



**Grant Rabon**

Partner

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Since 2005, Mr. Rabon has managed electric, water, wastewater, natural gas, and solid waste utility projects designed to safeguard clients' financial integrity primarily through the performance of financial feasibility studies, valuations/appraisals, or comprehensive cost of service analyses. His educational background facilitates a unique understanding of the financial implications for technical projects. Further, he is one of less than 20 individuals in the nation with an Accredited Senior Appraiser designation in Public Utilities from the American Society of Appraisers.

## EDUCATION

- Master of Business Administration, University of Texas at Austin
- Bachelor of Science in Chemical Engineering, Texas A&M University

## PROFESSIONAL REGISTRATIONS / CERTIFICATIONS

- Accredited Senior Appraiser (ASA) designation in Public Utilities from American Society of Appraisers

## KEY EXPERTISE

- Cost of Service and Rate Design
- Financial Feasibility
- Utility Appraisals and Valuations
- Regulatory and Litigation Support

## RELEVANT EXPERIENCE

### Cost of Service and Rate Design

Mr. Rabon has conducted numerous comprehensive cost of service and rate design studies. Rates designed as a result of these engagements equitably recover the cost of service and align with the utilities' goals, including special consideration for affordability and best practice rate structures. Stakeholder outreach and benchmarking analyses were common tasks within these projects.

Key projects include:

- **Austin Energy Cost of Service and Testimony** – Conducted a comprehensive, unbundled cost of service analysis for the electric utility and designed equitable rates to achieve the City of Austin's goals, including improving fixed cost recovery while incentivizing conservation through a five-tier rate structure and providing support for distributed generation, such as rooftop solar. Filed direct testimony on behalf of the City of Austin d/b/a Austin Energy at the Public Utility Commission of Texas in defense of the electric rates adopted by Austin City Council (PUC Docket No. 40627). Later, in 2015, conducted various analyses on issues of critical importance to Austin Energy, such as a financial reserves study and review of small commercial rates, and assisted Austin Energy staff in an update to the cost of service and rate design. These projects included extensive public involvement and stakeholder engagement.
- **Lower Colorado River Authority Wholesale Water Benchmarking and Rate Analysis** – Performed a benchmarking analysis to identify best practices among wholesale water entities around the nation, with an emphasis on innovative rate structures and water conservation efforts. A long-term rate analysis was conducted to incorporate projected capital projects to expand the water supply over a 90-year horizon under various rate structures.

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- **Greenville Electric Utility System (GEUS) Electric Transmission Filing** – Performed a quality assurance review of a comprehensive cost of service analysis for the transmission function and regulated rate filing with the Public Utility Commission of Texas.
- **Texas Municipal Power Agency (TMPA) Electric Transmission Filing** – Developed an interim regulated rate filing for the transmission function with the Public Utility Commission of Texas and filed direct testimony on behalf of TMPA (PUC Docket No. 51439).
- **Georgetown Electric Utility** – Conducted a series of rate projects for the City of Georgetown, Texas to improve cost recovery and equity. This includes a redesign of the distributed generation rate tariff, evaluation of a large contract customer load, and design of a new rate tariff for commercial “fast charging” plug-in electric vehicle charging stations.

### Financial Feasibility

Mr. Rabon has evaluated the financial feasibility of various projects through business case analyses and the development of financial models. This includes a project to evaluate a proposed 20 million-gallon-per-day brackish groundwater desalination facility based on the relative capital and operational costs as well as total lifecycle costs under various project delivery options, including traditional DBB, DB, DBO and a customized DBOOT. Another project included financial feasibility modeling to evaluate the development of a proposed water source for a municipal client.

### Utility Appraisals and Valuations

Mr. Rabon has conducted valuations as well as fair market value appraisals to determine an indication of value for acquisitions/dispositions, or to evaluate municipalization or privatization of utilities. His experience also includes service area valuations to determine compensation for decertification of areas covered by certificates of convenience and necessity.

### Depreciation

Mr. Rabon has conducted comprehensive depreciation studies to establish appropriate depreciation rates for utilities, including benchmarking depreciation rates among peer utilities.

### Regulatory and Litigation Support

In addition to the regulatory work associated with some of the projects previously mentioned, Mr. Rabon has also provided litigation support to his clients. This includes a project calculating damages owed to three electric cooperatives and one municipally owned utility as part of a wholesale rate dispute with the Lower Colorado River Authority in Travis and Kerr County, Texas District Courts. This included recreating billing determinants and the development of a market access rate. (Cause No. D-1-GN-12-002156 and Cause No. 12-1001-B)

### Customer Advocacy and Engagement

Mr. Rabon served as the residential rate advocate for Austin Water’s water, reclaimed water, and wastewater cost of service and rate design study, representing the interests of the residential customer class in the process, much like the Texas Office of Public Utility Counsel often does for regulated rate cases. This involved participating in a stakeholder engagement process, and presenting at a series of independent meetings with residential customer groups around the City to explain the process and solicit feedback on important policy issues from residents. Also, reviewed and critiqued Austin Water’s prior comprehensive rate review, completed in 2009, and the validity of the methodologies employed therein. In a separate engagement, provided written comments on proposed changes to Austin Water’s financial policies.

## **PRESENTATIONS AND PUBLICATIONS**

Mr. Rabon has given various industry presentations focused on utility finances and rates.

### **Texas Public Power Association Conferences**

- Adapting to Distributed Generation (2017)
- Is Change Coming?: Transmission Rate Filings at the Public Utility Commission (2018)
- Effectively Managing Significant Rate Changes (2019)

### **Texas Rural Water Association Conferences**

- Keeping Your System Financially Fit; Learn How to Set Good Water Rates (2012)
- CCN Valuations: Financial Considerations Related to Decertification and Expedited Release (2014)
- Water Rates 101 (2015)
- Financial Planning and Tools (2016)
- Rates that Support Current and Future Needs (2018)
- Financial Management and Fiduciary Responsibilities (2019 and 2022)
- How to Structure Rates to Ensure a Successful Future for Your System (2019)
- CCN Decertification Compensation – What’s Fair? (2021)

### **USDA Rural Development**

- Nuts and Bolts of Setting Sustainable Rates (2018)

### **American Water Works Association and Water Environmental Federation's Utility Management Conference**

- Regionalization Efforts: A Louisiana Case Study (2013)
- Austin Water Affordability Assessment (2020)

### **National Rural Water Association Conferences**

- Rate Planning for a Sustainable System (2018)
- Small Water System Financing 101 (2019)

## **TESTIMONY**

### **Public Utility Commission of Texas**

- Electric Rate Filing on behalf of Austin Energy – PUC Docket No. 40627
- Interim Electric Transmission Rate Filing on behalf of Texas Municipal Power Agency – PUC Docket No. 51439
- Revenue Requirement and Cost Recovery Issues on behalf of Windermere Oaks Water Supply Corporation – PUC Docket No. 50788
- Electric Transmission Rate Filing on behalf of the City of College Station – PUC Docket No. 52728

### **Louisiana Public Service Commission**

- Water and Wastewater Rate Filing on behalf of Greater Ouachita Water Company – LPSC Docket No. U-34865

GR Exhibit 3

National Water Infrastructure, LLC  
2022 Wastewater Rate Application based on 2021 Financial Results

