



May 1, 2025

RECEIVED

Mr. Brandon Frey
Executive Secretary
Louisiana Public Service Commission
Galvez Building, 12th Floor
602 N. 5th Street
Baton Rouge, Louisiana 70821

MAY 01 2025

LA Public Service Commission

VIA HAND DELIVERY

Re: Magnolia Water Utility Operating Company, LLC
2024 Formula Rate Plan Annual Report, Request for Adjustment of
Water and Sewage Rates and Any Other Related Relief

Dear Mr. Frey:

Please find enclosed for filing and docketing an original and three (3) copies of the 2024 Formula Rate Plan Annual Report, Request for Adjustment of Water and Sewage Rates and Any Other Related Relief (the “Filing”) on behalf of Magnolia Water Utility Operating Company, LLC (“Magnolia”).

The Filing includes the following submissions:

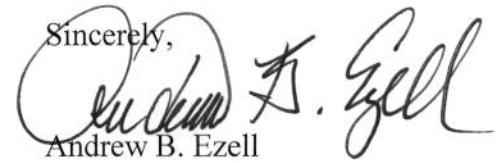
1. Magnolia’s 2024 FRP Annual Report, inclusive of proposed rate schedules and IRS Form 8832 submitted on behalf of Magnolia and Magnolia Water Utility Holding Company, LLC, as attested to by Brent Thies, Vice President and Corporate Controller of Magnolia’s parent company, CSWR, LLC; and
2. the form Public Notice to be published in parish official journals and the official journal of the state.

As noted above, notice of the Filing will be published according to law in all thirty-three (33) parishes in which Magnolia operates water/wastewater systems, as well as the official state journal. Proof of timely publication will be submitted upon receipt.

Upon your review and approval, we ask that notice of the Filing be published in the Official Bulletin on May 9, 2025. We also ask that the original be filed into the docket, that two copies be distributed according to Commission protocols and that one date-stamped copy be returned to our courier.

ROUTE TO
DEPT. Bull DATE 5/1 DEPT. _____
ROUTE FROM
DEPT. _____ DATE _____ DEPT. _____
DEPT. _____ DATE _____ DEPT. _____
DEPT. _____ DATE _____ DEPT. _____
DEPT. _____ DATE _____ DEPT. _____

If you have any questions or comments concerning the Filing, please advise.

Sincerely,

Andrew B. Ezell

cc: Lauren Evans, Esq.
Ms. Robin Pendergrass
Mr. Thomas Broady
Mr. Arnold Chauviere

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Company Pro Forma Adjusted Balance Sheet-Water & Sewer Combined
As of December 31, 2024

	12/31/2024	Company	12/31/2024	
	Test Year	Requested	Test Year	
	As Filed	Adjustments	Pro forma Adjusted	Notes
Assets				
Current Assets				
Cash				
131.100 - Cash Operation	\$ -	\$ -	\$ -	
131.600 - Cash Operation PNC	\$ 1,220,113	\$ -	\$ 1,220,113	
	\$ 1,220,113	\$ -	\$ 1,220,113	
Accounts Receivable				
125.000 - AR Trade	\$ 11,653,839	\$ -	\$ 11,653,839	
125.100 - AR Trade	\$ 29,578	\$ -	\$ 29,578	
144.000 - Accum Prov for Uncol Accts	\$ (2,441,897)	\$ -	\$ (2,441,897)	
Total Accounts Receivable	\$ 9,241,520	\$ -	\$ 9,241,520	
Other Current Assets				
124.000 - Investment in Financial Co-op	\$ 1,000	\$ -	\$ 1,000	
134.000 - Other Special Deposits	\$ -	\$ -	\$ -	
145.000 - N/R from Associated Companies	\$ 220,107	\$ -	\$ 220,107	
151000 - Plant Materials and Supplies	\$ 51,172	\$ -	\$ 51,172	
166.000 - Prepayments	\$ 774,509	\$ -	\$ 774,509	
173.100 - Accrued Water Revenue	\$ 1,126,011	\$ -	\$ 1,126,011	
173.200 - Accrued Sewer Revenue	\$ 3,475,298	\$ -	\$ 3,475,298	
184.200 - Customer Cash Clearing Acct	\$ 1,428,839	\$ -	\$ 1,428,839	
Total Other Current Assets	\$ 7,076,936	\$ -	\$ 7,076,936	
Total Current Assets	\$ 17,538,569	\$ -	\$ 17,538,569	
Non-Current Assets				
Other Non-Current Assets				
181.000 - Unamortized Debt	\$ 565,938	\$ -	\$ 565,938	
186.001 - Deferred Rate Case Expense	\$ 138,884	\$ -	\$ 138,884	
186.010 - Other Deferred Assets	\$ 2,919,203	\$ -	\$ 2,919,203	
186.100 - System Acquisition Regulatory Asset	\$ 12,141,735	\$ -	\$ 12,141,735	
108.300 - Accum Amort of System Acquisition Regulatory Asset	\$ (467,908)	\$ -	\$ (467,908)	
Total Other Non-Current Assets	\$ 15,297,851	\$ -	\$ 15,297,851	
Preliminary Survey & Investigation				
142.100 - Preliminary Survey and Investigation Charges	\$ (177,848)	\$ -	\$ (177,848)	
183.001 - PSI Engineering	\$ 378,292	\$ -	\$ 378,292	
183.002 - PSI - Legal	\$ 618,263	\$ -	\$ 618,263	
Total Preliminary Survey & Investigation	\$ 818,706	\$ -	\$ 818,706	
Total Non-Current Assets	\$ 16,116,558	\$ -	\$ 16,116,558	
Property, Plant & Equipment, Net				
100.301 - CIP	\$ 75,597,630	\$ -	\$ 75,597,630	
100.500 - Utility Plant Purchased/Sold	\$ 1,286,311	\$ -	\$ 1,286,311	
108.000 - Accum Deprec Plant in Service	\$ (64,914,387)	\$ -	\$ (64,914,387)	
121.000 - Utility Plant In Service - Other	\$ -	\$ -	\$ -	
122.000 - Accum Deprec - Other Property	\$ -	\$ -	\$ -	
307.000 - Water - Wells and Springs	\$ 1,266,300	\$ -	\$ 1,266,300	
311.000 - Land and Land Rights	\$ 14,492,087	\$ -	\$ 14,492,087	
312.000 - S&I - Source of Supply	\$ 5,046,844	\$ -	\$ 5,046,844	
316.000 - Electric Pumping Equipment	\$ 712,959	\$ -	\$ 712,959	
320.000 - Purification System	\$ 6,469,393	\$ -	\$ 6,469,393	
322.000 - Distribution Mains and Access	\$ -	\$ -	\$ -	
325.000 - Hydrants	\$ 477,728	\$ -	\$ 477,728	
336.000 - Miscellaneous Equipment	\$ 2,601,030	\$ -	\$ 2,601,030	
342.000 - Distr. Reservoirs & Standpipes	\$ 96,943	\$ -	\$ 96,943	
343.000 - Transmission & Distribution Mains	\$ 18,514,769	\$ -	\$ 18,514,769	
345.000 - Services	\$ 496,624	\$ -	\$ 496,624	
346.000 - Meters	\$ 1,543,521	\$ -	\$ 1,543,521	
353.000 - Land and Land Rights	\$ 51,505,639	\$ -	\$ 51,505,639	
354.000 - Structures and Improvements	\$ 80,381,781	\$ -	\$ 80,381,781	
360.200 - Collection Sewers - Force (Collection Plant)	\$ 31,451,014	\$ -	\$ 31,451,014	
361.000 - Collection Sewers - Gravity	\$ 2,777,652	\$ -	\$ 2,777,652	
363.200 - Sewer - Services to Customers	\$ 412,262	\$ -	\$ 412,262	
364.000 - Flow Measuring Devices	\$ 791,505	\$ -	\$ 791,505	
371.300 - Sewer - Pumping Equipment	\$ 13,319,833	\$ -	\$ 13,319,833	
372.000 - Treatment & Disposal Equipment	\$ 33,522,971	\$ -	\$ 33,522,971	

	12/31/2024 Test Year As Filed	Company Requested Adjustments	12/31/2024 Test Year Pro forma Adjusted	Notes
374.000 - Outfall Sewer Lines	\$ 273,551	\$ -	\$ 273,551	
380.000 - Treatment Equipment	\$ 76,639	\$ -	\$ 76,639	
394.000 - Tools, Shop, & Garage Equipment	\$ 50,745	\$ -	\$ 50,745	
396.000 - Power Operated Equipment	\$ 1,612,062	\$ -	\$ 1,612,062	
397.000 - Sewer - Miscellaneous Equip	\$ 7,020,114	\$ -	\$ 7,020,114	
Total Property, Plant & Equipment, Net	\$ 286,883,519	\$ -	\$ 286,883,519	
Total Assets	\$ 320,538,646	\$ -	\$ 320,538,646	
Liabilities & Equity				
Current Liabilities				
Accounts Payable				
232.000 - AP Trade	\$ 18,016,338		\$ 18,016,338	
Total Accounts Payable	\$ 18,016,338	\$ -	\$ 18,016,338	
Other Current Liabilities				
230.000 - Other Current&. Accrued Liab	\$ 96,774		\$ 96,774	
241.000 - Tax Collections Payable	\$ -		\$ -	
242.000 - Misc Current & Accrued Liab	\$ 3,253,199		\$ 3,253,199	
253.100 - Pre-Billed Revenue	\$ -		\$ -	
Total Other Current Liabilities	\$ 3,349,973	\$ -	\$ 3,349,973	
Total Current Liabilities	\$ 21,366,311	\$ -	\$ 21,366,311	
Long-Term Liabilities				
Contributions in Aid of Construction				
271.000 - CIAC	\$ 39,963,825	\$ -	\$ 39,963,825	
272.000 - CIAC Accum Amort	\$ (30,470,938)	\$ -	\$ (30,470,938)	
Total Contributions in Aid of Construction	\$ 9,492,887	\$ -	\$ 9,492,887	
Long-Term Debt				
224.000 LT Debt	\$ 77,741,634	\$ -	\$ 77,741,634	
Total Long-Term Debt	\$ 77,741,634	\$ -	\$ 77,741,634	
Payable to Associated Companies				
233.000 - Notes Payable Associated Companies	\$ 37,502,038	\$ -	\$ 37,502,038	
Total Payable to Associated Companies	\$ 37,502,038	\$ -	\$ 37,502,038	
Total Long-Term Liabilities	\$ 124,736,559	\$ -	\$ 124,736,559	
Equity				
Paid-in Capital				
201.000 - Common Stock Issued	\$ 188,647,534	\$ -	\$ 188,647,534	
Total Paid-in Capital	\$ 188,647,534	\$ -	\$ 188,647,534	
Retained Earnings				
216.000 - Unappropriated Retained Earnings	\$ (4,896,074)	\$ -	\$ (4,896,074)	
Profit Current Year	\$ (9,315,684)	\$ -	\$ (9,315,684)	
Total Retained Earnings	\$ (14,211,758)	\$ -	\$ (14,211,758)	
Total Equity	\$ 174,435,776	\$ -	\$ 174,435,776	
Total Liabilities & Equity	\$ 320,538,646	\$ -	\$ 320,538,646	

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Company Pro Forma Adjusted Balance Sheet-Water
As of December 31, 2024

	December 31, 2024		December 31, 2024		
	Test Year		Company	Test Year	
	As Filed	Requested	Adjustments	Pro forma Adjusted	Notes
Assets					
Current Assets					
Cash					
131.100 - Cash Operation	\$	-	\$	\$	-
131.600 - Cash Operation PNC	\$	527,511	\$	\$	527,511
	\$	527,511	\$	\$	527,511
Accounts Receivable					
125.000 - AR Trade	\$	1,186,303	\$	\$	1,186,303
125.100 - AR Trade	\$	29,578	\$	\$	29,578
144.000 - Accum Prov for Uncoil Accts	\$	(594,204)	\$	\$	(594,204)
Total Accounts Receivable	\$	621,677	\$	\$	621,677
Other Current Assets					
124.000 - Investment in Financial Co-op	\$	284	\$	\$	284
134.000 - Other Special Deposits	\$	-	\$	\$	-
145.000 - N/R from Associated Companies	\$	62,521	\$	\$	62,521
151000 - Plant Materials and Supplies	\$	-	\$	\$	-
166.000 - Prepayments	\$	224,380	\$	\$	224,380
173.100 - Accrued Water Revenue	\$	1,126,011	\$	\$	1,126,011
184.200 - Customer Cash Clearing Acct	\$	406,092	\$	\$	406,092
Total Other Current Assets	\$	1,819,289	\$	\$	1,819,289
Total Current Assets	\$	2,968,476	\$	\$	2,968,476
Non-Current Assets					
Other Non-Current Assets					
181.000 - Unamortized Debt	\$	160,755	\$	\$	160,755
186.001 - Deferred Rate Case Expense	\$	40,458	\$	\$	40,458
186.010 - Other Deferred Assets	\$	433,338	\$	\$	433,338
186.100 - System Acquisition Regulatory Asset	\$	3,448,862	\$	\$	3,448,862
108.300 - Accum Amort of System Acquisition Regulatory Asset	\$	(121,835)	\$	\$	(121,835)
Total Other Non-Current Assets	\$	3,961,577	\$	\$	3,961,577
Preliminary Survey & Investigation					
142.100 - Preliminary Survey and Investigation Charges	\$	-	\$	\$	-
183.001 - PSI Engineering	\$	49,320	\$	\$	49,320
183.002 - PSI - Legal	\$	-	\$	\$	-
Total Preliminary Survey & Investigation	\$	49,320	\$	\$	49,320
Total Non-Current Assets	\$	4,010,897	\$	\$	4,010,897
Property, Plant & Equipment, Net					
100.301 - CIP	\$	21,390,062	\$	\$	21,390,062
100.500 - Utility Plant Purchased/Sold	\$	-	\$	\$	-
108.000 - Accum Deprec Plant in Service	\$	(9,340,897)	\$	\$	(9,340,897)
121.000 - Utilty Plant In Service - Other	\$	-	\$	\$	-
122.000 - Accum Depree - Other Property	\$	-	\$	\$	-
307.000 - Water - Wells and Springs	\$	1,266,300	\$	\$	1,266,300
311.000 - Land and Land Rights	\$	14,492,087	\$	\$	14,492,087
312.000 - S&I - Source of Supply	\$	5,046,844	\$	\$	5,046,844
316.000 - Electric Pumping Equipment	\$	712,959	\$	\$	712,959
320.000 - Purification System	\$	6,469,393	\$	\$	6,469,393
322.000 - Distribution Mains and Access	\$	-	\$	\$	-
325.000 - Hydrants	\$	477,728	\$	\$	477,728
336.000 - Miscellaneous Equipment	\$	2,601,030	\$	\$	2,601,030
342.000 - Distr. Reservoirs & Standpipes	\$	96,943	\$	\$	96,943
343.000 - Transmission & Distribution Mains	\$	18,514,769	\$	\$	18,514,769
345.000 - Services	\$	496,624	\$	\$	496,624
346.000 - Meters	\$	1,543,521	\$	\$	1,543,521
364.000 - Flow Measuring Devices	\$	13,798	\$	\$	13,798
394.000 - Tools, Shop, & Garage Equipment	\$	6,417	\$	\$	6,417
396.000 - Power Operated Equipment	\$	629,298	\$	\$	629,298
Total Property, Plant & Equipment, Net	\$	64,416,874	\$	\$	64,416,874
Total Assets	\$	71,396,248	\$	\$	71,396,248

