist	405	\$ -	\$ -	\$ -
424	710220	Dep - Collecting Reservoirs	405	\$ 933.15	\$ 931.14	\$ (2.01)
425	710221	Dep - Wells and Springs	405	\$ 10.83	\$ 10.83	\$ -
426	710223	Dep - Supply Mains	405	\$ 148,467.48	\$ 148,467.48	\$ -
427	710226	Dep - Power Generation Equipment	405	\$ 2,126.15	\$ 2,126.15	\$ -
428	710227	Dep - Electric Pump Equip Sic Pump	405	\$ 12,918.47	\$ 12,918.47	\$ -
429	710228	Dep - Electric Pump Equip WTP	405	\$ 36,925.16	\$ 36,925.16	\$ -
430	710229	Dep - Electric Pump Equip Trns Dist	405	\$ 24,857.86	\$ 24,857.86	\$ -
431	710230	Dep - Water Treatment Equipment	405	\$ 7,512.72	\$ 7,512.72	\$ -
432	710231	Dep - Dist Resv and Standpipes	405	\$ 21,850.86	\$ 21,850.86	\$ -
433	710232	Dep - Trans and Dist Mains	405	\$ 46,323.36	\$ 46,323.36	\$ -
434	710233	Dep - Meters	405	\$ 481,679.63	\$ 481,679.63	\$ -
435	710234	Dep - Meter Installations	405	\$ 138,662.35	\$ 138,662.35	\$ -
437	710235	Dep - Backflow Prevention Devices	405	\$ 187,030.09	\$ 187,030.09	\$ -
438	710236	Dep - Hydrants	405	\$ 22,586.06	\$ 22,586.06	\$ -
439	710237	Dep - Power Gen Equip Pump Pit	405	\$ 18,228.16	\$ 18,228.16	\$ -
441	710241	Dep - Sewer Force Main	405	\$ 298.02	\$ 298.02	\$ -
442	710242	Dep - Sewer Gravity Main	405	\$ -	\$ -	\$ -
443	710243	Dep - Manholes	405	\$ -	\$ -	\$ -
444	710244	Dep - Special Collection Structures	405	\$ -	\$ -	\$ -
445	710245	Dep - Service 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 Recl Wtr Dist	405	\$ -	\$ -	\$ -
450	710252	Dep - Treat/Disp Equip Lagoon	405	\$ -	\$ -	\$ -
451	710253	Dep - Treat/Disp Equip Trn Pit	405	\$ -	\$ -	\$ -

GREAT BASIN WATER COMPANY - FAHRLEMP DIVISION WATER

Jurisdictional Allocations

Test Year Ended July 31, 2024

ERCs

73.25%
24.75%

95.79%
4.21%

NV Water
NV Sewer

SCD Water
SCD Sewer

Line No.	(a) Account Name	(b) Account Name	(c) NARUC Account	(d) Per Banks	(e) Curr. Allocations Adjusted	(f) Differences
1	111261 PP Mgrs - 100074851 - Water Services Comp (Lower 48)	131	\$	35.30	\$	0.00
432	710255 Dep - Plant Sewers Treatment Pfl	403	\$	\$	\$	\$
433	710256 Dep - Plant Sewers Reclaim Wtr	403	\$	\$	\$	\$
434	710262 Dep - Reuse Mtr/Installations	403	\$	\$	\$	\$
435	710263 Dep - Reuse Dist Reservoirs	403	\$	\$	\$	\$
436	710264 Dep - Reuse Transmission and Dist	403	\$	\$	\$	\$
437	710267 Dep - Other and Misc Equip Intangible Pfl	403	\$	230.70	\$	230.70
438	710268 Dep - Other and Misc Equip Source Supply	403	\$	121.08	\$	121.08
439	710269 Dep - Other and Misc Equip WTP	403	\$	960.73	\$	960.73
440	710272 Dep - Other Plant Collection	403	\$	\$	\$	\$
441	710273 Dep - Other Plant Pump	403	\$	\$	\$	\$
442	710274 Dep - Other Plant Treatment	403	\$	\$	\$	\$
443	710275 Dep - Plant Alloc	403	\$	11,221.13	\$	11,221.13
444	710276 Dep - Plant Alloc	403	\$	(419,352)	\$	(419,352)
445	710289 Dep - Office Furniture	403	\$	7,797.84	\$	7,797.84
446	710303 Dep - Office Equipment	403	\$	\$	\$	(7.95)
447	710304 Dep - Stores Equipment	403	\$	\$	\$	\$
448	710305 Dep - Lab Equipment	403	\$	1,420.83	\$	1,420.83
449	710306 Dep - Tool Shop Equipment	403	\$	42,372.67	\$	42,372.67
450	710308 Dep - Power Operated Equipment	403	\$	2,257.44	\$	2,257.44
471	710310 Dep - Communications Equipment	403	\$	65,188.51	\$	65,188.51
472	710311 Dep - Misc Equipment	403	\$	727.83	\$	727.83
473	710401 Dep - Vehicles	403	\$	104,270.14	\$	95,490.20
474	710502 Dep - Desktop/Laptop Computers	403	\$	79.17	\$	79.17
475	710504 Dep - Mini Comp Wtr	403	\$	2,474.40	\$	2,332.71
476	710901 Dep - Purchase Acquisition Adjustments	406	\$	\$	\$	(150,669)
477	720002 Amort CIAC - Franchises	407	\$	(1,323.57)	\$	(1,323.57)
478	720003 Amort CIAC - Structure/Improvement Svc Supply	407	\$	(54.79)	\$	(54.79)
479	720005 Amort CIAC - Structure/Improvement Trans Dist	407	\$	(13,528.73)	\$	(13,528.73)
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)	\$	(1,735.07)
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	\$	(7,676.68)	\$	(7,676.68)
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	720036 Amort CIAC - Other Tangible Plant	407	\$	(161,782.06)	\$	(161,782.06)
492	720038 Amort CIAC - Tap Fee	407	\$	(202,778.88)	\$	(202,778.88)
493	720037 Amort CIAC - Management Fee	407	\$	(3,775.07)	\$	(3,775.07)
494	720039 Amort CIAC - Res Cap Fee	407	\$	(8,113.52)	\$	(8,113.52)
495	720040 Amort CIAC - Plant Meter Fee	407	\$	(1,510.16)	\$	(1,510.16)
496	720041 Amort CIAC - Sewer Force Main	407	\$	(11,760.66)	\$	(11,760.66)
497	720042 Amort CIAC - Sewer Gravity Main	407	\$	\$	\$	\$
498	720043 Amort CIAC - Manholes	407	\$	\$	\$	\$
499	720044 Amort CIAC - Service to Customers	407	\$	\$	\$	\$
500	720046 Amort CIAC - Pump Equipment Pump Plant	407	\$	\$	\$	\$
501	720049 Amort CIAC - Treatment/Disp Equipment Lagoon	407	\$	\$	\$	\$
502	720053 Amort CIAC - Sewer Treatment Plant	407	\$	\$	\$	\$
503	720056 Amort CIAC - Sewer Treatment Plant	407	\$	\$	\$	\$
504	720066 Amort CIAC - Developer	407	\$	\$	\$	\$
505	815001 Intercompany Interest Expense	419	\$	\$24,180.40	\$	\$24,180.40
506	816004 Interest - Other	419	\$	1,237.47	\$	1,237.47
507	817001 Interest Income - General	419	\$	(2,459.11)	\$	(2,459.11)
508	820001 APJDC (for equity capital)	420	\$	(87,950.85)	\$	(87,950.85)
509	830001 Gain/Loss - Sale of Fixed Assets	434	\$	1,098.86	\$	1,098.86
510	910001 Federal Income Taxes	489	\$	455.59	\$	455.59
511	920001 Deferred Federal Income Taxes	489	\$	174,455.36	\$	174,455.36

(23,457) Spanish Springs PAA Dep

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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						
1	Annualized Water Sales	\$ 6,041,432	\$ 5,809,279	\$ 2,177,224	\$ 527,646	\$ 14,555,582
2						To Stmt J
3						
4	Other Operating Revenue (B)					
5						
6	Miscellaneous Revenue	\$ 46,140	\$ 35,880	\$ 31,098	\$ 342	\$ 113,460
7	Late Fees	\$ 25,138	\$ 32,079	\$ 16,238	\$ 2,099	\$ 75,554
8	Other Revenue	\$ 19,156	\$ -	\$ -	\$ -	\$ 19,156
9						
10	Totals	\$ 90,433	\$ 67,959	\$ 47,336	\$ 2,441	\$ 208,170
11						
12	Other Operating Revenue per Books	82,274	64,281	33,108	2,306	\$ 181,969
13						
14	Adjustment Needed	\$ 8,160	\$ 3,678	\$ 14,228	\$ 135	\$ 26,201
15						To Stmt J
16	Total Annualized Revenues	\$ 6,131,866	\$ 5,877,239	\$ 2,224,560	\$ 530,087	\$ 14,763,752
17						

18 Footnotes:

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

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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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"			

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

Ln

(a)	(b)
Line No. Description	Amounts
1 Amount excluded from Rate Base	<u>\$ (625,089) AB</u>
2	To G WP
3	
4 Accumulated Amortization	<u>\$ 191,035 AC</u>
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 - PAHRUMP DIVISION 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)	(b)	(c)	(d)		(e)	
				Current	Deferred		
	Account No.	Account Name					
1	910001	Federal Income Taxes		\$ 456	\$ -		A
2	920001	Deferred Federal Income Taxes		\$ -	\$ 174,455		A
3							
4		Total Income Taxes Per Books		\$ 456	\$ 174,455		
5							
6		Adjustment Needed		\$ (456)	\$ (174,455)		
7				To H WP	To H WP		
8		Adjusted Balance		\$ -	\$ -		
9							

10 A=From Input Sheet - Statement N

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER

IRP Costs

Test Year Ended July 31, 2024

(a) Line	(b)		(c)		(d)		(e)		(f)		(g)		(h) Total
	Pahrump Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total						
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 workbook "GBWC 2024 GRC Reg Asset v2.xlsx"												
21	***Includes amortization through estimated rate effective date of this case.												

To H WP

Labor WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER

Labor Costs

Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)
	Salaries	Payroll Taxes	401K
1 Per Salary w/p	\$ 964,784	\$ 91,461	\$ 293,650
2			
3 Less:			
4 Per Books	\$ 875,011	\$ 133,203	\$ 275,001
5			
6 Adjustment	\$ 89,774	\$ (41,742)	\$ 18,649
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 worksheet "Salary Build - 2024 GBWC Rate Case.xlsx"

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line	Pahrump Water DE	Spring Creek Water AB	Cold Springs F	Spanish Springs C	Pahrump Sewer DG	Spring Creek Sewer AH	Total
1	\$ 348,726	\$ 332,917	\$ 144,588	\$ 51,612	\$ 360,510	\$ 19,939	\$ 1,258,292
2							
3	\$ 303,803	\$ 399,445	\$ 130,963	\$ 70,119	\$ 354,376	\$ 25,704	\$ 1,284,411
4							
5	\$ -	\$ 17,641	\$ -	\$ (17,641)	\$ -	\$ -	\$ -
6							
7	\$ -	\$ (54,692)	\$ -	\$ -	\$ -	\$ (3,468)	\$ (58,160)
8							
9	\$ 44,923	\$ (29,477)	\$ 13,625	\$ (867)	\$ 6,134	\$ (2,297)	\$ 32,041
10				To HWP			
11							
12	Footnotes:						
13	A=From worksheet "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek						
14	B=From worksheet "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek						
15	C=From worksheet "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs						
16	D=From worksheet "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump						
17	E=From worksheet "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump						
18	F=From worksheet "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs						
19	G=From worksheet "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump						
20	H=From worksheet "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek						

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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		
1	(Statement H, (c)4 X H Rev Conv WP, (b)(2)	\$ 2,413	
2	(Statement H, (c)2 X H Rev Conv WP, (b)(3)	<i>To H WP</i>	\$ 4,707
			<i>To H WP</i>
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%	\$ 1,396	
4	(Statement H, (e)(2) X H Rev Conv WP, (b)(3) 0.6554%	<i>To H, Column E</i>	\$ 2,764
			<i>To H, Column E</i>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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/LI
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	\$ -	\$ -	\$ -

23 Footnotes:

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

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

GREAT BASIN WATER COMPANY - FAHRUMP DIVISION WATER

Rate Case Costs

Test Year Ended July 31, 2024

(a) Line	(b) Fahrump Water		(c) Spring Creek Water		(d) Cold Springs		(e) Spanish Springs		(f) Fahrump Sewer		(g) Spring Creek Sewer		(h) Total
	A	A	A	A	A	A	A	A	A	A	A		
1	Rate Case Costs												
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	\$ 158,606	\$ 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	Amortized Costs												
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													

To G WP

To H WP

To G WP

To H WP

To G WP

To H WP

To G WP

To H WP

To G WP

To H WP

To G WP

To H WP

To G WP

To H WP

To G WP

To H WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER
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	\$ -	\$ -	\$ 373,097	\$ 1,166,502	\$ -	\$ -	\$ 1,539,599
2	\$ 50,760	\$ 28,620	\$ 11,880	\$ 11,880	\$ -	\$ -	\$ 103,140
3	\$ -	\$ 177,921	\$ -	\$ -	\$ -	\$ -	\$ 177,921
4	\$ 50,760	\$ 206,541	\$ 384,977	\$ 1,178,382	\$ -	\$ -	\$ 1,820,659
5	\$ 8,460	\$ 64,077	\$ 14,417	\$ 40,863	\$ -	\$ -	\$ 127,817
	To H WP						
Other Deferred Assets (Regulatory Assets)							
6	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 67,280	\$ 449	\$ 923,429
7							
8	\$ 538,290	\$ 353,158	\$ 309,758	\$ 40,498	\$ 328,621	\$ 13,688	\$ 1,584,014
9							
10	\$ 610,841	\$ 1,247,573	\$ 839,560	\$ 1,220,090	\$ 395,901	\$ 14,137	\$ 4,328,102
11							
12	Amounts Included in Non-Rate Case						
13	Deferred Asset Accounts						
14	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 57,408	\$ 449	\$ 913,558
15	\$ 990,118	\$ 249,840	\$ 228,527	\$ 29,013	\$ 211,658	\$ 9,123	\$ 1,718,280
16							
17	\$ 1,011,909	\$ 937,714	\$ 373,352	\$ 30,223	\$ 269,067	\$ 9,573	\$ 2,631,837
18							
19	\$ (401,069)	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 1,696,265
20	\$ 625,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,089
21	\$ 224,020	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 2,321,354
22							
23	To G WP						
24							
25	Accumulated Amortization Existing Reg Assets						
26							
27	\$ (21,186)	\$ (207,734)	\$ (47,740)	\$ (1,177)	\$ (30,367)	\$ (437)	\$ (308,641)
28							
29	To G WP						
30							
31	Existing Reg Assets Amort Expense						
32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33							
34	\$ 7,264	\$ 71,223	\$ 16,368	\$ 403	\$ 9,484	\$ 150	\$ 104,892
35							
36	\$ (7,264)	\$ (71,223)	\$ (16,368)	\$ (403)	\$ (9,484)	\$ (150)	\$ (104,892)
37							
38	To H WP						
39							
40	Footnotes:						
41	B=From IRP Cost WP						
42	C=From workpaper "GBWC 2024 GRC Reg Asset.xlsx"						
43	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 paid during the CERT period.						

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

Line	(a)	(b)	(c)	(d)
				<u>Amount</u>
1 Gains On Sales				\$ (10,963) A
2				
3 Amortized over 3 years				<u>\$ (3,654)</u>
4				
5 Unamortized balance				<u>\$ (7,308)</u>
6				To G WP
7				
8 Amount Included per Books Account No. 830001			\$ (1,099)	
9				
10 Amortization of Gains			<u>\$ (3,654)</u>	
11				
12 Adjustment Needed				<u>\$ (2,556)</u>
13				To Stmt J
14 Footnote:				
15 A=From workpaper "Asset Sales #830001 10.21-07.24.xlsx"				

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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)
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
9							& L-LI		
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.

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

Line No.	(a) Description	(b) Amount	
1	Annualized Depreciation per Statement L/L1	\$ 1,801,458	A
2			
3	Portion for 4 Month Certification Period	<u>\$ 600,486</u>	
4		To G WP	
5			
6	Annualized CIAC Amortization per Statement L/L1	\$ (614,267)	B
7			
8	Portion for 4 Month Certification Period	<u>\$ (204,756)</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"		

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ -	\$ 7,848	\$ -	\$ 7,848
4			A	B		
5		Totals	\$ 1,622,315	\$ 7,848	\$ -	\$ 1,630,163
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.		
21	SCD Well 8	\$ 3,414,021	30	\$ (113,801)		
22					To G WP	
23						
24	PD Well 10	\$ 1,688,878	30	\$ (56,296)		
25					To G WP	
26						
27						

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"

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	(h) 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"

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

Chemical WP

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		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"									

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

Ln No	Account	Description	Water	Depr Rate	Depreciation Expense Adj.	Accum Depr
(a)	(b)	(c)	(d)	(e)	(f)	
			GBWC			
1	141220	Struct and Improv Office	\$ (4,920)	2.50%	\$ (2,465)	\$ 1,599
2	141303	Office Furniture	\$ (3,516)	6.67%	\$ (4,697)	\$ 2,474
3	141304	Office Equipment	\$ (2)	6.67%	\$ (3)	\$ 0
4	141305	Stores Equipment	\$ (3)	6.67%	\$ (4)	\$ 1
5	141308	Tool Shop Equipment	\$ (30)	6.25%	\$ (37)	\$ 32
6	141310	Communications Equipment	\$ (509)	10.00%	\$ (1,021)	\$ 731
7	141401	Vehicles	\$ (72)	16.67%	\$ (240)	\$ 72
8	141501	Computer Hardware	\$ (10)	16.67%	\$ (34)	\$ 7
9	141502	Desktop/Laptop Computers	\$ (1,912)	16.67%	\$ (6,385)	\$ 588
10	141503	Mainframe Computers	\$ (1,545)	16.67%	\$ (5,162)	\$ 1,545
11	141504	Mini Comp W/tr	\$ (15,654)	16.67%	\$ (52,287)	\$ 14,791
12	141601	Computer Software	\$ (4,299)	16.67%	\$ (14,358)	\$ 2,087
13	141602	Comp Systems	\$ (46,033)	16.67%	\$ (153,756)	\$ 43,373
14	141603	Micro Systems	\$ (800)	16.67%	\$ (2,671)	\$ 800
15		Totals	\$ (79,304)		\$ (243,120)	\$ 68,102
16			To G WP		To H WP	To G WP

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.

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

Excess ADIT WP

	(a)	(b)	(c)	(d)
Line				Water
1 Protected & Unprotected ADIT				<u>\$ (360,266) A</u>
2				To G WP
3 Tax Expense Credit				<u>\$ (16,453) A</u>
4				To H TAX WP
5 Footnote:				
6 A=From workpaper "Excess ADIT Reg Liability Calculations.xlsx"				

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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					\$ 256,123 A		
2						To G WP		
3						& L/L1		
4	Accumulated Amortization					\$ (113,254) 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	\$ 58,725
7							
8	Amortization over 9 Years	\$ 2,242	\$ 1,485	\$ 1,477	\$ 59	\$ 1,098	\$ 6,525
9		To H WP	To H WP	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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.

Amort Integ WP
GREAT BASIN WATER COMPANY - PAHRUMP DIVISION WATER
Amortization of Integration Cost and Benefit
Test Year Ended July 31, 2024

(a)	(b)
Line	Description
	Adjustment
1	
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

Legal WP

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

	(a)	(b)	(c)	(d)
Line				Total
1 Normalized Legal Costs from WP				\$ 20,786 A
2				
3 Less:				
4 Legal Expense per Books Account No. 540400				<u>\$ 77,177</u>
5				
6 Adjustment Needed				<u>\$ (56,390)</u>
7				To H WP
8				
9 Footnotes:				
10 A=From workpaper "Legal Expense - Normalization (1).xlsx"				

Corporate Allocations WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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

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

(a)	(b)	(c)
Line	Lift Station #4 B	Circle K - Blagg Road C
	SEWER	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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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

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

Line Description	(a)	(b)	(c)	(d)
1 Property Taxes from Invoices				\$ 205,466 A
2				
3 Property Taxes per Books from Stmt N:				
4 Account No. 643300			\$ 76,529	
5 Account No. 643400			\$ 282,376	
6 Account No. 643700			<u>\$ 22,421</u>	
7				
8 Less:				
9 Total Per Books				<u>\$ 381,326</u>
11				
12 Adjustment Needed				<u>\$ (175,859)</u>
13				<u>To H WP</u>
14 Footnote:				
15 A=From workpaper "GBWC Property Tax_Details.xlsx"				

Rooftop WP

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

Line Description	(a)	(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

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

(a)	(b)
Line	Water
1 Annualized Rent Expense	\$ 27,160 A
2	
3 Less:	
4 Rent Expense per Books	<u>\$ 24,672 B</u>
6	
7 Rent Expense Adj.	<u>\$ 2,488</u>
8	To H WP
9	
10 Footnote:	
11 A=From workpaper "Rent Expense Normalization.xlsx"	
12 B=From Input Sheet Account No. 571100	

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

Travel Exp WP

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									

To H WP

10 Footnotes:

11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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		\$ 88,796	\$ 59,931	\$ 148,727 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
7 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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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		\$ 445,839
3				<u>To Statements G WP/L-L1</u>

APPENDIX 2 (PD-S)

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	<u>Long-Term Debt - 05/2024</u>	\$ 153,686,416	15.78%	6.52%	1.03%
9	<u>Long-Term Debt - 05/2020</u>	\$ 45,802,319	4.70%	3.3500%	0.16%
10	<u>Long-Term Debt - 07/2006</u>	\$ 107,492,429	11.04%	6.5800%	0.73%
11	<u>Revolvers</u>	\$ 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 repay such debt following the Merger.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ 40,255,901	\$ 2,138,041	\$ 42,393,942
3	Less: Accumulated Depreciation and Amortization <i>(Sched. G-2)</i>	108	(22,518,624)	\$ (891,033)	\$ (23,409,657)
4	Net Utility Plant		\$ 17,737,277	\$ 1,247,008	\$ 18,984,285
5	Add:				
6	Materials & Supplies <i>(Sched. G-4)</i>	151	\$ -	\$ -	\$ -
7	Cash Working Capital <i>(Sched. G-5)</i>	162	\$ -	\$ 375,361	\$ 375,361
8	Accum. Deferred Income Taxes	190	\$ 12,385	\$ -	\$ 12,385
9	Other (Rate Case Costs)	186	\$ 224,490	\$ 107,070	\$ 331,561
10	Other (Oth Deferred Chgs)	186	\$ 269,067	\$ 126,834	\$ 395,901
11	Sub-Total		\$ 505,942	\$ 609,265	\$ 1,115,207
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ (191,441)	\$ 59,287	\$ (132,154)
14	Other deferred credits-regulatory	253.1	\$ -	\$ 2,108	\$ 2,108
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (652,464)	\$ (291,404)	\$ (943,868)
16	Contributions in Aid of Construction	271	\$ (15,387,044)	\$ (1,215,000)	\$ (16,602,044)
17	Add back: Accum. Amort.- CIAC	272	\$ 9,118,724	\$ 526,325	\$ 9,645,049
18	Other (Rate Case Amort)	186	\$ (317,284)	\$ 99,029	\$ (218,255)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (235,644)	\$ (235,653)
20	Sub-Total		\$ (7,429,508)	\$ (1,055,309)	\$ (8,484,817)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 10,813,710	\$ 800,965	\$ 11,614,675

To H Rev Req WP
& H Tax WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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)	(k)	(l)	(m)	(n)	(o)	(p)
		Cash Working Capital From Schedule G-5	Rate Case Cost From Rate Case WP	Certification Plan From Cert-EGIC 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	Fusion Costs From Fusion 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 Dossier No. 12-12017 From CCA/CIAC WP	Totals
1	Utility Plant in Service (Schedule G-1)			413,548	412,716							172,356				2,138,041
2	Less: Accumulated Depreciation and Amortization (Schedule G-2)				(9,396)	(498,943)	48,256				(76,249)	4,401			(359,102)	(891,033)
3	Net Utility Plant			413,548	403,320	(498,943)	(7,937)				96,187	(15,066)			855,898	1,247,008
4	Add:															
5	Materials & Supplies (Schedule G-2)															
6	Cash Working Capital (Schedule G-3)	375,361														375,361
7	Accum. Deferred Income Taxes															
8	Other (Rate Case Costs)		107,070													107,070
9	Other (Off Defered Chgs)							126,834								126,834
10	Sub-Total	375,361	107,070					126,834								609,265
11	Sub-Total															
12	Detail:															
13	Customer Advances for Constr								59,287							59,287
14	Other deferred credits-regulatory													2,108		2,108
15	Accum. Deferred Income Taxes												(243,156)			(243,156)
16	Contributions in Aid of Construction														(1,215,000)	(1,215,000)
17	Add back: Accum. Amort - CIAC				167,223										359,102	526,325
18	Other (Rate Case Amort)		99,029													99,029
19	Other (Amort of Off Def Chgs)															
20	Sub-Total		99,029													99,029
21	Net Rate Base (Lines 4 + 11 + 20)	375,361	206,099	413,548	403,320	(331,720)	(7,937)	96,467	59,287	(305,285)	96,187	(63,314)	(243,156)	2,108	(855,898)	1,055,309

To Smil G

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER

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

Line No.	Acct No.	Description	(a)	(b)	(c)	(d)	(e)
			Beginning Balance	Debit	Credit	Ending Balance	
1		Inamuable Plant:					
2	351.1	Organization	\$ 19,467	\$ -	\$ -	\$ 19,467	
3	352.1	Franchises	\$ 385,998	\$ -	\$ -	\$ 385,998	
4	389.1	Other plant & misc. equip	\$ -	\$ -	\$ -	\$ -	
5		Total intangible plant	\$ 405,465	\$ -	\$ -	\$ 405,465	
6		Collection Plant:					
7	535.2	Land & land rights	\$ -	\$ -	\$ -	\$ -	
8	534.2	Structures & improvements	\$ 6,225	\$ -	\$ -	\$ 6,225	
9	535.2	Power generation equipment	\$ -	\$ -	\$ -	\$ -	
10	530.2	Collection sewers- force	\$ 1,864,762	\$ 82	\$ -	\$ 1,864,762	
11	361.2	Collection sewers- gravity	\$ 9,648,497	\$ 8,960	\$ (37,523)	\$ 9,619,934	
12	361.2	Manholes	\$ 640,296	\$ 20,318	\$ -	\$ 660,614	
13	362.2	Special collecting structures	\$ 2,668	\$ 1,066	\$ -	\$ 3,734	
14	363.2	Services to customers	\$ 1,159,997	\$ 178,328	\$ -	\$ 1,338,325	
15	364.2	Flow measuring devices	\$ 19,277	\$ -	\$ -	\$ 19,277	
16	365.2	Flow measuring installations	\$ -	\$ -	\$ -	\$ -	
17	389.2	Other plant & misc. equip	\$ -	\$ -	\$ -	\$ -	
18		Total collection plant	\$ 13,341,641	\$ 208,754	\$ (37,523)	\$ 13,512,873	
19		System Pumping Plant:					
20	353.3	Land & land rights	\$ -	\$ -	\$ -	\$ -	
21	354.3	Structures & improvements	\$ 2,003,585	\$ -	\$ -	\$ 2,003,585	
22	355.3	Power generation equipment	\$ 203,989	\$ -	\$ -	\$ 203,989	
23	370.3	Receiving wells	\$ -	\$ -	\$ -	\$ -	
24	371.3	Pumping equipment	\$ 945,041	\$ 324,133	\$ (46,133)	\$ 1,223,041	
25	389.3	Other plant & misc. equip	\$ 1,087	\$ -	\$ -	\$ 1,087	
26		Total system pumping	\$ 3,151,601	\$ 324,133	\$ (46,133)	\$ 3,429,601	
27		Treatment & Disposal Plant:					
28	553.4	Land & land rights	\$ -	\$ -	\$ -	\$ -	
29	554.4	Structures & improvements (Treatment)	\$ 633,762	\$ 279,736	\$ (204,072)	\$ 709,426	
30	554.5	Structures & improvements (Reclaim)	\$ 1,636,690	\$ -	\$ -	\$ 1,636,690	
31	555.4	Power generation equipment	\$ -	\$ -	\$ -	\$ -	
32	365.6	Reuse/Installations	\$ 19	\$ -	\$ -	\$ 19	
33	371.5	Pumping Equip Reclaim WTP	\$ -	\$ -	\$ -	\$ -	
34	371.6	Reuse Transmission & Dist. Sys	\$ 268,169	\$ 13,837	\$ (9,872)	\$ 272,134	
35	371.6	Reuse Dist Reservoirs	\$ 646,049	\$ -	\$ -	\$ 646,049	
36	371.6	Pumping Equip Rcl Wtr Dist	\$ 2,299	\$ -	\$ -	\$ 2,299	
37	354.6	Strut and Improv Reclaim Wtr Dist	\$ -	\$ -	\$ -	\$ -	
38	380.4	Treatment & disposal equip	\$ 15,436,872	\$ 328,600	\$ (136,280)	\$ 15,629,192	
39	381.4	Plant sewers reclaim WTP	\$ 184,985	\$ -	\$ -	\$ 184,985	
40	381.5	Plant sewers reclaim WTP	\$ 117	\$ -	\$ -	\$ 117	
41	382.6	Outfall sewer lines	\$ 3,811	\$ -	\$ -	\$ 3,811	
42	389.4	Other plant & misc. equip	\$ 14,961	\$ -	\$ -	\$ 14,961	
43		Sub total- Transm. & distr. pit.	\$ 18,827,733	\$ 622,172	\$ (350,224)	\$ 19,099,682	
44		General Plant:					
45	353.7	Land & land rights	\$ -	\$ 653,590	\$ -	\$ (653,590)	
46	354.7	Structures & improvements	\$ 138,139	\$ 1,098,612	\$ (1,193,422)	\$ 133,329	
47	590.7	Office furniture & equip	\$ 1,031,272	\$ 17,376,433	\$ (17,533,624)	\$ 1,072,782	
48	590.7	Stores equipment	\$ 1,783	\$ 683	\$ (686)	\$ 1,783	
49	591.7	Transportation equipment	\$ 532,040	\$ 8,077,109	\$ (7,878,080)	\$ 731,069	
50	591.7	Tools, shop & garage equip	\$ 73,122	\$ 11,300	\$ (7,449)	\$ 76,973	
51	594.7	Laboratory equipment	\$ -	\$ -	\$ -	\$ -	
52	595.7	Power operated equipment	\$ 120,444	\$ 1,880	\$ (943)	\$ 121,381	
53	596.7	Communication equipment	\$ 765,270	\$ 130,689	\$ (129,257)	\$ 766,703	
54	597.7	Miscellaneous equipment	\$ 14,650	\$ 352	\$ -	\$ 15,002	
55	398.7	Other tangible plant	\$ 229,003	\$ -	\$ -	\$ 229,003	
56		Total general plant	\$ 2,903,088	\$ 27,650,652	\$ (26,745,159)	\$ 3,808,581	
57		Total Plant in Service	\$ 38,629,529	\$ 28,805,712	\$ (27,179,339)	\$ 40,255,901	

To Start G

413,548	412,716	(56,193)	172,436	(19,467)	1,215,000
Certification Plant From Cert-EGC WP	GL Certification Additions From Cert GL WP	Removal of Duplicate Corporate Allocated Assets WP	Fusion Costs From Fusion WP	Organization Costs Removal From Org Cost WP	CCA CIAC Adjustment from Docket No. 12- 12017 From CCA CIAC WP
\$ -	\$ -	\$ -	\$ -	\$ (19,467)	\$ -
\$ -	\$ 37,627	\$ -	\$ -	\$ -	\$ 465,000
\$ -	\$ 37,627	\$ -	\$ -	\$ -	\$ 465,000
408,264	124,432	-	-	-	750,000
\$ 408,264	\$ 124,432	\$ -	\$ -	\$ -	\$ 750,000
5,284	(3,487)	(32,271)	172,436	(2)	1,781
3,881	(51)	(21)	6,666	76,952	734,899
140,936	(361)	15,002	262,317	15,002	766,342
144,817	(56,193)	172,436	4,074,625	229,003	4,074,625
\$ 413,548	\$ 412,716	\$ -	\$ -	\$ (19,467)	\$ 4,239,942

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Nevada Jurisdictional Sewer 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	351.1	Organization	\$ (3,428)	\$ -	\$ (973)	\$ (4,401)	
3	352.1	Franchises	\$ (385,998)	\$ -	\$ -	\$ (385,998)	
4	389.1	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	
5		Total intangible plant	\$ (389,426)	\$ -	\$ (973)	\$ (390,399)	
6		Collection Plant:					
7	353.2	Land & land rights	\$ -	\$ -	\$ -	\$ -	
8	354.2	Structures & improvements	\$ (1,046)	\$ -	\$ (156)	\$ (1,201)	
9	355.2	Power generation equipment	\$ -	\$ -	\$ -	\$ -	
10	360.2	Collection sewers- force	\$ (1,572,610)	\$ -	\$ (62,158)	\$ (1,634,768)	
11	361.2	Collection sewers- gravity	\$ (6,910,704)	\$ 1,990	\$ (213,801)	\$ (7,122,515)	
12	361.2	Manholes	\$ (98,124)	\$ -	\$ (14,653)	\$ (112,777)	
13	362.2	Special collecting structures	\$ (921)	\$ -	\$ (108)	\$ (1,029)	
14	362.2	Services to customers	\$ (150,645)	\$ -	\$ (46,270)	\$ (196,915)	
15	364.2	Flow measuring devices	\$ (4,876)	\$ -	\$ (1,285)	\$ (6,161)	
16	365.2	Flow measuring installations	\$ -	\$ -	\$ -	\$ -	
17	389.2	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	
18		Total collection plant	\$ (8,738,225)	\$ 1,990	\$ (338,432)	\$ (9,075,567)	
19		System Pumping Plant:					
20	353.3	Land & land rights	\$ -	\$ -	\$ -	\$ -	
21	354.3	Structures & improvements	\$ (665,524)	\$ -	\$ (30,015)	\$ (715,539)	
22	355.3	Power generation equipment	\$ (531,600)	\$ -	\$ (6,799)	\$ (600,399)	
23	370.3	Receiving wells	\$ -	\$ -	\$ -	\$ -	
24	371.3	Pumping equipment	\$ 117,520	\$ 13,835	\$ (46,234)	\$ 85,121	
25	389.3	Other plant & misc. equip.	\$ (655)	\$ -	\$ (39)	\$ (694)	
26		Total system pumping	\$ (602,259)	\$ 13,835	\$ (103,087)	\$ (691,511)	
27		Treatment & Disposal Plant:					
28	353.4	Land & land rights	\$ -	\$ -	\$ -	\$ -	
29	354.4	Structures & improvements (Treatment)	\$ (25,234)	\$ 66,177	\$ (17,591)	\$ 23,352	
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	\$ -	\$ -	\$ -	\$ -	
34	371.6	Reuse Transmission & Dist. Sys	\$ 60,893	\$ 3,355	\$ (6,426)	\$ 57,822	
35	371.6	Reuse Dist Reservoirs	\$ (49,481)	\$ -	\$ (14,253)	\$ (63,734)	
36	371.6	Pumping Equip Rd Wtr Dist	\$ 5,628	\$ -	\$ (92)	\$ 5,536	
37	384.6	Struct and improv Reclaim Wtr Dist	\$ -	\$ -	\$ -	\$ -	
38	380.4	Treatment & disposal equip.	\$ (9,635,055)	\$ 254,394	\$ (679,033)	\$ (10,059,693)	
39	381.4	Plant sewers	\$ (68,133)	\$ -	\$ (6,607)	\$ (74,740)	
40	381.5	Plant sewers reclaim WTP	\$ (56)	\$ -	\$ (4)	\$ (60)	
41	382.6	Outfall sewer lines	\$ (286)	\$ -	\$ (127)	\$ (413)	
42	389.4	Other plant & misc. equip.	\$ (2,138)	\$ -	\$ (534)	\$ (2,672)	
43		Sub total - Transm. & distr. pl.	\$ (9,996,774)	\$ 323,926	\$ (765,687)	\$ (10,438,535)	
44		General Plant:					
45	353.7	Land & land rights	\$ -	\$ -	\$ -	\$ -	
46	354.7	Structures & improvements	\$ (43,489)	\$ 345,838	\$ (351,523)	\$ (49,174)	
47	390.7	Office furniture & equip	\$ (901,427)	\$ 15,499,026	\$ (15,341,598)	\$ (943,998)	
48	390.7	Stores equipment	\$ (1,100)	\$ 101	\$ (210)	\$ (1,210)	
49	391.7	Transportation equipment	\$ (425,802)	\$ 4,390,448	\$ (4,473,718)	\$ (509,072)	
50	392.7	Tools, shop & garage equip.	\$ (21,762)	\$ 7,987	\$ (12,380)	\$ (26,155)	
51	394.7	Laboratory equipment	\$ (1,454)	\$ -	\$ (444)	\$ (1,898)	
52	395.7	Power operated equipment	\$ (52,479)	\$ 1,146	\$ (8,260)	\$ (59,593)	
53	396.7	Communication equipment	\$ (97,587)	\$ 171,749	\$ (248,266)	\$ (174,103)	
54	397.7	Miscellaneous equipment	\$ 1,857	\$ -	\$ (1,474)	\$ 383	
55	398.7	Other tangible plant	\$ (151,092)	\$ -	\$ (6,871)	\$ (157,963)	
56		Total general plant	\$ (1,694,355)	\$ 20,416,295	\$ (20,644,752)	\$ (1,922,812)	
57		Total Plant in Service	\$ (21,421,740)	\$ 20,756,046	\$ (21,852,931)	\$ (22,518,624)	

	(498,943)	48,256	(76,249)	4,401	(359,102)	(9,396)
	Certification Accumulated Depreciation Update From Cert GL W/P	Removal of Duplicate Corporate Allocated Assets From Corp Alloc.	Fusion Costs From Patson W/P	Organization Costs Removal From Org Cost W/P	CCA C/AC Adjustment from Docket No. 12-12017 From CCA C/AC W/P	Certification GL Additions From Cert GL W/P
	\$ -	\$ -	\$ -	\$ 4,401	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (51,888)	\$ -	\$ -	\$ -	\$ -	\$ (51,888)
	\$ (30,719,38)	\$ -	\$ -	\$ -	\$ (143,308)	\$ (1,655,487)
	\$ (74,703)	\$ -	\$ -	\$ -	\$ -	\$ (73,401,526)
	\$ (4,893)	\$ -	\$ -	\$ -	\$ -	\$ (117,672)
	\$ (44,46)	\$ -	\$ -	\$ -	\$ -	\$ (1,073)
	\$ (15,288,36)	\$ -	\$ -	\$ -	\$ -	\$ (212,203)
	\$ (428,39)	\$ -	\$ -	\$ -	\$ -	\$ (6,589)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (116,129)	\$ -	\$ -	\$ -	\$ (143,308)	\$ (9,334,804)
	\$ -	\$ -	\$ -	\$ -	\$ (215,794)	\$ (961,057)
	\$ (29,724,35)	\$ -	\$ -	\$ -	\$ -	\$ (60,399)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (17,978,30)	\$ -	\$ -	\$ -	\$ -	\$ 67,143
	\$ (12,94)	\$ -	\$ -	\$ -	\$ -	\$ (707)
	\$ (47,716)	\$ -	\$ -	\$ -	\$ (215,794)	\$ (955,020)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (5,911,88)	\$ -	\$ -	\$ -	\$ -	\$ 17,440
	\$ (13,639,08)	\$ -	\$ -	\$ -	\$ -	\$ (37,466)
	\$ (0,21)	\$ -	\$ -	\$ -	\$ -	\$ (5)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (2,016)	\$ -	\$ -	\$ -	\$ -	\$ 55,807
	\$ (4,786)	\$ -	\$ -	\$ -	\$ -	\$ (88,621)
	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ 5,505
	\$ (187,221,81)	\$ -	\$ -	\$ -	\$ -	\$ (10,247,015)
	\$ (2,202,20)	\$ -	\$ -	\$ -	\$ -	\$ (76,941)
	\$ (1,39)	\$ -	\$ -	\$ -	\$ -	\$ (62)
	\$ (31,76)	\$ -	\$ -	\$ -	\$ -	\$ (444)
	\$ (178,11)	\$ -	\$ -	\$ -	\$ -	\$ (2,850)
	\$ (216,118)	\$ -	\$ -	\$ -	\$ -	\$ (10,634,653)
	\$ (1,962,63)	\$ 1,133	\$ -	\$ -	\$ -	\$ (50,003)
	\$ (61,068,32)	\$ 46,530	\$ (76,249)	\$ -	\$ -	\$ (1,034,786)
	\$ (40)	\$ 0	\$ -	\$ -	\$ -	\$ (1,238)
	\$ (19,977,10)	\$ 51	\$ -	\$ -	\$ -	\$ (23,898)
	\$ (1,603,17)	\$ 23	\$ -	\$ -	\$ -	\$ (27,736)
	\$ (148,12)	\$ -	\$ -	\$ -	\$ -	\$ (2,046)
	\$ (5,829,27)	\$ -	\$ -	\$ -	\$ -	\$ (74,818)
	\$ (25,544,72)	\$ 518	\$ -	\$ -	\$ -	\$ (199,130)
	\$ (500,06)	\$ -	\$ -	\$ -	\$ -	\$ (136)
	\$ (2,306,62)	\$ -	\$ -	\$ -	\$ -	\$ (160,270)
	\$ (118,980)	\$ -	\$ -	\$ -	\$ -	\$ (2,079,181)
	\$ (498,443)	\$ -	\$ -	\$ -	\$ -	\$ (23,469,657)

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER

Cash Working Capital
 Test Year Ended July 31, 2024

Ln	(a)	(b)	
1	Adjusted Operating Expense Pre-Tax	\$ 3,985,943	<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	\$ 869,399	<i>From Statement H column f, line 29</i>
5	Regulatory Amortization	\$ 79,206	<i>From Statement H column f, line 25</i>
6	Bad Debts	<u>\$ 34,452</u>	<i>From Statement H column f, line 27</i>
7			
8	Total Non-Cash Expenses	<u>\$ 983,056</u>	
9			
10	Net Operating Expense	<u>\$ 3,002,887</u>	
11			
12	CWC Using Application of 1/8th Method	<u>\$ 375,361</u>	<i>To G WP</i>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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 Item Description from Stmt G and Scheds. G-1 & G-2	B Stmnt G & Sched. G-1 Accounts from Input Sheet	C	D Schedule G-2 Accounts from Input Sheet	E
SCHEDULES G-1 & G-2					
	<u>Intangible Plant</u>				
1	Organization	141201	Organization	142201	Acc Dep - Organization
2	Franchises	141202	Franchises	142202	Acc Dep - Franchises
	<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
	<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
	<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
	<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
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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ 4,172,713	\$ 469,984	\$ 4,642,697	\$ 365,125	\$ 5,007,823
3	Other operating revenue	\$ 43,928	\$ 10,451	\$ 54,380	\$ -	\$ 54,380
4	Total operating revenues	\$ 4,216,641	\$ 480,436	\$ 4,697,077	\$ 365,125	\$ 5,062,202
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 613,967	\$ 193,996	\$ 807,963	\$ -	\$ 807,963
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 200,171	\$ 49,731	\$ 249,901	\$ -	\$ 249,901
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 355,167	\$ 6,134	\$ 361,301	\$ -	\$ 361,301
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 221,059	\$ 18,705	\$ 239,763	\$ -	\$ 239,763
13	Materials and supplies	\$ 11,121	\$ -	\$ 11,121	\$ -	\$ 11,121
14	Contractual serv.- Eng'rg	\$ 1,405	\$ -	\$ 1,405	\$ -	\$ 1,405
15	Contractual serv.- Acc't	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contractual serv.- Legal	\$ 12,256	\$ 1,774	\$ 14,029	\$ -	\$ 14,029
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 50,698	\$ -	\$ 50,698	\$ -	\$ 50,698
19	Contractual serv.- Other	\$ 1,027	\$ -	\$ 1,027	\$ -	\$ 1,027
20	Rental of property	\$ 18,459	\$ (173)	\$ 18,286	\$ -	\$ 18,286
21	Rental of equipment	\$ 197	\$ -	\$ 197	\$ -	\$ 197
22	Transportation expenses	\$ 51,757	\$ (3,727)	\$ 48,030	\$ -	\$ 48,030
23	Insurance	\$ 200,291	\$ (15,692)	\$ 184,599	\$ -	\$ 184,599
24	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
25	Regulatory commission exp.	\$ 155,192	\$ (75,986)	\$ 79,206	\$ -	\$ 79,206
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ (262)	\$ 32,168	\$ 31,905	\$ 2,547	\$ 34,452
28	Miscellaneous expense	\$ 997,227	\$ (216,911)	\$ 780,316	\$ -	\$ 780,316
29	Depreciation and amortization	\$ 851,958	\$ 17,440	\$ 869,399	\$ -	\$ 869,399
30	Taxes other than income	\$ 119,044	\$ 104,146	\$ 223,190	\$ -	\$ 223,190
31	PUCN Mill Tax	\$ 12,015	\$ 1,590	\$ 13,606	\$ 1,209	\$ 14,814
32	Federal income taxes: current	\$ 307	\$ 62,816	\$ 63,124	\$ 75,888	\$ 139,011
33	deferred	\$ -	\$ -	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 3,873,058	\$ 176,009	\$ 4,049,067	\$ 79,643	\$ 4,128,710
36	Net operating income	\$ 343,583	\$ 304,427	\$ 648,010	\$ 285,483	\$ 933,492

Statement H

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ 40,255,901	\$ 2,138,041	\$ 42,393,942	\$ -	\$ 42,393,942
39	Less: Accum. Depreciation and Amortization	\$ (22,518,624)	\$ (891,033)	\$ (23,409,657)	\$ -	\$ (23,409,657)
39	Net Utility Plant	\$ 17,737,277	\$ 1,247,008	\$ 18,984,285	\$ -	\$ 18,984,285
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 375,361	\$ 375,361	\$ -	\$ 375,361
42	Accum. def. income taxes	\$ 12,385	\$ -	\$ 12,385	\$ -	\$ 12,385
43	Other (Rate Case Costs)	\$ 224,490	\$ 107,070	\$ 331,561	\$ -	\$ 331,561
44	Other (Oth Deferred Chgs)	\$ 269,067	\$ 126,834	\$ 395,901	\$ -	\$ 395,901
45	Sub-Total (Lines 40 → 44)	\$ 505,942	\$ 609,265	\$ 1,115,207	\$ -	\$ 1,115,207
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ (191,441)	\$ 59,287	\$ (132,154)	\$ -	\$ (132,154)
47	Other def. credits-regulatory	\$ -	\$ 2,108	\$ 2,108	\$ -	\$ 2,108
48	Accum. def. income taxes	\$ (652,464)	\$ (291,404)	\$ (943,868)	\$ -	\$ (943,868)
49	Contributions in Aid of Constr.	\$ (15,387,044)	\$ (1,215,000)	\$ (16,602,044)	\$ -	\$ (16,602,044)
50	Add back: Accumulated amortization- CIAC	\$ 9,118,724	\$ 526,325	\$ 9,645,049	\$ -	\$ 9,645,049
51	Other (Rate Case Amort)	\$ (317,284)	\$ 99,029	\$ (218,255)	\$ -	\$ (218,255)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (235,653)	\$ (235,653)	\$ -	\$ (235,653)
53	Sub-Total (Lines 46 → 52)	\$ (7,429,508)	\$ (1,055,309)	\$ (8,484,817)	\$ -	\$ (8,484,817)
54	Net Rate Base (L.39 + 45 + 53)	\$ 10,813,710	\$ 800,965	\$ 11,614,675	\$ -	\$ 11,614,675
55	Rate of Return (L.36 ÷ L.54)	3.18%		5.58%		8.037%

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

GREAT BASIN WATER COMPANY - FARMER BUSINESS SERVICE
 Sewer Operations - Agreement from Bank Accounts
 Last Year Ended July 31, 2024

Line	Description	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
		Revenue	Operating Expenses	Depreciation & Amortization	Interest Income	Interest Expense	Other Income	Other Expense	Income Tax Expense	Income Tax Credit	Income Tax Refund	Income Tax Provision	Income Tax Expense	Income Tax Credit	Income Tax Refund	Income Tax Provision	Income Tax Expense	Income Tax Credit	Income Tax Refund	Income Tax Provision	Income Tax Expense	Income Tax Credit	Income Tax Refund	Income Tax Provision
1	Operating revenue	284,512																						
2	Other operating revenue																							
3	Other operating expense		1,234																					
4	Total operating revenue	284,512	1,234																					
5	Operating expense		284,512																					
6	Salaries & wages		15,200																					
7	Salaries & wages - other		15,200																					
8	Benefits		15,200																					
9	Benefits - other		15,200																					
10	Purchased power		15,200																					
11	Utilities		15,200																					
12	Chemicals		15,200																					
13	Materials and supplies		15,200																					
14	Contract labor		15,200																					
15	Construction - other		15,200																					
16	Construction - legal		15,200																					
17	Construction - other		15,200																					
18	Construction - other		15,200																					
19	Construction - other		15,200																					
20	Construction - other		15,200																					
21	Construction - other		15,200																					
22	Construction - other		15,200																					
23	Construction - other		15,200																					
24	Construction - other		15,200																					
25	Construction - other		15,200																					
26	Construction - other		15,200																					
27	Construction - other		15,200																					
28	Construction - other		15,200																					
29	Construction - other		15,200																					
30	Construction - other		15,200																					
31	Construction - other		15,200																					
32	Construction - other		15,200																					
33	Construction - other		15,200																					
34	Construction - other		15,200																					
35	Construction - other		15,200																					
36	Net operating expense	284,512	1,234																					

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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				\$11,614,675 <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>\$357,665</u></u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$711,134 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$357,665</u>
14				
15 Adjusted Taxable Income				<u>\$353,469</u>
16				
17 Adjustment to Income Tax Expense				\$74,228
18				
19 Excess ADIT Tax Credit				<u>\$ (11,105) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ 63,124 <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				<u><u>\$ 139,011</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

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

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$1,614,675	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	8.037%	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$933,492	
6			
7	Less Adjusted Net Income	\$648,010	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$285,483	
10			
11	Net to Gross Tax Multiplier	127.8976%	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	<u>\$365,125</u>	<i>To Stmt H, (e)2</i>

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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 taxex: deferred	920001	Deferred Federal Income Taxes

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER

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

Line No.	Rate Schedule	Description	(a)	(b)	From Input Sheet (See Stmt. H Ref) Book Revenues	(c)	Adjustments to Test Year Revenues	(d)	Annualized Test Year Revenues	(e)	Required Increase to Annual Revenues	(f)	Required Annual Revenue		
													Dollars	Percent	
1		Flat Rate Customers	\$	4,172,713	\$	4,172,713	\$	469,984	A	\$	4,642,697	\$	-	\$	4,642,697
2			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
3			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
4			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
5		Total	\$	4,172,713	\$	4,172,713	\$	469,984		\$	4,642,697	\$	365,125	\$	5,007,823
6			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
7			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
8			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
9			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
10			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
11			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
12			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
13			\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
14		Total sales revenues	\$	4,172,713	\$	4,172,713	\$	469,984		\$	4,642,697	\$	365,125	\$	5,007,823
15			To Statement H, Line 2 (b)		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)	To Statement H, Line 2 (g)	7.86%
16		Other revenues:													
17	470	Forfeited discounts	\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
18	471	Misc. service revenues	\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
19	472	Rent from water property	\$	-	\$	-	\$	-		\$	-	\$	-	\$	-
20	474	Other Rev. (asset sales)	\$	(2,312)	\$	(2,312)	\$	1,258	B	\$	(1,054)	\$	-	\$	(1,054)
21	474	Other sewer revenues	\$	46,241	\$	46,241	\$	9,193		\$	55,434	\$	-	\$	55,434
22		Total other revenues	\$	43,928	\$	43,928	\$	10,451		\$	54,380	\$	-	\$	54,380
			To Statement H, Line 3 (b)		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)	To Statement H, Line 3 (g)	

(A) From WP Rev Annual less amounts in column (c).

(B) From Asset Sale WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Regulatory Commission Expenses
Test Year Ended July 31, 2024

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Payee	Directly Charged Amount	Corporate Allocable Amount	Charged to Other Entities	Total Charged to Applicant
1	<u>Account No. 666:</u>					
2						
3	GBWC'S THREE REGULATORY EXPENSES ARE RATE CASE COSTS (DETAILED ON THE "RATE CASE					
4	WP"); IRP COSTS (DETAILED ON "IRP COSTS WP"); AND, MILL TAX ASSESSMENT (DETAILED ON					
5	"MILL BAD DEBTS WP.") THOSE WORKPAPERS PROVIDE A DETAILED ANALYSIS OF REGULATORY					
6	COMMISSION EXPENSES.					
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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Charges and Credits from Associated Companies
Test Year Ended July 31, 2024

Line No.	Service Provided or Program Activity (a)	Payee (b)	Corporate Allocable Amount (c)	Allocation Basis (d)	Charged to Other Entities (e)	Total Charged to Applicant (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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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

GREAT BASIN WATER COMPANY - FAIRMHP DIVISION-SEWER
Statement of Depreciation & Amortization for Plant Items
Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
JDE Account	Description	Avg Life Fract U	Dep Rate 1-C	Original Plant Per Books	Certification & ECC Adjustments	Other Plant Adjustments	Adjusted Plant	Dep Exp If Dep	Average Dep Rate for C/C, Asset	Footnote	(1)	(2)	(3)	(4)
141101	Land and Right-of-Way	0	0.00%	\$ 636,812.27	\$ -	\$ -	\$ 636,812.27	\$ -	0.00000%					
141106	Sanitary Sewer	0	0.00%	\$ 10,172.50	\$ -	\$ -	\$ 10,172.50	\$ -	0.00000%					
141201	Organic Matter	5	0.00%	\$ 19,446.70	\$ -	\$ -	\$ 19,446.70	\$ -	0.00000%					
141202	Franchises Water	5	0.00%	\$ 385,998.21	\$ -	\$ (19,497.50)	\$ 366,500.71	\$ -	0.00000%	From Org. Cont. Exp.				
141203	Struct and Improv General Plant Water	40	2.50%	\$ 62,788.80	\$ -	\$ -	\$ 62,788.80	\$ 1,570.00	0.009412%					
6 141204	Struct and Improv Service Supplies Water	40	2.50%	\$ 6,225.19	\$ -	\$ -	\$ 6,225.19	\$ 156.00	0.009412%					
7 141205	Struct and Improv Water Treat Pfl	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%					
8 141206	Struct and Improv Water Treat Pfl	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.00000%					
141208	Struct and Improv Pump Plant	40	2.50%	\$ 2,065,584.78	\$ -	\$ 750,000.00	\$ 2,815,584.78	\$ 68,785.00	0.186606%	From C/C, C/C, WP				
141209	Struct and Improv Pump Plant	40	2.50%	\$ 1,636,686.58	\$ -	\$ -	\$ 1,636,686.58	\$ 40,917.00	0.186606%	From C/C, C/C, WP				
141211	Struct and Improv Reclaim Wtr Dist	40	2.50%	\$ 70,541.46	\$ -	\$ (3,487.50)	\$ 67,053.96	\$ 1,676.00	0.004408%	From Corp. Alloc. Assets BP				
141220	Struct and Improv Office Water	40	2.50%	\$ 3,811.07	\$ -	\$ -	\$ 3,811.07	\$ 95.00	0.002025%					
13 141223	Service Lines Water	30	3.33%	\$ 203,988.83	\$ -	\$ -	\$ 203,988.83	\$ 20,408.00	0.053636%	Cert. GL, WP				
15 141229	Power Gen Equip Pump Pfl	30	3.33%	\$ 1,864,762.01	\$ -	\$ -	\$ 1,864,762.01	\$ 62,159.00	0.103300%					
16 141241	Sewer Gravity Main	45	2.22%	\$ 9,619,942.22	\$ -	\$ 465,000.00	\$ 10,084,942.22	\$ 224,110.00	0.008789%	From C/C, C/C, WP				
17 141242	Panholes	45	2.22%	\$ 660,613.99	\$ -	\$ -	\$ 660,613.99	\$ 14,680.00	0.008789%					
18 141243	Struct and Improv Structures	45	2.22%	\$ 1,000,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ 22,222.22	0.008789%					
19 141244	Flow Measurement Structures	45	2.22%	\$ 1,000,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ 22,222.22	0.008789%					
20 141245	Flow Measurement Structures	45	2.22%	\$ 1,000,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ 22,222.22	0.008789%					
21 141246	Struct and Improv Office Water	30	3.33%	\$ 1,333,333.33	\$ 37,627.00	\$ -	\$ 1,370,960.33	\$ 45,866.00	0.132650%	Cert. GL, WP				
22 141249	Pumping Equip Pump Pfl	15	6.67%	\$ 19,273.33	\$ -	\$ -	\$ 19,273.33	\$ 1,285.00	0.003388%					
23 141250	Pumping Equip Reclaim WTP	15	6.67%	\$ 1,223,940.32	\$ 124,432.00	\$ -	\$ 1,348,372.32	\$ 53,935.00	0.009000%					
24 141251	Pumping Equip Rot Wtr Dist	25	4.00%	\$ 2,299.03	\$ -	\$ -	\$ 2,299.03	\$ 92.00	0.004024%					
25 141252	Treat/Disp Equip Rot Wtr Dist	25	4.00%	\$ 42,878.88	\$ -	\$ -	\$ 42,878.88	\$ 1,531.00	0.004024%					
26 141253	Treat/Disp Equip Tfl Pfl Water	28	3.57%	\$ 15,586,310.06	\$ 105,840.00	\$ -	\$ 15,692,150.06	\$ 560,434.00	1.472326%	Cert. GL, WP				
27 141254	Plant Sewers Treatment Pfl	28	3.57%	\$ 182,947.01	\$ -	\$ -	\$ 182,947.01	\$ 6,607.00	0.073366%					
28 141255	Plant Sewers Treatment Pfl	28	3.57%	\$ 182,947.01	\$ -	\$ -	\$ 182,947.01	\$ 6,607.00	0.073366%					
29 141256	Reuse Nutrients	30	3.33%	\$ 19,273.33	\$ -	\$ -	\$ 19,273.33	\$ 1,285.00	0.008000%					
30 141262	Reuse Disinfectants	45	2.22%	\$ 646,048.58	\$ -	\$ -	\$ 646,048.58	\$ 14,357.00	0.037728%					
31 141263	Reuse Disinfectants	45	2.22%	\$ 272,133.63	\$ -	\$ -	\$ 272,133.63	\$ 6,047.00	0.013879%					
32 141264	Other and Misc Equip Intangible Pfl	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.000000%					
33 141267	Other and Misc Equip Intangible Pfl	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.000000%					
34 141269	Other and Misc Equip Source Supply	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.000000%					
35 141272	Other Plant Collection	28	3.57%	\$ 1,095.74	\$ -	\$ -	\$ 1,095.74	\$ 70.00	0.006000%					
36 141273	Other Plant Collection	28	3.57%	\$ 14,969.99	\$ -	\$ -	\$ 14,969.99	\$ 934.00	0.006000%					
37 141274	Other Plant Treatment	28	3.57%	\$ 14,969.99	\$ -	\$ -	\$ 14,969.99	\$ 934.00	0.006000%					
38 141278	Plant Alloc Sewer	3.02%	3.02%	\$ 229,002.77	\$ -	\$ -	\$ 229,002.77	\$ 6,920.00	0.009000%					
39 141302	PD Leakhold Improvements	2	50.00%	\$ -	\$ 5,284.00	\$ -	\$ 5,284.00	\$ 2,642.00	0.009000%	Cert. GL, WP				
40 141303	Office Furniture Water	15	6.67%	\$ 54,327.98	\$ -	\$ (2,491.11)	\$ 51,836.87	\$ 3,486.00	0.009000%	From Corp. Alloc. Assets BP				
41 141304	Office Furniture Water	15	6.67%	\$ 12,178.07	\$ -	\$ (1.11)	\$ 12,176.96	\$ 812.00	0.009000%	From Corp. Alloc. Assets BP				
42 141305	Store Equipment Water	15	6.67%	\$ 1,783.10	\$ -	\$ (21.50)	\$ 1,761.60	\$ 119.00	0.009000%	From Corp. Alloc. Assets BP				
43 141306	Lab Equipment Water	15	6.67%	\$ 6,665.57	\$ -	\$ -	\$ 6,665.57	\$ 444.00	0.009000%	From Corp. Alloc. Assets BP				
44 141307	Lab Equipment Water	15	6.67%	\$ 121,341.05	\$ -	\$ (21.50)	\$ 121,319.55	\$ 7,886.00	0.009000%	From Corp. Alloc. Assets BP				
45 141308	Power Operational Equipment Water	15	6.67%	\$ 121,341.05	\$ 140,936.00	\$ -	\$ 262,277.05	\$ 17,486.00	0.009000%	From Corp. Alloc. Assets BP				
46 141310	Misc Equipment Water	10	10.00%	\$ 766,702.55	\$ -	\$ (361.11)	\$ 766,341.44	\$ 76,634.00	0.009000%	From Corp. Alloc. Assets BP				
47 141311	Misc Equipment Water	10	10.00%	\$ 15,900.94	\$ -	\$ -	\$ 15,900.94	\$ 1,590.00	0.009000%	From Corp. Alloc. Assets BP				
48 141401	Vehicles Water	6	16.67%	\$ 731,069.01	\$ 3,881.00	\$ (51.50)	\$ 734,898.51	\$ 59,921.00	0.009000%	From Cert. GL, WP; From Corp. Alloc. Assets BP; From Vehicle BP				
49 141499	Computer Hardware Water	6	16.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.000000%					
50 141501	Computer Hardware Water	6	16.67%	\$ 143.63	\$ -	\$ (7.50)	\$ 136.13	\$ 23.00	0.000000%	From Corp. Alloc. Assets BP				
51 141502	Desktop/Laptop Computers Water	6	16.67%	\$ 27,427.38	\$ -	\$ (1,534.00)	\$ 25,893.38	\$ 4,343.00	0.000000%	From Corp. Alloc. Assets BP				
52 141503	Mini Computer Water	6	16.67%	\$ 27,427.38	\$ -	\$ (1,534.00)	\$ 25,893.38	\$ 4,343.00	0.000000%	From Corp. Alloc. Assets BP				
53 141504	Mini Computer Water	6	16.67%	\$ 232,743.55	\$ -	\$ (11,092.00)	\$ 221,651.55	\$ 36,641.00	0.000000%	From Corp. Alloc. Assets BP				
54 141601	Computer Software Water	6	16.67%	\$ 61,043.14	\$ -	\$ (3,046.50)	\$ 57,996.64	\$ 9,667.00	0.000000%	From Corp. Alloc. Assets BP				
55 141602	Comp Systems Water	6	16.67%	\$ 653,721.94	\$ -	\$ (32,417.50)	\$ 621,304.44	\$ 103,517.00	0.000000%	From Corp. Alloc. Assets BP				
56 141603	Micro Systems Water	6	16.67%	\$ 11,334.36	\$ -	\$ (567.50)	\$ 10,766.86	\$ 1,798.00	0.000000%	From Corp. Alloc. Assets BP				
57 194006	Fusion	8.833333	11.33%	\$ -	\$ -	\$ -	\$ -	\$ 172,436.00	19,521.00	0.000000%	From Fusion BP			
58 141689	Computer Clearing	6	16.67%	\$ (148.04)	\$ -	\$ -	\$ (148.04)	\$ (23.00)	0.000000%					
59				\$ -	\$ -	\$ -	\$ -	\$ -						
60	Totals			\$ 48,232,681.00	\$ 826,264.00	\$ 1,311,727.00	\$ 49,370,672.00	\$ 1,496,829.00	3.021742%					