Schedule 1 - Utility Funded Plant

Line No.	Asset Number	Site	Description	Original Cost	In Service Date	Accumulated Depreciation	Net Book Value	Estimated Life (years)	2021 Depreciation
A	B	C	D	F	G	H	I	J	K
1	Equipment								
2	277		Pump	\$ 1,629	12/31/2021	\$ -	\$ 1,629	10	\$ -
3	278		Smart key base station	1,659	12/31/2021	-	1,659	15	-
4	279		Stock	7,230	12/31/2021	-	7,230	5	-
5	271		New VAC	3,526	11/17/2021	59	3,468	5	59
6	270		CAPX Repairs	8,483	11/10/2021	236	8,248	3	236
7	266		Pump	6,384	11/3/2021	53	6,331	10	53
8	267		Pump	6,384	11/3/2021	53	6,331	10	53
9	268		Pump	6,384	11/3/2021	53	6,331	10	53
10	269		Pump	6,384	11/3/2021	53	6,331	10	53
11	257		Pumps	2,310	10/31/2021	38	2,271	10	38
12	258		Blowers	3,938	10/31/2021	131	3,807	5	131
13	259		Blowers	3,285	10/31/2021	109	3,175	5	109
14	260		Motors	6,668	10/31/2021	370	6,297	3	370
15	261		Motors	1,757	10/31/2021	98	1,659	3	98
16	262		Motors	889	10/31/2021	49	840	3	49
17	263		Motors	6,668	10/31/2021	370	6,297	3	370
18	264		Motors	3,433	10/31/2021	191	3,242	3	191
19	255		Blowers	3,515	10/6/2021	117	3,398	5	117
20	256		Blowers	1,539	10/6/2021	51	1,487	5	51
21	241		Generator	759	8/31/2021	84	675	3	84
22	243		Generator	759	8/31/2021	84	675	3	84
23	245		Motor	2,243	8/31/2021	249	1,993	3	249
24	247		Pump Repair	11,056	8/31/2021	1,228	9,827	3	1,228
25	249		Tire Repair	2,674	8/31/2021	297	2,377	3	297
26	251		Pump Repair	7,376	8/31/2021	820	6,556	3	820
27	253		Camera Repair	2,185	8/31/2021	243	1,942	3	243
28	254		Pump Repair	1,275	8/31/2021	142	1,133	3	142
29	239		Sage Intacct Implementation	42,231	7/31/2021	3,519	38,712	5	3,519
30	248		Motor Rebuild - Stock	10,384	5/28/2021	2,019	8,365	3	2,019
31	246		Motor (Stock)	1,880	5/27/2021	366	1,515	3	366
32	244		Motor Rebuild - Stock	943	5/14/2021	183	760	3	183
33	242		YSI Pro2020 Meter 4-M Cable Polarographic	867	5/1/2021	169	699	3	169
34	237		Phone Upgrades	8,371	4/30/2021	1,116	7,254	5	1,116
35	240		Motor Rebuild - Stock	4,200	4/7/2021	933	3,266	3	933
36	199		METERS	933	7/24/2020	264	669	5	187
37	196		COMPUTERS	3,396	7/15/2020	962	2,434	5	679
38	198		METERS	1,842	5/14/2020	583	1,259	5	368
39	197		METERS	2,413	4/27/2020	804	1,609	5	483
40	190		ICE MACHINES	3,377	6/5/2019	1,689	1,689	5	675
41	192		UTILITY CART (GOLF CART)	6,806	12/16/2016	6,806	-	5	1,361
42	185		RIPCORD 18" VENTILATORS	1,784	10/20/2016	1,784	-	5	297
43	188		ICE MACHINES	3,066	7/8/2016	3,066	-	5	358
44	195		LOCATOR	7,450	4/27/2016	7,450	-	5	497
45	184		HONDA GENERATOR	2,000	6/5/2015	2,000	-	5	-

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46	182		HONDA INVERTER EU 3000IS GENERATOR	2,000	3/24/2015	2,000	-	5	-
47	200		2 GRINDER PUMPS	22,110	5/6/2013	22,110	-	5	-
48	183		Smoke Machine	2,113	3/13/2013	2,113	-	5	-
49	191		Sludge Pump	9,680	2/28/2013	9,680	-	5	-
50	189		GATOR CAM 4 #R10/GCA-MIDI-NT	9,194	1/21/2013	9,194	-	5	-
51	186		6" WATER PUMP 128837N/652689	7,500	6/8/2012	7,500	-	5	-
52	187		GATOR CAM 3 #R10/RD33ZNTSC2V	8,105	3/22/2012	8,105	-	5	-
53	193		HYSTER H350B FORKLIFT #B019DO1753F	38,520	9/23/2011	38,520	-	5	-
54	194		2009 KOIMATSU UPC45MR-3 #5177	47,993	3/17/2011	47,993	-	5	-
55				\$ 359,550		\$ 186,110	\$ 173,440		\$ 18,391
56									
57			CIT Cameras	70,658	3/4/2020	24,730	45,928	5	14,132
58	212			70,658		24,730	45,928		14,132
59									
60									
61			Leasehold Improvements						
62	265		Fence Repairs	3,920	10/31/2021	131	3,789	5	131
63	252	Erin Estates	Fence Repairs	2,808	8/1/2021	187	2,621	5	187
64	216	Erin Estates	Fence Repairs	3,807	7/31/2021	317	3,490	5	317
65	218	Oak Grove Courtyard	Fence Repairs	1,013	7/31/2021	84	929	5	84
66	220		Sound Proofing	4,600	7/31/2021	192	4,408	10	192
67	235		LHI Security System Install	3,215	11/18/2020	232	2,983	15	214
68	233		Leasehold Improvements TV Installs	11,815	7/22/2020	1,116	10,699	15	788
69	231		Leasehold Improvements 2019 - Q1	2,079	3/31/2019	381	1,698	15	139
70	229		Leasehold Improvements 2018 - Q3-Q4	19,167	9/1/2018	4,153	15,014	15	1,278
71	227		Leasehold Improvements 2017 - Q4	52,215	12/31/2017	13,924	38,291	15	3,481
72	225		Leasehold Improvements 2016 - Q4	50,666	12/31/2016	16,889	33,777	15	3,378
73	223		Leasehold Improvements 2016 - Q3	2,643	9/30/2016	925	1,718	15	176
74	221		Leasehold Improvements 2016 - Q1	3,067	3/31/2016	1,176	1,891	15	204
75	219		Fences	1,300	1/26/2016	513	787	15	87
76	217		Leasehold Improvements 2013-Q4	47,008	11/1/2013	25,332	21,676	15	3,134
77	215		Leasehold Improvements 2013-Q2	37,899	7/1/2013	21,266	16,633	15	2,527
78	213		Fences	2,000	1/18/2008	1,856	144	15	133
79				\$ 249,222		\$ 88,673	\$ 160,549		\$ 16,449
80									
81			Plant Assets						
82	276	Manchac Place	Sound Proofing	3,800	12/31/2021	-	3,800	10	-
83	275	Reserve at Jefferson Crossing	Add 2,500 Gallon aerator	18,500	12/13/2021	-	18,500	50	-
84	273	Ultima Plaza/Manchac Lake Apartments	Control Panel Replacement	1,018	11/30/2021	6	1,012	15	6
85	272	Ultima Plaza/Manchac Lake Apartments	Blower Control Panel	813	11/1/2021	5	808	15	5
86	214	Highlands at Dutchtown	Clarifier and Piping	38,000	10/31/2021	127	37,873	50	127
87	274	Carriagewood Estates	Sound Proofing	7,000	8/12/2021	233	6,767	10	233
88	250	Manchac Place	Control Panel Replacement	907	6/16/2021	30	876	15	30
89	238	Old Homestead	CAPX Repairs	24,527	3/11/2021	613	23,914	30	613
90	234	Old Homestead	CAPX Repairs	5,800	2/25/2021	161	5,639	30	161

