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Filed For: Great Basin Water Co

In accordance with NRS Chapter 719,
this filing has been electronically signed and filed
by: /s Debbie Sorensen

By electronically filing the document(s),
the filer attests to the authenticity of the electronic signature(s) contained therein.

This filing has been electronically filed and deemed to be signed by an authorized
agent or
representative of the signer(s) and
Great Basin Water Co

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October 14, 2026

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

Re: **Docket No. 26-_____**: **Application of Great Basin Water Co. for authority to revise Water Tariff Nos. 236, 238, 240A and 242 to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 24-12003 for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs divisions, and for other relief properly related thereto.**

Dear Ms. Osborne:

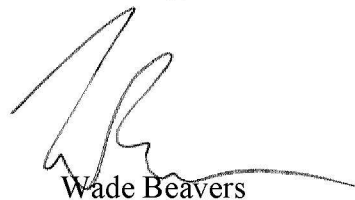
Accompanying this letter for filing with the Public Utilities Commission of Nevada (the "Commission") is Great Basin Water Co.'s ("GBWC") Application to revise Water Tariff Nos. 236, 238, 240 and 242 to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 24-12003 for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs divisions, and for other relief properly related thereto.

Courtesy copies of the filing are being provided to the Regulatory Operations Staff ("Staff") and the Bureau of Consumer Protection ("BCP") by electronic mail. If requested, GBWC will provide paper copies of the Application to Staff and BCP at their offices.

In addition, GBWC is providing Staff and BCP with executable files supporting the Application. These executable files are being provided via a Box.com data room (the "Data Room"). Links to this Data Room will be emailed to pucn.sc@puc.nv.gov (Staff) and to bcpserve@ag.ng.gov (BCP). Access to confidential workpapers will be provided to Staff and BCP via the Data Room upon execution of a protective agreement.

An ACH payment in the amount of \$200.00 has been concurrently submitted for the Application filing fee. Should you have any questions, please advise.

Sincerely,



Wade Beavers

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In the Matter of:

Docket No. 26-_____

Application of Great Basin Water Co. to revise Water Tariff Nos. 236, 238, 240A, and 242 to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 24-12003 for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, and for other relief properly related thereto.

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Great Basin Water Co. (“**GBWC**” or the “**Company**”), by and through its counsel, Fennemore Craig, P.C., respectfully requests that the Public Utilities Commission of Nevada (the “**Commission**”) grant its application for authority to add or change a schedule to recover amounts accrued in the deferred accounts authorized by the Commission in Docket No. 24-12003 for decoupling of revenues of the utility from the water sold in each of GBWC’s Pahump, Spring Creek, Cold Springs, and Spanish Springs water service divisions, and for other relief properly related thereto (“**Application**”). The purpose of this Application is to implement the deferred water service adjustment (“**DWSA**” also known as “**decoupling**”) rate mechanism pursuant to NRS 704.663, which the Commission approved for each of GBWC’s water service divisions in Docket No. 24-12003.

This Application is based on (a) the statements, schedules, and exhibits accompanying the Application; (b) the prepared direct testimony of Stella M Rosell, which accompanies the Application; (c) any such other matters presented to the Commission at the time of any hearing.

As more fully described in this Application and supporting testimony, GBWC is proposing to implement an additional commodity sur-charge in the amount of \$0.12 per 1,000 gallons for all

1 customers and for all tiers of consumption in each of GBWC's Pahrump,¹ Spring Creek, Cold
2 Springs, and Spanish Springs divisions.

3 **I. IDENTITY OF APPLICANT AND AUTHORIZED REPRESENTATIVE**

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

8 Fennemore Craig, P.C. is GBWC's authorized representative in this proceeding. All
9 communications regarding the Application or this proceeding, including any paper or discovery
10 request that must be served upon GBWC pursuant to NAC 703.6190 should be directed to:

11 James Eason, President
12 Great Basin Water Co.
13 1005 Terminal Way, Ste. 294
14 Reno, Nevada 89502
Telephone: (775) 335-9041
E-Mail: James.Eason@nexuswg.com

Wade Beavers, Esq.
7800 Rancharrah Parkway
Reno, Nevada 89511
Telephone: (775) 788-2200
E-mail: wbeavers@fennemorelaw.com

15 Aleksey Dolinko
16 Director of Financial Planning and Analysis
17 Great Basin Water Co.
18 500 W. Monroe Street
Chicago, Illinois 60661
Telephone: (847) 498-6440
19 Aleksey.Dolinko@nexuswg.com

20 **II. AUTHORITY**

21 This Application is filed pursuant to sections 704.100, 704.110, and 704.663 of the Nevada
22 Revised Statutes ("**NRS**"); as well as sections 703.115, 703.2201 to 703.2481, and 704.63385 of
23 the Nevada Administrative Code ("**NAC**").

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27 ¹ The proposed sur-charge for the Pahrump division would not apply to the Transmission Irrigation customer
28 class in that division, which is not subject to decoupling.

1 **III. SUMMARY OF APPLICATION**

2 The Company's request for approval of a new schedule is necessary to implement the
3 DWSA rate mechanism pursuant to NRS 704.663, which the Commission approved for each of
4 GBWC's four water service divisions in Docket No. 24-12003. The approved DWSA mechanism
5 allows GBWC to recover the costs of providing service without regard to the difference in the
6 quantity of water reasonably expected to be sold and that which was actually sold.

7 As further described later in this Application, GBWC requests the Commission's
8 permission to waive certain Commission regulations which it believes are unnecessary to support
9 this request for adjustment in rates, based on the applicable statutes and regulations, and on the
10 Commission's previous approval of the DWSA methodology presented here in GBWC's recent
11 general rate cases in Docket No. 21-12025 and 24-12003 and in prior decoupling applications (*see*,
12 *e.g.*, Docket No. 23-10017, 24-10008, and 25-10015).

13 Specifically, this Application requests approval of a consolidated sur-charge in each of
14 GBWC's four water service divisions to reconcile and recover the amounts accrued in the
15 Commission-approved regulatory deferred accounts for each division for the period July 14, 2025,
16 through July 13, 2026. The proposed sur-charge is driven exclusively by implementation of the
17 DWSA rate mechanism previously approved by the Commission, which results in the proposed
18 monthly bill adjustments.

19 In its December 4, 2024, application in Docket No. 24-12003 to consolidate and increase
20 its annual revenue requirements for water and sewer service in its four divisions, the Company
21 sought the Commission's approval to continue the previously-approved DWSA methodology in
22 its Pahrump, Spring Creek, Cold Springs, and Spanish Springs water service divisions pursuant to
23 NAC 704.63385(5)(b), and to apply the requested DWSA methodology on a uniform, consolidated
24 basis across all of its divisions. *See* Docket No. 24-12003, Application filed December 4, 2024,
25 Prepared Direct Testimony of Stella M. Rosell dated 12/4/24 at Q/A 19.

26 On June 24, 2024, the Commission issued an Order in Docket No. 24-12003 in which it
27 approved GBWC's request to consolidate its revenue requirements for its water service divisions
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1 on a six year phase-in approach. In that Order, the Commission also approved GBWC's request
2 to continue the DWSA mechanisms in each of its four water service divisions, as a "uniform per-
3 1,000 gallon volumetric rate, consolidated across all divisions," and directed that GBWC file an
4 application to implement decoupling for each division within 15 months of the effective date of
5 rates arising from the rate proceeding. Docket No. 24-12003, Commission Order issued June 24,
6 2024, at 11, ¶¶11-12. The Commission further ordered that the decoupling rates should be a single
7 volumetric rate per thousand gallons applied to all customers in each division, and provided the
8 stipulated allowed volumetric revenue requirement for each division. *Id.* On August 14, 2025,
9 the Commission issued a Modified Final Order in Docket No. 24-12003, which did not change the
10 original approval or directives regarding decoupling, and which became the final Order of the
11 Commission in that proceeding. *See* Docket No. 24-12003, Modified Final Order dated August
12 14, 2025, at 11, ¶¶11-12 ("2024 Final Rate Case Order").

13 Following the Commission's 2024 Final Rate Case Order, GBWC established a regulatory
14 deferred account as to each of its water service divisions to track the difference between water
15 commodity revenues approved by the Commission in Docket 24-12003 and revenues actually
16 collected over a twelve-month period beginning July 14, 2025 (the effective date of the rates issued
17 and approved by the Commission in Docket No. 24-12003) (the "**Tracking Period**"). The
18 Tracking Period recently concluded on July 13, 2026 and (consistent with the approach to
19 calculating the decoupling adjustment described in Docket No. 24-12003) GBWC now proposes
20 in this Application to amortize the net balances in the deferred accounts over another twelve
21 months through the implementation of a uniform sur-charge to account for GBWC's under-
22 collection of revenues across all four divisions, in the aggregate.