	December 31, 2024 Test Year As Filed	Company Requested Adjustments	December 31, 2024 Test Year Pro forma Adjusted	Notes
Liabilities & Equity				
Current Liabilities				
Accounts Payable				
232.000 - AP Trade	\$ 5,367,244		\$ 5,367,244	
Total Accounts Payable	\$ 5,367,244	\$ -	\$ 5,367,244	
Other Current Liabilities				
230.000 - Other Current&. Accrued Liab	\$ 25,179		\$ 25,179	
241.000 - Tax Collections Payable	\$ -		\$ -	
242.000 - Misc Current & Accrued Liab	\$ 378,645		\$ 378,645	
253.100 - Pre-Billed Revenue	\$ -		\$ -	
Total Other Current Liabilities	\$ 403,825	\$ -	\$ 403,825	
Total Current Liabilities	\$ 5,771,069	\$ -	\$ 5,771,069	
Long-Term Liabilities				
Contributions in Aid of Construction				
271.000 - CIAC	\$ 2,506,613	\$ -	\$ 2,506,613	
272.000 - CIAC Accum Amort	\$ (481,168)	\$ -	\$ (481,168)	
Total Contributions in Aid of Construction	\$ 2,025,445	\$ -	\$ 2,025,445	
Long-Term Debt				
224.000 LT Debt	\$ 16,444,129	\$ -	\$ 16,444,129	
Total Long-Term Debt	\$ 16,444,129	\$ -	\$ 16,444,129	
Payable to Associated Companies				
233.000 - Notes Payable Associated Companies	\$ 1,750,137	\$ -	\$ 1,750,137	
Total Payable to Associated Companies	\$ 1,750,137	\$ -	\$ 1,750,137	
Total Long-Term Liabilities	\$ 20,219,711	\$ -	\$ 20,219,711	
Equity				
Paid-in Capital				
201.000 - Common Stock Issued	\$ 48,538,291	\$ -	\$ 48,538,291	
Total Paid-in Capital	\$ 48,538,291	\$ -	\$ 48,538,291	
Retained Earnings				
216.000 - Unappropriated Retained Earnings	\$ 379,072	\$ -	\$ 379,072	
Profit Current Year	\$ (3,511,894)	\$ -	\$ (3,511,894)	
Total Retained Earnings	\$ (3,132,822)	\$ -	\$ (3,132,822)	
Total Equity	\$ 45,405,468	\$ -	\$ 45,405,468	
Total Liabilities & Equity	\$ 71,396,248	\$ -	\$ 71,396,248	

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Company Pro Forma Adjusted Balance Sheet-Sewer
As of December 31, 2024

	December 31, 2024		December 31, 2024		Notes	
	Test Year		Company			
	As Filed	Requested	Test Year	Pro forma Adjusted		
Assets						
Current Assets						
Cash						
131.100 - Cash Operation	\$ -		\$ -			
131.600 - Cash Operation PNC	\$ 692,602		\$ 692,602			
	<u>692,602</u>	\$ -	<u>692,602</u>			
Accounts Receivable						
125.000 - AR Trade	\$ 10,467,536		\$ 10,467,536			
125.100 - AR Trade	\$ -		\$ -			
144.000 - Accum Prov for Uncoil Accts	\$ (1,847,693)		\$ (1,847,693)			
	<u>8,619,843</u>	\$ -	<u>8,619,843</u>			
Total Accounts Receivable						
Other Current Assets						
124.000 - Investment in Financial Co-op	\$ 716		\$ 716			
134.000 - Other Special Deposits	\$ -		\$ -			
145.000 - N/R from Associated Companies	\$ 157,585		\$ 157,585			
151000 - Plant Materials and Supplies	\$ 51,172		\$ 51,172			
166.000 - Prepayments	\$ 550,128		\$ 550,128			
173.200 - Accrued Sewer Revenue	\$ 3,475,298		\$ 3,475,298			
184.200 - Customer Cash Clearing Acct	\$ 1,022,748		\$ 1,022,748			
	<u>5,257,647</u>	\$ -	<u>5,257,647</u>			
Total Other Current Assets						
Total Current Assets	\$ 14,570,093	\$ -	\$ 14,570,093			
Non-Current Assets						
Other Non-Current Assets						
181.000 - Unamortized Debt	\$ 405,183		\$ 405,183			
186.001 - Deferred Rate Case Expense	\$ 98,426		\$ 98,426			
186.010 - Other Deferred Assets	\$ 2,485,866		\$ 2,485,866			
186.100 - System Acquisition Regulatory Asset	\$ 8,692,873		\$ 8,692,873			
108.300 - Accum Amort of System Acquisition Regulatory Asset	\$ (346,073)		\$ (346,073)			
	<u>11,336,274</u>	\$ -	<u>11,336,274</u>			
Total Other Non-Current Assets						
Preliminary Survey & Investigation						
142.100 - Preliminary Survey and Investigation Charges	\$ (177,848)		\$ (177,848)			
183.001 - PSI Engineering	\$ 328,972		\$ 328,972			
183.002 - PSI - Legal	\$ 618,263		\$ 618,263			
	<u>769,386</u>	\$ -	<u>769,386</u>			
Total Preliminary Survey & Investigation						
Total Non-Current Assets	\$ 12,105,660	\$ -	\$ 12,105,660			
Property, Plant & Equipment, Net						
100.301 - CIP	\$ 54,207,568	\$ -	\$ 54,207,568			
100.500 - Utility Plant Purchased/Sold	\$ 1,286,311	\$ -	\$ 1,286,311			
108.000 - Accum Deprec Plant in Service	\$ (55,573,489)	\$ -	\$ (55,573,489)			
114.000 - Utility Plant Acq Adj	\$ -	\$ -	\$ -			
121.000 - Utility Plant In Service - Other	\$ -	\$ -	\$ -			
122.000 - Accum Deprec - Other Property	\$ -	\$ -	\$ -			
353.000 - Land and Land Rights	\$ 51,505,639	\$ -	\$ 51,505,639			
354.000 - Structures and Improvements	\$ 80,381,781	\$ -	\$ 80,381,781			
360.200 - Collection Sewers - Force (Collection Plant)	\$ 31,451,014	\$ -	\$ 31,451,014			
361.000 - Collection Sewers - Gravity	\$ 2,777,652	\$ -	\$ 2,777,652			
363.200 - Sewer - Services to Customers	\$ 412,262	\$ -	\$ 412,262			
364.000 - Flow Measuring Devices	\$ 777,707	\$ -	\$ 777,707			
371.300 - Sewer - Pumping Equipment	\$ 13,319,833	\$ -	\$ 13,319,833			
372.000 - Treatment & Disposal Equipment	\$ 33,522,971	\$ -	\$ 33,522,971			
374.000 - Outfall Sewer Lines	\$ 273,551	\$ -	\$ 273,551			
380.000 - Treatment Equipment	\$ 76,639	\$ -	\$ 76,639			
394.000 - Tools, Shop, & Garage Equipment	\$ 44,328	\$ -	\$ 44,328			
396.000 - Power Operated Equipment	\$ 982,764	\$ -	\$ 982,764			
397.000 - Sewer - Miscellaneous Equip	\$ 7,020,114	\$ -	\$ 7,020,114			
	<u>222,466,645</u>	\$ -	<u>222,466,645</u>			
Total Property, Plant & Equipment, Net	\$ 222,466,645	\$ -	\$ 222,466,645			
Total Assets	\$ 249,142,398	\$ -	\$ 249,142,398			

	December 31, 2024 Test Year As Filed	Company Requested Adjustments	December 31, 2024 Test Year Pro forma Adjusted	Notes
Liabilities & Equity				
Current Liabilities				
Accounts Payable				
232,000 - AP Trade	\$ 12,649,094		\$ 12,649,094	
Total Accounts Payable	\$ 12,649,094	\$ -	\$ 12,649,094	
Other Current Liabilities				
230,000 - Other Current& Accrued Liab	\$ 71,595		\$ 71,595	
242,000 - Misc Current & Accrued Liab	\$ 2,874,553		\$ 2,874,553	
Total Other Current Liabilities	\$ 2,946,148	\$ -	\$ 2,946,148	
Total Current Liabilities	\$ 15,595,242	\$ -	\$ 15,595,242	
Long-Term Liabilities				
Contributions in Aid of Construction				
271,000 - CIAC	\$ 37,457,213	\$ -	\$ 37,457,213	
272,000 - CIAC Accum Amort	\$ (29,989,771)	\$ -	\$ (29,989,771)	
Total Contributions in Aid of Construction	\$ 7,467,442	\$ -	\$ 7,467,442	
Long-Term Debt				
224,000 LT Debt	\$ 61,297,505	\$ -	\$ 61,297,505	
Total Long-Term Debt	\$ 61,297,505	\$ -	\$ 61,297,505	
Payable to Associated Companies				
233,000 - Notes Payable Associated Companies	\$ 35,751,901	\$ -	\$ 35,751,901	
Total Payable to Associated Companies	\$ 35,751,901	\$ -	\$ 35,751,901	
Total Long-Term Liabilities	\$ 104,516,848	\$ -	\$ 104,516,848	
Equity				
Paid-in Capital				
201,000 - Common Stock Issued	\$ 140,109,244	\$ -	\$ 140,109,244	
Total Paid-in Capital	\$ 140,109,244	\$ -	\$ 140,109,244	
Retained Earnings				
216,000 - Unappropriated Retained Earnings	\$ (5,275,146.25)	\$ -	\$ (5,275,146.25)	
Profit Current Year	\$ (5,803,789.57)	\$ -	\$ (5,803,789.57)	
Total Retained Earnings	\$ (11,078,935.82)	\$ -	\$ (11,078,935.82)	
Total Equity	\$ 129,030,307.88	\$ -	\$ 129,030,307.88	
Total Liabilities & Equity	\$ 249,142,397.96	\$ -	\$ 249,142,397.96	

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Company Adjusted Income Statement-Water & Sewer Combined
For the Year Ending December 31, 2024

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed	Notes
Operating Revenues						
Non-utility Income	421,000	\$ 236,231	\$ -	\$ 236,231	\$ -	\$ 236,231
Late Fees Water	470,000	\$ 219,730	\$ -	\$ 219,730	\$ -	\$ 219,730
Revenue Sewer	521,000	\$ 36,001,187	\$ 3,936,518	\$ 39,937,705	\$ 4,156,228	\$ 44,093,933
Late Fees Sewer	532,000	\$ 2,510,934	\$ -	\$ 2,510,934	\$ -	\$ 2,510,934
Miscellaneous Service Revenues	536,000	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Water	602,001	\$ 9,904,039	\$ 3,590,836	\$ 13,494,875	\$ 986,739	\$ 14,481,614
Total Water & Sewer Operating Revenue	\$	48,872,121	\$ 7,527,354	\$ 56,399,476	\$ 5,142,967	\$ 61,542,442
Operating Expenses						
<u>G&A - General & Admin:</u>						
Taxes (Other)	408,100	\$ 134,001	\$ -	\$ 134,001	\$ -	\$ 134,001
Taxes Property	408,160	\$ 572,005	\$ -	\$ 572,005	\$ -	\$ 572,005
Miscellaneous Income Deductions	426,000	\$ 93,000	\$ (93,000)	\$ -	\$ -	\$ -
Customers' Acctng & Collect Exps - Uncollectible Accounts	784,000	\$ 1,857,230	\$ -	\$ 1,857,230	\$ 51,430	\$ 1,908,660
Cust Record Collect (Billing)	903,100	\$ 2,343,609	\$ -	\$ 2,343,609	\$ -	\$ 2,343,609
Cust Record Collect (Bank Fees)	903,280	\$ 776,827	\$ -	\$ 776,827	\$ -	\$ 776,827
Office Supp Ex (Communication)	921,500	\$ 7,931	\$ -	\$ 7,931	\$ -	\$ 7,931
Office Supplies Expense	921,800	\$ 48,070	\$ -	\$ 48,070	\$ -	\$ 48,070
Administrative Expenses Transferred	922,000	\$ 9,317,135	\$ (3,850,000)	\$ 5,467,135	\$ -	\$ 5,467,135
SARA Expenses Transferred	922,100	\$ (162,463)	\$ -	\$ (162,463)	\$ -	\$ (162,463)
Other Regulatory Expenses Transferred	922,300	\$ (1,645,667)	\$ -	\$ (1,645,667)	\$ -	\$ (1,645,667)
Outside Services (Bank Fees)	923,100	\$ 322,938	\$ -	\$ 322,938	\$ -	\$ 322,938
OutsideService (Legal Fees)	923,400	\$ 147,059	\$ -	\$ 147,059	\$ -	\$ 147,059
OutsideService (Audit/Accounting)	923,500	\$ 66,103	\$ -	\$ 66,103	\$ -	\$ 66,103
OutsideService (Manage Consult)	923,600	\$ 64,301	\$ -	\$ 64,301	\$ -	\$ 64,301
Outside Services (IT)	923,900	\$ 409,450	\$ -	\$ 409,450	\$ -	\$ 409,450
Property Insurance Commercial	924,400	\$ 1,307,897	\$ -	\$ 1,307,897	\$ -	\$ 1,307,897
Regulatory Expense DNR	928,100	\$ 247,984	\$ -	\$ 247,984	\$ -	\$ 247,984
Misc General Expense	930,200	\$ (49,144)	\$ -	\$ (49,144)	\$ -	\$ (49,144)
Customer Courtesy Credit Expense	\$ 930,300	\$ -	\$ -	\$ -	\$ -	\$ -
Total G&A - General & Admin	\$	15,858,267	\$ (3,943,000)	\$ 11,915,267	\$ 51,430	\$ 11,966,697
<u>Ops & Maint - Operations & Maintenance:</u>						
Water - Source of Supply - Operating Labor	630,000	\$ 3,000,337	\$ -	\$ 3,000,337	\$ -	\$ 3,000,337
Water - Source of Supply - Maintenance Supervision & Engineering	630,205	\$ (67)	\$ -	\$ (67)	\$ -	\$ (67)
Water - Maintenance of Source of Supply Plant	630,200	\$ 24,782	\$ -	\$ 24,782	\$ -	\$ 24,782
Fuel and Power Purchased for Pumping	615,000	\$ 263,328	\$ (276)	\$ 263,051	\$ -	\$ 263,051
Water - Purification - Labor	630,302	\$ 55,440	\$ -	\$ 55,440	\$ -	\$ 55,440
Water - Purification - Supplies and Expenses	630,301	\$ 496	\$ -	\$ 496	\$ -	\$ 496
Water - Purification - Chemicals	618,300	\$ 67,463	\$ -	\$ 67,463	\$ -	\$ 67,463
Miscellaneous Expense	675,000	\$ 871,589	\$ (844,306)	\$ 27,283	\$ -	\$ 27,283
Water - Purification - Maintenance of Structure & Improvements	630,401	\$ (242)	\$ -	\$ (242)	\$ -	\$ (242)
Water - T&D - Operation Supervision & Engineering	630,205	\$ -	\$ -	\$ -	\$ -	\$ -
Water - T&D - Maps and Records	630,604	\$ 2,243	\$ -	\$ 2,243	\$ -	\$ 2,243
Water - T&D Operation of Meters	630,500	\$ 334,189	\$ -	\$ 334,189	\$ -	\$ 334,189
Water - T&D - Maintenance Supervision & Engineering	630,404	\$ (200)	\$ -	\$ (200)	\$ -	\$ (200)
Water - T&D - Maintenance of Structures & Improvements	630,601	\$ (200)	\$ -	\$ (200)	\$ -	\$ (200)
Water - T&D - Maintenance of Mains	630,607	\$ (326,010)	\$ -	\$ (326,010)	\$ -	\$ (326,010)
Water - T&D - Maintenance of Other Distribution Plant	630,608	\$ 78	\$ -	\$ 78	\$ -	\$ 78
Sewer - O&M - Purchased Sewage Treatment	710,000	\$ 147,527	\$ -	\$ 147,527	\$ -	\$ 147,527
Sewer - O&M - Sludge Removal Expense	711,000	\$ 258	\$ -	\$ 258	\$ -	\$ 258
Sewer - Purchased Power - Collection	715,100	\$ 26,167	\$ -	\$ 26,167	\$ -	\$ 26,167
Sewer - Purchased Power - Pumping	715,300	\$ 1,135,126	\$ (6)	\$ 1,135,119	\$ -	\$ 1,135,119
Sewer - Purchased Power - Treatment	715,500	\$ 1,908,311	\$ -	\$ 1,908,311	\$ -	\$ 1,908,311
Sewer - Fuel for Power Production	716,000	\$ 12,872	\$ -	\$ 12,872	\$ -	\$ 12,872
Sewer - Chemicals - Treatment Operations	718,500	\$ 1,236,022	\$ -	\$ 1,236,022	\$ -	\$ 1,236,022
Sewer - Materials & Supplies - Collection Operations	720,100	\$ 242,880	\$ -	\$ 242,880	\$ -	\$ 242,880
Sewer - Materials & Supplies - Collection Maintenance	720,200	\$ 173,649	\$ -	\$ 173,649	\$ -	\$ 173,649
Sewer - Materials & Supplies - Pumping Maintenance	720,400	\$ 6,818	\$ -	\$ 6,818	\$ -	\$ 6,818
Sewer - Materials & Supplies - Treatment Operations	720,500	\$ 220,501	\$ -	\$ 220,501	\$ -	\$ 220,501
Sewer - Materials & Supplies - Treatment Maintenance	720,600	\$ 8,041	\$ -	\$ 8,041	\$ -	\$ 8,041
Sewer - O&M - Contractual Services - Water Testing	735,000	\$ 729,997	\$ -	\$ 729,997	\$ -	\$ 729,997
Sewer - O&M - Contractual Services - Other Collection Ops	736,100	\$ 13,386,455	\$ -	\$ 13,386,455	\$ -	\$ 13,386,455
Sewer - O&M - Contractual Services - Other Collection Maint	736,200	\$ 562,464	\$ -	\$ 562,464	\$ -	\$ 562,464
Sewer - O&M - Contractual Services - Other Pumping Ops	736,300	\$ (135)	\$ -	\$ (135)	\$ -	\$ (135)
Sewer - O&M - Contractual Services - Other Pumping Maint	736,400	\$ 42,884	\$ -	\$ 42,884	\$ -	\$ 42,884
Sewer Treatment Chemicals	741,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer - Transportation Expense	750,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer - Miscellaneous Expenses - Collection Ops	775,100	\$ 53,143	\$ -	\$ 53,143	\$ -	\$ 53,143