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91	228	Manchac Place	Motor	2,807	2/18/2021	780	2,027	3	780
92	232	Old Homestead	CAPX Repairs	15,500	2/11/2021	431	15,069	30	431
93	236	Builders Center/Hobby Lobby	CAPX Repairs	3,000	2/9/2021	167	2,833	15	167
94	230	Old Homestead	CAPX Repairs	16,500	2/8/2021	458	16,042	30	458
95	226	High Plains	CAPX Repairs	1,850	2/4/2021	77	1,773	20	77
96	222	Manchac Place	CAPX Repairs	7,500	1/6/2021	344	7,156	20	344
97	224	Seven Oaks Flea Market	CAPX Repairs	10,500	1/1/2021	642	9,858	15	642
98	1	Academy Heights	Legacy	36,204		36,204	-	0	-
99	2	Acadiana of Ascension	Legacy	87,525		43,372	44,152	9	5,519
100	3	Angelle Estates	Legacy	52,073		26,743	25,330	7	4,222
101	4	Arlington Plantation	Legacy	82,269		39,825	42,444	11	4,244
102	5	Ascension Industrial	Legacy	30,288		15,248	15,040	8	2,149
103	6	Ascension Trace LS (Pelican Crossing)	Legacy	8,480		4,355	4,125	7	688
104	7	Audubon Place	Legacy	21,682		13,478	8,203	3	4,102
105	8	Autumn Woods (Size combined with Rosemont)	Legacy	101,064		58,047	43,016	4	14,339
106	9	Babin Cove LS (flows into Bayou Grand)	Legacy	2,120		2,120	-	0	-
107	10	Bayou Estates	Legacy	51,734		51,734	-	0	-
108	11	Bayou Grand	Legacy	71,600		71,600	-	0	-
109	12	Beaver Creek	Legacy	71,926		37,910	34,016	6	6,803
110	13	Beaver Creek on the Plains	Legacy	97,643		45,924	51,720	15	3,694
111	14	Bluff Heritage	Legacy	45,269		22,433	22,836	9	2,855
112	15	Bluff Meadows	Legacy	28,819		14,508	14,311	8	2,044
113	16	Bluff Oaks	Legacy	34,048		19,556	14,492	4	4,831
114	17	Bradbury Trace	Legacy	27,937		17,367	10,570	3	5,285
115	18	Builders Center/Hobby Lobby	Legacy	10,354		10,354	-	0	-
116	19	Bullion Crossing	Legacy	691,724		325,332	366,392	15	26,171
117	20	Carriagewood Estates	Legacy	274,707		132,980	141,727	11	14,173
118	21	Cedar Grove (flows to Academy Heights)	Legacy	-		-	-	8	-
119	22	Chase Court LS (flows into Bayou Grand)	Legacy	2,120		2,120	-	0	-
120	23	Chateau Galvez LS (Villa Galvez)	Legacy	2,120		2,120	-	0	-
121	24	Cherry Creek LS (Autumn Woods)	Legacy	4,240		2,178	2,063	7	344
122	25	Christine Apartments (Flows into Villa Galvez)	Legacy	-		-	-	0	-
123	26	Cloverhill	Legacy	44,440		25,525	18,915	4	6,305
124	27	Cobblestone	Legacy	43,657		27,140	16,517	3	8,259
125	28	Cornerstone LS (Jamestown Court)	Legacy	8,480		4,105	4,375	11	438
126	29	Creekside LS (connected to Fox Run)	Legacy	6,360		3,152	3,208	9	401
127	30	Crestview	Legacy	48,655		24,987	23,668	7	3,945
128	31	Cross Creek	Legacy	163,727		81,134	82,593	9	10,324
129	32	Cypress Cove	Legacy	34,638		17,165	17,473	9	2,184
130	33	Cypress Gold	Legacy	30,360		17,438	12,922	4	4,307
131	34	Cypress Point	Legacy	59,332		34,078	25,254	4	8,418
132	35	Cypress Ridge	Legacy	117,030		58,916	58,114	8	8,302
133	36	Deer Run	Legacy	11,578		7,198	4,381	3	2,190
134	37	Driftwood Estates	Legacy	82,221		39,801	42,420	11	4,242
135	38	Duff Village	Legacy	101,637		50,366	51,272	9	6,409

Schedule 1 - Utility Funded Plant

Line No.	Asset Number	Site	Description	Original Cost	In Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021 Depreciation	2021 Accrual <sup>2</sup>
A	B	C	D	E	F	G	H	I	J	K
136	39	Dutchtown Acres	Legacy	32,642		32,642	-	0	-	-
137	40	Dutchtown Crossing (Point)	Legacy	25,386		13,037	12,349	7	2,058	2,058
138	41	Dutchtown Gardens	Legacy	89,539		43,344	46,195	11	4,620	4,620
139	42	Dutchtown Hollow	Legacy	35,142		17,691	17,451	8	2,493	2,493
140	43	Dutchtown Lane	Legacy	11,551		11,551	-	0	-	-
141	44	Dutchtown Meadows (Flows to Cypress Ridge)	Legacy	-		-	-	0	-	-
142	45	Dutchtown Villas	Legacy	64,964		33,363	31,601	7	5,267	5,267
143	46	Erin Estates	Legacy	18,668		18,668	-	0	-	-
144	47	Essen Terrace	Legacy	92,063		45,621	46,442	9	5,805	5,805
145	48	Fairmont (Autumn Woods)	Legacy	21,200		10,673	10,527	8	1,504	1,504
146	49	Fountain Hill	Legacy	132,781		68,191	64,590	7	10,765	10,765
147	50	Fontainebleau	Legacy	118,033		60,617	57,416	7	9,569	9,569
148	51	Fox Ridge (Flows to Hunters Trace)	Legacy	-		-	-	0	-	-
149	52	Fox Run	Legacy	42,118		24,191	17,927	4	5,976	5,976
150	53	Francois Point	Legacy	23,679		16,960	6,719	2	6,719	6,719
151	54	Galvez Gardens	Legacy	42,732		21,945	20,787	7	3,464	3,464
152	55	Gateway Cove	Legacy	102,146		51,423	50,723	8	7,246	7,246
153	56	Gesimar Industrial	Legacy	28,819		14,508	14,311	8	2,044	2,044
154	57	Golden Meadow	Legacy	43,854		22,522	21,332	7	3,555	3,555
155	58	Grays Creek	Legacy	111,244		57,130	54,114	7	9,019	9,019
156	59	Greystone	Legacy	180,970		87,604	93,366	11	9,337	9,337
157	60	Henderson Bayou	Legacy	81,381		50,591	30,790	3	15,395	15,395
158	61	Henderson Bayou Estates	Legacy	57,212		32,860	24,351	4	8,117	8,117
159	62	Hidden Point	Legacy	29,784		15,296	14,488	7	2,415	2,415
160	63	High Plains	Legacy	240,444		121,045	119,398	8	17,057	17,057
161	64	Highlands at Dutchtown	Legacy	29,854		16,300	13,554	5	3,388	3,388
162	65	Hoo Shoo Too Lakes	Legacy	138,600		66,498	72,103	12	6,555	6,555
163	66	Hunters Trace	Legacy	55,520		55,520	-	1	31,508	31,508
164	67	Jamestown Court	Legacy	119,898		57,525	62,373	12	5,670	5,670
165	68	Jamestown Crossing	Legacy	89,325		48,771	40,555	5	10,139	10,139
166	69	Jefferson Oaks	Legacy	22,049		22,049	-	0	-	-
167	70	Kendalwood	Legacy	15,907		15,907	-	1	9,028	9,028
168	71	Keystone-flows into Ole Homestead pond	Legacy	38,160		18,308	19,852	12	1,805	1,805
169	72	Lake at Twin Oaks	Legacy	24,016		13,112	10,903	5	2,726	2,726
170	73	Lake Beau Pre	Legacy	153,134		78,643	74,490	7	12,415	12,415
171	74	Lake Crossing (Size combined with lake meadows)	Legacy	21,614		21,614	-	1	12,266	12,266
172	75	Lake Meadows (flows into lake crossing)	Legacy	6,360		3,152	3,208	9	401	401
173	76	Lake Summerset	Legacy	249,712		122,168	127,543	10	14,171	14,171
174	77	Lakes at Jamestown	Legacy	271,131		130,083	141,048	12	12,823	12,823
175	78	Lakes at Ascension	Legacy	182,770		99,790	82,980	5	20,745	20,745
176	79	Lakes at Juban Crossing	Legacy	89,151		42,773	46,378	12	4,216	4,216
177	80	Lakes at Oak Grove	Legacy	130,551		65,723	64,828	8	9,261	9,261
178	81	Lakes at St. Amant	Legacy	95,337		50,250	45,088	6	9,018	9,018
179	82	Lakeview Estates	Legacy	20,338		20,338	-	1	11,542	11,542
180	83	Lamonte	Legacy	15,286		8,346	6,940	5	1,735	1,735