23 As demonstrated in this Application, after applying permitted adjustments, and after
24 accounting for interest, GBWC under-recovered revenues in each of its Pahrump, Spring Creek,
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1 and Cold Springs divisions, and over-recovered revenues in its Spanish Springs division during
2 the Tracking Period as follows:²

3 (a) for the Pahrump division, under-recovery in the total amount of \$63,686;

4 (b) for the Spring Creek division, under-recovery in the amount of \$243,262;

5 (c) for the Cold Springs division, under-recovery in the amount of \$43,666; and

6 (d) for the Spanish Springs division, over-recovery in the amount of \$21,209.

7 Further, as to all four divisions, there are remaining deferred account balances from prior
8 DWSA implementation that have been added to the over- or -under-collected amounts above to
9 yield a final under-collected balance as to the Pahrump division of \$48,162; a final under-collected
10 balance as to the Spring Creek division of \$196,716; a final under-collected balance as to the Cold
11 Springs division of \$37,916; and a final over-collected balance as to the Spanish Springs division
12 of \$28,094.

13 Reflecting the Commission's approval of a uniform, consolidated DWSA rate across
14 GBWC's divisions in Docket No. 24-12003, GBWC has totaled the final over- or under-collected
15 balances of all four divisions and then divided that figure by the total, combined projected annual
16 consumption for all four divisions, resulting in a single, consolidated proposed sur-charge,
17 reflected in the tariff sheets proposed as part of this Application, to be applied to customer bills in
18 each of GBWC's water service divisions until the balance of the regulatory asset accounts
19 established to track the difference between water commodity revenues approved by the
20 Commission in Docket No. 24-12003 and revenues actually collected has been amortized.

23 ² It should be noted that, due to the issuance of the initial Order and then the Modified Final Order in the
24 2024 Rate Case, GBWC filed initial tariff sheets and then revised tariff sheets incorporating the terms of the
25 Commission's directives. As a result, this Application covers two time periods of total allowed volumetric revenue
26 ("TAVR"). The first period is July 14, 2025 through September 17, 2025 (for the tariff sheets originally issued on
27 July 14, 2025) and the second period is September 18, 2025 through July 13, 2026 (for the revised tariff sheets issued
28 on September 18, 2025).

The TAVR for the two periods have been pro-rated by using the monthly percentage of actual volumetric
revenue collected for the period July 14, 2025, through July 13, 2026. After proration, the TAVR amounts from the
first and second periods were combined to obtain a total amount of allowed revenue (by division). *See* Prepared Direct
Testimony of Stella M. Rossell, October 14, 2026, at Q/A 12.

1 As reflected in the proposed tariff pages accompanying the Application, if the Commission
2 grants the Application as filed:

3 (a) a DWSA sur-charge would apply to water service in the Pahrump division at a rate of
4 \$0.12 per 1,000 gallons for all tiers of usage and all water customers, (with the
5 exception of the Transmission Irrigation customer class);

6 (b) a DWSA sur-charge would apply to water service in the Spring Creek division at a rate
7 of \$0.12 per 1,000 gallons for all tiers of usage and all water customers;

8 (c) a DWSA sur-charge would apply to water service in the Cold Springs division at a rate
9 of \$0.12 per 1,000 gallons for all tiers of usage and all water customers; and

10 (d) a DWSA sur-charge would apply to water service in the Spanish Springs division at a
11 rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers.

12 The prepared direct testimony of GBWC witness Stella M. Rosell accompanying this
13 Application provides additional information about this mechanism and the resulting sur-charge
14 applicable to each division.

15 This Application, along with the accompanying exhibits, prepared direct testimony, and
16 workpapers to be provided to the parties, contain a complete and accurate explanation of the
17 circumstances and conditions that justify the Company's request for a modification in its water
18 service rates for each of its four divisions. Due to its narrow scope, this Application does not
19 include adjustments to be certified pursuant to NRS 704.110(3), nor does the Company intend to
20 file a statement of expected changes in circumstances pursuant to NRS 704.110(4).

21 Further, because the tariff changes proposed in this Application are necessary to reconcile
22 the difference between water commodity revenues approved by the Commission in Docket No.
23 24-12003 and revenues actually collected, this Application does not result in a change to GBWC's
24 previously-approved revenue requirement.

1 **IV. INDEX OF TARIFFS, EXHIBITS, STATEMENTS, SCHEDULES, AND**
2 **TESTIMONY**

3 The following testimony, tariff pages, and exhibits are submitted along with this
4 Application:

<i>Description of Document</i>	<i>Cover Page</i>
<u>Draft Notice</u>	
Draft Notice	Draft Notice
<u>Tariffs Showing Proposed Rates, Rules, and Regulations³</u>	
Proposed Water Tariffs – 236 WRES-1	Proposed Water Tariff Sheets
Proposed Water Tariffs – 238 WMF-1	Proposed Water Tariff Sheets
Proposed Water Tariffs – 240A WNRES-1	Proposed Water Tariff Sheets
Proposed Water Tariffs – 242 WIRR-1	Proposed Water Tariff Sheets
<u>Tariffs Showing Existing Rates, Rules, and Regulations⁴</u>	
Existing Water Tariffs – 236 WRES-1	Existing Water Tariff Sheets
Existing Water Tariffs – 238 WMF-1	Existing Water Tariff Sheets
Existing Water Tariffs – 240A WNRES-1	Existing Water Tariff Sheets
Existing Water Tariffs – 242 WIRR-1	Existing Water Tariff Sheets
<u>Exhibits</u>	
Proposed Notice of Application	Exhibit 1
Proposed Notice of Hearing	Exhibit 2
References to Prior Proceedings	Exhibit 3
<u>Prepared Direct Testimony</u>	
Prepared Direct Testimony of Stella M. Rosell	Prepared Direct Testimony of Stella M. Rosell

27 ³ See NAC 703.2211(1).

28 ⁴ See NAC 703.2211(2).

V. TARIFF MODIFICATIONS

GBWC requests that the Commission approve revised tariff pages necessary to implement the DWSA rate mechanism as described in this Application. The tariff sheet and rule number for the proposed revised water tariff pages are as follows:

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.	Changed
SIXTEENTH REVISED PUCN SHEET NO. 236	SCHEDULE WRES-1 RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK AND PAHRUMP (continued)	FIFTEENTH REVISED PUCN SHEET NO. 236	Added DWSA Charges and Credits
TWENTIETH REVISED PUCN SHEET NO. 238	SCHEDULE WMF-1 MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	NINETEENTH REVISED PUCN SHEET NO. 238	Added DWSA Charges and Credits
SIXTH REVISED PUCN SHEET NO. 240A	SCHEDULE WNRES-1 NON-RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	FIFTH REVISED PUCN SHEET NO. 240A	Added DWSA Charges and Credits
SIXTH REVISED PUCN SHEET NO. 242	SCHEDULE WIRR-1 IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	FIFTH REVISED PUCN SHEET NO. 242	Added DWSA Charges and Credits

1 **VI. REQUEST FOR WAIVER FROM THE COMMISSION’S REGULATIONS**

2 GBWC hereby requests waiver from Commission regulations pursuant to NAC 703.115 to
3 the extent that certain requirements applicable to the Company’s typical general rate case (“GRC”)
4 are unnecessary to support an application for adjustment in rates of this type, which seeks only to
5 implement the previously-approved DWSA rate mechanism pursuant to NRS 704.663. This
6 request for waiver is based on GBWC’s assessment of the requirements necessary to support this
7 Application set forth in NAC 704.63385(1)(b) and NAC 704.63385(3)(a) - (d),⁵ as well as its
8 understanding of the requirements for this type of application from prior collaborative discussions
9 with Regulatory Operations Staff (“**Staff**”) in connection with other dockets, including in Docket
10 No. 23-10017, 24-10008, and 25-10015.