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ 648,010	\$ 285,483	\$ 933,492
2	Add back: federal inc. taxes	Stmnt. H, Lines 32→34	\$ 63,124	\$ 75,888	\$ 139,011
3	Net oper. income before FIT	Line 1 + Line 2	\$ 711,134	\$ 361,370	\$ 1,072,504
4	Less: synchronized interest	Note 1 (below)	\$ 357,665	\$ -	\$ 357,665
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ 353,469	\$ 361,370	\$ 714,839
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ 353,469	\$ 361,370	\$ 714,839
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ 74,228	\$ 75,888	\$ 150,116
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (11,105)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ 74,228	\$ 75,888	\$ 139,011
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 11,614,675	\$ -	\$ 11,614,675
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	\$ 357,665	\$ -	\$ 357,665
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 357,665	\$ -	\$ 357,665
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 11,614,675	\$ -	\$ 11,614,675
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		

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

Statement 13

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Name/Account	Account Name	NARRIC Account	Per Buick	Corp Allocations Advised	Differences		
1	111261	JP Neogam - 100%/45%1 - Water Services Corp (Lower 40)	131	\$ 86.80	\$ 86.80	\$ 0.00		
2	111459	Cash Charge - WCCS Disburse	131	\$ 51,641.61	\$ 51,641.61	\$ 0.00		
3	111451	Crab - Charge - P-TOE FUND NV	131	\$ 6,986.61	\$ 6,986.61	\$ 0.00		
4	111452	Crab - Charge - Water Storage CAP	131	\$ 197,410.00	\$ 197,410.00	\$ 0.00		
5	112102	Accounts Receivable - USD	141	\$ 520,037.06	\$ 520,037.06	\$ 0.00		
6	112104	Accounts Receivable - Other	141	\$ 22,500.00	\$ 22,500.00	\$ 0.00		
7	112202	Allowance for Doubtful Accounts - USD	143	\$ (24,029.65)	\$ (24,029.65)	\$ 0.00		
8	112201	Accounts Receivable - Other	141	\$ (24,029.65)	\$ (24,029.65)	\$ 0.00		
9	112202	Accounts Receivable - Other	141	\$ 297,597.17	\$ 297,597.17	\$ 0.00		
10	112201	Accounts Receivable - Other	141	\$ 2,958.83	\$ 2,958.83	\$ 0.00		
11	112211	Deprecia	142	\$ 2,900.89	\$ 2,900.89	\$ 0.00		
12	112202	Accounts Receivable - Other	141	\$ (35,349.45)	\$ (35,349.45)	\$ 0.00		
13	113302	Historography/Admstric Account	144	\$ 26,682.24	\$ 26,682.24	\$ 0.00		
14	141101	Land and Rights General Water	303.5	\$ 42,177.28	\$ 42,177.28	\$ 0.00		
15	141102	Land and Rights Pump	303.2	\$ 251,077.38	\$ 251,077.38	\$ 0.00		
16	141103	Land and Rights Water	303.3	\$ 1,415,798.56	\$ 1,415,798.56	\$ 0.00		
17	141104	Land and Rights Trns	303.4	\$ 8,728.19	\$ 8,728.19	\$ 0.00		
18	141106	Land and Rights General Sewer	303.1	\$ 471,659.82	\$ 471,659.82	\$ 0.00		
19	141201	Organization Water	302.1	\$ -	\$ -	\$ 0.00		
20	141202	Franchise Water	302.1	\$ -	\$ -	\$ 0.00		
21	141203	Struct and Improv General Plant Water	304.5	\$ 189,125.83	\$ 189,125.83	\$ 0.00		
22	141204	Struct and Improv Service Supplies Water	304.2	\$ 235,956.91	\$ 235,956.91	\$ 0.00		
23	141206	Struct and Improv Water Treat Pit	304.3	\$ 50,437.88	\$ 50,437.88	\$ 0.00		
24	141208	Struct and Improv Trns Dist Pit	304.4	\$ 585,052.62	\$ 585,052.62	\$ 0.00		
25	141209	Struct and Improv Pump Plant	304.4	\$ -	\$ -	\$ 0.00		
26	141211	Struct and Improv Treatment Plant	304.4	\$ -	\$ -	\$ 0.00		
27	141211	Struct and Improv Reclaim Wtr Dist	304.5	\$ 140,549.64	\$ 140,549.64	\$ 0.00		
28	141220	Struct and Improv Office Water	306.2	\$ 325.00	\$ 325.00	\$ 0.00		
29	141223	Collecting Reservoirs	307.2	\$ 4,609,908.80	\$ 4,609,908.80	\$ 0.00		
30	141226	Wells and Springs	307.2	\$ 109,295.82	\$ 109,295.82	\$ 0.00		
31	141228	Supply Means	310.2	\$ 387,575.38	\$ 387,575.38	\$ 0.00		
32	141227	Power Generation Equipment	311.2	\$ 923,668.30	\$ 923,668.30	\$ 0.00		
33	141228	Electric Pump Equip Svc Pump	311.3	\$ 662,468.18	\$ 662,468.18	\$ 0.00		
34	141228	Electric Pump Equip Svc Pump	311.4	\$ 182,818.34	\$ 182,818.34	\$ 0.00		
35	141230	Water Treatment Equipment	320.3	\$ 327,761.40	\$ 327,761.40	\$ 0.00		
36	141231	Dis Resv and Standpipes	330.4	\$ 2,350,576.66	\$ 2,350,576.66	\$ 0.00		
37	141232	Trns and Dist Trns	331.4	\$ 24,219,687.40	\$ 24,219,687.40	\$ 0.00		
38	141233	Trns and Dist Trns	333.4	\$ 5,750,728.30	\$ 5,750,728.30	\$ 0.00		
39	141234	Service Lines Water	334.4	\$ 3,596,461.35	\$ 3,596,461.35	\$ 0.00		
40	141235	Meter Installations	334.4	\$ 464,941.25	\$ 464,941.25	\$ 0.00		
41	141236	Meter Installations	335.4	\$ 917,429.32	\$ 917,429.32	\$ 0.00		
42	141237	Backflow Prevention Devices	336.4	\$ 11,921.12	\$ 11,921.12	\$ 0.00		
43	141239	Backflow Prevention Devices	354	\$ -	\$ -	\$ 0.00		
44	141241	Power Gen Equip Pump Pit	360	\$ -	\$ -	\$ 0.00		
45	141241	Sewer Gen Equip Pump Pit	361	\$ -	\$ -	\$ 0.00		
46	141242	Sewer Gen Equip Pump Pit	361	\$ -	\$ -	\$ 0.00		
47	141243	Rainbores	362	\$ -	\$ -	\$ 0.00		
48	141244	Special Collections/Structures	363	\$ -	\$ -	\$ 0.00		
49	141246	Services to Customers	364	\$ -	\$ -	\$ 0.00		
50	141248	Flow Measure Devices	371.3	\$ 0.00	\$ 0.00	\$ 0.00		
51	141250	Pumping Equip Pump Pit	371	\$ -	\$ -	\$ 0.00		
52	141251	Pumping Equip Reclam WTP	380	\$ -	\$ -	\$ 0.00		
53	141252	Pumping Equip Reclam WTP	380	\$ -	\$ -	\$ 0.00		
54	141253	Treat/Disp Equip Lagoon	320.3	\$ -	\$ -	\$ 0.00		
55	141255	Treat/Disp Equip Trt Pit Water	381	\$ -	\$ -	\$ 0.00		
56	141256	Plant Sewers Treatment Pit	381	\$ -	\$ -	\$ 0.00		
57	141262	Plant Sewers Reclam Wtr	381	\$ -	\$ -	\$ 0.00		
58	141263	Reuse Mtr/Reservations	385	\$ -	\$ -	\$ 0.00		
59	141264	Reuse Mtr/Reservations	371	\$ -	\$ -	\$ 0.00		
60	141267	Reuse Transmission and Dist	371	\$ -	\$ -	\$ 0.00		
61	141268	Other and Misc Equip Inseparable Pit	338.1	\$ 2,676.36	\$ 2,676.36	\$ 0.00		
62	141268	Other and Misc Equip Source Supply	339.2	\$ 1,211.27	\$ 1,211.27	\$ 0.00		
63	141269	Other and Misc Equip WTP	339.3	\$ 9,007.36	\$ 9,007.36	\$ 0.00		
64	141272	Other Plant Collection	389	\$ -	\$ -	\$ 0.00		
65	141273	Other Plant Pump	389	\$ -	\$ -	\$ 0.00		
66	141274	Other Plant Treatment	389	\$ -	\$ -	\$ 0.00		
67	141278	Plant Alloc Sewer	348.5	\$ 399,328.66	\$ 399,328.66	\$ 0.00		
68	141283	Plant Alloc Sewer	348.5	\$ -	\$ -	\$ 0.00		
69	141303	Office Furniture Water	340.5	\$ 736,374.00	\$ 736,374.00	\$ 0.00		
70	141304	Office Equipment Water	340.5	\$ 189,682.35	\$ 189,682.35	\$ 0.00		
71	141305	Stores Equipment Water	342.5	\$ 43.35	\$ 43.35	\$ 0.00		
72	141306	Lab Equipment Water	344.5	\$ 59.84	\$ 59.84	\$ 0.00		
73	141308	Tool Shop Equipment Water	344.5	\$ 21,931.64	\$ 21,931.64	\$ 0.00		
74	141309	Power Operated Equipment Water	345.5	\$ 679,050.46	\$ 679,050.46	\$ 0.00		
75	141310	Communications Equipment Water	346.5	\$ 33,652.48	\$ 33,652.48	\$ 0.00		
76	141311	Misc Equipment Water	347.5	\$ 830,061.89	\$ 830,061.89	\$ 0.00		
				\$ 6,453.03	\$ 6,453.03	\$ 0.00		

GREAT BASIN WATER COMPANY - BARRIUM DIVISION WATER
 Interfund Allocation
 Ten Year Ended July 31, 2024

Statement N

ERCS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
Account	Account Name	NARRIC	Per Becks	Corp. Allocations	Differences		
1	11251	JP McGraw - 18094351 - Water Services Corp (Lower 48)	181 \$	86.80 \$	35.30 \$	0.00	
7	141801	Vehicle Washing	341.5 \$	723,747.17 \$	713,747.17 \$	-	
78	141859	Computer Hardware Water	341.5 \$	(33,481.64) \$	(33,481.64) \$	-	
79	141501	Desktop/Laptop Computers Water	340.5 \$	212.81 \$	212.81 \$	(0.00)	
80	141503	Mainframe Computers Water	340.5 \$	40,096.19 \$	40,096.19 \$	-	
81	141504	Main Camp Water	340.5 \$	32,517.97 \$	32,517.97 \$	-	
82	141504	Main Camp Water	340.5 \$	343,959.23 \$	343,959.23 \$	-	
83	141601	Computer Software Water	340.5 \$	90,445.80 \$	90,445.80 \$	-	
84	141602	Comp Systems Water	340.5 \$	968,569.99 \$	968,569.99 \$	-	
85	141603	Micro Systems Water	340.5 \$	16,822.88 \$	16,822.88 \$	-	
86	141639	Computer Cleaning	340.5 \$	(218.33) \$	(218.33) \$	(0.00)	
87	141702	CWP - Carpines	105 \$	515,350.06 \$	515,350.06 \$	-	
88	141708	CWP - Inverant During Construction	105 \$	327,616.95 \$	327,616.95 \$	-	
89	141704	CWP - Equipment	105 \$	3,488,459.25 \$	3,488,459.25 \$	-	
90	141706	CWP - Labor/Installation	105 \$	6,340,869.74 \$	6,340,869.74 \$	-	
91	141708	CWP - Equipment	105 \$	2,140,869.79 \$	2,140,869.79 \$	-	
92	141707	CWP - Material	105 \$	827,818.91 \$	827,818.91 \$	-	
93	141708	CWP - Electrical	105 \$	33,803.29 \$	33,803.29 \$	-	
94	141708	CWP - Plumbing	105 \$	673,837.26 \$	673,837.26 \$	-	
95	141719	CWP - Site Work	105 \$	255,640.78 \$	255,640.78 \$	-	
96	141711	CWP - Building/Activities	105 \$	595,109.62 \$	595,109.62 \$	(0.00)	
97	141718	CWP - Land/Landsc	105 \$	-	-	-	
98	141719	CWP - Plumbing	105 \$	-	-	-	
99	141720	CWP - Pipe/equipment	105 \$	-	-	-	
100	141724	CWP - Restoration	105 \$	-	-	-	
101	141726	CWP - Tank/Construction	105 \$	-	-	-	
102	141728	CWP - Tank/Construction	105 \$	-	-	-	
103	141722	CWP - Transfer to Fund Assets	105 \$	3,785.22 \$	3,785.22 \$	-	
104	141722	CWP - Transfer to Fund Assets	105 \$	(16,077,453.41) \$	(16,077,453.41) \$	0.00	
105	141726	CWP - Building/Blower	105 \$	83,868.28 \$	83,868.28 \$	-	
106	141726	CWP - Building/Blower	105 \$	2,166.79 \$	2,166.79 \$	-	
107	141726	CWP - Vegetation/Remov	105 \$	-	-	-	
108	141726	CWP - Vegetation/Remov	105 \$	10,361.00 \$	10,361.00 \$	0.00	
109	141726	CWP - Contract/Labor	105 \$	161,918.23 \$	161,918.23 \$	0.00	
110	141726	CWP - Contract/Labor	105 \$	525.05 \$	525.05 \$	-	
111	141726	CWP - Materials/Con	105 \$	246,228.18 \$	246,228.18 \$	-	
112	141726	CWP - Construction	105 \$	-	-	-	
113	141726	CWP - Other	105 \$	116,113.23 \$	116,113.23 \$	-	
114	141726	CWP - Other	105 \$	524,069.20 \$	524,069.20 \$	(0.00)	
115	141801	Purchase Acquisition Adjustments	108.1 \$	(44,787.05) \$	(44,787.05) \$	-	
116	142202	Acc Dep - Franchises Water	108.1 \$	-	-	-	(17,537,303.83)
117	142203	Acc Dep - Struct and Improv General Plant Water	108.1 \$	(60,603.79) \$	(60,603.79) \$	-	
118	142204	Acc Dep - Struct and Improv Service Supplies Water	108.1 \$	(83,240.17) \$	(83,240.17) \$	-	
119	142205	Acc Dep - Struct and Improv Water Treat Pit	108.1 \$	(1,456.80) \$	(1,456.80) \$	0.00	
120	142206	Acc Dep - Struct and Improv Trans Dist Pit	108.1 \$	(156,912.66) \$	(156,912.66) \$	-	
121	142208	Acc Dep - Struct and Improv Pump Plant	108.1 \$	-	-	-	
122	142208	Acc Dep - Struct and Improv Treatment Plant	108.1 \$	-	-	-	
123	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	108.1 \$	-	-	-	
124	142220	Acc Dep - Collecting Reservoirs	108.1 \$	(49,222.93) \$	(49,222.93) \$	-	
125	142221	Acc Dep - Collecting Reservoirs	108.1 \$	(111.09) \$	(111.09) \$	-	
126	142223	Acc Dep - Wells and Springs	108.1 \$	(1,740,315.51) \$	(1,740,315.51) \$	(0.00)	
127	142225	Acc Dep - Supply Mains	108.1 \$	14,480.36 \$	14,480.36 \$	-	
128	142226	Acc Dep - Power Generation Equipment	108.1 \$	(78,634.69) \$	(78,634.69) \$	-	
129	142227	Acc Dep - Electric Pump Equip Pump	108.1 \$	(326,268.17) \$	(326,268.17) \$	-	
130	142228	Acc Dep - Electric Pump Equip WTP	108.1 \$	(156,047.19) \$	(156,047.19) \$	-	
131	142229	Acc Dep - Electric Pump Equip Trans Dist	108.1 \$	(770,693.36) \$	(770,693.36) \$	-	
132	142230	Acc Dep - Water Treatment Equipment	108.1 \$	(238,690.79) \$	(238,690.79) \$	-	
133	142231	Acc Dep - Dist Treat and Standpipes	108.1 \$	(311,828.90) \$	(311,828.90) \$	-	
134	142232	Acc Dep - Tanks and Drier Mains	108.1 \$	(8,619,412.87) \$	(8,619,412.87) \$	(0.00)	
135	142233	Acc Dep - Service Lines Water	108.1 \$	(630,971.67) \$	(630,971.67) \$	-	
136	142234	Acc Dep - Meter Installations Water	108.1 \$	(1,216,269.38) \$	(1,216,269.38) \$	-	
137	142235	Acc Dep - Hydrants	108.1 \$	(158,269.87) \$	(158,269.87) \$	-	
138	142236	Acc Dep - Backflow Prevention Devices	108.1 \$	(71,400.65) \$	(71,400.65) \$	-	
139	142237	Acc Dep - Power Gen Equip Pump Pit	108.1 \$	(962.80) \$	(962.80) \$	-	
140	142239	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 - Sanitary Customers	108.1 \$	-	-	-	
146	142246	Acc Dep - Flow Measure Devices	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 Wtr Dist	108.1 \$	-	-	-	
150	142252	Acc Dep - Treat/Dip Equip Lagoon	108.1 \$	-	-	-	
151	142253	Acc Dep - Treat/Dip Equip Tr-Pri Water	108.1 \$	-	-	-	

CREAT BASIN WATER COMPANY - PAHRADIP DIVISION WATER
 Interdivisional Allocations
 Test Year Ending July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)				
	Natural Account	Account Name	NARRC Account	Per Bunk	Corp Allocations Adjusted	Differences				
3	11281	JP Morgan - 10007451 - Water Services Corp (Lower 45)	131	\$	96.90	\$	36.30	\$		
152	142255	Acc Dep - Plant Sewers Treatment Plt	108.1	\$	-	\$	-	\$		
153	142256	Acc Dep - Plant Sewers Redump/Wtr	108.1	\$	-	\$	-	\$		
154	142257	Acc Dep - Reuse Plant Redumps	108.1	\$	-	\$	-	\$		
155	142258	Acc Dep - Reuse Plant Redumps	108.1	\$	-	\$	-	\$		
156	142259	Acc Dep - Reuse Transmission and Dist	108.1	\$	-	\$	-	\$		
157	142264	Acc Dep - Other and Misc Equip Intangible Prt	108.1	\$	(1,905.70)	\$	(1,806.70)	\$		
158	142265	Acc Dep - Other and Misc Equip Source Supply	108.1	\$	(195.48)	\$	(195.48)	\$		
159	142269	Acc Dep - Other and Misc Equip WTP	108.1	\$	(11,570.29)	\$	(11,570.29)	\$		
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 Aftic Sewer	108.3	\$	(195,195.35)	\$	-	\$		
164	142283	Acc Dep - Plant Aftic Sewer	108.3	\$	(251,794.59)	\$	(247,764.59)	\$		
165	142303	Acc Dep - Office Furniture Water	108.1	\$	(182,395.54)	\$	(182,395.54)	\$		
166	142304	Acc Dep - Office Equipment Water	108.1	\$	(10,112)	\$	(10,112)	\$		
167	142305	Acc Dep - Stores Equipment Water	108.1	\$	(7,531.16)	\$	(7,531.16)	\$		
168	142306	Acc Dep - Lab Equipment Water	108.1	\$	(753,633.79)	\$	(753,633.79)	\$		
169	142308	Acc Dep - Tool Shop Equipment Water	108.1	\$	10,985.44	\$	(246,874.30)	\$		(4,000)
170	142309	Acc Dep - Power Operated Equipment Water	108.1	\$	(2,658.34)	\$	(2,658.34)	\$		
171	142310	Acc Dep - Communications Equipment Water	108.1	\$	(404,831.28)	\$	(404,831.28)	\$		
172	142311	Acc Dep - Vehicles Water	108.1	\$	(152.70)	\$	(152.70)	\$		
173	142401	Acc Dep - Computer Hardware Water	108.1	\$	(12,519.79)	\$	(12,519.79)	\$		
174	142502	Acc Dep - Desktop/Laptop Computer Water	108.1	\$	(32,517.97)	\$	(32,517.97)	\$		
175	142503	Acc Dep - Maintenance Computers Water	108.1	\$	(319,719.50)	\$	(319,719.50)	\$		
176	142504	Acc Dep - Print Comp Water	108.1	\$	(43,912.57)	\$	(43,912.57)	\$		
177	142505	Acc Dep - Comp Software Water	108.1	\$	(912,621.23)	\$	(912,621.23)	\$		
178	142506	Acc Dep - Comp Software Water	108.1	\$	(16,822.89)	\$	(16,822.89)	\$		
179	142507	Acc Dep - Micro Systems Water	108.1	\$	-	\$	-	\$		
180	142508	Acc Dep - Purchases Acquisition Adjustments	115	\$	-	\$	-	\$		
181	170001	RCIP - Attorney Fees	186.1	\$	904,120.66	\$	904,120.66	\$		
182	170002	RCIP - Capitalized Trns	186.1	\$	372,438.05	\$	372,438.05	\$		
183	170003	RCIP - Admin Strates	186.1	\$	61,004.00	\$	61,004.00	\$		
184	170004	RCIP - Admin Strates	186.1	\$	51,429.83	\$	51,429.83	\$		
185	170005	RCIP - Other	186.1	\$	1,009,216.65	\$	1,009,216.65	\$		
186	170006	RCIP - Consulting Fees	186.1	\$	(2,134,295.52)	\$	(2,134,295.52)	\$		(4,000)
187	170007	RCIP - Transfer to Def	186.1	\$	121,791.04	\$	121,791.04	\$		
188	170008	Regulatory Assets Being Amortized	186.1	\$	350,507.03	\$	350,507.03	\$		
189	170009	Rate Case Being Amortized	186.1	\$	990,116.41	\$	990,116.41	\$		
190	170010	Misc Regulatory COV/Int Ex	186.1	\$	(975,253.17)	\$	(975,253.17)	\$		
191	170011	Rate Case Accum Amort	186.3	\$	7,350.00	\$	7,350.00	\$		
192	170012	Water Conservation REBA	186.2	\$	451,507.04	\$	451,507.04	\$		
193	181002	Def Chgs - Plant Maint and Repair	186.2	\$	226,333	\$	226,333	\$		(4,000)
194	181003	Def Chgs - Relocation	186.2	\$	446,75	\$	446,75	\$		
195	181006	Def Chgs - Other Water and Sewer	186.2	\$	1,321,689	\$	1,321,689	\$		
196	181015	Def Chgs - Other	186.2	\$	(237,927.39)	\$	(237,927.39)	\$		
197	181022	Acc Amort - Def Chgs - Tank Maint and Repair	186.2	\$	(298,339)	\$	(298,339)	\$		0.00
198	182003	Acc Amort - Def Chgs - Other Water and Sewer	186.2	\$	(446,75)	\$	(446,75)	\$		
199	182006	Acc Amort - Def Chgs - Other	186.2	\$	(181,49)	\$	(181,49)	\$		
200	182015	Other Non-Current Assets	186.2	\$	158,205.96	\$	158,205.96	\$		
201	194004	Operating lease right-of-use assets	186.2	\$	47,029.91	\$	47,029.91	\$		
202	194007	Trade Accounts Payable - USD	231	\$	(71,415.75)	\$	(71,415.75)	\$		
203	221102	Trade Accounts Payable (INV) Cleaning	231	\$	(37,353.81)	\$	(37,353.81)	\$		
204	221108	Accounts Payable - 3rd Party Liability	231	\$	(415,641.02)	\$	(415,641.02)	\$		
205	221202	Accounts Payable - Other	231	\$	(9,575.30)	\$	(9,575.30)	\$		
206	221203	Accrued Expenses	231	\$	(5,875.43)	\$	(5,875.43)	\$		
207	221211	Penalties and 401K	231	\$	(724,481)	\$	(724,481)	\$		
208	222201	Accrued Accrual	231	\$	(19,386.09)	\$	(19,386.09)	\$		
209	222202	Various Accrual	231	\$	18.40	\$	18.40	\$		
210	222203	Western Accrual	231	\$	-	\$	-	\$		
211	223101	Accrued Leases General	236.11	\$	(65,534.52)	\$	(65,534.52)	\$		(0.00)
212	223102	Accrued Gross Rental/CA/Tax	236.11	\$	9,784.60	\$	9,784.60	\$		
213	223105	Accrued Real Estate Property Tax	236.1	\$	143,597.94	\$	143,597.94	\$		
214	223106	Accrued Franchise Tax A	236.1	\$	0.06	\$	0.06	\$		
215	223106	Accrued Utility and Commination	236.1	\$	(3,066.39)	\$	(3,066.39)	\$		
216	223205	Accrued Sales Tax	236.1	\$	-	\$	-	\$		
217	223206	Accrued User Tax	236.1	\$	(187.00)	\$	(187.00)	\$		
218	223207	Accrued County Tax A	236.1	\$	-	\$	-	\$		
219	223207	Accrued OEQ Permit	236.11	\$	87.00	\$	87.00	\$		
220	223208	Accrued Employment FICA	236.1	\$	19.60	\$	19.60	\$		
221	223209	Accrued Employment Medicare	236.1	\$	3.58	\$	3.58	\$		(0.00)
222	223209	Accrued Unemployment Tax - Federal	236.12	\$	17.07	\$	17.07	\$		(0.00)
223	223207	Accrued State Income Tax	236.12	\$	748.52	\$	748.52	\$		(0.00)
224	223208	Accrued Interest - Customer Deposits	237	\$	(991.77)	\$	(991.77)	\$		
225	224003	Customer Deposits	235	\$	(28,270.66)	\$	(28,270.66)	\$		
226	231001	Customer Deposits	235	\$	(28,270.66)	\$	(28,270.66)	\$		

(13,796,411.86) \$ (61,457.90) Spanish Springs, TDA A/D

GREAT BASIN WATER COMPANY - PAHRDWP DIVISION WATER
 Jurisdictional Accounts
 Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Natural Account	Account Name	NATURAL Account	Per Buicks	Corp. Adjustments Allowed	Differences						
1	111261	JP Midyear - 100074851 - Water Services Corp (Lower 48)	131	\$ 56.80	\$ 56.80	\$ 0.00						
227	231003	Customer Refunds	231	\$ 8,244.84	\$ 8,244.84	\$ 0.00						
228	234001	Intercompany Non-Trade Accounts Payable	233	\$ (14,413,842.82)	\$ (14,413,842.82)	\$ 0.00						
229	235001	Deferred Federal Tax Liabilities	289	\$ (1,099,423.74)	\$ (1,099,423.74)	\$ 0.00						
230	235002	Deferred State Tax Liabilities	283	\$ 16,938.60	\$ 16,938.60	\$ 0.00						
231	260003	NonQual - Deferred Compensation	253	\$ (105,846.54)	\$ (105,846.54)	\$ 0.00						
232	260016	Due to Parent/Deferred Credit	259	\$ (32,118.74)	\$ (32,118.74)	\$ 0.00						
233	260017	Deferred Credits Other	253	\$ (421,547.50)	\$ (421,547.50)	\$ 0.00						
234	260020	Regulatory Liability - Value Based Adjustment	259	\$ (251,750.51)	\$ (251,750.51)	\$ 0.00						
235	260023	Operating Lease Liabilities	259	\$ (47,028.81)	\$ (47,028.81)	\$ 0.00						
236	271002	CAC - Franchises	271	\$ (47,702.42)	\$ (47,702.42)	\$ 0.00						
237	271003	CAC - Structure/Improvement Sic Supply	271	\$ (1,550.00)	\$ (1,550.00)	\$ 0.00						
238	271005	CAC - Structure/Improvement Trans Plat	271	\$ (481,448.82)	\$ (481,448.82)	\$ 0.00						
239	271007	CAC - Structure/Improvement Pump Plants	271	\$ -	\$ -	\$ 0.00						
240	271011	CAC - Structure/Improvement Generator Plant	271	\$ -	\$ -	\$ 0.00						
241	271018	CAC - Supply Mains	271	\$ (1,416,065.12)	\$ (1,416,065.12)	\$ 0.00						
242	271018	CAC - Structure/Improvement Generator Plant	271	\$ (61,746.48)	\$ (61,746.48)	\$ 0.00						
243	271022	CAC - Electric Pump Equipment Sic Pump	271	\$ (1,500.00)	\$ (1,500.00)	\$ 0.00						
244	271022	CAC - Water Treatment Equipment	271	\$ (956,463.43)	\$ (956,463.43)	\$ 0.00						
245	271022	CAC - Water Treatment Equipment	271	\$ (2,452,928.23)	\$ (2,452,928.23)	\$ 0.00						
246	271024	CAC - Trans and Dist Mains	271	\$ (2,452,928.23)	\$ (2,452,928.23)	\$ 0.00						
247	271026	CAC - Services Lines	271	\$ (2,452,928.23)	\$ (2,452,928.23)	\$ 0.00						
248	271026	CAC - Meters	271	\$ (2,452,928.23)	\$ (2,452,928.23)	\$ 0.00						
249	271027	CAC - Meter Installations	271	\$ (3,112.50)	\$ (3,112.50)	\$ 0.00						
250	271028	CAC - Hydrants	271	\$ (2,555,375.37)	\$ (2,555,375.37)	\$ 0.00						
251	271033	CAC - Other Tangible Plant	271	\$ (5,757,268.78)	\$ (5,757,268.78)	\$ 0.00						
252	271036	CAC - Tap Fee Water	271	\$ (7,490,600.59)	\$ (7,490,600.59)	\$ 0.00						
253	271039	CAC - Management Fee Water	271	\$ (134,379.78)	\$ (134,379.78)	\$ 0.00						
254	271040	CAC - Res Cap Fee Water	271	\$ (288,737.99)	\$ (288,737.99)	\$ 0.00						
255	271041	CAC - Plant Hood Fee Water	271	\$ (57,302.27)	\$ (57,302.27)	\$ 0.00						
256	271042	CAC - Plant Meter Fee	271	\$ (419,242.02)	\$ (419,242.02)	\$ 0.00						
257	271043	CAC - Sewer Force Main	271	\$ -	\$ -	\$ 0.00						
258	271044	CAC - Sewer Gravity Main	271	\$ -	\$ -	\$ 0.00						
259	271046	CAC - Manholes	271	\$ -	\$ -	\$ 0.00						
260	271049	CAC - Sewlets to Customers	271	\$ -	\$ -	\$ 0.00						
261	271053	CAC - Pump Equipment Pump Plant	271	\$ -	\$ -	\$ 0.00						
262	271056	CAC - Treatment/Disp Equipment Lagoon	271	\$ -	\$ -	\$ 0.00						
263	271066	CAC - Sewer Treatment Plant	271	\$ -	\$ -	\$ 0.00						
264	272002	CAC - Developer Water	272	\$ -	\$ -	\$ 0.00						
265	272006	CAC - Franchises	272	\$ 7,035.67	\$ 7,035.67	\$ 0.00						
266	272009	CAC - Structure/Improvement Sic Supply	272	\$ 700.37	\$ 700.37	\$ 0.00						
267	272007	CAC - Structure/Improvement Trans Plat	272	\$ 170,449.58	\$ 170,449.58	\$ 0.00						
268	272011	CAC - Structure/Improvement Generator Plant	272	\$ -	\$ -	\$ 0.00						
269	272019	CAC - Supply Mains	272	\$ 528,982.79	\$ 528,982.79	\$ 0.00						
270	272019	CAC - Electric Pump Equipment Sic Pump	272	\$ 21,860.51	\$ 21,860.51	\$ 0.00						
271	272022	CAC - Water Treatment Equipment	272	\$ 538.49	\$ 538.49	\$ 0.00						
272	272025	CAC - Dist. Res. and S	272	\$ 338,758.00	\$ 338,758.00	\$ 0.00						
273	272024	CAC - Dist. Res. and S	272	\$ 848,708.47	\$ 848,708.47	\$ 0.00						
274	272026	CAC - Trans and Dist Mains	272	\$ 68,868.68	\$ 68,868.68	\$ 0.00						
275	272026	CAC - Services Lines	272	\$ 10,271.05	\$ 10,271.05	\$ 0.00						
276	272027	CAC - Meters	272	\$ 809.15	\$ 809.15	\$ 0.00						
277	272028	CAC - Meter Installations	272	\$ 88,872.77	\$ 88,872.77	\$ 0.00						
278	272035	CAC - Hydrants	272	\$ 3,048,488.94	\$ 3,048,488.94	\$ 0.00						
279	272038	CAC - Other Tangible Plant	272	\$ 2,182,131.78	\$ 2,182,131.78	\$ 0.00						
280	272039	CAC - Tap Fee Water	272	\$ 23,594.52	\$ 23,594.52	\$ 0.00						
281	272039	CAC - Management Fee Water	272	\$ 54,114.31	\$ 54,114.31	\$ 0.00						
282	272041	CAC - Res Cap Fee Water	272	\$ 23,926.87	\$ 23,926.87	\$ 0.00						
283	272041	CAC - Plant Hood Fee Water	272	\$ 116,892.04	\$ 116,892.04	\$ 0.00						
284	272042	CAC - Plant Meter Fee	272	\$ -	\$ -	\$ 0.00						
285	272043	CAC - Sewer Force Main	272	\$ -	\$ -	\$ 0.00						
286	272044	CAC - Sewer Gravity Main	272	\$ -	\$ -	\$ 0.00						
287	272046	CAC - Manholes	272	\$ -	\$ -	\$ 0.00						
288	272049	CAC - Sewlets to Customers	272	\$ -	\$ -	\$ 0.00						
289	272053	CAC - Pump Equipment Pump Plant	272	\$ -	\$ -	\$ 0.00						
290	272056	CAC - Treatment/Disp Equipment Lagoon	272	\$ -	\$ -	\$ 0.00						
291	272066	CAC - Sewer Treatment Plant	272	\$ -	\$ -	\$ 0.00						
292	280001	CAC - Developer	292	\$ (310,561.52)	\$ (310,561.52)	\$ 0.00						
293	280002	AAC Water/Sewer	292	\$ (0.29)	\$ (0.29)	\$ 0.00						
294	311001	Common Stock	291	\$ (697.04)	\$ (697.04)	\$ 0.00						
295	320001	Retained Earnings - Engineering Balance	211	\$ (3,581,681.21)	\$ (3,581,681.21)	\$ 0.00						
296	340001	Retained Earnings - Engineering Balance	215	\$ (4,894,229.85)	\$ (4,894,229.85)	\$ 0.00						
297	340003	Net Income for Year	216	\$ (1,100,293.85)	\$ (997,020.15)	\$ 199,213.59						
298	411001	Residential	461	\$ (3,093,356.16)	\$ (3,093,356.16)	\$ 0.00						
299	411002	Commercial	461	\$ (1,878,834.87)	\$ (1,878,834.87)	\$ 0.00						
300	411005	Multi-Family	461	\$ (510,340.41)	\$ (510,340.41)	\$ 0.00						
301	411011	Public Authority	461	\$ (40,687.50)	\$ (40,687.50)	\$ 0.00						

(\$ 415,536.64)

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

Statement N

ERCs

Line No.	(a)	(b)	(c)		(d)	(e)	(f)	N/V Rider	N/V Rider	ERCs
			NARRIC Account	Per Bunk						
1	111261	PRMgmt-100074351-Water Services Corp (Lower 48)	181	\$	9530	\$	3330	\$	000	
2	417023	Residential - Measured	481	\$		\$		\$		
3	417029	Other Revenue	474	\$	(37,280.50)	\$	(37,280.50)	\$	-	
4	417040	Revenue Accrued	461	\$	280,136.24	\$	280,136.24	\$	-	
5	417042	Late Payment Charge (LPC)	470	\$	(25,187.57)	\$	(25,187.57)	\$	-	
6	417058	Management Service Revenue	415	\$	(19,165.87)	\$	(19,165.87)	\$	-	
7	517001	Purchased Services/Water	610.710	\$	3,134.39	\$	3,134.39	\$	-	
8	517002	Shop Supplies and Tools	620.720	\$	1,823.57	\$	1,823.57	\$	-	
9	517003	Repairs and Maintenance	620.720	\$	59,854.05	\$	59,854.05	\$	-	
10	517006	Main Breaks	620.720	\$	(0.00)	\$	(0.00)	\$	-	
11	517009	Pumps	620.720	\$	8,029.39	\$	8,029.39	\$	-	
12	517010	Power Rodding	711	\$	-	\$	-	\$	-	
13	517011	Sewer Sludge Hauling	711	\$	-	\$	-	\$	-	
14	517012	Debris Maintenance Expense	625.775	\$	45,190.77	\$	45,190.77	\$	-	
15	517014	Communication Expense	625.775	\$	5,179.64	\$	5,179.64	\$	-	
16	517015	Equipment Rental	642.742	\$	-	\$	0.00	\$	(0.00)	
17	517016	Utilities	625.775	\$	4,028.23	\$	4,028.23	\$	(473.66)	
18	517017	Weather/Hurricane/Fuel	625.775	\$	3,688.08	\$	3,688.08	\$	(62.51)	
19	517018	Safety Supplies/Expense	625.775	\$	2,987.98	\$	2,987.98	\$	-	
20	517021	Landscaping	625.775	\$	-	\$	-	\$	-	
21	517022	Other Contracted Workers	625.775	\$	5,687.53	\$	5,687.53	\$	-	
22	517030	Other Plant and System Maintenance	625.775	\$	87,754.71	\$	87,754.71	\$	-	
23	517032	Meter Supplies	620.720	\$	62.78	\$	62.78	\$	-	
24	517039	Other Materials and Supplies	620.720	\$	12,741.76	\$	12,741.76	\$	-	
25	517401	Chlorine	618.718	\$	54,732.89	\$	54,732.89	\$	-	
26	517490	Other Chemicals	618.718	\$	-	\$	-	\$	-	
27	517502	Test - Water/Sewer	625.775	\$	14,249.15	\$	14,249.15	\$	-	
28	517503	Test - Equipment/Chemical	625.775	\$	7,290.89	\$	7,290.89	\$	-	
29	517504	Test - Sale Drinking Water Act	625.775	\$	5,410.62	\$	5,410.62	\$	-	
30	517201	Utility - Electric Power	615.715	\$	303,803.34	\$	303,803.34	\$	-	
31	517299	Utility - Other	615.715	\$	1,172.00	\$	1,172.00	\$	0.00	
32	521010	Salaries and Wages - Accrued	641.701	\$	800,858.16	\$	744,564.65	\$	(56,293.51)	
33	521020	Salaries and Wages - Accrued	641.701	\$	11,910.59	\$	10,490.40	\$	(1,420.19)	
34	521040	Overtime	641.701	\$	1,203.48	\$	1,203.48	\$	(119.13)	
35	521060	Incentive Bonus	641.701	\$	9,375.44	\$	6,996.08	\$	(2,379.36)	
36	521070	PIP Bonus	641.701	\$	250.75	\$	250.75	\$	-	
37	521080	Bonus Other	641.701	\$	(99,280.69)	\$	(99,280.69)	\$	-	
38	522001	Capitalized Time	641.701	\$	27,672.26	\$	26,500.65	\$	(1,171.61)	
39	522001	401K Profit Sharing	641.701	\$	24,182.15	\$	23,354.16	\$	(827.99)	
40	523102	Health Admin and Stop Loss	641.701	\$	27,306.44	\$	25,120.25	\$	(2,186.19)	
41	523102	Health Admin and Stop Loss	641.701	\$	6,712.23	\$	6,120.64	\$	(591.59)	
42	523205	Dental	641.701	\$	(55,712.61)	\$	(51,034.52)	\$	(4,678.09)	
43	523206	Employee Insurance Deductions	641.701	\$	220,736.49	\$	208,703.35	\$	(12,033.14)	
44	523206	Health Insurance Claims	628.738	\$	23,405.96	\$	21,762.37	\$	(1,643.59)	
45	523206	Health Insurance Claims	641.701	\$	15,548.27	\$	14,253.44	\$	(1,294.83)	
46	523212	Term Life Insurance	641.701	\$	(2,346.33)	\$	(2,106.88)	\$	(239.45)	
47	523212	Term Life Insurance Opt	641.701	\$	3,044.69	\$	2,862.17	\$	(182.52)	
48	523280	Other Employee Benefits	625.775	\$	77,178.72	\$	77,178.72	\$	-	
49	540600	Legal	625.752	\$	5,250.00	\$	5,250.00	\$	-	
50	540700	Engineering	625.752	\$	2,081.35	\$	2,081.35	\$	-	
51	540700	Temporary Labor	625.752	\$	-	\$	-	\$	-	
52	540900	Other Outside Services	625.752	\$	41.21	\$	41.21	\$	(8.19)	
53	540900	Computer Supplies	625.775	\$	(557.20)	\$	(643.50)	\$	(86.30)	
54	550500	Internet Services	625.775	\$	3,373.63	\$	3,223.80	\$	(149.83)	
55	550400	Other Computer/IT Expenses	625.775	\$	280.26	\$	270.01	\$	(10.25)	
56	559900	General Liability Insurance	625.775	\$	58,906.47	\$	53,570.99	\$	(5,335.48)	
57	560100	Property Insurance	625.775	\$	183,207.75	\$	168,878.37	\$	(14,329.38)	
58	560500	Vehicle Insurance	625.754	\$	24,891.05	\$	22,808.74	\$	(2,082.31)	
59	560600	Uninsured Losses	625.754	\$	11,225.70	\$	11,225.70	\$	-	
60	560600	Other Insurance	625.754	\$	33,487.02	\$	31,942.34	\$	(1,544.68)	
61	560600	Other Insurance	625.775	\$	27,603.06	\$	24,672.01	\$	(2,931.05)	
62	571100	Building Rent	625.775	\$	3,720.97	\$	3,720.97	\$	-	
63	581100	Office Supplies	625.775	\$	694.38	\$	664.38	\$	-	
64	581200	Kitchen Supplies	625.775	\$	145.54	\$	145.54	\$	-	
65	581300	Cleaning Supplies	625.775	\$	0.20	\$	0.20	\$	-	
66	582100	Office Equipment	625.775	\$	1,259.07	\$	1,036.12	\$	(222.95)	
67	583100	Office Printing/Supplies/Postage/Courier	625.775	\$	3,446.44	\$	3,446.44	\$	-	
68	583400	Office Electric	625.775	\$	1,523.66	\$	1,506.33	\$	(17.33)	
69	584100	Office Garbage Disposal/Removal	625.775	\$	417.95	\$	769.21	\$	(351.26)	
70	585100	Office Landscaping/Mowing	625.775	\$	-	\$	-	\$	-	
71	585200	Office Security/Alarm System	625.775	\$	251.45	\$	251.45	\$	-	
72	585400	Office Cleaning Services	625.775	\$	1,784.95	\$	1,590.88	\$	(194.07)	
73	585500	Other Office Maintenance	625.775	\$	213.02	\$	213.02	\$	-	
74	585900	Landline/Telephone/Fax	625.775	\$	1,488.13	\$	1,262.12	\$	(226.01)	
75	586100	Cellular/Mobile Phones	625.775	\$	17,871.06	\$	16,159.02	\$	(1,712.04)	

GREAT BASIN WATER COMPANY - FAHRQUIP DIVISION WATER
 Jurisdictional Allocation
 Year Ended July 31, 2024

Statement N

ERCS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	NY Water
	Natural Account	Account Name	NARDC Account	Per Bunk	Corp Allocation	Differences	NV Water
1	111251	JP Morgan - 100074551 - Water Services Corp (Lowr 48)	131	\$ 38.30	\$ 35.36	\$ 2.94	75.39%
377	587900	Holiday Event - Physics	677/775	\$ 1,956.24	\$ 1,956.24	\$ -	45.79%
378	587900	Other Office Expenses	675 775	\$ 566.81	\$ 566.81	\$ -	42.1%
379	591000	Accommodation/Hotel/Lodging	675 775	\$ 2,066.42	\$ 2,066.42	\$ -	
380	592000	Airfare	675 775	\$ 1,654.85	\$ 1,654.85	\$ -	
381	593000	Transportation excl Airfare	675 775	\$ 713.13	\$ 713.13	\$ -	
382	595000	Travel - Meals and Entertainment - 50% Tax Deductible	675 775	\$ 598.20	\$ 598.20	\$ -	
383	599900	Other Travel	675 775	\$ 64.76	\$ 64.76	\$ -	
384	601000	Vehicle Leasing	650 750	\$ 0.09	\$ 0.09	\$ -	
385	602000	Vehicle Fuel	650 750	\$ 48,218.65	\$ 44,438.47	\$ (3,780.18)	
386	603000	Vehicle Repairs and Maintenance	650 750	\$ 19,687.49	\$ 17,971.99	\$ (1,715.50)	
387	604000	Vehicle Registration/Licensing Fees	650 750	\$ 4,818.28	\$ 4,818.28	\$ -	
388	609000	Vehicle - Other Costs	650 750	\$ 4,200.89	\$ 4,200.89	\$ -	(84.89)
389	611100	Rate Case Amortization	666 776	\$ 251,627.27	\$ 251,627.27	\$ -	(84.89)
390	612200	Water Resources Compensation	666 776	\$ 165.49	\$ 165.49	\$ -	
391	612900	Other Regulation Expenses	666 776	\$ 481.55	\$ 481.55	\$ -	
392	621100	Advertising	675 775	\$ -	\$ -	\$ -	
393	622100	Bank Service Charges	675 775	\$ (15.00)	\$ (15.00)	\$ -	
394	623100	Donations for Registered Charities	675 775	\$ -	\$ -	\$ -	
395	624100	License Fees	675 775	\$ 287.80	\$ 287.80	\$ -	
396	625100	Penalties and Fines	675 775	\$ -	\$ -	\$ -	
397	626100	Education and Training	664 774	\$ 1,623.87	\$ 1,470.81	\$ (153.06)	
398	627100	Bad Debt Expense	670 770	\$ 106,893.37	\$ 106,893.37	\$ -	
399	627900	Uncollectible Accounts Accrual	670 770	\$ (55,589.00)	\$ (55,589.00)	\$ -	
400	628400	Customer Service Printing	675 775	\$ 55,348.96	\$ 52,560.03	\$ (2,788.93)	
401	629100	Memberships and Dues	675 775	\$ 7,249.06	\$ 7,249.06	\$ -	
402	629500	Credit Card and Expense Cleaning	675 775	\$ (3,889.61)	\$ (5,443.96)	\$ 1,554.35	7,699.12
403	629900	Other Misc Expense	675 775	\$ (3,889.61)	\$ (3,889.61)	\$ -	(0.71)
404	641100	FICA	406	\$ 63,574.38	\$ 61,096.30	\$ (2,478.08)	(164.64)
405	642100	Federal Unemployment Tax	406	\$ 676.58	\$ 718.51	\$ (41.93)	(7.14)
406	642200	State Unemployment Tax	406	\$ 8,559.01	\$ 7,986.31	\$ (572.70)	(7.14)
407	642300	Other Payroll Taxes	406	\$ 63,604.04	\$ 63,604.04	\$ -	
408	643100	Franchise Taxes	406	\$ -	\$ -	\$ -	
409	643200	Gross Receipts Taxes	406	\$ 6,694.77	\$ 6,694.77	\$ -	
410	643300	Personal Property Taxes	406	\$ 76,529.12	\$ 76,529.12	\$ -	
411	643400	Real Estate Taxes	406	\$ 282,375.70	\$ 282,375.70	\$ -	
412	643500	Utility/Commission Taxes	406	\$ 13,819.16	\$ 13,819.16	\$ -	
413	643700	Other General Taxes	406	\$ 22,420.69	\$ 25,101	\$ (2,680.31)	(21,495.69)
414	691000	Corporate Allocation	634 734	\$ 913,932.70	\$ 861,292.82	\$ (52,639.88)	(74,702.89)
415	692000	Regional Allocation	634 734	\$ 81,112.06	\$ 72,126.17	\$ (8,985.89)	
416	710201	Dep - Organization	403	\$ -	\$ -	\$ -	
417	710203	Dep - Struct and Improv General Plant	403	\$ 3,978.14	\$ 3,978.14	\$ -	
418	710204	Dep - Struct and Improv Service Supplies	403	\$ 5,870.27	\$ 5,870.27	\$ -	
419	710205	Dep - Struct and Improv Water Treat Pl	403	\$ 1,348.72	\$ 1,348.72	\$ -	
420	710206	Dep - Struct and Improv Trans Dist Pl	403	\$ 14,625.30	\$ 14,625.30	\$ -	
421	710208	Dep - Struct and Improv Pump Plant	403	\$ -	\$ -	\$ -	
422	710209	Dep - Struct and Improv Reclaim Wtr Dist	403	\$ -	\$ -	\$ -	
423	710311	Dep - Struct and Improv Office	403	\$ 959.15	\$ 911.14	\$ (48.01)	
424	710320	Dep - Collecting Reservoirs	403	\$ 10.82	\$ 10.82	\$ -	
425	710321	Dep - Veils and Springs	403	\$ 148,467.48	\$ 148,467.48	\$ -	
426	710322	Dep - Supply Pines	403	\$ 2,125.15	\$ 2,125.15	\$ -	
427	710323	Dep - Power Generation Equipment	403	\$ 12,918.47	\$ 12,918.47	\$ -	
428	710324	Dep - Electric Pump Equip Svc Pump	403	\$ 24,699.86	\$ 24,699.86	\$ -	
429	710325	Dep - Electric Pump Equip WTP	403	\$ 21,850.86	\$ 21,850.86	\$ -	
430	710326	Dep - Water Treatment Equipment	403	\$ 46,323.36	\$ 46,323.36	\$ -	
431	710327	Dep - Water Treatment Standpipes	403	\$ 481,619.63	\$ 481,619.63	\$ -	
432	710328	Dep - Trans and Dist Pines	403	\$ 138,662.35	\$ 138,662.35	\$ -	
433	710329	Dep - Services Unas	403	\$ 167,030.09	\$ 167,030.09	\$ -	
434	710330	Dep - Meter Installations	403	\$ 22,586.06	\$ 22,586.06	\$ -	
435	710331	Dep - Hydrants	403	\$ 18,228.16	\$ 18,228.16	\$ -	
436	710332	Dep - Backflow Prevention Devices	403	\$ 298.02	\$ 298.02	\$ -	
437	710333	Dep - Power Gen Equip Pump Plt	403	\$ -	\$ -	\$ -	
438	710334	Dep - Sewer Force Main	403	\$ -	\$ -	\$ -	
439	710335	Dep - Sewer Gravity Main	403	\$ -	\$ -	\$ -	
440	710336	Dep - Manholes	403	\$ -	\$ -	\$ -	
441	710337	Dep - Special Collection Structures	403	\$ -	\$ -	\$ -	
442	710338	Dep - Services to Customers	403	\$ -	\$ -	\$ -	
443	710339	Dep - Special Collection Structures	403	\$ -	\$ -	\$ -	
444	710340	Dep - Services to Customers	403	\$ -	\$ -	\$ -	
445	710245	Dep - Flow Measure Devices	403	\$ 706.35	\$ 706.35	\$ -	
446	710246	Dep - Pumping Equip Pump Plt	403	\$ -	\$ -	\$ -	
447	710247	Dep - Pumping Equip Reclaim WTP	403	\$ -	\$ -	\$ -	
448	710250	Dep - Pumping Equip Reclaim WTP	403	\$ -	\$ -	\$ -	
449	710251	Dep - Pumping Equip Reclaim WTP	403	\$ -	\$ -	\$ -	
450	710252	Dep - Treat/Disp Equip Laggon	403	\$ -	\$ -	\$ -	
451	710253	Dep - Treat/Disp Equip Trt Plt	403	\$ -	\$ -	\$ -	

GREAT BASIN WATER COMPANY - FAIRHOLD DIVISION WATER
 Jurisdiction/Accounts
 First Year Ended: 06/30/2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Natural Account	Natural Account	Per Bunk	Corp Allocations	Differences				
452	710255	Dep - Plant Sewers Treatment Pnt	403	\$	\$5,800	\$	35,300	5	0.00
453	710256	Dep - Plant Sewers Reclaim Wtr	403	\$	-	\$	-	5	-
454	710257	Dep - Reuse Wtr/Installations	403	\$	-	\$	-	5	-
455	710258	Dep - Reuse Wtr/Installations	403	\$	-	\$	-	5	-
456	710259	Dep - Reuse Wtr/Installations	403	\$	-	\$	-	5	-
457	710260	Dep - Reuse Wtr/Installations	403	\$	-	\$	-	5	-
458	710261	Dep - Other and Misc Equip Intangible Pnt	403	\$	2,260,700	\$	230,700	5	-
459	710262	Dep - Other and Misc Equip Intangible Pnt	403	\$	121,000	\$	121,000	5	-
460	710263	Dep - Other and Misc Equip Intangible Pnt	403	\$	900,700	\$	900,700	5	-
461	710264	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
462	710265	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
463	710266	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
464	710267	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
465	710268	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
466	710269	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
467	710270	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
468	710271	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
469	710272	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
470	710273	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
471	710274	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
472	710275	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
473	710276	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
474	710277	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
475	710278	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
476	710279	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
477	710280	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
478	710281	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
479	710282	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
480	710283	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
481	710284	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
482	710285	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
483	710286	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
484	710287	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
485	710288	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
486	710289	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
487	710290	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
488	710291	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
489	710292	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
490	710293	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
491	710294	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
492	710295	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
493	710296	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
494	710297	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
495	710298	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
496	710299	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
497	710300	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
498	710301	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
499	710302	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
500	710303	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
501	710304	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
502	710305	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
503	710306	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
504	710307	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
505	710308	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
506	710309	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
507	710310	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
508	710311	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
509	710312	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
510	710313	Dep - Other Plant Collection	403	\$	-	\$	-	5	-
511	710314	Dep - Other Plant Collection	403	\$	-	\$	-	5	-

(25,437) Spanish Springs PVA Dep

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Revenue Annualization Summary
Test Year Ended July 31, 2024

Revenue Annual WP

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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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"			

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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)
	Account No.	Account Name		Current	Deferred
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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
 IRP Costs
 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
	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							

To H WP

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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER

Labor Costs

Test Year Ended July 31, 2024

(a) (b) (c)

Line Description	(a)	(b)	(c)
	Salaries	Payroll Taxes	401K
1 Per Salary WP	\$ 857,646	\$ 80,058	\$ 249,901
2			
3 Less:			
4 Per Books	\$ 636,735	\$ 95,035	\$ 189,788
6			
7 Adjustment	\$ 220,911	\$ (14,977)	\$ 60,113
8			

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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER

Power Annualizations
Test Year Ended July 31, 2024

Line	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
		Fahrump 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						
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														
11														
12	Footnotes:													
13	A=From workbookpaper "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek													
14	B=From workbookpaper "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek													
15	C=From workbookpaper "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs													
16	D=From workbookpaper "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump													
17	E=From workbookpaper "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump													
18	F=From workbookpaper "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs													
19	G=From workbookpaper "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump													
20	H=From workbookpaper "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek													

To H WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
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		
1	(Statement H, (c) 4 X H Rev Conv WP, (b)(2)	\$ 1,590	
2	(Statement H, (c) 2 X H Rev Conv WP, (b)(3)	<i>To H WP</i>	\$ 3,278
			<i>To H WP</i>
	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%	\$ 1,209	
4	(Statement H, (e) 2 X H Rev Conv WP, (b)(3) 0.6974%	<i>To H, Column E</i>	\$ 2,547
			<i>To H, Column E</i>

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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		Remaining Amount	\$ -	\$ -	L/L1
6					\$ -
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	(1,519)	33,171	31,652
16	255002	ADIT - Organization Costs State	(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 workbook "2020 ADIT Co 2620.xlsx"

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Rate Case Costs
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
	A	A	A	A	A	A	
1 Rate Case Costs							
2							
3 Rate Case Costs included in 2021 RC	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443
4 Accumulated Amortization through 06/30/25***	\$ (327,160)	\$ (297,683)	\$ (159,032)	\$ (79,147)	\$ (218,255)	\$ (11,940)	\$ (1,093,217)
5							
6 Unamortized Rate Case Costs	\$ 9,348	\$ 8,505	\$ 4,544	\$ 2,261	\$ 6,236	\$ 332	\$ 31,226
7							
8 2021 Rate Case Costs not included in 2021 RC	\$ 61,243	\$ 36,520	\$ 28,713	\$ 4,060	\$ 41,344	\$ 1,613	\$ 173,494
9 2024 Rate Case Costs (Estimated)	\$ 97,362	\$ 58,059	\$ 45,647	\$ 6,454	\$ 65,726	\$ 2,565	\$ 275,814
10							
11 Total New Rate Case Costs	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308
12							
13 Total Rate Case Costs to be Recovered	\$ 495,113	\$ 400,768	\$ 237,937	\$ 91,923	\$ 331,561	\$ 16,450	\$ 1,573,750
14							
15 Rate Case Costs per Books	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443
16							
17 Adjustment Needed	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308
18							
19							
20 Amortized Costs							
21							
22 Accumulated Amortization per Books	\$ (673,253)	\$ (513,132)	\$ (294,138)	\$ (74,422)	\$ (317,284)	\$ (14,572)	\$ (1,886,800)
23							
24 Adjustment Needed	\$ 346,094	\$ 215,449	\$ 135,106	\$ (4,726)	\$ 99,029	\$ 2,632	\$ 793,583
25							
26							
27 Amortization Expense	\$ 55,984	\$ 34,362	\$ 26,301	\$ 4,258	\$ 37,769	\$ 1,504	\$ 160,178
28							
29 Amortization Expense per Books	\$ 112,169	\$ 102,063	\$ 54,525	\$ 27,136	\$ 74,830	\$ 4,082	\$ 374,805
30							
31 Amortization Expense Adjustment	\$ (56,185)	\$ (67,701)	\$ (28,224)	\$ (22,878)	\$ (37,061)	\$ (2,578)	\$ (214,627)
32							
33 Footnotes:							
34 A=From workpaper "GBWC 2024 GRC Reg Asset v2.xlsx"							
35 ***Includes amortization through estimated rate effective date of this case.							

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ -	\$ -	\$ 373,097	\$ 1,166,502	\$ -	\$ -	\$ 1,539,599
2	\$ 50,760	\$ 28,620	\$ 11,880	\$ 11,880	\$ -	\$ -	\$ 103,140
3	\$ -	\$ 177,921	\$ -	\$ -	\$ -	\$ -	\$ 177,921
4	\$ 50,760	\$ 206,541	\$ 384,977	\$ 1,178,382	\$ -	\$ -	\$ 1,820,659
5	\$ 8,460	\$ 64,077	\$ 14,417	\$ 40,863	\$ -	\$ -	\$ 127,817
	To H WP						
Other Deferred Assets (Regulatory Assets)							
6	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 67,280	\$ 449	\$ 923,429
7							
8	\$ 538,290	\$ 353,158	\$ 309,758	\$ 40,498	\$ 328,621	\$ 13,688	\$ 1,584,014
9							
10	\$ 610,841	\$ 1,247,573	\$ 839,560	\$ 1,220,090	\$ 395,901	\$ 14,137	\$ 4,328,102
11							
12	Amounts Included in Non-Rate Case						
13	Deferred Asset Accounts						
14	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 57,408	\$ 449	\$ 913,558
15	\$ 990,118	\$ 249,840	\$ 228,527	\$ 29,013	\$ 211,658	\$ 9,123	\$ 1,718,280
16							
17	\$ 1,011,909	\$ 937,714	\$ 373,352	\$ 30,223	\$ 269,067	\$ 9,573	\$ 2,631,837
18							
19	\$ (401,069)	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 1,696,265
20	\$ 625,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,089
21							
22	\$ 224,020	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 2,321,354
23	To G WP						
24							
25	Accumulated Amortization Existing Reg Assets						
26							
27	\$ (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33							
34	\$ 7,264	\$ 71,223	\$ 16,368	\$ 403	\$ 9,484	\$ 150	\$ 104,892
35							
36	\$ (7,264)	\$ (71,223)	\$ (16,368)	\$ (403)	\$ (9,484)	\$ (150)	\$ (104,892)
37	To H WP						
38	Footnotes:						
39							
40	B=From IRP Cost WP						
41	C=From workpaper "GBWC 2024 GRC Reg Asset.xlsx"						
42	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						
43	costs paid during the CERT period.						

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
 Asset Sales
 Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)
Line			<u>Amount</u>
1 (Gains)/Losses On Sales			\$ 3,162 A
2			
3 Amortized over 3 years			<u>\$ 1,054</u>
4			
5 Unamortized balance			<u>\$ 2,108</u>
6			To G WP
7			
8 Amount Included per Books Account No. 830001		\$ 2,312	
9			
10 Amortization of (Gains)/Losses		<u>\$ 1,054</u>	
11			
12 Adjustment Needed			<u>\$ (1,258)</u>
13			To H WP & Stmt J
14 Footnote:			
15 A=From workpaper "Regulatory Liability - Sale of Assets.xlsx"			

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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		7/31/2024						
2	Date End								
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
9							& L-LI		
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.