Schedule 1 - Utility Funded Plant

Line No.	Asset Number	Site	Description	Original Cost	In Service Date	Accumulated Depreciation	Net Book Value	Estimated Life	2021 Depreciation
A	B	C	D	F	G	H	I	J	K
181	84	Landing at Mallard Lakes	Legacy	66,543		31,684	34,859	13	2,905
182	85	LaSalle Point	Legacy	109,322		50,016	59,306	11	5,331
183	86	Legacy Hills	Legacy	65,496		32,972	32,524	8	4,646
184	87	Les Chenier	Legacy	50,601		36,242	14,358	2	14,358
185	88	Lessard Acres	Legacy	16,359		16,359	-	0	-
186	89	Longwood	Legacy	25,354		25,354	-	0	-
187	90	Madison Place	Legacy	-		-	-	0	-
188	91	Mallard Crossing	Legacy	335,991		158,932	177,060	14	13,620
189	92	Manchac Crossing	Legacy	37,036		37,036	-	0	-
190	93	Manchac Harbor 1-2	Legacy	48,720		27,983	20,737	4	6,912
191	94	Manchac Harbor 3-4	Legacy	111,008		52,855	58,153	13	4,846
192	95	Manchac Harbor Crossing	Legacy	106,778		51,689	55,089	11	5,509
193	96	Manchac Place	Legacy	64,171		35,037	29,135	5	7,284
194	97	Manchac Plantation	Legacy	33,379		33,379	-	0	-
195	98	Manchac Reserve	Legacy	84,827		38,979	45,848	21	2,292
196	99	Mansions at Ivy Lake	Legacy	207,560		100,475	107,085	11	10,708
197	100	Maplewood Estates/Oakland Crossing	Legacy	112,117		55,559	56,558	9	7,070
198	101	Meadow Oaks	Legacy	255,094		118,367	136,727	18	8,043
199	102	Meadow Ridge	Legacy	31,796		31,796	-	0	-
200	103	Moss Point	Legacy	112,534		55,765	56,768	9	7,096
201	104	Mossy Oaks	Legacy	215,159		101,194	113,965	15	8,140
202	105	Norwood Lakes	Legacy	76,117		37,239	38,878	10	4,320
203	106	Oak Alley	Legacy	108,933		57,416	51,518	6	10,304
204	107	Oak Grove Courtyard	Legacy	20,180		10,364	9,817	7	1,636
205	108	Oak Heritage Townhomes	Legacy	89,539		43,344	46,195	11	4,620
206	109	Oak Plaza	Legacy	24,567		12,617	11,950	7	1,992
207	110	Oak Ridge LS (flows into Villa Galvez)	Legacy	2,120		2,120	-	0	-
208	111	Oak Trace	Legacy	167,148		76,807	90,342	21	4,517
209	112	Oakleigh/Silverstone	Legacy	45,124		45,124	-	0	-
210	113	Oaks on the Bluff	Legacy	163,763		82,442	81,320	8	11,617
211	114	Old Hickory Woods LS (flows into Villa Galvez)	Legacy	2,120		2,120	-	0	-
212	115	Old Homestead	Legacy	176,507		176,507	-	0	-
213	116	Old Kings Place	Legacy	21,789		12,515	9,274	4	3,091
214	117	Old Mill Settlement	Legacy	31,017		27,216	8,801	2	8,801
215	118	Old Mill Subdivision	Legacy	52,738		30,291	22,447	4	7,482
216	119	Old Paces Point	Legacy	21,789		12,515	9,274	4	3,091
217	120	Parks at Dutchtown	Legacy	119,707		61,476	58,230	7	9,705
218	121	Pecan Ridge	Legacy	57,925		28,705	29,221	9	3,653
219	122	Pecue Lane Estates	Legacy	25,358		11,813	13,544	17	847
220	123	Pelican Crossing	Legacy	173,303		89,002	84,302	7	14,050
221	124	Pelican Point	Legacy	129,112		129,112	-	0	-
222	125	Perkin's Condos/The Plantation	Legacy	34,073		17,498	16,574	7	2,762
223	126	Pin Oak	Legacy	27,611		14,180	13,431	7	2,239
224	127	Plantation Creek	Legacy	58,124		29,850	28,274	7	4,712
225	128	Porta Cochere	Legacy	55,793		28,653	27,140	7	4,523

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National Water Infrastructure, LLC  
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Schedule 1 - Utility Funded Plant

Line No.	Asset Number	Site	Description	Original Cost	In Service Date	Accumulated Depreciation	Net Book Value	Estimated Life (years)	2021	
									Depreciation	Accrual
226	129	Prairie Village	Legacy	43,497		23,749	19,748	5		4,937
227	130	Quail Creek	Legacy	44,430		44,430	-	0		-
228	131	Qual Hollow (Johnsons Ridge)	Legacy	32,325		16,273	16,052	8		2,293
229	132	Quarters at Dutchtown	Legacy	48,156		24,243	23,913	8		3,416
230	133	Renaissance	Legacy	117,030		58,916	58,114	8		8,302
231	134	Reserve at Jefferson Crossing	Legacy	168,370		81,504	86,866	11		8,687
232	135	Retreat at Ascension	Legacy	26,666		13,424	13,241	8		1,892
233	136	Rhonda Place	Legacy	44,226		44,226	-	0		-
234	137	Ridgewood	Legacy	11,551		11,551	-	0		-
235	138	River Highlands #1**	Legacy	33,747		33,747	-	0		-
236	139	River Highlands 2,3,4	Legacy	38,043		38,043	-	0		-
237	140	River Highlands Estates	Legacy	101,050		53,260	47,789	6		9,558
238	141	River Run	Legacy	19,691		19,691	-	0		-
239	142	Rivergate	Legacy	9,574		4,917	4,657	7		776
240	143	River Ridge LS (flows into Pelican Crossing)	Legacy	18,524		9,325	9,198	8		1,314
241	144	Riverside Estates	Legacy	18,896		18,896	-	0		-
242	145	Rosemont (flows to Autumn Woods)	Legacy	2,120		1,218	902	4		301
243	146	Sagefield Condo's	Legacy	116,612		58,705	57,906	8		8,272
244	147	Settlement at Bayou Pierre	Legacy	19,562		12,161	7,401	3		3,700
245	148	Settlement at Lakeside	Legacy	84,454		42,516	41,938	8		5,991
246	149	Seven Oaks Flea Market	Legacy	66,866		66,866	-	1		37,948
247	150	Seven Oaks Post Office	Legacy	32,852		32,852	-	0		-
248	151	Shadow Creek LS (Academy Heights)	Legacy	2,120		2,120	-	0		-
249	152	Shadows at Manchac-discharge at Meadow Ridge	Legacy	259,434		122,017	137,417	15		9,815
250	153	Shadows of Ascension	Legacy	19,148		9,269	9,879	11		988
251	154	She Lee	Legacy	22,049		22,049	-	0		-
252	155	Spanish Oaks	Legacy	36,414		22,637	13,777	3		6,888
253	156	St. Andrews	Legacy	17,571		17,571	-	0		-
254	157	Summer Place (Webb Place)	Legacy	46,608		23,464	23,144	8		3,306
255	158	Summerlyn/Helena Place	Legacy	36,873		18,563	18,310	8		2,616
256	159	Taco Bell	Legacy	50,048		25,196	24,853	8		3,550
257	160	The Bluffs	Legacy	21,072		13,100	7,973	3		3,986
258	161	The Courtyard	Legacy	41,221		21,159	20,052	7		3,342
259	162	The Cove	Legacy	25,934		16,122	9,812	3		4,906
260	163	The Crossing Apartments	Legacy	110,069		55,411	54,657	8		7,808
261	164	The Grove LS (Ole Homestead)	Legacy	2,120		2,120	-	0		-
262	165	Three Rivers Island	Legacy	43,347		26,947	16,400	3		8,200
263	166	Timberlake LS (flows into Henderson Bayou)	Legacy	2,120		2,120	-	0		-
264	167	Twelve Oaks	Legacy	45,306		26,022	19,284	4		6,428
265	168	Ultima Plaza/Manchac Lake Apartments	Legacy	152,182		80,211	71,971	6		14,394
266	169	Villa Galvez	Legacy	75,417		75,417	-	0		-
267	170	Villa Gardens	Legacy	40,391		20,743	19,648	7		3,275
268	171	Village at Juban Lakes	Legacy	147,845		71,569	76,276	11		7,628
269	172	Village at Willow Lake	Legacy	30,360		17,438	12,922	4		4,307
270	173	Waterford Lake	Legacy	71,806		36,877	34,929	7		5,822