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed	Notes
Sewer - Miscellaneous Expenses - Collection Maint	775.200 \$ - \$	- \$	- \$	- \$	- \$	-
Sewer - Miscellaneous Expenses - Treatment Ops	775.500 \$ 24,358 \$	- \$	24,358 \$	- \$	- \$	24,358
Sewer - Miscellaneous Expenses - Treatment Maint	775.600 \$ 24,831 \$	- \$	24,831 \$	- \$	- \$	24,831
<i>Total Ops & Maint - Operations & Maintenance</i>	<i>\$ 24,235,396 \$</i>	<i>(844,588) \$</i>	<i>23,390,807 \$</i>		<i>\$ 23,390,807</i>	
Depr & Amort - Depreciation & Amortization:						
Depreciation Expense	403.000 \$ 6,741,382 \$	1,253,759 \$	7,995,141 \$	- \$	7,995,141 \$	
Depreciation Expense CIAC	403.100 \$ (1,310,916) \$	(28,180) \$	(1,339,096) \$	- \$	(1,339,096) \$	
Amort of Rate Case Expense	404.000 \$ 67,188 \$	- \$	67,188 \$	- \$	67,188 \$	
Amort of SARA Expense	404.100 \$ 467,908 \$	857,613 \$	1,325,521 \$	- \$	1,325,521 \$	
Amort of other Reg Asset	404.200 \$ - \$	246,850 \$	246,850 \$	- \$	246,850 \$	
<i>Total Depr & Amort - Depreciation & Amortization</i>	<i>\$ 5,965,562 \$</i>	<i>2,330,042 \$</i>	<i>8,295,604 \$</i>	<i>- \$</i>	<i>8,295,604 \$</i>	
Total Operating Expenses	\$ 46,059,226 \$	(2,457,546) \$	43,601,679 \$	51,430 \$	43,653,109 \$	
Net Operating Income	\$ 2,812,896 \$	9,984,901 \$	12,797,796 \$	5,091,537 \$	17,889,333 \$	
Non-Operating Income/(Expenses):						
Interest Expense- Long Term	427.000 \$ (4,486,422) \$	(441,121) \$	(4,927,543) \$	- \$	(4,927,543) \$	
Gain/Loss of Utility Property	414.000 \$ (7,904,127) \$	6,825,301 \$	(1,078,826) \$	- \$	(1,078,826) \$	
<i>Total Non-Operating Income/(Expenses)</i>	<i>\$ (12,390,550) \$</i>	<i>6,384,180 \$</i>	<i>(6,006,369) \$</i>	<i>- \$</i>	<i>(6,006,369) \$</i>	
Income Taxes						
Income Tax	408.200 \$ 261,970 \$	(261,970) \$	(0) \$	(3,257,653) \$	(3,257,653) \$	
<i>Total Income Tax Expense</i>	<i>\$ 261,970 \$</i>	<i>(261,970) \$</i>	<i>(0) \$</i>	<i>(3,257,653) \$</i>	<i>(3,257,653) \$</i>	
Net Income	\$ (9,315,684) \$	16,107,111 \$	6,791,427 \$	1,833,884 \$	8,625,311 \$	

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Company Adjusted Income Statement-Water
For the Year Ending December 31, 2024

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
Revenues					
Non-utility Income	421,000	\$ 30,036	\$ -	\$ 30,036	\$ -
Revenue Water	602,001	\$ 9,904,039	\$ 3,590,836	\$ 13,494,875	\$ 986,739
Late Fees Water	470,000	\$ 219,730	\$ -	\$ 219,730	\$ -
Total Water & Sewer Revenue		\$ 10,153,805	\$ 3,590,836	\$ 13,744,642	\$ 986,739
					\$ 14,731,380
Expenses					
<u>G&A - General & Admin:</u>					
Taxes (Other)	408,100	\$ 38,063	\$ -	\$ 38,063	\$ -
Taxes Property	408,160	\$ 509,921	\$ -	\$ 509,921	\$ -
Miscellaneous Income Deductions	426,000	\$ 26,849	\$ (26,849)	\$ (0)	\$ (0)
Customers' Acctng & Collect Exps - Uncollectible Accounts	784,000	\$ 484,047	\$ -	\$ 484,047	\$ 9,867
Cust Record Collect (Billing)	903,100	\$ 675,049	\$ -	\$ 675,049	\$ -
Cust Record Collect (Bank Fees)	903,280	\$ 220,658	\$ -	\$ 220,658	\$ -
Office Supp Ex (Communication)	921,500	\$ 4,366	\$ -	\$ 4,366	\$ -
Office Supplies Expense	921,800	\$ 17,113	\$ -	\$ 17,113	\$ -
Administrative Expenses Transferred	922,000	\$ 2,646,534	\$ -	\$ 2,646,534	\$ -
SARA Expenses Transferred	922,100	\$ (46,148)	\$ -	\$ (46,148)	\$ -
Other Regulatory Expenses Transferred	922,300	\$ (467,452)	\$ -	\$ (467,452)	\$ -
Outside Services (Bank Fees)	923,100	\$ 91,731	\$ -	\$ 91,731	\$ -
OutsideService (Legal Fees)	923,400	\$ 68,347	\$ -	\$ 68,347	\$ -
OutsideService (Audit/Accounting)	923,500	\$ 18,776	\$ -	\$ 18,776	\$ -
OutsideService (Manage Consult)	923,600	\$ 18,265	\$ -	\$ 18,265	\$ -
Outside Services (IT)	923,900	\$ 41,857	\$ -	\$ 41,857	\$ -
Property Insurance Commercial	924,400	\$ 343,566	\$ -	\$ 343,566	\$ -
Regulatory Expense DNR	928,100	\$ 174,547	\$ -	\$ 174,547	\$ -
Misc General Expense	930,200	\$ (13,806)	\$ -	\$ (13,806)	\$ -
Customer Courtesy Credit Expense	930,300	\$ -	\$ -	\$ -	\$ -
Total G&A - General & Admin		\$ 4,852,282	\$ (26,849)	\$ 4,825,433	\$ 9,867
					\$ 4,835,300
<u>Ops & Maint - Operations & Maintenance:</u>					
Water - Source of Supply - Operating Labor	630,000	\$ 3,000,337	\$ -	\$ 3,000,337	\$ -
Water - Source of Supply - Maintenance Supervision & Engineering	630,205	\$ (67)	\$ -	\$ (67)	\$ -
Water - Maintenance of Source of Supply Plant	630,200	\$ 24,782	\$ -	\$ 24,782	\$ -
Fuel and Power Purchased for Pumping	615,000	\$ 263,328	\$ (276)	\$ 263,051	\$ -
Water - Purification - Labor	630,302	\$ 55,440	\$ -	\$ 55,440	\$ -
Water - Purification - Supplies and Expenses	630,301	\$ 496	\$ -	\$ 496	\$ -
Water - Purification - Chemicals	618,300	\$ 67,463	\$ -	\$ 67,463	\$ -
Miscellaneous Expense	675,000	\$ 871,589	\$ (844,306)	\$ 27,283	\$ -
Water - Purification - Maintenance of Structure & Improvements	630,401	\$ (242)	\$ -	\$ (242)	\$ -
Water - T&D - Operation Supervision & Engineering	630,205	\$ -	\$ -	\$ -	\$ -
Water - T&D - Maps and Records	630,604	\$ 2,243	\$ -	\$ 2,243	\$ -
Water - T&D Operation of Meters	630,500	\$ 334,189	\$ -	\$ 334,189	\$ -
Water - T&D - Maintenance Supervision & Engineering	630,404	\$ (200)	\$ -	\$ (200)	\$ -
Water - T&D - Maintenance of Structures & Improvements	630,601	\$ (200)	\$ -	\$ (200)	\$ -
Water - T&D - Maintenance of Mains	630,607	\$ (326,010)	\$ -	\$ (326,010)	\$ -
Water - T&D - Maintenance of Other Distribution Plant	630,608	\$ 78	\$ -	\$ 78	\$ -
Total Ops & Maint - Operations & Maintenance		\$ 4,293,227	\$ (844,582)	\$ 3,448,645	\$ -
					\$ 3,448,645
<u>Depr & Amort - Depreciation & Amortization:</u>					
Depreciation Expense	403,000	\$ 1,141,518	\$ 128,802	\$ 1,270,321	\$ -
Depreciation Expense CIAC	403,100	\$ (75,341)	\$ (8,005)	\$ (83,346)	\$ -
Amort of Rate Case Expense	404,000	\$ 19,085	\$ -	\$ 19,085	\$ -
Amort of SARA Expense	404,100	\$ 121,835	\$ 222,459	\$ 344,294	\$ -
Amort of other Reg Asset	404,200	\$ -	\$ 73,021	\$ 73,021	\$ -
Total Depr & Amort - Depreciation & Amortization		\$ 1,207,097	\$ 416,277	\$ 1,623,374	\$ -
					\$ 1,623,374
Total Operating Expenses		\$ 10,352,605	\$ (455,154)	\$ 9,897,451	\$ 9,867
					\$ 9,907,319
Net Operating Income		\$ (198,800)	\$ 4,045,990	\$ 3,847,190	\$ 976,871
					\$ 4,824,061
<u>Non-Operating Income/(Expenses):</u>					
Interest Expense- Long Term	427,000	\$ (1,282,887)	\$ (125,322)	\$ (1,408,210)	\$ -
Gain/Loss of Utility Property	414,000	\$ (2,104,620)	\$ 1,793,466	\$ (311,154)	\$ -
Total Non-Operating Income/(Expenses)		\$ (3,387,507)	\$ 1,668,143	\$ (1,719,364)	\$ -
					\$ (1,719,364)
<u>Income Taxes</u>					
Income Tax	408,200	\$ 74,413	\$ (74,413)	\$ (0)	\$ (851,137)
Total Income Tax Expense		\$ 74,413	\$ (74,413)	\$ (0)	\$ (851,137)
					\$ (851,137)
Net Income		\$ (3,511,894)	\$ 5,639,720	\$ 2,127,826	\$ 125,734
					\$ 2,253,560

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Company Adjusted Income Statement-Sewer
For the Year Ending December 31, 2024