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

Line No.	(a) Description	(b) Amount
1	Annualized Depreciation per Statement L/L1	\$ 1,496,829 A
2		\$ -
3		\$ -
4	Total	<u>\$ 1,496,829</u>
5		
6	Portion for 4 Month Certification Period	<u>\$ 498,943</u>
7		To G WP
8		
9	Annualized CIAC Amortization per Statement L/L1	\$ (501,670) B
10		
11	Portion for 4 Month Certification Period	<u>\$ (167,223)</u>
12		To G WP
13	Footnote:	
14	A=From Statement L/L1, m1	
15	B=From Statement L/L1, m20	

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
 Certification Plant Additions
 Test Year Ended July 31, 2024**

No.	(a) Object Acct.	(b) Description	(c)	(d)	(e)	(f)	(g)
CERTIFICATION PLANT							
			<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Totals</u>
1	141239	Power Gen Equip Pump Plt	\$ -	\$ 408,264	\$ -	\$ -	\$ 408,264
2	141302	PD Leasehold Improvements	\$ -	\$ -	\$ -	\$ 5,284	\$ 5,284
3							
4		Totals	\$ -	\$ 408,264	\$ -	\$ 5,284	\$ 413,548

To G WP
& L/L1

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"

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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	\$ -	\$ 3,881	\$ -	\$ -	\$ 3,881
5							
6		Totals	\$ 75,624	\$ 90,306	\$ 67,925	\$ 37,925	\$ 271,780
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"						

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
 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 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"								

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Corporate Allocations
Test Year Ended July 31, 2024**

	(a)	(b)	(c)	(d)
Line	Description			
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)

To H WP

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

(a)	(b)	(c)	(d)	(f)	(g)
Ln No	Description	Sewer	Depr Rate	Depreciation Exp. Adjustment	Accum. Depr.
1	141220 Struct and Improv Office	\$ (3,487)	2.50%	\$ (1,660)	\$ 1,133
2	141303 Office Furniture	\$ (2,491)	6.67%	\$ (3,163)	\$ 1,753
3	141304 Office Equipment	\$ (1)	6.67%	\$ (2)	\$ 0
4	141305 Stores Equipment	\$ (2)	6.67%	\$ (3)	\$ 0
5	141308 Tool Shop Equipment	\$ (21)	6.25%	\$ (25)	\$ 23
6	141310 Communications Equipment	\$ (361)	10.00%	\$ (687)	\$ 518
7	141401 Vehicles	\$ (51)	16.67%	\$ (162)	\$ 51
8	141501 Computer Hardware	\$ (7)	16.67%	\$ (23)	\$ 5
9	141502 Desktop/Laptop Computers	\$ (1,354)	16.67%	\$ (4,299)	\$ 417
10	141503 Mainframe Computers	\$ (1,095)	16.67%	\$ (3,475)	\$ 1,095
11	141504 Mini Comp Wtr	\$ (11,092)	16.67%	\$ (35,203)	\$ 10,481
12	141601 Computer Software	\$ (3,046)	16.67%	\$ (9,667)	\$ 1,479
13	141602 Comp Systems	\$ (32,617)	16.67%	\$ (103,517)	\$ 30,733
14	141603 Micro Systems	\$ (567)	16.67%	\$ (1,798)	\$ 567
15					
16	Totals	\$ (56,193)		\$ (163,682)	\$ 48,256
		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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

Excess ADIT WP

	(a)	(b)	(c)	(d)
<u>Line</u>				
1 Protected & Unprotected ADIT				\$ (243,156) A
2				<u>To G WP</u>
3 Tax Expense Credit				\$ (11,105) A
4				<u>To H TAX WP</u>
5 Footnote:				
6 A=From workpaper "2024 GRC - Reg Liability - Excess ADIT Amort FINAL.xlsx"				

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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					\$ 172,436	A	
2							To G WP	
3								
4	Accumulated Amortization					\$ (76,249)	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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
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
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.

Amort Integ WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION 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

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Legal Expense Normalization
Test Year Ended July 31, 2024

Legal WP

	(a)	(b)	(c)	(d)
Line				Total
1	Normalized Legal Costs from WP			\$ 14,029 A
2				
3	Less:			
4	Legal Expense per Books Account No. 540400			\$ 12,256
5				
6	Adjustment Needed			\$ 1,774
7				To H WP
8				
9				
10	Footnotes:			
11	A=From workpaper "Legal Expense - Normalization (1).xlsx"			

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

(a)	(b)	(c)	(d)
Line	Lift Station #4 B	Circle K - Blagg Road C	
	SEWER	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	To H WP		
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.

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Preventative Maintenance Adjustments
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)
Line	Pahrump A	Spring Creek A			Total
1 Normalized Test Year	\$ 119,244	\$ 1,748	\$ -	\$ -	\$ 120,992
2					
3 Adjusted Test Year	\$ 170,328	\$ 1,748	\$ -	\$ -	\$ 172,076
4					
5 Adjustment Needed	\$ (51,084)	\$ 0	\$ -	\$ -	\$ (51,084)
6					
7 CERT Adjustments	\$ 21,652	\$ -	\$ -	\$ -	\$ 21,652
8					
9 Total Adjustment Needed	\$ (29,432)	\$ 0	\$ -	\$ -	\$ (29,432)
10					To HWP

12 Footnotes:

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

Property Tax WP

GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
Property Tax Annualization
Test Year Ended July 31, 2024

Line	(a)	(b)	(c)	(d)
Description				
1	Property Taxes from Invoices			\$ 138,698 A
2				
3	Property Taxes per Books:			
4	Account No.	643300	\$ -	
5	Account No.	643400	\$ -	
6	Account No.	643700	\$ 3,075	
7				
8	Less:			
9	Total Per Books			<u>\$ 3,075</u>
10				
11				
12	Adjustment Needed			<u>\$ 135,623</u>
13				To H WP
14	Footnote:			
15	A=From workpaper "GBWC Property Tax_Details.xlsx"			

GREAT BASIN WATER COMPANY PAHRUMP DIVISION SEWER
 Rent Expense Annualization
 Test Year Ended July 31, 2024

(a)	(b)	(c)
Line		Sewer
1 Annualized Rent Expense		\$ 18,286 A
2		
3 Less:		
4 Rent Expense per Books		\$ 16,501 B
5		
6 Rent Expense Adj.		\$ 1,785
7		<u>To H WP</u>
8		
9 Footnote:		
10 A=From Input Sheet Account No. 571100		
11 B=From workpaper "Rent Expense Normalization.xlsx"		

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

Travel Exp WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	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					To H WP			

10 Footnotes:

11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"

**GREAT BASIN WATER COMPANY - PAHRUMP DIVISION SEWER
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	\$ 88,796	\$ 59,931	\$ 148,727 A
2		To L/L1	
3			

4 Footnote:

5

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

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

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

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

APPENDIX 3 (SCD-W)

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	<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.

GREAT BASIN WATER COMPANY SPRING CREEK DIVISION WATER

Water Rate Base
Test Year Ended July 31, 2024

Line No.	Description (a)	NARUC Account Number (b)	Recorded Test Year Balance (c)	Adjustments to Test Year Balances From Statement G WP (d)	Adjusted Test Year Balance (e)
1	<u>Utility Plant:</u>				
2	Utility Plant in Service (Sched. G-1)	101	\$ 43,487,124	\$ 3,627,953	\$ 47,115,078
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	108	(12,424,963)	\$ (623,274)	\$ (13,048,237)
4	Net Utility Plant		\$ 31,062,161	\$ 3,004,679	\$ 34,066,841
5	<u>Add:</u>				
6	Materials & Supplies (Sched. G-4)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	162	\$ -	\$ 321,929	\$ 321,929
8	Accum. Deferred Income Taxes	190	\$ 8,945	\$ -	\$ 8,945
9	Other (Rate Case Costs)	186	\$ 306,188	\$ 94,579	\$ 400,768
10	Other (Oth Deferred Chgs)	186	\$ 937,714	\$ 309,859	\$ 1,247,573
11	Sub-Total		\$ 1,252,847	\$ 726,367	\$ 1,979,214
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	253.1	\$ (1,477,636)	\$ 1,644	\$ (1,475,993)
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (1,912,580)	\$ (1,041,680)	\$ (2,954,261)
16	Contributions in Aid of Constructior	271	\$ (6,693,643)	\$ -	\$ (6,693,643)
17	Add back: Accum. Amort.- CIAC	272	\$ 3,071,360	\$ 65,346	\$ 3,136,706
18	Other (Rate Case Amort)	186	\$ (513,132)	\$ 215,449	\$ (297,683)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (450,634)	\$ (450,634)
20	Sub-Total		\$ (7,525,631)	\$ (1,209,876)	\$ (8,735,507)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 24,789,377	\$ 2,521,171	\$ 27,310,548

To H Rev Req WP
& H Tax WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Water 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)
		Cash Working Capital From Schedule G-5	Rate Case Cost From Rate Case WP	Certification Plant From Cert-EGIC WP	EGIC Plant From Cert-EGIC WP	GL Certification Additions	Certification Accumulated Depreciation Adjustment	IRP Costs From IRP Costs WP	Fusion Costs From Fusion WP	Removal of Duplicate Corporate Allocated Assets From Corp Alloc Assets WP	Other Regulatory Asset Adjustments From Reg Asset WP	Organization Costs Removal From Org Cost WP	Excess ADIT Liability From Excess ADIT WP	Gains on Asset Sales Asset Sale WP	Totals
1	Utility Plant														
2	Utility Plant in Service (Schd. G-1)	\$ -	\$ -	\$ 4,687	\$ 3,414,021	\$ 283,358	\$ -	\$ -	\$ 152,953	\$ (45,857)	\$ -	\$ (181,208)	\$ -	\$ -	\$ 3,627,953
3	Less: Accumulated Depreciation and Amortization (Schd. G-2)	\$ -	\$ -	\$ -	\$ (113,801)	\$ -	\$ (574,081)	\$ -	\$ (67,654)	\$ 39,380	\$ -	\$ 92,862	\$ -	\$ -	\$ (623,274)
4	Net Utility Plant	\$ -	\$ -	\$ 4,687	\$ 3,300,220	\$ 283,358	\$ (574,081)	\$ -	\$ 85,319	\$ (6,477)	\$ -	\$ (88,346)	\$ -	\$ -	\$ 3,004,679
5	Add:														
6	Materials & Supplies (Schd. G-3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Cash Working Capital (Schd. G-5)	\$ 321,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,929
8	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Other (Rate Case Costs)	\$ -	\$ 94,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,579
10	Other (Oth Deferred Chgs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,859	\$ -	\$ -	\$ -	\$ 309,859
11	Sub-Total	\$ 321,929	\$ 94,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,859	\$ -	\$ -	\$ -	\$ 726,367
12	Deduct:														
13	Customer Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,644	\$ 1,644
15	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,389	\$ (1,083,270)	\$ -	\$ (1,041,880)
16	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Add back: Accum. Amort - CIAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other (Rate Case Amort)	\$ -	\$ 215,449	\$ -	\$ -	\$ -	\$ 65,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,449
19	Other (Amort of Oth Def Chgs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Sub-Total	\$ -	\$ 215,449	\$ -	\$ -	\$ -	\$ 65,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,449
21	Net Rate Base (Lines 4 + 11 + 20)	\$ 321,929	\$ 310,028	\$ 4,687	\$ 3,300,220	\$ 283,358	\$ (508,735)	\$ (242,900)	\$ 85,319	\$ (6,477)	\$ 102,125	\$ (446,757)	\$ (1,083,270)	\$ 1,644	\$ 2,521,171

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
 Nevada Jurisdictional Water Plant in Service
 Test Year Ended July 31, 2024

Line No.	Acct No.	Description	(c)		(d)											Adjusted Balance									
			Beginning Balance	Ending Balance	Debits	Credits	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC		From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC	From GERS/UC		
1		Intangible Plant																							
2	301.1	Organization	\$ 181,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	302.1	Franchises																							
4	339.1	Other Intangible Plant	\$ 181,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total Intangible Plant	\$ 362,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Source of Supply & Pumping																							
6	303.2	Land & land rights																							
7	304.2	Structures & improvements	\$ 460,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	305.2	Collecting & impound res.																							
9	306.2	Lake, river & other intakes																							
10	307.2	Wells & springs	\$ 6,888,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	308.2	Infiltr. galleries & tunnels																							
12	309.2	Supply mains	\$ 208,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	310.2	Power generation equipment	\$ 421,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	311.2	Pumping equipment	\$ 618,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	339.2	Other and Misc Equip. Source Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total source of supply/pump.	\$ 8,397,798	\$ 591,075	\$ (194,564)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16		Water treatment:																							
17	303.3	Land & land rights	\$ 6,133	\$ 152,373	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	304.3	Structures & improvements	\$ 308,977	\$ 86,227	\$ (3,347)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	311.3	Pumping equipment	\$ 635,881	\$ 34,949	\$ (20,493)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	320.3	Water treatment equipment	\$ 4,698,061	\$ 201,518	\$ (80,226)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	339.3	Other plant & misc. equip.	\$ 5,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total water treatment	\$ 5,654,318	\$ 475,067	\$ (104,966)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22		Transmission & Distribution Plant:																							
23	303.4	Land & land rights	\$ 121,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	304.4	Structures & improvements	\$ 142,428	\$ 41,207	\$ (6,518)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	311.4	Pumping equipment	\$ 2,193,943	\$ 32,957	\$ (88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	330.4	Disturb res. & standpipes	\$ 6,303,399	\$ 2,654,292	\$ (360,853)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	331.4	Transm. & distrib. mains	\$ 6,202,182	\$ 447,081	\$ (60,881)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	333.4	Services	\$ 1,865,623	\$ 43,254	\$ (6,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	334.4	Meters & meter installations	\$ 638,403	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	335.4	Hydrants	\$ 806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	336.4	Backflow prevention devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	339.4	Other plant & misc. equip.	\$ 17,467,891	\$ 3,220,641	\$ (434,309)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total Transm. & Distribution Plant	\$ 32,466,542	\$ 4,482,622	\$ (499,117)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33		General Plant:																							
34	303.5	Land & land rights	\$ -	\$ 22,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	304.5	Structures & improvements	\$ 5,604,185	\$ 1,662,973	\$ (1,064,338)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	311.5	Pumping equipment	\$ 955,384	\$ 15,668,518	\$ (15,644,554)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	330.5	Disturb res. & standpipes	\$ 333,880	\$ 7,303,615	\$ (7,199,973)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	331.5	Transm. & distrib. mains	\$ 36	\$ 611	\$ (612)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	333.5	Services	\$ 131,456	\$ 30,691	\$ (6,419)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40	334.5	Meters & meter installations	\$ 22,502	\$ -	\$ (3,212)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	335.5	Hydrants	\$ 148,111	\$ 8,069	\$ (4,833)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42	336.5	Backflow prevention devices	\$ 634,947	\$ 137,336	\$ (117,466)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43	339.5	Other plant & misc. equip.	\$ 9,418	\$ 5,468	\$ (5,468)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total General Plant	\$ 12,243,912	\$ 24,239,860	\$ (24,046,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total Plant in Service	\$ 48,418,124	\$ 28,526,644	\$ (24,780,654)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Cash Working Capital
Test Year Ended July 31, 2024

Ln	(a)	(b)	
1		\$ 4,158,506	<i>From Statement H sum of columns B + C, lines 6 through 31</i>
2			
3			Less Non-Cash Expenses:
			Water Plant Depreciation & CIAC
			Amortization
	\$ 1,397,065		<i>From Statement H column f, line 29</i>
5	\$ 142,625		<i>From Statement H column f, line 25</i>
6	\$ 43,385		<i>From Statement H column f, line 27</i>
7			
8		<u>\$ 1,583,075</u>	
9			
10		<u>\$ 2,575,431</u>	
11			
12		<u>\$ 321,929</u>	<i>To G WP</i>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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 Item Description from Stmt G and Schedules G-1 & G-2	B Stmnt G & Sched. G-1 Accounts from Input Sheet	C	D Schedule G-2 Accounts from Input Sheet	E
SCHEDULES G-1 & G-2					
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 Pit	142205	Acc Dep - Struct and Improv Water Treat Pit
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 Pit	142206	Acc Dep - Struct and Improv Trans Dist Pit
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					
57					
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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

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

Line	Recorded	Adjustments	Adjusted	Additional	Total	
No.	Test Year	to Test Year	Test Year	(Excess)	Revenue	
	Balances	Balances - From H	Balances	Requirement	Requirement	
	(a)	(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	\$ 6,215,966	\$ (406,687)	\$ 5,809,279	\$ 782,242	\$ 6,591,521
3	Other operating revenue	\$ 62,226	\$ 4,912	\$ 67,138	\$ -	\$ 67,138
4	Total operating revenues	\$ 6,278,192	\$ (401,775)	\$ 5,876,417	\$ 782,242	\$ 6,658,659
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 663,868	\$ 29,001	\$ 692,869	\$ -	\$ 692,869
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 174,066	\$ 7,442	\$ 181,508	\$ -	\$ 181,508
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 399,445	\$ (29,477)	\$ 369,969	\$ -	\$ 369,969
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 112,586	\$ 12,414	\$ 124,999	\$ -	\$ 124,999
13	Materials and supplies	\$ 11,908	\$ -	\$ 11,908	\$ -	\$ 11,908
14	Contractual serv.- Eng'g	\$ 1,241	\$ -	\$ 1,241	\$ -	\$ 1,241
15	Contractual serv.- Acc't	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contractual serv.- Legal	\$ 21,239	\$ (8,844)	\$ 12,395	\$ -	\$ 12,395
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 29,124	\$ -	\$ 29,124	\$ -	\$ 29,124
19	Contractual serv.- Other	\$ 3,842	\$ -	\$ 3,842	\$ -	\$ 3,842
20	Rental of property	\$ 16,450	\$ (230)	\$ 16,220	\$ -	\$ 16,220
21	Rental of equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	Transportation expenses	\$ 48,419	\$ (3,329)	\$ 45,090	\$ -	\$ 45,090
23	Insurance	\$ 192,439	\$ (14,015)	\$ 178,425	\$ -	\$ 178,425
24	Advertising	\$ 1,044	\$ -	\$ 1,044	\$ -	\$ 1,044
25	Regulatory commission exp.	\$ 256,853	\$ (114,228)	\$ 142,625	\$ -	\$ 142,625
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ 42,724	\$ (4,466)	\$ 38,258	\$ 5,127	\$ 43,385
28	Miscellaneous expense	\$ 806,825	\$ (177,844)	\$ 628,981	\$ -	\$ 628,981
29	Depreciation and amortization	\$ 1,154,688	\$ 242,377	\$ 1,397,065	\$ -	\$ 1,397,065
30	Taxes other than income	\$ 294,207	\$ (28,624)	\$ 265,583	\$ -	\$ 265,583
31	PUCN Mill Tax	\$ 18,692	\$ (1,330)	\$ 17,363	\$ 2,589	\$ 19,952
32	Federal income taxes: current	\$ 1,562	\$ 133,226	\$ 134,788	\$ 162,650	\$ 297,438
33	deferred	\$ 193,941	\$ (193,941)	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 4,445,162	\$ (151,868)	\$ 4,293,294	\$ 170,367	\$ 4,463,661
36	Net operating income	\$ 1,833,030	\$ (249,907)	\$ 1,583,123	\$ 611,875	\$ 2,194,998

Statement H

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	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	\$ 43,487,124	\$ 3,627,953	\$ 47,115,078	\$ -	\$ 47,115,078
39	Less: Accum. Depreciation and Amortization	\$ (12,424,963)	\$ (623,274)	\$ (13,048,237)	\$ -	\$ (13,048,237)
39	Net Utility Plant	\$ 31,062,161	\$ 3,004,679	\$ 34,066,841	\$ -	\$ 34,066,841
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 321,929	\$ 321,929	\$ -	\$ 321,929
42	Accum. def. income taxes	\$ 8,945	\$ -	\$ 8,945	\$ -	\$ 8,945
43	Other (Rate Case Costs)	\$ 306,188	\$ 94,579	\$ 400,768	\$ -	\$ 400,768
44	Other (Oth Deferred Chgs)	\$ 937,714	\$ 309,859	\$ 1,247,573	\$ -	\$ 1,247,573
45	Sub-Total (Lines 40 → 44)	\$ 1,252,847	\$ 726,367	\$ 1,979,214	\$ -	\$ 1,979,214
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -
47	Other def. credits-regulatory	\$ (1,477,636)	\$ 1,644	\$ (1,475,993)	\$ -	\$ (1,475,993)
48	Accum. def. income taxes	\$ (1,912,580)	\$ (1,041,680)	\$ (2,954,261)	\$ -	\$ (2,954,261)
49	Contributions in Aid of Constr.	\$ (6,693,643)	\$ -	\$ (6,693,643)	\$ -	\$ (6,693,643)
50	Add back: Accumulated amortization- CIAC	\$ 3,071,360	\$ 65,346	\$ 3,136,706	\$ -	\$ 3,136,706
51	Other (Rate Case Amort)	\$ (513,132)	\$ 215,449	\$ (297,683)	\$ -	\$ (297,683)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (450,634)	\$ (450,634)	\$ -	\$ (450,634)
53	Sub-Total (Lines 46 → 52)	\$ (7,525,631)	\$ (1,209,876)	\$ (8,735,507)	\$ -	\$ (8,735,507)
54	Net Rate Base (L. 39 + 45 + 53)	\$ 24,789,377	\$ 2,521,171	\$ 27,310,548	\$ -	\$ 27,310,548
55	Rate of Return (L.36 ÷ L.55)	7.39%		5.80%		8.037%
						<i>Should agree to Stmt. F, Ln. 30 (e)</i>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Line No.	Description	Water Operating Expenses - Spring Creek Division Water															
		(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Operating expenses																
2	Salaries	1,096,887															
3	Other operating expense	3,828															
4	Operating expense	621,974															
5	Operating expense																
6	Salaries & wages employees	53,938															
7	Salaries & wages officers																
8	Beneficial pension & benefits	16,714															
9	Purchased power																
10	Purchased power																
11	Contractual services - Professional																
12	Contractual services - General																
13	Materials and supplies																
14	Construction services - Engineering																
15	Construction services - General																
16	Construction services - Legal																
17	Construction services - Night fees																
18	Construction services - Testing																
19	Construction services - Other																
20	Rental of property																
21	Rental of equipment																
22	Transportation expense																
23	Advertising																
24	Regulatory information exp																
25	Water operation expense																
26	Water operation expense																
27	Maintenance expense																
28	Maintenance expense																
29	Depreciation & amortization	113,186															
30	Travel other than motor	43,181															
31	Interest expense																
32	Federal income taxes current																
33	Federal income taxes deferred																
34	RTC amort																
35	Total operating expenses	664,893															
36	Net operating income																

		(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Totals		664,893															
Totals		664,893															

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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				\$27,310,548 <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>\$841,007</u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$1,717,911 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$841,007</u>
14				
15 Adjusted Taxable Income				<u>\$876,904</u>
16				
17 Adjustment to Income Tax Expense				\$184,150
18				
19 Excess ADIT Tax Credit				<u>\$ (49,362) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ 134,788 <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				<u>\$ 297,438</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.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Revenue Requirement Calculation Workpaper

Test Year Ended July 31, 2024

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$27,310,548	From Stmt G, (e)21
2			
3	Rate of Return	8.037%	From Stmt F, (e)30
4			
5	Required Income	\$2,194,998	
6			
7	Less Adjusted Net Income	\$1,583,123	From Stmt H, (d)36
8			
9	Income Deficiency/(Surplus)	\$611,875	
10			
11	Net to Gross Tax Multiplier	127.8434%	From H Rev Conv WP, (b)13
12			
13	Required Revenue Increase	\$782,242	To Stmt H, (e)2

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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)		Adjustments to Test Year Revenues	Annualized Test Year Revenues	Required Increase to Annual Revenues	Required Annual Revenue		
			(a)	(b)				(c)	(d)	(e)
1		Residential	\$	-	A	\$	-	\$	-	
2		Multi-Family Residential	\$	-	A	\$	-	\$	-	
3		Commercial	\$	-	A	\$	-	\$	-	
4		Public Authority	\$	-	A	\$	-	\$	-	
5		Retail Irrigation	\$	-	A	\$	-	\$	-	
6		Transmission Irrigation	\$	-	A	\$	-	\$	-	
7		SIR Revenue	\$	-	A	\$	-	\$	-	
8		Totals	\$	6,215,966	(406,687)	\$	5,809,279	\$	6,591,521	13.47%
9						\$	-	\$	-	
10						\$	-	\$	-	
11						\$	-	\$	-	
12						\$	-	\$	-	
13						\$	-	\$	-	
14		Total sales revenues	\$	6,215,966	(406,687)	\$	5,809,279	\$	6,591,521	13.47%
15										
	NARUC Acct No.									
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)	\$	(2,055)	C	\$	(822)	\$	(822)	
21	474	Other water revenues	\$	64,281	B	\$	67,959	\$	67,959	
22		Total other revenues	\$	62,226	4,912	\$	67,138	\$	67,138	

(A) From WP Rev Annual less amounts in column (c).

(B) From WP Rev Annual.

(C) From Asset Sale WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Regulatory Commission Expenses
Test Year Ended July 31, 2024

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Payee	Directly Charged Amount	Corporate Allocable Amount	Charged to Other Entities	Total Charged to Applicant
1	<u>Account No. 666:</u>					
2						
3	GBWC'S THREE REGULATORY EXPENSES ARE RATE CASE COSTS (DETAILED ON THE "RATE CASE					
4	WP"); IRP COSTS (DETAILED ON "IRP COSTS WP"); AND, MILL TAX ASSESSMENT (DETAILED ON					
5	"MILL BAD DEBTS WP.") THOSE WORKPAPERS PROVIDE A DETAILED ANALYSIS OF REGULATORY					
6	COMMISSION EXPENSES.					
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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Charges and Credits from Associated Companies
Test Year Ended July 31, 2024

Line No.	Service Provided or Program Activity (a)	Payee (b)	Corporate Allocable Amount (c)	Allocation Basis (d)	Charged to Other Entities (e)	Total Charged to Applicant (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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Statement of Depreciation & Amortization for Plant Items
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
JDE Account	Description	Avg Life From U/LC	Degr Rate %	Original Plant Per Books	Certification & EIOC Adjustments	Other Plant Adjustments	Adjusted Plant	Degr Exp H-DPE	Average Degr Rate E/C Adjust.	Business	Plant Amortized Depreciation	Plant Depreciation per Books	Depreciation Adjustment
1 141101	Land and Rights-General Water	0	0.00%	\$ 22,578	-	-	\$ 22,578	-	0.00000%	-	\$ 394	\$ -	\$ -
2 141102	Land and Rights-Water	0	0.00%	-	-	-	-	-	0.00000%	-	\$ 305	\$ -	\$ -
3 141103	Land and Rights-Trans	0	0.00%	\$ 188,305	-	-	\$ 188,305	-	0.00000%	-	\$ 305	\$ -	\$ -
4 141104	Land and Rights-Trans	0	0.00%	-	-	-	-	-	0.00000%	-	\$ 305	\$ -	\$ -
5 141201	Organization Water	5	20.00%	\$ 181,208	-	(181,208)	-	-	0.00000%	From Org Corp WP	\$ 302	\$ -	\$ -
6 141202	Franchises Water	5	20.00%	-	-	-	-	-	0.00000%	From Org Corp WP	\$ 302	\$ -	\$ -
7 141203	Struct and Improv-General Plant Water	40	2.50%	\$ 5,326,020	-	-	\$ 5,326,020	133,150	0.29983%	-	\$ 305	\$ 44,383	\$ -
8 141204	Struct and Improv-Service Supplies Water	40	2.50%	\$ 469,948	-	-	\$ 469,948	11,524	0.02506%	-	\$ 304	\$ 3,841	\$ -
9 142005	Struct and Improv-Water Treat Pnt	40	2.50%	\$ 391,857	-	-	\$ 391,857	9,796	0.00626%	-	\$ 304	\$ 3,265	\$ -
10 142006	Struct and Improv-Water Treat Pnt	40	2.50%	\$ 121,109	-	-	\$ 121,109	3,028	0.00250%	-	\$ 304	\$ 1,069	\$ -
11 142007	Struct and Improv-Water Treat Pnt	40	2.50%	-	-	-	-	-	0.00000%	-	\$ 354	\$ -	\$ -
12 141209	Struct and Improv-Treatment Plant	40	2.50%	-	-	-	-	-	0.00000%	-	\$ 354	\$ -	\$ -
13 141211	Struct and Improv-Recclaim Wr-Dist	40	2.50%	-	-	-	-	-	0.00000%	-	\$ 354	\$ -	\$ -
14 141220	Struct and Improv-Office Water	30	3.33%	\$ 276,801	-	(2,843)	\$ 273,958	6,849	0.01542%	From Corp Alloc-Asset WP	\$ 305	\$ 2,283	\$ -
15 141221	Collecting Reservoirs	30	3.33%	-	-	-	-	-	0.00000%	-	\$ 307	\$ 118,870	\$ -
16 141223	Wells and Springs	30	3.33%	\$ 2,284,238	-	3,414,021	\$ 5,698,259	336,669	0.89324%	From Corp-ELC WP	\$ 307	\$ 118,870	\$ -
17 142225	Supply Plains	50	2.00%	\$ 208,926	-	-	\$ 208,926	4,179	0.00941%	-	\$ 309	\$ 1,393	\$ -
18 142226	Power Generation Equipment	30	3.33%	\$ 4,131,515	-	-	\$ 4,131,515	14,044	0.01624%	-	\$ 310	\$ 4,681	\$ -
19 142227	Electric Pump Equip WTP	25	4.00%	\$ 650,937	-	-	\$ 650,937	26,801	0.04159%	-	\$ 311	\$ 8,627	\$ -
20 141228	Electric Pump Equip WTP	25	4.00%	\$ 650,937	-	-	\$ 650,937	26,801	0.04159%	-	\$ 311	\$ 8,627	\$ -
21 141229	Water Treatment Equipment	25	4.00%	\$ 171,116	-	-	\$ 171,116	7,085	0.01959%	-	\$ 311	\$ 2,362	\$ -
22 141230	Water Treatment Equipment	15	6.67%	\$ 4,818,653	-	-	\$ 4,818,653	321,244	0.72318%	-	\$ 320	\$ 107,081	\$ -
23 141231	Dist Resv and Standpipes	50	2.00%	\$ 2,226,842	-	-	\$ 2,226,842	44,537	0.00209%	-	\$ 331	\$ 57,867	\$ -
24 141232	Trans and Distr Mains	40	2.50%	\$ 6,588,839	83,224	-	\$ 6,672,063	173,661	0.39092%	From Cert Cl. WP	\$ 333	\$ 56,387	\$ -
25 142233	Service Lines Water	40	2.50%	\$ 6,588,831	178,052	-	\$ 6,766,883	169,161	0.25692%	From Cert Cl. WP	\$ 334	\$ 23,238	\$ -
26 142234	Meters	20	5.00%	\$ 1,394,270	-	-	\$ 1,394,270	69,714	0.14988%	-	\$ 334	\$ 8,788	\$ -
27 141235	Hydrants	20	5.00%	\$ 682,353	-	-	\$ 682,353	33,885	0.02485%	From Cert Cl. WP	\$ 335	\$ 4,629	\$ -
28 141236	Hydrants	50	2.00%	\$ 806	-	-	\$ 806	20	0.00095%	-	\$ 320	\$ -	\$ -
29 141237	Backflow Prevention Devices	30	3.33%	\$ 806	-	-	\$ 806	20	0.00095%	-	\$ 320	\$ -	\$ -
30 141253	Treat/Disp Equip Trt Pl Water	15	6.67%	-	-	-	-	-	0.00000%	-	\$ 339	\$ -	\$ -
31 141267	Other and Misc Equip Intangible Pnt	15	6.67%	-	-	-	-	-	0.00000%	-	\$ 339	\$ -	\$ -
32 141268	Other and Misc Equip Source Supply	15	6.67%	\$ 5,567	-	-	\$ 5,567	371	0.00964%	-	\$ 339	\$ 134	\$ -
33 141269	Other and Misc Equip WTP	15	6.67%	\$ 5,567	-	-	\$ 5,567	371	0.00964%	-	\$ 339	\$ 134	\$ -
34 141278	Plant Allocated	2	2.50%	-	-	-	-	-	0.00000%	-	\$ 349	\$ -	\$ -
35 141279	Plant Allocated	2	2.50%	-	-	-	-	-	0.00000%	-	\$ 349	\$ -	\$ -
36 141303	Office Furniture Water	15	6.67%	\$ 942,235	-	(2,033)	\$ 940,202	5,880	0.00062%	From Corp-ELC WP	\$ 305	\$ 781	\$ -
37 141304	Office Furniture Water	15	6.67%	\$ 26	-	-	\$ 26	2	0.00000%	From Corp-ELC WP	\$ 305	\$ 1,899	\$ -
38 141305	Stores Equipment Water	15	6.67%	\$ 36	-	(2)	\$ 34	5	0.00000%	From Corp Alloc-Asset WP	\$ 343	\$ 1	\$ -
39 141306	Lab Equipment Water	15	6.67%	\$ 19,291	-	(2)	\$ 19,289	34	0.00000%	From Corp Alloc-Asset WP	\$ 343	\$ 1	\$ -
40 141308	Tool Shop Equipment Water	16	6.25%	\$ 155,728	-	(17,32)	\$ 138,406	1,386	0.00000%	From Corp Alloc-Asset WP	\$ 345	\$ 429	\$ -
41 141309	Power Operated Equipment Water	15	6.67%	\$ 151,347	-	(17,32)	\$ 134,025	9,732	0.00000%	From Corp Alloc-Asset WP	\$ 344	\$ 3,244	\$ -
42 141310	Communications Equipment Water	10	10.00%	\$ 64,878	-	(294)	\$ 64,584	10,990	0.00000%	From Corp Alloc-Asset WP	\$ 346	\$ 3,363	\$ -
43 141311	Equipment Water	6	16.67%	\$ 4,418	-	(294)	\$ 4,124	6,438	0.00000%	From Corp Alloc-Asset WP	\$ 347	\$ 2,819	\$ -
44 141401	Vehicles Water	6	16.67%	\$ 432,214	-	(62)	\$ 431,952	18,242	0.00000%	From Corp Alloc-Asset WP	\$ 348	\$ 314	\$ -
45 141459	Vehicles Clearing	6	16.67%	-	-	-	-	-	0.00000%	From Cert Cl. WP; From Corp Alloc-Asset WP; From Public WP	\$ 342	\$ 17,049	\$ -
46 141501	Computer-Hardware Water	6	16.67%	\$ 127	-	(6)	\$ 121	20	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 7	\$ -
47 141502	Desktop/Laptop Computers Water	6	16.67%	\$ 24,383	-	(1,105)	\$ 23,278	3,880	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 1,293	\$ -
48 141503	Mainframe Computers Water	6	16.67%	\$ 19,390	-	(894)	\$ 18,496	3,083	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 1,028	\$ -
49 141504	Mini Comp Water	6	16.67%	\$ 209,811	-	(9,052)	\$ 200,759	32,460	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 10,820	\$ -
50 141601	Computer Software Water	6	16.67%	\$ 53,931	-	(2,486)	\$ 51,445	8,574	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 2,858	\$ -
51 141602	Comp Systems Water	6	16.67%	\$ 575,545	-	(26,619)	\$ 548,926	91,821	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 30,697	\$ -
52 141603	Comp Systems Water	6	16.67%	\$ 6,031	-	(301)	\$ 5,730	918	0.00000%	From Corp Alloc-Asset WP	\$ 340.5	\$ 332	\$ -
53 141606	Computer Systems Water	6	16.67%	\$ 131	-	(6)	\$ 125	13	0.00000%	From Public WP	\$ 340.5	\$ 5	\$ -
54 141609	Fusion	8,833,333	11.32%	\$ (131)	-	132,953	\$ 132,822	17,315	0.00000%	From Public WP	\$ 340.5	\$ 5	\$ -
55 141689	Computer Cleaning	55	14.18%	\$ (131)	-	(131)	\$ (262)	(22)	0.00000%	-	\$ 340.5	\$ (7)	\$ -
56	Purchase Acquisition Adjustment	50	2.00%	-	-	-	-	-	0.00000%	-	\$ 338.1	\$ -	\$ -
57	Totals			\$ 33,267,124	\$ 3,702,066	\$ (74,172)	\$ 32,994,918	\$ 1,722,243	2.29324%		\$ 3,702,066	\$ 1,722,243	\$ -

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ 1,583,123	\$ 611,875	\$ 2,194,998
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ 134,788	\$ 162,650	\$ 297,438
3	Net oper. income before FIT	Line 1 + Line 2	\$ 1,717,911	\$ 774,526	\$ 2,492,436
4	Less: synchronized interest	Note 1 (below)	\$ 841,007	\$ -	\$ 841,007
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ 876,904	\$ 774,526	\$ 1,651,429
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ 876,904	\$ 774,526	\$ 1,651,429
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ 184,150	\$ 162,650	\$ 346,800
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (49,362)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ 184,150	\$ 162,650	\$ 297,438
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 27,310,548	\$ -	\$ 27,310,548
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	\$ 841,007	\$ -	\$ 841,007
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 841,007	\$ -	\$ 841,007
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 27,310,548	\$ -	\$ 27,310,548
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		

Statement N

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Jurisdictional Allocations
Test Year Ended July 31, 2024

ERCs

75.23%
24.73%

93.79%
4.21%

59.76%
40.24%

16.53%
21.05%

0.93%
2.34%

3.51%
23.83%

NV Water
NV Sewer

SCD Water
SCD Sewer

PD Water
PD Sewer

CSD

SCD Water
SCD Sewer

PD Water
PD Sewer

45,487,124.49

Line No.	(a) Account	(b) Account Name	(c) NARUC Account	(d) Per Bunks	(e) Crmp Allocations Adjusted	(f) Differences
1	111261	JP Morgan - 10074551 - Water Services Comp (Lower 46)	131	\$ 21,06	\$ 21,05	\$ -
2	111450	Cash Chase-MCS (Business)	131	\$ -	\$ -	\$ -
3	111461	Cash - Chase - PFI GAP FUND NV	131	\$ -	\$ -	\$ -
4	111462	Cash - Chase - Water Storage CAP	141	\$ 527,096.66	\$ 527,096.66	\$ -
5	112104	Accounts Receivable - USD	141	\$ -	\$ -	\$ -
6	112302	Accounts Receivable - Other	141	\$ (5,801.77)	\$ (5,801.77)	\$ -
7	112302	Allowance for Doubtful Accounts - USD	141	\$ 597,852.48	\$ 597,852.48	\$ -
8	112301	Unbilled Revenue	151	\$ 12,352.19	\$ 12,352.19	\$ -
9	113102	Inventory	132	\$ 60.21	\$ 60.21	\$ -
10	113211	Deposits	145	\$ (21,069.50)	\$ (21,069.50)	\$ (0.09)
11	113603	Intercompany Automatic Account	174	\$ 814.78	\$ 814.78	\$ (0.08)
12	113712	Preliminary Survey and Investigation Accumled	145	\$ -	\$ -	\$ -
13	141101	Land and Rights General Water	303.5	\$ 22,578.06	\$ 22,578.06	\$ -
14	141102	Land and Rights Pump	303.2	\$ -	\$ -	\$ -
15	141103	Land and Rights Water	303.3	\$ 158,305.26	\$ 158,305.26	\$ -
16	141104	Land and Rights Trns	303.4	\$ -	\$ -	\$ -
17	141106	Land and Rights General Sewer	353	\$ -	\$ -	\$ -
18	141201	Organization Water	301.1	\$ 181,208.29	\$ 181,208.29	\$ -
19	141202	Franchises Water	302.1	\$ -	\$ -	\$ -
20	141203	Struct and Improv General Plant Water	304.5	\$ 5,326,019.74	\$ 5,326,019.74	\$ -
21	141204	Struct and Improv Service Supplies Water	304.2	\$ 460,847.79	\$ 460,847.79	\$ -
22	141205	Struct and Improv Water Treat Pft	304.3	\$ 391,857.18	\$ 391,857.18	\$ -
23	141206	Struct and Improv Trns Dist Pft	304.4	\$ 121,108.83	\$ 121,108.83	\$ -
24	141208	Struct and Improv Pump Plant	354	\$ -	\$ -	\$ -
25	141209	Struct and Improv Treatment Plant	354	\$ -	\$ -	\$ -
26	141211	Struct and Improv Reclaim Wtr Dist	354	\$ -	\$ -	\$ -
27	141220	Struct and Improv Offices Water	304.5	\$ 276,800.57	\$ 276,800.57	\$ 0.00
28	141221	Collecting Reservoirs	305.2	\$ -	\$ -	\$ -
29	141203	Wells and Springs	307.2	\$ 7,284,238.04	\$ 7,284,238.04	\$ -
30	141205	Supply Mains	309.2	\$ 208,935.59	\$ 208,935.59	\$ -
31	141226	Power Generation Equipment	310.2	\$ 421,315.30	\$ 421,315.30	\$ -
32	141227	Electric Pump Equip Svc Pump	311.2	\$ 618,683.12	\$ 618,683.12	\$ -
33	141228	Electric Pump Equip WTP	311.3	\$ 650,036.73	\$ 650,036.73	\$ -
34	141229	Electric Pump Equip Trns Dist	311.4	\$ 177,116.44	\$ 177,116.44	\$ -
35	141230	Water Treatment Equipment	320.3	\$ 4,818,652.79	\$ 4,818,652.79	\$ -
36	141231	Dist Resv and Standpipes	330.4	\$ 2,256,841.61	\$ 2,256,841.61	\$ -
37	141232	Trns and Dist Mains	331.4	\$ 6,596,839.01	\$ 6,596,839.01	\$ -
38	141233	Service Lines Water	333.4	\$ 6,588,381.48	\$ 6,588,381.48	\$ -
39	141234	Meters	334.4	\$ 1,394,270.39	\$ 1,394,270.39	\$ -
40	141235	Meter Installations	335.4	\$ 508,606.99	\$ 508,606.99	\$ -
41	141236	Hydrants	336.4	\$ 640,252.67	\$ 640,252.67	\$ -
42	141237	Backflow Prevention Devices	354	\$ -	\$ -	\$ -
43	141239	Power Gen Equip Pump Pft	360	\$ -	\$ -	\$ -
44	141241	Sewer Force Main	361	\$ -	\$ -	\$ -
45	141242	Sewer Gravity Main	361	\$ -	\$ -	\$ -
46	141243	Manholes	362	\$ -	\$ -	\$ -
47	141244	Special Collection Structures	362	\$ -	\$ -	\$ -
48	141245	Service to Customers	364	\$ -	\$ -	\$ -
49	141246	Flow Measure Devices	371.3	\$ -	\$ -	\$ -
50	141249	Pumping Equip Pump Pft	371	\$ -	\$ -	\$ -
51	141250	Pumping Equip Reclaim WTP	371	\$ -	\$ -	\$ -
52	141251	Pumping Equip Recl Wtr Dist	380	\$ -	\$ -	\$ -
53	141252	Treat/Disp Equip Lagoon	320.3	\$ -	\$ -	\$ -
54	141253	Treat/Disp Equip Trt Pft Water	381	\$ -	\$ -	\$ -
55	141255	Plant Sewers Treatment Pft	381	\$ -	\$ -	\$ -
56	141256	Plant Sewers Reclaim Wtr	365	\$ -	\$ -	\$ -
57	141262	Reuse Mtr/Installations	371	\$ -	\$ -	\$ -
58	141263	Reuse Dist Reservoirs	371	\$ -	\$ -	\$ -
59	141264	Reuse Transmission and Dist	339.1	\$ -	\$ -	\$ -
60	141267	Other and Misc Equip Intangible Pft	339.2	\$ -	\$ -	\$ -
61	141268	Other and Misc Equip Source Supply	339.3	\$ 5,566.88	\$ 5,566.88	\$ -
62	141269	Other and Misc Equip WTP	389	\$ -	\$ -	\$ -
63	141272	Other Plant Collection	389	\$ -	\$ -	\$ -
64	141273	Other Plant Pump	389	\$ -	\$ -	\$ -
65	141274	Other Plant Treatment	389	\$ -	\$ -	\$ -
66	141278	Plant Alloc Sewer	346.5	\$ -	\$ -	\$ -
67	141292	Non-Utility Property	121	\$ -	\$ -	\$ -
68	141293	Plant Held for Future Use	103	\$ 60,697.66	\$ 66,687.35	\$ -
69	141303	Office Furniture	340.5	\$ 90,235.99	\$ 90,235.39	\$ -
70	141304	Office Equipment Water	340.5	\$ 25.85	\$ 25.85	\$ 0.00
71	141305	Stores Equipment Water	344.5	\$ 95.68	\$ 95.68	\$ -
72	141306	Lab Equipment Water	344.5	\$ 19,290.52	\$ 19,290.52	\$ -
73	141308	Total Shop Equipment Water	343.5	\$ 155,727.79	\$ 155,727.79	\$ -

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Jurisdictional Allocations

Test Year Ended July 31, 2024

ERCs

73.23%
24.73%

93.79%
4.21%

NY Water
NY Sewer

SCD Water
SCD Sewer

(1,271,867.98) Spanish Springs PAA

(12,424,966.14)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	Differences
	Natural Account	Account Name	NARUC Account	Per Banks	Corp. Allocations Adjusted		
4	311251	JP Morgan-108024351-Water Services Corp (Lower 48)	131	\$ 21.05	\$ 21.05	\$ -	
74	141309	Power Operated Equipment Water	345.5	\$ 151,346.85	\$ 151,346.85	\$ -	
75	141310	Communications Equipment Water	346.5	\$ 654,877.53	\$ 654,877.53	\$ -	
76	141311	Misc Equipment Water	347.5	\$ 9,417.80	\$ 9,417.80	\$ -	
77	141401	Vehicles Water	341.5	\$ 437,532.10	\$ 437,532.10	\$ 0.00	
78	141489	Vehicles Cleaning	341.5	\$ -	\$ -	\$ -	
79	141501	Computer Hardware Water	340.5	\$ 126.89	\$ 126.89	\$ -	
80	141502	Desktop/Laptop Computers Water	340.5	\$ 24,382.75	\$ 24,382.75	\$ (0.00)	
81	141503	Mainframe Computers Water	340.5	\$ 19,389.96	\$ 19,389.96	\$ (0.00)	
82	141504	Mini Comp Water	340.5	\$ 203,811.43	\$ 203,811.43	\$ (0.00)	
83	141601	Computer Software Water	340.5	\$ 53,931.43	\$ 53,931.43	\$ -	
84	141802	Comp Systems Water	340.5	\$ 577,543.32	\$ 577,543.32	\$ -	
85	141803	Micro Systems Water	340.5	\$ 10,081.23	\$ 10,081.23	\$ (0.00)	
86	141899	Computer Cleaning	340.5	\$ (130.78)	\$ (130.78)	\$ -	
87	141902	CWIP - Capital	105	\$ 492,772.69	\$ 492,772.69	\$ -	
88	141708	CWIP - Interest During Construction	105	\$ 626,441.37	\$ 626,441.37	\$ -	
89	141704	CWIP - Engineering	105	\$ 3,332,240.59	\$ 3,232,240.59	\$ -	
90	141705	CWIP - Labor/Installation	105	\$ 4,464,793.07	\$ 4,454,793.07	\$ -	
91	141706	CWIP - Equipment	105	\$ 3,075,877.88	\$ 3,075,877.88	\$ 0.00	
92	141707	CWIP - Material	105	\$ 1,716,718.54	\$ 1,716,718.54	\$ -	
93	141708	CWIP - Electrical	105	\$ 510,134.63	\$ 510,134.63	\$ -	
94	141709	CWIP - Piping	105	\$ 801,184.20	\$ 801,184.20	\$ -	
95	141710	CWIP - Site Work	105	\$ 744,359.54	\$ 744,359.54	\$ -	
96	141711	CWIP - Building Additions	105	\$ 376,456.57	\$ 376,456.57	\$ -	
97	140716	CWIP - Land/Lease	105	\$ 6,789.31	\$ 6,789.31	\$ -	
98	141719	CWIP - Plumbing	105	\$ 1,053,079.93	\$ 1,053,079.93	\$ (0.00)	
99	141720	CWIP - Pumps/Equipment	105	\$ -	\$ -	\$ -	
100	141722	CWIP - Restoration	105	\$ -	\$ -	\$ -	
101	141724	CWIP - Tank/Coat of	105	\$ 1,324,892.14	\$ 1,324,892.14	\$ 0.00	
102	141725	CWIP - Tank/Quantum Addition	105	\$ 26.74	\$ 26.74	\$ -	
103	141727	CWIP - Tests/Drawdown	105	\$ 52,158.07	\$ 52,158.07	\$ 0.00	
104	141732	CWIP - Transfer to Fixed Assets	105	\$ (17,006,591.48)	\$ (17,006,591.46)	\$ -	
105	141736	CWIP - Building Blower	105	\$ -	\$ -	\$ -	
106	141746	CWIP - Vegetation Removal	105	\$ -	\$ -	\$ -	
107	141746	CWIP - Contractor/Labor	105	\$ -	\$ -	\$ -	
108	141749	CWIP - Architect/Design	105	\$ -	\$ -	\$ -	
109	141750	CWIP - Furniture	105	\$ 11,866.08	\$ 11,866.08	\$ (0.00)	
110	141753	CWIP - Modification/Con	105	\$ -	\$ -	\$ -	
111	141761	CWIP - Construction	105	\$ 1,830.00	\$ 1,830.00	\$ 0.00	
112	141762	CWIP - Other	105	\$ 39,477.64	\$ 38,477.64	\$ -	
113	141768	CWIP - Cleaning/Fuel Asset	105	\$ (102,663.19)	\$ (166,563.19)	\$ -	
114	141891	Purchases Acquisition Adjustments	114	\$ (92,862.04)	\$ (92,862.04)	\$ -	
115	142201	Acc Dep - Organization Water	108.1	\$ -	\$ -	\$ -	
116	142202	Acc Dep - Franchises Water	108.1	\$ -	\$ -	\$ -	
117	142203	Acc Dep - Struct and Improv General Plant Water	108.1	\$ (2,124,270.98)	\$ (2,124,270.98)	\$ -	
118	142204	Acc Dep - Struct and Improv Service Supplies Water	108.1	\$ (164,710.10)	\$ (164,710.10)	\$ -	
119	142205	Acc Dep - Struct and Improv Water Treat Pit	108.1	\$ (43,349.61)	\$ (43,349.61)	\$ -	
120	142206	Acc Dep - Struct and Improv Trans Dist Pit	108.1	\$ (24,827.14)	\$ (24,827.14)	\$ -	
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	\$ -	\$ -	\$ -	
124	142220	Acc Dep - Struct and Improv Office Water	108.1	\$ (87,625.94)	\$ (87,625.94)	\$ -	
125	142221	Acc Dep - Collecting Reservoirs	108.1	\$ -	\$ -	\$ -	
126	142223	Acc Dep - Wells and Springs	108.1	\$ (2,914,141.28)	\$ (2,914,141.28)	\$ -	
127	142235	Acc Dep - Supply Mains	108.1	\$ (6,763.31)	\$ (6,763.31)	\$ -	
128	142236	Acc Dep - Power Generation Equipment	108.1	\$ (75,095.72)	\$ (75,095.72)	\$ -	
129	142237	Acc Dep - Electric Pump Equip Svc Pump	108.1	\$ (39,477.48)	\$ (39,477.48)	\$ -	
130	142238	Acc Dep - Electric Pump Equip WTP	108.1	\$ (374,252.17)	\$ (374,252.17)	\$ -	
131	142239	Acc Dep - Electric Pump Equip Trans Dist	108.1	\$ 89,465.17	\$ 69,405.17	\$ -	
132	142240	Acc Dep - Water Treatment Equipment	108.1	\$ (2,788,151.34)	\$ (2,788,151.34)	\$ -	
133	142231	Acc Dep - Dist Reservoir Standpipes	108.1	\$ (453,518.18)	\$ (453,518.18)	\$ -	
134	142232	Acc Dep - Trans and Dist Mains	108.1	\$ (907,274.26)	\$ (907,274.26)	\$ -	
135	142233	Acc Dep - Service Lines Water	108.1	\$ (463,837.38)	\$ (463,837.38)	\$ -	
136	142234	Acc Dep - Meters	108.1	\$ (242,200.79)	\$ (242,200.79)	\$ -	
137	142235	Acc Dep - Meter Installations Water	108.1	\$ (5,092.94)	\$ (5,092.94)	\$ -	
138	142236	Acc Dep - Hydrants	108.1	\$ (85.81)	\$ (85.81)	\$ -	
139	142237	Acc Dep - Backflow Prevention Devices	108.1	\$ -	\$ -	\$ -	
140	142239	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	\$ -	\$ -	\$ -	

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Jurisdictional Allocations

Test Year Ended July 31, 2024

ERCs

75.25%
24.75%

95.79%
4.21%

NV Water
NV Sewer

SCD Water
SCD Sewer

631,437.80 Spanish Springs DAA AD

(6,272,784.11)

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	Account Name	NARUC Account	Per Bank	Corp. Allocations Adjusted	Differences
1	142268	JP Highgate-100074351 - Water Services Corp (Lowered)	181	\$	21,095	\$
148	142248	Acc Dep - Flow Measure Devices	188.1	\$	\$	\$
149	142249	Acc Dep - Pumping Equip Reclaim WTP	188.1	\$	\$	\$
148	142250	Acc Dep - Pumping Equip Reclaim WTP	188.1	\$	\$	\$
149	142251	Acc Dep - Pumping Equip Reclaim WTP	188.1	\$	\$	\$
150	142252	Acc Dep - Treat/Disp Equip Lagoons	188.1	\$	\$	\$
151	142253	Acc Dep - Treat/Disp Equip Trt Plt Water	188.1	\$	\$	\$
152	142255	Acc Dep - Plant Sewers Treatment Plt	188.1	\$	\$	\$
153	142256	Acc Dep - Plant Sewers Reclaim Wtr	188.1	\$	\$	\$
154	142262	Acc Dep - Reuse Mtr/Installations	188.1	\$	\$	\$
155	142263	Acc Dep - Reuse Dist Reservoirs	188.1	\$	\$	\$
156	142264	Acc Dep - Reuse Transmission and Dist	188.1	\$	\$	\$
157	142267	Acc Dep - Other and Misc Equip Irretrievable Plt	188.1	\$	\$	\$
158	142268	Acc Dep - Other and Misc Equip Source Supply	188.1	\$	\$	\$
159	142269	Acc Dep - Other and Misc Equip WTP	188.1	\$	(2,229.41)	\$
160	142272	Acc Dep - Other Plant Collection	188.1	\$	\$	\$
161	142273	Acc Dep - Other Plant Pump	188.1	\$	\$	\$
162	142274	Acc Dep - Other Plant Treatment	188.1	\$	\$	\$
163	142278	Acc Dep - Plant Alloc Sewer	188.3	\$	\$	\$
164	142283	Acc Dep - Plant Hold for Future Use Water	188.3	\$	\$	\$
165	142303	Acc Dep - Office Furniture Water	188.1	\$	(68,776.98)	\$
166	142304	Acc Dep - Office Equipment Water	188.1	\$	(6,043)	\$
167	142305	Acc Dep - Stores Equipment Water	188.1	\$	(6,286)	\$
168	142306	Acc Dep - Lab Equipment Water	188.1	\$	(10,793.93)	\$
169	142308	Acc Dep - Tool Shop Equipment Water	188.1	\$	(95,559.90)	\$
170	142309	Acc Dep - Power Operations Equipment Water	188.1	\$	(82,559.44)	\$
171	142310	Acc Dep - Communications Equipment Water	188.1	\$	(197,512.22)	\$
172	142311	Acc Dep - Misc Equipment Water	188.1	\$	(7,917.93)	\$
173	142301	Acc Dep - Vehicles Water	188.1	\$	(241,394.64)	\$
174	142301	Acc Dep - Computer Hardware Water	188.1	\$	(91.05)	\$
175	142502	Acc Dep - Desktop/Laptop Computers Water	188.1	\$	(7,441.89)	\$
176	142503	Acc Dep - Mainframe Computers Water	188.1	\$	(19,389.96)	\$
177	142504	Acc Dep - Mini Comp Water	188.1	\$	(190,248.07)	\$
178	142601	Acc Dep - Computer Software Water	188.1	\$	(66,184.36)	\$
179	142602	Acc Dep - Comp Systems Water	188.1	\$	(544,181.93)	\$
180	142603	Acc Dep - Micro Systems Water	188.1	\$	(10,031.23)	\$
181	142901	Acc Dep - Purchase/Acquisition Adjustments	115	\$	27,854.07	\$
182	170002	RCF - Attorney Fees	168.1	\$	1,291,943.05	\$
183	170003	RCF - Capitalized Time	168.1	\$	648,880.20	\$
184	170004	RCF - Administrative	168.1	\$	44,174.83	\$
185	170005	RCF - Travel	168.1	\$	155,391.13	\$
186	170006	RCF - Consulting Fees	168.1	\$	861,705.50	\$
187	170007	RCF - Transfer to DEF	168.1	\$	(2,660,942.40)	\$
188	170008	Regulator/Assets Being Amortized	168.1	\$	667,574.11	\$
189	170609	Rate Case Being Amortized	168.1	\$	306,188.28	\$
190	170010	Rise Regulatory COPII EX	168.1	\$	249,659.56	\$
191	170011	Rate Case Accrual Amort	168.1	\$	(513,131.72)	\$
192	170012	Water Conservation REBA	168.3	\$	(28.74)	\$
193	181002	Def Chgs - Tank Maint and Repair	168.2	\$	\$	\$
194	181003	Def Chgs - Relocation	168.2	\$	142.71	\$
195	181006	Def Chgs - Other Water and Sewer	168.2	\$	267.58	\$
196	181015	Def Chgs - Other	168.2	\$	788.11	\$
197	182002	Acc Amort - Def Chgs - Tank Maint and Repair	168.2	\$	\$	\$
198	182003	Acc Amort - Def Chgs - Relocation	168.2	\$	(142.71)	\$
199	182006	Acc Amort - Def Chgs - Other Water and Sewer	168.2	\$	(267.58)	\$
200	182015	Acc Amort - Def Chgs - Other	168.2	\$	(108.21)	\$
201	184006	Other Non-Current Assets	168.2	\$	94,335.77	\$
202	154007	Operating lease right-of-use assets	168.2	\$	28,042.61	\$
203	231102	Trade Accounts Payable - USD	231	\$	(38,592.07)	\$
204	231108	Trade Accounts Payable RNV Classif	231	\$	(41,226.84)	\$
205	231202	Accounts Payable - Fuel Party Library	231	\$	(7,719.18)	\$
206	231203	Accounts Payable - Other	231	\$	(2,016.81)	\$
207	232101	Accrued Expenses	231	\$	(3,500.40)	\$
208	232201	Penalty and 401K	231	\$	(74.46)	\$
209	232202	Bonus Accrual	231	\$	(11,229.77)	\$
210	232303	Vacation Accrual	231	\$	10.97	\$
211	233101	Accrued Taxes General	236.11	\$	30,494.94	\$
212	233102	Accrued Gross Receipts/CAT Tax	236.11	\$	207.24	\$
213	233103	Accrued Real Estate Property Tax	236	\$	82,814.24	\$
214	233105	Accrued Franchise Tax A	236	\$	0.00	\$
215	233106	Accrued Utility and Commission	236	\$	(3,182.55)	\$
216	233105	Accrued Sales Tax	236	\$	\$	\$
217	233106	Accrued Use Tax	236	\$	(97.86)	\$

Statement N

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Jurisdictional Allocations
 Test Year Ended July 31, 2024

ERC:

75.23% NV Water
 24.73% NV Sewer
 95.79% SCD Water
 4.21% SCD Sewer

NV Water
 NV Sewer
 SCD Water
 SCD Sewer

To: Statement F

Line No.	(a) Natural Account	(b) Account Name	(c) NARUC Account	(d) Per Books	(e) Crisp Allocations Adjusted	(f) Differences
1	111261	JP Morgan - 10072351 - Water Services Corp (Lower 48)	131	\$ 21.05	\$ 21.05	\$ -
218	229207	Accrued County Tax A	288	\$ -	\$ -	\$ -
219	229212	Accrued DEQ Permit	289	\$ (6,000.82)	\$ (6,000.82)	\$ -
220	223364	Accrued Employment FICA	238.11	\$ 49.98	\$ 49.98	\$ -
221	223305	Accrued Employment Medicare	233.1	\$ 11.60	\$ 11.60	\$ (0.00)
222	223363	Accrued Unemployment Tax - Federal	235.1	\$ 2.10	\$ 2.10	\$ -
223	223367	Accrued Unemployment Tax - State	236.12	\$ 10.18	\$ 10.18	\$ -
224	223502	Accrued State Income Tax	236	\$ 446.33	\$ 446.33	\$ -
225	224083	Accrued Interest - Customer Deposits	237	\$ 139.42	\$ 139.42	\$ (0.00)
226	221001	Customer Deposits	235	\$ (5,788.65)	\$ (5,788.65)	\$ -
227	231039	Intercompany Non-Trade Accounts Payable	231	\$ (12,066.67)	\$ (12,066.67)	\$ (0.00)
228	224001	Intercompany Non-Trade Accounts Payable	233	\$ (12,164,920.39)	\$ (12,164,920.39)	\$ -
229	265001	Deferred Federal Tax Liabilities	283	\$ (1,912,580.13)	\$ (1,912,580.13)	\$ -
230	265002	Deferred State Tax Liabilities	283	\$ 8,944.58	\$ 8,944.58	\$ -
231	260093	Deferred State Tax Liabilities	283	\$ (63,114.68)	\$ (63,114.68)	\$ -
232	260016	Non-Qual - Deferred Compensation	289	\$ (862,865.17)	\$ (862,865.17)	\$ (0.00)
233	260017	Due to Parent/Debit Credit	253	\$ (1,477,635.20)	\$ (1,477,635.20)	\$ (0.00)
234	260020	Regulatory Liability - volume based adjustment	259	\$ 357,435.41	\$ 357,435.41	\$ -
235	260023	Operating lease liabilities	259	\$ (28,042.61)	\$ (28,042.61)	\$ 0.00
236	271002	GIAC - Franchises	271	\$ -	\$ -	\$ -
237	271003	GIAC - Structure/Improvement Sic Supply	271	\$ -	\$ -	\$ -
238	271005	GIAC - Structure/Improvement Trans Dist	271	\$ -	\$ -	\$ -
239	271007	GIAC - Structure/Improvement Pump Plant Ls	271	\$ -	\$ -	\$ -
240	271011	GIAC - Structure/Improvement Generator Plant	271	\$ -	\$ -	\$ -
241	271018	GIAC - Supply Mains	271	\$ -	\$ -	\$ -
242	271019	GIAC - Electric Pump Equipment Sic Pump	271	\$ -	\$ -	\$ -
243	271022	GIAC - Water Treatment Equipment	271	\$ -	\$ -	\$ -
244	271023	GIAC - Dist Reservoirs	271	\$ -	\$ -	\$ -
245	271024	GIAC - Trans and Dist Mains	271	\$ -	\$ -	\$ -
246	271025	GIAC - Service Lines	271	\$ (3,888.18)	\$ (3,888.18)	\$ -
247	271026	GIAC - Meters	271	\$ -	\$ -	\$ -
248	271027	GIAC - Meter Installations	271	\$ -	\$ -	\$ -
249	271028	GIAC - Hydrants	271	\$ -	\$ -	\$ -
250	271035	GIAC - Other Tangible Plant	271	\$ (2,446,122.19)	\$ (2,446,122.19)	\$ -
251	271036	GIAC - Tap Fee Water	271	\$ (3,756,342.12)	\$ (3,756,342.12)	\$ -
252	271037	GIAC - Management Fee Water	271	\$ (495,638.30)	\$ (495,638.30)	\$ -
253	271039	GIAC - Res Cap Fee Water	271	\$ (5,613.55)	\$ (5,613.55)	\$ -
254	271040	GIAC - Plant Mod Fee Water	271	\$ (1,691.00)	\$ (1,691.00)	\$ -
255	271041	GIAC - Plant Meter Fee	271	\$ (44,347.97)	\$ (44,347.97)	\$ -
256	271042	GIAC - Sewer Force Main	271	\$ -	\$ -	\$ -
257	271043	GIAC - Sewer Gravity Main	271	\$ -	\$ -	\$ -
258	271044	GIAC - Manholes	271	\$ -	\$ -	\$ -
259	271046	GIAC - Service to Customers	271	\$ -	\$ -	\$ -
260	271049	GIAC - Pump Equipment Pump Plant	271	\$ -	\$ -	\$ -
261	271055	GIAC - Treatment/Disp Equipment Lagoon	271	\$ -	\$ -	\$ -
262	271056	GIAC - Sewer Treatment Plant	271	\$ -	\$ -	\$ -
263	271066	GIAC - Developer Water	271	\$ -	\$ -	\$ -
264	272002	Acc Amort GIAC - Franchises	272	\$ -	\$ -	\$ -
265	272003	Acc Amort GIAC - Structure/Improvement Sic Supply	272	\$ -	\$ -	\$ -
266	272005	Acc Amort GIAC - Structure/Improvement Trans Dist	272	\$ -	\$ -	\$ -
267	272007	Acc Amort GIAC - Structure/Improvement Pump Plant Ls	272	\$ -	\$ -	\$ -
268	272011	Acc Amort GIAC - Structure/Improvement Generator Plant	272	\$ -	\$ -	\$ -
269	272018	Acc Amort GIAC - Supply Mains	272	\$ -	\$ -	\$ -
270	272019	Acc Amort GIAC - Elastic Pump Equipment Sic Pump	272	\$ -	\$ -	\$ -
271	272022	Acc Amort GIAC - Water Treatment Equipment	272	\$ -	\$ -	\$ -
272	272023	Acc Amort GIAC - Dist Resv and S	272	\$ -	\$ -	\$ -
273	272024	Acc Amort GIAC - Trans and Dist Mains	272	\$ -	\$ -	\$ -
274	272025	Acc Amort GIAC - Service Lines	272	\$ 527.96	\$ 527.96	\$ -
275	272026	Acc Amort GIAC - Meters	272	\$ -	\$ -	\$ -
276	272027	Acc Amort GIAC - Meter Installations	272	\$ -	\$ -	\$ -
277	272028	Acc Amort GIAC - Hydrants	272	\$ -	\$ -	\$ -
278	272035	Acc Amort GIAC - Other Tangible Plant	272	\$ 1,801,475.05	\$ 1,801,475.05	\$ -
279	272036	Acc Amort GIAC - Tap Fee Water	272	\$ 1,162,842.79	\$ 1,162,842.79	\$ -
280	272037	Acc Amort GIAC - Management Fee Water	272	\$ 94,944.05	\$ 94,944.05	\$ -
281	272039	Acc Amort GIAC - Res Cap Fee Water	272	\$ 1,215.67	\$ 1,215.67	\$ -
282	272040	Acc Amort GIAC - Plant Mod Fee Water	272	\$ 355.12	\$ 355.12	\$ -
283	272041	Acc Amort GIAC - Plant Meter Fee	272	\$ 10,159.77	\$ 10,159.77	\$ -
284	272042	Acc Amort GIAC - Sewer Force Main	272	\$ -	\$ -	\$ -
285	272043	Acc Amort GIAC - Sewer Gravity Main	272	\$ -	\$ -	\$ -
286	272044	Acc Amort GIAC - Manholes	272	\$ -	\$ -	\$ -
287	272046	Acc Amort GIAC - Service to Customers	272	\$ -	\$ -	\$ -
288	272049	Acc Amort GIAC - Pump Equipment Pump Plant	272	\$ -	\$ -	\$ -
289	272053	Acc Amort GIAC - Treatment/Disp Equipment Lagoon	272	\$ -	\$ -	\$ -

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Test Year Ended July 31, 2024

ERC

Line No. (a) (b) (c) (d) (e) (f)

Line No.	(a)	(b)	(c)		(d)	(e)		(f)
			Natural Account	BARUC Account		Per Books	Corp. Allocations Adjusted	
1	1112851	J-P Morgan-10074351-Water Services Corp (Lower 48)	131	\$	21.05	\$	21.05	-
299	272056	Acc Amort CIAC - Sewer Treatment Plant	272	\$	-	\$	-	-
291	272066	Acc Amort CIAC - Developer	272	\$	-	\$	-	-
292	280001	AIAC Water/Sewer	252	\$	-	\$	-	-
293	280002	Acc Amort - AIAC Water/Sewer	252	\$	-	\$	-	-
294	311001	Common Stock	201	\$	-	\$	-	-
295	320001	Public- In-Care-Rel	211	\$	(3,982,796.50)	\$	(3,982,796.50)	0.00
296	340001	Retained Earnings - Beginning Balance	215	\$	(8,904,563.70)	\$	(8,904,563.70)	-
297	340003	Net Income for the year	215	\$	(1,544,409.75)	\$	(1,425,589.70)	118,819.95
298	411001	Residential	461	\$	(5,611,121.86)	\$	(5,611,121.86)	-
299	411002	Commercial	461	\$	(581,053.37)	\$	(581,053.37)	-
300	411005	Multi-Family	461	\$	-	\$	-	-
301	411011	Public Authority	461	\$	-	\$	-	-
302	411023	Residential - Measured	461	\$	47.58	\$	47.58	-
303	411039	Other Revenue	474	\$	(82,201.50)	\$	(32,201.50)	50.00
304	411042	Revenue Accrued	461	\$	(23,888.37)	\$	(33,888.37)	(10.00)
305	411042	Late Payment Charges (LPC)	470	\$	(52,075.46)	\$	(32,079.46)	20.00
306	411058	Management Service Revenue	415	\$	-	\$	-	-
307	511001	Purchased Services-Water	610719	\$	-	\$	-	-
308	512001	Shop Supplies and Tools	630720	\$	3,196.25	\$	3,196.25	-
309	512002	Repairs and Maintenance	630720	\$	22,372.73	\$	22,372.73	-
310	512003	Main Breaks	630720	\$	-	\$	-	-
311	512009	Permits	673775	\$	16,435.22	\$	16,435.22	-
312	512010	Sewer Rooding	711	\$	-	\$	-	-
313	512011	Sewer Sludge Hauling	711	\$	-	\$	-	-
314	512012	Deferred Maintenance Expense	673775	\$	-	\$	-	-
315	512014	Communication Expense	673775	\$	719.50	\$	719.50	0.00
316	512015	Equipment Rental	642742	\$	-	\$	-	-
317	512016	Uniforms	673775	\$	4,186.45	\$	4,186.45	-
318	512017	Weather/Hurricane/Fuel	673775	\$	10,825.75	\$	10,825.75	(262.51)
319	512018	Safety Supplies/Expense	673775	\$	5,705.95	\$	5,098.73	(607.22)
320	512021	Landscaping	673775	\$	103.83	\$	103.83	-
321	512022	Other Contracted Workers	673775	\$	-	\$	-	-
322	512900	Other Plant and System Maintenance	673775	\$	81,320.10	\$	91,320.10	-
323	513002	Meter Supplies	630720	\$	-	\$	-	-
324	513000	Other Materials and Supplies	630720	\$	11,998.29	\$	11,998.29	-
325	514001	Chlorine	618718	\$	42,460.84	\$	42,460.84	-
326	514900	Other Chemicals	618718	\$	70,124.66	\$	70,124.66	-
327	515002	Test - Water/Sewer	23,096.29	\$	33,096.29	\$	33,096.29	-
328	515003	Test - Equipment/Chemical	(357335)	\$	2,796.51	\$	2,796.51	-
329	515004	Test - Sale Drinking Water Act	(357335)	\$	3,231.15	\$	3,231.15	-
330	517001	Utility-Electric Power	615715	\$	399,445.27	\$	399,445.27	-
331	517059	Utility - Other	615715	\$	-	\$	-	-
332	521010	Salaries and Wages	601700	\$	643,860.59	\$	622,133.49	(21,727.10)
333	521020	Salaries and Wages - Accrued	601700	\$	12,108.27	\$	11,207.52	(900.75)
334	521040	Overtime	601700	\$	84,810.07	\$	84,839.02	(28.95)
335	521060	Incentive Bonus	601700	\$	510.40	\$	510.40	-
336	521070	EIP Bonus	601700	\$	5,694.23	\$	4,173.61	(1,520.62)
337	521080	Bonus Other	601700	\$	149.08	\$	149.08	-
338	522001	Capitalized Time	601700	\$	(83,264.84)	\$	(83,264.84)	-
339	531001	401K Profit Sharing	644704	\$	23,215.85	\$	21,522.06	(1,693.79)
340	531002	401K Match	644704	\$	23,551.75	\$	23,057.90	(493.85)
341	532001	Health Admin and Stop Loss	644704	\$	16,276.65	\$	14,972.71	(1,303.94)
342	532002	Dental	644704	\$	3,995.04	\$	3,631.54	(363.50)
343	532005	Employee Insurance Deductions	644704	\$	(83,105.01)	\$	(80,763.65)	(2,341.36)
344	532006	Health Insurance Claims	644704	\$	181,637.67	\$	124,366.50	(57,271.17)
345	532009	Workers Compensation Insurance (NCB)	689758	\$	13,946.39	\$	13,946.39	-
346	532012	Term Life Insurance	644704	\$	9,265.21	\$	8,944.93	(320.28)
347	532013	Term Life Insurance Opt	644704	\$	(1,386.46)	\$	(1,387.45)	(0.99)
348	532900	Other Employee Benefits	644704	\$	1,812.97	\$	1,775.08	(37.89)
349	540400	Legal	632732	\$	21,235.80	\$	21,235.80	-
350	540500	Tax	632732	\$	-	\$	-	-
351	540700	Engineering	641731	\$	1,241.08	\$	1,241.08	-
352	540800	Temporary Labor	636735	\$	3,817.20	\$	3,817.20	-
353	549000	Other Outside Services	646735	\$	24.48	\$	24.48	-
354	550300	Computer Supplies	673775	\$	247.09	\$	242.21	(4.88)
355	550400	Internet Services	636735	\$	3,807.16	\$	3,717.80	(89.36)
356	559900	Other Computer/IT Expenses	673775	\$	5.08	\$	2.54	(2.54)
357	560100	General Liability Insurance	673737	\$	34,751.99	\$	31,927.33	(2,824.66)
358	560200	Property Insurance	656736	\$	109,244.94	\$	106,638.60	(2,606.34)
359	560300	Vehicle Insurance	656736	\$	14,714.54	\$	13,368.86	(1,345.68)
360	560400	Uninsured Losses	656739	\$	(175.89)	\$	(175.89)	-
361	560500	Other Insurance	630759	\$	19,957.28	\$	18,300.16	(1,657.12)

75.23%

24.75%

95.79%

4.21%

6,290,246.98

4,437,216.91

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Jurisdictional Allocations
Test Year Ended July 31, 2024

ERC:

NV Water 75.25%
NV Sewer 24.75%

SJD Water 95.79%
SJD Sewer 4.21%

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	NARUC Account	Per	Corp	Differences	
			Books	Allocations		
				Adjusted		
1	111261	IF Projects-100076851-Water Services Corp (Lower/48)	21,056	\$	21,056	\$
362	571100	Building Rent	16,449.61	\$	14,701.40	\$ (1,748.21)
363	581100	Office Supplies	1,763.87	\$	1,763.87	\$ -
364	581200	Kitchen Supplies	135.52	\$	135.52	\$ -
365	581300	Cleaning Supplies	1,282.14	\$	1,282.14	\$ -
366	582100	Office Equipment	-	\$	-	\$ -
367	583100	Office Printing/Reprints	1,107.43	\$	974.45	\$ (132.98)
368	583400	Office Shipping/Change/Postage/Counter	531.36	\$	531.36	\$ -
369	584100	Office Electric	5,291.32	\$	5,291.32	\$ -
370	585100	Office Garbage Disposal/Removal	1,838.59	\$	1,838.59	\$ -
371	585200	Office Landscaping/Mowing	-	\$	-	\$ -
372	585400	Office Security/Alarm System	459.43	\$	459.43	\$ -
373	585500	Office Cleaning Services	1,093.69	\$	947.46	\$ (146.23)
374	585900	Other Office Maintenance	24.39	\$	24.39	\$ -
375	586100	Landline/Telephone/Fax	3,354.07	\$	3,218.67	\$ (135.40)
376	586200	Cellular/Mobile Phones	10,648.59	\$	9,806.38	\$ (842.21)
377	587100	Holding Employer/Practices	769.68	\$	769.68	\$ -
378	587500	Other Office Expenses	2,281.08	\$	1,281.08	\$ -
379	591000	Accommodation/Hotel/Lodging	2,811.68	\$	2,811.68	\$ -
380	592000	Airfare	986.16	\$	986.16	\$ -
381	593000	Transportation excl. Airfare	425.10	\$	425.10	\$ -
382	595000	Travel - Meals and Entertainment - 50% Tax Deductible	932.05	\$	932.05	\$ -
383	595900	Other Travel	51.47	\$	51.47	\$ -
384	601000	Vehicle Leasing	0.01	\$	0.01	\$ 0.00
385	602000	Vehicle Fuel	28,734.39	\$	26,479.72	\$ (2,254.67)
386	603000	Vehicle Repairs and Maintenance	651.730	\$	11,733.58	\$ (11,081.85)
387	604000	Vehicle Registration/Licensing Fees	2,869.07	\$	2,869.07	\$ -
388	609000	Vehicle - Other Costs	5,081.55	\$	5,039.92	\$ (41.63)
389	611100	Rate Case Amortization	256,565.76	\$	256,565.76	\$ -
390	612200	Water Resource Conservation	-	\$	-	\$ -
391	612900	Other Regulatory Expenses	287.14	\$	287.14	\$ -
392	621100	Advertising	1,044.00	\$	1,044.00	\$ -
393	623100	Bank Service Charges	-	\$	-	\$ -
394	623100	Donations for Registered Charities	456.00	\$	456.00	\$ -
395	624100	License Fees	119.06	\$	119.06	\$ -
396	625100	Penalties and Fines	5,273.06	\$	5,718.05	\$ (444.99)
397	625100	Education and Training	1,538.04	\$	1,446.75	\$ (91.29)
398	627100	Bad Debt Expense	68,835.82	\$	68,835.82	\$ -
399	627300	Uncollectible Accounts Accrual	(26,112.00)	\$	(26,112.00)	\$ -
400	628400	Customer Service Printing	32,695.68	\$	31,175.58	\$ (1,520.10)
401	629100	Memberships and Dues	4,414.68	\$	4,414.68	\$ -
402	629500	Credit Card Expense Cleaning	(16,103.78)	\$	(11,511.74)	\$ (4,592.04)
403	629900	Other Misc Expense	(2,250.16)	\$	(2,250.58)	\$ (0.42)
404	641100	FICA	52,163.50	\$	50,698.77	\$ (1,464.73)
405	642100	Federal Unemployment Tax	6,649.91	\$	6,649.91	\$ -
406	642200	State Unemployment Tax	6,678.62	\$	6,598.35	\$ (80.27)
407	642300	Other Payroll Taxes	37,786.90	\$	37,786.90	\$ -
408	643100	Franchise Taxes	-	\$	-	\$ -
409	643200	Gross Receipts Taxes	3,619.36	\$	3,619.36	\$ -
410	643300	Personal Property Taxes	83,056.66	\$	83,056.66	\$ -
411	643400	Real Estate Taxes	128,151.10	\$	128,151.10	\$ -
412	643600	Utility/Commission Taxes	18,692.40	\$	18,692.40	\$ -
413	643700	Other General Taxes	(17,714.60)	\$	(30,533.66)	\$ (12,819.06)
414	691000	Corporate Allocation	544,652.25	\$	502,841.85	\$ (41,810.40)
415	692000	Regional Allocation	48,909.15	\$	42,949.56	\$ (5,959.59)
416	710201	Dep - Organization	5,436.24	\$	5,436.24	\$ -
417	710203	Dep - Struct and Improv General Plant	133,150.45	\$	133,150.45	\$ -
418	710204	Dep - Struct and Improv Service Supplies	11,515.17	\$	11,515.17	\$ -
419	710205	Dep - Struct and Improv Water Treat Pl	8,982.19	\$	8,982.19	\$ -
420	710206	Dep - Struct and Improv Trans Dist Pl	3,027.72	\$	3,027.72	\$ -
421	710208	Dep - Struct and Improv Pump Plant	-	\$	-	\$ -
422	710209	Dep - Struct and Improv Treatment Plant	-	\$	-	\$ -
423	710211	Dep - Struct and Improv Reclaim Wtr Dist	-	\$	-	\$ -
424	710220	Dep - Struct and Improv Office	5,381.28	\$	5,381.08	\$ (0.20)
425	710221	Dep - Collecting Reservoirs	-	\$	-	\$ -
426	710223	Dep - Wells and Springs	244,324.34	\$	244,324.34	\$ -
427	710225	Dep - Supply Mains	4,177.15	\$	4,177.15	\$ -
428	710226	Dep - Power Generation Equipment	14,043.68	\$	14,043.68	\$ -
429	710227	Dep - Electric Pump Equip Sic Pump	24,755.27	\$	24,755.27	\$ -
430	710228	Dep - Electric Pump Equip WTP	25,610.40	\$	25,610.40	\$ -
431	710229	Dep - Electric Pump Equip Trans Dist	6,405.12	\$	6,405.12	\$ -
432	710230	Dep - Water Treatment Equipment	231,424.70	\$	231,424.70	\$ -
433	710231	Dep - Dist Resv and Standpipes	44,153.36	\$	44,153.36	\$ -

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

ERCs

NV Water
 75.25%
 NV Sewer
 24.75%

SCD Water
 95.79%
 SCD Sewer
 4.21%

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	Account Name	MARUC Account	Per Brack	Corp. Allocations Adjusted	Differences
1	111268	(\$)(46) (\$)(46) - Water Springs Corp (Lover 46)	531	\$ 21,056	\$ 21,056	-
434	710232	Dep - Trans and Dist Mains	403	\$ 150,655.24	\$ 150,655.24	-
435	710233	Dep - Service Lines	403	\$ 160,589.36	\$ 160,589.36	-
436	710234	Dep - Meters	403	\$ 64,143.88	\$ 64,143.88	-
437	710235	Dep - Meter Installations	403	\$ 30,197.93	\$ 30,197.93	-
438	710236	Dep - Hydrants	403	\$ 12,788.29	\$ 12,788.29	-
439	710237	Dep - Backflow Prevention Devices	403	\$ 20.15	\$ 20.15	-
440	710238	Dep - Power Gen Equip Pump Pit	403	-	-	-
441	710241	Dep - Sewer Force Main	403	-	-	-
442	710242	Dep - Sewer Gravity Main	403	-	-	-
443	710243	Dep - Manholes	403	-	-	-
444	710244	Dep - Special Collection Structures	403	-	-	-
445	710245	Dep - Service to Customers	403	-	-	-
446	710246	Dep - Flow Measure Devices	403	-	-	-
447	710248	Dep - Pumping Equip Pump Pit	403	-	-	-
448	710250	Dep - Pumping Equip Reclaim WTP	403	-	-	-
449	710251	Dep - Pumping Equip Reclaim WTP Dist	403	-	-	-
450	710252	Dep - Treat/Disp Equip Lagoon	403	-	-	-
451	710253	Dep - Treat/Disp Equip Tr Pit	403	-	-	-
452	710255	Dep - Plant Sewers Treatment Pit	403	-	-	-
453	710256	Dep - Plant Sewers Reclaim Wtr	403	-	-	-
454	710262	Dep - Reuse Mt/Installations	403	-	-	-
455	710263	Dep - Reuse Dist Reservoirs	403	-	-	-
456	710264	Dep - Reuse Transmission and Dist	403	-	-	-
457	710267	Dep - Other and Misc Equip Intangible Pit	403	-	-	-
458	710268	Dep - Other and Misc Equip Source Supply	403	\$ 556.69	\$ 556.69	-
459	710269	Dep - Other and Misc Equip WTP	403	-	-	-
460	710272	Dep - Other Plant Collection	403	-	-	-
461	710273	Dep - Other Plant Pump	403	-	-	-
462	710274	Dep - Other Plant Treatment	403	-	-	-
463	710278	Dep - Plant Alloc	403	-	-	-
464	710289	Dep - Land	403	-	-	-
465	710303	Dep - Office Furniture	403	\$ 3,693.31	\$ 3,693.31	(4.74)
466	710304	Dep - Office Equipment	403	-	-	-
467	710305	Dep - Stores Equipment	403	-	-	-
468	710306	Dep - Lab Equipment	403	\$ 1,357.40	\$ 1,357.40	-
469	710308	Dep - Tool Shop Equipment	403	\$ 8,798.05	\$ 8,798.05	-
470	710309	Dep - Power Operated Equipment	403	\$ 10,693.70	\$ 10,693.70	-
471	710310	Dep - Communications Equipment	403	\$ 64,115.78	\$ 64,115.78	(6.80)
472	710311	Dep - Misc Equipment	403	\$ 941.79	\$ 941.79	-
473	710401	Dep - Vehicles	403	\$ 62,326.15	\$ 57,880.40	(5,236.75)
474	710502	Dep - Desktop/Laptop Computers	403	\$ 34.43	\$ 34.43	-
475	710504	Dep - Mini Comp Wtr	403	\$ 1,272.69	\$ 1,184.01	(89.88)
476	710601	Dep - Fuel/Bus Acquisition Adjustments	403	\$ (1,568.66)	\$ (1,568.66)	-
477	720002	Amort CIAC - Franchises	407	-	-	-
478	720003	Amort CIAC - Structure/Improvement Sic Supply	407	-	-	-
479	720005	Amort CIAC - Structure/Improvement Trans Dist	407	-	-	-
480	720007	Amort CIAC - Structure/Improvement Pump Plant La	407	-	-	-
481	720011	Amort CIAC - Structure/Improvement Generator Plant	407	-	-	-
482	720018	Amort CIAC - Supply Mains	407	-	-	-
483	720019	Amort CIAC - Electric Pump Equipment Sic Pump	407	-	-	-
484	720022	Amort CIAC - Water Treatment Equipment	407	-	-	-
485	720023	Amort CIAC - Dist Res and S	407	-	-	-
486	720024	Amort CIAC - Trans and Dist Mains	407	-	-	-
487	720025	Amort CIAC - Service Lines	407	\$ (109.25)	\$ (109.25)	-
488	720026	Amort CIAC - Meters	407	-	-	-
489	720027	Amort CIAC - Meter Installations	407	-	-	-
490	720028	Amort CIAC - Hydrants	407	-	-	-
491	720035	Amort CIAC - Other Tangible Plant	407	\$ (68,736.03)	\$ (68,736.03)	-
492	720036	Amort CIAC - Top Fee	407	\$ (105,121.89)	\$ (105,121.89)	-
493	720037	Amort CIAC - Management Fee	407	\$ (157.74)	\$ (157.74)	-
494	720039	Amort CIAC - Res Cap Fee	407	\$ (47.51)	\$ (47.51)	-
495	720040	Amort CIAC - Plant/Meter Fee	407	\$ (1,246.17)	\$ (1,246.17)	-
496	720041	Amort CIAC - Plant/Meter Fee	407	-	-	-
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	720056	Amort CIAC - Sewer Treatment Plant	407	-	-	-
505	815001	Intercompany Interest Expense	419	\$ 686,286.68	\$ 686,286.68	-

125,4571 Spanish Springs DAA Day

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Janitorial Allocations
 Test Year Ended July 31, 2024

ERCs

75.23%
 24.75%

95.79%
 4.21%

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
	Natural Account	Account Name	N&RUC Account	Per Bank	Corp Allocations Adjusted	Difference
1	11281	JP Morgan - 10074251 - Water Services Corp (Lower 48)	131	\$ 21.05	\$ 21.05	\$ -
506	810004	Interest - Other	419	\$ 520.57	\$ 520.57	\$ -
507	817001	Interest Income - General	419	\$ -	\$ -	\$ -
508	830001	AFUDC (off equity capital)	420	\$ (146,553.28)	\$ (146,553.28)	\$ -
509	830001	Gain/Loss - Sale of Fixed Assets	434	\$ 2,054.97	\$ 2,054.97	\$ -
510	910001	Federal Income Taxes	409	\$ 1,561.92	\$ 1,561.92	\$ -
511	920001	Deferred Federal Income Taxes	410	\$ 193,941.20	\$ 193,941.20	\$ -

NV Water
 NV Sewer

SCD Water
 SCD Sewer

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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 - SPRING CREEK DIVISION 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.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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				
1	Annualized Water Sales	\$ 6,041,445	\$ 5,809,279	\$ 2,177,224	\$ 527,646	\$ 14,555,594
2						To Stmt J
3						
4		Other Operating Revenue (B)				
5						
6	Miscellaneous Revenue	\$ 46,140	\$ 35,880	\$ 31,098	\$ 342	\$ 113,460
7	Late Fees	\$ 25,138	\$ 32,079	\$ 16,238	\$ 2,099	\$ 75,554
8	Other Revenue	\$ 19,156	\$ -	\$ -	\$ -	\$ 19,156
9						
10	Totals	\$ 90,433	\$ 67,959	\$ 47,336	\$ 2,441	\$ 208,170
11						
12	Other Operating Revenue per Books	82,274	64,281	33,108	2,306	181,969
13						
14	Adjustment Needed	\$ 8,160	\$ 3,678	\$ 14,228	\$ 135	\$ 26,201
15						To Stmt J
16	Total Annualized Revenues	\$ 6,131,878	\$ 5,877,239	\$ 2,224,560	\$ 530,087	\$ 14,763,765
17						

18 Footnotes:

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

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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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"			

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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)	(b)	(c)	(d)		(e)	
				Current	Deferred		
	Account No.	Account Name					
1	910001	Federal Income Taxes		\$ 1,562	\$ -		A
2	920001	Deferred Federal Income Taxes		\$ -	\$ 193,941		A
3							
4		Total Income Taxes Per Books		\$ 1,562	\$ 193,941		
5							
6		Adjustment Needed		\$ (1,562)	\$ (193,941)		
7				To H WP	To H WP		
8		Adjusted Balance		\$ -	\$ -		
9							

10 A=From Input Sheet - Statement N

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

IRP Costs

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
	A		A		A		A		A		A		
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													
7		\$ 10,140		\$ 6,940		\$ 6,348		\$ 806		\$ 6,373		\$ 253	\$ 30,860
8													
9		\$ 173,260		\$ 103,318		\$ 81,231		\$ 11,485		\$ 116,963		\$ 4,565	\$ 490,823
10													
11		\$ 183,400		\$ 110,258		\$ 87,579		\$ 12,291		\$ 123,336		\$ 4,818	\$ 521,683
12													
13		\$ 61,133		\$ 36,753		\$ 29,193		\$ 4,097		\$ 41,112		\$ 1,606	\$ 173,894
14													
15		\$ 121,677		\$ 83,280		\$ 76,176		\$ 9,671		\$ 70,553		\$ 3,041	\$ 364,397
16													
17		\$ (60,543)		\$ (46,527)		\$ (46,983)		\$ (5,574)		\$ (29,441)		\$ (1,435)	\$ (190,503)
18													
								To H WP					

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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Labor Costs

Test Year Ended July 31, 2024

(a) (b) (c)

Line Description	(a)	(b)	(c)
	Salaries	Payroll Taxes	401K
1 Per Salary w/p	\$ 776,133	\$ 71,981	\$ 195,454
2			
3 Less:			
4 Per Books	\$ 723,095	\$ 95,179	\$ 178,740
5			
6 Adjustment	\$ 53,038	\$ (23,198)	\$ 16,714
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"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Power Annualizations

Test Year Ended July 31, 2024

Line	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
		Pahrump Water DE	Spring Creek Water AB	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						
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														
11														
12	Footnotes:													
13	A=From worksheet "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek													
14	B=From worksheet "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek													
15	C=From worksheet "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs													
16	D=From worksheet "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump													
17	E=From worksheet "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump													
18	F=From worksheet "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs													
19	G=From worksheet "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump													
20	H=From worksheet "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek													

To H WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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		
1	(Statement H, (c) 4 X H Rev Conv WP, (b)(2))	\$ (1,330)	
2	(Statement H, (c) 2 X H Rev Conv WP, (b)(3))	<i>To H WP</i>	\$ (2,666)
			<i>To H WP</i>
	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%	\$ 2,589	
4	(Statement H, (e)(2) X H Rev Conv WP, (b)(3)) 0.6554%	<i>To H, Column E</i>	\$ 5,127
			<i>To H, Column E</i>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Rate Case Costs
Test Year Ended July 31, 2024

Line	(a)	(b) Pahrump Water		(c) Spring Creek Water		(d) Cold Springs		(e) Spanish Springs		(f) Pahrump Sewer		(g) Spring Creek Sewer		(h) Total
		A		A		A		A		A		A		
1	Rate Case Costs													
2														
3	Rate Case Costs included in 2021 RC	\$ 336,507	\$	306,188	\$	163,576	\$	81,409	\$	224,490	\$	12,272	\$	1,124,443
4	Accumulated Amortization through 06/30/25***	\$ (327,160)	\$	(297,683)	\$	(159,032)	\$	(79,147)	\$	(218,255)	\$	(11,940)	\$	(1,093,217)
5														
6	Unamortized Rate Case Costs	\$ 9,348	\$	8,505	\$	4,544	\$	2,261	\$	6,236	\$	332	\$	31,226
7														
8	2021 Rate Case Costs not included in 2021 RC	\$ 61,243	\$	36,520	\$	28,713	\$	4,060	\$	41,344	\$	1,613	\$	173,494
9	2024 Rate Case Costs (Estimated)	\$ 97,362	\$	58,059	\$	45,647	\$	6,454	\$	65,726	\$	2,565	\$	275,814
10														
11	Total New Rate Case Costs	\$ 158,606	\$	94,579	\$	74,360	\$	10,514	\$	107,070	\$	4,179	\$	449,308
12														
13	Total Rate Case Costs to be Recovered	\$ 495,113	\$	400,768	\$	237,937	\$	91,923	\$	331,561	\$	16,450	\$	1,573,750
14														
15	Rate Case Costs per Books	\$ 336,507	\$	306,188	\$	163,576	\$	81,409	\$	224,490	\$	12,272	\$	1,124,443
16														
17	Adjustment Needed	\$ 158,606	\$	94,579	\$	74,360	\$	10,514	\$	107,070	\$	4,179	\$	449,308
18														
19														
20	Amortized Costs													
21														
22	Accumulated Amortization per Books	\$ (673,253)	\$	(513,132)	\$	(294,138)	\$	(74,422)	\$	(317,284)	\$	(14,572)	\$	(1,886,800)
23														
24	Adjustment Needed	\$ 346,094	\$	215,449	\$	135,106	\$	(4,726)	\$	99,029	\$	2,632	\$	793,583
25														
26														
27	Amortization Expense	\$ 55,984	\$	34,362	\$	26,301	\$	4,258	\$	37,769	\$	1,504	\$	160,178
28														
29	Amortization Expense per Books	\$ 112,169	\$	102,063	\$	54,525	\$	27,136	\$	74,830	\$	4,082	\$	374,805
30														
31	Amortization Expense Adjustment	\$ (56,185)	\$	(67,701)	\$	(28,224)	\$	(22,878)	\$	(37,061)	\$	(2,578)	\$	(214,627)
32														
33	Footnotes:													
34	A=From workbook "GBWC 2024 GRC Reg Asset v2.xlsx"													
35	***Includes amortization through estimated rate effective date of this case.													

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
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	\$ 50,760	\$ 206,541	\$ 384,977	\$ 1,178,382	\$ -	\$ -	\$ 1,820,659
5	Amortization Expense	\$ 8,460	\$ 64,077	\$ 14,417	\$ 40,863	\$ -	\$ -	\$ 127,817
					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	\$ 610,841	\$ 1,247,573	\$ 839,560	\$ 1,220,090	\$ 395,901	\$ 14,137	\$ 4,328,102
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	\$ 1,011,909	\$ 937,714	\$ 373,352	\$ 30,223	\$ 269,067	\$ 9,573	\$ 2,631,837
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	\$ 224,020	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 2,321,354
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	\$ 7,264	\$ 71,223	\$ 16,368	\$ 403	\$ 9,484	\$ 150	\$ 104,892
35								
36	Amortization Expense Adjustment	\$ (7,264)	\$ (71,223)	\$ (16,368)	\$ (403)	\$ (9,484)	\$ (150)	\$ (104,892)
37					To H WP			

Footnotes:

38

39

40 B=From IRP Cost WP

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

42 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

43 paid during the CERT period.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Asset Sales

Test Year Ended July 31, 2024

Line	(a)	(b)	(c)	(d)
				<u>Amount</u>
1 Gains On Sales				\$ 2,465 A
2				
3 Amortized over 3 years				<u>\$ 822</u>
4				
5 Unamortized balance				<u>\$ 1,644</u>
6				To G WP
7				
8 Amount Included per Books Account No. 830001			\$ 2,055	
9				
10 Amortization of Gains			<u>\$ 822</u>	
11				
12 Adjustment Needed				<u>\$ 1,233</u>
13				To Stmt J
14 Footnote:				
15 A=From workpaper "Asset Sales #830001 10.21-07.24.xlsx"				

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

Line No.	(a) Description	(b) Amount
1	Annualized Depreciation per Statement L/L1	\$ 1,722,243 A
2		
3	Portion for 4 Month Certification Period	<u>\$ 574,081</u>
4		To G WP
5		
6	Annualized CIAC Amortization per Statement L/L1	\$ (196,038) B
7		
8	Portion for 4 Month Certification Period	<u>\$ (65,346)</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"	

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ -	\$ 4,687	\$ -	\$ 4,687
4			A	B		
5		Totals	\$ 1,622,315	\$ 4,687	\$ -	\$ 1,627,002
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.	
21	SCD Well 8	\$ 3,414,021	30		\$ (113,801)	
22						To G WP
23						
24	PD Well 10	Plant Item	Useful Life		Year 1 Depr.	
25		\$ 1,688,878	30		\$ (56,296)	
26						To G WP
27						

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"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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				To H WP				
7 Footnote:								
8 A=From workpaper "GBWC Chemical Expense - Annualization TYE 7.31.24 (1).xlsx"								

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Removal of Corporate Allocated Assets & Depreciation

Test Year Ended July 31, 2024

Ln No	Account	(a)	(b)	(c)	(d)	(e)	(f)
			Description	Water	Depr Rate	Depreciation Expense Adj.	Accum Depr
1	141220		Struct and Improv Office	\$ (2,845)	2.50%	\$ (1,472)	\$ 925
2	141303		Office Furniture	\$ (2,033)	6.67%	\$ (2,805)	\$ 1,431
3	141304		Office Equipment	\$ (1)	6.67%	\$ (2)	\$ 0
4	141305		Stores Equipment	\$ (2)	6.67%	\$ (2)	\$ 0
5	141308		Tool Shop Equipment	\$ (17)	6.25%	\$ (22)	\$ 19
6	141310		Communications Equipment	\$ (294)	10.00%	\$ (609)	\$ 423
7	141401		Vehicles	\$ (42)	16.67%	\$ (144)	\$ 42
8	141501		Computer Hardware	\$ (6)	16.67%	\$ (20)	\$ 4
9	141502		Desktop/Laptop Computers	\$ (1,105)	16.67%	\$ (3,813)	\$ 340
10	141503		Mainframe Computers	\$ (894)	16.67%	\$ (3,083)	\$ 894
11	141504		Mini Comp Wtr	\$ (9,052)	16.67%	\$ (31,225)	\$ 8,553
12	141601		Computer Software	\$ (2,486)	16.67%	\$ (8,574)	\$ 1,207
13	141602		Comp Systems	\$ (26,618)	16.67%	\$ (91,821)	\$ 25,080
14	141603		Micro Systems	\$ (462)	16.67%	\$ (1,595)	\$ 462
15	Totals			\$ (45,857)		\$ (145,188)	\$ 39,380
16				To G WP		To H WP	To G WP

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 - SPRING CREEK DIVISION WATER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

	(a)	(b)	(c)	(d)
Line				Water
1 Protected & Unprotected ADIT				<u>\$ (1,083,270) A</u>
2				To G WP
3 Tax Expense Credit				<u>\$ (49,362) A</u>
4				To H TAX WP
5 Footnote:				
6 A=From workpaper "Excess ADIT Reg Liability Calculations.xlsx"				

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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					\$ 152,953	A	
2						To G WP		
3						& L/L1		
4	Accumulated Amortization					\$ (67,634)	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	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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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

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

	(a)	(b)	(c)	(d)
Line				Total
1 Normalized Legal Costs from WP				\$ 12,395 A
2				
3 Less:				
4 Legal Expense per Books Account No. 540400				\$ 21,239
5				
6 Adjustment Needed				\$ (8,844)
7				To H WP
8				
9 Footnotes:				
10 A=From workpaper "Legal Expense - Normalization (1).xlsx"				

Corporate Allocations WP
GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Corporate Allocations
Test Year Ended July 31, 2024

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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Preventative Maintenance Adjustments
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)
Line	Pahrump	Spring Creek	Cold Springs	Spanish Springs	Total
	A	A	A	A	
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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER
Property Tax Annualization
Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)	(d)
1 Property Taxes from Invoices				\$ 202,803 A
2				
3 Property Taxes per Books from Stmt N:				
4 Account No. 643300			\$ 83,057	
5 Account No. 643400			\$ 128,151	
6 Account No. 643700			<u>\$ (17,715)</u>	
7				
8 Less:				
9 Total Per Books				<u>\$ 193,493</u>
11				
12 Adjustment Needed				<u>\$ 9,310</u>
13				To H WP
14 Footnote:				
15 A=From workpaper "GBWC Property Tax_Details.xlsx"				

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION WATER

Rent Expense Annualization
For The Test Year Ended July 31, 2024

(a)	(b)
Line	Water
1 Annualized Rent Expense	\$ 16,220 A
2	
3 Less:	
4 Rent Expense per Books	<u>\$ 14,701 B</u>
5	
6 Rent Expense Adj.	<u>\$ 1,518</u>
7	<u>To H WP</u>
8	
9 Footnote:	
10 A=From workpaper "Rent Expense Normalization.xlsx"	
11 B=From Input Sheet Account No. 571100	

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

Travel Exp WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	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				To H WP				
9								

10 Footnotes:

11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ 52,947	\$ 2,329	\$ 55,277 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
7 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.

APPENDIX 4 (SCD-S)

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER

Sewer Rate Base

Test Year Ended July 31, 2024

Line No.	Description (a)	NARUC Account Number (b)	Recorded Test Year Balance (c)	Adjustments to Test Year Balances From Statement G WP (d)	Adjusted Test Year Balance (e)
1	<u>Utility Plant:</u>				
2	Utility Plant in Service (Sched. G-1,	101	\$ 1,467,116	\$ (69,739)	\$ 1,397,377
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	108	(797,428)	\$ 29,045	\$ (768,383)
4	Net Utility Plant		\$ 669,688	\$ (40,694)	\$ 628,994
5	<u>Add:</u>				
6	Materials & Supplies (Sched. G-4)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	162	\$ -	\$ 17,750	\$ 17,750
8	Accum. Deferred Income Taxes	190	\$ 358	\$ -	\$ 358
9	Other (Rate Case Costs)	186	\$ 12,272	\$ 4,179	\$ 16,450
10	Other (Oth Deferred Chgs)	186	\$ 9,573	\$ 4,565	\$ 14,137
11	Sub-Total		\$ 22,202	\$ 26,493	\$ 48,695
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	253.1	\$ -	\$ 91	\$ 91
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (73,385)	\$ (45,826)	\$ (119,211)
16	Contributions in Aid of Construction	271	\$ (290,903)	\$ -	\$ (290,903)
17	Add back: Accum. Amort.- CIAC	272	\$ 117,101	\$ 2,930	\$ 120,031
18	Other (Rate Case Amort)	186	\$ (14,572)	\$ 2,632	\$ (11,940)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (9,307)	\$ (9,307)
20	Sub-Total		\$ (261,758)	\$ (49,480)	\$ (311,238)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 430,131	\$ (63,681)	\$ 366,451

To H Rev Req WP & H Tax WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER

Sewer Rate Base Adjustments From Book Amounts

Test Year Ended July 31, 2024

No.	Description	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Cash Working Capital	Rate Case Cost From Rate Case WP	Certification Plant From Cert-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	IRP Costs From IRP Costs WP	Fusion Costs From Fusion WP	Organization Costs Removal From Org Cost WP	Excess ADIT Liability From Excess ADIT WP	Asset Sales	Asset Sale WP
1	Utility Plant			206	151									
2	Utility Plant in Service (Sched. G-1)													
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)					(19,056)	1,703							
4	Net Utility Plant			206	151	(19,056)	(280)							
5	Materials & Supplies (Sched. G-3)													
6	Materials & Supplies (Sched. G-4)													
7	Cash Working Capital (Sched. G-5)	17,750												
8	Accum. Deferred Income Taxes													
9	Other (Rate Case Costs)		4,179											
10	Other (Oth. Deferred Chgs)						4,565							
11	Sub-Total	17,750	4,179				4,565							
12	Deduct:													
13	Customer Advances for Constr.													
14	Other deferred credits-regulatory													
15	Accum. Deferred Income Taxes													
16	Contributions in Aid of Construction													
17	Add back: Accum. Amort. - CIAC		2,632			2,930								
18	Other (Rate Case Amort)													
19	Other (Amort of Oth Def Chgs)													
20	Sub-Total		2,632			2,930								
21	Net Rate Base (Lines 4 + 11 + 20)	17,750	6,811	206	151	(16,126)	(280)	4,128	(8,870)	3,756	(23,644)	91		(63,681)

To: Sims G

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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)
1		Intangible Plant:				
2	351.1	Organization	\$ 74,847	\$ -	\$ -	\$ 74,847
3	352.1	Franchises	-	-	-	-
4	389.1	Other plant & misc. equip	-	-	-	-
5		Total Intangible plant	74,847	-	-	74,847
6		Collection Plant:				
7	552.2	Land & land rights	-	-	-	-
8	354.2	Structures & improvements	-	-	-	-
9	352.2	Power generation equipment	-	-	-	-
10	360.2	Collection sewers- force	\$ 46,825	\$ -	\$ -	\$ 46,825
11	361.2	Collection sewers- gravity	\$ 124,218	\$ -	\$ -	\$ 124,218
12	361.2	Manholes	\$ 13,873	\$ -	\$ -	\$ 13,873
13	362.2	Special collecting structures	-	-	-	-
14	363.2	Services to customers	\$ 184,141	\$ 200	\$ -	\$ 184,341
15	364.2	Flow measuring devices	\$ 60,082	\$ -	\$ -	\$ 60,082
16	365.2	Flow measuring installations	-	-	-	-
17	389.2	Other plant & misc. equip.	\$ 5,687	\$ -	\$ -	\$ 5,687
18		Total collection plant	434,825	200	-	435,025
19		System Pumping Plant:				
20	353.3	Land & land rights	-	-	-	-
21	354.3	Structures & improvements	\$ 9,324	\$ -	\$ -	\$ 9,324
22	355.3	Power generation equipment	\$ 859	\$ -	\$ -	\$ 859
23	370.3	Receiving wells	-	-	-	-
24	371.3	Pumping equipment	\$ 161,532	\$ 10,849	\$ (149)	\$ 172,233
25	389.3	Other plant & misc. equip.	\$ 171,716	\$ 10,849	\$ (149)	\$ 182,416
26		Total system pumping	317,422	21,698	(149)	338,971
27		Treatment & Disposal Plant:				
28	353.4	Land & land rights	-	-	-	-
29	354.4	Structures & improvements (Treatment)	\$ 23,080	\$ 2,465	\$ -	\$ 25,545
30	354.5	Structures & improvements (Reclaim)	-	-	-	-
31	355.4	Power generation equipment	-	-	-	-
32	365.6	Reuse Mir/Installations	-	-	-	-
33	371.5	Pumping Equip Reclaim WTP	\$ 2,075	\$ -	\$ -	\$ 2,075
34	371.6	Reuse Transmission & Dist. Sys.	\$ 1,475	\$ -	\$ -	\$ 1,475
35	371.6	Reuse Dist Reservoirs	-	-	-	-
36	371.6	Pumping Equip Recl Wtr Dist	-	-	-	-
37	384.6	Street and Improv Reclaim Wtr Dist	\$ 534,500	\$ -	\$ (119)	\$ 534,381
38	380.4	Treatment & disposal equip.	\$ 126,580	\$ 2,582	\$ -	\$ 129,162
39	381.4	Plant sewers	\$ 4,845	\$ 41	\$ -	\$ 4,886
40	381.5	Plant sewers reclaim WTP	-	-	-	-
41	382.6	Outfall sewer lines	-	-	-	-
42	389.4	Other plant & misc. equip.	\$ 3,565	\$ -	\$ -	\$ 3,565
43		Sub total- Transm. & distr. pl.	696,120	5,088	(119)	701,089
44		General Plant:				
45	353.7	Land & land rights	-	-	\$ (46,653)	\$ -
46	354.7	Structures & improvements	\$ 2,778	\$ 46,605	\$ -	\$ 2,779
47	390.7	Office furniture & equip.	\$ 39,869	\$ 686,991	\$ (685,789)	\$ 4,107
48	390.7	Stores equipment	-	\$ 27	\$ (27)	-
49	391.7	Transportation equipment	\$ 14,630	\$ 312,734	\$ (308,117)	\$ 19,247
50	393.7	Tools, shop & garage equip.	\$ 8,084	\$ 1,666	\$ (758)	\$ 8,992
51	394.7	Laboratory equipment	\$ 1,116	-	-	\$ 1,116
52	395.7	Power operated equipment	\$ 300	\$ 5,051	\$ (5,055)	\$ 296
53	396.7	Communication equipment	-	-	-	-
54	397.7	Miscellaneous equipment	\$ 286	\$ -	\$ -	\$ 286
55	398.7	Other tangible plant	\$ 67,065	\$ 1,053,073	\$ (1,046,401)	\$ 73,738
56		Total general plant	1,444,574	1,069,210	(1,046,668)	1,467,116
57		Total Plant in Service	1,444,574	1,069,210	(1,046,668)	1,467,116

To Stmt G

206

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(1,983)

Adjusted Balance

CCA/CIAC Adjustment from Docket No. 12-12017

Organization Costs Removal From Org Cost WP

Fusion Costs From Fusion WP

Removal of Duplicate Corporate Allocated Assets WP

GL Certification Additions From Cert GL WP

Certification Plant From Cert-ECIC WP

CCA/CIAC Adjustment From CCA/CIAC WP

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GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Nevada Jurisdictional Sewer Accumulated Depreciation and Amortization
Test Year Ended July 31, 2024

Line No.	Acct No.	Description (a)	(b)		(c)		(d)		Ending Balance (e)
			Beginning Balance	Debits	Credits				
1		Intangible Plant:							
2	351.1	Organization	\$ (49,376)	\$ -	\$ -	\$ -	\$ -	\$ (49,376)	
3	352.1	Franchises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	389.1	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Total intangible plant	\$ (49,376)	\$ -	\$ -	\$ -	\$ -	\$ (49,376)	
6		Collection Plant:							
7	353.2	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	354.2	Structures & improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	355.2	Power generation equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	360.2	Collection sewers-force	\$ (28,454)	\$ -	\$ (1,561)	\$ (2,760)	\$ (37,906)	\$ (30,014)	
11	361.2	Collection sewers-gravity	\$ (35,145)	\$ -	\$ (2,760)	\$ (4,005)	\$ (36,561)	\$ (37,906)	
12	361.2	Manholes	\$ (2,499)	\$ -	\$ (308)	\$ -	\$ (2,808)	\$ (2,808)	
13	362.2	Special collecting structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	363.2	Services to customers	\$ (62,671)	\$ -	\$ (6,145)	\$ (68,815)	\$ (68,815)	\$ (68,815)	
15	364.2	Flow measuring devices	\$ (32,556)	\$ -	\$ (4,005)	\$ (36,561)	\$ (36,561)	\$ (36,561)	
16	365.2	Flow measuring installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	389.2	Other plant & misc. equip.	\$ (2,801)	\$ -	\$ (203)	\$ -	\$ (4,005)	\$ (4,005)	
18		Total collection plant	\$ (165,127)	\$ -	\$ (14,982)	\$ -	\$ (180,109)	\$ (180,109)	
19		System Pumping Plant:							
20	353.3	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	354.3	Structures & improvements	\$ (1,938)	\$ -	\$ (233)	\$ (23)	\$ (2,191)	\$ (2,191)	
22	355.3	Power generation equipment	\$ (526)	\$ -	\$ (29)	\$ -	\$ (555)	\$ (555)	
23	370.3	Receiving wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	371.3	Pumping equipment	\$ (28,130)	\$ 248	\$ (6,925)	\$ (34,807)	\$ (34,807)	\$ (34,807)	
25	389.3	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26		Total system pumping	\$ (30,614)	\$ 248	\$ (7,187)	\$ -	\$ (37,553)	\$ (37,553)	
27		Treatment & Disposal Plant:							
28	353.4	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	354.4	Structures & improvements (Treatment)	\$ (2,579)	\$ -	\$ (639)	\$ -	\$ (3,217)	\$ (3,217)	
30	354.5	Structures & improvements (Reclaim)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	353.4	Power generation equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	365.6	Reuse Mir/Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	371.5	Pumping Equip Reclaim WTP	\$ (1,207)	\$ -	\$ (83)	\$ -	\$ (1,290)	\$ (1,290)	
34	371.6	Reuse Transmission & Dist. Sys	\$ (524)	\$ -	\$ (33)	\$ -	\$ (556)	\$ (556)	
35	371.6	Reuse Dist Reservoirs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	371.6	Pumping Equip Rcl Wtr Dist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	354.6	Struct and Improv Reclaim Wtr Dist	\$ (377,217)	\$ -	\$ (19,086)	\$ (3,363,303)	\$ (3,363,303)	\$ (3,363,303)	
38	380.4	Treatment & disposal equip.	\$ (64,921)	\$ -	\$ (4,597)	\$ (59,518)	\$ (59,518)	\$ (59,518)	
39	381.4	Plant sewers	\$ (2,462)	\$ -	\$ (174)	\$ -	\$ (2,636)	\$ (2,636)	
40	381.5	Plant sewers reclaim WTP	\$ (2,393)	\$ -	\$ (127)	\$ -	\$ (2,521)	\$ (2,521)	
41	382.6	Outfall sewer lines	\$ (451,303)	\$ -	\$ (24,739)	\$ -	\$ (476,042)	\$ (476,042)	
42	389.4	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43		Sub total- Transm. & distr. plnt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44		General Plant:							
45	353.7	Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	354.7	Structures & improvements	\$ (13,503)	\$ -	\$ (13,675)	\$ -	\$ (885)	\$ (885)	
47	390.7	Office furniture & equip.	\$ (35,182)	\$ 606,141	\$ (607,423)	\$ -	\$ (36,464)	\$ (36,464)	
48	390.7	Stores equipment	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	
49	391.7	Transportation equipment	\$ (10,463)	\$ 171,712	\$ (171,868)	\$ -	\$ (10,619)	\$ (10,619)	
50	393.7	Tools, shop & garage equip.	\$ (5,728)	\$ 302	\$ (830)	\$ -	\$ (6,255)	\$ (6,255)	
51	394.7	Laboratory equipment	\$ 607	\$ -	\$ (74)	\$ -	\$ 532	\$ 532	
52	395.7	Power operated equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	396.7	Communication equipment	\$ (385)	\$ 6,717	\$ (6,739)	\$ -	\$ (408)	\$ (408)	
54	397.7	Miscellaneous equipment	\$ (240)	\$ -	\$ -	\$ (9)	\$ (249)	\$ (249)	
55	398.7	Other tangible plant	\$ (52,105)	\$ 798,375	\$ (800,619)	\$ (800,619)	\$ (54,419)	\$ (54,419)	
56		Total General Plant	\$ (748,524)	\$ 798,633	\$ (847,527)	\$ -	\$ (737,428)	\$ (737,428)	
57		Total Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Certification Accumulated Depreciation Update From Cert. Adj. WP.	Removal of Duplicate Corporate Assets From Corp. Alloc.	1,703	(2,978)	49,376	OCA GIAC Adjustment from Docket No. 12-12017	Adjusted Balance
\$ -	\$ -	\$ -	\$ -	\$ 49,376	\$ -	\$ -
\$ (520,28)	\$ (920)	\$ -	\$ -	\$ -	\$ (30,535)	\$ (30,535)
\$ (103)	\$ -	\$ -	\$ -	\$ -	\$ (38,826)	\$ (38,826)
\$ (2,048,23)	\$ (1,335,15)	\$ -	\$ -	\$ -	\$ (2,910)	\$ (2,910)
\$ (67,70)	\$ -	\$ -	\$ -	\$ -	\$ (70,864)	\$ (70,864)
\$ (4,994)	\$ -	\$ -	\$ -	\$ -	\$ (37,897)	\$ (37,897)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,072)	\$ (4,072)
\$ (87,25)	\$ -	\$ -	\$ -	\$ -	\$ (185,103)	\$ (185,103)
\$ (2,296,44)	\$ -	\$ -	\$ -	\$ -	\$ (2,278)	\$ (2,278)
\$ (2,384)	\$ -	\$ -	\$ -	\$ -	\$ (555)	\$ (555)
\$ (212,88)	\$ -	\$ -	\$ -	\$ -	\$ (37,103)	\$ (37,103)
\$ (27,66)	\$ -	\$ -	\$ -	\$ -	\$ (39,936)	\$ (39,936)
\$ (11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (6,361,68)	\$ -	\$ -	\$ -	\$ -	\$ (1,318)	\$ (1,318)
\$ (1,537,64)	\$ -	\$ -	\$ -	\$ -	\$ (567)	\$ (567)
\$ (58,17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (42,44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (8,251)	\$ -	\$ -	\$ -	\$ -	\$ (402,665)	\$ (402,665)
\$ (56,11)	\$ 40	\$ -	\$ -	\$ -	\$ (71,055)	\$ (71,055)
\$ (2,370,09)	\$ 1,642	\$ -	\$ (2,978)	\$ -	\$ (6,695)	\$ (6,695)
\$ (0)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (776,40)	\$ 2	\$ -	\$ -	\$ -	\$ (2,563)	\$ (2,563)
\$ (187,32)	\$ 1	\$ -	\$ -	\$ -	\$ (484,293)	\$ (484,293)
\$ (24,80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (9,44)	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (2,88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (3,427)	\$ 1,703	\$ -	\$ (2,978)	\$ -	\$ (252)	\$ (252)
\$ (19,856)	\$ 1,703	\$ -	\$ (2,978)	\$ 49,376	\$ (59,050)	\$ (59,050)
\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (768,383)	\$ (768,383)

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER

Cash Working Capital
 Test Year Ended July 31, 2024

Ln	(a)	(b)	
1	Adjusted Operating Expense Pre-Tax	\$ 190,136	<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	\$ 43,001	<i>From Statement H column f, line 29</i>
5	Regulatory Amortization	\$ 3,122	<i>From Statement H column f, line 25</i>
6	Bad Debts	<u>\$ 2,014</u>	<i>From Statement H column f, line 27</i>
7			
8	Total Non-Cash Expenses	<u>\$ 48,137</u>	
9			
10	Net Operating Expense	<u>\$ 141,999</u>	
11			
12	CWC Using Application of 1/8th Method	<u>\$ 17,750</u>	<i>To G WP</i>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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 Item Description from Stmt G and Schedules G-1 & G-2	B Stmnt G & Sched. G-1 Accounts from Input Sheet	C Stmnt G & Sched. G-1 Accounts from Input Sheet	D Schedule G-2 Accounts from Input Sheet	E 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
<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
<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
<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
<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		N/A
47	Transportation equipment	141401	Vehicles	142401	Acc Dep - Vehicles
48	Vehicle Clearing	141499	Vehicle Clearing		N/A
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
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
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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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ 190,001	\$ 4,387	\$ 194,388	\$ 26,190	\$ 220,578
3	Other operating revenue	\$ 1,260	\$ 100	\$ 1,360	\$ -	\$ 1,360
4	Total operating revenues	\$ 191,261	\$ 4,487	\$ 195,748	\$ 26,190	\$ 221,938
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 28,757	\$ 5,389	\$ 34,146	\$ -	\$ 34,146
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 8,238	\$ 1,458	\$ 9,696	\$ -	\$ 9,696
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 25,704	\$ (2,297)	\$ 23,407	\$ -	\$ 23,407
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 1,789	\$ -	\$ 1,789	\$ -	\$ 1,789
13	Materials and supplies	\$ 1,940	\$ -	\$ 1,940	\$ -	\$ 1,940
14	Contractual serv.- Eng'rg	\$ 55	\$ -	\$ 55	\$ -	\$ 55
15	Contractual serv.- Acc't	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contractual serv.- Legal	\$ 479	\$ 66	\$ 545	\$ -	\$ 545
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 15,251	\$ -	\$ 15,251	\$ -	\$ 15,251
19	Contractual serv.- Other	\$ 1	\$ -	\$ 1	\$ -	\$ 1
20	Rental of property	\$ 721	\$ (7)	\$ 714	\$ -	\$ 714
21	Rental of equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	Transportation expenses	\$ 2,004	\$ (146)	\$ 1,858	\$ -	\$ 1,858
23	Insurance	\$ 7,828	\$ (616)	\$ 7,211	\$ -	\$ 7,211
24	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
25	Regulatory commission exp.	\$ 7,285	\$ (4,163)	\$ 3,122	\$ -	\$ 3,122
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ -	\$ 1,831	\$ 1,831	\$ 183	\$ 2,014
28	Miscellaneous expense	\$ 40,062	\$ (7,429)	\$ 32,633	\$ -	\$ 32,633
29	Depreciation and amortization	\$ 41,353	\$ 1,648	\$ 43,001	\$ -	\$ 43,001
30	Taxes other than income	\$ 5,077	\$ 7,161	\$ 12,238	\$ -	\$ 12,238
31	PUCN Mill Tax	\$ 682	\$ 15	\$ 697	\$ 87	\$ 784
32	Federal income taxes: current	\$ -	\$ (3,363)	\$ (3,363)	\$ 5,443	\$ 2,081
33	deferred	\$ -	\$ -	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 187,226	\$ (453)	\$ 186,773	\$ 5,713	\$ 192,486
36	Net operating income	\$ 4,035	\$ 4,940	\$ 8,975	\$ 20,478	\$ 29,452

Statement H

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ 1,467,116	\$ (69,739)	\$ 1,397,377	\$ -	\$ 1,397,377
39	Less: Accum. Depreciation and Amortization	\$ (797,428)	\$ 29,045	\$ (768,383)	\$ -	\$ (768,383)
39	Net Utility Plant	\$ 669,688	\$ (40,694)	\$ 628,994	\$ -	\$ 628,994
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 17,750	\$ 17,750	\$ -	\$ 17,750
42	Accum. def. income taxes	\$ 358	\$ -	\$ 358	\$ -	\$ 358
43	Other (Rate Case Costs)	\$ 12,272	\$ 4,179	\$ 16,450	\$ -	\$ 16,450
44	Other (Oth Deferred Chgs)	\$ 9,573	\$ 4,565	\$ 14,137	\$ -	\$ 14,137
45	Sub-Total (Lines 40 → 44)	\$ 22,202	\$ 26,493	\$ 48,695	\$ -	\$ 48,695
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -
47	Other def. credits-regulatory	\$ -	\$ 91	\$ 91	\$ -	\$ 91
48	Accum. def. income taxes	\$ (73,385)	\$ (45,826)	\$ (119,211)	\$ -	\$ (119,211)
49	Contributions in Aid of Constr.	\$ (290,903)	\$ -	\$ (290,903)	\$ -	\$ (290,903)
50	Add back: Accumulated amortization- CIAC	\$ 117,101	\$ 2,930	\$ 120,031	\$ -	\$ 120,031
51	Other (Rate Case Amort)	\$ (14,572)	\$ 2,632	\$ (11,940)	\$ -	\$ (11,940)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (9,307)	\$ (9,307)	\$ -	\$ (9,307)
53	Sub-Total (Lines 46 → 52)	\$ (261,758)	\$ (49,480)	\$ (311,238)	\$ -	\$ (311,238)
54	Net Rate Base (L.39 + 45 + 53)	\$ 430,131	\$ (63,681)	\$ 366,451	\$ -	\$ 366,451
55	Rate of Return (L.36 ÷ L.54)	0.94%		2.45%		8.037%
						<i>Should agree to Stmt. F, Ln. 30 (e)</i>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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				\$366,451 <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>\$11,285</u></u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$5,612 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$11,285</u>
14				
15 Adjusted Taxable Income				<u>(\$5,673)</u>
16				
17 Adjustment to Income Tax Expense				(\$1,191)
18				
19 Excess ADIT Tax Credit				<u>\$ (2,171) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ (3,363) <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				<u><u>\$ 2,081</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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Revenue Requirement Calculation Workpaper
Test Year Ended July 31, 2024