11 Specifically, GBWC requests waiver from the following Commission regulations in their
12 entirety:

- 13 • NAC 703.2207
- 14 • NAC 703.22073
- 15 • NAC 703.2208
- 16 • NAC 703.2209
- 17 • NAC 703.2265

19 ⁵ NAC 704.63385(1)(b) allows a utility to file for decoupling. NAC 704.63385(3)(a)-(d) requires that a
20 utility provide the following items along with a decoupling request:

21 (a) *A description of the manner in which the utility proposes to decouple the revenues of the utility from the
22 quantity of water sold by the utility, including, without limitation, a description of:*

23 (1) *The proposed decoupling methodology;*

24 (2) *The manner in which the utility proposes to calculate the authorized revenues that will be used
25 in the proposed decoupling methodology described in subparagraph (1); and*

26 (3) *The process by which the utility proposes to report to the Commission the annual reconciliation
27 of the actual revenue of the utility versus the authorized revenue of the utility and to implement the resulting
28 change in rates;*

 (b) *An illustration of the effect on each customer class of the proposal to decouple revenue;*

 (c) *A description of any necessary and corresponding adjustments to the costs of fuel or power used to pump
water and the costs of chemicals used to treat water; and*

 (d) *A plan for the education of customers of the utility with respect to the proposal to decouple the revenue
of the utility from the quantity of water sold by the utility.*

- NAC 703.63445

Pursuant to NAC 703.115(1), good cause exists for the requested deviations. First good cause exists for the requested waiver of the noticing requirement under NAC 703.2207 because Staff, the Attorney General’s Bureau of Consumer Protection (“**BCP**”), and the Commission are aware of the Commission’s deadline for filing this Application based on the scheduled outlined in the Commission’s prior order.⁶ Additionally, the Company has recently confirmed in writing to Staff its intent to file this consolidated application by the deadline contemplated in those prior proceedings. Thus, the requirement to provide additional notice of the filing deadline would be redundant. Additionally, the majority of the topics which a utility is required to address in such notice under NAC 703.2207(3) do not pertain to this narrow filing, including cost of capital, depreciation, and cost of service.

Second, good cause exists for the requested waiver of the prefiling meetings pursuant to NAC 703.22073 and NAC 703.2209 because many of the topics that the parties are required to discuss during the meetings contemplated in these regulations are not applicable to this Application given its narrow scope and the fact that the Commission has previously approved the DWSA rate mechanism. *See, e.g.,* NAC 703.2209(2) (requiring the parties to discuss cost of capital, depreciation, cost of service, and design of the proposed rate). Waiver of NAC 703.22073 and NAC 703.2209 therefore allows for a simplified procedure which reduces burden and costs on all parties involved, especially where (in this case) all parties and the Commission are aware that filing is forthcoming and aware of the filing’s narrow purpose.

Good cause also exists for the requested deviation from NAC 703.2208. Staff had previously notified GBWC prior to the filing of a similar application to implement a DWSA surcharge in the Cold Springs water division in Docket No. 20-08023 that, due to the limited scope of the type of application, it was unnecessary for GBWC to provide the parties with responses to any master data requests (“MDRs”) (where Staff typically communicates a narrowed list of

⁶ *See* 2024 Final Rate Case Order at ¶12 (“ . . . GBWC will make its first decoupling filing within 15 months from the effective date of this GRC order and shall thereafter make an annual filing every 12 months . . . ”).

1 required MDRs to GBWC for its previous GRC applications, and GBWC in turn provides only the
2 responses Staff requests). GBWC agrees with Staff's prior assessment and believes that the MDR
3 responses which it typically provides in other dockets will not be necessary for GBWC to
4 demonstrate that it has under-recovered or over-recovered in revenues in its various divisions
5 during the Tracking Period, and that the corresponding proposed surcharge is appropriate.
6 Additionally, any party to this docket is welcome to request information relevant to this
7 Application through the discovery process, including regarding any topics typically covered
8 through MDR responses, should the parties deem them relevant once the Application has been
9 filed.

10 Good cause exists to permit deviation from NAC 703.2265's requirement to include
11 statements and schedules in the Application because the statements and schedules are inapplicable
12 for the reasons outlined in Section VII of this Application. Finally, good cause exists for waiver
13 from NAC 704.63445's requirement to provide unadjusted consumption data to the parties for the
14 test year because this Application does not pertain to a "test year" in the traditional sense, and there
15 is no need to consider the need for a cost of service study for this Application, as it is merely a
16 true-up or reconciliation as approved in Docket No. 24-12003 based on actual consumption.

17 Pursuant to NAC 703.115(2), the Company seeks deviation from the above-referenced
18 regulations. Deviation from this list of regulations is in the public interest pursuant to NAC
19 703.115(3). At a broad level, the reduced burden on the utility that deviation provides will result
20 in cost-savings that will be passed along to ratepayers. More specifically, such cost savings are in
21 the public interest where they avoid duplicative work – for example, waiver from the written notice
22 requirement pursuant to NAC 703.2207 is not contrary to the public interest because the
23 Commission, Staff, and the BCP (and, more generally, the public) are already aware that the filing
24 is forthcoming based on the Order issued in Docket No. 24-12003. Moreover, GBWC does not
25 seek waiver from any of the specific customer-noticing measures associated with an application
26 for adjustment in rates (including NAC 703.2711), such that customers will be fully apprised of
27 this filing and the docket's progression.
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1 Additionally, waiver from NAC 703.22073, NAC 703.2208, NAC 703.2209, and NAC
2 704.63445 are in the public interest because a simplified procedure allows for significant cost
3 savings on the Company's part which are then passed along to ratepayers, and waiver of these
4 requirements does not impact the general public's participation in the filing, nor the information
5 to which the general public has access. The public is not included as part of regulatory pre-filing
6 meetings nor does it receive access to MDR responses or unadjusted consumption data, which are
7 only provided to parties to a typical GRC docket. Additionally, waiver from NAC 703.2265, to
8 the extent it applies to certain inapplicable statements and schedules, is in the public interest
9 because the public would not benefit from GBWC's efforts (including the cost to hire third parties)
10 in preparing, reviewing, and compiling statements and schedules which are irrelevant to the subject
11 matter of this narrow docket as described herein. The absence of unnecessary statements and
12 schedules also provides for a simpler and more concise filing which GBWC believes will be easier
13 for the general public to review and understand.

14 Finally, GBWC does not believe the requests for deviation to be contrary to statute.
15 Accordingly, GBWC requests that the Commission grant it permission to deviation from the
16 regulations identified above for the reasons set forth.

17 **VII. INAPPLICABLE STATEMENTS AND SCHEDULES**

18 Pursuant to NAC 703.2241, GBWC hereby provides written explanation of the omission
19 of statements and schedules prescribed under NAC 703.2265 to 703.2461 which it considers
20 inapplicable to this Application given its narrow scope.

21 The Company herein provides workpapers to show the data and relevant calculations to
22 support the proposed sur-charge for implementation of DWSA previously-approved. The
23 Company also provided all required supporting schedules with its 2024 general rate application in
24 Docket No. 24-12003 in which the Commission approved GBWC's request for the DWSA
25 mechanism. The statements and schedules required for a general rate application under NAC
26 703.2271 through 703.2452 are unnecessary in light of the narrow scope of the requested relief.

1 For example, the portion of Statement F which would require the Company to show the
2 percentage of the overall rate of return requested and the general reasons therefore, as described
3 in NAC 703.2301, is inapplicable to this Application because GBWC is not requesting a rate of
4 return. Statement G, along with the accompanying Schedules G-1 through G-5, are similarly
5 unnecessary due to the limited scope of this Application, which seeks only to implement the
6 DWSA rate mechanism as previously approved. GBWC is not seeking a change in the overall rate
7 base, nor does this filing pertain to utility plant, depreciation, or materials and supplies, nor does
8 the Application include a provision for cash to be used as working capital.

9 Likewise, Statement I is inapplicable to this Application because the Application does not
10 include adjustments to be certified pursuant to NRS 704.110(3). Statement K, along with the
11 accompanying Schedules K-1 through K-7, are inapplicable to this Application because
12 information regarding expenses related to operation and maintenance are not necessary to
13 demonstrate that GBWC under-recovered during the twelve-month tracking period at issue.

14 Statement L and accompany Schedule L-1 are inapplicable to this Application because
15 plant depreciation and amortization expenses are not at issue, and this information therefore not
16 necessary to demonstrate under-recovery or over-recovery. Statement N and accompanying
17 Schedule N-1 are inapplicable to this Application because the parties need not analyze allocation
18 of rate base and related components to conclude that GBWC under-recovered or over-recovered
19 as described herein. Because GBWC does not propose a rate design or present new ratemaking or
20 accounting methods as part of this Application, both Statements O and P are inapplicable.
21 Statement Q is inapplicable because the number and type of shares held is irrelevant to GBWC's
22 under-recover or over-recovery during the twelve-month tracking period and the accompanying
23 DWSA rate mechanism.