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Pro Forma Proposed
Revenues					
Non-utility Income	421,000 \$	206,194 \$	-	206,194 \$	-
Revenue Sewer	521,000 \$	36,001,187 \$	3,936,518 \$	39,937,705 \$	4,156,228 \$
Late Fees Sewer	532,000 \$	2,510,934 \$	-	2,510,934 \$	2,510,934 \$
Miscellaneous Service Revenues	536,000 \$	-	-	-	-
Total Water & Sewer Revenue	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ 38,718,316	\$ 3,936,518	\$ 42,654,834	\$ 4,156,228	\$ 46,811,062
Expenses					
<i>G&A - General & Admin:</i>					
Taxes (Other)	408,100 \$	95,938 \$	-	95,938 \$	-
Taxes Property	408,160 \$	62,084 \$	-	62,084 \$	-
Miscellaneous Income Deductions	426,000 \$	66,151 \$	(66,151) \$	0 \$	0 \$
Customers' Acctng & Collect Exps - Uncollectible Accounts	784,000 \$	1,373,184 \$	-	1,373,184 \$	41,562 \$
Cust Record Collect (Billing)	903,100 \$	1,668,560 \$	-	1,668,560 \$	-
Cust Record Collect (Bank Fees)	903,280 \$	556,169 \$	-	556,169 \$	-
Office Supp Ex (Communication)	921,500 \$	3,565 \$	-	3,565 \$	-
Office Supplies Expense	921,800 \$	30,957 \$	-	30,957 \$	30,957 \$
Administrative Expenses Transferred	922,000 \$	6,670,601 \$	(3,850,000) \$	2,820,601 \$	-
SARA Expenses Transferred	922,100 \$	(116,315) \$	-	(116,315) \$	-
Other Regulatory Expenses Transferred	922,300 \$	(1,178,215) \$	-	(1,178,215) \$	-
Outside Services (Bank Fees)	923,100 \$	231,208 \$	-	231,208 \$	-
OutsideService (Legal Fees)	923,400 \$	78,712 \$	-	78,712 \$	-
OutsideService (Audit/Accounting)	923,500 \$	47,326 \$	-	47,326 \$	47,326 \$
OutsideService (Manage Consult)	923,600 \$	46,036 \$	-	46,036 \$	46,036 \$
Outside Services (IT)	923,900 \$	367,594 \$	-	367,594 \$	-
Property Insurance Commercial	924,400 \$	964,331 \$	-	964,331 \$	-
Regulatory Expense DNR	928,100 \$	73,438 \$	-	73,438 \$	73,438 \$
Misc General Expense	930,200 \$	(35,339) \$	-	(35,339) \$	-
Customer Courtesy Credit Expense	930,300 \$	-	-	-	-
<i>Total G&A - General & Admin</i>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ 11,005,986	\$ (3,916,151)	\$ 7,089,835	\$ 41,562	\$ 7,131,397
<i>Ops & Maint - Operations & Maintenance:</i>					
Sewer - O&M - Purchased Sewage Treatment	710,000 \$	147,527 \$	-	147,527 \$	-
Sewer - O&M - Sludge Removal Expense	711,000 \$	258 \$	-	258 \$	-
Sewer - Purchased Power - Collection	715,100 \$	26,167 \$	-	26,167 \$	-
Sewer - Purchased Power - Pumping	715,300 \$	1,135,126 \$	(6) \$	1,135,119 \$	-
Sewer - Purchased Power - Treatment	715,500 \$	1,908,311 \$	-	1,908,311 \$	-
Sewer - Fuel for Power Production	716,000 \$	12,872 \$	-	12,872 \$	-
Sewer - Chemicals - Treatment Operations	718,500 \$	1,236,022 \$	-	1,236,022 \$	-
Sewer - Materials & Supplies - Collection Operations	720,100 \$	242,880 \$	-	242,880 \$	-
Sewer - Materials & Supplies - Collection Maintenance	720,200 \$	173,649 \$	-	173,649 \$	-
Sewer - Materials & Supplies - Pumping Maintenance	720,400 \$	6,818 \$	-	6,818 \$	-
Sewer - Materials & Supplies - Treatment Operations	720,500 \$	220,501 \$	-	220,501 \$	-
Sewer - Materials & Supplies - Treatment Maintenance	720,600 \$	8,041 \$	-	8,041 \$	-
Sewer - O&M - Contractual Services - Water Testing	735,000 \$	729,997 \$	-	729,997 \$	-
Sewer - O&M - Contractual Services - Other Collection Ops	736,100 \$	13,386,455 \$	-	13,386,455 \$	-
Sewer - O&M - Contractual Services - Other Collection Maint	736,200 \$	562,464 \$	-	562,464 \$	-
Sewer - O&M - Contractual Services - Other Pumping Ops	736,300 \$	(135) \$	-	(135) \$	-
Sewer - O&M - Contractual Services - Other Pumping Maint	736,400 \$	42,884 \$	-	42,884 \$	-
Sewer Treatment Chemicals	741,000 \$	-	-	-	-
Sewer - Transportation Expense	750,000 \$	-	-	-	-
Sewer - Miscellaneous Expenses - Collection Ops	775,100 \$	53,143 \$	-	53,143 \$	-
Sewer - Miscellaneous Expenses - Collection Maint	775,200 \$	-	-	-	-
Sewer - Miscellaneous Expenses - Treatment Ops	775,500 \$	24,358 \$	-	24,358 \$	-
Sewer - Miscellaneous Expenses - Treatment Maint	775,600 \$	24,831 \$	-	24,831 \$	-
<i>Total Ops & Maint - Operations & Maintenance</i>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ 19,942,169	\$ (6)	\$ 19,942,163	\$ -	\$ 19,942,163
<i>Depr & Amort - Depreciation & Amortization:</i>					
Depreciation Expense	403,000 \$	5,599,863 \$	1,124,957 \$	6,724,821 \$	-
Depreciation Expense CIAC	403,100 \$	(1,235,574) \$	(20,176) \$	(1,255,750) \$	-
Amort of Rate Case Expense	404,000 \$	48,103 \$	-	48,103 \$	-
Amort of SARA Expense	404,100 \$	346,073 \$	635,154 \$	981,227 \$	-
Amort of other Reg Asset	404,200 \$	-	173,829 \$	173,829 \$	-
<i>Total Depr & Amort - Depreciation & Amortization</i>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ 4,758,465	\$ 1,913,765	\$ 6,672,231	\$ -	\$ 6,672,231
Total Operating Expenses	\$ 35,706,620	\$ (2,002,392)	\$ 33,704,228	\$ 41,562	\$ 33,745,790
Net Operating Income	\$ 3,011,696	\$ 5,938,910	\$ 8,950,606	\$ 4,114,666	\$ 13,065,272
Non-Operating Income/(Expenses):					
Interest Expense- Long Term	427,000 \$	(3,203,535) \$	(315,798) \$	(3,519,334) \$	-
Gain/Loss of Utility Property	414,000 \$	(5,799,507) \$	5,031,835 \$	(767,672) \$	-
<i>Total Non-Operating Income/(Expenses)</i>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ (9,003,042)	\$ 4,716,037	\$ (4,287,005)	\$ -	\$ (4,287,005)
Income Taxes					
Income Tax	408,200 \$	187,557 \$	(187,557) \$	0 \$	(2,406,516) \$
<i>Total Income Tax Expense</i>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$ 187,557	\$ (187,557)	\$ 0	\$ (2,406,516)	\$ (2,406,516)
Net Income	\$ (5,803,790)	\$ 10,467,390	\$ 4,663,601	\$ 1,708,149	\$ 6,371,750

Income Tax Summary - Water

Description	Tax Rates	Sewer
Gross Operating Income		\$ 4,824,061
Total Non-Operating Income		\$ (1,719,364)
Taxable Income		<hr/> \$ 3,104,698
State Income Tax	8.00%	\$ 248,376
Federal Taxable Income		<hr/> \$ 2,856,322
Federal Income Tax	21.00%	\$ 599,828
I&S Fees Taxable Income		<hr/> \$ 2,256,494
I&S Fees Tax Rate	0.13%	\$ 2,933.44
Total Tax		<u>\$ 851,136.82</u>

Income Tax Summary - Sewer

Description	Tax Rates	Sewer
Gross Operating Income		\$ 13,065,272
Total Non-Operating Income		\$ (4,287,005)
Taxable Income		\$ 8,778,266
State Income Tax	8%	\$ 702,261
Federal Taxable Income		\$ 8,076,005
Federal Income Tax	21.00%	\$ 1,695,961
I&S Fees Taxable Income		\$ 6,380,044
I&S Fees Tax Rate	0.13%	\$ 8,294.06
Total Tax		\$ 2,406,516.44

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
FRP Revenue Determination Formula
For the Year Ending December 31, 2024

SECTION 1 BANDWIDTH CHECK

Line	Description	Reference	Water	Sewer	Consolidated
1	Pro Forma Present Net Income	Schedule X	\$2,127,826	\$4,663,601	\$6,791,427
2	Pro Forma Present Rate Base	Schedule X	\$63,042,066	\$170,005,605	\$233,047,671
3	Equity % of Capital Structure	Input Schedule	50.00%	50.00%	50.00%
4	Earned Rate of Return on Equity	L1 / (L2 * L3)	6.75%	5.49%	5.83%
5	Evaluation Period Cost Rate for Common Equity		9.50%	9.50%	9.50%
6	If Line 5 + 0.50% < Line 4	Go To Section 2		Go To Section 2	Go To Section 2
7	If Line 5 + 0.50% > Line 4	Go To Section 3		Go To Section 3	Go To Section 3
8	Otherwise	No Rate Change		No Rate Change	No Rate Change

SECTION 2 UPPER BAND TEST AND RESET TO UPPER BAND

Line	Description	Reference	Water	Sewer	Consolidated ¹
9	Earned Rate of Return on Equity	L4			
10	Upper Band	Input Schedule			
11	Upper Band Reset Target	Input Schedule			
12	If Line 9 > Line 10, Reduction to Upper Band	L9 - L11			
13	Extraordinary Costs	See Note X		\$0	
14	Common Equity Capital Ratio	Input Schedule			
15	Pro Forma Present Rate Base	Schedule X			
16	Revenue Conversion Factor (Not necessary for LLC)	Input Schedule			
17	Net Cost Impact on Common Equity	L13 / (L14 * L15 * L16)			
18	Reduction due to Extraordinary Costs	Lesser of L12 or L17	0.00%	0.00%	0.00%
19	Reduction in Earned Rate of	if L12 > L18, then			
20	Return on Common Equity	(L12 - L18); otherwise zero	0.00%	0.00%	0.00%
21	Total ROE Reduction	L18 + L20	0.00%	0.00%	0.00%
22	If Line 21 ≤ 0.50%		No Rate Change	No Rate Change	No Rate Change
23	If L21 > 0.50%, then				
24	Reduction in Base Rider FRP Revenue	L14 * L15 * L16 * L21	\$0.00	\$0.00	

SECTION 3 LOWER BAND TEST AND RESET TO LOWER BAND

Line	Description	Reference	Water	Sewer	Consolidated ²
25	Lower Band	Input Schedule	9.00%	9.00%	9.00%
26	Earned Rate of Return on Common Equity	L4	6.75%	5.49%	5.83%
27	Reset target	Input Schedule	9.00%	9.00%	9.00%
28	If Line 26 < Line 25, Increase to Lower Band	L27 - L26	2.25%	3.51%	3.17%
29	Increase in Earned Rate of Return on	L28			
30	Common Equity		2.25%	3.51%	3.17%
31	If Line 30 ≤ 0.50%		No Rate Change	No Rate Change	No Rate Change
32	If Line 30 > 0.50%, then				
33	Increase in Earned Rate of Return on Equity	L30			3.17%
34					
35	Common Equity Capital Ratio	Input Schedule	50.00%	50.00%	50.00%
36	Pro Forma Present Rate Base	Schedule X	\$63,042,066	\$170,005,605	\$233,047,671
37	Revenue Conversion Factor	Input Schedule	1.39	1.39	1.39
38	Increase In Base Rider FRP Revenue	L33 * L35 * L36 * L37	\$986,739	\$4,156,228	\$5,142,967

NET INCREASE/(DECREASE) IN BASE RIDER FRP REVENUE³

¹ To be used if decrease is for both water and sewer.

² To be used if increase is for both water and sewer.

³ To be used if there is a decrease in one service and an increase in the other.

Magnolia Water Utility Operating Company, LLC
Docket No. XXX

Known and Measurable Adjustments-Water

As of December 31, 2024

Line Number	NARUC Account	Account Type	Account Description	Pro Forma Adjustments	Narrative Discussion of Pro Forma Adjustments
(A)	(B)	(C)	(D)	(E)	(F)
1	426.000	General & Administrative	Miscellaneous Income Deductions	(\$26,849)	Removal of RIDER FRP Attachment 1 items 5-7
2	403.000	Depreciation & Amortization	Depreciation Expense	\$128,802	Annualizing year end 2024 Depreciation Expense
3	427.000	Non-Operating Income Expense	Interest Expense- Long Term	(\$125,322)	Annualized Interest
4	408.200	Income Taxes	Income Tax	\$74,413	To remove income tax accrual
5	602.001	Revenues	Water - Flat Rate Sales to Gen Customers	\$3,590,836	Annualized Base Year Revenue at Present Rates
6	404.100	Depreciation & Amortization	Amort of SARA Expense	\$222,459	Amortization of SARA Expense
7	675.000	Miscellaneous Expense	Miscellaneous Expense		
8	403.100	Depreciation & Amortization	Depreciation Expense CIAC	(\$8,005)	Annualized CIAC Amortization
9	615.000	Operations & Maintenance	Fuel and Power Purchased for Pumping	(\$276)	Removal of RIDER FRP Attachment 1 items 5-7
10	414.000	Gain/Loss of Utility Property	Gain/Loss of Utility Property	\$1,793,466	Adjustment for Gain/Loss
11	404.200	Depreciation & Amortization	Amort of Other Reg Asset	\$73,021	Amortization of Other Reg Asset
12					

Magnolia Water Utility Operating Company, LLC
Docket No. XXX

Known and Measurable Adjustments-Sewer
As of December 31, 2024

Line (A)	NARUC Account (B)	Account Type (C)	Account Description (D)	Pro Forma Adjustments (E)	Narrative Discussion of Pro Forma Adjustments (F)
1	426.000	General & Administrative	Miscellaneous Income Deductions	(\$66,151)	Removal of RIDER FRP Attachment 1 items 5-7
2	403.000	Depreciation & Amortization	Depreciation Expense	\$1,124,957	Annualizing year end 2024 Depreciation Expense
3	427.000	Non-Operating Income Expense	Interest Expense- Long Term	(\$315,798)	Annualized Interest
4	922.000	General & Administrative	Administrative Expenses Transferred	(\$3,850,000)	Removal of RIDER FRP Attachment 1 item 9
5	408.200	Income Taxes	Income Tax	\$187,557	Reclassification of Income Tax Expense
6	521.000	Revenue	Revenue Sewer	\$3,936,518	Annualized Base Year Revenue at Present Rates
7	404.100	Depreciation & Amortization	Amort of SARA Expense	\$632,154	Amortization of SARA Expense
8	403.100	Depreciation & Amortization	Depreciation Expense CIAC	(\$20,176)	Annualized CIAC Amortization
9	715.300	Operations & Maintenance	Purchased Power - Pumping	(\$6)	Removal of RIDER FRP Attachment 1 items 5-7
10	414.000	Gain/Loss of Utility Property	Gain/Loss of Utility Property	\$5,031,835	Adjustment for Gain/Loss
11	404.200	Depreciation & Amortization	Amort of Other Reg Asset	\$173,829.33	Amort of Other Reg Asset

Line Number (A)	Service Area & Customer Type (B)	Base Year Customer Count (C)	Residential Customer Equivalents (D)	Customer Present Rates (Base Charge) (E)	Base Year At Present Rates (F)	Usage Charge Per 1,000 Gal. (G)	Gal. Inc. In Base Charge (K)	Avg. Usage Change at 5,000 Gal. per Eqv. (L)	Usage Revenue at 5,000 Gal. per Eqv. (N)	Assumed Usage (Gal) 5000 (M)	(M) x (C) *12 (N)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
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31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
Total		21,873		23,767		\$10,596,175		\$3,148,467		\$13,744,642	

Test Year Revenue

\$10,153,805

Annualization of Revenue

\$3,590,836

Line # (A)	Service Area & Customer Type (B)	Base Year Customer Count / ERU (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Present Rates (F)	Base Year At Present Rates Revenue (G)
1				(C) x (D)		
2	Tier I					
3	Residential	7,607	1.00	7,607	\$34.50	\$3,149,298
4	Commercial	251	1.00	251	\$34.50	\$103,914
5						
6	Tier II					
7	Residential	46,053	1.00	46,053	\$69.00	\$38,131,884
8	Commercial*	1,426	1.00	1,426	\$69.00	\$1,180,728
10						
11	Tier III					
12	Residential	215	1.00	215	\$34.50	\$89,010
13	Commercial*	0	1.00	0	\$34.50	\$0
14						
15	Total	55,552	55,552	55,552	\$42,654,834	
			Test Year Revenue		\$38,718,316	
			Annualization of Revenue		\$3,936,518	

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Company Requested Return on Rate Base Calculations