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Line No.	Asset Number	Site	Description	Original Cost	In Service Date	Accumulated Depreciation	Net Book Value	Estimated Life (years)	2021 Depreciation
A	B	C	D	F	G	H	I	J	K
271	174	Waterfront East	Legacy	101,574		51,135	50,439	8	7,206
272	175	Waterfront West	Legacy	47,641		25,110	22,531	6	4,506
273	176	Wesley Place	Legacy	46,765		22,638	24,127	11	2,413
274	177	West Creek Est.	Legacy	250,140		121,087	129,053	11	12,905
275	178	Willow Cove	Legacy	10,184		10,184	-	0	-
276	179	Willowbrook	Legacy	240,715		116,525	124,190	11	12,419
277	180	Windscape Place	Legacy	39,695		20,386	19,309	7	3,218
278	181	Wrenwood	Legacy	59,197		29,801	29,396	8	4,199
279				\$ 13,103,057		\$ 7,180,058	\$ 5,922,998		\$ 937,331
280									
281									
282	211	Vehicles	2006 Poly Sludg PM 1000A	\$ 22,404	9/7/2016	\$ 22,404	\$ -	5	\$ 3,361
283	203		2014 McClain - 6x12	1,573	7/26/2013	1,573	-	5	-
284	210		2012 Poly Sludg SM120TM	61,582	6/26/2012	61,582	-	5	-
285	206		1999 Ford F800	5,856	5/16/2012	5,856	-	5	-
286	209		2004 International	39,500	3/28/2012	39,500	-	5	-
287	207		2007 Teex Gooseneck	6,000	2/16/2012	6,000	-	5	-
288	201		2011 McClain 83x16	2,423	9/9/2011	2,423	-	5	-
289	202		2012 McClain	2,694	9/9/2011	2,694	-	5	-
290	205		2011 Top Hat 7x14 Dump Trailer	8,228	9/9/2011	8,228	-	5	-
291	208		2000 Myers MHV2 PC 20 - Line Cleaner	13,625	8/15/2011	13,625	-	5	-
292	204		2011 Top Hat Utility Trailer	6,029	4/5/2011	6,029	-	5	-
294				\$ 169,914		\$ 169,914	\$ -		\$ 3,361
295									
296				\$ 13,952,401		\$ 7,649,486	\$ 6,302,915		\$ 989,664
297									
298									
299	77	Lakes at Jamestown	Legacy	\$ (271,131)		\$ (130,083)	\$ (141,048)		\$ (12,823)
300									
301				\$ 13,681,270		\$ 7,519,403	\$ 6,161,868		\$ 976,841

Notes:

- 1 For the Plant Assets identified as "Legacy", the estimated life is reflective of estimated remaining life (rather than whole life)
- 2 For the Plant Assets identified as "Legacy", the annual depreciation calculation is different from all other assets (to account for the fact that the estimated life is remaining life)
- 3 The Lakes at Jamestown customers are in the process of being transferred to East Baton Rouge in accordance with contract terms.

National Water Infrastructure, LLC  
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Line No.	A	B	C	D	E	F	G	H	I	2021		
										Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)
1	Contributions in Aid of Construction											
2				Academy Heights	\$ 38,498	5/1/1994	\$ 38,498	\$ -	-	15	\$ -	
3				Chateau Galvez	24,315	5/1/1994	24,315	-	-	15	-	
4				Dutchtown Acres (Estates)	158,045	5/1/1994	158,045	-	-	15	-	
5				Henderson Acres	105,364	5/1/1994	105,364	-	-	15	-	
6				Lessard Acres	60,787	5/1/1994	60,787	-	-	15	-	
7				Oak Ridge	60,787	5/1/1994	60,787	-	-	15	-	
8				Oakleigh	158,045	5/1/1994	158,045	-	-	15	-	
9				Old Hickory Woods	101,311	5/1/1994	101,311	-	-	15	-	
10				Rhonda Place	182,360	5/1/1994	182,360	-	-	15	-	
11				Riverside Estates	72,944	5/1/1994	72,944	-	-	15	-	
12				Shadow Creek	89,154	5/1/1994	89,154	-	-	15	-	
13				Shee Lee	89,154	5/1/1994	89,154	-	-	15	-	
14				Timberlake Estates	24,315	5/1/1994	24,315	-	-	15	-	
15				Villa Galvez	158,045	5/1/1994	158,045	-	-	15	-	
16				Manchac Plantation	158,045	7/29/1994	158,045	-	-	15	-	
17				Bayou Grand	252,873	1/26/1995	252,873	-	-	15	-	
18				Manchac Crossing	158,045	4/12/1995	158,045	-	-	15	-	
19				Manchac Plantation	158,045	6/15/1995	158,045	-	-	15	-	
20				St. Andrews	85,101	4/1/1997	85,101	-	-	15	-	
21				Cypress Gold	89,154	4/15/1997	89,154	-	-	15	-	
22				Jefferson Oaks	145,888	10/9/1997	145,888	-	-	15	-	
23				Meadow Ridge	158,045	10/9/1997	158,045	-	-	15	-	
24				Erin Estates	89,154	10/16/1997	89,154	-	-	15	-	
25				Lake Crossing	60,787	11/12/1997	60,787	-	-	15	-	
26				Pelican Point	709,178	11/18/1997	709,178	-	-	15	-	
27				Willow Cove	60,787	12/8/1997	60,787	-	-	15	-	
28				River Run	60,787	12/19/1997	60,787	-	-	15	-	
29				Chase Court	68,892	2/10/1998	68,892	-	-	15	-	
30				Fox Ridge	36,472	7/17/1998	36,472	-	-	15	-	
31				Le Chenier	190,465	6/6/1999	190,465	-	-	15	-	
32				Kendalwood	89,154	6/16/1999	89,154	-	-	15	-	
33				Seven Oaks Post Office	40,524	7/30/1999	40,524	-	-	15	-	
34				Ridgewood	60,787	8/30/1999	60,787	-	-	15	-	
35				Lamonte	59,976	9/3/1999	59,976	-	-	15	-	
36				Bayou Estates	153,993	1/2/2000	153,993	-	-	15	-	
37				Pelican Crossing	117,521	1/15/2000	117,521	-	-	15	-	
38				Ole Paces Point	60,787	1/19/2000	60,787	-	-	15	-	
39				Waterfront West	319,333	1/27/2000	319,333	-	-	15	-	
40				Lake View Estates I	85,101	2/2/2000	85,101	-	-	15	-	
41				Quail Creek	239,094	2/2/2000	239,094	-	-	15	-	
42				Lake View Estates II	85,101	2/15/2000	85,101	-	-	15	-	
43				River Highlands I	158,045	2/15/2000	158,045	-	-	15	-	
44				River Highlands III	158,045	2/15/2000	158,045	-	-	15	-	
45				Three Rivers Island	89,154	2/21/2000	89,154	-	-	15	-	