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$366,451	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	8.037%	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$29,452	
6			
7	Less Adjusted Net Income	\$8,975	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$20,478	
10			
11	Net to Gross Tax Multiplier	127.8976%	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	<u>\$26,190</u>	<i>To Stmt H, (e)2</i>

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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>

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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 taxex: deferred	920001	Deferred Federal Income Taxes

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	
							(a)	(b)
1		Flat Rate Customers	\$ 190,001	\$ 4,387 A	\$ 194,388	\$ -	\$ 194,388	
2			\$ -	\$ -	\$ -	\$ -	\$ -	
3			\$ -	\$ -	\$ -	\$ -	\$ -	
4			\$ -	\$ -	\$ -	\$ -	\$ -	
5		Total	\$ 190,001	\$ 4,387	\$ 194,388	\$ 26,190	\$ 220,578	13.47%
6								
7								
8								
9								
10								
11								
12								
13								
14		Total sales revenues	\$ 190,001	\$ 4,387	\$ 194,388	\$ 26,190	\$ 220,578	13.47%
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)	\$ (90)	\$ 45 B	\$ (46)	\$ -	\$ (46)	
21	474	Other sewer revenues	\$ 1,350	\$ 55	\$ 1,405	\$ -	\$ 1,405	
22		Total other revenues	\$ 1,260	\$ 100	\$ 1,360	\$ -	\$ 1,360	
			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 Asset Sale WP

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Regulatory Commission Expenses
Test Year Ended July 31, 2024**

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Payee	Directly Charged Amount	Corporate Allocable Amount	Charged to Other Entities	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		\$	\$	\$	\$

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Charges and Credits from Associated Companies
Test Year Ended July 31, 2024**

Line No.	Service Provided or Program Activity (a)	Payee (b)	Corporate Allocable Amount (c)	Allocation Basis (d)	Charged to Other Entities (e)	Total Charged to Applicant (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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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)	-	-	-	(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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Statement of Depreciation & Amortization for Plant Items
Year Ended July 31, 2024

Table with columns: (a) DR# Account, (b) Description, (c) Avg Life From U.I., (d) Dep Rate I/C, (e) Original Plant Per Books, (f) Certification & ECCC Adjustments, (g) Other Plant Adjustments, (h) Adjusted Plant, (i) Dep Exp H: I: P/E, (j) Average Dep Rate For CLIC Asset, (k) Footnotes, (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tt) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

DEPRECIATION RECAP SEWER
Plant Amortized Depreciations
Plant Depreciations per Books
Depreciation Adjustment
CLIC AMORTIZATION RECAP SEWER
Adjusted CLIC
Average CLIC Plant Dep. Rate
Amortized CLIC Asset Exp
CLIC Amortization Exp per Books
CLIC Amortization Adjustment

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ 8,975	\$ 20,478	\$ 29,452
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ (3,363)	\$ 5,443	\$ 2,081
3	Net oper. income before FIT	Line 1 + Line 2	\$ 5,612	\$ 25,921	\$ 31,533
4	Less: synchronized interest	Note 1 (below)	\$ 11,285	\$ -	\$ 11,285
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ (5,673)	\$ 25,921	\$ 20,248
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ (5,673)	\$ 25,921	\$ 20,248
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ (1,191)	\$ 5,443	\$ 4,252
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (2,171)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ (1,191)	\$ 5,443	\$ 2,081
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 366,451	\$ -	\$ 366,451
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	\$ 11,285	\$ -	\$ 11,285
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 11,285	\$ -	\$ 11,285
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 366,451	\$ -	\$ 366,451
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		

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCS

Line No.	Natural Account	(a) Account Name	(b) Account	(c) NARIIC	(d) Per Books	(e) Corr Adjusted	(f) Differences	(g)	(h)	NY Water NY Sewer	75.25% 24.75%
1	111261	JP Morgan - 1000724561 - Water Services Corp (Low	131	\$	1	\$	1			SCD Water	95.70%
2	111460	Cash Chase-WCS DBDRUSE	131	\$	-	0	\$			SCD Sewer	4.21%
3	111461	Cash - Chase - PTCAP FUND NV	131	\$	-	0	\$			PD Water	59.70%
4	111452	Cash - Chase - Water Storage CAP	131	\$	-	0	\$			PD Sewer	40.30%
5	112102	Accounts Receivable - USD	141	\$	23,188	23,188	\$				
6	112104	Accounts Receivable - Other	141	\$	141	0	\$				
7	112202	Allowance for Doubtful Accounts - USD	148	\$	(259)	(259)	\$			CSD	16.53%
8	112301	Unbilled Revenue	141	\$	6,382	6,382	\$			SCD Water	21.05%
9	113102	Inventory	151	\$	3	0	\$			SCD Sewer	0.95%
10	113211	Deposits	132	\$	(3)	3	\$			SSD	2.34%
11	113603	Intercompany Automatic Account	145	\$	(927)	(927)	\$			PD Water	53.30%
12	113712	Preliminary Survey and Investigation Account	174	\$	1,172	1,172	\$			PD Sewer	23.83%
13	141101	Land and Rights General Water	353.7	\$	-	0	\$	1,462,116.18			
14	141102	Land and Rights Pump	353.3	\$	-	0	\$				
15	141103	Land and Rights Water	303.3	\$	-	0	\$				
16	141104	Land and Rights Trans	303.4	\$	-	0	\$				
17	141106	Land and Rights General Sewer	353.7	\$	-	0	\$				
18	141201	Organization Water	351.1	\$	74,847	74,847	\$				
19	141202	Franchises Water	352.1	\$	-	0	\$				
20	141203	Struct and Improv General Plant Water	354.7	\$	-	0	\$				
21	141204	Struct and Improv Service Supplies Water	354.2	\$	-	0	\$				
22	141205	Struct and Improv Water Treat Pit	304.3	\$	-	0	\$				
23	141206	Struct and Improv Trans Dist Pit	304.4	\$	-	0	\$				
24	141208	Struct and Improv Pump Plant	354.3	\$	9,324	9,324	\$				
25	141209	Struct and Improv Treatment Plant	354.4	\$	25,545	25,545	\$				
26	141211	Struct and Improv Reclaim Wtr Dist	354.5	\$	-	0	\$				
27	141220	Struct and Improv Office Water	354.7	\$	2,729	2,729	\$	0.00			
28	141221	Collecting Reservoirs	305.2	\$	-	0	\$				
29	141223	Wells and Springs	307.2	\$	-	0	\$				
30	141226	Supply Plains	309.2	\$	-	0	\$				
31	141228	Power Generation Equipment	310.2	\$	-	0	\$				
32	141227	Electric Pump Equip Strc Pump	311.2	\$	-	0	\$				
33	141228	Electric Pump Equip WTP	311.3	\$	-	0	\$				
34	141229	Electric Pump Equip Trans Dist	311.4	\$	-	0	\$				
35	141230	Water Treatment Equipment	320.3	\$	-	0	\$				
36	141231	Dist. Resv and Standpipes	330.4	\$	-	0	\$				
37	141232	Trans and Distr Plains	331.4	\$	-	0	\$				
38	141233	Service Lines Water	332.6	\$	-	0	\$				
39	141234	Meters	334.4	\$	-	0	\$				
40	141235	Meter Installations	334.4	\$	-	0	\$				
41	141236	Hydrants	335.4	\$	-	0	\$				
42	141237	Backflow Prevention Devices	335.4	\$	-	0	\$				
43	141239	Power Gen Equip Pump Pit	355.3	\$	859	859	\$				
44	141241	Sewer Force Main	360.2	\$	45,825	45,825	\$				
45	141242	Sewer Gravity Main	361.2	\$	124,218	124,218	\$				
46	141243	Manholes	361.2	\$	13,873	13,873	\$				
47	141244	Special Collection Structures	362.2	\$	-	0	\$				
48	141245	Service to Customers	365.2	\$	184,341	184,341	\$				
49	141246	Flow Measure Devices	364.2	\$	60,082	60,082	\$				
50	141249	Pumping Equip Pump Pit	371.3	\$	172,233	172,233	\$				
51	141250	Pumping Equip Reclaim WTP	371.5	\$	2,075	2,075	\$				
52	141251	Pumping Equip Recl Wtr Dist	371.6	\$	-	0	\$				
53	141252	Treat/Disp Equip Legoon	380.4	\$	-	0	\$				
54	141253	Treat/Disp Equip Trt Water	380.4	\$	594,381	594,381	\$				
55	141255	Plant Sewers Treatment Pit	381.4	\$	129,162	129,162	\$				
56	141266	Plant Sewers Reclaim Wtr	381.5	\$	4,866	4,866	\$				
57	141262	Reuse Wtr/Installations	365.6	\$	-	0	\$				
58	141263	Reuse Dist Reservoirs	371.6	\$	-	0	\$				
59	141264	Reuse Transmission and Dist	371.6	\$	1,475	1,475	\$				
60	141267	Other and Misc Equip Intangible Pit	339.1	\$	-	0	\$				
61	141268	Other and Misc Equip Source Supply	339.2	\$	-	0	\$				
62	141269	Other and Misc Equip WTP	339.3	\$	-	0	\$				
63	141272	Other Plant Collection	389.2	\$	5,687	5,687	\$				
64	141273	Other Plant Pump	389.3	\$	-	0	\$				
65	141274	Other Plant Treatment	389.4	\$	3,565	3,565	\$				

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Jurisdictional Allocations
 Test Year Ended Jun 30, 2024

Statement N

ERCs

Line No.	Natural Account	Account Name	NARUC		Differences	(a)	(b)	NY Water NY Sewer	75.25% 24.75%
			(c)	(d)					
			Account	Per Books	Contr. Adjusted				
66	141281	JP Morgan - 100074851 - Water Services Corp Low	131	1	1	3	SCD Water	95.79%	
67	141278	Plant Alice Sewer	398.7	286	286	5	SCD Sewer	4.21%	
68	141292	Non-Utility Property	121	-	0	5			
69	141293	Plant/Hold for Future Use	103	-	0	5			
70	141303	Office Furniture Water	390.7	1,984	1,984	1			
71	141305	Stores Equipment Water	390.7	1	1	5			
72	141306	Lab Equipment Water	390.7	2	2	5			
73	141308	Tool Shop Equipment Water	394.7	1,116	1,116	5			
74	141309	Power Operated Equipment Water	393.7	8,992	8,992	5			
75	141310	Communications Equipment Water	395.7	-	0	5			
76	141311	Misc Equipment Water	396.7	296	296	5			
77	141401	Vehicles Water	397.7	-	0	5			
78	141499	Vehicles Cleaning	391.7	19,247	19,247	5			
79	141501	Computer Hardware Water	341	6	6	5			
80	141502	Desktop/Laptop Computers Water	390.7	6	6	5			
81	141503	Maintenance Computers Water	390.7	1,066	1,066	5			
82	141504	Mini Comp Water	390.7	853	853	5			
83	141601	Computer Software Water	390.7	8,946	8,946	5			
84	141602	Comp Systems Water	390.7	2,372	2,372	5			
85	141603	Micro Systems Water	390.7	25,407	25,407	5			
86	141699	Computer Cleaning	390.7	441	441	5			
87	141702	CMPF - Concrete	105	24,194	24,194	5			
88	141703	CMPF - Interest During Construction	105	17,901	17,901	5			
89	141704	CMPF - Engineering	105	137,898	137,898	5			
90	141705	CMPF - Labor/Installation	105	154,539	154,539	5			
91	141706	CMPF - Equipment	105	122,022	122,022	5			
92	141707	CMPF - Material	105	75,522	75,522	5			
93	141708	CMPF - Electrical	105	22,441	22,441	5			
94	141708	CMPF - Piping	105	39,233	39,233	5			
95	141710	CMPF - Site Work	105	32,745	32,745	5			
96	141711	CMPF - Building Activities	105	15,561	15,561	5			
97	141716	CMPF - Land/Lease	105	298	298	5			
98	141719	CMPF - Plumbing	105	45,446	45,446	5			
99	141720	CMPF - Pumps/Equipment	105	0	0	5			
100	141722	CMPF - Restoration	105	58,283	58,283	5			
101	141724	CMPF - Tank/Coast of	105	1	1	5			
102	141725	CMPF - Tank/Dredging Addition	105	22,869	22,869	5			
103	141727	CMPF - Tanks/Dredging	105	747,652	747,652	5			
104	141732	CMPF - Transfer to Fixed Assets	105	-	0	5			
105	141735	CMPF - Building/Blower	105	-	0	5			
106	141746	CMPF - Vegetation/Ramov	105	0	0	5			
107	141748	CMPF - Contract/Labour	105	0	0	5			
108	141749	CMPF - Architect/Design	105	0	0	5			
109	141753	CMPF - Furniture	105	522	522	5			
110	141753	CMPF - Production/Con	105	0	0	5			
111	141761	CMPF - Construction	105	0	0	5			
112	141762	CMPF - Other	105	0	0	5			
113	141798	CMPF Cleaning-Fixed Asset	114	-	0	5			
114	141901	Purchase Acquistion Adjustments	114	0	0	5			
115	142001	Acc Dep - Organization Water	108.1	(49,379)	(49,379)	5			
116	142002	Acc Dep - Franchise Water	108.1	-	0	5			
117	142003	Acc Dep - Struct and Improv General Plant Water	108.1	0	0	5			
118	142004	Acc Dep - Struct and Improv Service Supplies Wat	108.1	0	0	5			
119	142005	Acc Dep - Struct and Improv Water Treat Pit	108.1	0	0	5			
120	142006	Acc Dep - Struct and Improv Trans Diet Pit	108.1	0	0	5			
121	142008	Acc Dep - Struct and Improv Pump Plant	108.1	(2,191)	(2,191)	5			
122	142009	Acc Dep - Struct and Improv Treatment Plant	108.1	(3,217)	(3,217)	5			
123	142011	Acc Dep - Struct and Improv Reclaim Wtr Dist	108.1	0	0	5			
124	142020	Acc Dep - Struct and Improv Office Water	108.1	(859)	(859)	5			
125	142221	Acc Dep - Collecting Reservoirs	108.1	0	0	5			
126	142223	Acc Dep - Wells and Springs	108.1	0	0	5			
127	142225	Acc Dep - Supply/Main	108.1	0	0	5			
128	142226	Acc Dep - Power Generation Equipment	108.1	0	0	5			
129	142227	Acc Dep - Electric Pump Equip Site Pump	108.1	0	0	5			

(797,428.310)

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Jurisdictional Allocations
Test Year Ended July 31, 2024

Statement N

ERCS

Line No.	(a)	(b)	NARUC		(d)	Corp Allocations		(f)	(g)	(h)	SCD Water	SCD Sewer
			Account	Account Name		Per Books	Adjusted					
1	113281	JP Morgan - 100274351 - Water Services Corp Low	131	\$	1	\$	1	\$	-	-	95.79%	4.21%
194	181003	Def Chgs - Reclamation	186.2	\$	6	\$	6	\$	-	-		
195	181006	Def Chgs - Other Water and Sewer	186.2	\$	12	\$	12	\$	0.00	0.00		
196	181015	Def Chgs - Other	186.2	\$	35	\$	35	\$	-	-		
197	182002	Acc Amort - Def Chgs - Tank Maint and Repair	186.2	\$	-	\$	0	\$	-	-		
198	182003	Acc Amort - Def Chgs - Reclamation	186.2	\$	(6)	\$	(6)	\$	-	-		
199	182006	Acc Amort - Def Chgs - Other Water and Sewer	186.2	\$	(12)	\$	(12)	\$	(0.00)	(0.00)		
200	182015	Acc Amort - Def Chgs - Other	186.2	\$	(9)	\$	(9)	\$	-	-		
201	184006	Other Non-Current Assets	186.2	\$	4,150	\$	4,150	\$	-	-		
202	194007	Operating Lease Right-of-use assets	186.2	\$	1,294	\$	1,294	\$	(0.00)	(0.00)		
203	221102	Trade Accounts Payable - USD	231	\$	(43,810)	\$	(43,810)	\$	-	-		
204	221103	Trade Accounts Payable - RNV Clearing	231	\$	(484)	\$	(484)	\$	-	-		
205	221202	Accounts Payable - 3rd Party Liability	231	\$	(0)	\$	(0)	\$	-	-		
206	221303	Accounts Payable - Other	231	\$	(241)	\$	(241)	\$	(0.00)	(0.00)		
207	222101	Accrued Expenses	231	\$	(194)	\$	(194)	\$	-	-		
208	222201	Pension and 401K	231	\$	(3)	\$	(3)	\$	-	-		
209	222202	Bonus Accrual	231	\$	(607)	\$	(607)	\$	-	-		
210	222203	Vacation Accrual	231	\$	0	\$	0	\$	-	-		
211	223101	Accrued Taxes General	236.11	\$	(3,653)	\$	(3,653)	\$	-	-		
212	223102	Accrued Gross Receipts/CAT Tax	236.11	\$	9	\$	9	\$	-	-		
213	223103	Accrued Real Estate Property Tax	236	\$	0	\$	0	\$	-	-		
214	223105	Accrued Franchise Tax A	236	\$	-	\$	-	\$	-	-		
215	223106	Accrued Utility and Commission	236	\$	(140)	\$	(140)	\$	0.00	0.00		
216	223205	Accrued Sales Tax	236	\$	-	\$	-	\$	-	-		
217	223206	Accrued Sales Tax	236	\$	(4)	\$	(4)	\$	-	-		
218	223207	Accrued County Tax A	236	\$	0	\$	0	\$	-	-		
219	223212	Accrued DEQ Permit	236	\$	(299)	\$	(299)	\$	-	-		
220	223304	Accrued Employment FICA	236.11	\$	2	\$	2	\$	-	-		
221	223305	Accrued Employment Medicare	236.1	\$	1	\$	1	\$	-	-		
222	223306	Accrued Unemployment Tax - Federal	236.1	\$	0	\$	0	\$	-	-		
223	223307	Accrued Unemployment Tax - State	236.12	\$	0	\$	0	\$	-	-		
224	223402	Accrued State Income Tax	236	\$	20	\$	20	\$	-	-		
225	224003	Accrued Interest - Customer Deposits	237	\$	6	\$	6	\$	-	-		
226	231001	Customer Deposits	235	\$	(431)	\$	(431)	\$	-	-		
227	231003	Customer Refunds	231	\$	(1,142)	\$	(1,142)	\$	0.00	0.00		
228	234001	Intercompany Non-Trade Accounts Payable	233	\$	(535,147)	\$	(535,147)	\$	-	-		
229	235001	Deferred Federal Tax Liabilities	283	\$	(73,385)	\$	(73,385)	\$	-	-		
230	235002	Deferred Federal Tax Liabilities	283	\$	358	\$	358	\$	-	-		
231	280033	Non-Qual - Deferred Compensation	253	\$	(2,776)	\$	(2,776)	\$	0.00	0.00		
232	280038	Due to Parent, Deferred Credit	253	\$	(16,847)	\$	(16,847)	\$	-	-		
233	280017	Deferred Credits Other	253	\$	(63,983)	\$	(63,983)	\$	-	-		
234	280029	Regulatory Liability - volume based adjustment	253	\$	-	\$	0	\$	-	-		
235	280023	Operating lease liabilities	253	\$	(1,234)	\$	(1,234)	\$	0.00	0.00		
236	271002	CIAC - Franchises	271	\$	-	\$	0	\$	-	-		
237	271003	CIAC - Structure/Improvement Svc Supply	271	\$	-	\$	0	\$	-	-		
238	271005	CIAC - Structure/Improvement Trans Dist	271	\$	-	\$	0	\$	-	-		
239	271007	CIAC - Structure/Improvement Pump Plant Ls	271	\$	-	\$	0	\$	-	-		
240	271011	CIAC - Structure/Improvement Generator Plant	271	\$	(10,480)	\$	(10,480)	\$	-	-		
241	271018	CIAC - Supply Mains	271	\$	-	\$	0	\$	-	-		
242	271019	CIAC - Electric Pump Equipment Svc Pump	271	\$	-	\$	0	\$	-	-		
243	271022	CIAC - Water Treatment Equipment	271	\$	-	\$	0	\$	-	-		
244	271023	CIAC - Dist Resv and S	271	\$	-	\$	0	\$	-	-		
245	271024	CIAC - Trans and Dist Mains	271	\$	-	\$	0	\$	-	-		
246	271025	CIAC - Service Lines	271	\$	-	\$	0	\$	-	-		
247	271026	CIAC - Meters	271	\$	-	\$	0	\$	-	-		
248	271027	CIAC - Meter Installations	271	\$	-	\$	0	\$	-	-		
249	271028	CIAC - Hydrants	271	\$	-	\$	0	\$	-	-		
250	271035	CIAC - Other Tangible Plant	271	\$	-	\$	0	\$	-	-		
251	271036	CIAC - Tap Fee Water	271	\$	(155,044)	\$	(155,044)	\$	-	-		
252	271037	CIAC - Management Fee Water	271	\$	(2,461)	\$	(2,461)	\$	-	-		
253	271039	CIAC - Res Cap Fee Water	271	\$	(100,059)	\$	(100,059)	\$	-	-		
254	271040	CIAC - Plant Mod Fee Water	271	\$	(22,862)	\$	(22,862)	\$	-	-		
255	271041	CIAC - Plant Mater Fee	271	\$	-	\$	0	\$	-	-		
256	271042	CIAC - Sewer Force Main	271	\$	-	\$	0	\$	-	-		
257	271043	CIAC - Sewer Gravity Main	271	\$	-	\$	0	\$	-	-		

CREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCS

Line No.	(a) Natural Account	(b) Account Name	(c) NARIIC Account	(d) Per Books	(e) Cmp Allocations Adjusted	(f) Differences		(g)	(h)	NV Water NV Sewer	SCD Water SCD Sewer	75.25% 24.75%
						(i)	(j)					
258	113261	JF Morgan-0009/4551 -Water/Services/Comp/Flow	134	\$	\$	\$	\$					
259	271044	CIAC - Manholes	271	\$	\$	\$	\$					
260	271046	CIAC - Service to Customers	271	\$	\$	\$	\$					
261	271049	CIAC - Pump Equipment Pump Plant	271	\$	\$	\$	\$					
262	271053	CIAC - Treatment/Disp Equipment Lagoons	271	\$	\$	\$	\$					
263	271056	CIAC - Sewer Treatment Plant	271	\$	\$	\$	\$					
264	272002	CIAC - Developer Water	272	\$	\$	\$	\$					
265	272003	Acc Amort CIAC - Franchises	272	\$	\$	\$	\$					
266	272005	Acc Amort CIAC - Structure/Improvement Sre Supl	272	\$	\$	\$	\$					
267	272007	Acc Amort CIAC - Structure/Improvement Trans Di	272	\$	\$	\$	\$					
268	272011	Acc Amort CIAC - Structure/Improvement Pump Pl	272	\$	\$	\$	\$					
269	272018	Acc Amort CIAC - Supply Mains	272	\$	\$	\$	\$					
270	272019	Acc Amort CIAC - Electric Pump Equipment Sre Pu	272	\$	\$	\$	\$					
271	272022	Acc Amort CIAC - Water Treatment Equipment	272	\$	\$	\$	\$					
272	272023	Acc Amort CIAC - Dist Resv and S	272	\$	\$	\$	\$					
273	272024	Acc Amort CIAC - Trans and Distr Mains	272	\$	\$	\$	\$					
274	272025	Acc Amort CIAC - Service Lines	272	\$	\$	\$	\$					
275	272026	Acc Amort CIAC - Meters	272	\$	\$	\$	\$					
276	272027	Acc Amort CIAC - Meter Installations	272	\$	\$	\$	\$					
277	272028	Acc Amort CIAC - Hydrants	272	\$	\$	\$	\$					
278	272035	Acc Amort CIAC - Other Tangible Plant	272	\$	\$	\$	\$					
279	272036	Acc Amort CIAC - Top Fee Water	272	\$	\$	\$	\$					
280	272037	Acc Amort CIAC - Management Fee Water	272	\$	\$	\$	\$					
281	272039	Acc Amort CIAC - Res Cap Fee Water	272	\$	\$	\$	\$					
282	272040	Acc Amort CIAC - Plant Mod Fee Water	272	\$	\$	\$	\$					
283	272041	Acc Amort CIAC - Plant Meter Fee	272	\$	\$	\$	\$					
284	272042	Acc Amort CIAC - Sewer Force Main	272	\$	\$	\$	\$					
285	272043	Acc Amort CIAC - Sewer Gravity Main	272	\$	\$	\$	\$					
286	272044	Acc Amort CIAC - Manholes	272	\$	\$	\$	\$					
287	272046	Acc Amort CIAC - Services to Customers	272	\$	\$	\$	\$					
288	272049	Acc Amort CIAC - Pump Equipment Pump Plant	272	\$	\$	\$	\$					
289	272053	Acc Amort CIAC - Treatment/Disp Equipment Lago	272	\$	\$	\$	\$					
290	272056	Acc Amort CIAC - Sewer Treatment Plant	272	\$	\$	\$	\$					
291	272066	Acc Amort CIAC - Developer	272	\$	\$	\$	\$					
292	280001	AIAC Water/Sewer	282	\$	\$	\$	\$					
293	280002	Acc Amort - AIAC Water/Sewer	282	\$	\$	\$	\$					
294	311001	Common Stock	201	\$	\$	\$	\$					
295	320001	Paid-in-Capital	211	\$	\$	\$	\$					
296	340001	Retained Earnings - Beginning balance	215	\$	\$	\$	\$					
297	340003	Net Income for the year	215	\$	\$	\$	\$					
298	411001	Residential	461	\$	\$	\$	\$					
299	411002	Commercial	461	\$	\$	\$	\$					
300	411005	Multi-Family	461	\$	\$	\$	\$					
301	411011	Public Authority	461	\$	\$	\$	\$					
302	411033	Residential - Measured	461	\$	\$	\$	\$					
303	411039	Other Revenue	474	\$	\$	\$	\$					
304	411040	Revenue Accrued	461	\$	\$	\$	\$					
305	411042	Late Payment Charges (LPC)	470	\$	\$	\$	\$					
306	411058	Management Services Revenue	415	\$	\$	\$	\$					
307	511001	Purchased Services-Water	610770	\$	\$	\$	\$					
308	512001	Shop Supplies and Tools	620720	\$	\$	\$	\$					
309	512002	Repairs and Maintenance	620720	\$	\$	\$	\$					
310	512003	Plan Breaks	620720	\$	\$	\$	\$					
311	512009	Permits	650775	\$	\$	\$	\$					
312	512010	Sewer Sludge Handling	711	\$	\$	\$	\$					
313	512011	Deferred Maintenance Expense	675775	\$	\$	\$	\$					
314	512014	Communication Expense	642742	\$	\$	\$	\$					
315	512015	Equipment Rental	642742	\$	\$	\$	\$					
316	512015	Uniforms	675775	\$	\$	\$	\$					
317	512016	Weather/Hurricane/Fuel	675775	\$	\$	\$	\$					
318	512017	Safety Supplies/Expense	675775	\$	\$	\$	\$					
319	512018	Landscaping	675775	\$	\$	\$	\$					
320	512021	Other Contracted Workers	675775	\$	\$	\$	\$					
321	512022			\$	\$	\$	\$					

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Jurisdictional Allocations
 Test Year Ended July 31, 2023

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	ERCs	
					NARUC Account	Differences					
Natural Account Name		Per Books		Corp Allocations Adjusted		Differences		SCD Water	NY Water	NY Sewer	
1	111281	JP Morgan - 100074351 - Water Services	Comp Low	131	\$	1	\$	1	\$	-	95.79%
322	512900	Other Plant and System Maintenance		675/775	\$	1,748	\$	1,248	\$	-	
323	513002	Meter Supplies		620/720	\$	-	\$	0	\$	-	
324	513900	Other Materials and Supplies		618/718	\$	1,378	\$	1,378	\$	-	
325	514001	Chlorine		618/718	\$	-	\$	0	\$	-	
326	514900	Other Chemicals		1,789	\$	1,789	\$	1,789	\$	-	
327	515002	Test - Water/Sewer		635/735	\$	13,582	\$	13,582	\$	-	
328	515003	Test - Equipment/Chemical		635/735	\$	1,526	\$	1,526	\$	-	
329	515004	Test - Safe Drinking Water Act		635/735	\$	142	\$	142	\$	-	
330	517001	Utility - Other		615/715	\$	25,704	\$	25,704	\$	-	
331	517099	Utility - Electric Power		615/715	\$	-	\$	0	\$	-	
332	521010	Salaries and Wages - Accrued		601/701	\$	24,246	\$	23,294	\$	(952.02)	
333	521020	Salaries and Wages - Accrued		601/701	\$	528	\$	489	\$	(39.61)	
334	521060	Overtime		601/701	\$	3,705	\$	3,702	\$	(3.12)	
335	521060	Incentive Bonus		601/701	\$	22	\$	22	\$	-	
336	521070	EIP Bonus		601/701	\$	246	\$	183	\$	(62.39)	
337	521080	Bonus Other		601/701	\$	6	\$	6	\$	-	
338	522001	Capitalized Time		601/701	\$	3	\$	3	\$	-	
339	531001	401K Profit Sharing		604/704	\$	971	\$	940	\$	(31.51)	
340	531002	401K March		604/704	\$	1,031	\$	1,069	\$	(37.72)	
341	532001	Health Admin and Stop Loss		604/704	\$	714	\$	657	\$	(57.35)	
342	532002	Dental		604/704	\$	175	\$	160	\$	(15.28)	
343	532005	Employee Insurance Deductions		604/704	\$	(1,455)	\$	(1,348)	\$	106.97	
344	532006	Health Insurance Claims		604/704	\$	5,757	\$	5,451	\$	(315.65)	
345	532009	Workers Compensation Insurance (WCB)		658/758	\$	611	\$	568	\$	(43.62)	
346	532012	Term Life Insurance		604/704	\$	405	\$	372	\$	(33.92)	
347	532013	Term Life Insurance Opt		604/704	\$	(61)	\$	(56)	\$	4.92	
348	532900	Other Employee Benefits		604/704	\$	80	\$	78	\$	(1.64)	
349	540400	Legal		639/733	\$	479	\$	479	\$	-	
350	540600	Tax		632/722	\$	-	\$	0	\$	-	
351	540700	Engineering		631/731	\$	55	\$	55	\$	-	
352	540800	Temporary Labor		636/735	\$	-	\$	0	\$	-	
353	543000	Other Outside Services		636/735	\$	1	\$	1	\$	-	
354	550300	Computer Supplies		675/775	\$	6	\$	6	\$	(0.21)	
355	550400	Internal Services		636/735	\$	37	\$	33	\$	(3.95)	
356	559900	General Computer/IT Expenses		675/775	\$	0	\$	0	\$	(0.11)	
357	560100	General Liability Insurance		657/757	\$	1,524	\$	1,400	\$	(124.22)	
358	560200	Property Insurance		658/758	\$	4,791	\$	4,412	\$	(378.50)	
359	560300	Vehicle Insurance		658/758	\$	645	\$	596	\$	(49.51)	
360	560400	Uninsured Losses		659/759	\$	(8)	\$	(8)	\$	-	
361	560500	Other Insurance		659/759	\$	875	\$	811	\$	(64.13)	
362	571100	Building Rent		641/741	\$	721	\$	644	\$	(76.88)	
363	581100	Office Supplies		675/775	\$	2	\$	2	\$	-	
364	581200	Kitchen Supplies		675/775	\$	-	\$	0	\$	-	
365	581300	Cleaning Supplies		675/775	\$	-	\$	0	\$	-	
366	582100	Office Equipment		675/775	\$	0	\$	0	\$	(0.00)	
367	583100	Office Printing/Blueprints		675/775	\$	25	\$	19	\$	(5.85)	
368	583400	Office Shipping Charges/Postage/Courier		675/775	\$	10	\$	10	\$	-	
369	584100	Office Electric		675/775	\$	40	\$	39	\$	(0.10)	
370	584100	Office Garbage Disposal/Removal		675/775	\$	11	\$	10	\$	(0.28)	
371	585200	Office Landscaping/Mowing		675/775	\$	-	\$	0	\$	-	
372	585400	Office Security/Alarm System		675/775	\$	7	\$	7	\$	-	
373	585500	Office Cleaning Services		675/775	\$	47	\$	42	\$	(5.11)	
374	585900	Other Office Maintenance		675/775	\$	1	\$	1	\$	-	
375	586100	Landline/Telephone/Fax		675/775	\$	39	\$	33	\$	(5.95)	
376	586200	Cellular/Mobile Phones		675/775	\$	467	\$	430	\$	(37.14)	
377	587100	Holiday Events/Parties		675/775	\$	7	\$	7	\$	-	
378	587900	Other Office Expenses		675/775	\$	-	\$	0	\$	-	
379	591000	Accommodation/Hotel/Lodging		675/775	\$	45	\$	45	\$	-	
380	592000	Airfare		675/775	\$	43	\$	43	\$	-	
381	593000	Transportation excl. Airfare		675/775	\$	19	\$	19	\$	-	
382	595000	Travel - Meals and Entertainment - 50% Tax Deduct		675/775	\$	12	\$	12	\$	-	
383	599900	Other Travel		650/750	\$	2	\$	2	\$	-	
384	601000	Vehicle Leasing		650/750	\$	(0)	\$	(0)	\$	0.00	
385	602000	Vehicle Fuel		650/750	\$	1,260	\$	1,161	\$	(99.16)	

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	NARUC		(d)	Corp Allocations		(f)	(g)	(h)	ERCs
			Account Name	Account		Per Banks	Adjusted				
1	111261	JP Morgan - 100074361 - Water Services Corp Low	131	\$	1	\$	1	\$	-		95.79%
376	603000	Vehicle Repairs and Maintenance	650/750	\$	514	\$	409	\$	(415.00)		
377	604000	Vehicle Registration/Licensing Fees	650/750	\$	126	\$	126	\$	-		
388	609000	Vehicle - Other Costs	650/750	\$	105	\$	102	\$	(2.33)		
389	611100	Rate Case Amortization	666/766	\$	7,273	\$	7,273	\$	-		
390	612200	Water Resource Conservation	668	\$	-	\$	0	\$	-		
391	612900	Other Regulatory Expenses	666/766	\$	13	\$	13	\$	-		
392	621100	Advertising	675/775	\$	-	\$	0	\$	-		
393	622100	Bank Service Charges	675/775	\$	-	\$	0	\$	-		
394	623100	Donations for Registered Charities	675/775	\$	-	\$	0	\$	-		
395	624100	License Fees	675/775	\$	3	\$	3	\$	-		
396	625100	Penalties and Fines	675/775	\$	-	\$	0	\$	-		
397	626100	Education and Training	604/704	\$	24	\$	20	\$	(4.02)		
398	627100	Bad Debt Expense	670/770	\$	-	\$	0	\$	-		
399	627300	Uncollectible Accounts Accrual	670/770	\$	-	\$	0	\$	-		
400	628400	Customer Service Printing	675/775	\$	2,632	\$	2,539	\$	(73.01)		
401	629100	Memberships and Dues	675/775	\$	136	\$	136	\$	-		
402	629500	Credit Card Expense Cleaning	675/775	\$	(326)	\$	(124)	\$	201.95		
403	629900	Other Misc Expense	675/775	\$	(109)	\$	(109)	\$	(0.02)		
404	641100	FICA	408	\$	2,280	\$	2,215	\$	(64.95)		
405	642100	Federal Unemployment Tax	408	\$	20	\$	16	\$	(4.32)		
406	642200	State Unemployment Tax	408	\$	292	\$	277	\$	(14.96)		
407	642300	Other Payroll Taxes	408	\$	1,648	\$	1,648	\$	-		
408	643100	Franchise Taxes	408	\$	-	\$	0	\$	-		
409	643200	Gross Receipts Taxes	408	\$	158	\$	158	\$	-		
410	643300	Personal Property Taxes	408	\$	-	\$	0	\$	-		
411	643400	Real Estate Taxes	408	\$	682	\$	683	\$	-		
412	643600	Utility/Commission Taxes	408	\$	-	\$	0	\$	-		
413	643700	Other General Taxes	408	\$	678	\$	114	\$	(563.86)		
414	691000	Corporate Allocation	634/734	\$	23,883	\$	22,028	\$	(1,854.62)		
415	692000	Regional Allocation	634/734	\$	2,115	\$	1,879	\$	(235.71)		
416	710201	Dep - Organization	403	\$	-	\$	0	\$	-		
417	710203	Dep - Struct and Improv General Plant	403	\$	-	\$	0	\$	-		
418	710304	Dep - Struct and Improv Service Supplies	403	\$	-	\$	0	\$	-		
419	710205	Dep - Struct and Improv Water Treat Pit	403	\$	-	\$	0	\$	-		
420	710206	Dep - Struct and Improv Trans Dist Pr	403	\$	-	\$	0	\$	-		
421	710208	Dep - Struct and Improv Pump Plant	403	\$	233	\$	233	\$	-		
422	710209	Dep - Struct and Improv Treatment Plant	403	\$	639	\$	639	\$	-		
423	710211	Dep - Struct and Improv Reclaim Wtr Dist	403	\$	-	\$	0	\$	-		
424	710220	Dep - Struct and Improv Office	403	\$	1	\$	1	\$	-		
425	710221	Dep - Collecting Reservoirs	403	\$	-	\$	0	\$	(0.65)		
426	710223	Dep - Wells and Springs	403	\$	-	\$	0	\$	-		
427	710225	Dep - Supply Mains	403	\$	-	\$	0	\$	-		
428	710226	Dep - Power Generation Equipment	403	\$	-	\$	0	\$	-		
429	710227	Dep - Electric Pump Equip Svc Pump	403	\$	-	\$	0	\$	-		
430	710228	Dep - Electric Pump Equip WTP	403	\$	-	\$	0	\$	-		
431	710229	Dep - Electric Pump Equip Trans Dist	403	\$	-	\$	0	\$	-		
432	710230	Dep - Water Treatment Equipment	403	\$	-	\$	0	\$	-		
433	710231	Dep - Dist Reservoir Standpipes	403	\$	-	\$	0	\$	-		
434	710232	Dep - Trans and Distr Mains	403	\$	-	\$	0	\$	-		
435	710233	Dep - Service Lines	403	\$	-	\$	0	\$	-		
436	710234	Dep - Meters	403	\$	-	\$	0	\$	-		
437	710235	Dep - Meter Installations	403	\$	-	\$	0	\$	-		
438	710236	Dep - Hydrants	403	\$	-	\$	0	\$	-		
439	710237	Dep - Backflow Prevention Devices	403	\$	29	\$	0	\$	-		
440	710239	Dep - Power Gen Equip Pump Pit	403	\$	-	\$	0	\$	-		
441	710241	Dep - Sewer Force Main	403	\$	1,561	\$	1,561	\$	-		
442	710242	Dep - Sewer Gravity Main	403	\$	2,750	\$	2,750	\$	-		
443	710243	Dep - Manholes	403	\$	308	\$	308	\$	-		
444	710244	Dep - Special Collection Structures	403	\$	-	\$	0	\$	-		
445	710245	Dep - Service to Customers	403	\$	6,145	\$	6,145	\$	-		
446	710246	Dep - Flow Measure Devices	403	\$	4,005	\$	4,005	\$	-		
447	710249	Dep - Pumping Equip Pump Pit	403	\$	6,825	\$	6,825	\$	-		
448	710250	Dep - Pumping Equip Reclaim WTP	403	\$	83	\$	83	\$	-		
449	710251	Dep - Pumping Equip Rel Wtr Dist	403	\$	-	\$	0	\$	-		

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Indirect Allocation
 Ten Year Ending Aug 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	NV Water	SCD Water	SCD Sewer	ERCs
			NARUC Account	Per Banks									
1	111261	JP Morgan - 100074251 - Water Services Corp Low	131	\$	1	\$	1	\$	-	-	-	-	-
430	710252	Dep - Treat/Disp Equip Lagoon	403	\$	-	\$	0	\$	-	-	-	-	-
431	710253	Dep - Treat/Disp Equip Trt Pit	403	\$	19,086	\$	19,086	\$	-	-	-	-	-
432	710255	Dep - Plant Sewers Treatment Pt	403	\$	4,587	\$	4,587	\$	-	-	-	-	-
433	710256	Dep - Plant Sewers Reclaim Wtr	403	\$	174	\$	174	\$	-	-	-	-	-
434	710252	Dep - Reuse Mfr/Installations	403	\$	-	\$	0	\$	-	-	-	-	-
435	710263	Dep - Reuse Dist Reservoirs	403	\$	-	\$	0	\$	-	-	-	-	-
436	710264	Dep - Reuse Transmission and Dist	403	\$	33	\$	33	\$	-	-	-	-	-
437	710267	Dep - Other and Misc Equip Inanalog Pit	403	\$	-	\$	0	\$	-	-	-	-	-
438	710268	Dep - Other and Misc Equip Source Supply	403	\$	-	\$	0	\$	-	-	-	-	-
439	710269	Dep - Other and Misc Equip WTP	403	\$	-	\$	0	\$	-	-	-	-	-
440	710272	Dep - Other Plant Collection	403	\$	203	\$	203	\$	-	-	-	-	-
441	710273	Dep - Other Plant Pump	403	\$	-	\$	0	\$	-	-	-	-	-
442	710274	Dep - Other Plant Treatment	403	\$	127	\$	127	\$	-	-	-	-	-
443	710278	Dep - Plant Alloc	403	\$	9	\$	9	\$	-	-	-	-	-
444	710289	Dep - Land	408	\$	-	\$	0	\$	-	-	-	-	-
445	710303	Dep - Office Furniture	403	\$	3	\$	3	\$	-	-	-	-	-
446	710304	Dep - Office Equipment	403	\$	-	\$	0	\$	-	-	-	-	-
447	710305	Dep - Stores Equipment	403	\$	-	\$	0	\$	-	-	-	-	-
448	710306	Dep - Lab Equipment	403	\$	74	\$	74	\$	-	-	-	-	-
449	710308	Dep - Tool Shop Equipment	403	\$	528	\$	528	\$	-	-	-	-	-
450	710309	Dep - Power Operated Equipment	403	\$	-	\$	0	\$	-	-	-	-	-
471	710310	Dep - Communications Equipment	403	\$	0	\$	0	\$	-	-	-	-	-
472	710311	Dep - Misc Equipment	403	\$	-	\$	0	\$	-	-	-	-	-
473	710401	Dep - Vehicles	408	\$	2,653	\$	2,653	\$	-	-	-	-	-
474	710502	Dep - Desktop/Laptop Computers	403	\$	0	\$	0	\$	-	-	-	-	-
475	710504	Dep - Print Comp Wtr	403	\$	52	\$	52	\$	-	-	-	-	-
476	710991	Dep - Purchases/Equip/Inst Adj/Offsets	408	\$	-	\$	0	\$	-	-	-	-	-
477	720002	Amort CIAC - Franchises	407	\$	-	\$	0	\$	-	-	-	-	-
478	720003	Amort CIAC - Structure/Improvement Svc Supply	407	\$	-	\$	0	\$	-	-	-	-	-
479	720005	Amort CIAC - Structure/Improvement Trans Dist	407	\$	-	\$	0	\$	-	-	-	-	-
480	720007	Amort CIAC - Structure/Improvement Pump Plant I	407	\$	-	\$	0	\$	-	-	-	-	-
481	720011	Amort CIAC - Structure/Improvement Generator Pl	407	\$	(916)	\$	(916)	\$	-	-	-	-	-
482	720018	Amort CIAC - Supply Mains	407	\$	-	\$	0	\$	-	-	-	-	-
483	720019	Amort CIAC - Electric Pump Equipment Svc Pump	407	\$	-	\$	0	\$	-	-	-	-	-
484	720022	Amort CIAC - Water Treatment Equipment	407	\$	-	\$	0	\$	-	-	-	-	-
485	720023	Amort CIAC - Dist Resv and S	407	\$	-	\$	0	\$	-	-	-	-	-
486	720024	Amort CIAC - Trans and Distr Mains	407	\$	-	\$	0	\$	-	-	-	-	-
487	720025	Amort CIAC - Service Lines	407	\$	-	\$	0	\$	-	-	-	-	-
488	720026	Amort CIAC - Meters	407	\$	-	\$	0	\$	-	-	-	-	-
489	720027	Amort CIAC - Meter Installations	407	\$	-	\$	0	\$	-	-	-	-	-
490	720028	Amort CIAC - Hydrants	407	\$	-	\$	0	\$	-	-	-	-	-
491	720035	Amort CIAC - Other Tangible Plant	407	\$	-	\$	0	\$	-	-	-	-	-
492	720038	Amort CIAC - Tap Fee	407	\$	(4,680)	\$	(4,680)	\$	-	-	-	-	-
493	720037	Amort CIAC - Management Fee	407	\$	(74)	\$	(74)	\$	-	-	-	-	-
494	720039	Amort CIAC - Res Cap Fee	407	\$	(3,017)	\$	(3,017)	\$	-	-	-	-	-
495	720040	Amort CIAC - Plant Mod Fee	407	\$	(689)	\$	(689)	\$	-	-	-	-	-
496	720041	Amort CIAC - Plant Meter Fee	407	\$	-	\$	0	\$	-	-	-	-	-
497	720042	Amort CIAC - Sewer Force Main	407	\$	-	\$	0	\$	-	-	-	-	-
498	720043	Amort CIAC - Sewer Gravity Main	407	\$	-	\$	0	\$	-	-	-	-	-
499	720044	Amort CIAC - Manholes	407	\$	-	\$	0	\$	-	-	-	-	-
500	720046	Amort CIAC - Service to Customers	407	\$	-	\$	0	\$	-	-	-	-	-
501	720049	Amort CIAC - Pump Equipment Pump Plant	407	\$	-	\$	0	\$	-	-	-	-	-
502	720053	Amort CIAC - Treatment/Disp Equipment Lagoon	407	\$	-	\$	0	\$	-	-	-	-	-
503	720056	Amort CIAC - Sewer Treatment Plant	407	\$	-	\$	0	\$	-	-	-	-	-
504	720068	Amort CIAC - Developer	407	\$	-	\$	0	\$	-	-	-	-	-
505	815001	Intercompany Receivables Expense	419	\$	30,190	\$	30,190	\$	-	-	-	-	-
506	816004	Interest - Other	419	\$	23	\$	23	\$	-	-	-	-	-
507	817001	Interest Income - General	420	\$	-	\$	0	\$	-	-	-	-	-
508	820001	AR/UC (rev equity capital)	434	\$	90	\$	90	\$	-	-	-	-	-
509	830001	Gain/Loss - Sale of Fixed Assets	409	\$	-	\$	0	\$	-	-	-	-	-
510	910001	Federal Income Taxes	410	\$	-	\$	0	\$	-	-	-	-	-
511	920001	Deferred Federal Income Taxes	410	\$	-	\$	0	\$	-	-	-	-	-

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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 - SPRING CREEK DIVISION 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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Revenue Annualization Summary
Test Year Ended July 31, 2024

Revenue Annual WP

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	<u>\$ 4,642,697</u>	<u>\$ 194,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,837,085</u>
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	<u>\$ 9,193</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,248</u>
11						To Stmt J

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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"			

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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) Account No.	(b) Account Name	(c)	(d)		(e)
				Current	Deferred	
1	910001	Federal Income Taxes		\$ -	\$ -	A
2	920001	Deferred Federal Income Taxes		\$ -	\$ -	A
3						
5						
6		Total Income Taxes Per Books		\$ -	\$ -	
7						
8		Adjustment Needed		\$ -	\$ -	To H WP
9						
10		Adjusted Balance		\$ -	\$ -	
11						

12 A=From Input Sheet - Statement N

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 IRP Costs
 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
	A	A	A	A	A	A	
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							
6							
7	\$ 10,140	\$ 6,940	\$ 6,348	\$ 806	\$ 6,373	\$ 253	\$ 30,860
8							
9	\$ 173,260	\$ 103,318	\$ 81,231	\$ 11,485	\$ 116,963	\$ 4,565	\$ 490,823
10							
11	\$ 183,400	\$ 110,258	\$ 87,579	\$ 12,291	\$ 123,336	\$ 4,818	\$ 521,683
12							
13	\$ 61,133	\$ 36,753	\$ 29,193	\$ 4,097	\$ 41,112	\$ 1,606	\$ 173,894
14							
15	\$ 121,677	\$ 83,280	\$ 76,176	\$ 9,671	\$ 70,553	\$ 3,041	\$ 364,397
16							
17	\$ (60,543)	\$ (46,527)	\$ (46,983)	\$ (5,574)	\$ (29,441)	\$ (1,435)	\$ (190,503)
18							

To H WP

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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER

Labor Costs

Test Year Ended July 31, 2024

(a) (b) (c)

Line Description	(a)	(b)	(c)
1 Per Salary WP	Salaries	Payroll Taxes	401K
2	\$ 34,143	\$ 3,167	\$ 9,696
3 Less:			
4 Per Books	\$ 27,696	\$ 4,156	\$ 7,831
6			
7 Adjustment	\$ 6,446	\$ (990)	\$ 1,866
8			

9 Note:

10 All adjustments are made to Schedule H WP

11 The company has included new employees that were hired during the

12 certification period to which the company will certify in its certification filing.

13 Labor cost data is from workpaper "Salary Build - 2024 GBWC Rate Case.xlsx"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER

Power Annualizations

Test Year Ended July 31, 2024

(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	\$ 1,258,292
2							
3	Power Expense per Books	\$ 303,803	\$ 399,445	\$ 130,963	\$ 70,119	\$ 354,376	\$ 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	\$ 32,041
10							
11							
12	Footnotes:						
13	A=From worksheet "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek						
14	B=From worksheet "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek						
15	C=From worksheet "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs						
16	D=From worksheet "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump						
17	E=From worksheet "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump						
18	F=From worksheet "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs						
19	G=From worksheet "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump						
20	H=From worksheet "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek						
					To H WP		

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 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		
1	(Statement H, (c)4 X H Rev Conv WP, (b)(2)	\$ 15	
2	(Statement H, (c)2 X H Rev Conv WP, (b)(3)	To HWP	\$ 31
			To HWP
	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%	\$ 87	
4	(Statement H, (e)2 X H Rev Conv WP, (b)(3) 0.6974%	To H, Column E	\$ 183
			To H, Column E

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Rate Case Costs
 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
	A	A	A	A	A	A	
1 Rate Case Costs							
2							
3 Rate Case Costs included in 2021 RC	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443
4 Accumulated Amortization through 06/30/25***	\$ (327,160)	\$ (297,683)	\$ (159,032)	\$ (79,147)	\$ (218,255)	\$ (11,940)	\$ (1,093,217)
5							
6 Unamortized Rate Case Costs	\$ 9,348	\$ 8,505	\$ 4,544	\$ 2,261	\$ 6,236	\$ 332	\$ 31,226
7							
8 2021 Rate Case Costs not included in 2021 RC	\$ 61,243	\$ 36,520	\$ 28,713	\$ 4,060	\$ 41,344	\$ 1,613	\$ 173,494
9 2024 Rate Case Costs (Estimated)	\$ 97,362	\$ 58,059	\$ 45,647	\$ 6,454	\$ 65,726	\$ 2,565	\$ 275,814
10							
11 Total New Rate Case Costs	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308
12							
13 Total Rate Case Costs to be Recovered	\$ 495,113	\$ 400,768	\$ 237,937	\$ 91,923	\$ 331,561	\$ 16,450	\$ 1,573,750
14							
15 Rate Case Costs per Books	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443
16							
17 Adjustment Needed	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308
18							
19							
20 Amortized Costs							
21							
22 Accumulated Amortization per Books	\$ (673,253)	\$ (513,132)	\$ (294,138)	\$ (74,422)	\$ (317,284)	\$ (14,572)	\$ (1,886,800)
23							
24 Adjustment Needed	\$ 346,094	\$ 215,449	\$ 135,106	\$ (4,726)	\$ 99,029	\$ 2,632	\$ 793,583
25							
26							
27 Amortization Expense	\$ 55,984	\$ 34,362	\$ 26,301	\$ 4,258	\$ 37,769	\$ 1,504	\$ 160,178
28							
29 Amortization Expense per Books	\$ 112,169	\$ 102,063	\$ 54,525	\$ 27,136	\$ 74,830	\$ 4,082	\$ 374,805
30							
31 Amortization Expense Adjustment	\$ (56,185)	\$ (67,701)	\$ (28,224)	\$ (22,878)	\$ (37,061)	\$ (2,578)	\$ (214,627)
32							

To G WP

To G WP

To H WP

33 Footnotes:

34 A=From workpaper "GBWC 2024 GRC Reg Asset v2.xlsx"

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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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	\$ 50,760	\$ 206,541	\$ 384,977	\$ 1,178,382	\$ -	\$ -	\$ 1,820,659
5	Amortization Expense	\$ 8,460	\$ 64,077	\$ 14,417	\$ 40,863	\$ -	\$ -	\$ 127,817
								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	\$ 610,841	\$ 1,247,573	\$ 839,560	\$ 1,220,090	\$ 395,901	\$ 14,137	\$ 4,328,102
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	\$ 1,011,909	\$ 937,714	\$ 373,352	\$ 30,223	\$ 269,067	\$ 9,573	\$ 2,631,837
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	\$ 224,020	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 2,321,354
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	\$ 7,264	\$ 71,223	\$ 16,368	\$ 403	\$ 9,484	\$ 150	\$ 104,892
35								
36	Amortization Expense Adjustment	\$ (7,264)	\$ (71,223)	\$ (16,368)	\$ (403)	\$ (9,484)	\$ (150)	\$ (104,892)
37								To H WP

Footnotes:

40 B=From IRP Cost WP

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

42 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 paid during the CERT period.

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Asset Sales
Test Year Ended July 31, 2024

Line	(a)	(b)	(c)	(d)
				<u>Amount</u>
1 (Gains)/Losses On Sales				\$ 137 A
2				
3 Amortized over 3 years				<u>\$ 46</u>
4				
5 Unamortized balance				<u>\$ 91</u>
6				To G WP
7				
8 Amount Included per Books Account No. 830001			\$ 90	
9				
10 Amortization of Gains			<u>\$ 46</u>	
11				
12 Adjustment Needed				<u>\$ (45)</u>
13				To H WP & Stmnt J
14 Footnote:				
15 A=From workpaper "Regulatory Liability - Sale of Assets.xlsx"				

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Certification Accumulated Depreciation Update
Test Year Ended July 31, 2024

Line No.	(a) Description	(b) Amount
1	Annualized Depreciation per Statement L/L1	\$ 57,169 A
2		\$ -
3		\$ -
4	Total	<u>\$ 57,169</u>
5		
6	Portion for 4 Month Certification Period	<u>\$ 19,056</u>
7		To G WP
8		
9	Annualized CIAC Amortization per Statement L/L1	\$ (8,790) B
10		
11	Portion for 4 Month Certification Period	<u>\$ (2,930)</u>
12		To G WP
13	Footnote:	
14	A=From Statement L/L1, m1	
15	B=From Statement L/L1, m20	

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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 Plt	\$ -	\$ 408,264	\$ -	\$ -	\$ 408,264
2	141302	PD Leaseholed Improvements	\$ -	\$ -	\$ -	\$ 206	\$ 206
3							
4		Totals	\$ -	\$ 408,264	\$ -	\$ 206	\$ 408,471

To G WP
& L/L1

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"

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
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
SPRING CREEK DIVISION							
1	141404	Transportation	\$ -	\$ 151	\$ -	\$ -	\$ 151
To G WP & L/L1							
PAHRUMP DIVISION							
Plant							
2	141245	Service To Customers	\$ 5,127	\$ 6,500	\$ 13,000	\$ 13,000	\$ 37,627
3	141249	Pumpling Equipment Pump Plant	\$ 23,457	\$ 60,325	\$ 35,325	\$ 5,325	\$ 124,432
4	141253	Treat/Disp Equip Trt Plant	\$ 47,040	\$ 19,600	\$ 19,600	\$ 19,600	\$ 105,840
5	141404	Transportation	\$ -	\$ 4,031	\$ -	\$ -	\$ 4,031
6		Totals	\$ 75,624	\$ 90,456	\$ 67,925	\$ 37,925	\$ 271,930
To G WP & L/L1							

7 Footnote:

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

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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Chemicals Expense Annualization
 Test Year Ended July 31, 2024

(a) Line	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	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 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"								

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Removal of Corporate Allocated Assets & Depreciation
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)
Ln No	Description	Sewer	Depr Rate	Depreciation Exp. Adjustment	Accum. Depr.
Account		GBWC			
1	141220 Struct and Improv Office	\$ (123)	2.50%	\$ (65)	\$ 40
2	141303 Office Furniture	\$ (88)	6.67%	\$ (124)	\$ 62
3	141304 Office Equipment	\$ (0)	6.67%	\$ (0)	\$ 0
4	141305 Stores Equipment	\$ (0)	6.67%	\$ (0)	\$ 0
5	141308 Tool Shop Equipment	\$ (1)	6.25%	\$ (1)	\$ 1
6	141310 Communications Equipment	\$ (13)	10.00%	\$ (27)	\$ 18
7	141401 Vehicles	\$ (2)	16.67%	\$ (6)	\$ 2
8	141501 Computer Hardware	\$ (0)	16.67%	\$ (1)	\$ 0
9	141502 Desktop/Laptop Computers	\$ (48)	16.67%	\$ (168)	\$ 15
10	141503 Mainframe Computers	\$ (39)	16.67%	\$ (136)	\$ 39
11	141504 Mini Comp Wtr	\$ (392)	16.67%	\$ (1,375)	\$ 370
12	141601 Computer Software	\$ (108)	16.67%	\$ (377)	\$ 52
13	141602 Comp Systems	\$ (1,151)	16.67%	\$ (4,043)	\$ 1,085
14	141603 Micro Systems	\$ (20)	16.67%	\$ (70)	\$ 20
15					
16	Totals	\$ (1,983)		\$ (6,392)	\$ 1,703
		To G WP & L/L1		To H WP	To G WP

17 Footnotes:

18 A=From workbookpaper "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 - SPRING CREEK DIVISION SEWER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

	(a)	(b)	(c)	(d)
Line				
1 Protected & Unprotected ADIT				\$ (47,654) A
2				<u>To G WP</u>
3 Tax Expense Credit				\$ (2,171) A
4				<u>To H TAX WP</u>
5 Footnote:				
6 A=From workpaper "2024 GRC - Reg Liability - Excess ADIT Amort FINAL.xlsx"				

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION 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					\$ 6,734	A	
2							To G WP	
3								
4	Accumulated Amortization					\$ (2,978)	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
GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Amortization of Integration Cost and Benefit
Test Year Ended July 31, 2024

(a)	(b)
Line	Description
	Adjustment
1	
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

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Legal Expense Normalization
 Test Year Ended July 31, 2024

Line	(a)	(b)	(c)	(d)
				Total
1 Normalized Legal Costs from WP				\$ 545 A
2				
3 Less:				
4 Legal Expense per Books Account No. 540400				\$ 479
5				
6 Adjustment Needed				\$ 66
7				To H WP
8				
9				
10 Footnotes:				
11 A=From workpaper "Legal Expense - Normalization (1).xlsx"				

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Corporate Allocations
Test Year Ended July 31, 2024

	(a)	(b)	(c)	(d)
Line	Description			
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)

To H WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Preventative Maintenance Adjustments
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)
Line	Pahrump A	Spring Creek A			Total
1 Normalized Test Year	\$ 119,244	\$ 1,748	\$ -	\$ -	\$ 120,992
2					
3 Adjusted Test Year	\$ 170,328	\$ 1,748	\$ -	\$ -	\$ 172,076
4					
5 Adjustment Needed	\$ (51,084)	\$ 0	\$ -	\$ -	\$ (51,084)
6					
7 CERT Adjustments	\$ 21,652	\$ -	\$ -	\$ -	\$ 21,652
8					
9 Total Adjustment Needed	\$ (29,432)	\$ 0	\$ -	\$ -	\$ (29,432)
10					To H WP

12 Footnotes:

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

Property Tax WP

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Property Tax Annualization
Test Year Ended July 31, 2024

(a) Line Description	(b)	(c)	(d)
1 Property Taxes from Invoices			\$ 8,913 A
2			
3 Property Taxes per Books:			
4 Account No. 643300		\$ -	
5 Account No. 643400		\$ -	
6 Account No. 643700		\$ 114	
7			
8 Less:			
9 Total Per Books			<u>\$ 114</u>
10			
11			
12 Adjustment Needed			<u>\$ 8,799</u>
13			To H WP
14 Footnote:			
15 A=From workpaper "GBWC Property Tax_Details.xlsx"			

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
 Rent Expense Annualization
 Test Year Ended July 31, 2024

(a)	(b)	(c)
Line		<u>Sewer</u>
1 Annualized Rent Expense		\$ 714 A
2		
3 Less:		
4 Rent Expense per Books		<u>\$ 644 B</u>
5		
6 Rent Expense Adj.		<u>\$ 70</u>
7		<u>To H WP</u>
8		
9 Footnote:		
10 A=From Input Sheet Account No. 571100		
11 B=From workpaper "Rent Expense Normalization.xlsx"		

GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
Allocation of Travel Expenses
Test Year Ended July 31, 2024

Travel Exp WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	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					To H WP			

10 Footnotes:

11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"

**GREAT BASIN WATER COMPANY - SPRING CREEK DIVISION SEWER
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	\$ 52,947	\$ 2,329	\$ 55,277 A
2	To L/L1		
3			

4 Footnotes:

5

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

7 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.

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

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

APPENDIX 5 (CSD-W)

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	<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.