For the Period Ended December 31, 2024

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Effect of Proposed Increase
Utility Plant in Service	\$ 274,913,965	\$ -	\$ 274,913,965	\$ -	\$ 274,913,965
Net Plant	\$ 274,913,965	\$ -	\$ 274,913,965	\$ -	\$ 274,913,965
Less:					
Accumulated Depreciation	\$ 46,232,592	\$ -	\$ 46,232,592	\$ -	\$ 46,232,592
Contributions in Aid of Construction	\$ 9,492,887	\$ -	\$ 9,492,887	\$ -	\$ 9,492,887
Accumulated Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Plus:					
Working Capital	\$ 2,883,798	\$ -	\$ 2,883,798	\$ -	\$ 2,883,798
Prepayments	\$ 774,509	\$ -	\$ 774,509	\$ -	\$ 774,509
Regulatory Assets (SARA), net	\$ 8,459,155	\$ -	\$ 8,459,155	\$ -	\$ 8,459,155
Regulatory Asset Deferral, net	\$ 1,645,667	\$ -	\$ 1,645,667	\$ -	\$ 1,645,667
Deferred Rate Case Expense	\$ 96,057	\$ -	\$ 96,057	\$ -	\$ 96,057
	\$ 13,859,185	\$ -	\$ 13,859,185	\$ -	\$ 13,859,185
Rate Base	\$ 233,047,671	\$ -	\$ 233,047,671	\$ -	\$ 233,047,671
Net Operating Income:	\$ 2,812,896	\$ 9,984,901	\$ 12,797,796	\$ 5,091,537	\$ 17,889,333
	1.21%		5.49%		7.68%
Return on Rate Base					

Magnolia Water Utility Operating Company, LLC
Docket No. XXX

Company Requested Return on Rate Base Calculations-Water
For the Period Ended December 31, 2024

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Effect of Proposed Increase
Utility Plant in Service	\$ 52,367,709	\$ -	\$ 52,367,709	\$ -	\$ 52,367,709
Net Plant	\$ 52,367,709	\$ -	\$ 52,367,709	\$ -	\$ 52,367,709
Less:					
Accumulated Depreciation	\$ (9,340,897)	\$ -	\$ (9,340,897)	\$ -	\$ (9,340,897)
Contributions in Aid of Construction	\$ 2,025,445	\$ -	\$ 2,025,445	\$ -	\$ 2,025,445
Accumulated Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (7,315,452)	\$ -	\$ (7,315,452)	\$ -	\$ (7,315,452)
Plus:					
Working Capital	\$ 425,175	\$ -	\$ 425,175	\$ -	\$ 425,175
Prepayments	\$ 224,380	\$ -	\$ 224,380	\$ -	\$ 224,380
Regulatory Assets (SARA), net	\$ 2,194,130	\$ -	\$ 2,194,130	\$ -	\$ 2,194,130
Regulatory Asset Expense Deferral, net	\$ 486,804	\$ -	\$ 486,804	\$ -	\$ 486,804
Deferred Rate Case Expense	\$ 28,415	\$ -	\$ 28,415	\$ -	\$ 28,415
	\$ 3,358,904	\$ -	\$ 3,358,904	\$ -	\$ 3,358,904
Rate Base	\$ 63,042,066	\$ -	\$ 63,042,066	\$ -	\$ 63,042,066
Net Operating Income	\$ (198,800)	\$ 4,045,990	\$ 3,847,190	\$ 976,871	\$ 4,824,061
Return on Rate Base	-0.32%		6.10%	7.65%	

Magnolia Water Utility Operating Company, LLC
Docket No. XXX

Company Requested Return on Rate Base Calculations-Sewer
For the Period Ended December 31, 2024

	Per Books	Pro Forma Adjustments	Pro Forma Present	Proposed Increase	Effect of Proposed Increase
Utility Plant in Service	\$ 222,546,256	\$ -	\$ 222,546,256	\$ -	\$ 222,546,256
Net Plant	\$ 222,546,256	\$ -	\$ 222,546,256	\$ -	\$ 222,546,256
Less:					
Accumulated Depreciation	\$ 55,573,489	\$ -	\$ 55,573,489	\$ -	\$ 55,573,489
Contributions in Aid of Construction	\$ 7,467,442	\$ -	\$ 7,467,442	\$ -	\$ 7,467,442
Accumulated Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Plus:					
Working Capital	\$ 2,458,623	\$ -	\$ 2,458,623	\$ -	\$ 2,458,623
Prepayments	\$ 550,128	\$ -	\$ 550,128	\$ -	\$ 550,128
Regulatory Assets (SARA), net	\$ 6,265,025	\$ -	\$ 6,265,025	\$ -	\$ 6,265,025
Regulatory Asset Expense Deferral, net	\$ 1,158,862	\$ -	\$ 1,158,862	\$ -	\$ 1,158,862
Deferred Rate Case Expense	\$ 67,642	\$ -	\$ 67,642	\$ -	\$ 67,642
Rate Base	\$ 10,500,281	\$ -	\$ 10,500,281	\$ -	\$ 10,500,281
Net Operating Income	\$ 170,005,605	\$ -	\$ 170,005,605	\$ -	\$ 170,005,605
Return on Rate Base	\$ 3,011,696	\$ 5,938,910	\$ 8,950,606	\$ 4,114,666	\$ 13,065,272
		1.77%	5.26%	7.69%	

Magnolia Water Utility Operating Company, LLC
Docket No. XXX

Working Capital Calculation-Water

For the Period Ended December 31, 2024

Line Number (A)	Description (B)	Operating Expense - Water (C)	Lead Days (D)	Working Capital Requirement (E)
1				
2	Operating Expenses for Test Period	\$3,448,645	45	\$425,175
3				
4	Total Working Capital	<u><u>\$3,448,645</u></u>	<u><u>45</u></u>	<u><u>\$425,175</u></u>
5				
6				
7				

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Working Capital Calculation-Sewer

For the Period Ended December 31, 2024

Line Number (A)	Description (B)	Operating Expense - Water (C)	Lead Days (D)	Working Capital Requirement (E)
1		\$19,942,163	45	\$2,458,623
2	Operating Expenses for Test Period			
3				
4	Total Working Capital	\$19,942,163	45	\$2,458,623
5				
6				
7				

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Regulatory Asset Expense Deferral Calculation-Water*

For the Period Ended December 31, 2024

Line Number (A)	Description (B)	2022 Filing Period (C)	2023 Filing Period (D)	2024 Filing Period (E)	Total (F)
1					
2	Administrative Expenses Removed, Gross	\$ -	\$ 730,207	\$ -	\$ 730,207
3					
4	Beginning Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
5	Amortization	\$ -	\$ (243,402)	\$ -	\$ (243,402)
6	Ending Accumulated Amortization	\$ -	\$ (243,402)	\$ -	\$ (243,402)
7					
8					
9	Regulatory Asset Expense Deferral, Net	\$ -	\$ 486,804	\$ -	\$ 486,804
10					
11	Monthly Amortization Expense	\$ -	\$ 6,085	\$ -	\$ 6,085
12	Annual Amortization Expense	\$ -	\$ 73,021	\$ -	\$ 73,021
13					
14					

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Regulatory Asset Expense Deferral Calculation-Sewer

For the Period Ended December 31, 2024

Line Number (A)	Description (B)	2022 Filing Period (C)	2023 Filing Period (D)	2024 Filing Period (E)	Total (F)
1					
2	Administrative Expenses Removed, Gross	\$ -	\$ 1,738,293	\$ -	\$ 1,738,293
3					
4	Beginning Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
5	Amortization	\$ -	\$ (579,431)	\$ -	\$ (579,431)
6	Ending Accumulated Amortization	\$ -	\$ (579,431)	\$ -	\$ (579,431)
7					
8					
9	Regulatory Asset Expense Deferral, Net	\$ -	\$ 1,158,862	\$ -	\$ 1,158,862
10					
11	Monthly Amortization Expense	\$ -	\$ 14,486	\$ -	\$ 14,486
12	Annual Amortization Expense	\$ -	\$ 173,829	\$ -	\$ 173,829
13					
14					

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
System Acquisition Regulatory Asset (SARA)-Water
As of December 31, 2024

Line Number (A)	Description (B)	2022 Filing Period (C)	2023 Filing Period (D)	2024 Filing Period (E)	Total (F)
1	SARA, Gross	\$ 913,763	\$ 1,310,825	\$ 47,203	\$ 2,224,588
2					
3	Beginning Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
4	Amortization	\$ (30,459)	\$ -	\$ -	\$ (30,459)
5					
6	Ending Accumulated Amortization	\$ (30,459)	\$ -	\$ -	\$ (30,459)
7					
8	SARA, Net	\$ 883,304	\$ 1,310,825	\$ 47,203	\$ 2,194,130
9					
10					
11	Monthly Amortization Expense	\$ 7,615	\$ 10,924	\$ 393	\$ 18,538
12	Annual Amortization Expense	\$ 91,376	\$ 131,083	\$ 4,720	\$ 222,459
13					
14					

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
System Acquisition Regulatory Asset (SARA)-Sewer
As of December 31, 2024

Line Number	Description	2022 Filing Period	2023 Filing Period	2024 Filing Period	Total
(A)	(B)	(C)	(D)	(E)	(F)
1	SARA, Gross	\$ 2,595,548	\$ 3,755,995	\$ 65,972	\$ 6,351,543
2					
3					
4	Beginning Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
5	Amortization	\$ (86,518)	\$ -	\$ -	\$ (86,518)
6	Ending Accumulated Amortization	\$ (86,518)	\$ -	\$ -	\$ (86,518)
7					
8					
9	SARA, Net	\$ 2,509,030	\$ 3,755,995	\$ 65,972	\$ 6,265,025
10					
11	Monthly Amortization Expense	\$ 21,630	\$ 31,300	\$ 550	\$ 52,930
12	Annual Amortization Expense	\$ 259,555	\$ 375,600	\$ 6,597	\$ 635,154
13					
14					

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Rate Case Expense Deferral Calculation-Water

For the Period Ended December 31, 2024

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Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Rate Case Expense Deferral Calculation-Sewer

For the Period Ended December 31, 2024

Line Number (A)	Description (B)	2022 Filing Period (C)	2023 Filing Period (D)	2024 Filing Period (E)	Total (F)
1					
2	Rate Case Expenses, Gross	\$ 119,369	\$ 119,369	\$ 119,369	\$ 119,369
3					
4	Beginning Accumulated Amortization	\$ -	\$ -	\$ (39,790)	\$ -
5	Amortization	\$ -	\$ (39,790)	\$ (11,937)	\$ (51,726)
6	Ending Accumulated Amortization	\$ -	\$ (39,790)	\$ (51,726)	\$ (51,726)
7					
8					
9	Rate Case Expense Deferral, Net	\$ 119,369	\$ 79,579	\$ 67,642	\$ 67,642
10					
11	Monthly Amortization Expense	\$ 995	\$ 995	\$ 995	\$ 995
12	Annual Amortization Expense	\$ 11,937	\$ 11,937	\$ 11,937	\$ 11,937
13					
14					

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Regulatory Asset - Operations Expenses Narrative
For the Year- Ending December 31, 2024

Line Number	System	Description of Expense	Current Value	Annual Report Value	Difference	Narrative Explanation
1	Brier Lake Estates	Electric	\$ 1,475.71	\$ 2,280.00	(\$ 804.29)	December 2024 acquisition
2	Brier Lake Estates	Supplies & Expenses	\$ -	\$ 6,474.00	(\$ 6,474.00)	December 2024 acquisition
3	Brier Lake Estates	Maintenance	\$ -	\$ 3,225.00	(\$ 3,225.00)	December 2024 acquisition
4	Brier Lake Estates	Contractual Services	\$ -	\$ 12,678.00	(\$ 12,678.00)	December 2024 acquisition
5	Clear Stream Utilities	Total Expense	\$ 1,623.40	\$ 69,933.52	(\$ 68,309.12)	December 2024 acquisition
6	Oak-Harbor East Utility	Electric	\$ -	\$ 90,577.00	(\$ 90,577.00)	December 2024 acquisition
7	Oak-Harbor East Utility	Supplies & Expenses	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
8	Oak-Harbor East Utility	Maintenance	\$ -	\$ 28,419.00	(\$ 28,419.00)	December 2024 acquisition
9	Oak-Harbor East Utility	Contractual Services	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
10	Acadiana (AWSI)	Electric	\$ -	\$ -	(\$ 28,419.00)	December 2024 acquisition
11	Acadiana (AWSI)	Supplies & Expenses	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
12	Acadiana (AWSI)	Maintenance	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
13	Acadiana (AWSI)	Contractual Services	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
14	Triple Crown	Electric	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
15	Triple Crown	Supplies & Expenses	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
16	Triple Crown	Maintenance	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
17	Triple Crown	Contractual Services	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
18	River Styx	Electric	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
19	River Styx	Supplies & Expenses	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
20	River Styx	Maintenance	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition
21	River Styx	Contractual Services	\$ -	\$ -	(\$ 110,496.00)	December 2024 acquisition

Magnolia Water Utility Operating Company, LLC

r Utility Operating

Docket No. XXX
Revenue by Customer Class - Water
For the Period Ending December 31, 2013

Assumed Usage (Gal)

Magnolia Water Utility Operating Company, LLC

Revenue by Customer Class - Sewer

*Commercial unit counts are based on Equivalent Residential Unit (ERU) and are determined by premise/facility type.

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Regulatory Asset - Revenues, Expenses, Losses, Comparison - Water

For the Year End

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L/A-Brier Lakes Estates-W		L/A-Oak Harbor East-W	
Revenues			
Late Fees	Water		-
Revenue Water			-
Total Water & Sewer Revenue			\$0.00
Expenses			
<u>G&A - General & Admin:</u>			
Regulatory Expense - Business License			-
Allocated group expenses			-
<i>Total G&A - General & Admin</i>			
<u>Ops & Maint - Operations & Maintenance:</u>			
Fuel and Power Purchased for Pumping			-
Water - Chemicals			-
Water Ops group expenses			-
<i>Total Ops & Maint - Operations & Maintenance</i>			
<u>Depr & Amort - Depreciation & Amortization:</u>			
Depreciation Expense			-
Depreciation Expense CIAC			-
<i>Total Depr & Amort - Depreciation & Amortization</i>			
Total Expenses			\$3,578.29
Net Operating Income/(Loss)			\$45,178.26
			(\$2,024.33)
			(\$45,178.26)

(\$47,202.59)

(46,147.53) Per GL

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Regulatory Asset - Revenues, Expenses, Losses, Comparison - Wastewater
For the Year Ending December 31, 2024

	LA-Acadian (AWSI)	A-Brier Lakes Estates-WV	LA-Clear Stream II	LA-Oak Harbor East-WW	LA-River Styx	LA-Triple Crown
Revenues						
Revenue - Sewer						
late Fees - Sewer						
Miscellaneous Service Revenues						
Total Water & Sewer Revenue	\$21,000	\$52,000	\$56,000	\$0.00	\$3,552.50	\$0.00
Expenses						
G&A - General & Admin:						
Taxes - Property						
Cost Record Collect (Billing)						
Outside Services (17)						
Property Insurance - Commercial						
Regulatory Expenses - DNR						
Regulatory Expenses - Business License						
Allocated group expenses						
<i>Total G&A - General & Admin</i>	<i>408,160</i>	<i>5,71</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>463.71</i>
Ops & Maint - Operations & Maintenance:						
Sewer - Purchased Power - Pumping						
Sewer - Moving and Lawn Maintenance						
Sewer - T&O - Ops						
Sewer - O&M - Contractual Services - Water Testing						
Sewer Ops group expenses						
<i>Total Ops & Maint - Operations & Maintenance</i>	<i>715,300</i>	<i>-</i>	<i>129.83</i>	<i>-</i>	<i>-</i>	<i>-</i>
Degr. & Amort - Depreciation & Amortization:						
Depreciation Expense						
Depreciation Expense C/LAC						
<i>Total Degr. & Amort - Depreciation & Amortization</i>	<i>403,000</i>	<i>248.58</i>	<i>875.43</i>	<i>-</i>	<i>28,471.20</i>	<i>-</i>
Total Expenses						
Net Operating Income/(Loss)	\$1,668.31	\$4,183.12	\$7,148.27	\$21,630.07	\$973.72	\$3,921.04
	(\$1,668.31)	(\$650.62)	(\$7,148.27)	(\$21,630.07)	(\$973.72)	(\$3,921.04)