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Line No.	Description	Original Cost	In Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021		
							Depreciation/Amortization	Accrual	
A	B	C	D	E	F	G	H	I	J
46	Hidden Point	56,734	3/15/2000	56,734	-	15	-	-	
47	River Highlands III	60,787	3/15/2000	60,787	-	15	-	-	
48	Longwood	158,045	3/22/2000	158,045	-	15	-	-	
49	Seven Oaks (1 Thru 7)	158,045	3/30/2000	158,045	-	15	-	-	
50	Silverstone	60,787	3/30/2000	60,787	-	15	-	-	
51	Lakes at Ascension	158,045	4/1/2000	158,045	-	15	-	-	
52	Bluff Oaks	106,985	4/30/2000	106,985	-	15	-	-	
53	Spanish Oaks	122,384	5/1/2000	122,384	-	15	-	-	
54	Settlement at Bayou Pierre	96,448	5/25/2000	96,448	-	15	-	-	
55	Golden Meadow	158,045	6/15/2000	158,045	-	15	-	-	
56	Manchac Place	299,668	7/15/2000	299,668	-	15	-	-	
57	Francios Point	89,154	8/24/2000	89,154	-	15	-	-	
58	Hunters Trace	89,154	9/25/2000	89,154	-	15	-	-	
59	Ascension Industrial	93,150	1/3/2001	93,150	-	15	-	-	
60	Bradbury Trace	84,696	1/15/2001	84,696	-	15	-	-	
61	Lake at Twin Oaks	88,997	2/1/2001	88,997	-	15	-	-	
62	Madison Place	84,860	3/15/2001	84,860	-	15	-	-	
63	Wastewater Treatment	8,105	4/20/2001	8,105	-	15	-	-	
64	The Bluffs	88,483	5/10/2001	88,483	-	15	-	-	
65	Babin Cove	68,731	5/30/2001	68,731	-	15	-	-	
66	Deer Run	46,198	6/1/2001	46,198	-	15	-	-	
67	Fountain Hill	273,616	6/15/2001	273,616	-	15	-	-	
68	Village at Willow Lake	88,140	7/1/2001	88,140	-	15	-	-	
69	Old Kings Place	60,480	8/1/2001	60,480	-	15	-	-	
70	Fairmount Village	28,367	8/8/2001	28,367	-	15	-	-	
71	The Cove	64,282	9/10/2001	64,282	-	15	-	-	
72	Henderson Bayou Estates	206,944	9/20/2001	206,944	-	15	-	-	
73	Old Mill Settlement	83,715	10/5/2001	83,715	-	15	-	-	
74	Old Mill Subdivision	291,024	10/15/2001	291,024	-	15	-	-	
75	Audubon Place	157,722	11/1/2001	157,722	-	15	-	-	
76	Dutchtown Lane	87,455	11/15/2001	87,455	-	15	-	-	
77	Autumn Woods	87,284	12/10/2001	87,284	-	15	-	-	
78	Cobblestone Parc	293,184	1/15/2002	293,184	-	15	-	-	
79	Cypress Point	117,751	3/10/2002	117,751	-	15	-	-	
80	Jefferson Crossing	243,122	4/10/2002	243,122	-	15	-	-	
81	Manchac Harbor	242,149	6/10/2002	242,149	-	15	-	-	
82	Twelve Oaks	289,680	7/15/2002	289,680	-	15	-	-	
83	Angelle Estates	116,115	10/5/2002	116,115	-	15	-	-	
84	Geismar Industrial	58,728	11/20/2002	58,728	-	15	-	-	
85	Woodlawn Crossing	286,760	12/15/2002	286,760	-	15	-	-	
86	Beaver Creek	115,181	2/1/2003	115,181	-	15	-	-	
87	River Highlands Estates	280,653	4/15/2003	280,653	-	15	-	-	
88	Parks at Dutchtown	91,525	7/15/2003	91,525	-	15	-	-	
89	Prairie Village	131,935	10/1/2003	131,935	-	15	-	-	
90	Lakes at St. Amant	195,254	10/10/2003	195,254	-	15	-	-	

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Line No.	A	B	C	D	E	F	G	H	I	J
				Description	Original Cost	In Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021 Depreciation/Amortization Accrual
91				Fox Run	90,778	11/1/2003	90,778	-	15	-
92				Oak Alley	194,444	12/10/2003	194,444	-	15	-
93				Geismar Industrial	53,391	1/1/2004	53,391	-	15	-
94				River Highlands Estate	427,218	1/1/2004	427,218	-	15	-
95				Ascension Industrial	134,539	2/1/2004	134,539	-	15	-
96				Ascension Trace	185,858	3/1/2004	185,858	-	15	-
97				Cross Creek	140,742	6/1/2004	140,742	-	15	-
98				Fontainebleau	276,248	6/1/2004	276,248	-	15	-
99				Lake @ Asc. Crossing	93,132	6/1/2004	93,132	-	15	-
100				Fontainebleau	407,228	7/1/2004	407,228	-	15	-
101				Lade Beau Pre	476,664	7/1/2004	476,664	-	15	-
102				Waterford Lake	129,482	7/1/2004	129,482	-	15	-
103				Bluff Meadow	52,519	9/1/2004	52,519	-	15	-
104				Waterfront East	230,829	9/1/2004	230,829	-	15	-
105				Clover Hill	183,133	10/1/2004	183,133	-	15	-
106				Cross Creek	273,912	10/1/2004	273,912	-	15	-
107				Lake Beau Pre'	273,912	10/1/2004	273,912	-	15	-
108				Plantation Creek	132,296	10/1/2004	132,296	-	15	-
109				Cherry Creek	139,263	11/1/2004	139,263	-	15	-
110				Crestview	131,455	1/1/2005	131,455	-	15	-
111				Oak Plaza	7,294	1/1/2005	7,294	-	15	-
112				Windscape Place	14,562	1/1/2005	14,562	-	15	-
113				Fairmont Village	55,691	1/15/2005	55,691	-	15	-
114				Villa Gardens	80,946	1/15/2005	80,946	-	15	-
115				Galvez Gardens	80,946	1/30/2005	80,946	-	15	-
116				Crestview	91,574	2/15/2005	91,574	-	15	-
117				High Plains	217,576	2/15/2005	217,576	-	15	-
118				Pin Oak	55,574	2/15/2005	55,574	-	15	-
119				The Courtyard	80,774	2/15/2005	80,774	-	15	-
120				Pin Oak	14,506	3/1/2005	14,506	-	15	-
121				Chateau Galvez	73,419	3/15/2005	73,419	-	15	-
122				Lakes at Oak Grove	55,457	3/15/2005	55,457	-	15	-
123				Lakes at Oak Grove	270,408	4/1/2005	270,408	-	15	-
124				Oak Grove Courtyard	55,224	5/1/2005	55,224	-	15	-
125				Galvez Gardens	65,814	6/1/2005	65,814	-	15	-
126				The Courtyard	97,934	6/1/2005	97,934	-	15	-
127				Duff Village	108,640	6/15/2005	108,640	-	15	-
128				Windscape Place	108,640	6/15/2005	108,640	-	15	-
129				Dutchtown Villas	108,407	7/15/2005	108,407	-	15	-
130				Oak Grove Courtyard	90,406	8/15/2005	90,406	-	15	-
131				Porta Cochere	108,173	8/15/2005	108,173	-	15	-
132				Old Homestead	285,216	9/1/2005	285,216	-	15	-
133				Porta Cochere	129,213	9/1/2005	129,213	-	15	-
134				River Ridge	249,761	9/1/2005	249,761	-	15	-
135				Arlington Plantation	68,791	10/15/2005	68,791	-	15	-

National Water Infrastructure, LLC  
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Schedule 2 - Customer Funded Plant

Line No.	Description	Original Cost	In-Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021		
							Depreciation/Amortization	Accrual	
A	B	C	D	E	F	G	H	I	J
136	Oak Plaza Shopping Ctr	36,951	10/15/2005	36,951	-	15	-	-	
137	Rivergate	128,652	11/1/2005	128,652	-	15	-	-	
138	Bluff Meadows	36,873	11/15/2005	36,873	-	15	-	-	
139	Perkins Condos	72,173	11/15/2005	72,173	-	15	-	-	
140	Plantation Creek	107,472	11/15/2005	107,472	-	15	-	-	
141	Rivergate	107,472	11/15/2005	107,472	-	15	-	-	
142	Perking Condos	107,239	12/1/2005	107,239	-	15	-	-	
143	Arlington Plantation	128,091	1/1/2006	128,091	-	15	712	-	
144	Cypress Ridge	230,008	1/1/2006	230,008	-	15	1,278	-	
145	Duff Village	159,721	1/1/2006	159,721	-	15	887	-	
146	Manchad Harbor (3rd & 4th)	212,436	1/1/2006	212,436	-	15	1,180	-	
147	Rosemont	230,008	1/1/2006	230,008	-	15	1,278	-	
148	Gray's Creek	282,101	2/1/2006	282,101	-	15	3,134	-	
149	Dutchtown Point	57,555	3/1/2006	57,555	-	15	959	-	
150	Lake Meadows	106,538	3/1/2006	106,538	-	15	1,776	-	
151	Cypress Cove	64,412	4/1/2006	64,412	-	15	1,431	-	
152	Legacy Hills	228,490	4/1/2006	228,490	-	15	5,078	-	
153	Retreat at Ascension	106,071	5/1/2006	106,071	-	15	2,946	-	
154	Waterfront East	524,059	5/1/2006	524,059	-	15	14,557	-	
155	Cherry Creek	262,232	6/1/2006	262,232	-	15	8,741	-	
156	Johnson's Ridge (Quail Hollow)	175,346	6/1/2006	175,346	-	15	5,845	-	
157	Webb Place (Summer Place)	105,837	6/1/2006	105,837	-	15	3,528	-	
158	Oaks On The Bluff	383,016	7/1/2006	383,016	-	15	14,895	-	
159	Dutchtown Hollow	70,771	8/1/2006	70,771	-	15	3,145	-	
160	Settlement at Lakeside	174,567	8/1/2006	174,567	-	15	7,759	-	
161	Three River Island Expansion	157,268	8/1/2006	157,268	-	15	6,990	-	
162	Essen Place	104,669	11/1/2006	104,669	-	15	6,396	-	
163	Renaissance	241,585	12/1/2006	241,585	-	15	16,106	-	
164	Wrenwood	172,621	1/1/2007	171,662	959	15	11,508	-	
165	Dutchtown Highlands	127,178	2/1/2007	125,765	1,413	15	8,479	-	
166	Gateway Cove	239,949	3/1/2007	235,950	3,999	15	15,997	-	
167	Cedar Grove	117,091	4/1/2007	114,489	2,602	15	7,806	-	
168	Creekside	171,063	5/1/2007	166,312	4,752	15	11,404	-	
169	Helena Place (Summerlyn)	204,494	6/1/2007	197,678	6,816	15	13,633	-	
170	Quarters at Dutchtown	103,034	6/1/2007	99,599	3,434	15	6,869	-	
171	Acadiana of Ascension	136,542	7/1/2007	131,233	5,310	15	9,103	-	
172	Lasalle Pointe	237,224	8/1/2007	226,681	10,543	15	15,815	-	
173	River Ridge	169,895	8/1/2007	162,344	7,551	15	11,326	-	
174	Lake Summeriset	505,371	9/1/2007	480,102	25,269	15	33,691	-	
175	Sagefield	253,472	9/1/2007	240,799	12,674	15	16,898	-	
176	Norwood Lakes	118,854	10/1/2007	112,251	6,603	15	7,924	-	
177	Moss Point	201,691	12/1/2007	188,245	13,446	15	13,446	-	
178	Bluff Heritage	96,407	1/1/2008	89,445	6,963	15	6,427	-	
179	Mansions at Ivy Lake	184,586	1/1/2008	171,255	13,331	15	12,306	-	
180	Pecan Ridge	101,399	1/1/2008	94,075	7,323	15	6,760	-	