24 Because the Statements and Schedules required for a general rate application under NAC
25 703.2271 through 704.2452 are unnecessary given the narrow scope of relief requested in this
26 Application and consistent with the reasoning demonstrated in the foregoing examples, GBWC
27 has omitted the statements and schedules from this Application, consistent with NAC 703.2241.
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VIII. CONCLUSION AND REQUEST FOR RELIEF

The Company respectfully requests the following:

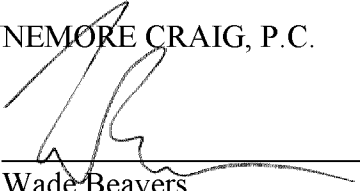
1. That the Commission approve and authorize GBWC to add or change a schedule to recover the aggregate amounts accrued in the deferred accounts for each of its four (4) water service divisions, as authorized by the Commission in Docket No. 24-12003 for decoupling of revenues of the utility from the quantity of water sold for the twelve month period July 14, 2025, through July 13, 2026;
2. That the Commission approve revised tariff pages for GBWC's Pahrump Division which reflect the appropriate sur-charge resulting from implementation of the previously-approved DWSA rate mechanism of \$0.12 per 1,000 gallons, for all tiers and all water customers, with the exception of the Transmission Irrigation customer class;
3. That the Commission approve revised tariff pages for GBWC's Spring Creek Division which reflect the appropriate sur-charge resulting from implementation of the previously-approved DWSA rate mechanism of \$0.12 per 1,000 gallons for all tiers and all water customers;
4. That the Commission approve revised tariff pages for GBWC's Cold Springs Division which reflect the appropriate sur-charge resulting from implementation of the previously-approved DWSA rate mechanism of \$0.12 per 1,000 gallons for all tiers and all water customers;
5. That the Commission approve revised tariff pages for GBWC's Spanish Springs Division which reflect the appropriate sur-charge resulting from implementation of the previously-approved DWSA rate mechanism of \$0.12 per 1,000 gallons for all tiers and all water customers; and

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

Dated and respectfully submitted this 14th day of October, 2026.

FENNEMORE CRAIG, P.C.

By: 

Wade Beavers
Nevada Bar No. 13451
7800 Rancharrah Parkway
Reno, Nevada 89511

Attorneys for Great Basin Water Co.

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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Fennemore Craig, P.C. and on October 14, 2026, I caused to be served, a true and correct copy of **Application**, via Electronic Mail, or as indicated below, to the following parties:

Electronic Mail Only:

Regulatory Operations Staff	Office of the Attorney General
Public Utilities Commission of Nevada	Bureau of Consumer Protection
1150 E. William Street	100 N. Carson Street
Carson City, Nevada 89701	Carson City, Nevada 89701
<u>Pucn.sc@puc.nv.gov</u>	<u>bcpserve@ag.nv.gov</u>

Dated this 14th day of October, 2026.

/s/ Debbie Sorensen
Debbie Sorensen

DRAFT NOTICE

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

Pursuant to Nevada Administrative Code (“NAC”) 703.162, the Commission requires that a draft notice be included with all applications, tariff filings, complaints and petitions. Please complete and include **ONE COPY** of this form with your filing. (Completion of this form may require the use of more than one page.)

A title that generally describes the relief requested or the proceeding scheduled. NAC 703.160(5)(a).

Application of Great Basin Water Co. to revise Water Tariff Nos. 236, 238, 240A, and 242 to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 24-12003 for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, and for other relief properly related thereto.

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

Great Basin Water Co. (“GBWC”)

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

Great Basin Water Co. (“GBWC”) filed an application for authority to add or change a schedule to recover amounts accrued in deferred accounts authorized by the Commission in Docket No. 24-12003 for decoupling revenues of the utility from the water sold in each of GBWC’s four water service divisions (Pahrump, Spring Creek, Cold Springs, and Spanish Springs) and for other relief properly related thereto (the “Application”). The purpose of the Application is to implement the deferred water service adjustment (“DWSA,” also known as “decoupling”) rate mechanism pursuant to NRS 704.663, which the Commission approved for each of GBWC’s four water service divisions in Docket No. 24-12003. The Application proposes tariff revisions which serve to revise the previously-approved and implemented DWSA mechanism, which allows each of the divisions to recover the costs of providing service without regard to the difference in the quantity of water reasonably expected to be sold and that which was actually sold. Pursuant to the DWSA rate mechanism approved in Docket No. 24-12003, and GBWC’s calculations, the tariff sheets proposed in the Application reflect a uniform sur-charge across all four of GBWC’s water service divisions to be applied to customer bills in each division until the balance of the regulatory asset account established for each division to track the difference between water commodity revenues approved by the Commission in Docket No. 24-12003 and revenues actually collected has been amortized.

If the Commission were to grant the Application as filed: (a) a DWSA sur-charge would apply to water service in the Pahrump division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers (with the exception of the Transmission Irrigation customer class); (b) a DWSA sur-charge would apply to water service in the Spring Creek division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers; (c) a DWSA sur-charge would apply

to water service in the Cold Springs division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers; and (d) a DWSA sur-charge would apply to water service in the Spanish Springs division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers.

Because the tariff changes proposed in the Application are necessary to reconcile the difference between water commodity revenues approved by the Commission in Docket No. 24-12003 and revenues actually collected, the Application does not result in a change to GBWC's previously-approved revenue requirement.

A statement indicating whether a consumer session is required by Nevada Revised Statute 704.069(1).¹ NAC 703.162(2).

A consumer session will not be required.

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

GBWC Tariff No. 1-W (Water Service)		
PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.
SIXTEENTH REVISED PUCN SHEET NO. 236	SCHEDULE WRES-1 RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK AND PAHRUMP (continued)	FIFTEENTH REVISED PUCN SHEET NO. 236
TWENTIETH REVISED PUCN SHEET NO. 238	SCHEDULE WMF-1 MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	NINETEENTH REVISED PUCN SHEET NO. 238
SIXTH REVISED PUCN SHEET NO. 240A	SCHEDULE WNRES-1 NON-RESIDENTIAL COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP(continued)	FIFTH REVISED PUCN SHEET NO. 240A

¹ NRS 704.069 states in pertinent part:

1. . . . [T]he Commission shall conduct a consumer session to solicit comments from the public in any matter pending before the Commission pursuant to NRS 704.061 to 704.110 inclusive, in which:

(a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel, purchased power, or natural gas purchased for resale, an annual deferred energy accounting adjustment application pursuant to NRS 704.187 or an annual rate adjustment application; and

(b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the applicant, in an amount that will exceed \$50,000 or 10 percent of the applicant's annual gross operating revenue, whichever is less.

GBWC Tariff No. 1-W (Water Service)		
PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.
SIXTH REVISED PUCN SHEET NO. 242	SCHEDULE WIRR-1 IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	FIFTH REVISED PUCN SHEET NO. 242

PROPOSED WATER

TARIFF SHEETS

Tariff No. 1-W (Water)

SCHEDULE WRES-1

RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

COMMODITY CHARGE - continued

Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.36
Tier 2	5,001 to 30,000 gallons	\$ 3.35
Tier 3	30,001+ gallons	\$ 4.30
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.03
Tier 2	5,001 to 30,000 gallons	\$ 5.72
Tier 3	30,001+ gallons	\$ 7.34
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.21
Tier 2	5,001 to 30,000 gallons	\$ 4.55
Tier 3	30,001+ gallons	\$ 5.84

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons	
Cold Springs	\$ 0.12	I
Spanish Springs	\$ 0.12	
Spring Creek	\$ 0.12	
Pahrump	\$ 0.12	I

¹ Rates approved in Docket No. 26-10XXX.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

Issued:
Effective:
Advice No.:

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

Tariff No. 1-W (Water)

SCHEDULE WMF-1

MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

COMMODITY CHARGE - continued

Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.51
Tier 2	5,001 to 30,000 gallons	\$ 2.39
Tier 3	30,001+ gallons	\$ 3.20
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.57
Tier 2	5,001 to 30,000 gallons	\$ 4.09
Tier 3	30,001+ gallons	\$ 5.46
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.05
Tier 2	5,001 to 30,000 gallons	\$ 3.25
Tier 3	30,001+ gallons	\$ 4.35

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons	
Cold Springs	\$ 0.12	I
Spanish Springs	\$ 0.12	I
Spring Creek	\$ 0.12	I
Pahrump	\$ 0.12	I

¹ Rates approved in Docket No. 26-10XXX.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

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

Tariff No. 1-W (Water)

SCHEDULE WNRES-1

NON-RESIDENTIAL – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons
Cold Springs	\$ 0.12
Spanish Springs	\$ 0.12
Spring Creek	\$ 0.12
Pahrump	\$ 0.12

¹ Rates approved in Docket No. 26-10XXX.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

PAHRUMP DEPOSIT FOR TEMPORARY SERVICE

Each Applicant for Temporary Service in the Pahrump Division for construction purposes or for other purposes of limited duration shall be required to deposit with the Utility a sum of money equal to the estimated bill for water service to be rendered, plus the estimated charge for installing and removing service facilities.