(\$65,977,03)
 (116,315,05) Per GL

Magnolia Water Utility Operating Company, LLC
Docket No. XXX
Comparison of Present and Proposed Rates - Water

Category	Meter Size	Present Rate	Proposed Rate	Proposed \$ Increase	Proposed % Increase
Tier I - Residential	3/4" & 5/8"	\$19.87	\$21.72	\$ 1.85	9.31%
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (5,000 gallons)</i>		<i>\$ 27.37</i>	<i>6.52%</i>
Tier I - Residential	1"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (6,250 gallons)</i>		<i>\$ 35.46</i>	<i>6.52%</i>
Tier I - Residential	1.5"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (6,250 gallons)</i>		<i>\$ 37.77</i>	<i>6.52%</i>
Tier I - Residential	2"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (25,000 gallons)</i>		<i>\$ 156.85</i>	<i>5.90%</i>
Tier I - Residential	3"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (40,000 gallons)</i>		<i>\$ 253.96</i>	<i>5.83%</i>
Tier I - Residential	4" and Above				
		<i>First 2,000 gallons</i>	<i>Each add'l 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (75,000 gallons)</i>		<i>\$ 480.55</i>	<i>5.78%</i>
Tier I - Residential	No Meter				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 2.50</i>	<i>0.00%</i>
		<i>Average Bill (125,000 gallons)</i>		<i>\$ 496.75</i>	<i>9.31%</i>
Tier II - Residential	3/4" & 5/8"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 4.00</i>	<i>0.00%</i>
		<i>Average Bill (5,000 gallons)</i>		<i>\$ 804.25</i>	<i>7.15%</i>
Tier II - Residential	1"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 4.00</i>	<i>0.00%</i>
		<i>Average Bill (6,250 gallons)</i>		<i>\$ 51.76</i>	<i>7.15%</i>
Tier II - Residential	1.5"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 4.00</i>	<i>0.00%</i>
		<i>Average Bill (25,000 gallons)</i>		<i>\$ 66.70</i>	<i>6.94%</i>
Tier II - Residential	2"				
		<i>First 2,000 gallons</i>	<i>Each 1,000 gallons</i>	<i>\$ 4.00</i>	<i>0.00%</i>
		<i>Average Bill (40,000 gallons)</i>		<i>\$ 318.02</i>	<i>9.31%</i>
				<i>\$ 4.00</i>	<i>0.00%</i>
				<i>\$ 470.02</i>	<i>6.30%</i>

Meter Size	Usage	Constant	Equivalency Factor	Equivalent Usage
5/8"	5000	1	5000	5000
3/4"	5000	1	5000	5000
1"	5000	1.25	6250	6250
1.5"	5000	5	25000	25000
2"	5000	8	40000	40000
3"	5000	15	75000	75000
4"	5000	25	125000	125000
6"	5000	25	125000	125000
10"	5000	25	125000	125000

Category	Meter Size	Present Rate	Proposed Rate	Proposed % Increase	Proposed % Increase
Tier II - Residential	3"	\$596.26	\$651.79	\$55.53	9.31%
				<i>First 2,000 gallons</i>	
				<i>Each add'l 1,000 gallons</i>	
		\$ 4.00	\$ 4.00	\$ -	0.00%
		\$ 888.26	\$ 943.79	\$ 55.53	6.25%
Tier II - Residential	4" and Above	\$993.78	\$1,086.32	\$ 92.54	9.31%
				<i>First 2,000 gallons</i>	
				<i>Each add'l 1,000 gallons</i>	
		\$ 4.00	\$ 4.00	\$ -	0.00%
		\$1,485.78	\$1,578.32	\$ 92.54	6.23%
Tier II - Residential	No Meter	\$ 59.43	\$64.96	\$ 5.53	9.31%
Tier III - Residential	3/4" & 5/8"	\$10.67	\$11.66	\$ 0.99	9.31%
Tier III - Residential	1"	\$13.34	\$14.58	\$ 1.24	9.31%
Tier III - Residential	1.5"	\$53.34	\$58.32	\$ 4.98	9.33%
Tier III - Residential	2"	\$85.30	\$93.24	\$ 7.94	9.31%
Tier III - Residential	3"	\$160.03	\$174.95	\$ 14.92	9.33%
Tier III - Residential	4" and Above	\$266.72	\$291.59	\$ 24.87	9.32%
Oak Harbor East - Residential	All	\$16.00	\$43.46	\$ 27.46	171.64%
				<i>First 4,000 gallons</i>	
				<i>Each 1,000 gallons</i>	
		\$ 1.75	\$ 4.00	\$ 2.25	128.57%
		\$ 17.75	\$ 55.46	\$ 37.71	212.46%
Oak Harbor East - Commercial	All	\$19.00	\$43.46	\$ 24.46	128.75%
				<i>First 4,000 gallons</i>	
				<i>Each 1,000 gallons</i>	
		\$ 1.75	\$ 4.00	\$ 2.25	128.57%
		\$ 20.75	\$ 55.46	\$ 34.71	167.29%
Brier Lake Estates	All	\$11.00	\$43.46	\$ 32.46	295.11%
				<i>First 2,000 gallons</i>	
				<i>Each 1,000 gallons</i>	
		\$ 2.00	\$ 4.00	\$ 2.00	100.00%
		\$ 17.00	\$ 55.46	\$ 38.46	226.25%

Magnolia Water Utility Operating Company, LLC

Docket No. XXX

Comparison of Present, Proposed and Recommended Rates/Bills

Sewer Systems

Company*	Present Rate/Bill	Proposed Rate/Bill	Proposed \$ Increase	Proposed % Increase
Tier I - Residential	\$ 34.50	\$ 37.86	\$ 3.36	9.74%
Tier I - Commercial	\$ 34.50	\$ 37.86	\$ 3.36	9.74%
Tier II - Residential	\$ 69.00	\$ 75.72	\$ 6.72	9.74%
Tier II - Commercial	\$ 69.00	\$ 75.72	\$ 6.72	9.74%
Tier II - Schools	\$ 34.50	\$ 37.86	\$ 3.36	9.74%
Tier III - Residential	\$ 34.50	\$ 37.86	\$ 3.36	9.74%
Tier III - Commercial	\$ 34.50	\$ 37.86	\$ 3.36	9.74%
Brier Lake Estates	\$ 26.25	\$ 75.72	\$ 49.47	188.47%
Silver Hills / Oaklawn Trace	\$ 20.00	\$ 75.72	\$ 55.72	278.62%
Oak Harbor East	\$ 16.00	\$ 75.72	\$ 59.72	373.27%

LOUISIANA PUBLIC SERVICE COMMISSION

MAGNOLIA WATER UTILITY OPERATING COMPANY, LLC

WATER SERVICES TARIFF

MAGNOLIA WATER UTILITY OPERATING COMPANY WATER SERVICE RATES- TIER I

AVAILABILITY

These rates are available under the general terms and conditions of the Company to all consumers of water within the area served by the Company in the following subdivision(s):

SUBDIVISION NAME	PARISH
Evangeline LA	Bossier
Rolling Ridge	Caddo / Bossier
Brigas Acres	Calcasieu
Belleville	Lafayette
Village Quest	Lafayette
Windy Meadows	Lafayette
Highland Ridge	Livingston
Foxcroft	Sabine
Abita Springs	St. Tammany
Casa Calvo	St. Tammany
Howze Beach	St. Tammany
Cherrywood - Lone Oak	St. Tammany
North Shore	St. Tammany
Pearl River	St. Tammany
I59 Business & MH Park	St. Tammany

RATES BY METER SIZE

5/8" & ¾": \$21.72 for the first 2,000 gallons consumed;
\$2.50 for each additional 1,000 gallons consumed

1": \$27.14 for the first 2,000 gallons consumed;
\$2.50 for each additional 1,000 gallons consumed

1.5": \$108.60 for the first 2,000 gallons consumed;
\$2.50 for each additional 1,000 gallons consumed

2": \$173.76 for the first 2,000 gallons consumed;
\$2.50 for each additional 1,000 gallons consumed

3": \$325.81 for the first 2,000 gallons consumed;
\$2.50 for each additional 1,000 gallons consumed

4" or Greater: \$543.01 for the first 2,000 gallons consumed;
\$2.50 for each additional 1,000 gallons consumed

No Meter: \$32.48 flat

MAGNOLIA WATER UTILITY OPERATING COMPANY WATER SERVICE RATES- TIER II

AVAILABILITY

These rates are available under the general terms and conditions of the Company to all consumers of water within the area served by the Company in the following subdivision(s) in St. Tammany Parish:

Lakeside	Oaks Subdivision
Meadows	Deerfield Subdivision
Penn Mill Lakes Subdivision	Cherry Creek Subdivision
Bleu Lake Hills/Highlands Subd	Colony Subdivision
River Park Crossing (River Park)	Chateau Loire Subdivision
Autumn Haven Subdivision	Pines of Greenleaves Subdivision
Alamosa Business Park (Alamosa)	Manor Apartments
River Park Estates (River Park)	Oak Island Subdivision
Pruden Creek (Pruden Creek)	Reserve East Subdivision
Penn Mill Place	Park Subdivision
Port Louis	Cornerstone Subdivision
Whippoorwill Subdivision Phase 7	Lochmere Subdivision
Simpson Farms (Pruden Creek)	Village Shopping Center
Belle Maison, Sq 242&257	Old Mandeville Woods
Meadowbrook Subdivision	Timbercreek Subdivision
Monterrey Subdivision	Gardens of Greenleaves
Money Hill Plantation Subdivision	Forest Subdivision
Grand Palms Apts	Brentwood Subdivision
Plantation Subdivision	Fox Run Estates Subdivision
Lakes of Greenleaves	Canaan Place Subd
Reserve Subdivision	Highland Subdivision
Estates Subdivision	Greenleaves Commercial
Hunters Glen Subdivision	Wynntree Subdivision
Trace Subdivision	Winghaven Subdivision
Laurelwood Subdivision	Sunshine Plaza Center
Audubon Lake/Lake Audubon	Mandeville (Unincorporated Squares)
Village Subdivision	Seven Pines Subdivision
Tete L'ours Ph3 Subdivision	Guste Island Oaks
Guste Island Forest	Guste Island Pines
Guste Island Village	Guste Island - Other
Montgomery Trace	Belle Pointe
Coquille	Grand Oaks
Jackson Court	Perrilloux
Pine Creek Acres	Pontchartrain Oaks
Raiford Oaks	Southern Oaks
Square 175	Resolve
Beau Pre	Cherrywood
Rigolets Estates	Rigolets Harbor
Crosswind Cove Subdivision	Copper Ridge Subdivision
Eden Isle Subdivision	The Meadows Subdivision
Brier Lake Estates Subdivision	Lakeshore Estates Subdivision
Lakeshore Villages Subdivision	

And the Following subdivisions in Lafayette Parish:

Garden Heights	Mark Ridge
Cote Gelee	Jackson Square
Lexington Heights	Southfield Square

And the Following subdivisions in Calcasieu Parish:

Hunters Grove	Lake Street
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And the Following subdivision(s) in Iberia Parish:

Port East	
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And the Following subdivision(s) in Jackson Parish:

Spring Creek Water & Sewerage	
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Effective Date: September 1, 2023

Authority: Commission Order No. U-36790

Revised Page No. 2

Revised: September 1, 2025

MAGNOLIA WATER UTILITY OPERATING COMPANY WATER SERVICE RATES- TIER II
(Cont).

And the following subdivision(s) in Livingston Parish:

Riverscape	
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And the Following subdivision(s) in Ouachita Parish:

Westlakes	
-----------	--

And the following subdivision in Beauregard and Vernon Parishes:

Green Acres	
-------------	--

RATES BY METER SIZE

5/8" & 3/4": \$43.46 for the first 2,000 gallons consumed;
\$4.00 for each additional 1,000 gallons consumed

1": \$54.33 for the first 2,000 gallons consumed;
\$4.00 for each additional 1,000 gallons consumed

1.5": \$217.26 for the first 2,000 gallons consumed;
\$4.00 for each additional 1,000 gallons consumed

2": \$347.63 for the first 2,000 gallons consumed;
\$4.00 for each additional 1,000 gallons consumed

3": \$651.79 for the first 2,000 gallons consumed;
\$4.00 for each additional 1,000 gallons consumed

4" or Greater: \$1,086.32 for the first 2,000 gallons consumed;
\$4.00 for each additional 1,000 gallons consumed

No Meter: \$64.96 flat

MAGNOLIA WATER UTILITY OPERATING COMPANY WATER SERVICE RATES- TIER III

AVAILABILITY

These rates are available under the general terms and conditions of the Company to all consumers of water within the area served by the Company in the following subdivision(s):

SUBDIVISION NAME	PARISH
Dixie ¹	Caddo / Bossier
Wildwood ¹	Caddo / Bossier
King's Hwy ¹	Caddo / Bossier
Plantation Gardens ⁵	Iberville
Beau Parterre ⁴	Lafayette
Carencro Village ³	Lafayette
Coach House Manor ⁷	Lafayette
Country Pines ³	Lafayette
Fox Run ³	Lafayette
Grande Stakes ³	Lafayette
Ossun Heights ³	Lafayette
Shenandoah ⁷	Lafayette
Trewhill ³	Lafayette
Brookhollow Subdivision ⁴	Lafayette
Chartres Place Subdivision ⁴	Lafayette
Habersham ⁴	Lafayette
Pinnacle Place WTP ⁴	Lafayette
Le Triomphe Subdivision ²	Lafayette / St. Martin
Lakeside East ⁸	Livingston
Peg Leg Cove ⁹	Sabine

RATES BY METER SIZE

5/8" & 3/4":	\$11.66 plus applicable flow through rate below
1":	\$14.58 plus applicable flow through rate below
1.5":	\$58.32 plus applicable flow through rate below
2":	\$93.24 plus applicable flow through rate below
3":	\$174.95 plus applicable flow through rate below
4" & 6":	\$291.59 plus applicable flow through rate below

FLOW-THROUGH ¹\$6.56 per 1,000 gallons, or fraction thereof, of water purchased from City of Shreveport and consumed by the customer and charged as a separate line item.

²\$2.50 per 1,000 gallons, or fraction thereof, of water purchased from St. Martin Parish Waterworks District 3 and consumed by the customer and charged as a separate line item.

³\$4.30 per 1,000 gallons, or fraction thereof, of water purchased from Lafayette Parish Waterworks District North and consumed by the customer and charged as a separate line item.

⁴\$4.68 per 1,000 gallons, or fraction thereof, of water purchased from the Milton Water System and consumed by the customer and charged as a separate line item.

⁵\$3.61 per 1,000 gallons, or fraction thereof, of water purchased from the Iberville Parish Utility Department and consumed by the customer and charged as a separate line item.

⁶\$4.00 per 1,000 gallons, or fraction thereof, of water purchased from the Carencro Utilities System and consumed by the customer and charged as a separate line item.

⁷\$4.10 per 1,000 gallons, or fraction thereof, of water purchased from the City of Broussard and consumed by the customer and charged as a separate line item.