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

Water Rate Base
Test Year Ended July 31, 2024

Line No.	Description (a)	NARUC Account Number (b)	Recorded Test Year Balance (c)	Adjustments to Test Year Balances From Statement G WP (d)	Adjusted Test Year Balance (e)
1	<u>Utility Plant:</u>				
2	Utility Plant in Service (Sched. G-1)	101	\$ 12,001,843	\$ 1,545,670	\$ 13,547,513
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	108	(4,033,336)	\$ (212,626)	\$ (4,245,962)
4	Net Utility Plant		\$ 7,968,507	\$ 1,333,044	\$ 9,301,551
5	<u>Add:</u>				
6	Materials & Supplies (Sched. G-4)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	162	\$ -	\$ 197,173	\$ 197,173
8	Accum. Deferred Income Taxes	190	\$ 3,467	\$ -	\$ 3,467
9	Other (Rate Case Costs)	186	\$ 163,576	\$ 74,360	\$ 237,937
10	Other (Oth Deferred Chgs)	186	\$ 373,352	\$ 466,208	\$ 839,560
11	Sub-Total		\$ 540,395	\$ 737,741	\$ 1,278,136
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	253.1	\$ (223,089)	\$ 1,421	\$ (221,668)
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (327,971)	\$ (152,961)	\$ (480,931)
16	Contributions in Aid of Construction	271	\$ (3,051,075)	\$ (281,727)	\$ (3,332,802)
17	Add back: Accum. Amort.- CIAC	272	\$ 1,436,321	\$ 32,536	\$ 1,468,857
18	Other (Rate Case Amort)	186	\$ (294,138)	\$ 135,106	\$ (159,032)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (269,919)	\$ (269,919)
20	Sub-Total		\$ (2,459,952)	\$ (535,545)	\$ (2,995,497)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 6,048,950	\$ 1,535,241	\$ 7,584,190

To H Rev Req WP
& H Tax WP

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

Water 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)
		Cash Working Capital From Schedule G-5	Rate Case Cost From Rate Case WP	Certification Plant From Cert-ECIC WP	ECIC Plant From Cert-ECIC WP	GI Certification Additions From Cert GL WP	Certification Accumulated Depreciation Adjustment From Cert AD WP	IRP Costs From IRP Costs WP	Fusion Costs From Fusion WP	Removal of Duplicate Corporate Allocated Assets From Corp Alloc Assets WP	Other Regulatory Asset Adjustments From Reg Asset WP	Excess ADIT Liability From Excess ADIT WP	Gains on Asset Sales From Asset Sale WP	Totals
1	Utility Plant:													
2	Utility Plant in Service (Schd. G-1)	\$ -	\$ -	\$ 1,412,296	\$ -	\$ 54,814	\$ -	\$ -	\$ 119,475	\$ (40,915)	\$ -	\$ -	\$ -	\$ 1,545,670
3	Less: Accumulated Depreciation and Amortization (Schd. G-2)	\$ -	\$ -	\$ -	\$ -	\$ (194,931)	\$ -	\$ -	\$ (52,831)	\$ 35,136	\$ -	\$ -	\$ -	\$ (212,626)
4	Net Utility Plant	\$ -	\$ -	\$ 1,412,296	\$ -	\$ 54,814	\$ (194,931)	\$ -	\$ 66,645	\$ (5,779)	\$ -	\$ -	\$ -	\$ 1,333,044
5	Add:													
6	Materials & Supplies (Schd. G-3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Cash Working Capital (Schd. G-5)	\$ 197,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,173
8	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Other (Rate Case Costs)	\$ -	\$ 74,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,360
10	Other (Oth Deferred Chgs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,208	\$ -	\$ -	\$ 466,208
11	Sub-Total	\$ 197,173	\$ 74,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,208	\$ -	\$ -	\$ 737,741
12	Deduct:													
13	Customer Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,421	\$ -	\$ 1,421
15	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (152,961)	\$ -	\$ -	\$ (152,961)
16	Contributions in Aid of Construction	\$ -	\$ -	\$ (281,727)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (281,727)
17	Add back: Accum. Amort.- CIAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,536
18	Other (Rate Case Amort)	\$ -	\$ 135,106	\$ -	\$ -	\$ -	\$ -	\$ (222,179)	\$ -	\$ -	\$ (47,740)	\$ -	\$ -	\$ (89,813)
19	Other (Amort of Oth Def Chgs)	\$ -	\$ 135,106	\$ (281,727)	\$ -	\$ -	\$ 32,536	\$ (222,179)	\$ -	\$ -	\$ (47,740)	\$ (152,961)	\$ 1,421	\$ (269,919)
20	Sub-Total	\$ -	\$ 135,106	\$ (281,727)	\$ -	\$ -	\$ 32,536	\$ (222,179)	\$ -	\$ -	\$ (47,740)	\$ (152,961)	\$ 1,421	\$ (269,919)
21	Net Rate Base (Lines 4 + 11 + 20)	\$ 197,173	\$ 209,466	\$ 1,130,569	\$ -	\$ 54,814	\$ (162,395)	\$ (222,179)	\$ 66,645	\$ (5,779)	\$ 418,468	\$ (152,961)	\$ 1,421	\$ 1,535,241

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION

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

Line Act No.	Description	(b)		(c)		Credits (d)	Ending Balance (e)
		Beginning Balance	Debits	Debits	Credits		
1	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302.1 Franchises	\$ 20	\$ 866	\$ -	\$ -	\$ -	\$ 886
4	339.1 Other Intangible Plant	\$ 20	\$ 866	\$ -	\$ -	\$ -	\$ 886
	Total intangible plant	\$ 40	\$ 1,732	\$ -	\$ -	\$ -	\$ 1,772
5	Source of Supply & Pipelines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	303.2 Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	304.2 Structures & improvements	\$ 57,850	\$ -	\$ -	\$ -	\$ -	\$ 57,850
8	305.2 Collecting & impound. res.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	306.2 Lake, river & other intakes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	307.2 Wells & springs	\$ 1,287,652	\$ 1,274	\$ -	\$ -	\$ -	\$ 1,288,926
11	308.2 Infiltr. galleries & tunnels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	309.2 Supply mains	\$ 22,479	\$ 1,586	\$ -	\$ -	\$ -	\$ 24,065
13	310.2 Power generation equipment	\$ 265,477	\$ -	\$ -	\$ -	\$ -	\$ 265,477
14	311.2 Pumping equipment	\$ 511,310	\$ 137	\$ (274)	\$ -	\$ -	\$ 511,173
15	339.2 Other and Misc. Equip. Source Supply	\$ 225,442	\$ 1,208	\$ -	\$ -	\$ -	\$ 226,650
	Total source of supply/pump	\$ 2,370,211	\$ 4,205	\$ (274)	\$ -	\$ -	\$ 2,374,141
16	Water treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	303.3 Land & land rights	\$ 579,509	\$ 840	\$ (840)	\$ -	\$ -	\$ 579,509
18	304.3 Structures & improvements	\$ 7,016	\$ -	\$ -	\$ -	\$ -	\$ 7,016
19	311.3 Pumping equipment	\$ 230,291	\$ 6,735	\$ -	\$ -	\$ -	\$ 237,026
20	320.3 Water treatment equipment	\$ 491,809	\$ 2,475	\$ -	\$ -	\$ -	\$ 494,284
21	339.3 Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total water treatment	\$ 1,308,625	\$ 10,051	\$ (840)	\$ -	\$ -	\$ 1,317,835
22	Transmission & Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	303.4 Land & land rights	\$ 1,902	\$ -	\$ -	\$ -	\$ -	\$ 1,902
24	304.4 Structures & improvements	\$ 128,414	\$ 26,890	\$ -	\$ -	\$ -	\$ 155,303
25	311.4 Pumping equipment	\$ 870,786	\$ 10,059	\$ -	\$ -	\$ -	\$ 880,845
26	330.4 Distrib. res. & standpipes	\$ 1,809,850	\$ 363,784	\$ (35,488)	\$ -	\$ -	\$ 2,138,146
27	331.4 Transm. & distrib. mains	\$ 1,838,892	\$ 131,389	\$ (26,613)	\$ -	\$ -	\$ 1,943,667
28	333.4 Services	\$ 1,067,859	\$ 36,003	\$ (2,454)	\$ -	\$ -	\$ 1,101,407
29	334.4 Meters & meter installations	\$ 300,197	\$ 44,102	\$ (16,266)	\$ -	\$ -	\$ 328,032
30	335.4 Hydrants	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500
31	336.4 Backflow prevention devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	339.4 Other plant & misc. equip.	\$ 6,060,700	\$ 612,227	\$ (80,822)	\$ -	\$ -	\$ 6,592,104
33	Sub total: Transm. & distr. pl.	\$ 13,559	\$ -	\$ -	\$ -	\$ -	\$ 13,559
34	General Plant	\$ 72,951	\$ 829,475	\$ (828,582)	\$ -	\$ -	\$ 73,841
35	303.5 Land & land rights	\$ 745,565	\$ 12,212,900	\$ (12,180,102)	\$ -	\$ -	\$ 77,663
36	304.5 Structures & improvements	\$ 257,456	\$ 5,756,527	\$ (5,659,982)	\$ -	\$ -	\$ 344,001
37	340.5 Office furniture & equip	\$ 28	\$ 476	\$ (476)	\$ -	\$ -	\$ 28
38	341.5 Transportation equipment	\$ 105,756	\$ 19,130	\$ (13,758)	\$ -	\$ -	\$ 111,124
39	342.5 Stores equipment	\$ 26,143	\$ 5,983	\$ (7)	\$ -	\$ -	\$ 32,120
40	343.5 Laboratory equipment	\$ 62,775	\$ 16,890	\$ (2,153)	\$ -	\$ -	\$ 77,511
41	344.5 Power operated equipment	\$ 268,482	\$ 94,036	\$ (89,777)	\$ -	\$ -	\$ 272,741
42	345.5 Communication equipment	\$ 13,574	\$ -	\$ -	\$ -	\$ -	\$ 13,574
43	346.5 Miscellaneous equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	347.5 Other tangible plant	\$ 1,566,269	\$ 18,935,417	\$ (18,784,811)	\$ -	\$ -	\$ 1,716,876
45	Total general plant	\$ 11,205,822	\$ 19,562,766	\$ (18,866,746)	\$ -	\$ -	\$ 12,001,841
46	Total Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line Act No.	Description	(b)		(c)		Credits (d)	Ending Balance (e)
		Beginning Balance	Debits	Debits	Credits		
1	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302.1 Franchises	\$ 20	\$ 866	\$ -	\$ -	\$ -	\$ 886
4	339.1 Other Intangible Plant	\$ 20	\$ 866	\$ -	\$ -	\$ -	\$ 886
	Total intangible plant	\$ 40	\$ 1,732	\$ -	\$ -	\$ -	\$ 1,772
5	Source of Supply & Pipelines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	303.2 Land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	304.2 Structures & improvements	\$ 57,850	\$ -	\$ -	\$ -	\$ -	\$ 57,850
8	305.2 Collecting & impound. res.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	306.2 Lake, river & other intakes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	307.2 Wells & springs	\$ 1,287,652	\$ 1,274	\$ -	\$ -	\$ -	\$ 1,288,926
11	308.2 Infiltr. galleries & tunnels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	309.2 Supply mains	\$ 22,479	\$ 1,586	\$ -	\$ -	\$ -	\$ 24,065
13	310.2 Power generation equipment	\$ 265,477	\$ -	\$ -	\$ -	\$ -	\$ 265,477
14	311.2 Pumping equipment	\$ 511,310	\$ 137	\$ (274)	\$ -	\$ -	\$ 511,173
15	339.2 Other and Misc. Equip. Source Supply	\$ 225,442	\$ 1,208	\$ -	\$ -	\$ -	\$ 226,650
	Total source of supply/pump	\$ 2,370,211	\$ 4,205	\$ (274)	\$ -	\$ -	\$ 2,374,141
16	Water treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	303.3 Land & land rights	\$ 579,509	\$ 840	\$ (840)	\$ -	\$ -	\$ 579,509
18	304.3 Structures & improvements	\$ 7,016	\$ -	\$ -	\$ -	\$ -	\$ 7,016
19	311.3 Pumping equipment	\$ 230,291	\$ 6,735	\$ -	\$ -	\$ -	\$ 237,026
20	320.3 Water treatment equipment	\$ 491,809	\$ 2,475	\$ -	\$ -	\$ -	\$ 494,284
21	339.3 Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total water treatment	\$ 1,308,625	\$ 10,051	\$ (840)	\$ -	\$ -	\$ 1,317,835
22	Transmission & Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	303.4 Land & land rights	\$ 1,902	\$ -	\$ -	\$ -	\$ -	\$ 1,902
24	304.4 Structures & improvements	\$ 128,414	\$ 26,890	\$ -	\$ -	\$ -	\$ 155,303
25	311.4 Pumping equipment	\$ 870,786	\$ 10,059	\$ -	\$ -	\$ -	\$ 880,845
26	330.4 Distrib. res. & standpipes	\$ 1,809,850	\$ 363,784	\$ (35,488)	\$ -	\$ -	\$ 2,138,146
27	331.4 Transm. & distrib. mains	\$ 1,838,892	\$ 131,389	\$ (26,613)	\$ -	\$ -	\$ 1,943,667
28	333.4 Services	\$ 1,067,859	\$ 36,003	\$ (2,454)	\$ -	\$ -	\$ 1,101,407
29	334.4 Meters & meter installations	\$ 300,197	\$ 44,102	\$ (16,266)	\$ -	\$ -	\$ 328,032
30	335.4 Hydrants	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500
31	336.4 Backflow prevention devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	339.4 Other plant & misc. equip.	\$ 6,060,700	\$ 612,227	\$ (80,822)	\$ -	\$ -	\$ 6,592,104
33	Sub total: Transm. & distr. pl.	\$ 13,559	\$ -	\$ -	\$ -	\$ -	\$ 13,559
34	General Plant	\$ 72,951	\$ 829,475	\$ (828,582)	\$ -	\$ -	\$ 73,841
35	303.5 Land & land rights	\$ 745,565	\$ 12,212,900	\$ (12,180,102)	\$ -	\$ -	\$ 77,663
36	304.5 Structures & improvements	\$ 257,456	\$ 5,756,527	\$ (5,659,982)	\$ -	\$ -	\$ 344,001
37	340.5 Office furniture & equip	\$ 28	\$ 476	\$ (476)	\$ -	\$ -	\$ 28
38	341.5 Transportation equipment	\$ 105,756	\$ 19,130	\$ (13,758)	\$ -	\$ -	\$ 111,124
39	342.5 Stores equipment	\$ 26,143	\$ 5,983	\$ (7)	\$ -	\$ -	\$ 32,120
40	343.5 Laboratory equipment	\$ 62,775	\$ 16,890	\$ (2,153)	\$ -	\$ -	\$ 77,511
41	344.5 Power operated equipment	\$ 268,482	\$ 94,036	\$ (89,777)	\$ -	\$ -	\$ 272,741
42	345.5 Communication equipment	\$ 13,574	\$ -	\$ -	\$ -	\$ -	\$ 13,574
43	346.5 Miscellaneous equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	347.5 Other tangible plant	\$ 1,566,269	\$ 18,935,417	\$ (18,784,811)	\$ -	\$ -	\$ 1,716,876
45	Total general plant	\$ 11,205,822	\$ 19,562,766	\$ (18,866,746)	\$ -	\$ -	\$ 12,001,841
46	Total Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1,412,296	54,814	119,475	(40,915)	6,644,223
Certification Plant From Cert. Fee	1,408,635			
Plant Held for Future Use From FHEU				
Water Rights From Water				
Certification Decontaminated From Cert. Fee				
Private Costs From Private				
Removal of Duplicate From S&P				
Removal of Duplicate From S&P				
Organization Costs From Org				
CGA/CAC From CGA/CAC				
Adjusted Balance				

**GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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.

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

Cash Working Capital
Test Year Ended July 31, 2024

Ln	(a)	(b)	
1	Adjusted Operating Expense Pre-Tax	\$ 2,052,621	<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	\$ 389,997	<i>From Statement H column f, line 29</i>
5	Regulatory Amortization	\$ 72,088	<i>From Statement H column f, line 25</i>
6	Bad Debts	\$ 13,154	<i>From Statement H column f, line 27</i>
7			
8	Total Non-Cash Expenses	<u>\$ 475,239</u>	
9			
10	Net Operating Expense	<u>\$ 1,577,382</u>	
11			
12	CWC Using Application of 1/8th Method	<u>\$ 197,173</u>	<i>To G WP</i>

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	Stmt G & Sched. G-1 Accounts from Input Sheet	Schedule G-2 Accounts from Input Sheet		
SCHEDULES G-1 & G-2					
1	<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					
57					
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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

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

Line	Recorded Test Year	Adjustments to Test Year Balances - From H	Adjusted Test Year	Additional (Excess) Revenue	Total Revenue	
No.	Description	Balances	WP	Balances	Requirement	
	(a)	(b)	(c)	(d)	(e)	
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	\$ 2,216,462	\$ (39,238)	\$ 2,177,224	\$ 535,377	\$ 2,712,601
3	Other operating revenue	\$ 31,502	\$ 15,124	\$ 46,626	\$ -	\$ 46,626
4	Total operating revenues	\$ 2,247,964	\$ (24,114)	\$ 2,223,850	\$ 535,377	\$ 2,759,227
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 401,326	\$ 92,084	\$ 493,410	\$ -	\$ 493,410
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 126,715	\$ 26,683	\$ 153,398	\$ -	\$ 153,398
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 130,963	\$ 13,625	\$ 144,588	\$ -	\$ 144,588
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 31,498	\$ 4,610	\$ 36,108	\$ -	\$ 36,108
13	Materials and supplies	\$ 4,970	\$ -	\$ 4,970	\$ -	\$ 4,970
14	Contractual serv.- Eng'g	\$ 976	\$ -	\$ 976	\$ -	\$ 976
15	Contractual serv.- Acc't	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contractual serv.- Legal	\$ 10,223	\$ (478)	\$ 9,745	\$ -	\$ 9,745
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 20,869	\$ -	\$ 20,869	\$ -	\$ 20,869
19	Contractual serv.- Other	\$ 19	\$ -	\$ 19	\$ -	\$ 19
20	Rental of property	\$ 13,574	\$ (905)	\$ 12,670	\$ -	\$ 12,670
21	Rental of equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	Transportation expenses	\$ 35,992	\$ (2,598)	\$ 33,394	\$ -	\$ 33,394
23	Insurance	\$ 149,942	\$ (10,939)	\$ 139,003	\$ -	\$ 139,003
24	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
25	Regulatory commission exp.	\$ 147,295	\$ (75,207)	\$ 72,088	\$ -	\$ 72,088
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ 9,902	\$ (257)	\$ 9,645	\$ 3,509	\$ 13,154
28	Miscellaneous expense	\$ 543,943	\$ (128,905)	\$ 415,039	\$ -	\$ 415,039
29	Depreciation and amortization	\$ 294,190	\$ 95,807	\$ 389,997	\$ -	\$ 389,997
30	Taxes other than income	\$ 109,654	\$ 314	\$ 109,967	\$ -	\$ 109,967
31	PUCN Mill Tax	\$ 6,815	\$ (80)	\$ 6,735	\$ 1,772	\$ 8,507
32	Federal income taxes: current	\$ 1,627	\$ (21,177)	\$ (19,550)	\$ 111,320	\$ 91,770
33	deferred	\$ (4,555)	\$ 4,555	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 2,035,938	\$ (2,867)	\$ 2,033,071	\$ 116,601	\$ 2,149,672
36	Net operating income	\$ 212,026	\$ (21,247)	\$ 190,779	\$ 418,776	\$ 609,555

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	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	\$ 12,001,843	\$ 1,545,670	\$ 13,547,513	\$ -	\$ 13,547,513
39	Less: Accum. Depreciation and Amortization	\$ (4,033,336)	\$ (212,626)	\$ (4,245,962)	\$ -	\$ (4,245,962)
39	Net Utility Plant	\$ 7,968,507	\$ 1,333,044	\$ 9,301,551	\$ -	\$ 9,301,551
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 197,173	\$ 197,173	\$ -	\$ 197,173
42	Accum. def. income taxes	\$ 3,467	\$ -	\$ 3,467	\$ -	\$ 3,467
43	Other (Rate Case Costs)	\$ 163,576	\$ 74,360	\$ 237,937	\$ -	\$ 237,937
44	Other (Oth Deferred Chgs)	\$ 373,352	\$ 466,208	\$ 839,560	\$ -	\$ 839,560
45	Sub-Total (Lines 40 → 44)	\$ 540,395	\$ 737,741	\$ 1,278,136	\$ -	\$ 1,278,136
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -
47	Other def. credits-regulatory	\$ (223,089)	\$ 1,421	\$ (221,668)	\$ -	\$ (221,668)
48	Accum. def. income taxes	\$ (327,971)	\$ (152,961)	\$ (480,931)	\$ -	\$ (480,931)
49	Contributions in Aid of Constr.	\$ (3,051,075)	\$ (281,727)	\$ (3,332,802)	\$ -	\$ (3,332,802)
50	Add back: Accumulated amortization- CIAC	\$ 1,436,321	\$ 32,536	\$ 1,468,857	\$ -	\$ 1,468,857
51	Other (Rate Case Amort)	\$ (294,138)	\$ 135,106	\$ (159,032)	\$ -	\$ (159,032)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (269,919)	\$ (269,919)	\$ -	\$ (269,919)
53	Sub-Total (Lines 46 → 52)	\$ (2,459,952)	\$ (535,545)	\$ (2,995,497)	\$ -	\$ (2,995,497)
54	Net Rate Base (L.39 + 45 + 53)	\$ 6,048,950	\$ 1,535,241	\$ 7,584,190	\$ -	\$ 7,584,190
55	Rate of Return (L.36 ÷ L.55)	3.51%		2.52%		8.037%

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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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				\$7,584,190 <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>\$233,549</u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$171,229 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$233,549</u>
14				
15 Adjusted Taxable Income				<u>(\$62,320)</u>
16				
17 Adjustment to Income Tax Expense				(\$13,087)
18				
19 Excess ADIT Tax Credit				<u>\$ (6,463) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ (19,550) <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				\$ 91,770 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

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

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$7,584,190	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	8.037%	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$609,555	
6			
7	Less Adjusted Net Income	\$190,779	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$418,776	
10			
11	Net to Gross Tax Multiplier	127.8434%	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	<u>\$535,377</u>	<i>To Stmt H, (e)2</i>

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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>

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

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

Line No.	Rate Schedule (a)	Description (b)	From Input Sheet (See Stmt. H Ref) Book Revenues (c)	Adjustments to Test Year Revenues (d)	Annualized Test Year Revenues (e)	Required Increase to Annual Revenues (f)	Required Annual Revenue Dollars (g)	Percent (h)
1		Residential	\$ -	\$ -	\$ -	\$ -	\$ -	
2		Multi-Family Residential	\$ -	\$ -	\$ -	\$ -	\$ -	
3		Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Public Authority	\$ -	\$ -	\$ -	\$ -	\$ -	
5		Retail Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	
6		Transmission Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	
7		SIR Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
8		Totals	\$ 2,216,462	\$ (39,238)	\$ 2,177,224	\$ 535,377	\$ 2,712,601	24.59%
9								
10								
11								
12								
13								
14		Total sales revenues	\$ 2,216,462	\$ (39,238)	\$ 2,177,224	\$ 535,377	\$ 2,712,601	24.59%
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)	\$ (1,606)	\$ 896	\$ (710)	\$ -	\$ (710)	
21	474	Other water revenues	\$ 33,108	\$ 14,228	\$ 47,336	\$ -	\$ 47,336	
22		Total other revenues	\$ 31,502	\$ 15,124	\$ 46,626	\$ -	\$ 46,626	
			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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
Regulatory Commission Expenses
Test Year Ended July 31, 2024

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
		Payee	Directly Charged Amount	Corporate Allocable Amount	Charged to Other Entities	Total Charged to Applicant
1	<u>Account No. 666:</u>					
2						
3	GBWC'S THREE REGULATORY EXPENSES ARE RATE CASE COSTS (DETAILED ON THE "RATE CASE					
4	WP"); IRP COSTS (DETAILED ON "IRP COSTS WP"); AND, MILL TAX ASSESSMENT (DETAILED ON					
5	"MILL BAD DEBTS WP.") THOSE WORKPAPERS PROVIDE A DETAILED ANALYSIS OF REGULATORY					
6	COMMISSION EXPENSES.					
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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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)	-	-	-	(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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
Statement of Depreciation & Amortization for Plant Items
For Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
JD# Account	Description	Avg. Life From 1/1	Dep'r Rate %	Original Plant P/B Books	Contributions & ETC Adjustments	Other Plant Adjustments	Adjusted Plant	Dep'r Exp 1/1/24	Average Dep'r Rate for CI/C, Amort.	Depreciation Rec'p/Water	From Water Statement G		
1 141101	Land and Rights General Water	0	0.00%	\$ 11,559	-	-	\$ 11,559	\$ -	0.0000%	Plant Amortized Depreciation	\$ 334,794	\$ -	
2 141102	Land and Rights Pump	0	0.00%	\$ -	-	-	\$ -	\$ -	0.0000%	Plant Depreciation per Books	\$ 375,211	\$ -	
3 141103	Land and Rights Water	0	0.00%	\$ 579,509	-	-	\$ 579,509	\$ -	0.0000%	Depreciation Adjustment	\$ 209,276	\$ -	
4 141104	Land and Rights Trns	0	0.00%	\$ 300	-	-	\$ 300	\$ -	0.0000%	CI/C Amortization REC'p/WATER			
5 141201	Organization Water	5	20.00%	\$ -	-	-	\$ -	\$ -	0.0000%	Adjusted CI/C	\$ (3,328,802)	\$ -	
6 141202	Franchises Water	5	20.00%	\$ -	-	-	\$ -	\$ -	0.0000%	Average CI/C Plant Dep'r Rate	\$ 2,927,196	\$ -	
7 141203	Struct and Improv General Plant Water	40	2.50%	\$ 25,065	\$ -	\$ -	\$ 25,065	\$ 627	0.0128%	Annualized CI/C Interest Exp.	\$ (97,608)	\$ -	
8 141204	Struct and Improv Sigsbee's Water	40	2.50%	\$ 7,800	\$ -	\$ -	\$ 7,800	\$ 1,466	0.0128%	CI/C Amortization Adjustment	\$ (2,118)	\$ -	
9 141205	Struct and Improv Water Pk	40	2.50%	\$ 1,466	\$ -	\$ -	\$ 1,466	\$ 275	0.0128%				
10 141206	Struct and Improv Trans Dist Pit	40	2.50%	\$ 1,900	\$ -	\$ -	\$ 1,900	\$ 48	0.0046%				
11 141207	Struct and Improv Pump Plant	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
12 141208	Struct and Improv Treatment Plant	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
13 141209	Struct and Improv Reclaim Wtr Dist	40	2.50%	\$ 48,776	\$ (2,839)	\$ -	\$ 45,937	\$ 1,156	0.0102%	From Corp Alliee Assets I/P	\$ -	\$ 385	
14 141220	Struct and Improv Office Water	40	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
15 141221	Collecting Reservoirs	30	3.33%	\$ 1,892	\$ -	\$ -	\$ 1,892	\$ -	0.0234%				
16 141222	Supply Main	30	3.33%	\$ 1,892	\$ -	\$ -	\$ 1,892	\$ 42	0.0234%				
17 141223	Power Generation Equipment	30	3.33%	\$ 264,477	\$ -	\$ -	\$ 264,477	\$ 8,889	0.0325%				
18 141224	Electric Pump Equip S/S Pump	25	4.00%	\$ 511,173	\$ 1,408,635	\$ -	\$ 1,919,808	\$ 76,792	0.0437%	From CI/C I/P	\$ -	\$ 1,600	
19 141227	Electric Pump Equip W/P	25	4.00%	\$ 237,026	\$ -	\$ -	\$ 237,026	\$ 9,481	0.0437%	From CI/C I/P	\$ -	\$ 1,600	
20 141228	Electric Pump Equip Trns Dist	25	4.00%	\$ 153,303	\$ -	\$ -	\$ 153,303	\$ 6,212	0.0437%	From CI/C I/P	\$ -	\$ 1,600	
21 141229	Water Treatment Equipment	25	4.00%	\$ 493,965	\$ -	\$ -	\$ 493,965	\$ 32,931	0.2030%				
22 141231	Dist Resv and Standpipes	50	2.00%	\$ 880,846	\$ -	\$ -	\$ 880,846	\$ 17,617	0.1577%				
23 141232	Tans and Dist Valves	50	2.00%	\$ 2,138,146	\$ -	\$ -	\$ 2,138,146	\$ 42,763	0.3803%				
24 141233	Water Lines Water	50	2.00%	\$ 1,878,966	\$ -	\$ -	\$ 1,878,966	\$ 37,575	0.3803%				
25 141234	Meters	20	5.00%	\$ 979,636	\$ 52,119	\$ -	\$ 1,031,755	\$ 49,895	0.4480%	From CI/C I/P	\$ -	\$ 1,600	
26 141235	Meter Installations	20	5.00%	\$ 121,772	\$ -	\$ -	\$ 121,772	\$ 6,089	0.0541%				
27 141235	Hydrants	50	2.00%	\$ 328,032	\$ -	\$ -	\$ 328,032	\$ 6,561	0.0541%				
28 141236	Backflow Prevention Devices	40	2.50%	\$ 42,500	\$ -	\$ -	\$ 42,500	\$ 1,063	0.0094%				
29 141237	Treat/Disp Equip Trl Pit Water	15	6.67%	\$ 320	\$ -	\$ -	\$ 320	\$ 21	0.0001%				
30 141253	Other and Misc Equip Intangible Pit	15	6.67%	\$ 886	\$ -	\$ -	\$ 886	\$ 59	0.0003%				
31 141267	Other and Misc Equip Source Supply	15	6.67%	\$ 226,651	\$ -	\$ -	\$ 226,651	\$ 15,110	0.1344%				
32 141268	Plant Allocated	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
33 141278	Plant Allocated Improvements	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
34 141278	Plant Allocated Improvements	15	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
35 141302	Office Furniture Water	2	50.00%	\$ 79,377	\$ 3,661	\$ -	\$ 83,038	\$ 1,830	0.0000%	From CI/C I/P	\$ -	\$ 1,600	
36 141302	Office Furniture Water	15	6.67%	\$ 20	\$ -	\$ -	\$ 20	\$ 1	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
37 141304	Stores Equipment Water	15	6.67%	\$ 28	\$ -	\$ -	\$ 28	\$ 2	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
38 141305	Lab Equipment Water	15	6.67%	\$ 11,139	\$ -	\$ -	\$ 11,139	\$ 2,141	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
39 141306	Tool Shop Equipment Water	16	6.25%	\$ 77,511	\$ -	\$ -	\$ 77,511	\$ 3,167	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
40 141308	Power Generation Equipment	10	10.00%	\$ 175,114	\$ -	\$ -	\$ 175,114	\$ 3,726	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
41 141310	Com Computers Equipment Water	10	10.00%	\$ 13,574	\$ -	\$ -	\$ 13,574	\$ 1,337	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
42 141311	Micro Equipment Water	10	10.00%	\$ 344,001	\$ 2,693	\$ -	\$ 346,694	\$ 4,030	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
43 141311	Micro Equipment Water	10	10.00%	\$ 344,001	\$ 2,693	\$ -	\$ 346,694	\$ 4,030	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
44 141401	Vehicles Water	6	16.67%	\$ 100	\$ -	\$ -	\$ 100	\$ 16	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
45 141459	Computer Hardware Water	6	16.67%	\$ 100	\$ -	\$ -	\$ 100	\$ 16	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
46 141501	Desktop/Laptop Computers Water	6	16.67%	\$ 19,652	\$ -	\$ -	\$ 19,652	\$ 3,011	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
47 141502	Peripherals Computers Water	6	16.67%	\$ 12,345	\$ -	\$ -	\$ 12,345	\$ 2,008	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
48 141503	Software Computers Water	6	16.67%	\$ 14,289	\$ -	\$ -	\$ 14,289	\$ 2,309	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
49 141601	Computer Software Water	6	16.67%	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 7,126	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
50 141601	Computer Software Water	6	16.67%	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 7,126	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
51 141602	Comp Systems Water	6	16.67%	\$ 454,692	\$ -	\$ -	\$ 454,692	\$ 71,246	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
52 141603	Micro Systems Water	6	16.67%	\$ 7,887	\$ -	\$ -	\$ 7,887	\$ 1,246	0.0000%	From Corp Alliee Assets I/P	\$ -	\$ 1,600	
53 141606	Fusion	8.83333	11.32%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%	From Fusion I/P	\$ -	\$ 1,600	
54 141899	Computer Cleaning	6	16.67%	\$ (103)	\$ -	\$ -	\$ (103)	\$ (17)	0.0000%	From Fusion I/P	\$ -	\$ 1,600	
55 141901	Purchase Acquisition Adjustment	50	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	0.0000%				
56													
57													
Totals				\$ 12,001,843	\$ 1,467,110	\$ 78,860	\$ 13,547,813	\$ 334,794	2.9872%				

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	\$ 190,779	\$ 418,776	\$ 609,555
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ (19,550)	\$ 111,320	\$ 91,770
3	Net oper. income before FIT	Line 1 + Line 2	\$ 171,229	\$ 530,096	\$ 701,325
4	Less: synchronized interest	Note 1 (below)	\$ 233,549	\$ -	\$ 233,549
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ (62,320)	\$ 530,096	\$ 467,776
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ (62,320)	\$ 530,096	\$ 467,776
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ (13,087)	\$ 111,320	\$ 98,233
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (6,463)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ (13,087)	\$ 111,320	\$ 91,770
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 7,584,190	\$ -	\$ 7,584,190
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	\$ 233,549	\$ -	\$ 233,549
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 233,549	\$ -	\$ 233,549
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 7,584,190	\$ -	\$ 7,584,190
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		

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Neutral Account Name	NARUC Account	Per Bank	Corp Allocations Adjusted	Differences		
1	111261	JF Morgan - 100974381 - Water Services Corp (Lower 45)	131	\$ 16.56	\$ 16.55	\$ 0.00	
2	111450	Cash - Chase - WCS Disburse	131	\$ -	\$ -	\$ -	SCD Water
3	111451	Cash - Chase - PIT CAP FUND NV	131	\$ -	\$ -	\$ -	SCD Sewer
4	111482	Cash - Chase - Water Storage CAP	131	\$ -	\$ -	\$ -	PD Water
5	112102	Accounts Receivable - USD	141	\$ 134,242.38	\$ 134,242.38	\$ 0.00	PD Sewer
6	112104	Accounts Receivable - Other	141	\$ -	\$ -	\$ -	CSD
7	112202	Allowance for Doubtful Accounts - USD	143	\$ (5,679.00)	\$ (5,679.00)	\$ -	SCD Water
8	112301	Unbilled Revenue	141	\$ 257,309.40	\$ 257,309.40	\$ -	SCD Sewer
9	113102	Inventory	151	\$ 2,114.23	\$ 2,114.23	\$ -	SSD
10	113211	Deposits	132	\$ 8,547.24	\$ 8,547.24	\$ -	PD Water
11	113303	Intercompany Autometric Account	145	\$ (16,556.83)	\$ (16,556.83)	\$ -	PD Sewer
12	113712	Preliminary Survey and Investigation Accrued	174	\$ -	\$ -	\$ -	
13	141101	Land and Rights General Water	303.5	\$ 13,558.81	\$ 13,558.81	\$ -	
14	141102	Land and Rights Pump	303.2	\$ -	\$ -	\$ -	
15	141103	Land and Rights Water	303.3	\$ 579,508.66	\$ 579,508.66	\$ -	12,001,842.78
16	141104	Land and Rights Trains	303.4	\$ 300.00	\$ 300.00	\$ -	
17	141106	Land and Rights General Sewer	353	\$ -	\$ -	\$ -	
18	141201	Organization Water	301.1	\$ -	\$ -	\$ -	
19	141202	Franchises Water	302.1	\$ -	\$ -	\$ -	
20	141203	Struct and Improv General Plant Water	304.5	\$ 25,065.49	\$ 23,065.49	\$ -	
21	141204	Struct and Improv Service Supplies Water	304.2	\$ 57,856.16	\$ 57,856.16	\$ -	
22	141205	Struct and Improv Water Treat Pit	304.3	\$ 7,015.76	\$ 7,015.76	\$ -	
23	141206	Struct and Improv Trans Dist Pit	304.4	\$ 1,902.04	\$ 1,902.04	\$ -	
24	141208	Struct and Improv Pump Plant	354	\$ -	\$ -	\$ -	
25	141209	Struct and Improv Treatment Plant	354	\$ -	\$ -	\$ -	
26	141211	Struct and Improv Reclaim Wtr Dist	304.5	\$ -	\$ -	\$ -	
27	141220	Struct and Improv Office Water	304.5	\$ 48,775.66	\$ 48,775.66	\$ -	
28	141221	Collecting Reservoirs	305.2	\$ -	\$ -	\$ -	
29	141223	Wells and Springs	307.2	\$ 1,288,925.44	\$ 1,288,925.44	\$ -	
30	141225	Supply Mains	309.2	\$ 24,064.30	\$ 24,064.30	\$ -	
31	141226	Power Generation Equipment	310.2	\$ 285,477.37	\$ 265,477.37	\$ -	
32	141227	Electric Pump Equip Svc Pump	311.2	\$ 511,173.03	\$ 511,173.03	\$ -	
33	141228	Electric Pump Equip WTP	311.3	\$ 237,026.15	\$ 237,026.15	\$ -	
34	141229	Electric Pump Equip Trans Dist	311.4	\$ 155,303.35	\$ 155,303.35	\$ -	
35	141230	Water Treatment Equipment	320.3	\$ 493,964.64	\$ 493,964.64	\$ -	
36	141231	Dist Resv and Standpipes	330.4	\$ 880,845.71	\$ 880,845.71	\$ -	
37	141232	Trains and Dist Mains	331.4	\$ 2,138,146.42	\$ 2,138,146.42	\$ -	
38	141233	Service Lines Water	333.4	\$ 1,584,667.34	\$ 1,943,667.34	\$ -	
39	141234	Meters	334.4	\$ 979,635.58	\$ 979,635.58	\$ -	
40	141235	Meter Installations	334.4	\$ 121,771.73	\$ 121,771.73	\$ -	
41	141236	Hydrants	335.4	\$ 328,032.26	\$ 328,032.26	\$ -	
42	141237	Backflow Prevention Devices	336.4	\$ 42,500.00	\$ 42,500.00	\$ -	
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	362	\$ -	\$ -	\$ -	
48	141245	Service to Customers	363	\$ -	\$ -	\$ -	
49	141246	Flow Measure Devices	364	\$ -	\$ -	\$ -	
50	141249	Pumping Equip Pump Pit	371.3	\$ -	\$ -	\$ -	
51	141250	Pumping Equip Reclaim WTP	371	\$ -	\$ -	\$ -	
52	141251	Pumping Equip Rel Wtr Dist	371	\$ -	\$ -	\$ -	
53	141252	Treat/Disp Equip Lagoon	380	\$ -	\$ -	\$ -	
54	141253	Treat/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 Mtr/Installations	365	\$ -	\$ -	\$ -	
58	141263	Reuse Dist Reservoirs	371	\$ -	\$ -	\$ -	
59	141264	Reuse Transmission and Dist	371	\$ -	\$ -	\$ -	
60	141267	Other and Misc Equip Intangible Pit	339.1	\$ 886.40	\$ 886.40	\$ -	
61	141268	Other and Misc Equip Intangible Pit	339.2	\$ 226,650.93	\$ 226,650.93	\$ -	
62	141269	Other and Misc Equip WTP	339.3	\$ -	\$ -	\$ -	
63	141272	Other Plant Collection	389	\$ -	\$ -	\$ -	
64	141273	Other Plant Pump	389	\$ -	\$ -	\$ -	
65	141274	Other Plant Treatment	389	\$ -	\$ -	\$ -	
66	141278	Plant MISC Sewer	348.5	\$ -	\$ -	\$ -	
67	141292	Non-Utility Property	121	\$ -	\$ -	\$ -	

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Interim Financial Statements
 Test Year Ended Jun 30, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Natural Account	NARUC Account	Per Bank	Corp Allocation Adjusted	Differences		
1	111261	JP Morgan - 100074594 - Water Services Corp (Lower 48)	131	\$ -	\$ -	\$ -	0.00
68	141233	Plant Held for Future Use	103	\$ -	\$ -	\$ -	
69	141303	Office Furniture Water	340.5	\$ 79,377.11	\$ 79,377.11	\$ -	
70	141304	Office Equipment Water	340.5	\$ 20.32	\$ 20.32	\$ -	
71	141305	Stores Equipment Water	342.5	\$ 28.05	\$ 28.05	\$ -	
72	141306	Lab Equipment Water	344.5	\$ 32,119.71	\$ 32,119.71	\$ -	
73	141308	Tool Shop Equipment Water	343.5	\$ 111,138.94	\$ 111,138.94	\$ -	
74	141309	Power Operated Equipment Water	345.5	\$ 77,511.22	\$ 77,511.22	\$ -	
75	141310	Communications Equipment Water	346.5	\$ 272,740.60	\$ 272,740.60	\$ -	
76	141311	Misc Equipment Water	347.5	\$ 13,573.61	\$ 13,573.61	\$ -	
77	141401	Vehicles Water	341.5	\$ 344,000.52	\$ 344,000.52	\$ -	
78	141499	Vehicles Clearing	341.5	\$ -	\$ -	\$ -	
79	141501	Computer Hardware Water	340.5	\$ 99.77	\$ 99.77	\$ -	
80	141502	Desktop/Laptop Computers Water	340.5	\$ 19,951.76	\$ 19,951.76	\$ -	
81	141503	Mainframe Computers Water	340.5	\$ 13,245.30	\$ 13,245.30	\$ 0.00	
82	141504	Mini Comp Water	340.5	\$ 160,289.21	\$ 160,289.21	\$ (0.00)	
83	141601	Computer Software Water	340.5	\$ 42,403.43	\$ 42,403.43	\$ -	
84	141602	Comp Systems Water	340.5	\$ 454,191.81	\$ 454,191.81	\$ (0.00)	
85	141603	Micro Systems Water	340.5	\$ 7,887.03	\$ 7,887.03	\$ -	
86	141699	Computer Clearing	340.5	\$ (102.83)	\$ (102.83)	\$ (0.00)	
87	141702	CWIP - Canine	105	\$ 135,295.60	\$ 135,295.60	\$ -	
88	141703	CWIP - Interest During Construction	105	\$ 76,298.66	\$ 76,298.66	\$ -	
89	141704	CWIP - Engineering	105	\$ 679,727.87	\$ 679,727.87	\$ -	
90	141705	CWIP - Labor/Installation	105	\$ 1,617,066.61	\$ 1,617,066.61	\$ -	
91	141706	CWIP - Equipment	105	\$ 332,340.95	\$ 332,340.95	\$ -	
92	141707	CWIP - Material	105	\$ 462,182.86	\$ 462,182.86	\$ -	
93	141708	CWIP - Electrical	105	\$ 37,773.95	\$ 37,773.95	\$ -	
94	141709	CWIP - Piping	105	\$ -	\$ -	\$ -	
95	141710	CWIP - Site Work	105	\$ -	\$ -	\$ -	
96	141711	CWIP - Building Additions	105	\$ -	\$ -	\$ -	
97	141716	CWIP - Land/Lease	105	\$ -	\$ -	\$ -	
98	141719	CWIP - Paving	105	\$ -	\$ -	\$ -	
99	141720	CWIP - Pumps/Equipment	105	\$ -	\$ -	\$ -	
100	141722	CWIP - Restoration	105	\$ -	\$ -	\$ -	
101	141724	CWIP - Tank/Canal	105	\$ -	\$ -	\$ -	
102	141725	CWIP - Tank/Down	105	\$ -	\$ -	\$ -	
103	141727	CWIP - Tests/Down	105	\$ -	\$ -	\$ -	
104	141732	CWIP - Transfer to Field Assets	105	\$ (2,048,982.79)	\$ (2,048,982.79)	\$ -	
108	141735	CWIP - Building/Blower	105	\$ -	\$ -	\$ -	
105	141746	CWIP - Vegetation/Reflow	105	\$ -	\$ -	\$ -	
107	141748	CWIP - Contractor/Labour	105	\$ -	\$ -	\$ -	
108	141749	CWIP - Arch/Arch/Design	105	\$ -	\$ -	\$ -	
109	141750	CWIP - Furniture	105	\$ -	\$ -	\$ -	
110	141753	CWIP - Modification/Con	105	\$ -	\$ -	\$ -	
111	141761	CWIP - Construction	105	\$ (944.71)	\$ (944.71)	\$ -	
112	141762	CWIP - Other	105	\$ -	\$ -	\$ -	
113	141768	CWIP Clearing/Field Asset	114	\$ 30,136.14	\$ 30,136.14	\$ -	
114	141901	Purchase Acquisitions Adjustments	114	\$ 505,728.00	\$ 505,728.00	\$ -	
115	142201	Acc Dep - Organization Water	108.1	\$ -	\$ -	\$ -	
116	142202	Acc Dep - Franchise Water	108.1	\$ -	\$ -	\$ -	
117	142203	Acc Dep - Struct and Improv General Plant Water	108.1	\$ (2,797.25)	\$ (2,797.25)	\$ -	
118	142204	Acc Dep - Struct and Improv Service Supplies Water	108.1	\$ (27,874.71)	\$ (27,874.71)	\$ -	(4105,315.70)
119	142205	Acc Dep - Struct and Improv Water Treat Pit	108.1	\$ (1,757.94)	\$ (1,757.94)	\$ -	
120	142206	Acc Dep - Struct and Improv Trans Dist Pit	108.1	\$ (726.58)	\$ (726.58)	\$ -	
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 Wtr Dist	108.1	\$ -	\$ -	\$ -	
124	142220	Acc Dep - Struct and Improv Office Water	108.1	\$ (15,921.89)	\$ (15,921.89)	\$ -	0.00
125	142221	Acc Dep - Collecting Reservoirs	108.1	\$ -	\$ -	\$ -	
126	142223	Acc Dep - Wells and Springs	108.1	\$ (698,758.61)	\$ (698,758.61)	\$ -	
127	142225	Acc Dep - Supply Mains	108.1	\$ (5,898.68)	\$ (5,898.68)	\$ -	
128	142226	Acc Dep - Power Generation Equipment	108.1	\$ (14,453.28)	\$ (14,453.28)	\$ -	
129	142227	Acc Dep - Electric Pump Equip Site Pump	108.1	\$ (50,329.92)	\$ (50,329.92)	\$ -	
130	142228	Acc Dep - Electric Pump Equip WTP	108.1	\$ (166,910.40)	\$ (166,910.40)	\$ -	
131	142229	Acc Dep - Electric Pump Equip Trans Dist	108.1	\$ 39,030.42	\$ 39,030.42	\$ -	
132	142230	Acc Dep - Water Treatment Equipment	108.1	\$ (493,394.64)	\$ (493,394.64)	\$ -	
133	142231	Acc Dep - Dist Resv and Standpipes	108.1	\$ (287,792.72)	\$ (287,792.72)	\$ -	

(1,271,837.99) Special Springs P&A

GREAT BASIN WATER COMPANY - GOLD SPRINGS DIVISION WATER
 Jurisdictional Allocation
 Test Year Ended July 31, 2024

Statement N

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	SCD Water	ERCs
	Natural Account	Account Name	NARIC Account	Per Books	Comp Allocations	Differences	NW Water	
					Allocated		NV Water	
111291		JP Morgan - 100074951 - Water Services Corp (Lower 48)	131	16.55	16.55	0.00	95.79%	
134	142232	Acc Dep - Trans and Distr Mains	108.1	(527,444.46)	(537,441.46)	-	75.28%	
135	142238	Acc Dep - Service Lines Water	108.1	(284,593.61)	(284,593.61)	-	24.73%	
136	142234	Acc Dep - Meters	108.1	(323,715.12)	(323,715.12)	-		
137	142235	Acc Dep - Meter Installations Water	108.1	(42,947.39)	(42,947.39)	-		
138	142236	Acc Dep - Hydrants	108.1	(58,278.93)	(58,278.93)	-		
139	142237	Acc Dep - Backflow Prevention Devices	108.1	(3,807.28)	(3,807.28)	-		
140	142239	Acc Dep - Power Gen Equip Pump Pk	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 Devices	108.1	-	-	-		
147	142249	Acc Dep - Pumping Equip Pump Pk	108.1	-	-	-		
148	142250	Acc Dep - Pumping Equip Reddam WTP	108.1	-	-	-		
149	142251	Acc Dep - Pumping Equip Rct Wtr Dist	108.1	-	-	-		
150	142252	Acc Dep - Tread/Disp Equip Lagoon	108.1	-	-	-		
151	142253	Acc Dep - Tread/Disp Equip Trt Pk Water	108.1	(19,022)	(19,022)	-		
152	142255	Acc Dep - Plant Sewers Treatment Pk	108.1	-	-	-		
153	142256	Acc Dep - Plant Sewers Reclaim Wtr	108.1	-	-	-		
154	142262	Acc Dep - Reuse Wtr/Installations	108.1	-	-	-		
155	142263	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 Ineligible Pk	108.1	(48,54)	(48,54)	-		
158	142268	Acc Dep - Other and Misc Equip Supply	108.1	(37,775.19)	(37,775.19)	-		
159	142269	Acc Dep - Other and Misc Equip WTP	108.1	-	-	-		
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 Aftoc Sewer	108.3	-	-	-		
164	142283	Acc Dep - Plant Aftoc Sewer	108.3	-	-	-		
165	142303	Acc Dep - Office Furniture Water	108.1	(53,428.02)	(53,428.02)	-		
166	142304	Acc Dep - Office Equipment Water	108.1	(4,74)	(4,74)	-		
167	142305	Acc Dep - Stores Equipment Water	108.1	(4,89)	(4,89)	-		
168	142306	Acc Dep - Lab Equipment Water	108.1	(10,551.79)	(10,551.79)	-		
169	142308	Acc Dep - Tool Shop Equipment Water	108.1	(92,406.75)	(92,406.75)	-		
170	142309	Acc Dep - Power Operated Equipment Water	108.1	1,055.38	1,055.38	-		
171	142310	Acc Dep - Communications Equipment Water	108.1	(126,751.38)	(126,751.38)	-		
172	142311	Acc Dep - Misc Equipment Water	108.1	(8,428.68)	(8,428.68)	-		
173	142401	Acc Dep - Vehicles Water	108.1	(189,795.86)	(189,795.86)	-	0.00	
174	142502	Acc Dep - Computer Hardware Water	108.1	(71.59)	(71.59)	-		
175	142502	Acc Dep - Desktop/Laptop Computers Water	108.1	(5,897.48)	(5,897.48)	-		
176	142503	Acc Dep - Mainframe Computers Water	108.1	(15,245.30)	(15,245.30)	-		
177	142504	Acc Dep - Mini Comp Water	108.1	(149,482.88)	(149,482.88)	-	(0.00)	
178	142501	Acc Dep - Computer Software Water	108.1	(20,587.40)	(20,587.40)	-		
179	142602	Acc Dep - Comp Systems Water	108.1	(427,861.59)	(427,861.59)	-		
180	142603	Acc Dep - Micro Systems Water	108.1	(7,887.03)	(7,887.03)	-		
181	142901	Acc Dep - Purchase Acquisition Adjustments	115	(20,229.12)	(20,229.12)	-		
182	170002	RCIP - Attorney Fees	188.1	297,208.07	297,208.07	-		
183	170003	RCIP - Capitalized Time	188.1	200,902.28	200,902.28	-		
184	170004	RCIP - Administrative	188.1	9,499.18	9,499.18	-		
185	170005	RCIP - Travel	188.1	14,051.77	14,051.77	-		
186	170006	RCIP - Consulting Fees	188.1	227,948.64	227,948.64	-		
187	170007	RCIP - Transfer to DIF	188.1	(621,247.19)	(621,247.19)	-	0.00	
188	170008	Regulatory Asses Being Amortized	188.1	144,824.56	144,824.56	-		
189	170009	Rate Case Being Amortized	188.1	163,576.21	163,576.21	-		
190	170010	Misc Regulatory COMM EX	188.1	228,927.17	228,927.17	-		
191	170011	Rate Case Accum Amort	188.1	(234,138.20)	(234,138.20)	-		
192	170012	Water Conservation NEBA	188.3	(50,000)	(50,000)	-		
193	181002	Def Chgs - Tank Maint and Repair	188.2	-	-	-		
194	181003	Def Chgs - Relocation	188.2	112.21	112.21	-	0.00	
195	181006	Def Chgs - Other Water and Sewer	188.2	210.39	210.39	-	0.00	
196	181015	Def Chgs - Other	188.2	619.64	619.64	-		
197	182003	Acc Amort - Def Chgs - Tank Maint and Repair	188.2	-	-	-		
198	182003	Acc Amort - Def Chgs - Relocation	188.2	(112.21)	(112.21)	-	0.00	
199	182006	Acc Amort - Def Chgs - Other Water and Sewer	188.2	(210.39)	(210.39)	-	0.00	

\$ (61,457.80) Spanish Springs Pk/A AD
 (1,919,557.58)

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Interannual Allocations
 Test Year Ended June 30, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Normal Account Name	NARATIC Account	Per Bank	Comp Allocations Adjusted	Differences		
1	11281	JP Morgan - 1000743851 - Water Services Corp (Lower 48)	131	\$ 16,55	\$ 16,55	\$ 0.00	
200	182015	Acc Amort - Dist Chrgs - Other	186.2	\$ (85.09)	\$ (85.09)	\$ -	
201	194006	Other Non-Current Assets	166.2	\$ 74,171.23	\$ 74,171.23	\$ -	
202	194007	Overriding Lease right-of-use assets	116.2	\$ 22,048.42	\$ 22,048.42	\$ 0.00	
203	221102	Trade Accounts Payable - USD	231	\$ (409,864.88)	\$ (409,864.88)	\$ -	
204	221103	Trade Accounts Payable - RMV Clearing	231	\$ 38,540.86	\$ 38,540.86	\$ -	
205	221202	Accounts Payable - 3rd Party Liability	231	\$ 23,679.58	\$ 23,679.58	\$ 0.00	
206	221203	Accounts Payable - Other	231	\$ (4,954.88)	\$ (4,954.88)	\$ -	
207	222101	Accrued Expenses	231	\$ (2,754.96)	\$ (2,754.96)	\$ -	
208	222201	Pension and 401K	231	\$ (50.59)	\$ (58.55)	\$ (8.00)	
209	222202	Bonus Accrual	231	\$ (9,065.25)	\$ (9,065.25)	\$ -	
210	222203	Vacation Accrual	231	\$ 8.63	\$ 8.63	\$ -	
211	223101	Accrued Taxes General	236.11	\$ (67,006.03)	\$ (67,006.03)	\$ -	
212	223102	Accrued Gross Receipts/CAT Tax	236.11	\$ (133.94)	\$ (133.94)	\$ -	
213	223103	Accrued Real Estate Property Tax	236	\$ 13,777.48	\$ 13,777.48	\$ -	
214	223105	Accrued Franchise Tax A	236	\$ 0.03	\$ 0.03	\$ -	
215	223106	Accrued Utility and Commission	236	\$ (4,130.04)	\$ (4,130.04)	\$ -	
216	223205	Accrued Sales Tax	236	\$ 2,772.01	\$ 2,772.01	\$ -	
217	223206	Accrued Use Tax	236	\$ (146.00)	\$ (146.00)	\$ -	
218	223207	Accrued County Tax A	236	\$ (4,934.43)	\$ (4,934.43)	\$ -	
219	223212	Accrued DEQ Permit	236	\$ -	\$ -	\$ -	
220	223304	Accrued Employment FICA	236.11	\$ 39.30	\$ 39.30	\$ -	
221	223305	Accrued Employment Medicare	236.1	\$ 9.20	\$ 9.20	\$ -	
222	223306	Accrued Unemployment Tax - Federal	236.1	\$ 1.65	\$ 1.65	\$ 0.00	
223	223307	Accrued Unemployment Tax - State	236.12	\$ 8.00	\$ 8.00	\$ -	
224	223602	Accrued State Income Tax	236	\$ 960.92	\$ 350.92	\$ (610.00)	
225	224003	Accrued Interest - Customer Deposits	237	\$ (265.98)	\$ (265.98)	\$ -	
226	231001	Customer Deposits	235	\$ (22,441.31)	\$ (22,441.31)	\$ -	
227	231003	Customer Refunds	231	\$ (4,162.08)	\$ (4,162.08)	\$ -	
228	234001	Intercompany Non-Financial Accounts Payable	233	\$ (3,160,547.33)	\$ (8,160,547.33)	\$ (5,000,000.00)	
229	255001	Deferred Federal Tax Liabilities	283	\$ (327,970.55)	\$ (327,970.55)	\$ -	
230	255002	Deferred State Tax Liabilities	283	\$ 3,466.72	\$ 3,466.72	\$ -	
231	260003	NonQual - Deferred Compensation	253	\$ (49,623.72)	\$ (49,623.72)	\$ -	
232	260006	Due to Parent/Deferred Credit	253	\$ 86,242.21	\$ 86,242.21	\$ -	
233	260017	Deferred Credits Other	253	\$ (223,088.00)	\$ (223,088.00)	\$ -	
234	260020	Proportional Liability - Volume based adjustment	253	\$ 95,229.92	\$ 95,229.92	\$ -	
235	260023	Operating lease liabilities	253	\$ (22,048.42)	\$ (22,048.42)	\$ (0.00)	
236	271002	CIAC - Franchises	271	\$ -	\$ -	\$ -	
237	271003	CIAC - Structure/Improvement Sic Supply	271	\$ -	\$ -	\$ -	
238	271005	CIAC - Structure/Improvement Trans Dist	271	\$ -	\$ -	\$ -	
239	271007	CIAC - Structure/Improvement Pump Plants	271	\$ -	\$ -	\$ -	
240	271011	CIAC - Structure/Improvement Generator Plant	271	\$ -	\$ -	\$ -	
241	271018	CIAC - Supply Mains	271	\$ -	\$ -	\$ -	
242	271019	CIAC - Electric Pump Equipment/Sic Pump	271	\$ -	\$ -	\$ -	
243	271022	CIAC - Water Treatment Equipment	271	\$ -	\$ -	\$ -	
244	271023	CIAC - Dist Resv and S	271	\$ -	\$ -	\$ -	
245	271024	CIAC - Trans and Dist Mains	271	\$ -	\$ -	\$ -	
246	271025	CIAC - Service Lines	271	\$ -	\$ -	\$ -	
247	271026	CIAC - Meters	271	\$ -	\$ -	\$ -	
248	271027	CIAC - Meter Installations	271	\$ -	\$ -	\$ -	
249	271028	CIAC - Hydrants	271	\$ -	\$ -	\$ -	
250	271035	CIAC - Other Tangible Plant	271	\$ (1,897,675.79)	\$ (1,897,675.79)	\$ -	
251	271036	CIAC - Tap Fee Water	271	\$ (133,682.29)	\$ (133,682.29)	\$ -	
252	271037	CIAC - Management Fee Water	271	\$ -	\$ -	\$ -	
253	271039	CIAC - Ras Cap Fee Water	271	\$ -	\$ -	\$ -	
254	271040	CIAC - Plant Mod Fee Water	271	\$ (181.47)	\$ (181.47)	\$ -	
255	271041	CIAC - Sewer Meter Fee	271	\$ (101,476.87)	\$ (101,476.87)	\$ -	
256	271042	CIAC - Sewer Force Main	271	\$ -	\$ -	\$ -	
257	271043	CIAC - Sewer Gravity 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	\$ (918,058.83)	\$ (918,058.83)	\$ -	
264	272002	Acc Amort CIAC - Franchises	272	\$ -	\$ -	\$ -	
265	272003	Acc Amort CIAC - Structure/Improvement Sic Supply	272	\$ -	\$ -	\$ -	

To Statement F

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

GREAT BASIN WATER COMPANY - GOLD SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Account Name	Account Name	Per Boils	Comp Allocations	Differences		
1	111250	JP Keegan - 10000/659 - Water Services Dept (lower 48)	131	16.55	16.55	0.00	SCD Water
246	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	272	\$ -	\$ -	\$ -	NY Water
247	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	272	\$ -	\$ -	\$ -	NY Sewer
248	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	272	\$ -	\$ -	\$ -	
249	272018	Acc Amort CIAC - Supply Mains	272	\$ -	\$ -	\$ -	
270	272019	Acc Amort CIAC - Electric Pump Equipment Strip Pump	272	\$ -	\$ -	\$ -	
271	272022	Acc Amort CIAC - Water Treatment Equipment	272	\$ -	\$ -	\$ -	
272	272023	Acc Amort CIAC - Diat Reser and S	272	\$ -	\$ -	\$ -	
273	272024	Acc Amort CIAC - Trans and Dist Mains	272	\$ -	\$ -	\$ -	
274	272025	Acc Amort CIAC - Service Lines	272	\$ -	\$ -	\$ -	
275	272026	Acc Amort CIAC - Meters	272	\$ -	\$ -	\$ -	
276	272027	Acc Amort CIAC - Meter Installations	272	\$ -	\$ -	\$ -	
277	272028	Acc Amort CIAC - Hydrants	272	\$ -	\$ -	\$ -	
278	272035	Acc Amort CIAC - Other Tangible Plant	272	1,182,228.42	1,182,220.42	\$ 7.99	
279	272036	Acc Amort CIAC - Tap Fee Water	272	\$ -	\$ -	\$ -	
280	272037	Acc Amort CIAC - Management Fee Water	272	\$ -	\$ -	\$ -	
281	272039	Acc Amort CIAC - Res Cap Fee Water	272	\$ -	\$ -	\$ -	
282	272040	Acc Amort CIAC - Plant Flood Fee Water	272	\$ -	\$ -	\$ -	
283	272041	Acc Amort CIAC - Plant Meter Fee	272	29,535.25	29,535.25	\$ -	
284	272042	Acc Amort CIAC - Sewer Force Main	272	\$ -	\$ -	\$ -	
285	272043	Acc Amort CIAC - Sewer Gravity Main	272	\$ -	\$ -	\$ -	
287	272046	Acc Amort CIAC - Services to Customers	272	\$ -	\$ -	\$ -	
288	272049	Acc Amort CIAC - Pump Equipment Pump Plant	272	\$ -	\$ -	\$ -	
289	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	272	\$ -	\$ -	\$ -	
290	272056	Acc Amort CIAC - Sewer Treatment Plant	272	\$ -	\$ -	\$ -	
291	272056	Acc Amort CIAC - Developer	272	204,880.20	204,880.20	\$ -	
292	280001	AAC Water/Sewer	252	\$ -	\$ -	\$ -	
293	280002	Acc Amort - AAC Water/Sewer	252	\$ -	\$ -	\$ -	
294	311001	Common Stock	203	\$ -	\$ -	\$ -	
295	320001	Paid-in-Capital	213	175,639.02	175,639.08	\$ (0.06)	
296	340001	Retained Earnings - Beginning Balance	215	\$ -	\$ -	\$ -	
297	340008	Net Income for the year	215	(58,876.39)	(58,866.99)	\$ (9.39)	
298	411001	Residential	451	\$ -	\$ -	\$ -	
299	411002	Commercial	451	(282,597.01)	(282,697.01)	\$ 100.00	
300	411005	Multi-Family	451	\$ -	\$ -	\$ -	
301	411011	Public Authority	451	\$ -	\$ -	\$ -	
302	411023	Residential - Measured	451	\$ -	\$ -	\$ -	
303	411039	Other Revenue	474	(16,870.00)	(16,870.00)	\$ -	
304	411040	Revenue Accrued	451	23,810.52	23,810.52	\$ -	
305	411042	Late Payment Charges (LPC)	470	(16,238.47)	(16,238.47)	\$ -	
306	411058	Management Service Revenue	415	\$ -	\$ -	\$ -	
307	511001	Purchased Services-Water	620/720	\$ -	\$ -	\$ -	
308	512001	Shop Supplies and Tools	620/720	1,576.36	1,576.36	\$ -	
309	512002	Repairs and Maintenance	620/720	(109.52)	(109.52)	\$ 0.00	
310	512003	Main Breaks	620/720	\$ -	\$ -	\$ -	
311	512009	Permits	675/775	4,837.18	4,837.18	\$ -	
312	512010	Sewer Rodding	711	\$ -	\$ -	\$ -	
313	512011	Sewer Sludge Hauling	711	\$ -	\$ -	\$ -	
314	512012	Deferred Maintenance Expense	675/775	\$ -	\$ -	\$ -	
315	512014	Communication Expense	675/775	325.00	325.00	\$ -	
316	512015	Equipment Rental	642/742	\$ -	\$ -	\$ -	
317	512016	Uniforms	675/775	2,359.97	2,359.97	\$ 0.00	
318	512017	Weather/Hurricane/Fuel	675/775	1,756.33	1,557.81	\$ (218.52)	
319	512018	Safety Supplies/Expense	675/775	5,940.82	5,928.94	\$ (11.88)	
320	512021	Landscaping	675/775	\$ -	\$ -	\$ -	
321	512022	Other Contracted Workers	675/775	\$ -	\$ -	\$ -	
322	512900	Other Plant and System Maintenance	620/720	23,007.30	23,007.30	\$ -	
323	512902	Meter Supplies	620/720	\$ -	\$ -	\$ -	
324	512900	Other Materials and Supplies	620/720	4,970.41	4,970.41	\$ -	
325	514001	Contracte	618/718	31,498.16	31,498.16	\$ -	
326	514900	Other Chemicals	618/718	\$ -	\$ -	\$ -	
327	515002	Test - Water/Sewer	618/718	18,072.26	18,072.26	\$ -	
328	515003	Test - Equipment/Chemical	655/735	272.20	272.20	\$ -	
329	515004	Test - Safe Drinking Water Act	655/735	2,523.94	2,523.94	\$ -	
330	517001	Utility- Electric Power	615/715	130,392.84	130,392.84	\$ -	
331	517099	Utility- Other	615/715	\$ -	\$ -	\$ -	