Issued:
Effective:
Advice No.:

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

Tariff No. 1-W (Water)

SCHEDULE WIRR-1

IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons
Cold Springs	\$ 0.12
Spanish Springs	\$ 0.12
Spring Creek	\$ 0.12
Pahrump	\$ 0.12

¹ Rates approved in Docket No. 26-10XXX.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

Issued:
Effective:
Advice No.:

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

EXISTING WATER

TARIFF SHEETS

Tariff No. 1-W (Water)

SCHEDULE WRES-1

RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

COMMODITY CHARGE - continued

Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.36
Tier 2	5,001 to 30,000 gallons	\$ 3.35
Tier 3	30,001+ gallons	\$ 4.30
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 4.03
Tier 2	5,001 to 30,000 gallons	\$ 5.72
Tier 3	30,001+ gallons	\$ 7.34
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 3.21
Tier 2	5,001 to 30,000 gallons	\$ 4.55
Tier 3	30,001+ gallons	\$ 5.84

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DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons
Cold Springs	\$ (0.01)
Spanish Springs	\$ (0.09)
Spring Creek	\$ 0.08
Pahrump	\$ (0.23)

¹ Rates approved in Docket No. 25-10015.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

Issued:
Effective:
Advice No.:

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

Tariff No. 1-W (Water)

SCHEDULE WMF-1

MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

COMMODITY CHARGE - continued

Spanish Springs	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 1.51
Tier 2	5,001 to 30,000 gallons	\$ 2.39
Tier 3	30,001+ gallons	\$ 3.20
Spring Creek	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.57
Tier 2	5,001 to 30,000 gallons	\$ 4.09
Tier 3	30,001+ gallons	\$ 5.46
Pahrump	Metered Consumption	Rate per 1,000 gallons
Tier 1	0 to 5,000 gallons	\$ 2.05
Tier 2	5,001 to 30,000 gallons	\$ 3.25
Tier 3	30,001+ gallons	\$ 4.35

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons
Cold Springs	\$ (0.01)
Spanish Springs	\$ (0.09)
Spring Creek	\$ 0.08
Pahrump	\$ (0.23)

¹ Rates approved in Docket No. 25-10015.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

Issued:
Effective:
Advice No.:

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

Tariff No. 1-W (Water)

SCHEDULE WNRES-1

NON-RESIDENTIAL – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons
Cold Springs	\$ (0.01)
Spanish Springs	\$ (0.09)
Spring Creek	\$ 0.08
Pahrump	\$ (0.23)

¹ Rates approved in Docket No. 25-10015.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

PAHRUMP DEPOSIT FOR TEMPORARY SERVICE

Each Applicant for Temporary Service in the Pahrump Division for construction purposes or for other purposes of limited duration shall be required to deposit with the Utility a sum of money equal to the estimated bill for water service to be rendered, plus the estimated charge for installing and removing service facilities.

Issued:
Effective:
Advice No.:

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

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Tariff No. 1-W (Water)

SCHEDULE WIRR-1

IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS,
SPRING CREEK, AND PAHRUMP (continued)

DEFERRED WATER SERVICE ADJUSTMENT¹

	Rate per 1,000 gallons
Cold Springs	\$ (0.01)
Spanish Springs	\$ (0.09)
Spring Creek	\$ 0.08
Pahrump	\$ (0.23)

¹ Rates approved in Docket No. 25-10015.

SYSTEM IMPROVEMENT RATE

	Rate per 1,000 gallons
Cold Springs	N/A
Spanish Springs	N/A
Spring Creek	\$0.25
Pahrump	N/A

PAHRUMP TAX ADJUSTMENT CHARGE

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

Issued:
Effective:
Advice No.:

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

EXHIBIT 1

EXHIBIT 1

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA [DRAFT PROPOSED] NOTICE OF APPLICATION (Description of the Application pursuant to NAC 703.2211)

Great Basin Water Co. (“GBWC,” or the “Company”) filed an Application with the Public Utilities Commission of Nevada (“Commission”), designated as Docket No. 26 _____, requesting that the Commission authorize it to add or change a schedule to recover amounts accrued in the deferred accounts authorized by the Commission in Docket No. 24-12003 for decoupling of revenues of the utility from the quantity of water sold in each of GBWC’s four water service divisions (Pahrump, Spring Creek, Cold Springs, and Spanish Springs) – thus implementing the deferred water service adjustment (“DWSA,” also known as “decoupling”) rate mechanism pursuant to NRS 704.663 – and for other relief properly related thereto (the “Application”). The Application is filed pursuant to sections 704.100, 704.110, and 704.663 of the Nevada Revised Statutes (“NRS”); as well as sections 703.2201 to 703.2481, 704.63385, and 703.115 of the Nevada Administrative Code (“NAC”).

I. DWSA SUR-CHARGE

The Company’s request for approval of a new schedule is necessary to implement the DWSA rate mechanism pursuant to NRS 704.663, which the Commission approved for each of GBWC’s four water service divisions in Docket No. 24-12003. Pursuant to the previously-approved DWSA rate mechanism and GBWC’s subsequent calculations, the tariff sheets proposed as part of this Application reflect either a uniform sur-charge across each of the water service divisions to be applied to customer bills in each division until the balance of the regulatory asset accounts established for the division to track the difference between water commodity revenues approved by the Commission in Docket No. 24-12003 and revenues actually collected has been amortized. As reflected in the proposed tariff pages accompanying the Application, if the Commission grants the Application as

filed: (a) a DWSA sur-charge would apply to water service in the Pahrump division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers (with the exception of the Transmission Irrigation customer class); (b) a DWSA sur-charge would apply to water service in the Spring Creek division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers; (c) a DWSA sur-charge would apply to water service in the Cold Springs division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers; and (d) a DWSA sur-charge would apply to water service in the Spanish Springs division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers.

As demonstrated in the Application, after applying permitted adjustments, and after accounting for interest, GBWC over-recovered revenues in its Spanish Springs Division, and under-recovered revenues in its Pahrump, Spring Creek, and Cold Springs Divisions during the twelve-month tracking period following the Commission's Order in Docket No. 24-12003. Thus, the tariff changes proposed in the Application are necessary to reconcile the difference between water commodity revenues approved by the Commission in Docket No. 24-12003 and revenues actually collected, but the Application does not result in a change to GBWC's previously-approved revenue requirement.

II. TARIFF MODIFICATIONS

The Company requests that the Commission approve the changes to the following:

PROPOSED CHANGE TO TARIFF

PUCN Sheet No.	Title of Sheet	Cancelling PUCN Sheet No.
SIXTEENTH REVISED PUCN SHEET NO. 236	SCHEDULE WRES-1 RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK AND PAHRUMP (continued)	FIFTEENTH REVISED PUCN SHEET NO. 236
TWENTIETH REVISED PUCN SHEET NO. 238	SCHEDULE WMF-1 MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	NINETEENTH REVISED PUCN SHEET NO. 238

SIXTH REVISED PUCN SHEET NO. 240A	SCHEDULE WNRES-1 NON-RESIDENTIAL COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP(continued)	FIFTH REVISED PUCN SHEET NO. 240A
SIXTH REVISED PUCN SHEET NO. 242	SCHEDULE WIRR-1 IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	FIFTH REVISED PUCN SHEET NO. 242

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

The Commission may approve rates as proposed or decrease or increase rates as necessary to provide for rates that are just and reasonable. Interested and affected persons may file: 1) comments in writing; 2) petitions for leave to intervene; or 3) notices of intent to participate as commenters in order to be placed on the service list to receive pleadings in the docket at either of the Commission's offices on or before _____, 2026.