⁸\$2.52 per 1,000 gallons, or fraction thereof, up to 3,000 gallons, plus \$2.12 per 1,000 gallons, or fraction thereof, for the next 5,000 gallons, plus \$1.37 per 1,000 gallons, or fraction thereof, for any amount over 8,000 gallons of water purchased from Ward 2 Water District and consumed by the customer and charged as a separate line item.

⁹\$6.00 per 1,000 gallons, or fraction thereof, of water purchased from the South Toledo Bend Water District and consumed by the customer and charged as a separate line item.

WATER SERVICE FEES- ALL TIERS

<u>TAP-IN-FEE</u>	5/8" & 3/4" Meter	\$600.00
	1" Meter	\$700.00
	1.5" Meter	\$750.00
	2" Meter	\$800.00
	Above 2":	\$1,200.00

This charge will include all labor and materials for the installation of the service line and meter and any other cost associated with the initial installation, plus the difference of any meter larger than the standard 5/8" or 3/4" meter.

CAPACITY RESERVATION FEE *Not to exceed \$6.00 per gallon*

Both the capacity reservation fee and the tap-in fees set forth herein represent the maximum fees that the Company may charge the new customer.

CONNECTION FEE \$40.00

This charge is to cover the administrative cost of reestablishing service and with reading the meter upon a change of customer where service has previously been established.

RE-CONNECTION FEE \$35.00

This charge is for re-establishing service after disconnection for non-payment, failure to make deposit, fraudulent or seasonal use.

SERVICE CHARGE \$45.00

This charge shall cover the cost of sending a company repairman sent to a consumer's premises at the customer's request when the trouble is found to be in the consumer's house piping.

NSF CHECK FEE \$20.00

DELINQUENT FEE

Maximum of 5% of monthly billing after 20 days from billing date.

DEPOSIT

Maximum charge 2 1/2 times monthly bill

LOUISIANA PUBLIC SERVICE COMMISSION

MAGNOLIA WATER UTILITY OPERATING COMPANY, LLC

WASTEWATER SERVICES TARIFF

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER I****AVAILABILITY**

These rates are available under the general terms and conditions of the Company to all consumers of Wastewater within the area served by the Company in the following subdivision(s):

SUBDIVISION NAME	PARISH
Atwood Acres	Acadia
Beechwood	Ascension
Green Bayou	Ascension
Hillshire	Ascension
Martin Lake Resort	Ascension
Colonial Oaks	Ascension
Lake Park	Ascension
Cypress Village	Assumption
Greenbriar	Assumption
Seraphim Estates	Assumption
Wildwood	Caddo / Bossier
Rolling Ridge	Caddo / Bossier
Hunters Grove Subdivision	Calcasieu
Lanexang Village	Iberia
Maryland Park	Iberia
Robichaux	Iberia
Spring Creek Water & Sewerage WWTF No. 1	Jackson
Spring Creek Water & Sewerage WWTF No. 2	Jackson
Belleville	Lafayette
Village Quest	Lafayette
Country Trails Subdivision	Lafayette
Country Pines	Lafayette
Country Run	Lafayette
Deer Park	Lafayette
Derby Heights	Lafayette
Mouton Estates	Lafayette
Sundown Place	Lafayette
Sunrise Mobile Home Park	Lafayette
Willow Creek	Lafayette
Windy Meadows	Lafayette
Young Acres	Lafayette
Bayou Bend	Lafourche
Beau Chene	Lafourche
Beaujolais	Lafourche
Grand Marnier	Lafourche
Half Oak	Lafourche
Magnolia Park/St. Maurice Subdivision	Lafourche
Midway	Lafourche
Plantation Trace	Lafourche
Twelve Cedars Subdivision	Lafourche
S&S	Lincoln

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER I (CONT)**

And the following subdivision(s):

SUBDIVISION NAME	PARISH
Riverside Ridge	Livingston
Gun Boat Island	Livingston
Deer Lake	Livingston
Raiders Ridge Subdivision	Livingston
Albany Heights	Livingston
Country Acres	Livingston
Highland Ridge	Livingston
Hunstock Hills	Livingston
Lakeside East	Livingston
Madison Place	Livingston
Pen's Place	Livingston
Sandy Ridge	Livingston
Joycelyn Sewer Association	Livingston
La Amite	Livingston
Cherry Ridge	Morehouse
Cedar Bend	Natchitoches
Cedar Grove	Natchitoches
Payne Wastewater System	Natchitoches
Point Place	Natchitoches
Westlakes	Ouachita
Silver Leaf	Ouachita
False River Park Subdivision	Pointe Coupee
Chenal Estates	Pointe Coupee
Island Woods	Pointe Coupee
Riverbend	Pointe Coupee
St. Mary's Baptist Church Subdivision	Pointe Coupee
Major	Pointe Coupee
Elysian Fields Subdivision	Richland
Peg Leg Cove Oxidation Ditch	Sabine
Foxcroft	Sabine
Irish Bend	St. Mary
Atchafalaya Acres	St. Martin
Country Acres	St. Martin
I59 Business & MH Park	St. Tammany
Cherrywood - Lone Oak	St. Tammany
Lazy River	St. Tammany
Alton Community	St. Tammany
Ponchatoula Trace	Tangipahoa
Black Subdivision	Tangipahoa
Arbor Estates	Tangipahoa
Acadian Villa	Terrebonne
Country Hollow	Terrebonne
Mobile Estates	Terrebonne
St. Agnes	Terrebonne
Tara	Terrebonne
Willowdale	Terrebonne
Windy Hills Subdivision	Vermilion
Cypress Land Estates	Vermilion
Marion Heights	Vermilion
Rose Hill	Vermilion
Vermilion Palms	Vermilion
Westside Strip	Vermilion
Acadiana Marina	Vermilion

RATES

Residential: \$37.86

Commercial: Formula Based (See Addendum 1)

Effective Date: September 1, 2024

Authority: Commission Order No. U-37191

Revised Page No. 2

Revised: September 1, 2025

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER II**

AVAILABILITY

These rates are available under the general terms and conditions of the Company to all consumers of Wastewater within the area served by the Company in the following subdivision(s) in St. Tammany Parish:

Lakeside	Deerfield Subdivision
Meadows	Cherry Creek Subdivision
Penn Mill Lakes Subdivision	Colony Subdivision
Timber Ridge	Chateau Loire Subdivision
River Park Crossing	Pines of Greenleaves Subdivision
Autumn Haven Subdivision	Manor Apartments
Alamosa Business Park	Reserve East Subdivision
River Park Estates	Oak Island Subdivision
Pruden Creek	Park Subdivision
Penn Mill Place	Cornerstone Subdivision
Port Louis	Lochmere Subdivision
Trace	Old Mandeville Woods
Simpson Farms	Timbercreek Subdivision
Belle Maison, Sq 242&257	Gardens of Greenleaves
Meadowbrook Subdivision	Forest Subdivision
Monterrey Subdivision	Brentwood Subdivision
Money Hill Plantation Subdivision	Village Shopping Center
Plantation Subdivision	Fox Run Estates Subdivision
Reserve Subdivision	Canaan Place Subdivision
Estates Subdivision	Highland Subdivision
Lakes of Greenleaves	Wynntree Subdivision
Hunters Glen Subdivision	Greenleaves Commercial
Trace Subdivision	Winghaven Subdivision
Laurelwood Subdivision	Sunshine Plaza Center
Audubon Lake/Lake Audubon	Mandeville (Unincorporated Squares)
Village Subdivision	Seven Pines Subdivision
Oaks Subdivision	Tete Lours Phase 3
Grand Palms Apts ¹	Guste Island Oaks
Guste Island Forest	Guste Island Pines
Guste Island Village	Guste Island - Other
Montgomery Trace	Belle Pointe
Coquille	Grand Oaks
Jackson Court	Perrilloux
Pine Creek Acres	Pontchartrain Oaks
Raiford Oaks	Southern Oaks
Chemekette Heights	Square 175
Maison Trace	Resolve
Beau Pre	Rigolets Estates
Rigolets Sportsman Marina	Crosswind Cove Subdivision
Fieldchase Subdivision	Cane Ridge Subdivision
Copper Ridge Subdivision	Eden Isle Subdivision
The Meadows Subdivision	Brier Lake Estates Subdivision
Lakeshore Estates Subdivision	Lakeshore Villages Subdivision
Silver Hills/The Estates Subdivision	Oaklawn Trace Subdivision

And the following subdivisions in Tangipahoa Parish:

The Landings	Brady Place
Arrington Place	Lakin Ridge
Timber Ridge	Olde Mill
Belle Foret	Brighton Cove
Maplewood	The Village
Azalea Woods	Pelican Gardens
Wolf Lakes	Country Rivers
Hidden Pines	Autumn Trace
Logan Creek	Whispering Winds
Greenleaf	Carriage House Apartments
Riverwood	Davie Estates
Southern Pines	Autumn Brook

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER II (CONT)**

And the following subdivisions in Tangipahoa Parish:

Elmwood Park 2	Oakwood Estates
Burdon Orleans	Robertson Apartments
Emerald Gardens	Cypress Hollow
Villas at Bedico Creek	Loranger Trace
The Rivers	Madelyn Court
Martinville Estates	Emerald Estates
Cucchiara	C'est Si Bon
Brown Road Regional	Riverwoods
Southwood Ridge Estates	Emerald Lakes
Riverwoods	I-12 Commercial Park

And the following subdivisions in Livingston Parish:

Woodland Crossing 2	Meadow Lake
Arbor Walk	Bridalwood
South Haven	Driftwood Estates
Spring Lake	Riverscape
Westminster	Paradise Point
Lakes at Fennwood	Park Ridge
Livingston Trace	Deer Crossing
Forest Ridge	Carlton Oaks
Woodland Crossing 4	Seigle Landing
Carter Hill	Equestrian Estates
Cross Creek	Brightwood
Collins Place	Woodland Ridge
Terry Harbor	Shadow Pines
Chinquapin Campsites	Lake Side Cove
Live Oak Landing	Justin Heights
Rolling Meadow	Montrose 2
Autumn Run	Isle of Orleans
Stone Hill	Whisper Hollow
Clear Lake	Raiders Ridge
Country Place	Cross Creek
Jones Estates	South Fork Junior High
The Meadows	

And the following subdivisions in Lafayette Parish:

Diamondhead	Eloi Plantation
Fairway Village	Flander's Garden
Fox Run	Frenchman's Creek
Golden Grain	Grande Stakes
Green Meadows	Hackberry Place
Hernandez Heights	Highland Acres
Hummingbird Plaza	Ile Des Cannes
Jackson Square	June Park
Kindco	La Place Maison
Lakeside Village	Lexington Heights
Magnolia Farms	Magnolia Hills
Magnolia Woods	Monticello
Nottingham	Oak Trace
Oakshire/Wimbledon	Oregon Trail
Ossun Heights	Park 90
Pecan Acres	Quail Hollow
Ray Heights	Ridgeland Estates
Rivergreen	Riverview Estates
Royalton Park	Sandest Plaza
Sandest Terrace	Sarah Dee
Shadowwood	Shenandoah Estates
Southfield Square	Southfork
Stanford Place	Sun Village
Mark Ridge	La Pomme Grenade

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER II (CONT)**

And the following subdivisions in Lafayette Parish:

The Glades	Township South
Trewhill	Twin Lakes
Victoria Village	Wellington Ridge
Westbrook	Windy Acres
Windy Heights	Woodland Estates
Arbor Trace Subdivision	Aubrey Estates Subdivision
Brock Pointe Subdivision	Delmar Estates South
Brookhollow Subdivision	Cedar Hill Subdivision WWTP
Charleston Village Subdivision	Chartres Place Subdivision
Country Breeze Estates	Country Lakes Subdivision Phases I & II
Emerald Gardens Subdivision	Frenchmans Trail I
Frenchmans Trail II	Gateway Park
Guillot Village Phase 1 WWTF	Guillot Village Phase 2 WWTF
Habersham Subdivision	Heritage Oaks North
Highland Plantation/Villas at Highland Plantation	Island Oaks Plantation Subdivision
Lafitte's Landing	Lebesque Estates
Legacy Estates	Legend Creek Subdivision
Live Oak Estates	Malapart Place Subdivision
Miramar Subdivision	Nita Heights Subdivision
Northfield Subdivision	Oak Springs Subdivision
One Legacy Place	Patriot Place Subdivision
Pinnacle Place WWTF	Richfield Place Subdivision
Richland Heights	River Birch Subdivision
Sawgrass Park	Sawgrass Subdivision
Southlake Plantation/Windermere	St. Benedict Subdivision
Sunflower Estates Subdivision	The Bluffs Subdivision
Ville Marie Subdivision	Westfield Subdivision
Windrose Subdivision	Le Triomphe Golf & Country Club
Bois Bechet	Lancaster Estates
Arrowhead	Avanti
Avies Knoll	Beau Parterre
Beaux Champs	Bellemnont Estates
Cajun Estates	Cajun Village
Carencro North	Carencro Village
Centurion Place	Charleston Place Subdivision
Chelsea Ridge	Clearview Estates
Coach House Manor	Comeaux Estates
Cote Gelee	Country Acres
Country Lane	Country Meadows
Country Square	The Chateaus
The Cottages	Willow Trace
Canebrake Landing	Charli's Crossing
Magnolia Trace	

And the following subdivisions in various Parishes:

Acadian Acres	Acadia
Southwood	Ascension
Bayou View Estates	Ascension
Stonegate Manor	Ascension
Woodrun	Ascension
Whispering Oaks	Ascension
Stone Ridge	Ascension
Cotton Fields	Ascension
Lakes at Dutchtown	Ascension
Martin	Ascension
Old Perkins Place	Ascension
Eagles Landing Wastewater Treatment Plant	Ascension
Cypress Cove	Assumption
The Oaks at Belle River	Assumption
Green Acres	Beauregard/Vernon

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER II (CONT)**

And the following subdivisions in various Parishes:

Olde Oaks	Bossier
Sterling Ranch Estates	Bossier
Chosen Valley	Calcasieu
Lakes at Clearfield	Calcasieu
Le Firm 1	Calcasieu
Le Firm Part 2	Calcasieu
Maggy's Ridge	Calcasieu
Pierre's Ridge	Calcasieu
Ismay Harbor	Calcasieu
Lake Street	Calcasieu
Woodstock	East Baton Rouge
Burlington Lakes	East Baton Rouge
Audubon Square	East Baton Rouge
Amber Lakes	East Baton Rouge
Gates at Burlington	East Baton Rouge
Lakeland Park	East Baton Rouge
Oak Cluster	East Baton Rouge
Port East	Iberia
Shangrila	Iberia
The Ridge Estates (Coteau Ridge Subdivision)	Iberia
Plantation Gardens	Iberville
Iberville Trace	Iberville
Rosethorne	Jefferson
Heritage Fields Subdivision	Jefferson Davis
Sugar Ridge	Lafourche
Elmwood	Lafourche
Landmark	Lafourche
Darwen	Lafourche
Shelby	Lafourche
Les Maisons	Lafourche
Abby Lakes	Lafourche
Caro Estates	Lafourche
Herrington Place	Lafourche
Highland Oaks	Lafourche
Le Belle Maison	Lafourche
Magnolia Landing	Lafourche
Country Village Estates	Lafourche
Blue Ridge Pointe	Lafourche
Dugas	Lafourche
Highland Lakes	Lafourche
Oak Grove	Lafourche
Thoroughbred Park Service Corporation	Lafourche
St. John Place	Lafourche
Twin Oaks/Sugarland	Lafourche
Douglas Meadows	Lincoln
Lakeview Estates	Lincoln
Triple Crown Subdivision	Lincoln
Chapel Place	Ouachita
Patrick's Cove	Ouachita
River Styx	Ouachita
Timberwood	Ouachita
Willow Creek	Ouachita
Oak Shadows	Rapides
The Woodlands	Rapides
Tranquility Lakes	St. Helena
La Poste des Opelousas Subdivision	St. Landry
Med South	St. Landry
Le Triomphe Golf & Country Club	St. Martin
Magenta Plantation	St. Martin