(2,219,570.09)

\$ 2,037,544.07

GREAT BASIN WATER COMPANY - GOLD SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account Name	NABUC Account	Per Books	Cong Allocations	Differences			
1	412651	JP Morgan - 309024551 - Water Services Corp (Lower 48)	131	16.55	16.55	0.00	SCD Water	US 70%
332	521010	Salaries and Wages	6041701	471,005.36	704,106.63	(16,496.72)	NV Water	73.35%
333	521020	Salaries and Wages - Accrued	6041701	5,065.73	4,560.63	(703.08)	NV Water	24.75%
334	521040	Overtime	6041701	24,343.28	24,287.82	(55.46)		
335	521060	Incentive Bonus	6041701	397.23	397.23	-		
336	521070	EP Bonus	6041701	4,354.79	3,247.48	(1,107.31)		
337	521080	Bonus Other	6041701	1,208.81	1,208.81	-		
338	522001	Capitalized Time	6041701	(45,047.57)	(45,047.57)	-		
339	531001	401K Profit Sharing	6041704	13,823.99	13,082.48	(841.51)		
340	531002	401K Match	6041704	13,180.76	12,795.29	(385.47)		
341	532001	Health Admin and Stop Loss	6041704	12,680.23	11,662.43	(1,017.80)		
342	532002	Dental	6041704	3,115.34	2,844.09	(271.25)		
343	532005	Employee Insurance Deductions	6041704	(25,855.71)	(23,957.15)	(1,898.56)		
344	532006	Health Insurance Claims	6041704	102,432.97	96,830.81	(5,602.16)		
345	533009	Workers Compensation Insurance (WCB)	6587558	10,865.19	10,090.97	(774.22)		
346	532012	Term Life Insurance	6041704	7,217.87	6,615.84	(602.03)		
347	532013	Term Life Insurance Opt	6041704	(1,090.27)	(1,002.86)	(87.41)		
348	532900	Other Employee Benefits	6337733	1,409.66	1,380.53	(29.13)		
349	540400	Legal	6327732	10,223.15	10,223.15	-		
350	540600	Tax	6327732	-	-	-		
351	540700	Engineering	6317731	975.80	975.80	-		
352	540800	Temporary Labor	6367735	-	-	-		
353	548000	Other Outside Services	6367735	18.98	18.98	-		
354	550300	Computer Supplies	6737775	701.34	97.53	(301)		
355	550400	Internet Services	6367735	653.01	583.26	(69.75)		
356	550900	Other Computer/IT Expenses	6737775	3.96	1.98	(1.98)		
357	560100	General Liability Insurance	6577757	27,080.68	24,875.64	(2,204.44)		
358	560200	Property Insurance	6567756	85,120.16	78,410.45	(6,711.71)		
359	560300	Vehicle Insurance	6567756	11,464.02	10,585.37	(878.65)		
360	560400	Uninsured Losses	6597759	(137.39)	(137.39)	-		
361	560500	Other Insurance	6597759	15,548.26	14,111.12	(1,138.14)		
362	571100	Building Rent	6417241	13,574.38	12,200.81	(1,364.57)		
363	581100	Office Supplies	6737775	854.19	854.19	-		
364	581200	Kitchen Supplies	6737775	-	-	-		
365	581300	Cleaning Supplies	6737775	-	-	-		
366	582100	Office Equipment	6737775	-	-	-		
367	583100	Office Printing/Blueprints	6737775	(0.12)	(0.12)	(0.00)		
368	583400	Office Shipping Charges/Postage/Courier	6737775	1,142.07	1,038.28	(103.79)		
369	584100	Office Electric	6737775	685.21	695.21	-		
370	585100	Office Garbage Disposal/Removal	6737775	705.56	699.52	(7.04)		
371	585200	Office Landscaping/Mowing	6737775	194.12	171.45	(22.69)		
372	585400	Office Security/Alarm System	6737775	-	-	-		
373	585500	Office Cleaning Services	6737775	116.24	116.24	-		
374	585900	Other Office Maintenance	6737775	828.70	737.97	(90.73)		
375	586100	Landline/Telephone/Fax	6737775	19.17	19.17	-		
376	586200	Cellular/Mobile Phones	6737775	2,924.85	2,819.16	(105.69)		
377	587100	Holiday Events/Fines	6737775	8,292.54	7,635.15	(657.39)		
378	587900	Other Office Expenses	6737775	924.82	924.82	-		
379	591000	Accommodation/Hotel/Lodging	6737775	233.17	233.17	-		
380	592000	Airfare	6737775	930.75	930.75	-		
381	593000	Transportation and Airfare	6737775	768.80	768.80	-		
382	595000	Travel - Meals and Entertainment - 50% Tax Deductible	6737775	331.43	331.43	-		
383	595900	Other Travel	6737775	427.11	427.11	-		
384	601900	Vehicle Leasing	6737775	30.11	30.11	-		
385	602000	Vehicle Fuel	6507750	(0.11)	(0.11)	(0.00)		
386	603000	Vehicle Repairs and Maintenance	6507750	22,386.84	20,626.45	(1,760.39)		
387	604000	Vehicle Registration/Licensing Fees	6507750	9,141.00	8,342.35	(798.67)		
388	609000	Vehicle - Other Costs	6507750	2,231.80	2,231.80	-		
389	611100	Rate Case Amortization	6667766	2,233.09	2,195.57	(37.52)		
390	612200	Water Resource Conservation	668	147,099.12	147,099.12	-		
391	612300	Other Regulatory Expenses	6667766	225.76	225.76	-		
392	621100	Advertising	6737775	-	-	-		
393	623100	Bank Service Charges	6737775	-	-	-		
394	623200	Donations for Registered Charities	6737775	-	-	-		
395	624100	License Fees	6737775	685.37	685.37	-		
396	625100	Regulatory and Franchise	6737775	-	-	-		
397	626100	Education and Training	6041704	426.70	355.44	(71.26)		

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account	NARUC Account Name	Per Books	Cump Allocations	Differences			
1	117264	JP Morgan - 100074551 - Water Services Corp (Lower48)	131	16.55	16.55	0.00	SCD Water	95.70%
398	627100	Bad Debt Expense	6700770	\$ 11,515.74	\$ 11,415.74	\$ -	NW Water	75.25%
399	627800	Uncollectible Accounts Accrual	6700770	\$ (1,714.00)	\$ (1,714.00)	\$ -	SCD Sewer	24.75%
400	628400	Customer Service Printing	675775	\$ 24,859.36	\$ 23,565.56	\$ (1,293.80)		
401	629100	Memberships and Dues	675775	\$ 5,992.46	\$ 5,992.46	\$ -		
402	629500	Credit Card Expense Clearing	675775	\$ (7,115.69)	\$ (6,551.29)	\$ 3,584.34		
403	629900	Other Misc Expense	675775	\$ (1,928.70)	\$ (1,929.05)	\$ (0.35)		
404	641100	FICA	408	\$ 31,743.63	\$ 30,500.96	\$ (1,152.67)		
405	642100	Federal Unemployment Tax	408	\$ 287.24	\$ 216.50	\$ (76.65)		
406	642200	State Unemployment Tax	408	\$ 3,983.61	\$ 3,718.01	\$ (265.60)		
407	642300	Other Payroll Taxes	408	\$ 29,300.28	\$ 29,500.28	\$ -		
408	643100	Franchise Taxes	408	\$ 70.00	\$ 70.00	\$ -		
409	643200	Gross Receipts Taxes	408	\$ 2,979.78	\$ 2,979.78	\$ -		
410	643300	Personal Property Taxes	408	\$ -	\$ -	\$ -		
411	643400	Real Estate Taxes	408	\$ 29,237.05	\$ 29,217.05	\$ -		
412	643600	Utility/Commission Taxes	408	\$ 6,815.09	\$ 6,815.09	\$ -		
413	643700	Other General Taxes	408	\$ 12,051.99	\$ 2,044.52	\$ (10,007.47)		
414	691000	Corporate Allocation	634774	\$ 424,354.63	\$ 301,438.37	\$ (122,916.26)		
415	692000	Regional Allocation	634774	\$ 37,820.05	\$ 33,436.60	\$ (4,383.45)		
416	710201	Dep - Organization	405	\$ -	\$ -	\$ -		
417	710203	Dep - Struct and Improv General Plant	405	\$ 605.74	\$ 605.74	\$ -		
418	710204	Dep - Struct and Improv Service Supplies	405	\$ 1,446.25	\$ 1,446.25	\$ -		
419	710205	Dep - Struct and Improv Water Treat Pit	405	\$ 175.39	\$ 175.39	\$ -		
420	710206	Dep - Struct and Improv Trans Dist Pit	405	\$ 47.52	\$ 47.52	\$ -		
421	710208	Dep - Struct and Improv Pump Plant	405	\$ -	\$ -	\$ -		
422	710209	Dep - Struct and Improv Treatment Plant	405	\$ -	\$ -	\$ -		
423	710211	Dep - Struct and Improv Reclaim Wtr Dist	405	\$ 9.48	\$ 8.54	\$ (0.94)		
424	710220	Dep - Collecting Reservoirs	405	\$ -	\$ -	\$ -		
425	710221	Dep - Wells and Springs	405	\$ 42,949.91	\$ 42,949.91	\$ -		
426	710223	Dep - Supply Means	405	\$ 472.26	\$ 472.26	\$ -		
427	710226	Dep - Power Generation Equipment	405	\$ 8,849.14	\$ 8,849.14	\$ -		
428	710226	Dep - Electric Pump Equip Svc Pump	405	\$ 20,448.75	\$ 20,448.75	\$ -		
429	710227	Dep - Electric Pump Equip WTP	405	\$ 9,396.11	\$ 9,396.11	\$ -		
430	710228	Dep - Electric Pump Equip Trans Dist	405	\$ 6,037.24	\$ 6,037.24	\$ -		
431	710229	Dep - Water Treatment Equipment	405	\$ 2,475.36	\$ 2,475.36	\$ -		
432	710230	Dep - Dist Resv and Standpipes	405	\$ 17,583.72	\$ 17,583.72	\$ -		
433	710231	Dep - Trans and Dist Means	405	\$ 42,665.33	\$ 42,665.33	\$ -		
434	710232	Dep - Service Lines	405	\$ 47,545.36	\$ 47,545.36	\$ -		
435	710233	Dep - Meters	405	\$ 48,536.31	\$ 48,536.31	\$ -		
436	710234	Dep - Meter Installations	405	\$ 6,053.17	\$ 6,053.17	\$ -		
437	710235	Dep - Hydrants	405	\$ 6,171.31	\$ 6,171.31	\$ -		
438	710236	Dep - Backflow Prevention Devices	405	\$ 1,062.50	\$ 1,062.50	\$ -		
439	710237	Dep - Backflow Prevention Devices	405	\$ -	\$ -	\$ -		
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 - Service to Customers	405	\$ -	\$ -	\$ -		
446	710246	Dep - Flow Measure Devices	405	\$ -	\$ -	\$ -		
447	710249	Dep - Pumping Equip Reclaim WTP	405	\$ -	\$ -	\$ -		
448	710250	Dep - Pumping Equip Reclaim WTP	405	\$ -	\$ -	\$ -		
449	710251	Dep - Pumping Equip Ret 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 Pit	405	\$ -	\$ -	\$ -		
453	710256	Dep - Plant Sewers Reclaim Wtr	405	\$ -	\$ -	\$ -		
454	710262	Dep - Reuse M/Installations	405	\$ -	\$ -	\$ -		
455	710263	Dep - Reuse Dist Reservoirs	405	\$ -	\$ -	\$ -		
456	710264	Dep - Reuse Transmission and Dist	405	\$ -	\$ -	\$ -		
457	710267	Dep - Other and Misc Equip Intangible Pit	405	\$ 22,745.68	\$ 22,745.68	\$ -		
458	710268	Dep - Other and Misc Equip Source Supply	405	\$ -	\$ -	\$ -		
459	710269	Dep - Other and Misc Equip WTP	405	\$ -	\$ -	\$ -		
460	710272	Dep - Other Plant Collection	405	\$ -	\$ -	\$ -		
461	710273	Dep - Other Plant Pump	405	\$ -	\$ -	\$ -		
462	710274	Dep - Other Plant Treatment	405	\$ -	\$ -	\$ -		
463	710278	Dep - Plant Alloc	405	\$ -	\$ -	\$ -		

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account Name	NARUC Account	Per Boats	Corp Allocations Adjusted	Differences			
1	111261 JP Morgan - 100072551 - Water Services Corp (Lower 48)	131	16.55	16.55	0.00		SCD Water	95.70%
464	710299 Dep - Land	403	-	-	-		NY Water	75.25%
465	710303 Dep - Office Furniture	403	2,981.31	2,977.61	(3.70)		NY Sewer	24.75%
466	710304 Dep - Office Equipment	403	-	-	-			
467	710305 Dep - Stores Equipment	403	-	-	-			
468	710306 Dep - Lab Equipment	403	1,898.18	1,898.15	-			
469	710308 Dep - Tool Shop Equipment	403	6,708.68	6,708.68	-			
470	710309 Dep - Power Operated Equipment	403	4,864.84	4,864.84	-			
471	710310 Dep - Communications Equipment	403	26,519.30	26,518.67	(0.63)			
472	710311 Dep - Misc Equipment	403	1,357.39	1,357.35	-			
473	710401 Dep - Vehicles	403	46,968.21	44,880.04	(2,088.17)			
474	710502 Dep - Desktop/Laptop Computers	403	3.26	3.26	-			
475	710504 Dep - Mini Comp Vtr	403	946.12	875.97	(70.15)			
476	710691 Dep - Purchase/Adjustment	406	-	-	-			
477	720002 Amort CIAC - Franchises	407	-	-	-			
478	720003 Amort CIAC - Structure/Improvement Svc Supply	407	-	-	-			
479	720005 Amort CIAC - Structure/Improvement Trans Dist	407	-	-	-			
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	-	-	-			
483	720019 Amort CIAC - Electric Pump Equipment Svc Pump	407	-	-	-			
484	720022 Amort CIAC - Water Treatment Equipment	407	-	-	-			
485	720023 Amort CIAC - Dist Resv and S	407	-	-	-			
486	720024 Amort CIAC - Trans and Dist Mains	407	-	-	-			
487	720025 Amort CIAC - Service Lines	407	-	-	-			
488	720026 Amort CIAC - Meters	407	-	-	-			
489	720027 Amort CIAC - Meter Installations	407	-	-	-			
490	720028 Amort CIAC - Hydrants	407	-	-	-			
491	720035 Amort CIAC - Other Tangible Plant	407	(58,324.68)	(53,324.68)	-			
492	720036 Amort CIAC - Tap Fee	407	(9,523.05)	(5,523.05)	-			
493	720037 Amort CIAC - Management Fee	407	-	-	-			
494	720039 Amort CIAC - Res Cap Fee	407	-	-	-			
495	720040 Amort CIAC - Plant Med Fee	407	(5.09)	(5.09)	-			
496	720041 Amort CIAC - Plant Meter Fee	407	(2,840.53)	(2,840.53)	-			
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 - Services 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	319	184,274.56	184,274.56	-			
506	816004 Interest - Other	419	1,899.78	1,899.78	-			
507	817001 Interest Income - General	419	-	-	-			
508	820001 AFUDC (for equity capital)	420	(44,924.30)	(44,924.30)	-			
509	830001 Gain/Loss - Sale of Fixed Assets	434	1,606.16	1,606.16	-			
510	910001 Federal Income Taxes	409	1,627.15	1,627.15	-			
511	920001 Deferred Federal Income Taxes	410	(4,555.24)	(4,555.24)	-			

(23.437) Special Springs PAA Dwp

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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.

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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.

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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						
1	Annualized Water Sales	\$ 6,041,445	\$ 5,809,279	\$ 2,177,224	\$ 527,646	\$ 14,555,594
2						To Stmt J
3						
4	Other Operating Revenue (B)					
5						
6	Miscellaneous Revenue	\$ 46,140	\$ 35,880	\$ 31,098	\$ 342	\$ 113,460
7	Late Fees	\$ 25,138	\$ 32,079	\$ 16,238	\$ 2,099	\$ 75,554
8	Other Revenue	\$ 19,156	\$ -	\$ -	\$ -	\$ 19,156
9						
10	Totals	\$ 90,433	\$ 67,959	\$ 47,336	\$ 2,441	\$ 208,170
11						
12	Other Operating Revenue per Books	82,274	64,281	33,108	2,306	181,969
13						
14	Adjustment Needed	\$ 8,160	\$ 3,678	\$ 14,228	\$ 135	\$ 26,201
15						To Stmt J
16	Total Annualized Revenues	\$ 6,131,878	\$ 5,877,239	\$ 2,224,560	\$ 530,087	\$ 14,763,765
17						

18 Footnotes:

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

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

**GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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)	(b)	(c)	(d)	(e)
	Account No.	Account Name		Current	Deferred
1	910001	Federal Income Taxes		\$ 1,627	\$ - A
2	920001	Deferred Federal Income Taxes		\$ -	\$ (4,555) A
3					
4		Total Income Taxes Per Books		\$ 1,627	\$ (4,555)
5					
6		Adjustment Needed		\$ (1,627)	\$ 4,555
7				To H WP	To H WP
8		Adjusted Balance		\$ -	\$ -
9					

10 A=From Input Sheet - Statement N

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

IRP Costs

Test Year Ended July 31, 2024

Line	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
		Pahrump Water	Spring Creek Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total					
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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

Labor Costs

Test Year Ended July 31, 2024

Line Description	(a)	(b)	(c)
1 Per Salary w/p	Salaries	Payroll Taxes	401K
2	\$ 538,457	\$ 50,332	\$ 164,263
3 Less:			
4 Per Books	\$ 427,611	\$ 63,820	\$ 130,342
5			
6 Adjustment	\$ 110,847	\$ (13,488)	\$ 33,921
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"

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

Power Annualizations

Test Year Ended July 31, 2024

(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	\$ 1,258,292
2							
3	Power Expense per Books	\$ 303,803	\$ 399,445	\$ 130,963	\$ 70,119	\$ 354,376	\$ 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	\$ 32,041
10							
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						
					To H WP		

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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		
1	(Statement H, (c)4 X H Rev Conv WP, (b)(2)	\$ (80)	
2	(Statement H, (c)2 X H Rev Conv WP, (b)(3)	<u>To H WP</u>	\$ (257)
			<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%	\$ 1,772	
4	(Statement H, (e)(2) X H Rev Conv WP, (b)(3) 0.6554%	<u>To H, Column E</u>	\$ 3,509
			<u>To H, Column E</u>

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Rate Case Costs
 Test Year Ended July 31, 2024

Line	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
		Pahrump Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Spring Creek Sewer	Total						
1	Rate Case Costs													
2														
3	Rate Case Costs included in 2021 RC	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443						
4	Accumulated Amortization through 06/30/25***	\$ (327,160)	\$ (297,683)	\$ (159,032)	\$ (79,147)	\$ (218,255)	\$ (11,940)	\$ (1,093,217)						
5														
6	Unamortized Rate Case Costs	\$ 9,348	\$ 8,505	\$ 4,544	\$ 2,261	\$ 6,236	\$ 332	\$ 31,226						
7														
8	2021 Rate Case Costs not included in 2021 RC	\$ 61,243	\$ 36,520	\$ 28,713	\$ 4,060	\$ 41,344	\$ 1,613	\$ 173,494						
9	2024 Rate Case Costs (Estimated)	\$ 97,362	\$ 58,059	\$ 45,647	\$ 6,454	\$ 65,726	\$ 2,565	\$ 275,814						
10														
11	Total New Rate Case Costs	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308						
12														
13	Total Rate Case Costs to be Recovered	\$ 495,113	\$ 400,768	\$ 237,937	\$ 91,923	\$ 331,561	\$ 16,450	\$ 1,573,750						
14														
15	Rate Case Costs per Books	\$ 336,507	\$ 306,188	\$ 163,576	\$ 81,409	\$ 224,490	\$ 12,272	\$ 1,124,443						
16														
17	Adjustment Needed	\$ 158,606	\$ 94,579	\$ 74,360	\$ 10,514	\$ 107,070	\$ 4,179	\$ 449,308						
18														
19														
20	Amortized Costs													
21														
22	Accumulated Amortization per Books	\$ (673,253)	\$ (513,132)	\$ (294,138)	\$ (74,422)	\$ (317,284)	\$ (14,572)	\$ (1,886,800)						
23														
24	Adjustment Needed	\$ 346,094	\$ 215,449	\$ 135,106	\$ (4,726)	\$ 99,029	\$ 2,632	\$ 793,583						
25														
26														
27	Amortization Expense	\$ 55,984	\$ 34,362	\$ 26,301	\$ 4,258	\$ 37,769	\$ 1,504	\$ 160,178						
28														
29	Amortization Expense per Books	\$ 112,169	\$ 102,063	\$ 54,525	\$ 27,136	\$ 74,830	\$ 4,082	\$ 374,805						
30														
31	Amortization Expense Adjustment	\$ (56,185)	\$ (67,701)	\$ (28,224)	\$ (22,878)	\$ (37,061)	\$ (2,578)	\$ (214,627)						
32														
33	Footnotes:													
34	A=From workbook "GBWC 2024 GRC Reg Asset v2.xlsx"													
35	***Includes amortization through estimated rate effective date of this case.													

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	\$ 610,841	\$ 1,247,573	\$ 839,360	\$ 1,220,090	\$ 395,901	\$ 14,137	\$ 4,328,102
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							
24	To G WP						
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							
29	To G WP						
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							
38	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.

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER

Asset Sales

Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)
Line			Amount
1 Gains On Sales			\$ 2,131 A
2			
3 Amortized over 3 years			<u>\$ 710</u>
4			
5 Unamortized balance			<u>\$ 1,421</u>
6			<u>To G WP</u>
7			
8 Amount Included per Books Account No. 830001		\$ 1,606	
9			
10 Amortization of Gains		<u>\$ 710</u>	
11			
12 Adjustment Needed			<u>\$ (896)</u>
13			<u>To Stmt J</u>
14 Footnote:			
15 A=From workpaper "Asset Sales #830001 10.21-07.24.xlsx"			

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

Line No.	(a) Description	(b) Amount
1	Annualized Depreciation per Statement L/L1	\$ 584,794 A
2		
3	Portion for 4 Month Certification Period	<u>\$ 194,931</u>
4		To G WP
5		
6	Annualized CIAC Amortization per Statement L/L1	\$ (97,608) B
7		
8	Portion for 4 Month Certification Period	<u>\$ (32,536)</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"	

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	\$ -	\$ 3,661	\$ -	\$ 3,661
4			A	B		
5		Totals	\$ 1,622,315	\$ 3,661	\$ -	\$ 1,625,976
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	\$ 1,688,878	30		\$ (56,296)	
25						To G WP
26						
27						

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"

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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"

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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"								

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	\$ (2,539)	2.50%	\$ (1,150)	\$ 825
2	141303	Office Furniture	\$ (1,814)	6.67%	\$ (2,191)	\$ 1,276
3	141304	Office Equipment	\$ (1)	6.67%	\$ (1)	\$ 0
4	141305	Stores Equipment	\$ (1)	6.67%	\$ (2)	\$ 0
5	141308	Tool Shop Equipment	\$ (15)	6.25%	\$ (17)	\$ 17
6	141310	Communications Equipment	\$ (263)	10.00%	\$ (476)	\$ 377
7	141401	Vehicles	\$ (37)	16.67%	\$ (112)	\$ 37
8	141501	Computer Hardware	\$ (5)	16.67%	\$ (16)	\$ 4
9	141502	Desktop/Laptop Computers	\$ (986)	16.67%	\$ (2,978)	\$ 304
10	141503	Mainframe Computers	\$ (797)	16.67%	\$ (2,408)	\$ 797
11	141504	Mini Comp Wtr	\$ (8,076)	16.67%	\$ (24,391)	\$ 7,631
12	141601	Computer Software	\$ (2,218)	16.67%	\$ (6,698)	\$ 1,077
13	141602	Comp Systems	\$ (23,749)	16.67%	\$ (71,724)	\$ 22,378
14	141603	Micro Systems	\$ (412)	16.67%	\$ (1,246)	\$ 412
15		Totals	\$ (40,915)		\$ (113,410)	\$ 35,136
16			To G WP		To H WP	To G WP

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 - COLD SPRINGS DIVISION WATER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

	(a)	(b)	(c)	(d)
Line				Water
1 Protected & Unprotected ADIT				\$ (152,961) A
2				To G WP
3 Tax Expense Credit				\$ (6,463) A
4				To H TAX WP
5 Footnote:				
6 A=From workpaper "Excess ADIT Reg Liability Calculations.xlsx"				

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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					\$ 119,475 A		
2						To G WP		
3						& L/L1		
4	Accumulated Amortization					\$ (52,831) 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	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
GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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

**GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
 Legal Expense Normalization
 For The Test Year Ended July 31, 2024**

Line	(a)	(b)	(c)	(d)
			<u>Total</u>	
1 Normalized Legal Costs from WP			\$	9,745 A
2				
3 Less:				
4 Legal Expense per Books Account No. 540400			\$	10,223
5				
6 Adjustment Needed			\$	(478)
7				<u>To H WP</u>
8				
9 Footnotes:				
10 A=From workpaper "Legal Expense - Normalization (1).xlsx"				

Corporate Allocations WP

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
Corporate Allocations
Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	
Line	Description			
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

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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 HWP

12 Footnotes:

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

Property Tax WP

GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION WATER
Property Tax Annualization
Test Year Ended July 31, 2024

Line	(a)	(b)	(c)	(d)
<u>Line Description</u>				
1	Property Taxes from Invoices			\$ 66,593 A
2				
3	Property Taxes per Books from Stmt N:			
4	Account No.	643300	\$ -	
5	Account No.	643400	\$ 29,237	
6	Account No.	643700	<u>\$ 12,052</u>	
7				
8	Less:			
9	Total Per Books			<u>\$ 41,289</u>
10				
11	Adjustment Needed			<u>\$ 25,304</u>
12				
13	Footnote:			
14	A=From workpaper "GBWC Property Tax_Details.xlsx"			

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

(a)	(b)
Line	
1 Annualized Rent Expense	\$ 12,670 A
2	
3 Less:	
4 Rent Expense per Books	<u>\$ 12,210 B</u>
5	
6 Rent Expense Adj.	<u>\$ 460</u>
7	To H WP
8	

9 Footnote:

10 A=From workpaper "Rent Expense Normalization.xlsx"

11 B=From Input Sheet Account No. 571100

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

Travel Exp WP

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					To H WP				

10 Footnotes:

11 A=From workpaper "NV Travel Detail Aug 2023-Jul 2024.xlsx"

**GREAT BASIN WATER COMPANY - COLD SPRINGS DIVISION 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	\$ 41,630	\$ -	\$ 41,630 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.

APPENDIX 6 (SSD-W)

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	<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.

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Water Rate Base
Test Year Ended July 31, 2024

Line No.	Description (a)	NARUC Account Number (b)	Recorded Test Year Balance (c)	Adjustments to Test Year Balances From Statement G WP (d)	Adjusted Test Year Balance (e)
1	<u>Utility Plant:</u>				
2	Utility Plant in Service (Sched. G-1)	101	\$ 3,212,171	\$ 18,476	\$ 3,230,647
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	108	(1,242,161)	\$ (50,682)	\$ (1,292,842)
4	Net Utility Plant		\$ 1,970,010	\$ (32,206)	\$ 1,937,805
5	<u>Add:</u>				
6	Materials & Supplies (Sched. G-4)	151	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	162	\$ -	\$ 35,808	\$ 35,808
8	Accum. Deferred Income Taxes	190	\$ (457)	\$ -	\$ (457)
9	Other (Rate Case Costs)	186	\$ 81,409	\$ 10,514	\$ 91,923
10	Other (Oth Deferred Chgs)	186	\$ 30,223	\$ 1,189,867	\$ 1,220,090
11	Sub-Total		\$ 111,175	\$ 1,236,188	\$ 1,347,363
12	<u>Deduct:</u>				
13	Customer Advances for Constr.	252	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	253.1	\$ (72,456)	\$ 230	\$ (72,226)
15	Accum. Deferred Income Taxes	281, 282, 283	\$ (101,164)	\$ (55,756)	\$ (156,920)
16	Contributions in Aid of Construction	271	\$ (2,531)	\$ -	\$ (2,531)
17	Add back: Accum. Amort.- CIAC	272	\$ 408	\$ 25	\$ 433
18	Other (Rate Case Amort)	186	\$ (74,422)	\$ (4,726)	\$ (79,147)
19	Other (Amort of Oth Def Chgs)	186	\$ -	\$ (29,384)	\$ (29,384)
20	Sub-Total		\$ (250,164)	\$ (89,611)	\$ (339,775)
21	Net Rate Base (Lines 4 + 11 + 20)		\$ 1,831,021	\$ 1,114,372	\$ 2,945,393

To H Rev Req WP
& H Tax WP

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Water 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)
		Cash Working Capital From Schedule G-5	Rate Case Cost From Rate Case WP	Certification Plant From Cert-ECIC WP	ECIC Plant From Cert-ECIC WP	GL Certification Additions From Cert GL WP	Certification Accumulated Depreciation Adjustment From Cert AD WP	IRP Costs From IRP Costs WP	Fusion Costs From Fusion WP	Removal of Duplicate Corporate Allocated Assets From Corp Alloc Assets WP	Other Regulatory Asset Adjustments From Reg Asset WP	Excess ADIT Liability From Excess ADIT WP	Gains on Asset Sales From Asset Sale WP	Totals
1	Utility Plant:													
2	Utility Plant in Service (Sched. G-1)	\$ -	\$ -	\$ 521	\$ -	\$ 5,957	\$ -	\$ -	\$ 17,007	\$ (5,009)	\$ -	\$ -	\$ -	\$ 18,476
3	Less: Accumulated Depreciation and Amortization (Sched. G-2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (47,463)	\$ -	\$ (7,520)	\$ 4,302	\$ -	\$ -	\$ -	\$ (50,682)
4	Net Utility Plant	\$ -	\$ -	\$ 521	\$ -	\$ 5,957	\$ (47,463)	\$ -	\$ 9,487	\$ (708)	\$ -	\$ -	\$ -	\$ (32,206)
	Add:													
6	Materials & Supplies (Sched. G-4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Cash Working Capital (Sched. G-5)	\$ 35,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,808
8	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Other (Rate Case Costs)	\$ -	\$ 10,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,514
10	Other (Oth. Deferred Chgs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189,867	\$ -	\$ -	\$ 1,189,867
11	Sub-Total	\$ 35,808	\$ 10,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189,867	\$ -	\$ -	\$ 1,236,188
12	Deduct:													
13	Customer Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Other deferred credits-regulatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 230
15	Accum. Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,756)	\$ -	\$ -	\$ (55,756)
16	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Add back: Accum. Amort. - CIAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
18	Other (Rate Case Amort)	\$ -	\$ (4,726)	\$ -	\$ -	\$ -	\$ -	\$ (28,207)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,726)
19	Other (Amort of Oth Def Chgs)	\$ -	\$ (4,726)	\$ -	\$ -	\$ -	\$ -	\$ (28,207)	\$ -	\$ -	\$ (1,177)	\$ -	\$ -	\$ (29,384)
20	Sub-Total	\$ -	\$ (4,726)	\$ -	\$ -	\$ -	\$ 25	\$ (28,207)	\$ -	\$ -	\$ (1,177)	\$ (55,756)	\$ 230	\$ (89,611)
21	Net Rate Base (Lines 4 + 11 + 20)	\$ 35,808	\$ 5,788	\$ 521	\$ -	\$ 5,957	\$ (47,438)	\$ (28,207)	\$ 9,487	\$ (708)	\$ 1,188,690	\$ (55,756)	\$ 230	\$ 1,114,372

Schedule G-1

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

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

Line No.	Acct No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
			Beginning Balance	Debit	Credit	Ending Balance		
1		Intangible Plant:						
2	301.1	Organization	\$ 40,241	\$ -	\$ -	\$ 40,241		
3	302.1	Franchises	7,528	\$ -	\$ -	7,528		
4	339.1	Other Intangible Plant	(1,271,838)	\$ -	\$ -	(1,271,838)		
		Total Intangible Plant	(1,224,069)	\$ -	\$ -	(1,224,069)		
5		Source of Supply & Pumping:						
6	303.2	Land & land rights	\$ -	\$ -	\$ -	\$ -		
7	304.2	Structures & improvements	20,518	\$ -	\$ -	20,518		
8	305.2	Collecting & impound. res.	\$ -	\$ -	\$ -	\$ -		
9	306.2	Lake, river & other intakes	\$ -	\$ -	\$ -	\$ -		
10	307.2	Wells & springs	561,048	\$ -	\$ -	561,048		
11	308.2	Infiltr. galleries & tunnels	\$ -	\$ -	\$ -	\$ -		
12	309.2	Supply mains	5,117	437	\$ -	5,554		
13	310.2	Power generation equipment	417,267	\$ -	\$ -	417,267		
14	311.2	Pumping equipment	51,905	\$ -	\$ -	51,905		
15	339.2	Other and Misc. Equip. Source Supply	\$ -	\$ -	\$ -	\$ -		
		Total source of supply/pump:	1,055,854	437	\$ -	1,056,292		
16		Water Utilization:						
17	303.3	Land & land rights	50,299	\$ -	\$ -	50,299		
18	304.3	Structures & improvements	13,884	5,165	\$ -	19,049		
19	311.3	Pumping equipment	242,006	1,709	(0)	243,715		
20	320.3	Water treatment equipment	80,942	\$ -	\$ -	80,942		
21	339.3	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -		
22		Total water treatment	387,131	6,874	(0)	394,005		
23		Transmission & Distribution Plant:						
24	303.4	Land & land rights	\$ -	\$ -	\$ -	\$ -		
25	304.4	Structures & improvements	1,947	\$ -	\$ -	1,947		
26	311.4	Pumping equipment	43,895	55	\$ -	43,949		
27	330.4	Distrib. res. & standpipes	250,465	\$ -	\$ -	250,465		
28	331.4	Transm. & distrib. mains	1,649,108	32,309	(15,725)	1,665,693		
29	333.4	Services	401,709	37,169	(13,015)	425,864		
30	334.4	Meters & meter installations	149,850	207	\$ -	149,803		
31	335.4	Hydrants	6,576	\$ -	\$ -	6,576		
32	336.4	Backflow prevention devices	113	\$ -	\$ -	113		
33	339.4	Other plant & misc. equip.	\$ -	\$ -	\$ -	\$ -		
34		Sub total: Transm. & distr. plnt	2,503,410	69,740	(28,739)	2,544,410		
35		General Plant:						
36	303.5	Land & land rights	8,435	\$ -	\$ -	8,435		
37	304.5	Structures & improvements	7,034	118,043	(118,185)	6,892		
38	340.5	Office furniture & equip.	103,951	1,739,986	(1,737,201)	105,878		
39	341.5	Transportation equipment	37,041	792,085	(780,517)	48,609		
40	342.5	Stores equipment	2,024	68	(68)	2,024		
41	343.5	Tools, shop & garage equip.	15,296	2,547	(713)	17,426		
42	344.5	Laboratory equipment	5,844	50,981	\$ -	56,824		
43	345.5	Power operated equipment	7,747	3,330	(3,735)	7,341		
44	346.5	Communication equipment	38,921	162,689	(118,615)	182,994		
45	347.5	Miscellaneous equipment	5,108	\$ -	\$ -	5,108		
46	348.5	Other tangible plant	\$ -	\$ -	\$ -	\$ -		
47		Total general plant	230,840	2,869,729	(2,659,035)	441,334		
48		Total Plant in Service	2,933,165	2,946,781	(2,687,774)	3,212,171		

521	5957	17,007	(5,009)	Adjusted Balance
From Cert. Fee	From Cert. Fee	From PHSU	From Org.	From Org.
Certification Plant	40,241			40,241
Franchises	7,528			7,528
Other Intangible Plant	(1,271,838)			(1,271,838)
Total Intangible Plant	(1,224,069)			(1,224,069)
Land & land rights				
Structures & improvements	20,518			20,518
Collecting & impound. res.				
Lake, river & other intakes				
Wells & springs	561,048			561,048
Infiltr. galleries & tunnels				
Supply mains	5,117			5,554
Power generation equipment	417,267			417,267
Pumping equipment	51,905			51,905
Other and Misc. Equip. Source Supply				
Total source of supply/pump:	1,055,854			1,056,292
Water Utilization:				
Land & land rights	50,299			50,299
Structures & improvements	13,884			19,049
Pumping equipment	242,006			243,715
Water treatment equipment	80,942			80,942
Other plant & misc. equip.				
Total water treatment	387,131			394,005
Transmission & Distribution Plant:				
Land & land rights				
Structures & improvements	1,947			1,947
Pumping equipment	43,895			43,949
Distrib. res. & standpipes	250,465			250,465
Transm. & distrib. mains	1,649,108			1,665,693
Services	401,709			425,864
Meters & meter installations	149,850			149,803
Hydrants	6,576			6,576
Backflow prevention devices	113			113
Other plant & misc. equip.				
Sub total: Transm. & distr. plnt	2,503,410			2,544,410
General Plant:				
Land & land rights	8,435			8,435
Structures & improvements	7,034			6,892
Office furniture & equip.	103,951			105,878
Transportation equipment	37,041			48,609
Stores equipment	2,024			2,024
Tools, shop & garage equip.	15,296			17,426
Laboratory equipment	5,844			56,824
Power operated equipment	7,747			7,341
Communication equipment	38,921			182,994
Miscellaneous equipment	5,108			5,108
Other tangible plant				
Total general plant	230,840			441,334
Total Plant in Service	2,933,165			3,212,171

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)	Beginning Balance (b)	Debit (c)	Credit (d)	Ending Balance (e)
1		Intangible Plant:				
2	301.1	Organization	\$ (10,261)	\$ -	\$ -	\$ (10,261)
3	302.1	Franchises	\$ (7,528)	\$ -	\$ -	\$ (7,528)
	339.1	Other Intangible Plant	\$ 606,021	\$ 25,437	\$ -	\$ 631,458
4		Total intangible plant	\$ 588,232	\$ 25,437	\$ -	\$ 613,669
5		Source of Supply & Pumps:				
6	303.2	Land & land rights	\$ -	\$ -	\$ -	\$ -
7	304.2	Structures & improvements	\$ (16,838)	\$ -	\$ (513)	\$ (17,351)
8	305.2	Collecting & impound. res	\$ -	\$ -	\$ -	\$ -
9	306.2	Lake, river & other intakes	\$ -	\$ -	\$ -	\$ -
10	307.2	Wells & springs	\$ (269,004)	\$ -	\$ (18,701)	\$ (287,705)
11	308.2	Infiltr. galleries & tunnels	\$ -	\$ -	\$ -	\$ -
12	309.2	Supply mains	\$ (1,210)	\$ -	\$ (110)	\$ (1,320)
13	310.2	Power generation equipment	\$ (2,454)	\$ -	\$ (13,909)	\$ (16,363)
14	311.2	Pumping equipment	\$ (13,001)	\$ -	\$ (2,076)	\$ (15,077)
15	339.2	Other and Misc Equip Source S:	\$ -	\$ -	\$ -	\$ -
		Total source of supply/pump	\$ (332,506)	\$ -	\$ (35,809)	\$ (368,315)
16		Water treatment:				
17	303.3	Land & land rights	\$ -	\$ -	\$ -	\$ -
18	304.3	Structures & improvements	\$ (3,307)	\$ -	\$ (433)	\$ (3,741)
19	311.3	Pumping equipment	\$ (186,647)	\$ -	\$ (9,749)	\$ (196,396)
20	320.3	Water treatment equipment	\$ (80,942)	\$ -	\$ -	\$ (80,942)
21	339.3	Other plant & misc. equip	\$ -	\$ -	\$ -	\$ -
		Total water treatment	\$ (270,897)	\$ -	\$ (10,182)	\$ (281,079)
23		Transm. & Distribution Plant:				
24	303.4	Land & land rights	\$ -	\$ -	\$ -	\$ -
25	304.4	Structures & improvements	\$ (271)	\$ -	\$ (49)	\$ (320)
26	311.4	Pumping equipment	\$ (15,917)	\$ -	\$ (1,758)	\$ (17,675)
27	330.4	Distrib. res. & sandpipes	\$ (105,092)	\$ -	\$ (5,009)	\$ (110,101)
28	331.4	Transm. & distrib. mains	\$ (819,834)	\$ 15,725	\$ (33,192)	\$ (837,201)
29	333.4	Services	\$ (19,300)	\$ 1,303	\$ (11,277)	\$ (29,274)
30	334.4	Meters & meter installations	\$ (43,927)	\$ -	\$ (7,485)	\$ (51,412)
31	335.4	Hydrants	\$ (1,247)	\$ -	\$ (132)	\$ (1,379)
32	336.4	Backflow prevention devices	\$ (8)	\$ -	\$ (3)	\$ (11)
33	339.4	Other plant & misc. equip	\$ -	\$ -	\$ -	\$ -
		Sub total Transm. & distr. plnt.	\$ (1,005,798)	\$ 17,027	\$ (58,904)	\$ (1,047,675)
35		General Plant:				
36	303.5	Land & land rights	\$ -	\$ -	\$ -	\$ -
37	304.5	Structures & improvements	\$ (1,806)	\$ 34,202	\$ (34,631)	\$ (2,236)
38	340.5	Office furniture & equip	\$ (91,734)	\$ 1,535,439	\$ (1,538,601)	\$ (94,893)
39	341.5	Transportation equipment	\$ (26,490)	\$ 453,949	\$ (435,279)	\$ (26,819)
40	342.5	Stores equipment	\$ (738)	\$ 10	\$ (145)	\$ (873)
41	343.5	Tools, shop & garage equip	\$ (6,628)	\$ 847	\$ (1,924)	\$ (7,705)
42	344.5	Laboratory equipment	\$ (3,340)	\$ -	\$ (673)	\$ (4,013)
43	345.5	Power operated equipment	\$ (1,967)	\$ 3,735	\$ (322)	\$ (1,247)
44	346.5	Communication equipment	\$ (10,915)	\$ 21,052	\$ (30,359)	\$ (20,222)
45	347.5	Miscellaneous equipment	\$ (3,235)	\$ -	\$ (511)	\$ (3,745)
46	348.5	Other tangible plant	\$ (146,852)	\$ 2,030,235	\$ (2,042,644)	\$ (159,261)
47		Total general plant	\$ (1,167,823)	\$ 2,072,699	\$ (2,147,039)	\$ (1,242,161)
48		Total Accum Depn/Amort				

ECIC Plant From Cert.	Fire/Inj. Loop Removal From Cert.	Accumulated Depreciation From Cert. AD	Fusion Costs From:	Removal of Duplicate Corporate Assets From:	CCA CIAC Adjustment from Docket No. 12-12017 From CCA	Adjusted Balance
		(2,683)				(12,944)
		(502)				(8,029)
		8,479				639,957
		5,294				5,294
		(171)				(17,522)
		(6,234)				(293,959)
		(37)				(1,357)
		(4,636)				(50,999)
		(692)				(15,769)
		(11,770)				(11,770)
		(159)				(3,889)
		(3,230)				(199,645)
		(1,799)				(82,741)
		(5,207)				(5,207)
		(16)				(356)
		(660)				(18,325)
		(1,670)				(111,774)
		(11,105)				(848,405)
		(3,349)				(33,023)
		(2,897)				(33,908)
		(44)				(1,422)
		(1)				(1)
		(19,541)				(19,541)
		(142)				(2,276)
		(6,034)		101		(108,293)
		(1,961)		156		(28,776)
		(45)		5		(918)
		(363)		0		(8,066)
		(1,263)		2		(5,276)
		(163)				1,084
		(6,099)		46		(26,274)
		(170)				(3,916)
		(16,539)		3,992		3,992
		(47,163)		(7,320)		(178,719)
				4,302		(1,292,822)

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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.

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Cash Working Capital
Test Year Ended July 31, 2024

Ln	(a)	(b)	
1		\$ 466,222	<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
	\$ 169,208		<i>From Statement H column f, line 29</i>
5			Regulatory Amortization
	\$ 8,791		<i>From Statement H column f, line 25</i>
6			Bad Debts
	\$ 1,762		<i>From Statement H column f, line 27</i>
7			
8		<u>\$ 179,761</u>	
9			
10		<u>\$ 286,461</u>	
11			
12		<u>\$ 35,808</u>	<i>To G WP</i>

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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
	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					
<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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

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

Line No.	Description (a)	Recorded Test Year Balances (b)	Adjustments to Test Year Balances - From H WP (c)	Adjusted Test Year Balances (d)	Additional (Excess) Revenue Requirement (e)	Total Revenue Requirement (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	\$ 570,320	\$ (42,674)	\$ 527,646	\$ 211,230	\$ 738,877
3	Other operating revenue	\$ 2,078	\$ 248	\$ 2,326	\$ -	\$ 2,326
4	Total operating revenues	\$ 572,398	\$ (42,426)	\$ 529,972	\$ 211,230	\$ 741,202
5	Operating Expenses:					
6	Salaries & wages- employees	\$ 81,127	\$ (18,568)	\$ 62,559	\$ -	\$ 62,559
7	Salaries & wages- officers, directors & stockholders	\$ -	\$ -	\$ -	\$ -	\$ -
8	Employee pensions & benefits	\$ 18,522	\$ (3,339)	\$ 15,183	\$ -	\$ 15,183
9	Purchased water	\$ -	\$ -	\$ -	\$ -	\$ -
10	Purchased power	\$ 70,119	\$ (867)	\$ 69,253	\$ -	\$ 69,253
11	Fuel for power production	\$ -	\$ -	\$ -	\$ -	\$ -
12	Chemicals	\$ 15,830	\$ 2,234	\$ 18,064	\$ -	\$ 18,064
13	Materials and supplies	\$ 712	\$ -	\$ 712	\$ -	\$ 712
14	Contractual serv.- Eng'rg	\$ 453	\$ -	\$ 453	\$ -	\$ 453
15	Contractual serv.- Acc't	\$ -	\$ -	\$ -	\$ -	\$ -
16	Contractual serv.- Legal	\$ 766	\$ 611	\$ 1,377	\$ -	\$ 1,377
17	Contractual serv.- Mgm't fees	\$ -	\$ -	\$ -	\$ -	\$ -
18	Contractual serv.- Testing	\$ 7,201	\$ -	\$ 7,201	\$ -	\$ 7,201
19	Contractual serv.- Other	\$ 3	\$ -	\$ 3	\$ -	\$ 3
20	Rental of property	\$ 1,827	\$ (23)	\$ 1,803	\$ -	\$ 1,803
21	Rental of equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22	Transportation expenses	\$ 5,076	\$ (370)	\$ 4,707	\$ -	\$ 4,707
23	Insurance	\$ 21,370	\$ (1,557)	\$ 19,814	\$ -	\$ 19,814
24	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
25	Regulatory commission exp.	\$ 37,243	\$ (28,452)	\$ 8,791	\$ -	\$ 8,791
26	Water conservation expense	\$ -	\$ -	\$ -	\$ -	\$ -
27	Bad debt expense	\$ 658	\$ (280)	\$ 378	\$ 1,384	\$ 1,762
28	Miscellaneous expense	\$ 85,130	\$ (19,756)	\$ 65,373	\$ -	\$ 65,373
29	Depreciation and amortization	\$ 101,227	\$ 67,981	\$ 169,208	\$ -	\$ 169,208
30	Taxes other than income	\$ 56,360	\$ (36,491)	\$ 19,869	\$ -	\$ 19,869
31	PUCN Mill Tax	\$ 1,616	\$ (140)	\$ 1,476	\$ 699	\$ 2,175
32	Federal income taxes: current	\$ 2,549	\$ (10,300)	\$ (7,751)	\$ 43,921	\$ 36,170
33	deferred	\$ (34,201)	\$ 34,201	\$ -	\$ -	\$ -
34	ITC amort.	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total operating expenses	\$ 473,588	\$ (15,116)	\$ 458,471	\$ 46,004	\$ 504,476
36	Net operating income	\$ 98,810	\$ (27,309)	\$ 71,501	\$ 165,226	\$ 236,727

Statement H

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	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	\$ 3,212,171	\$ 18,476	\$ 3,230,647	\$ -	\$ 3,230,647
39	Less: Accum. Depreciation and Amortization	\$ (1,242,161)	\$ (50,682)	\$ (1,292,842)	\$ -	\$ (1,292,842)
39	Net Utility Plant	\$ 1,970,010	\$ (32,206)	\$ 1,937,805	\$ -	\$ 1,937,805
	<u>Add:</u>					
40	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
41	Cash Working Capital	\$ -	\$ 35,808	\$ 35,808	\$ -	\$ 35,808
42	Accum. def. income taxes	\$ (457)	\$ -	\$ (457)	\$ -	\$ (457)
43	Other (Rate Case Costs)	\$ 81,409	\$ 10,514	\$ 91,923	\$ -	\$ 91,923
44	Other (Oth Defered Chgs)	\$ 30,223	\$ 1,189,867	\$ 1,220,090	\$ -	\$ 1,220,090
45	Sub-Total (Lines 40 → 44)	\$ 111,175	\$ 1,236,188	\$ 1,347,363	\$ -	\$ 1,347,363
	<u>Deduct:</u>					
46	Cust. Advances for Constr.	\$ -	\$ -	\$ -	\$ -	\$ -
47	Other def. credits-regulatory	\$ (72,456)	\$ 230	\$ (72,226)	\$ -	\$ (72,226)
48	Accum. def. income taxes	\$ (101,164)	\$ (55,756)	\$ (156,920)	\$ -	\$ (156,920)
49	Contributions in Aid of Constr.	\$ (2,531)	\$ -	\$ (2,531)	\$ -	\$ (2,531)
50	Add back: Accumulated amortization- CIAC	\$ 408	\$ 25	\$ 433	\$ -	\$ 433
51	Other (Rate Case Amort)	\$ (74,422)	\$ (4,726)	\$ (79,147)	\$ -	\$ (79,147)
52	Other (Amort of Oth Def Chgs)	\$ -	\$ (29,384)	\$ (29,384)	\$ -	\$ (29,384)
53	Sub-Total (Lines 46 → 52)	\$ (250,164)	\$ (89,611)	\$ (339,775)	\$ -	\$ (339,775)
54	Net Rate Base (L.39 + 45 + 53)	\$ 1,831,021	\$ 1,114,372	\$ 2,945,393	\$ -	\$ 2,945,393
55	Rate of Return (L.36 + L.55)	5.40%		2.43%		8.037%

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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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				\$2,945,393 <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>\$90,701</u>
8				
9 Income Tax Synchronization				
10				
11 Adjusted Net Operating Income Pre FIT				\$63,750 <i>From Stmt H, (d)36+(d)32+(d)33</i>
12				
13 Adjust for Proforma Interest Expense				<u>\$90,701</u>
14				
15 Adjusted Taxable Income				<u>(\$26,951)</u>
16				
17 Adjustment to Income Tax Expense				(\$5,660)
18				
19 Excess ADIT Tax Credit				<u>\$ (2,091) <i>From Excess ADIT WP</i></u>
20				
21 Adjusted Income Tax Expense				\$ (7,751) <i>To Stmt H, (d)32</i>
22				
23 Final Adjusted Federal Income Tax				<u>\$ 36,170</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

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

Ln	(a)	(b)	(c)
1	Net Rate Base In Service	\$2,945,393	<i>From Stmt G, (e)21</i>
2			
3	Rate of Return	8.037%	<i>From Stmt F, (e)30</i>
4			
5	Required Income	\$236,727	
6			
7	Less Adjusted Net Income	\$71,501	<i>From Stmt H, (d)36</i>
8			
9	Income Deficiency/(Surplus)	\$165,226	
10			
11	Net to Gross Tax Multiplier	127.8434%	<i>From H Rev Conv WP, (b)13</i>
12			
13	Required Revenue Increase	\$211,230	<i>To Stmt H, (e)2</i>

Statement H Rev Conv WP

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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>

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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

GREAT BASIN WATER COMPANY - SPANISH SPRINGGS DIVISION 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	\$ 570,320	\$ (42,674)	\$ 527,646	\$ 211,230	\$ 738,877	40.03%
9								
10								
11								
12								
13								
14		Total sales revenues	\$ 570,320	\$ (42,674)	\$ 527,646	\$ 211,230	\$ 738,877	40.03%
15			<i>To Statement H, Line 2 (b)</i>	<i>To Statement H, Line 2 (c)</i>	<i>To Statement H, Line 2 (d)</i>	<i>To Statement H, Line 2 (e)</i>	<i>To Statement H, Line 2 (f)</i>	
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)	\$ (228)	\$ 113	\$ (115)	\$ -	\$ (115)	
21	474	Other water revenues	\$ 2,306	\$ 135	\$ 2,441	\$ -	\$ 2,441	
22		Total other revenues	\$ 2,078	\$ 248	\$ 2,326	\$ -	\$ 2,326	
			<i>To Statement H, Line 3 (b)</i>	<i>To Statement H, Line 3 (c)</i>	<i>To Statement H, Line 3 (d)</i>	<i>To Statement H, Line 3 (e)</i>	<i>To Statement H, Line 3 (f)</i>	

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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Regulatory Commission Expenses

Test Year Ended July 31, 2024

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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
Charges and Credits from Associated Companies
Test Year Ended July 31, 2024

Line No.	Service Provided or Program Activity (a)	Payee (b)	Corporate Allocable Amount (c)	Allocation Basis (d)	Charged to Other Entities (e)	Total Charged to Applicant (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		\$	\$	\$	\$

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	(161,179)	(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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
Statement of Depreciation & Amortization for Plant Items
Test Year Ended July 31, 2024

(a) JDB Account	(b) Description	(c) From U1	(4) Degr Rate 1/C	(5) Original Plant Per Books	(6) Certification & ICC Adjustment	(7) Other Plant Adjustments	(8) Adjusted Plant	(9) Degr Exp JE DPE	(10) Average Degr Rate for C.I.C. Asset	(11) Bookends	(12) DEPRECIATION RECAMP WATER			(13) (10)	(14) (10)	(15) (10)
											Plant Amortized Depreciation	Plant Depreciation per Books	Depreciation Adjustment			
1	141101 Land and Rights General Water	0	0.00%	\$ 4,435	-	-	\$ 4,435	-	0.0000%	-	\$ 142,389	\$ -	\$ -	\$ 142,389		
2	141102 Land and Rights Pump	0	0.00%	\$ -	-	-	\$ -	-	0.0000%	-	\$ 100,200	\$ -	\$ -	\$ 100,200		
3	141103 Land and Rights Treatment	0	0.00%	\$ 50,299	-	-	\$ 50,299	-	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
4	141104 Land and Rights Trains	0	0.00%	\$ -	-	-	\$ -	-	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
5	141201 Organization Water	5	20.00%	\$ 40,241	-	-	\$ 40,241	\$ 6,048	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
6	141202 Franchises Water	5	20.00%	\$ 7,528	-	-	\$ 7,528	\$ 1,506	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
7	141203 Struct and Improv General Plant Water	40	2.50%	\$ 20,518	-	-	\$ 20,518	\$ 513	0.0129%	-	\$ -	\$ -	\$ -	\$ -		
8	141204 Struct and Improv Service Supplies Water	40	2.50%	\$ 19,049	-	-	\$ 19,049	\$ 476	0.0120%	-	\$ -	\$ -	\$ -	\$ -		
9	141205 Struct and Improv Water Treat Pft	40	2.50%	\$ 1,947	-	-	\$ 1,947	\$ 49	0.0121%	-	\$ -	\$ -	\$ -	\$ -		
10	141206 Struct and Improv Pump Pft	40	2.50%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
11	141207 Struct and Improv Trans Dist Pft	40	2.50%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
12	141208 Struct and Improv Trans Dist Pft	40	2.50%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
13	141209 Struct and Improv Recircum Wtr Dist	40	2.50%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
14	141210 Struct and Improv Office Water	40	2.50%	\$ 6,892	-	-	\$ 6,892	\$ 165	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
15	141211 Collecting Reservoirs	30	3.33%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
16	141212 Wells and Springs	30	3.33%	\$ 561,048	-	-	\$ 561,048	\$ 18,702	0.4723%	-	\$ -	\$ -	\$ -	\$ -		
17	141223 Supply Mains	50	2.00%	\$ 5,554	-	-	\$ 5,554	\$ 111	0.0021%	-	\$ -	\$ -	\$ -	\$ -		
18	141226 Power Generation Equipment	30	3.33%	\$ 417,267	-	-	\$ 417,267	\$ 13,909	0.3315%	-	\$ -	\$ -	\$ -	\$ -		
19	141227 Electric Pump Equip Svc Pump	25	4.00%	\$ 31,305	-	-	\$ 31,305	\$ 2,016	0.0642%	-	\$ -	\$ -	\$ -	\$ -		
20	141228 Electric Pump Equip Svc Pump	25	4.00%	\$ 31,305	-	-	\$ 31,305	\$ 2,016	0.0642%	-	\$ -	\$ -	\$ -	\$ -		
21	141229 Electric Pump Equip Trans Dist	25	4.00%	\$ 43,949	\$ 5,700	-	\$ 49,649	\$ 1,981	0.0400% - Cert. Gl. I/P	-	\$ -	\$ -	\$ -	\$ -		
22	141230 Water Treatment Equipment	15	6.67%	\$ 80,942	-	-	\$ 80,942	\$ 5,396	0.1103%	-	\$ -	\$ -	\$ -	\$ -		
23	141231 Dist Resv and Standpipes	50	2.00%	\$ 250,465	-	-	\$ 250,465	\$ 5,009	0.1266%	-	\$ -	\$ -	\$ -	\$ -		
24	141232 Trans and Distr Mains	50	2.00%	\$ 1,665,693	-	-	\$ 1,665,693	\$ 33,314	0.8419%	-	\$ -	\$ -	\$ -	\$ -		
25	141233 Service Lines Water	40	2.50%	\$ 425,864	-	-	\$ 425,864	\$ 10,647	0.2609%	-	\$ -	\$ -	\$ -	\$ -		
26	141234 Meters	20	5.00%	\$ 120,195	-	-	\$ 120,195	\$ 6,660	0.1032%	-	\$ -	\$ -	\$ -	\$ -		
27	141235 Meter Installations	20	5.00%	\$ 20,608	-	-	\$ 20,608	\$ 1,000	0.0250%	-	\$ -	\$ -	\$ -	\$ -		
28	141236 Meter Installations	20	5.00%	\$ 6,615	-	-	\$ 6,615	\$ 734	0.0350%	-	\$ -	\$ -	\$ -	\$ -		
29	141237 Backflow Prevention Devices	40	2.50%	\$ 110	-	-	\$ 110	\$ 3	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
30	141259 Treat/Disp Equip Trt Pft Water	15	6.67%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
31	141267 Other and Misc Equip Intangible Pft	15	6.67%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
32	141268 Other and Misc Equip Source Supply	15	6.67%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
33	141289 Other and Misc Equip WTP	15	6.67%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
34	141278 Plant Allocated	2	2.00%	\$ -	-	-	\$ -	\$ -	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
35	141302 PD Leasehold Improvements	2	50.00%	\$ -	\$ 521	-	\$ 521	\$ 261	0.0000% - Cert. Gl. I/P	-	\$ -	\$ -	\$ -	\$ -		
36	141303 Office Furniture Water	15	6.67%	\$ 7,104	-	-	\$ 7,104	\$ 460	0.0000% - From Corp. Alloc. Asset I/P	-	\$ -	\$ -	\$ -	\$ -		
37	141304 Office Furniture Water	15	6.67%	\$ 2,024	-	-	\$ 2,024	\$ 135	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
38	141305 Office Furniture Water	15	6.67%	\$ 2,024	-	-	\$ 2,024	\$ 135	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
39	141306 Lab Equipment Water	15	6.67%	\$ 56,824	-	-	\$ 56,824	\$ 1,788	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
40	141308 Tool Shop Equipment Water	16	6.25%	\$ 17,428	-	-	\$ 17,428	\$ 1,089	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
41	141309 Power Operated Equipment Water	15	6.67%	\$ 7,341	-	-	\$ 7,341	\$ 489	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
42	141310 Communications Equipment Water	10	10.00%	\$ 182,994	-	-	\$ 182,994	\$ 18,296	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
43	141311 Misc Equipment Water	10	10.00%	\$ 3,108	-	-	\$ 3,108	\$ 511	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
44	141312 Vehicles Water	6	16.67%	\$ 48,609	\$ 381	-	\$ 48,990	\$ 2,885	0.0000% - From Cert. Gl. I/P; From Corp. Alloc. Asset I/P; From Vehicle I/P	-	\$ -	\$ -	\$ -	\$ -		
45	141313 Computer Hardware	6	16.67%	\$ 14	-	-	\$ 14	\$ 3	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
46	141501 Computer Hardware Water	6	16.67%	\$ 14	-	-	\$ 14	\$ 3	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
47	141502 Desktop/Laptop Computers Water	6	16.67%	\$ 2,692	-	-	\$ 2,692	\$ 171	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
48	141503 Mainframe Computers Water	6	16.67%	\$ 2,154	-	-	\$ 2,154	\$ 343	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
49	141504 Min. Comp Water	6	16.67%	\$ 22,593	-	-	\$ 22,593	\$ 3,601	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
50	141601 Computer Software Water	6	16.67%	\$ 5,592	-	-	\$ 5,592	\$ 953	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
51	141602 Comp Systems Water	6	16.67%	\$ 64,166	-	-	\$ 64,166	\$ 10,210	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
52	141603 Micro Systems Water	6	16.67%	\$ 1,114	-	-	\$ 1,114	\$ 184	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
53	141604 Computer Hardware	6	16.67%	\$ 17,151	-	-	\$ 17,151	\$ 1,977	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
54	141699 Computer Cleaning	6	16.67%	\$ (15)	-	-	\$ (15)	\$ (2)	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
55	141901 Purchase Acquisition Adjustment	50	2.00%	\$ (1,271,838)	-	-	\$ (1,271,838)	\$ (25,437)	0.0000%	-	\$ -	\$ -	\$ -	\$ -		
56	Totals			\$ 3,212,171	\$ 6,478	\$ -	\$ 3,218,649	\$ 142,389	2.2872%		\$ -	\$ -	\$ -	\$ -		
57				\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -		