By the Commission,

TRISHA OSBORNE
Assistant Commission Secretary

Dated:
Carson City, Nevada
(SEAL)

EXHIBIT 2

EXHIBIT 2

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

In the Matter of:

Docket No. 26 - _____

Application of Great Basin Water Co. to revise Water Tariff Nos. 236, 238, 240A, and 242 to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 24-12003 for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, and for other relief properly related thereto.

[DRAFT PROPOSED] NOTICE OF HEARING

The Application requests that the Commission authorize Great Basin Water Co. to add or change a schedule to recover amounts accrued in the deferred accounts authorized by the Commission in Docket No. 23-12003 for decoupling of revenues of the utility from the quantity of water sold in each of GBWC's four water service divisions (Pahrump, Spring Creek, Cold Springs, and Spanish Springs), thus implementing the deferred water service adjustment ("DWSA," also known as "decoupling") rate mechanism pursuant to NRS 704.663 – and for other relief properly related thereto (the "Application"). The Application is filed pursuant to sections 704.100, 704.110, and 704.663 of the Nevada Revised Statutes ("NRS"); as well as sections 703.2201 to 702.2481, 704.63385, and 703.115 of the Nevada Administrative Code ("NAC"). NOTICE IS HEREBY GIVEN that, pursuant to NRS 704.110, the Commission has scheduled a HEARING in this matter as follows:

[] Day, Month/Date 202[]
[Time]
Hearing Room []
Public Utilities Commission of Nevada
[Address]
[City,] Nevada 89[]

This hearing may be continued from day to day as necessary, and may be conducted by virtual or other alternative means. The Commission will consider evidence regarding GBWC's above-referenced Application. The Commission may approve rates as proposed or decrease or increase rates as necessary to provide for rates that are just and reasonable. The Commission may consider other issues related to the provisions of Chapters 703 and 704 of the NRS and NAC. The Commission may also make decisions on any procedural issues raised at the hearing.

I. DWSA RATE MECHANISM

The Company's request for approval of new schedules is necessary to implement the DWSA rate mechanism pursuant to NRS 704.663, which the Commission approved for all four of GBWC's water service divisions in Docket No. 24-12003. Pursuant to the previously-approved DWSA rate mechanism and GBWC's subsequent calculations, the tariff sheets proposed as part of this Application reflect a uniform sur-charge across each of the water service divisions to be applied to customer bills in each division until the balance of the regulatory asset accounts established to track the difference between water commodity revenues approved by the Commission in Docket No. 24-12003 and revenues actually collected has been amortized. As reflected in the proposed tariff pages accompanying the Application, if the Commission grants the Application as filed: (a) a DWSA sur-charge would apply to water service in the Pahrump division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers (with the exception of the Transmission Irrigation customer class); (b) a DWSA sur-charge would apply to water service in the Spring Creek division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers; (c) a DWSA sur-charge would apply to water service in the Cold Springs division at a rate of \$0.12 per 1,000 gallons

for all tiers of usage and all water customers; and (d) a DWSA sur-charge would apply to water service in the Spanish Springs division at a rate of \$0.12 per 1,000 gallons for all tiers of usage and all water customers.

As demonstrated in the Application, after applying permitted adjustments, and after accounting for interest, GBWC over-recovered revenues in its Spanish Springs Division, and under-recovered revenues in its Pahrump, Spring Creek, and Cold Springs Divisions during the most recent twelve-month tracking period following the Commission's Order in Docket No. 24-12003. Thus, the tariff changes proposed in the Application are necessary to reconcile the difference between water commodity revenues approved by the Commission in Docket No. 24-12003 and revenues actually collected, but the Application does not result in a change to GBWC's previously-approved revenue requirement.

II. TARIFF MODIFICATIONS

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

PROPOSED CHANGE TO TARIFF

GBWC Tariff No. 1-W (Water Service)		
PUCN Sheet No.	Title of Sheet	Canceling PUCN Sheet No.
SIXTEENTH REVISED PUCN SHEET NO. 236	SCHEDULE WRES-1 RESIDENTIAL SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK AND PAHRUMP (continued)	FIFTEENTH REVISED PUCN SHEET NO. 236
TWENTIETH REVISED PUCN SHEET NO. 238	SCHEDULE WMF-1 MULTI-FAMILY SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	NINETEENTH REVISED PUCN SHEET NO. 238

SIXTH REVISED PUCN SHEET NO. 240A	SCHEDULE WNRES-1 NON-RESIDENTIAL COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP(continued)	FIFTH REVISED PUCN SHEET NO. 240A
SIXTH REVISED PUCN SHEET NO. 242	SCHEDULE WIRR-1 IRRIGATION SERVICE – COLD SPRINGS, SPANISH SPRINGS, SPRING CREEK, AND PAHRUMP (continued)	FIFTH REVISED PUCN SHEET NO. 242

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

By the Commission,

TRISHA OSBORNE
Assistant Commission Secretary

Dated:
Carson City, Nevada

(SEAL)

EXHIBIT 3

EXHIBIT 3

Pursuant to Nevada Administrative Code 703.2211(5), Great Basin Water Co. hereby references prior proceedings before the Commission which have been held and which are related to any of the proposals contained in this Application:

Rate Applications

Docket No. 24-12003. Application of Great Basin Water Co. for authority to consolidate and adjust its annual revenue requirement for water and sewer service 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.

Tariff Modifications / Filings

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

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

Docket No. 25-10015. Application of Great Basin Water Co. to revise Water Tariff Nos. 236, 238, 240A, and 242 to implement the deferred water service adjustment rate mechanism relating to the Order issued in Docket No. 21-12025 for its Pahrump, Spring Creek, Cold Springs, and Spanish Springs Divisions, and for other relief properly related thereto.

PREPARED DIRECT
TESTIMONY OF STELLA
M. ROSELL

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BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

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In the Matter of:

Docket No. 26-_____

Application of Great Basin Water Co. to
revise Water Tariff Nos. 236, 238, 240A, and
242 to implement the deferred water service
adjustment rate mechanism relating to the
Order issued in Docket No. 24-12003 for its
Pahrump, Spring Creek, Cold Springs, and
Spanish Springs Divisions, and for other
relief properly related thereto.

PREPARED DIRECT TESTIMONY OF
STELLA ROSELL
ON BEHALF OF GREAT BASIN WATER CO.

October 14, 2026

**PREPARED DIRECT TESTIMONY
OF STELLA ROSELL
ON BEHALF OF GREAT BASIN WATER CO.**

Q.1 PLEASE STATE YOUR NAME, PRESENT POSITION AND BUSINESS ADDRESS.

A.1 My name is Stella Rosell, and I am the Senior Analyst of Financial Planning and Analysis ("FP&A") for the Great Basin Water Co. ("GBWC" or the "Company"). My business address is 1005 Terminal Way, Suite 294, Reno, NV 89502.

Q.2 WHAT ARE YOUR DUTIES IN YOUR CURRENT POSITION?

A.2 As the Senior Financial Analyst, I perform the budgeting, forecasting and analytical processes that support the organization's financial health and business strategy. I combine in-depth analysis of both operational and financial data to help align business processes and strategies with financial goals, and to evaluate progress toward those goals. I also assist with regulatory filings with the Public Utilities Commission of Nevada (the "Commission") and the Arizona Corporation Commission ("AZCC"), including but not limited to rate cases and annual reports.

Q.3 WHAT IS YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND?

A.3 I graduated from California State University, Fullerton in 1998 with a Bachelor's Degree in Accounting and became a licensed Certified Public Accountant with the State of California in 2001.

I have worked for GBWC since November 2019. Prior to joining GBWC, I worked for Verizon Wireless for 16 years; I started as a Financial Analyst and left the company as an Associate Director of FP&A.