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER II (CONT)**

And the following subdivisions in various Parishes:

Schaefer Industrial Park	St. Martin
Jolie Oaks	Terrebonne
Acadian Villa	Terrebonne
Crozier Heights	Terrebonne
Eureka Heights	Terrebonne
Quiet Oaks	Terrebonne
Rebecca Plantation	Terrebonne
Suburban Estates	Terrebonne
Seablue	Terrebonne
Fletcher LCTCS Workforce Training Building	Terrebonne
Ruth Eternal	Vermilion
Abadie Oaks	Vermilion
Aux Chenes	Vermilion
Cypress Point	Vermilion
River Road	Vermilion
Tournai Gardens	Vermilion
Magnolia Lakes	Vermilion
Autumn Park	Vermilion
Parisienne Villas	West Baton Rouge
Galvez Cove	West Baton Rouge
West Lake Estates	West Baton Rouge
Canary Island	West Baton Rouge
Willow Lake	West Baton Rouge
Lake at Manchac	West Baton Rouge
Galvez Oak	West Baton Rouge
West Ridge	West Baton Rouge
Cypress Lake	West Baton Rouge
Reserve at Willow Lake	West Baton Rouge
Manchac Highlands	West Baton Rouge
Weston Court	West Baton Rouge

RATES

Residential: \$75.72

Commercial: Formula Based (See Addendum 1)

FLOW-THROUGH

Monthly usage charge per customer for sewage treatment by the City of Mandeville based on metered water usage and charged as a separate line item pursuant to the following formula:

$$\text{monthly usage} - 6,000 \text{ gal.} \times 0.0068046 + 12.00 \text{ base rate} \times 1.5$$

**MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER SERVICE RATES—
TIER III**

AVAILABILITY

These rates are available under the general terms and conditions of the Company to all consumers of Wastewater within the area served by the Company in the following subdivision(s):

SUBDIVISION NAME	PARISH
Northland Industrial Complex	Lafayette
Imperial Landing	Terrebonne

RATES

Residential: \$37.86

Commercial: Formula Based (See Addendum 1)

MAGNOLIA WATER UTILITY OPERATING COMPANY WASTEWATER FEES – ALL TIERS

<u>TAP-IN-FEE</u>	5/8" & 3/4" Meter	\$600.00
	1" Meter	\$700.00
	1.5" Meter	\$750.00
	2" Meter	\$800.00
	Above 2":	\$1,200.00

This charge will include all labor and materials for the installation of the service line and any other cost associated with the initial installation.

<u>CONNECTION FEE</u>	\$40.00
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This charge is to cover the administrative cost of reestablishing service and with reading the meter upon a change of customer where service has previously been established.

<u>CAPACITY RESERVATION FEE</u>	<i><u>Not to exceed \$6.00 per gallon</u></i>
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Both the capacity reservation fee and the tap-in fees set forth herein represent the maximum fees that the Company may charge the new customer.

<u>RE-CONNECTION FEE</u>	\$35.00
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This charge is for re-establishing service after disconnection for non-payment, failure to make deposit, fraudulent or seasonal use.

<u>SERVICE CHARGE</u>	\$45.00
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This charge shall cover the cost of sending a company repairman to a consumer's premises at the customer's request when the trouble is found to be in the consumer's house piping.

<u>NSF CHECK FEE</u>	\$20.00
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<u>DELINQUENT FEE</u>

Maximum of 5% of monthly billing after 20 days from billing date.

<u>DEPOSIT</u>

Maximum charge 2 ½ times monthly bill

<u>GRINDER PUMP SERVICE OR REPAIR CHARGE</u>	<i><u>Not to Exceed \$950.00 per Service Call</u></i>
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In systems where the Company is required to service, repair or replace customer grinder pumps, the grinder pump shall be owned by the customer, who shall be responsible for the cost of service or repair of the grinder pump. This charge shall cover the cost of sending a licensed plumber, at the rate of \$95.00 per hour, to a customer's premises to service or repair customer's grinder pump. The customer also shall be responsible for the cost of mechanical and electrical parts, miscellaneous material, and labor necessary for the repair of the grinder pump unit, including emergency repairs. In systems where the Company is not required to service or repair customer grinder pumps, if a customer does not timely undertake necessary repairs or replacement of a grinder pump unit and the failure of that unit is causing, or is reasonably expected to cause, a back-up or discharge of untreated sewage, then the Company may, at its option, immediately discontinue service or, if practical, undertake to repair or replace the customer's grinder pump unit and bill the customer for the cost of repair at the hourly rate stated in this section, as well as the cost of any replacement pump.

<u>GRINDER PUMP INSTALLATION/REPLACEMENT CHARGE</u>	<i><u>Not to Exceed Total Cost to Company</u></i>
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In systems where the customer is required to install a grinder pump, the grinder pump installation must be inspected and approved by the Company prior to operation of the grinder pump. In systems where the Company is required to service or repair customer grinder pumps, and in the event that it is determined that a customer's grinder pump requires replacement, Company shall provide and install the replacement pump and shall be reimbursed by customer the total cost to Company of the replacement pump, including shipping, taxes, etc. Should customer elect to timely purchase and replace the pump at customer's expense, the replacement pump must comply with Company's specifications and be approved by Company prior to installation. Upon completion, the grinder pump installation must be inspected and approved by the Company prior to operation of the newly installed grinder pump.

LOUISIANA PUBLIC SERVICE COMMISSION
MAGNOLIA WATER UTILITY OPERATING COMPANY, LLC
WASTEWATER SERVICE RATES

ADDENDUM 1

Commercial Tariff Calculation

The tariff rate for all commercial properties will be established by a formula based upon the residential flat rate and the sewage loading criteria specified in Title 51, Chapter 15, Section 1501, of the Louisiana State Sanitary Code (“Sanitary Code”). The Sanitary Code establishes standard baseline flows and BOD for various types of business entities that might be served by a wastewater system. By utilizing a simple ratio, the appropriate rate for each business entity can be determined. The Sanitary Code specifies that baseline flow for a residential customer (three bedroom) is 400 gpd at an estimated loading of .68 lbs.

The commercial tariff is based on the following formula:

$$\text{Commercial Rate} = \text{BOD Multiple} \times \text{Current Residential Rate} \times \text{Equivalent Residential Unit(s)}$$

The BOD multiple is the amount of BOD referenced in the Sanitary Code for the type of establishment divided by .68.

The minimum or base rate will be the base residential rate, fairly applied to differing types of commercial enterprises by the formula, thus properly allocating costs among residential and commercial customers. The size, number of seats, customers or occupants of any facility will be established by the occupancy permit issued by the State Fire Marshall or equivalent local fire safety officer.

If the commercial facility is not listed in the Sanitary Code, or there are abnormal effluent levels compared to those specified for the type of business, Magnolia Water Utility Operating Company, LLC (“Magnolia”) reserves the right to perform an actual lab analysis on the facility’s effluent to determine strength and measure flow.

These calculations do not extend to any classification of industrial customers. None of the systems operated by Magnolia are designed or equipped to receive industrial waste.

OGDEN UT 84201-0046

In reply refer to: 0423415963
Apr. 28, 2021 LTR 3576C 0
84-1880925 000000 00
00034829
BODC: SB

MAGNOLIA WATER UTILITY OPERATING
COMPANY LLC
% CSWR LLC SOLE MBR
500 NORTHWEST PLAZA DR STE 500
SAINT ANN MO 63074-2220

038685

Employer Identification Number: 84-1880925
IRS Control Number: 0423415963

Dear Taxpayer:

Thank you for your Form 8832, Entity Classification Election.

We have approved your election to change your entity classification with an effective date of May 24, 2019.

Please keep this notification with your tax records as verification of our approval of your Entity Classification Election.

Please verify the address we used to address this letter. The address on your election is different than the address in our records. If the address on your election is correct, please send us a Form 8822-B, Change of Address or Responsible Party - Business, so we can update our records. Be sure you sign the Form 8822-B and include your employer identification number.

If you have any questions, please call Entity at 801-620-6449 between the hours of 12:01 a.m. and 11:59 p.m. MDT. If the number is outside your local calling area, there may be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you.

Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

OGDEN UT 84201-0046

In reply refer to: 0423488685
Oct. 21, 2020 LTR 3576C 0 R
84-1859090 000000 00
00020628
BODC: SB

MAGNOLIA WATER UTILITY HOLDING
COMPANY LLC
% CSWR LLC SOLE MBR
500 NORTHWEST PLAZA DR STE 500
SAINT ANN MO 63074-2220

035163

Employer Identification Number: 84-1859090
IRS Control Number: 0423488685

Dear Taxpayer:

Thank you for your Form 8832, Entity Classification Election.

We have approved your election to be classified as a corporation with an effective date of May 24, 2019.

The address on your form is different than the address on our records. If you would like our records to reflect the address on your form, please complete and sign the Form 8822-B, Change of Address - Business.

If you have any questions, please call the Entity Dept. at 801-620-6449 between the hours of 12:01 a.m. and 11:59 p.m. MDT. If the number is outside your local calling area, there may be a long-distance charge to you.

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OGDEN UT 84201-0046

In reply refer to: 0423488685
Oct. 21, 2020 LTR 3576C 0 R
84-1859090 000000 00
00020628
BODC: SB

MAGNOLIA WATER UTILITY HOLDING
COMPANY LLC
% CSWR LLC SOLE MBR
500 NORTHWEST PLAZA DR STE 500
SAINT ANN MO 63074-2220

035163

Employer Identification Number: 84-1859090
IRS Control Number: 0423488685

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Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you.

Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

MAGNOLIA WATER UTILITY OPERATING COMPANY, LLC

DOCKET NO. U-_____

AFFIDAVIT OF BRENT THIES

STATE OF MISSOURI)
COUNTY OF ST. LOUIS)

Brent Thies, of lawful age and being first duly sworn, deposes and states:

1. My name is Brent Thies. I am the Vice President and Corporate Controller for CSWR, LLC. As Vice President & Corporate Controller, I am responsible for the accounting books and records of CSWR and its regulated utility subsidiaries.

2. The information contained in the attached Formula Rate Plan filing was taken from the books and records of CSWR, LLC and its regulated Louisiana subsidiary Magnolia Water Utility Operating Company. The financial information contained in this filing was prepared by me or at my direction.

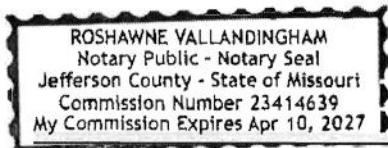
3. I hereby swear and affirm that this information is true and correct to the best of my knowledge and belief.



Brent Thies

Subscribed and sworn to me this 18th day of April, 2025

Boshaun Vallandingham



**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

**Magnolia Water Utility Operating
Company, LLC,
Ex Parte**

DOCKET NO. U-_____

In Re: Magnolia Water Utility Operating Company, LLC - 2024 Formula Rate Plan Annual Report, Request for Adjustment of Water and Sewage Rates and Any Other Related Relief

**2024 FORMULA RATE PLAN ANNUAL REPORT, REQUEST FOR ADJUSTMENT OF
WATER AND SEWAGE RATES AND ANY OTHER RELATED RELIEF**

Name and Address of Party Making Filing:

Magnolia Water Utility Operating Company,
LLC
10761 Perkins Road
Suite A
Baton Rouge, LA 70810

Name, Address, Email Address, and
Telephone Number of Attorney
For Party Making Filing:

Andrew B. Ezell
EZELL LAW FIRM, LLC
10761 Perkins Rd., Ste. A
Baton Rouge, Louisiana 70810
Telephone: (225) 763-2272
Facsimile: (225) 763-2273
Email: aezell@ezellfirm.com

Statement of Action Sought:

Applicant, Magnolia Water Utility Operating Company, LLC, requests that the Louisiana Public Service Commission take the following action:

- 1) Consider and implement rates to provide the following monthly rates for water and sewer customers:

Water

Tier I – Rates by Meter Size

5/8" & 3/4":	\$21.72 for the first 2,000 gallons consumed; \$2.50 for each additional 1,000 gallons consumed
1":	\$27.14 for the first 2,000 gallons consumed \$2.50 for each additional 1,000 gallons consumed
1.5":	\$108.60 for the first 2,000 gallons consumed \$2.50 for each additional 1,000 gallons consumed
2":	\$173.76 for the first 2,000 gallons consumed \$2.50 for each additional 1,000 gallons consumed
3":	\$325.81 for the first 2,000 gallons consumed \$2.50 for each additional 1,000 gallons consumed
4" or greater:	\$543.01 for the first 2,000 gallons consumed \$2.50 for each additional 1,000 gallons consumed
No Meter:	\$32.48 flat

Tier II – Rates by Meter Size

5/8" & 3/4":	\$43.46 for the first 2,000 gallons consumed; \$4.00 for each additional 1,000 gallons consumed
1":	\$54.33 for the first 2,000 gallons consumed \$4.00 for each additional 1,000 gallons consumed
1.5":	\$217.26 for the first 2,000 gallons consumed \$4.00 for each additional 1,000 gallons consumed
2":	\$347.63 for the first 2,000 gallons consumed \$4.00 for each additional 1,000 gallons consumed
3":	\$651.79 for the first 2,000 gallons consumed \$4.00 for each additional 1,000 gallons consumed
4" or greater:	\$1,086.32 for the first 2,000 gallons consumed \$4.00 for each additional 1,000 gallons consumed
No Meter:	\$64.96 flat

Tier III – Rates by Meter Size

5/8" & 3/4":	\$11.66 for the first 2,000 gallons consumed plus applicable third-party flow through rate
1":	\$14.58 for the first 2,000 gallons consumed plus applicable third-party flow through rate
1.5":	\$58.32 for the first 2,000 gallons consumed plus applicable third-party flow through rate
2":	\$93.24 for the first 2,000 gallons consumed plus applicable third-party flow through rate
3":	\$174.95 for the first 2,000 gallons consumed plus applicable third-party flow through rate
4" & 6":	\$291.59 for the first 2,000 gallons consumed plus applicable third-party flow through rate

Wastewater

Tier I

Residential:	\$37.86
Commercial:	Based upon formula specified in Title 51, Chapter 15, Section 1501, of the Louisiana State Sanitary Code

Tier II

Residential:	\$75.72
Commercial:	Based upon formula specified in Title 51, Chapter 15, Section 1501, of the Louisiana State Sanitary Code
Schools:	\$37.86

Tier III

Residential:	\$37.86
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Commercial: Based upon formula specified in Title 51, Chapter 15, Section 1501, of the Louisiana State Sanitary Code

- 2) Consider and grant any other related relief.

Magnolia's filing may be viewed in the offices of the LPSC located at 602 North Fifth Street, Galvez Building, 12th Floor, Baton Rouge, Louisiana, 70802, phone 225-342-4404, and on the LPSC website (www.lpsc.org).

Date by Which a Party Who Desires to Participate

In the Proceeding Must File Notice of Protest:

June 3, 2025