National Water Infrastructure, LLC  
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Schedule 2 - Customer Funded Plant

Line No.	Description	Original Cost	In Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021		
							Depreciation/Amortization	Accrual	
A	B	C	D	E	F	G	H	I	J
181	Manchac Harbor Crossing	101,165	2/1/2008	93,297	7,868	15		6,744	
182	Montrachet	250,552	2/1/2008	231,065	19,487	15		16,703	
183	Landing at Mallard Lakes	77,748	3/1/2008	71,269	6,479	15		5,183	
184	Shadows of Ascension	100,698	4/1/2008	91,747	8,951	15		6,713	
185	West Creek	213,039	4/1/2008	194,102	18,937	15		14,203	
186	Driftwood	146,613	5/1/2008	132,766	13,847	15		9,774	
187	Hoo Shoo Too Lakes	77,350	5/1/2008	70,081	7,309	15		5,159	
188	Lasalle Point	225,726	5/1/2008	204,407	21,319	15		15,048	
189	Maplewood	205,948	5/1/2008	186,497	19,451	15		13,730	
190	Carriagewood	267,317	7/1/2008	239,100	28,217	15		17,821	
191	Willowbrook	372,302	7/1/2008	333,004	39,299	15		24,820	
192	Cornerstone	27,758	8/1/2008	24,673	3,084	15		1,851	
193	Jamestown Court	247,048	8/1/2008	219,599	27,450	15		16,470	
194	Greystone	147,807	11/1/2008	128,921	18,886	15		9,854	
195	Lakes at Juban Crossing	92,563	11/1/2008	80,736	11,828	15		6,171	
196	Ultima Plaza	294,041	11/1/2008	256,469	37,572	15		19,603	
197	Keystone	286,856	12/1/2008	248,609	38,248	15		19,124	
198	Wesley Place	59,927	12/1/2008	51,937	7,990	15		3,995	
199	Lakes at Jamestown	88,893	1/1/2009	76,547	12,346	15		5,926	
200	Dutchtown Gardens	242,960	3/1/2009	206,516	36,444	15		16,197	
201	Reserve at Jefferson Crossing	362,623	6/1/2009	302,186	60,437	15		24,175	
202	Hidden Lakes	199,000	5/3/2021	7,739	191,261	15		7,739	
203	Oak Alley Meadows	181,869	12/28/2021	-	181,869	15		-	
204	The Savannahs	254,618	8/5/2020	22,633	231,985	15		16,975	
205	Town Park Centre	-	1/28/2019	-	-	15		-	
206	US 61 Holdings/Burger King	-	4/29/2013	-	-	15		-	
207		\$ 30,458,960		\$ 29,275,408	\$ 1,183,552			\$ 601,991	
208									
209	Adjustments <sup>1</sup>								
210	Lakes at Jamestown	(88,893)		(76,547)	(12,346)			(5,926)	
211		\$ 30,370,066		\$ 29,198,861	\$ 1,171,206			\$ 596,065	

Notes:

1. The Lakes at Jamestown customers are in the process of being transferred to East Baton Rouge in accordance with contract terms.

GR Exhibit 3

National Water Infrastructure, LLC  
2022 Wastewater Rate Application based on 2021 Financial Results

Schedule 3 - Deferred Debits

Line No.	A	B	C	D	E	F	G	H	I	J
	Rate Case	Description	Original Cost	In Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021 Amortization Accrual		
1	000001		\$ 65,699	7/1/2013	\$ 65,699	\$ -	7	\$ -		
2	000002		55,096	10/1/2013	55,096	-	7	-		
3	000003		11,708	12/31/2013	11,708	-	7	-		
4	000004		322,448	6/30/2014	322,448	-	7	23,032		
5	000005		201,328	6/30/2015	186,947	14,381	7	28,761		
6	000006		152,983	6/30/2016	120,201	32,782	7	21,855		
7	000007		147,974	6/30/2017	95,126	52,848	7	21,139		
8	000008		102,419	3/31/2018	51,210	51,209	7	14,631		
9	000009		72,675	6/30/2019	25,955	46,720	7	10,382		
10			\$ 1,132,330		\$ 934,391	\$ 197,939		\$ 119,800		
11										
12										
13	Regulatory Assets									
14	000010		\$ 24,134	8/1/2012	15,127	9,007	15	\$ 1,609		
15	000011		53,800	7/1/2013	30,488	23,312	15	3,587		
16	000012		45,293	7/1/2013	25,669	19,624	15	3,020		
17	000013		5,645	12/31/2013	3,009	2,636	15	376		
18	000014		96,440	8/1/2014	47,696	48,744	15	6,429		
19	000015		43,062	8/1/2015	18,422	24,640	15	2,871		
20	000016		48,794	6/30/2016	17,891	30,903	15	3,253		
21	000017		93,079	6/30/2018	24,822	68,257	15	6,205		
22			\$ 410,247		\$ 183,123	\$ 227,124		\$ 27,350		
23			\$ 1,542,577		\$ 1,117,513	\$ 425,064		\$ 147,150		
24										

GR Exhibit 3

National Water Infrastructure, LLC  
2022 Wastewater Rate Application based on 2021 Financial Results