1 **Q.4 HAVE YOU TESTIFIED PREVIOUSLY BEFORE THE PUBLIC UTILITIES**
2 **COMMISSION OF NEVADA (THE “COMMISSION” OR “PUCN”)?**

3 A.4 Yes. I have testified in six (6) dockets:

- 4 1. Docket No. 21-05024, *Pahrump Decoupling*
- 5 2. Docket No. 21-06009, *SIR Pahrump Dewatering Upgrade WWTP 3*
- 6 3. Docket No. 24-02023, *SIR Pahrump Mtn View Estates Interconnect and SCADA Water*
7 *Upgrade Projects*
- 8 4. Docket No. 24-10008, *NV Consolidated Decoupling Year 2*
- 9 5. Docket No. 24-12003, *NV Consolidated General Rate Case*
- 10 6. Docket No. 25-10015, *NV Consolidated Decoupling Year 3*

11
12 **Q.5 HAVE YOU TESTIFIED BEFORE ANY OTHER PUBLIC UTILITIES**
13 **COMMISSION?**

14 A.5 Yes. I have testified before the Arizona Corporation Commission in two (2) dockets:

- 15 1. Docket No. W-01812A-22-0256, *Bermuda Water Co 2022 General Rate Case*
- 16 2. Docket No. W-01812A-25-0166, *Bermuda Water Co 2025 General Rate Case*

17
18 **Q.6 WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS DOCKET?**

19 A.6 To provide explanation and methodology of the Year 1 Deferred Water Service Adjustment
20 (“DWSA,” or “decoupling”) calculations for all four (4) of GBWC’s divisions: Pahrump,
21 Spring Creek, Cold Springs, and Spanish Springs. The DWSA mechanism allows GBWC
22 to recover the costs of providing service without regard to the difference in the quantity of
23 water expected to be sold and that which was actually sold, and was approved by the
24 Commission for all of GBWC’s four water service divisions in the 2024 Consolidated Rate
25 Case, Docket No. 24-12003 (“2024 Rate Case”).

1 **Q.7 WHAT RATE CASE DOES THIS DECOUPLING FILING RELATE TO?**

2 A.7 This decoupling filing relates to the Commission’s final order issued in the 2024 Rate Case.
3 The Commission approved a six-year timeline for water consolidation across all four (4)
4 of GBWC’s divisions¹ In connection with the phased-in approach to consolidation, the
5 Commission approved implementation of decoupling on a “uniform per-1,000 gallon
6 volumetric rate, consolidated across all divisions.”² Additionally, The Commission
7 directed GBWC to make its first decoupling filing within 15 months from the effective date
8 of the GRC Order, with an annual filing every 12 months thereafter.³

9
10 **Q.8 PLEASE SUMMARIZE THE METHODOLOGY THAT HAS BEEN UTILIZED IN**
11 **CONNECTION WITH THIS DECOUPLING FILING.**

12 A.8 The approach to calculating the decoupling adjustment in this filing was described in detail
13 and approved by the Commission in the 2024 Rate Case proceeding,⁴ and is substantially
14 the same DWSA methodology that was stipulated in the Company’s previous decoupling
15 dockets at Docket No. 23-10017, “NV Consolidated Decoupling-Year 1”, Docket 24-
16 10008, “NV Consolidated Decoupling-Year 2”, and Docket 25-12003 “NV Consolidated
17 Decoupling -Year 3”. The methodology is summarized here with additional specifics on
18 the calculations for each of the Company’s four (4) divisions.

19
20 The Company has established a deferred account for each of its four (4) divisions to track
21 the difference between water commodity revenues approved by the Commission in the
22 2024 Rate Case, and volumetric revenues collected over a twelve (12) month tracking
23 period commencing on July 14th of each year (corresponding to the original effective date

24 ¹ See Docket No. 24-12003, 2024 Rate Case, PUCN Modified Final Order dated August 14, 2025 (“Modified
25 Final 2024 Rate Case Order”), at 16, ¶35.

26 ² See *id.* at 11, ¶11.

27 ³ See *id.* at 11, ¶12.

28 ⁴ See Docket No. 24-12003, 2024 Consolidated Rate Case Application filed December 4, 2024, Volume 4,
Direct Testimony of Stella M. Rosell at Section 6, Q/A 21.

1 of the Commission-approved tariff rates from the 2024 Rate Case). Revenue differences
2 have been reconciled and recorded for each of the deferred accounts. Revenues from base
3 service charges, system improvement rates or other non-service revenue sources (e.g., late
4 fees) are excluded.

5
6 Additionally, a calculation to adjust monthly electric power and chemical costs was
7 performed for each division based on actual usage compared to the amounts allowed by
8 the Commission in the 2024 Rate Case.

9
10 The net balance in each deferred account at the end of the twelve (12) month period
11 represents either an over-collection or under-collection of the authorized volumetric
12 revenue requirement and will be credited or debited over the next twelve (12) month period
13 as a proposed monthly rate sur-charge or sur-credit to customer bills. At the end of the
14 twelve (12) month amortization period, any remaining balance in each deferred account
15 will remain in the deferred account and, along with the new tracking period's deferrals,
16 will be included in the next period's DWSA filing.

17
18 **Q.9 WHAT TIME PERIOD IS BEING ANALYZED FOR THIS FILING?**

19 A.9 The decoupling analysis provided herein relates to the period July 14, 2025 through July
20 13, 2026, which reflects the July 14, 2025 effective date of the tariffs approved in the 2024
21 Rate Case.

22
23 **Q.10 ARE ALL CUSTOMER CLASSES IN EACH DIVISION SUBJECT TO**
24 **DECOUPLING?**

25 A.10 No. The Transmission Irrigation customer class in the Pahrump division is not subject to
26 decoupling. As determined in a prior order of the Commission, this customer class uses its
27
28

own water rights and is therefore not subject to the Company's Water Conservation Plan⁵. All other customer classes in each of the four (4) divisions (Residential, Multi-Family, Non-Residential, and Irrigation) are subject to decoupling, and numbers and calculations below relate to those customer classes.

Q.11 PLEASE SUMMARIZE THE FINAL RESULT OF THE ANALYSIS THAT WAS PERFORMED IN CONNECTION WITH THIS DECOUPLING FILING.

A.11 Table 1 below summarizes the total amount of actual volumetric revenues over- or (under) collected in relation to the authorized volumetric revenues, applying the calculations set forth herein.

Table 1	
	<u>Over/(Under)</u>
	<u>Collection</u>
Pahrump	\$ (63,686)
Spring Creek	\$ (243,262)
Cold Springs	\$ (43,666)
Spanish Springs	\$ 21,209
Total	\$ (329,404)

Q.12 PLEASE ELABORATE ON THE ANALYSIS.

A.12 The first step is to identify the total volumetric revenue that was collected during the tracking period, which is set forth in Table 2 below.

Table 2	
	<u>Collected</u>
Pahrump	\$ 3,529,763
Spring Creek	\$ 4,587,509
Cold Springs	\$ 1,636,913
Spanish Springs	\$ 561,517
Total	\$ 10,315,701

⁵ See Docket No. 18-11013, PUCN Order dated September 16, 2019 at ¶152.

1 The next step is to calculate the allowed revenue by starting with the stipulated annual
2 volumetric revenues established for each division in the 2024 Rate Case and then adjusting
3 for change in chemical and electric costs. As was described in the testimony supporting
4 GBWC's 2024 Rate Case Application, the adjustment for chemical and electric costs is
5 necessary to account for differences in consumption.⁶

6
7 It must be noted that, due to the issuance of an initial Final Order⁷ and then a Modified
8 Final Order⁸ in the 2024 Rate Case, GBWC filed initial tariff sheets and then revised tariff
9 sheets incorporating the terms of the stipulation and the Commission's directives.⁹ . As a
10 result, this filing covers two time periods of total allowed volumetric revenue ("TAVR").
11 The first period is July 14, 2025 through September 17, 2025 (for the tariff sheets originally
12 issued on July 14, 2025) and the second period is September 18, 2025 through July 13, 2026
13 (for the revised tariff sheets issued on September 18, 2025).

14
15 The TAVR for the two periods have been pro-rated by using the monthly percentage of
16 actual volumetric revenue collected for the period July 14, 2025 through July 13, 2026.
17 After proration, the TAVR amounts from the first and second periods were combined to
18 obtain a total amount of allowed revenue (by division).

19
20 Table 3 shows the total allowed revenues after applying the seasonality adjustment
21 (explained in the paragraph above) for each division before and after adjustment for
22 chemical and electric costs.

23
24
25 ⁶ See Docket No. 24-12003, 2024 Consolidated Rate Case Application filed December 4, 2024, Volume 4,
Direct Testimony of Stella M. Rosell at Section 6, Q/A 21.

26 ⁷ See Docket No. 24-12003, 2024 Rate Case, PUCN Final Order dated June 24, 2025.