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	\$ 71,501	\$ 165,226	\$ 236,727
2	Add back: federal inc. taxes	Stmt. H, Lines 32→34	\$ (7,751)	\$ 43,921	\$ 36,170
3	Net oper. income before FIT	Line 1 + Line 2	\$ 63,750	\$ 209,147	\$ 272,897
4	Less: synchronized interest	Note 1 (below)	\$ 90,701	\$ -	\$ 90,701
5	pref'd dividend requirement	Note 2 (below)	\$ -	\$ -	\$ -
6	Operating income before FIT	Lines 3 - 4 - 5	\$ (26,951)	\$ 209,147	\$ 182,196
7	Add(Less): Schedule M items				
8	(book / tax differences)		\$ -	\$ -	\$ -
9	Taxable income	Line 6 ± Line 7	\$ (26,951)	\$ 209,147	\$ 182,196
10	Times: FIT rate		× 21%	× 21%	× 21%
11	Federal income taxes- Current	Line 9 × Line 10	\$ (5,660)	\$ 43,921	\$ 38,261
12	Def. & current income tax expense	Excess ADIT WP	\$ -	\$ -	\$ (2,091)
13	South Georgia amortization		\$ -	\$ -	\$ -
14	Investment Tax Credit amortization		\$ -	\$ -	\$ -
15	Total current and deferred FIT expense (Lines 11 → 14)		\$ (5,660)	\$ 43,921	\$ 36,170
16	<u>Note 1:</u>				
17	Rate base	Statement H, Line 54	\$ 2,945,393	\$ -	\$ 2,945,393
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	\$ 90,701	\$ -	\$ 90,701
20	Interest Expense Per Books		\$ -	\$ -	\$ -
21	Adjusted Synchronized interest		\$ 90,701	\$ -	\$ 90,701
22	<u>Note 2:</u>				
23	Rate base	Statement H, Line 54	\$ 2,945,393	\$ -	\$ 2,945,393
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		

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)
Natural Account	Account Name	NARIC Account	Per Books	Corp Allocations Adjusted	Differences	
1	111261	JP Morgan - 1000742581 - Water Services Corp (Lower 48)	131	\$ 2.34	\$ 2.34	6.00
2	111460	Cash Chase-WCS Disburse	131	\$ -	\$ -	-
3	111451	Cash - Chase - PLT CAP FUND NV	131	\$ -	\$ -	-
4	111452	Cash - Chase - Water Storage CAP	131	\$ -	\$ -	-
5	112102	Accounts Receivable - USD	141	\$ 29,341.80	\$ 29,341.80	-
6	112104	Accounts Receivable - Other	141	\$ -	\$ -	-
7	112202	Allowance for Doubtful Accounts - USD	143	\$ (247.00)	\$ (247.00)	-
8	112301	Unbilled Revenue	141	\$ 114,697.08	\$ 114,697.08	0.00
9	113102	Inventory	151	\$ 2,122.81	\$ 2,122.81	-
10	113211	Deposits	132	\$ 6.69	\$ 6.69	-
11	113803	Intercompany Automatic Account	145	\$ (2,340.89)	\$ (2,340.89)	-
12	113912	Preliminary Survey and Investigation Accrued	174	\$ -	\$ -	-
13	141701	Land and Rights General Water	303.5	\$ 8,434.83	\$ 8,434.83	-
14	141702	Land and Rights Pump	303.2	\$ -	\$ -	-
15	141703	Land and Rights Water	303.3	\$ 50,299.35	\$ 50,299.35	-
16	141704	Land and Rights Trans	303.4	\$ -	\$ -	-
17	141106	Land and Rights General Sewer	353	\$ -	\$ -	-
18	141201	Organization Water	301.1	\$ 40,241.05	\$ 40,241.05	-
19	141202	Franchise Water	302.1	\$ 7,527.50	\$ 7,527.50	-
20	141203	Struct and Improv General Plant Water	304.5	\$ -	\$ -	-
21	141204	Struct and Improv Service Supplies Water	304.2	\$ 20,517.54	\$ 20,517.54	-
22	141205	Struct and Improv Water Treat Pit	304.3	\$ 19,048.98	\$ 19,048.98	-
23	141206	Struct and Improv Trans Dist Pit	304.4	\$ 1,946.92	\$ 1,946.92	-
24	141208	Struct and Improv Pump Plant	354	\$ -	\$ -	-
25	141209	Struct and Improv/Treatment Plant	354	\$ -	\$ -	-
26	141211	Struct and Improv Reclaim Wtr Dist	304.5	\$ -	\$ -	-
27	141220	Struct and Improv Office Water	305.2	\$ 6,892.27	\$ 6,892.27	-
28	141221	Collecting Reservoirs	305.2	\$ -	\$ -	-
29	141223	Wells and Springs	307.2	\$ 581,048.07	\$ 581,048.07	-
30	141225	Supply Mains	309.2	\$ 5,554.21	\$ 5,554.21	-
31	141226	Power Generation Equipment	310.2	\$ 417,266.73	\$ 417,266.73	-
32	141227	Electric Pump Equip Svc Pump	311.2	\$ 51,905.03	\$ 51,905.03	-
33	141228	Electric Pump Equip WTP	311.3	\$ 243,774.96	\$ 243,774.96	-
34	141229	Electric Pump Equip Trans Dist	311.4	\$ 43,949.45	\$ 43,949.45	-
35	141230	Water Treatment Equipment	320.3	\$ 80,941.91	\$ 80,941.91	-
36	141231	Dist Revy and Standpipes	330.4	\$ 250,465.31	\$ 250,465.31	-
37	141232	Tanks and Dist Mains	331.4	\$ 1,685,692.70	\$ 1,685,692.70	-
38	141233	Service Lines Water	333.4	\$ 425,863.64	\$ 425,863.64	-
39	141234	Meters	334.4	\$ 129,194.90	\$ 129,194.90	-
40	141235	Meter Installations	334.4	\$ 20,598.10	\$ 20,598.10	-
41	141236	Hydrams	335.4	\$ 6,575.61	\$ 6,575.61	-
42	141237	Backflow Prevention Devices	336.4	\$ 113.41	\$ 113.41	-
43	141239	Power Gen Equip Pump Pit	380	\$ -	\$ -	-
44	141241	Sewer Force Main	381	\$ -	\$ -	-
45	141242	Sewer Gravity Main	381	\$ -	\$ -	-
46	141243	Manholes	382	\$ -	\$ -	-
47	141244	Special Collection Structures	383	\$ -	\$ -	-
48	141245	Service to Customers	383	\$ -	\$ -	-
49	141246	Flow Measure Devices	384	\$ -	\$ -	-
50	141249	Pumping Equip Pump Pit	371.3	\$ -	\$ -	-
51	141250	Pumping Equip Reclaim WTP	371	\$ -	\$ -	-
52	141251	Pumping Equip Recl Wtr Dist	371	\$ -	\$ -	-
53	141252	Treat/Disp Equip Lesson	380	\$ -	\$ -	-
54	141253	Treat/Disp Equip Trt Pit Water	320.3	\$ -	\$ -	-
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 Inanlgible Pit	339.2	\$ -	\$ -	-
61	141268	Other and Misc Equip Source Supply	339.2	\$ -	\$ -	-
62	141269	Other and Misc Equip WTP	339.3	\$ -	\$ -	-
63	141272	Other Plant Collection	389	\$ -	\$ -	-
64	141273	Other Plant Pump	389	\$ -	\$ -	-
65	141274	Other Plant Treatment	389	\$ -	\$ -	-
66	141278	Plant Allow Sewer	348.5	\$ -	\$ -	-
67	141292	Non-Utility Property	121	\$ -	\$ -	-

ERCs	ERCs
INV Water	75.23%
NV Sewer	24.75%
SCD Water	95.79%
SCD Sewer	42.1%
PD Water	59.70%
PD Sewer	40.30%
CSD	16.55%
SCD Water	21.05%
SCD Sewer	0.95%
SSD	2.34%
PD Water	35.30%
PD Sewer	23.85%

3,212,171.13

GREAT BASIN WATER COMP ANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account Name	NAKUC Account	Per Boils	Corp Allocations	Differences			
1	JP Morgan - 100074051 - Water Services Corp (Lower 40)	131	2.34	2.34	0.00		SCD Water	95.79%
68	Print/Bind for Regular Use	103					SCD Sewer	4.21%
69	Office Furniture Water	340.5	7,164.18	7,164.18				
70	Office Equipment Water	340.5	2.87	2.87				
71	Stores Equipment Water	342.5	2,024.04	2,024.04				
72	Lab Equipment Water	344.5	56,824.45	56,824.45				
73	Tool Shop Equipment Water	343.5	17,427.92	17,427.92				
74	Power Operated Equipment Water	345.5	7,341.26	7,341.26				
75	Communications Equipment Water	346.5	182,993.86	182,993.86				
76	Misc Equipment Water	347.5	5,107.60	5,107.60				
77	Vehicles Water	341.5	48,609.20	48,609.20				
78	Vehicles Cleaning	341.5						
79	Computer Hardware Water	340.5	14.10	14.10				
80	Desktop/Laptop Computers Water	340.5	2,592.12	2,092.12				
81	Maintenance Computers Water	340.5	2,154.25	2,154.25				
82	Mini Comp Water	340.5	22,589.28	22,593.28	0.00			
83	Computer Software Water	340.5	5,991.85	5,991.85				
84	Comp Systems Water	340.5	64,165.71	64,165.71				
85	Micro Systems Water	340.5	1,114.48	1,114.48				
86	Computer Clearing	340.5	(14.53)	(14.53)	0.00			
87	CWMP - Capline	105	25,043.94	25,043.94				
88	CWMP - Interest During Construction	105	100,577.57	100,577.57				
89	CWMP - Engineering	105	626,277.05	626,277.05				
90	CWMP - Labour/Installation	105	370,207.81	370,207.81				
91	CWMP - Equipment	105	98,504.69	98,504.69				
92	CWMP - Material	105	50,854.74	50,854.74				
93	CWMP - Electrical	105	216.50	216.50				
94	CWMP - Point	105						
95	CWMP - Site Work	105	1,150.00	1,150.00				
96	CWMP - Building Additions	105						
97	CWMP - Land/Less	105						
98	CWMP - Plumbing	105						
99	CWMP - Pumps/Equipment	105	19,312.36	18,312.36				
100	CWMP - Restoration	105						
101	CWMP - Tank/Coat of	105						
102	CWMP - Tank/Denitration Addition	105						
103	CWMP - Tank/Denitrifier	105						
104	CWMP - Transfer to Fixed Assets	105	(496,164.26)	(496,164.26)				
105	CWMP - Building Blower	105						
106	CWMP - Vegetation/Retov	105						
107	CWMP - Contractor/Labour	105						
108	CWMP - Architecture/Design	105						
109	CWMP - Furniture	105						
110	CWMP - Modification/Con	105	5,990.08	5,990.08				
111	CWMP - Construction	105	377,712.09	377,712.09				
112	CWMP - Other	105						
113	CWMP Clearing/Fixed Asset	105	18,187.38	18,187.38				
114	Purchase Acquisitions Adjustments	114	(1,271,837.98)	(1,271,837.98)				
115	Acc Dep - Franchises Water	108.1	(10,261.48)	(10,261.48)				
116	Acc Dep - General Plant Water	108.1	(7,527.50)	(7,527.50)				
117	Acc Dep - Struct and Improv Services Supplies Water	108.1						
118	Acc Dep - Struct and Improv Water Treat Pl	108.1	(17,351.08)	(17,351.08)				
119	Acc Dep - Struct and Improv Trans Dist Pl	108.1	(3,740.56)	(3,740.56)				
120	Acc Dep - Struct and Improv Pump Plant	108.1	(320.12)	(320.12)				
121	Acc Dep - Struct and Improv Treatment Plant	108.1						
122	Acc Dep - Struct and Improv Reclaim Wtr Dist	108.1						
123	Acc Dep - Collecting Reservoirs	108.1	(2,235.72)	(2,235.72)				
124	Acc Dep - Walks and Springs	108.1						
125	Acc Dep - Supply Reins	108.1	(287,704.98)	(287,704.98)				
126	Acc Dep - Power Generation Equipment	108.1	(1,520.05)	(1,520.05)				
127	Acc Dep - Electric Pump Equip Stc Pump	108.1	(46,582.28)	(46,582.28)				
128	Acc Dep - Electric Pump Equip WTP	108.1	(15,077.01)	(15,077.01)				
129	Acc Dep - Electric Pump Equip Trans Dist	108.1	(196,395.85)	(196,395.85)				
130	Acc Dep - Water Treatment Equipment	108.1	(17,675.10)	(17,675.10)				
131	Acc Dep - Dist Resv and Standpipes	108.1	(80,941.91)	(80,941.91)				
132		108.1	(110,104.50)	(110,104.50)				
133		108.1						

(1,271,837.98) Spanish Springs PAA

(1,241,160.77)

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERC:

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account Name	NARUC Account	Per Banks	Corp Allocations	Differences			
1	111261	JF Krigora - 100074351 - Water-Sonkeys(Corp) (lower:48)	131	2.34	2.34	6.00	SCD Water	95.70%
134	142232	Acc Dep - Trns and Dist Mains	108.1	(837,300.70)	(837,300.70)	-	SCD Sewer	4.31%
135	142233	Acc Dep - Service Lines Water	108.1	(29,473.89)	(29,473.89)	-		
136	142234	Acc Dep - Meters	108.1	(46,068.40)	(46,068.40)	-		
137	142235	Acc Dep - Meter Installations Water	108.1	(6,343.24)	(6,343.24)	-		
138	142236	Acc Dep - Hydrants	108.1	(1,378.11)	(1,378.11)	-		
139	142237	Acc Dep - Backflow Prevention Devices	108.1	(10.49)	(10.49)	-		
140	142239	Acc Dep - Power Gen Equip Pump Pit	108.1	-	-	-		
141	142241	Acc Dep - Sewer Force Main	108.1	-	-	-		
142	142242	Acc Dep - Sewer Grassy 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 Devices	108.1	-	-	-		
147	142249	Acc Dep - Pumping Equip Pump Pit	108.1	-	-	-		
148	142250	Acc Dep - Pumping Equip Reclaim WTP	108.1	-	-	-		
149	142251	Acc Dep - Pumping Equip Reclaim WTP	108.1	-	-	-		
150	142252	Acc Dep - Tread/Disp Equip Lagoon	108.1	-	-	-		
151	142253	Acc Dep - Tread/Disp Equip Trt Pit Water	108.1	-	-	-		
152	142255	Acc Dep - Plant Sewers Treatment Pit	108.1	-	-	-		
153	142256	Acc Dep - Plant Sewers Reclaim Wtr	108.1	-	-	-		
154	142262	Acc Dep - Reuse Wtr/Installations	108.1	-	-	-		
155	142263	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 Pk	108.1	-	-	-		
158	142268	Acc Dep - Other and Misc Equip Source Supply	108.1	-	-	-		
159	142269	Acc Dep - Other and Misc Equip WTP	108.1	-	-	-		
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	108.3	-	-	-		
163	142278	Acc Dep - Plant Alloc Sewer	108.3	-	-	-		
164	142283	Acc Dep - Plant Hold For Future Use Water	108.1	-	-	-		
165	142303	Acc Dep - Office Furniture Water	108.1	(6,308.95)	(6,308.95)	-		
166	142304	Acc Dep - Office Equipment Water	108.1	(0.67)	(0.67)	-		
167	142305	Acc Dep - Stores Equipment Water	108.1	(873.22)	(873.22)	-		
168	142306	Acc Dep - Lab Equipment Water	108.1	(4,012.93)	(4,012.93)	-		
169	142308	Acc Dep - Tool/Shop Equipment Water	108.1	(7,704.57)	(7,704.57)	-		
170	142309	Acc Dep - Power Operated Equipment Water	108.1	(1,246.81)	(1,246.81)	-		
171	142310	Acc Dep - Communications Equipment Water	108.1	(20,221.72)	(20,221.72)	-		
172	142311	Acc Dep - Misc Equipment Water	108.1	(3,745.31)	(3,745.31)	-		
173	142401	Acc Dep - Vehicles Water	108.1	(26,819.22)	(26,819.22)	-		
174	142501	Acc Dep - Computer Hardware Water	108.1	(10.12)	(10.12)	-		
175	142502	Acc Dep - Desktop/Laptop Computers Water	108.1	(820.63)	(820.63)	-		
176	142503	Acc Dep - Mainframe Computers Water	108.1	(2,154.25)	(2,154.25)	-		
177	142504	Acc Dep - MiniComp Water	108.1	(2,118.05)	(2,118.05)	-		
178	142601	Acc Dep - Computer Software Water	108.1	(2,909.12)	(2,909.12)	-		
179	142602	Acc Dep - Comp Systems Water	108.1	(60,459.22)	(60,459.22)	-		
180	142603	Acc Dep - Micro Systems Water	108.1	(1,114.48)	(1,114.48)	-		
181	142901	Acc Dep - Purchase Acquisition Adjustments	115	651,457.80	651,457.80	(6.00)		
182	170002	RCIP - Attorney Fees	166.1	57,937.60	57,937.60	-		
183	170003	RCIP - Capitalized Time	166.1	5,694.56	5,694.56	-		
184	170004	RCIP - Administrative	166.1	4,843.57	4,843.57	-		
185	170005	RCIP - Travel	166.1	36,177.61	36,177.61	-		
186	170006	RCIP - Contracting Fees	166.1	13,366.61	13,366.61	-		
187	170007	RCIP - Transfer to DEF	166.1	1,210.41	1,210.41	-		
188	170008	Regulatory Assets Being Amortized	166.1	81,408.75	81,408.75	-		
189	170009	Rate Case Being Amortized	166.1	29,013.00	29,013.00	-		
190	170010	Misc Regulatory COMH EX	166.1	(74,421.51)	(74,421.51)	-		
191	170011	Rate Case Accum Amort	166.3	100.00	100.00	-		
192	170012	Water Observation REBA	166.2	-	-	-		
193	181002	Def Chgs - Tank Maint and Repair	166.2	15.86	15.86	6.00		
194	181003	Def Chgs - Rehabilitation	166.2	29.73	29.73	-		
195	181005	Def Chgs - Other Water and Sewer	166.2	87.55	87.55	-		
196	181015	Def Chgs - Other	166.2	-	-	-		
197	182002	Acc Amort - Def Chgs - Tank Maint and Repair	166.2	-	-	-		
198	182003	Acc Amort - Def Chgs - Rehabilitation	166.2	(15.86)	(15.86)	(6.00)		
199	182005	Acc Amort - Def Chgs - Other Water and Sewer	166.2	(29.73)	(29.73)	-		

5 651,457.80 Spanish Springs PAA AD
 (138,980.30)

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCS

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Natural Account Name	NARUC Account	Per Books	Comp Allocated	Differences		
1	111261	JF Horizon - 100072591 - Water Services Corp (Lower 49)	131	2.34	2.34	0.00	SCD Water
200	142015	Acc Amort - Dep Equip - Other	186.2	(12.02)	(12.02)		
201	164006	Other Non-Current Assets	186.2	10,480.81	10,480.81		
202	164007	Operating Lease right-of-use assets	186.2	3,115.57	3,115.57		
203	221102	Trade Accounts Payable - USD	231	(25,726.24)	(25,726.24)	0.00	
204	221103	Trade Accounts Payable - RNV Clearing	231	(51,918.25)	(51,918.25)		
205	221202	Accounts Payable - 3rd Party Liability	231	1,768.00	1,768.00		
206	221203	Accounts Payable - Other	231	(854.35)	(854.35)	(0.00)	
207	222101	Accrued Expenses	231	(389.24)	(389.24)		
208	222201	Penalty and 401K	231	(6.27)	(6.27)		
209	222202	Bonus Accrual	231	(1,280.97)	(1,280.97)	0.00	
210	222203	Vacation Accrual	231	1.22	1.22		
211	223101	Accrued Texas General	236	25,899.25	25,899.25		
212	223102	Accrued Gross Receipts/CAT Tax	236	(68.65)	(68.65)		
213	223103	Accrued Real Estate Property Tax	236	6,123.48	6,123.48		
214	223105	Accrued Franchise Tax A	236	-	-		
215	223106	Accrued Utility and Commission	236	(764.54)	(764.54)		
216	223205	Accrued Sales Tax	236	(822.48)	(822.48)		
217	223206	Accrued User Tax	236	(10.76)	(10.76)	(0.00)	
218	223207	Accrued County Tax A	236	(1,458.11)	(1,458.11)		
219	223212	Accrued DEQ Permit	236	-	-		
220	223304	Accrued Employment FICA	236	5.85	5.85		
221	223305	Accrued Unemployment Tax - Federal	236	1.31	1.31		
222	223306	Accrued Unemployment Tax - State	236	0.23	0.23		
223	223907	Accrued State Income Tax	236	1.13	1.13	(0.00)	
224	223902	Accrued Interest - Customer Deposits	236	49.59	49.59		
225	224603	Accrued Interest - Customer Deposits	236	2.39	2.39		
226	231001	Customer Deposits	235	(20.10)	(20.10)	0.00	
227	231003	Customer Refunds	231	(816.89)	(816.89)		
228	239001	Intercompany Non-Trade Accounts Payable	238	(1,750,342.49)	(1,750,342.49)		
229	239001	Deferred Federal Tax Liabilities	238	(101,164.27)	(101,164.27)		
230	239502	Deferred State Tax Liabilities	238	(457.16)	(457.16)		
231	260003	NonQual - Deferred Compensation	239	(7,012.11)	(7,012.11)		
232	260016	Due to Parent/Deferred Credit	253	15,342.59	15,342.59		
233	260017	Deferred Credits Other	253	(72,456.05)	(72,456.05)		
234	260020	Regulatory Liability - volume based adjustment	253	7,965.47	7,965.47		
235	260023	Operating lease liabilities	253	(3,115.57)	(3,115.57)		
236	271002	CIAC - Franchises	271	-	-		
237	271003	CIAC - Structure/Improvement Svc Supply	271	-	-		
238	271005	CIAC - Structure/Improvement Trans Dist	271	-	-		
239	271007	CIAC - Structure/Improvement Pump Plant Is	271	-	-		
240	271011	CIAC - Structure/Improvement Generator Plant	271	-	-		
241	271018	CIAC - Supply Mains	271	-	-		
242	271019	CIAC - Electric Pump Equipment Svc Pump	271	-	-		
243	271022	CIAC - Water Treatment Equipment	271	-	-		
244	271023	CIAC - Dist Resv and S	271	-	-		
245	271024	CIAC - Trans and Dist Mains	271	-	-		
246	271025	CIAC - Service Lines	271	-	-		
247	271026	CIAC - Meters	271	-	-		
248	271027	CIAC - Meter Installations	271	-	-		
249	271028	CIAC - Hydrants	271	-	-		
250	271035	CIAC - Other Tangible Plant	271	-	-		
251	271036	CIAC - Tap Fee Water	271	(550.00)	(550.00)		
252	271037	CIAC - Management Fee Water	271	(1,000.00)	(1,000.00)		
253	271039	CIAC - Res Cap Fee Water	271	-	-		
254	271040	CIAC - Plant Mod Fee Water	271	-	-		
255	271041	CIAC - Plant Mater Fee	271	(980.83)	(980.83)		
256	271042	CIAC - Sewer Force Main	271	-	-		
257	271043	CIAC - Sewer Gravity Main	271	-	-		
258	271044	CIAC - Manholes	271	-	-		
259	271046	CIAC - Sanitor 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	271056	CIAC - Developer Water	271	-	-		
264	272002	Acc Amort CIAC - Franchises	272	-	-		
265	272003	Acc Amort CIAC - Structure/Improvement Svc Supply	272	-	-		

To: Sincere F

SCD Water 45.79%
 NV Water 75.25%
 SCD Sewer 24.75%
 4.21%

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Emblem: July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	
	Natural Account Name	NARUC Account	Per Foot	Corp Allocated	Differences		
1	111261	JF Morgan - 100074591 - Water Services Corp (Lower 48)	131	2.34	2.34	0.00	SCD Water
206	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	272	\$ -	\$ -	\$ -	NW Water
207	272007	Acc Amort CIAC - Structure/Improvement Pump Plant/L	272	\$ -	\$ -	\$ -	NW Sewer
208	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	272	\$ -	\$ -	\$ -	
209	272018	Acc Amort CIAC - Supply Plains	272	\$ -	\$ -	\$ -	
210	272019	Acc Amort CIAC - Electric Pump Equipment Svc Pump	272	\$ -	\$ -	\$ -	
211	272022	Acc Amort CIAC - Water Treatment Equipment	272	\$ -	\$ -	\$ -	
212	272023	Acc Amort CIAC - Dist Resv and S	272	\$ -	\$ -	\$ -	
213	272024	Acc Amort CIAC - Trans and Dist Plains	272	\$ -	\$ -	\$ -	
214	272025	Acc Amort CIAC - Service Lines	272	\$ -	\$ -	\$ -	
215	272026	Acc Amort CIAC - Meters	272	\$ -	\$ -	\$ -	
216	272027	Acc Amort CIAC - Meter Installations	272	\$ -	\$ -	\$ -	
217	272028	Acc Amort CIAC - Hydrants	272	\$ -	\$ -	\$ -	
218	272035	Acc Amort CIAC - Other Tangible Plant	272	\$ -	\$ -	\$ -	
219	272036	Acc Amort CIAC - Tap Fee Water	272	\$ 30.86	\$ 30.86	\$ -	
280	272037	Acc Amort CIAC - Management Fee Water	272	\$ 190.62	\$ 190.62	\$ -	
281	272039	Acc Amort CIAC - Res Cap Fee Water	272	\$ -	\$ -	\$ -	
282	272040	Acc Amort CIAC - Plant Mod Fee Water	272	\$ -	\$ -	\$ -	
283	272041	Acc Amort CIAC - Plant Meter Fee	272	\$ 188.88	\$ 188.88	\$ -	
284	272042	Acc Amort CIAC - Sewer Force Main	272	\$ -	\$ -	\$ -	
285	272043	Acc Amort CIAC - Sewer Gravity Main	272	\$ -	\$ -	\$ -	
286	272044	Acc Amort CIAC - Manholes	272	\$ -	\$ -	\$ -	
287	272046	Acc Amort CIAC - Service to Customers	272	\$ -	\$ -	\$ -	
288	272049	Acc Amort CIAC - Pump Equipment Pump Plant	272	\$ -	\$ -	\$ -	
289	272053	Acc Amort CIAC - Treatment/Disp Equipment Lagoon	272	\$ -	\$ -	\$ -	
290	272056	Acc Amort CIAC - Sewer Treatment Plant	272	\$ -	\$ -	\$ -	
291	272066	Acc Amort CIAC - Developer	272	\$ -	\$ -	\$ -	
292	280001	A/C Water/Sewer	252	\$ -	\$ -	\$ -	
293	280002	Acc Amort - A/C Water/Sewer	252	\$ -	\$ -	\$ -	
294	311001	Common Stock	201	\$ (200,000.00)	\$ (200,000.00)	\$ -	
295	320001	Paid-In Capital	214	\$ (1,183,907.11)	\$ (1,183,907.11)	\$ 0.00	
296	340001	Retained Earnings - Beginning balance	215	\$ (514,426.91)	\$ (514,426.91)	\$ 0.00	
297	340008	Net Income for the year	215	\$ (38,318.33)	\$ (38,318.33)	\$ 0.00	
298	411001	Residential	461	\$ (18,448.19)	\$ (18,448.19)	\$ -	(572,626.10)
299	411002	Commercial	461	\$ -	\$ -	\$ -	
300	411005	Multi-Family	461	\$ -	\$ -	\$ -	
301	411011	Public Authority	461	\$ -	\$ -	\$ -	
302	411023	Residential - Measured	461	\$ -	\$ -	\$ -	
303	411029	Other Revenue	474	\$ (207.00)	\$ (207.00)	\$ -	
304	411040	Revenue Accrued	461	\$ (37,445.07)	\$ (37,445.07)	\$ -	
305	411042	Late Payment Charges (LPC)	470	\$ (2,093.93)	\$ (2,093.93)	\$ -	
306	411058	Management Service Revenue	415	\$ -	\$ -	\$ -	
307	511001	Purchased Services-Water	610/710	\$ 1,027.37	\$ 1,027.37	\$ -	
308	512001	Shop Supplies and Tools	620/720	\$ 1,004.69	\$ 1,004.69	\$ -	
309	512002	Repairs and Maintenance	620/720	\$ -	\$ -	\$ -	
310	512003	Main Breaks	620/720	\$ 1,286.73	\$ 1,286.73	\$ -	
311	512009	Permits	711	\$ -	\$ -	\$ -	
312	512010	Sewer Rodding	711	\$ -	\$ -	\$ -	
313	512011	Sewer Sludge Hauling	711	\$ -	\$ -	\$ -	
314	512012	Deferred Maintenance Expense	675/775	\$ -	\$ -	\$ -	
315	512014	Communication Expense	675/775	\$ -	\$ -	\$ -	
316	512015	Equipment Rental	642/742	\$ -	\$ -	\$ -	
317	512016	Uniforms	675/775	\$ 4.17	\$ 4.17	\$ 0.00	
318	512017	Weather/Hurricane/Fuel	675/775	\$ 250.80	\$ 250.80	\$ (31.38)	
319	512018	Safety/Supplies/Expense	675/775	\$ 15.46	\$ 15.77	\$ (1.69)	
320	512021	Landscaping	675/775	\$ -	\$ -	\$ -	
321	512022	Other Contracted Workers	675/775	\$ -	\$ -	\$ -	
322	512900	Other Plant and System Maintenance	675/775	\$ 10,353.21	\$ 10,353.21	\$ -	
323	513002	Water Supplies	620/720	\$ -	\$ -	\$ -	
324	513003	Other Materials and Supplies	620/720	\$ 711.56	\$ 711.56	\$ -	
325	514001	Chlorine	618/718	\$ 15,880.07	\$ 15,830.07	\$ 0.00	
326	514009	Other Chemicals	618/718	\$ 6,941.22	\$ 6,841.22	\$ -	
327	515002	Test - Water/Sewer	653/753	\$ -	\$ -	\$ -	
328	515003	Test - Equipment/Chemical	653/753	\$ 359.28	\$ 350.28	\$ -	
329	515004	Test - Sale Drinking Water Act	645/745	\$ 70,119.31	\$ 70,119.31	\$ -	
330	517001	Utility-Electric Power	615/715	\$ -	\$ -	\$ -	
331	517099	Utility - Other	615/715	\$ -	\$ -	\$ -	

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(A)	(B)	(C)		(D)		(E)	(F)	SFD Water	NV Water	NV Sewer	ERCs
			NARDC Account	Per Books	Corp Allocations	Differences						
1	111261	JP Morgan - 100724551 - Water Services Corp (Lower 48)	131	2.34	2.34	0.00						
332	521010	Salaries and Wages - Accrued	601/701	\$ 86,057.01	\$ 83,652.64	\$ (2,404.37)						
333	521020	Overtime	601/701	\$ 2,939.93	\$ 2,859.88	\$ (79.05)						
334	521040	Incentive Bonus	601/701	\$ 4,810.07	\$ 4,802.18	\$ (7.89)						
335	521080	ERP Bonus	601/701	\$ 56.52	\$ 56.52	\$ -						
336	521070	Bonus Other	601/701	\$ 821.17	\$ 403.60	\$ (417.57)						
337	521080	Capitalized Time	601/701	\$ 173.48	\$ 173.48	\$ -						
338	522001	401K Profit Sharing	601/701	\$ (13,530.77)	\$ (13,530.77)	\$ -						
339	531001	401K Match	601/701	\$ 2,137.23	\$ 2,160.17	\$ (22.94)						
340	531002	Health Admin and Stop Loss	601/701	\$ 2,137.88	\$ 2,083.03	\$ (54.85)						
341	532001	Dental	601/701	\$ 1,907.54	\$ 1,662.71	\$ (244.83)						
342	532002	Employee Insurance Deductions	601/701	\$ 444.04	\$ 405.14	\$ (38.60)						
343	532005	Health Insurance Claims	601/701	\$ (3,415.32)	\$ (3,415.32)	\$ -						
344	532006	Workers Compensation Insurance (WCB)	601/701	\$ 14,806.01	\$ 13,808.83	\$ (997.18)						
345	532009	Term Life Insurance	658/738	\$ 1,548.64	\$ 1,438.17	\$ (110.47)						
346	532012	Other Employee Benefits	601/701	\$ 1,028.91	\$ 943.24	\$ (85.67)						
347	532013	Legal	601/701	\$ (155.37)	\$ (143.95)	\$ (11.42)						
348	532900	Tax	601/701	\$ 201.44	\$ 197.50	\$ (3.94)						
349	540400	Engineering	653/732	\$ 766.18	\$ 766.18	\$ -						
350	540600	Temporary Labor	651/721	\$ 452.89	\$ 452.89	\$ -						
351	540700	Other Outside Services	656/735	\$ 2.71	\$ 2.71	\$ -						
352	540800	Computer Supplies	656/735	\$ 14.51	\$ 13.97	\$ (0.54)						
353	549000	Internet Services	656/735	\$ 93.08	\$ 83.15	\$ (9.93)						
354	550300	Other Computer/IT Expenses	675/775	\$ 0.56	\$ 0.28	\$ (0.28)						
355	550400	General Liability Insurance	657/757	\$ 3,859.46	\$ 3,545.74	\$ (313.72)						
356	550900	Property Insurance	656/756	\$ 12,131.56	\$ 11,175.64	\$ (955.92)						
357	560100	Vehicle Insurance	656/756	\$ 1,534.12	\$ 1,509.09	\$ (25.03)						
358	560200	Uninsured Losses	659/759	\$ (19.56)	\$ (19.56)	\$ -						
359	560400	Other Insurance	659/759	\$ 2,216.26	\$ 2,154.50	\$ (61.76)						
360	560600	Building Rent	641/711	\$ 1,826.63	\$ 1,826.63	\$ -						
361	571100	Office Supplies	675/775	\$ 5.77	\$ 5.77	\$ -						
362	581100	Cleaning Supplies	675/775	\$ -	\$ -	\$ -						
363	581200	Office Equipment	675/775	\$ (0.02)	\$ (0.02)	\$ 0.00						
364	581300	Office Printing/Blueprints	675/775	\$ 62.38	\$ 47.61	\$ (14.77)						
365	582100	Office Shipping Charges/Postage/Courier	675/775	\$ 19.13	\$ 19.13	\$ -						
366	583100	Office Electric	675/775	\$ 100.71	\$ 99.71	\$ (1.00)						
367	583400	Office Garbage Disposal/Removal	675/775	\$ 27.68	\$ 24.45	\$ (3.23)						
368	585100	Office Landscaping/Plowing	675/775	\$ -	\$ -	\$ -						
369	585200	Office Security/Alarm System	675/775	\$ 16.70	\$ 16.70	\$ -						
370	585400	Office Cleaning Services	675/775	\$ 118.13	\$ 105.22	\$ (12.91)						
371	585500	Other Office Maintenance	675/775	\$ 2.71	\$ 2.71	\$ -						
372	585900	Landline/Telephone/Fax	675/775	\$ 97.55	\$ 82.51	\$ (15.04)						
373	586100	Cellular/Mobile Phones	675/775	\$ 1,182.36	\$ 1,086.82	\$ (95.54)						
374	586200	Holiday Events/Parties	675/775	\$ 89.04	\$ 89.04	\$ -						
375	587000	Other Office Expenses	675/775	\$ -	\$ -	\$ -						
376	587900	Accommodation/Hotel/Lodging	675/775	\$ 113.87	\$ 113.87	\$ -						
377	591000	Airfare	675/775	\$ 109.50	\$ 109.50	\$ -						
378	592000	Transportation excl. Airfare	675/775	\$ 47.22	\$ 47.22	\$ -						
379	593000	Travel - Meals and Entertainment - 50% Tax Deductible	675/775	\$ 46.45	\$ 46.45	\$ -						
380	595000	Other Travel	675/775	\$ 293.19	\$ 250.19	\$ (43.00)						
381	599000	Vehicle Leasing	650/750	\$ (0.02)	\$ (0.02)	\$ 0.00						
382	601000	Vehicle Fuel	650/750	\$ 3,190.06	\$ 2,940.23	\$ (249.83)						
383	602000	Vehicle Repairs and Maintenance	650/750	\$ 1,502.79	\$ 1,180.14	\$ (322.65)						
384	603000	Vehicle Registration/Licensing Fees	650/750	\$ 318.48	\$ 318.48	\$ -						
385	609000	Vehicle - Other Costs	650/750	\$ 264.53	\$ 258.91	\$ (5.62)						
386	611100	Rate Case Amortization	666/766	\$ 37,210.71	\$ 37,210.71	\$ -						
387	612200	Water Resource Conservation	668	\$ -	\$ -	\$ -						
388	612900	Other Regulatory Expenses	666/766	\$ 31.80	\$ 31.80	\$ -						
389	621100	Advertising	675/775	\$ -	\$ -	\$ -						
390	621100	Bank Service Charges	675/775	\$ -	\$ -	\$ -						
391	623100	Donations for Registered Charities	675/775	\$ -	\$ -	\$ -						
392	624100	License Fees	675/775	\$ 7.50	\$ 7.50	\$ -						
393	625100	Penalties and Fines	675/775	\$ -	\$ -	\$ -						
394	626100	Education and Training	601/701	\$ 60.86	\$ 50.72	\$ (10.14)						

GREAT BASIN WATER COMP ANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account Name	NARUC Account Name	Per Books	Corp Allocations	Differences		SCD Water	SCD Sewer
1	JP Morgan - 100074251 - Water Services Corp (Lower 49)	131	234	234	0.00			95.79%
398	Bad Debt Expense	670/770	826.56	826.56	-			4.21%
399	Uncollectible Accounts Accrual	670/770	(169.00)	(169.00)	-			
400	Customer Service Printing	675/775	3,599.90	3,412.51	(187.39)			
401	Memberships and Dues	675/775	345.90	345.90	-			
402	Credit Card Expense Clearing	675/775	(823.59)	(313.91)	510.64			
403	Other Misc Expense	675/775	(140.86)	(140.91)	(0.05)			
404	FICA	408	5,244.09	5,000.07	(164.02)			
405	Federal Unemployment Tax	408	40.94	30.03	(10.91)			
406	State Unemployment Tax	408	563.61	523.82	(39.79)			
407	Other Payroll Taxes	408	4,184.14	4,184.14	-			
408	Franchise Taxes	408	-	-	-			
409	Gross Receipts Taxes	408	414.47	414.47	-			
410	Personal Property Taxes	408	-	-	-			
411	Real Estate Taxes	408	48,167.25	48,167.25	-			
412	Utility/Commission Taxes	408	1,616.44	1,616.44	-			
413	Other General Taxes	408	(2,254.54)	(3,678.89)	(1,424.00)			
414	Corporate Allocation	632/734	60,461.52	\$5,707.60	(4,853.92)			
415	Regional Allocation	632/734	5,362.06	4,706.76	(655.30)			
416	Dep - Organization	403	-	-	-			
417	Dep - Struct and Improv General Plant	403	512.93	-	-			
418	Dep - Struct and Improv Services Supplies	403	433.20	433.20	-			
419	Dep - Struct and Improv Water Treat Pit	403	48.67	48.67	-			
420	Dep - Struct and Improv Trans Dist Pit	403	-	-	-			
421	Dep - Struct and Improv Pump Plant	403	-	-	-			
422	Dep - Struct and Improv Treatment Plant	403	-	-	-			
423	Dep - Struct and Improv Reclaim Wtr Dist	403	1.31	1.18	(0.13)			
424	Dep - Collecting Reservoirs	403	-	-	-			
425	Dep - Walls and Springs	403	18,701.40	18,701.40	-			
426	Dep - Supply Mains	403	109.66	109.66	-			
427	Dep - Power Generation Equipment	403	13,908.74	13,908.74	-			
428	Dep - Electric Pump Equip Svc Pump	403	2,076.20	2,076.20	-			
429	Dep - Electric Pump Equip Svc Pump	403	9,748.61	9,748.61	-			
430	Dep - Electric Pump Equip Trans Dist	403	1,758.00	1,758.00	-			
431	Dep - Water Treatment Equipment	403	-	-	-			
432	Dep - Dist Resv and Standpipes	403	5,009.29	5,009.29	-			
433	Dep - Trans and Distr Mains	403	33,191.69	33,191.69	-			
434	Dep - Services Lines	403	10,456.49	10,456.49	-			
435	Dep - Meters	403	6,459.74	6,459.74	-			
436	Dep - Meter Installations	403	1,025.22	1,025.22	-			
437	Dep - Hydrants	403	131.51	131.51	-			
438	Dep - Backflow Prevention Devices	403	2.83	2.83	-			
439	Dep - Power Gen Equip Pump Pit	403	-	-	-			
440	Dep - Power Gen Equip Pump Pit	403	-	-	-			
441	Dep - Sewer Force Main	403	-	-	-			
442	Dep - Sewer Gravity Main	403	-	-	-			
443	Dep - Manholes	403	-	-	-			
444	Dep - Special Collection Structures	403	-	-	-			
445	Dep - Service to Customers	403	-	-	-			
446	Dep - Flow Measure Devices	403	-	-	-			
447	Dep - Pumping Equip Pump Pit	403	-	-	-			
448	Dep - Pumping Equip Reclaim WTP	403	-	-	-			
449	Dep - Pumping Equip Recl Wtr Dist	403	-	-	-			
450	Dep - Pumping Equip Recl Wtr Dist	403	-	-	-			
451	Dep - Treas/Disp Equip Lagoon	403	-	-	-			
452	Dep - Treas/Disp Equip Trt Pit	403	-	-	-			
453	Dep - Plant Sewers Treatment Pit	403	-	-	-			
454	Dep - Plant Sewers Reclaim Wtr	403	-	-	-			
455	Dep - Reuse Mtr/Installations	403	-	-	-			
456	Dep - Reuse Mtr/Installations	403	-	-	-			
457	Dep - Reuse Transmission and Dist	403	-	-	-			
458	Dep - Other and Misc Equip Intangible Pit	403	-	-	-			
459	Dep - Other and Misc Equip Source Supply	403	-	-	-			
460	Dep - Other Plant Pump	403	-	-	-			
461	Dep - Other Plant Collection	403	-	-	-			
462	Dep - Other Plant Pump	403	-	-	-			
463	Dep - Other Plant Treatment	403	-	-	-			
463	Dep - Plant Alloc	403	-	-	-			

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Jurisdictional Allocations
 Test Year Ended July 31, 2024

Statement N

ERCs

Line No.	(a)	(b)	(c)	(d)	(e)	(f)		
	Natural Account	Account Name	NARUC Account	Per Boils	Corp Allocations Adjusted	Differences		
1	111261	JF Morgan - 100074561 - Water Sanicore Corp (Lower 48)	131	2.34	2.34	0.00		
464	710399	Dep - Land	403	\$	\$	\$		
465	710303	Dep - Office Furniture	403	151.13	150.60	(0.53)		
466	710304	Dep - Office Equipment	403	\$	\$	\$		
467	710305	Dep - Stores Equipment	403	134.67	134.67	\$		
468	710306	Dep - Lab Equipment	403	672.80	672.80	\$		
469	710308	Dep - Tool Shop Equipment	403	1,077.05	1,077.05	\$		
470	710309	Dep - Power Operated Equipment	403	521.87	521.87	\$		
471	710310	Dep - Communications Equipment	403	13,258.96	13,258.87	(0.09)		
472	710311	Dep - Misc Equipment	403	510.76	510.70	\$		
473	710401	Dep - Vehicles	403	6,778.90	6,137.25	(\$641.65)		
474	710502	Dep - Desktop/Laptop Computers	405	0.46	0.46	\$		
475	710504	Dep - Mini Comp Wkr	405	132.50	132.52	(0.02)		
476	710901	Dep - Purchase Acquisition Adjustments	406	(25,438.75)	(25,438.75)	\$		(25,437) Spanish Springs PAA Dcp
477	720002	Amort CIAC - Franchises	407	\$	\$	\$		
478	720003	Amort CIAC - Structure/Improvement Sic Supply	407	\$	\$	\$		
479	720005	Amort CIAC - Structure/Improvement Trans Dist	407	\$	\$	\$		
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	\$	\$	\$		
483	720019	Amort CIAC - Electric Pump Equipment Sic Pump	407	\$	\$	\$		
484	720022	Amort CIAC - Water Treatment Equipment	407	\$	\$	\$		
485	720023	Amort CIAC - Dist Resv and S	407	\$	\$	\$		
486	720024	Amort CIAC - Trans and Distr Mains	407	\$	\$	\$		
487	720025	Amort CIAC - Service Lines	407	\$	\$	\$		
488	720026	Amort CIAC - Meters	407	\$	\$	\$		
489	720027	Amort CIAC - Meter Installations	407	\$	\$	\$		
490	720028	Amort CIAC - Hydrants	407	\$	\$	\$		
491	720035	Amort CIAC - Other Tangible Plant	407	\$	\$	\$		
492	720036	Amort CIAC - Tap Fee	407	(15.48)	(15.48)	\$		
493	720037	Amort CIAC - Management Fee	407	(28.10)	(28.10)	\$		
494	720039	Amort CIAC - Res Cap Fee	407	\$	\$	\$		
495	720040	Amort CIAC - Plant Mod Fee	407	\$	\$	\$		
496	720041	Amort CIAC - Plant Meter Fee	407	(27.56)	(27.56)	\$		
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	\$	\$	\$		
505	819001	Intercompany Interest Expense	419	76,506.69	76,506.69	\$		
506	819004	Interest - Other	419	9.27	9.27	\$		
507	817001	Interest Income - General	419	\$	\$	\$		
508	820001	AEUDC (for equity capial)	420	(21,738.43)	(21,738.43)	\$		
509	830001	Gain/Loss - Sale of Fixed Assets	414	228.30	228.30	\$		
510	910001	Federal Income Taxes	409	2,549.48	2,549.48	\$		
511	920001	Deferred Federal Income Taxes	410	(34,201.28)	(34,201.28)	\$		

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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 - SPANISH SPRINGS DIVISION 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.

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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						
1	Annualized Water Sales	\$ 6,041,445	\$ 5,809,279	\$ 2,177,224	\$ 527,646	\$ 14,555,594
2						To Stmt J
3						
4	Other Operating Revenue (B)					
5						
6	Miscellaneous Revenue	\$ 46,140	\$ 35,880	\$ 31,098	\$ 342	\$ 113,460
7	Late Fees	\$ 25,138	\$ 32,079	\$ 16,238	\$ 2,099	\$ 75,554
8	Other Revenue	\$ 19,156	\$ -	\$ -	\$ -	\$ 19,156
9						
10	Totals	\$ 90,433	\$ 67,959	\$ 47,336	\$ 2,441	\$ 208,170
11						
12	Other Operating Revenue per Books	82,274	64,281	33,108	2,306	\$ 181,969
13						
14	Adjustment Needed	\$ 8,160	\$ 3,678	\$ 14,228	\$ 135	\$ 26,201
15						To Stmt J
16	Total Annualized Revenues	\$ 6,131,878	\$ 5,877,239	\$ 2,224,560	\$ 530,087	\$ 14,763,765
17						

18 Footnotes:

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

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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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)	(b)	(c)	(d)	(e)
	Account No.	Account Name		Current	Deferred
1	910001	Federal Income Taxes		\$ 2,549	\$ - A
2	920001	Deferred Federal Income Taxes		\$ -	\$ (34,201) A
3					
4		Total Income Taxes Per Books		\$ 2,549	\$ (34,201)
5					
6		Adjustment Needed		\$ (2,549)	\$ 34,201
7				To H WP	To H WP
8		Adjusted Balance		\$ -	\$ -
9					

10 A=From Input Sheet - Statement N

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

IRP Costs

Test Year Ended July 31, 2024

Line	(a)	(b)		(c)		(d)		(e)		(f)		(g)		(h)
		Pahrump Water	Spring Creek Water	Spring Creek Water	Cold Springs	Spanish Springs	Pahrump Sewer	Pahrump Sewer	Spring Creek Sewer	Total				
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 workbook "GBWC 2024 GRC Reg Asset v2.xlsx"													
21	***Includes amortization through estimated rate effective date of this case.													

Labor WP

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Labor Costs

Test Year Ended July 31, 2024

(a) (b) (c)

Line Description	(a)	(b)	(c)
1 Per Salary w/p	Salaries	Payroll Taxes	401K
2	\$ 76,090	\$ 7,112	\$ 16,732
3 Less:			
4 Per Books	\$ 91,988	\$ 9,820	\$ 19,041
5			
6 Adjustment	\$ (15,899)	\$ (2,708)	\$ (2,309)
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 workbook "Salary Build - 2024 GBWC Rate Case.xlsx"

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	\$ 1,258,292
2							
3	Power Expense per Books	\$ 303,803	\$ 399,445	\$ 130,963	\$ 70,119	\$ 354,376	\$ 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	\$ 32,041
10							
11							
12	Footnotes:						
13	A=From workbook "2024 Spring Creek Power Expense Office.xlsx" for common meters in Spring Creek						
14	B=From workbook "2024 Spring Creek Power Expense Water.xlsx" for water meters in Spring Creek						
15	C=From workbook "2024 Spanish Springs Power Expense.xlsx" for water meters in Spanish Springs						
16	D=From workbook "2024 Pahrump Power Expense Office.xlsx" for common meters in Pahrump						
17	E=From workbook "2024 Pahrump Power Expense Water.xlsx" for sewer meters in Pahrump						
18	F=From workbook "2024 Cold Springs Power Expense.xlsx" for water meters in Cold Springs						
19	G=From workbook "2024 Pahrump Power Expense Sewer.xlsx" for sewer meters in Pahrump						
20	H=From workbook "2024 Spring Creek Power Expense Sewer.xlsx" for sewer meters in Spring Creek						
					To H WP		

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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		
1	(Statement H, (c) 4 X H Rev Conv WP, (b)(2))	\$ (140)	
2	(Statement H, (c) 2 X H Rev Conv WP, (b)(3))	<i>To H WP</i>	\$ (280)
			<i>To H WP</i>
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%	\$ 699	
4	(Statement H, (e)(2) X H Rev Conv WP, (b)(3)) 0.6554%	<i>To H, Column E</i>	\$ 1,384
			<i>To H, Column E</i>

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Rate Case Costs

Test Year Ended July 31, 2024

(a) Line	(b) Fahrump Water		(c) Spring Creek Water		(d) Cold Springs		(e) Spanish Springs		(f) Fahrump Sewer		(g) Spring Creek Sewer		(h) Total
	A		A		A		A		A		A		
1	Rate Case Costs												
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	\$ 9,348	\$	8,505	\$	4,544	\$	2,261	\$	6,236	\$	332	\$	31,226
6													
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	\$ 158,606	\$	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	Amortized Costs												
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	Footnotes:												
34	A=From workbook "GBWC 2024 GRC Reg Asset v2.xlsx"												
35	***Includes amortization through estimated rate effective date of this case.												

To G WP

To G WP

To H WP

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
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	\$ -	\$ -	\$ 373,097	\$ 1,166,502	\$ -	\$ -	\$ 1,539,599
2	\$ 50,760	\$ 28,620	\$ 11,880	\$ 11,880	\$ -	\$ -	\$ 103,140
3	\$ -	\$ 177,921	\$ -	\$ -	\$ -	\$ -	\$ 177,921
4	\$ 50,760	\$ 206,541	\$ 384,977	\$ 1,178,382	\$ -	\$ -	\$ 1,820,659
5	\$ 8,460	\$ 64,077	\$ 14,417	\$ 40,863	\$ -	\$ -	\$ 127,817
	To H WP						
Other Deferred Assets (Regulatory Assets)							
6	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 67,280	\$ 449	\$ 923,429
7							
8	\$ 538,290	\$ 353,158	\$ 309,758	\$ 40,498	\$ 328,621	\$ 13,688	\$ 1,584,014
9							
10	\$ 610,841	\$ 1,247,573	\$ 839,560	\$ 1,220,090	\$ 395,901	\$ 14,137	\$ 4,328,102
11							
12	Amounts Included in Non-Rate Case						
13	Deferred Asset Accounts						
14	\$ 21,791	\$ 687,874	\$ 144,825	\$ 1,210	\$ 57,408	\$ 449	\$ 913,558
15	\$ 990,118	\$ 249,840	\$ 228,527	\$ 29,013	\$ 211,658	\$ 9,123	\$ 1,718,280
16							
17	\$ 1,011,909	\$ 937,714	\$ 373,352	\$ 30,223	\$ 269,067	\$ 9,573	\$ 2,631,837
18							
19	\$ (401,069)	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 1,696,265
20	\$ 625,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,089
21							
22	\$ 224,020	\$ 309,859	\$ 466,208	\$ 1,189,867	\$ 126,834	\$ 4,565	\$ 2,321,354
23	To G WP						
24							
25	Accumulated Amortization Existing Reg Assets						
26							
27	\$ (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33							
34	\$ 7,264	\$ 71,223	\$ 16,368	\$ 403	\$ 9,484	\$ 150	\$ 104,892
35							
36	\$ (7,264)	\$ (71,223)	\$ (16,368)	\$ (403)	\$ (9,484)	\$ (150)	\$ (104,892)
37	To H WP						

Footnotes:

B=From IRP Cost WP

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

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 paid during the CERT period.

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Asset Sales

Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)
Line			<u>Amount</u>
1 Gains On Sales			\$ 345 A
2			
3 Amortized over 3 years			\$ 115
4			
5 Unamortized balance			<u>\$ 230</u>
6			To G WP
7			
8 Amount Included per Books Account No. 830001		\$ 228	
9			
10 Amortization of Gains		<u>\$ 115</u>	
11			
12 Adjsutment Needed			<u>\$ (113)</u>
13			To Stmt J
14 Footnote:			
15 A=From workpaper "Asset Sales #830001 10.21-07.24.xlsx"			

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

Line No.	(a) Description	(b) Amount	
1	Annualized Depreciation per Statement L/L1	\$ 142,389	A
2			
3	Portion for 4 Month Certification Period	<u>\$ 47,463</u>	
4		To G WP	
5			
6	Annualized CIAC Amortization per Statement L/L1	\$ (74)	B
7			
8	Portion for 4 Month Certification Period	<u>\$ (25)</u>	
9		To G WP	
10	Footnote:		
11	A=From Statement L/L1, m1		
12	B=From Statement L/L1, m20		
13	C=From workpaper "General Ledger Detail Report (1).xlsx"		

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	\$ -	\$ 521	\$ -	\$ 521
4			A	B		
5		Totals	\$ 1,622,315	\$ 521	\$ -	\$ 1,622,836
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

18	Accumulated Depreciation for ECIC Plant					
19						
20		Plant Item	Useful Life	Year 1 Depr.		
21	SCD Well 8	\$ 3,414,021	30	\$ (113,801)		
22					To G WP	
23						
24	PD Well 10	Plant Item	Useful Life	Year 1 Depr.		
25		\$ 1,688,878	30	\$ (56,296)		
26					To G WP	
27						

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"

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	(h) 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"

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Chemicals Expense Annualization
 Test Year Ended July 31, 2024

Chemical WP

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		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"									

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Removal of Corporate Allocated Assets & Depreciation

Test Year Ended July 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)
Ln No	Description	Water	Depr Rate	Depreciation Expense Adj.	Accum Depr
1	141220 Struct and Improv Office	\$ (311)	2.50%	\$ (164)	\$ 101
2	141303 Office Furniture	\$ (222)	6.67%	\$ (312)	\$ 156
3	141304 Office Equipment	\$ (0)	6.67%	\$ (0)	\$ 0
4	141305 Stores Equipment	\$ (0)	6.67%	\$ (0)	\$ 0
5	141308 Tool Shop Equipment	\$ (2)	6.25%	\$ (2)	\$ 2
6	141310 Communications Equipment	\$ (32)	10.00%	\$ (68)	\$ 46
7	141401 Vehicles	\$ (5)	16.67%	\$ (16)	\$ 5
8	141501 Computer Hardware	\$ (1)	16.67%	\$ (2)	\$ 0
9	141502 Desktop/Laptop Computers	\$ (121)	16.67%	\$ (424)	\$ 37
10	141503 Mainframe Computers	\$ (98)	16.67%	\$ (343)	\$ 98
11	141504 Mini Comp Wtr	\$ (989)	16.67%	\$ (3,472)	\$ 934
12	141601 Computer Software	\$ (272)	16.67%	\$ (953)	\$ 132
13	141602 Comp Systems	\$ (2,908)	16.67%	\$ (10,210)	\$ 2,740
14	141603 Micro Systems	\$ (51)	16.67%	\$ (177)	\$ 51
15	Totals	\$ (5,009)		\$ (16,144)	\$ 4,302
16		To G WP		To H WP	To G WP

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 - SPANISH SPRINGS DIVISION WATER
Excess ADIT Adjustments
Test Year Ended July 31, 2024

	(a)	(b)	(c)	(d)
Line				Water
1 Protected & Unprotected ADIT				<u>\$ (55,756) A</u>
2				To G WP
3 Tax Expense Credit				<u>\$ (2,091) A</u>
4				To H TAX WP
5 Footnote:				
6 A=From workpaper "Excess ADIT Reg Liability Calculations.xlsx"				

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER

Fusion Costs

Test Year Ended July 31, 2024

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Allocated Fusion Costs at July 31, 2024					\$ 17,007	A	
2						To G WP		
3						& L/L1		
4	Accumulated Amortization					\$ (7,520)	A	
5						To G WP		

FUSION ASSET COSTS

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	To H WP	To H WP	

10 Footnotes:
 11 A=From workbookpaper "2024 GRC FUSION WP.xlsx"
 12 C=From workbookpaper "Recovery of Dec 2019 Expensed Costs.xlsx"
 13 All Amortization flows to Statement H WP

Amort Integ WP

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
Amortization of Integration Cost and Benefit
Test Year Ended July 31, 2024

	(a)	(b)
Line	Description	
<hr/>		
<hr/>		
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

**GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
 Legal Expense Normalization
 For The Test Year Ended July 31, 2024**

Line	(a)	(b)	(c)	(d)
				Total
1 Normalized Legal Costs from WP				\$ 1,377 A
2				
3 Less:				
4 Legal Expense per Books Account No. 540400				<u>\$ 766</u>
5				
6 Adjustment Needed				<u>\$ 611</u>
7				<u>To H WP</u>
8				
9 Footnotes:				
10 A=From workpaper "Legal Expense - Normalization (1).xlsx"				

Corporate Allocations WP

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
Corporate Allocations
Test Year Ended July 31, 2024

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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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

GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION WATER
Property Tax Annualization
Test Year Ended July 31, 2024

Line	(a) Description	(b)	(c)	(d)
1	Property Taxes from Invoices			\$ 13,766 A
2				
3	Property Taxes per Books from Stmt N:			
4	Account No. 643300		\$ -	
5	Account No. 643400		\$ 48,167	
6	Account No. 643700		<u>\$ (2,255)</u>	
7				
8	Less:			
9	Total Per Books			<u>\$ 45,913</u>
10				
11	Adjustment Needed			<u>\$ (32,147)</u>
12				To H WP
13	Footnote:			
14	A=From workpaper "GBWC Property Tax_Details.xlsx"			

Rent WP

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

(a)	(b)
Line	Water
1 Annualized Rent Expense	\$ 1,803 A
2	
3 Less:	
4 Rent Expense per Books	<u>\$ 1,632 B</u>
5	
6 Rent Expense Adj.	<u>\$ 171</u>
7	To H WP
8	
9 Footnote:	
10 A=From workpaper "Rent Expense Normalization.xlsx"	
11 B=From Input Sheet Account No. 571100	

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

Travel Exp WP

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line								
	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

**GREAT BASIN WATER COMPANY - SPANISH SPRINGS DIVISION 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	\$ 5,883	\$ -	\$ 5,883 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
7 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.