27 ⁸ See the Modified Final 2024 Rate Case Order issued August 14, 2025.

28 ⁹ See, e.g., *id.* at page 30, ¶3.

Table 3				
		<u>Allowed</u>	<u>Adjustment</u>	<u>Final Allowed</u>
Pahrump	\$	3,591,521	\$ (1,009)	\$ 3,590,512
Spring Creek	\$	4,839,884	\$ (20,380)	\$ 4,819,504
Cold Springs	\$	1,682,908	\$ (4,303)	\$ 1,678,605
Spanish Springs	\$	538,183	\$ 3,123	\$ 541,306
Total	\$	10,652,496	\$ (22,568)	\$ 10,629,928

Table 4 shows the total amounts of over- or (under-) collections for each division before accounting for monthly interest:

Table 4				
		<u>Collected</u>	<u>Final Allowed</u>	<u>Over/(Under)</u>
				Collection
Pahrump	\$	3,529,763	\$ 3,590,512	\$ (60,750)
Spring Creek	\$	4,587,509	\$ 4,819,504	\$ (231,996)
Cold Springs	\$	1,636,913	\$ 1,678,605	\$ (41,692)
Spanish Springs	\$	561,517	\$ 541,306	\$ 20,211
Total	\$	10,315,701	\$ 10,629,928	\$ (314,226)

Q.13 HOW DOES THE COMPANY ACCOUNT FOR MONTHLY INTEREST?

A.13 The Company calculates an accrual of interest on both over- and under-collected amounts in each division for purposes of determining the final net balance used in determining a proposed sur-charge or sur-credit.

As the first step in calculating the accrual of interest, the total allowed revenues for each division are allocated across each month in the tracking period to generate a monthly allowed revenue figure for each month in each division. Second, as to each month, the difference between the total actual monthly volumetric revenue collected and the monthly allowed revenue figure is calculated. Third, the monthly difference figures are combined

to generate a cumulative, ongoing difference total through each month. Fourth, the ongoing, accumulated difference total through each month is multiplied by an interest rate that is 1/12th of the allowed rate of return that was established in the 2024 Rate Case. Fifth, as to each division, the total accumulated interest through the last month of the tracking period is added to the total combined monthly difference figure to generate the final balance.

Table 5 below illustrates the total accumulated interest and the final over and (under) collection for each division:

Table 5						
	<u>Over/(Under)</u>		<u>Interest</u>		<u>Final Over/(Under)</u>	
	Collection				Collection	
Pahrump	\$	(60,750)	\$	(2,936)	\$	(63,686)
Spring Creek	\$	(231,996)	\$	(11,266)	\$	(243,262)
Cold Springs	\$	(41,692)	\$	(1,973)	\$	(43,666)
Spanish Springs	\$	20,211	\$	998	\$	21,209
Total	\$	(314,226)	\$	(15,178)	\$	(329,404)

Q.14 WHAT IS THE NEXT STEP IN ESTABLISHING A SUR-CHARGE / SUR-CREDIT BASED ON THE ANALYSIS ABOVE?

A.14 The next step is to include the respective balance for each division from prior decoupling. As each of the sur-charges and sur-credits arising out of the Company's prior decoupling filings have been tied to projected annualized consumption, which may vary, there is a likelihood of a balance other than zero (0) in the relevant deferred account by the time of the next decoupling filing.

For purposes of this filing, the Company has projected the deferred account balances in each division as of June 1, 2027¹⁰, which is the proposed effective date of the decoupling

¹⁰ Actual DWSA Revenue through August 31, 2026, plus forecasted DWSA Revenue for the period

that is the subject of this filing. The Company is open to re-calculating the balances set forth below should that projected effective date change.

Table 6 below summarizes the projected running deferred account balance from prior decoupling sur-credits or sur-charges in each division, plus the final over- or under-collection in each division during the twelve (12) month tracking period utilizing the calculations set forth above, to generate the final balance that is used to calculate the proposed sur-credit or sur-charge proposed in this decoupling filing:

Table 6				
	<u>Balance from</u>	<u>Final Over/(Under)</u>		
	<u>Prior Dockets</u>	<u>Collection</u>	<u>Final Balance</u>	
Pahrump	\$ 15,524	\$ (63,686)	\$	(48,162)
Spring Creek	\$ 46,546	\$ (243,262)	\$	(196,716)
Cold Springs	\$ 5,750	\$ (43,666)	\$	(37,916)
Spanish Springs	\$ 6,885	\$ 21,209	\$	28,094
Total	\$ 74,704	\$ (329,404)	\$	(254,700)

Q.15 HOW IS THE PROPOSED SUR-CREDIT/SUR-CHARGE CALCULATED?

A.15 As a result of the Commission approving a consolidated rate across all divisions (See Q/A 7), the final balance (of all four divisions) is totaled and then divided by the total projected annual consumption (of all four divisions), resulting in a single consolidated proposed sur-charge or sur-credit (expressed per 1,000 gallons), represented in Table 7 below.

September 1, 2026 through May 31, 2027. Please refer to the workpaper entitled 'GBWC DWSA Balance 26.08.xlsx,' being made available in support of my testimony, for monthly collected DWSA revenue.

Table 7			
	<u>Final Balance</u>	<u>Annual Consumption</u>	<u>Sur-Charge/ (Credit)</u>
Pahrump	\$ (48,162)	813,899,694	
Spring Creek	\$ (196,716)	739,473,357	
Cold Springs	\$ (37,916)	433,728,389	
Spanish Springs	\$ 28,094	175,094,140	
Total	\$ (254,700)	2,162,195,580	\$ 0.12

A negative 'Final Balance' amount represents a sur-charge (to reflect that customers owe the Company) for under-collected revenue.

Q.16 WHAT CUSTOMER COMMUNICATIONS ARE PLANNED REGARDING THE IMPLEMENTATION OF DWSA?

A.16 As with previous decoupling filings, the Company plans to explain the new sur-charge or sur-credit to customers in each division through a bill insert to be included with the first bill delivered after the new rates become effective. An example of the proposed bill insert is attached hereto as SMR-01 to Exhibit ____ hereto.

Q.17 DOES THIS CONCLUDE YOUR TESTIMONY?

A.17 Yes. However, I reserve the right to supplement this testimony in the event of a hearing on this matter.

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AFFIRMATION

I hereby affirm pursuant to Nevada Administrative Code 360.056 that the foregoing testimony was prepared by me or under my direction and is the truth, the whole truth, and nothing but the truth, to the best of my knowledge.

Signed: Stella M. Rosell

Dated: October 14, 2026

SMR-01 to Exhibit

SMR-01 to Exhibit



Great Basin
Water Co.™

Deferred Water Service Adjustment (DWSA)

As a valued customer of Great Basin Water Co., we have important information about your water bill.

Paying for water isn't just about the water you use on a daily basis. The water rates you pay also keep the entire infrastructure of pipes, wells, fire hydrants, etc. maintained and running reliably so water is available at your tap when you need it.

What changes will I see in my bill?

There will be a sur-charge to customers at all usage tiers per 1,000 gallons as shown in the table below. This approved sur-charge will be in effect until the balance is reduced to zero. For a customer using 5,000 gallons of water a month, this would equal a monthly charge of about \$0.60.

What is a Deferred Water Service Adjustment?

The DWSA is either a charge or credit to customers and is authorized by the Public Utilities Commission of Nevada (PUCN). With this authorization, Great Basin Water Company (GBWC) charges rates to help offset fluctuations in water usage.

Deferred Water Service Adjustment Sur-Credit	
\$0.12	Per 1,000 gallons

This ensures we are adequately covering the costs of the water service we provide to you and guarantees that you are not being charged more than has been reviewed and authorized by the PUCN in the utility's last rate case.

In turn, this helps to ensure that the revenues received by GBWC will be sufficient to cover (but not exceed) the costs of providing a safe and reliable supply of drinking water to your taps in a cost-efficient manner.

Will rates change again?

Per Nevada law, rates are subject to periodic adjustment through a rate case or similar filings and there is a possibility of rates going up or down in the future, if approved by the PUCN.

Rates are based upon many factors and the DWSA charges and credits may also adjust annually.

For more information on how rates are set, visit our website at <https://www.myutility.us/greatbasinwater>, email BeWaterSmart@GreatBasinWaterCo.com, or contact us at (844) 694.4404.

Also, we encourage you to register for My Utility Account (GBWC's online portal to communicate directly with customers), please visit: <https://account.myutility.us/account/>.