Schedule 4 - Vehicle Capital Leases

Line No.	Asset Number	VIN	Original Cost	In Service Date	Accumulated Depreciation 12/31/2021	Net Book Value 12/31/2021	Estimated Life (years)	2021 Depreciation Accrual
A	B	C	E	F	G	H	I	J
1	Vehicles							
2	22G5PV	1C6RR6FG4HS833344	\$ 20,438	8/1/2017	\$ 17,873	\$ 2,565	5	\$ 4,088
3	22H43F	1GCNCPFH6FZ275512	21,918	6/1/2017	18,385	3,533	5	4,384
4	22H43Z	1GCNCPFH3F277492	22,283	6/1/2017	18,694	3,589	5	4,457
5	22GVF2	1C6RR6KT3HS820281	23,674	9/1/2017	20,630	3,043	5	4,735
6	22RXG3	1GB4CYCG2JF209842	20,794	7/1/2018	20,720	14	4	5,183
7	22W6RV	1C6RR6FT1KS644221	20,551	7/1/2019	10,446	10,105	4	5,138
8	22W6M9	1C6RR6FT3KS644222	15,128	7/1/2019	7,851	7,277	4	3,782
9	22W6M6	1C6RR6FT5KS644223	21,861	7/1/2019	11,073	10,788	4	5,465
10	22W6LT	1C6RR6FT7KS644224	13,027	7/1/2019	6,845	6,181	4	3,257
11	22W6MD	1C6RR6FT1KN838537	22,495	7/1/2019	15,400	7,095	4	5,624
12	23B253	1C6RR6FT9LN220400	23,000	2/1/2020	9,300	13,700	4	5,750
13	23B25K	1C6RR6FT0LN220401	16,713	1/1/2020	11,464	5,249	3	5,571
14	23B24H	3C6UR4HJ0KG720626	23,187	1/1/2020	9,549	13,639	4	5,797
15	23B246	3C6UR5G16KG721304	23,516	1/1/2020	12,945	10,572	4	5,879
16	23B27B	3C6UR5G14KG721320	18,923	1/1/2020	11,544	7,379	4	4,731
17	23B36J	1C6RR6FT2LN220402	19,934	2/1/2020	11,201	8,733	3	6,645
18	23B5Q9	1C6RR6FTBLN220403	16,674	2/1/2020	11,126	5,548	3	5,558
19	23BPKM	1FDUJF5GT7LCC46740	23,309	6/1/2020	9,529	13,780	4	5,827
20	23LH9H	3C6R3P6JXG741663	19,233	10/1/2020	5,507	13,726	4	4,808
21	23LW4P	1GC4WLE70MF106653	24,524	12/1/2020	6,131	18,393	4	6,131
22	23S5F9	3C6RR6KT9MG587170	14,028	5/1/2021	2,277	11,751	4	2,046
23	23SW33	1GCHS8BEA3M1171593	20,166	2/1/2021	4,201	15,965	4	4,201
24	23VFGJ	1GCHS8BEA3M1208755	20,251	4/1/2021	3,521	16,730	4	3,375
25	23XPPZ	1GCHS8BENOM1265062	22,060	9/1/2021	1,924	20,136	4	1,379
26	23Z24X	1FTER1EH6MLD94897	22,371	1/1/2022	-	22,371	4	-
27	23Z25D	1FTER1EH6MLD95175	22,371	1/1/2022	-	22,371	4	-
28	2526WR	3GCNWA6F6MG346109	23,367	7/1/2021	2,586	20,781	4	2,434
29	259G58	KL7CINSM0NB501549	18,002	10/1/2021	950	17,051	4	750
30			\$ 573,739		\$ 261,672	\$ 312,067		\$ 116,993

Schedule 5 - ACUD#2 Plant

Line No.	A B	C	D	E		F	G	H	I	J	K	L			M		N	O
				Capacity/Quantity	Replacement Cost New <sup>1</sup>							Physical Depreciation <sup>1</sup>	RCN Less PD	Average Age (years) <sup>1</sup>	Average Service Life (years) <sup>1</sup>	Estimated Remaining Life (years)		
1		Gravity Mains																
2		Category 1 - 8" Gravity	44,700 LF	\$ 1,815,000	\$ 561,000	\$ 1,254,000	17	55	38	\$	\$ 940,540	\$ -	\$ 56,432	\$ 37,963	\$ 219,065			
3		Category 2 - 8" Gravity	29,000 LF	1,182,000	193,000	989,000	9	55	46	741,781	-	44,507	29,941	172,771				
4		Category 3 - 8" Gravity	148,200 LF	6,018,000	328,000	5,690,000	3	55	52	4,267,679	-	256,061	172,257	994,003				
5				\$ 9,015,000	\$ 1,082,000	\$ 7,933,000				\$ 5,950,000	\$ -	\$ 357,000	\$ 240,161	\$ 1,365,839				
6																		
7		Lift Stations																
8			121 gpm	\$ 41,000	\$ 33,000	\$ 8,000	45	35	0	\$	\$ -	\$ 321	\$ 7,679	\$ -				
9			315 gpm	96,000	48,000	48,000	20	40	20	36,105	-	1,924	1,473	8,498				
10			99 gpm	50,000	32,000	18,000	19	30	11	13,539	-	722	552	3,187				
11			140 gpm	61,000	30,000	31,000	17	35	18	23,318	-	1,243	951	5,488				
12			140 gpm	61,000	30,000	31,000	17	35	18	23,318	-	1,243	951	5,488				
13			272 gpm	92,000	45,000	47,000	17	35	18	35,353	-	1,884	1,442	8,321				
14			222 gpm	90,000	39,000	51,000	15	35	20	38,362	-	2,044	1,565	9,029				
15			562 gpm	140,000	53,000	87,000	15	40	25	65,441	-	3,488	2,669	15,402				
16			23 gpm	23,000	8,000	15,000	9	25	16	11,283	-	601	460	2,656				
17			23 gpm	23,000	8,000	15,000	9	25	16	11,283	-	601	460	2,656				
18			40 gpm	25,000	4,000	21,000	4	25	21	15,796	-	842	644	3,718				
19			40 gpm	25,000	4,000	21,000	4	25	21	15,796	-	842	644	3,718				
20			157 gpm	78,000	9,000	69,000	4	35	31	51,901	-	2,766	2,117	12,216				
21			211 gpm	84,000	10,000	74,000	4	35	31	51,901	-	2,766	2,117	12,216				
22			100 gpm	58,000	8,000	50,000	4	30	26	37,610	-	2,004	1,534	8,852				
23			157 gpm	78,000	9,000	69,000	4	35	31	51,901	-	2,766	2,117	12,216				
24			157 gpm	78,000	9,000	69,000	4	35	31	51,901	-	2,766	2,117	12,216				
25			48 gpm	30,000	6,000	24,000	3	30	27	20,309	-	1,082	828	4,780				
26			144 gpm	65,000	6,000	59,000	3	35	32	44,379	-	2,365	1,810	10,445				
27			141 gpm	65,000	6,000	59,000	3	35	32	44,379	-	2,365	1,810	10,445				
28			141 gpm	65,000	6,000	59,000	3	35	32	44,379	-	2,365	1,810	10,445				
29			25 gpm	23,000	3,000	20,000	3	25	22	15,044	-	802	614	3,541				
30			100 gpm	58,000	4,000	54,000	2	30	28	40,618	-	2,165	1,657	9,560				
31			73 gpm	37,000	2,000	35,000	2	30	28	26,327	-	1,403	1,074	6,196				
32			20 gpm	25,000	2,000	23,000	2	25	23	17,300	-	922	706	4,072				
33			40 gpm	25,000	2,000	23,000	2	25	23	17,300	-	922	706	4,072				
34			183 gpm	80,000	5,000	75,000	2	35	33	56,414	-	3,007	2,301	13,278				
35			67 gpm	36,000	2,000	34,000	2	30	28	25,575	-	1,363	1,043	6,019				
36			361 gpm	100,000	5,000	95,000	2	40	38	71,458	-	3,808	2,915	16,819				
37			307 gpm	95,000	5,000	90,000	2	40	38	67,697	-	3,608	2,761	15,934				
38			307 gpm	95,000	5,000	90,000	2	40	38	67,697	-	3,608	2,761	15,934				
39			171 gpm	79,000	5,000	74,000	2	35	33	55,662	-	2,966	2,270	13,101				
40			110 gpm	60,000	2,000	58,000	1	35	34	43,627	-	2,325	1,779	10,268				
41			105 gpm	60,000	2,000	58,000	1	35	34	43,627	-	2,325	1,779	10,268				
42			215 gpm	84,000	2,000	82,000	1	30	29	61,680	-	3,287	2,516	14,517				
43			95 gpm	50,000	2,000	48,000	1	30	29	36,105	-	1,924	1,473	8,498				
44			101 gpm	59,000	2,000	57,000	1	35	34	42,875	-	2,285	1,749	10,091				
45			40 gpm	25,000	1,000	24,000	1	25	24	18,053	-	962	736	4,249				
46			43 gpm	28,000	1,000	27,000	1	25	24	20,309	-	1,082	828	4,780				
47			120 gpm	62,000	2,000	60,000	1	35	34	45,132	-	2,405	1,841	10,622				
48			235 gpm	91,000	3,000	88,000	1	35	34	66,193	-	3,528	2,700	15,579				
49			235 gpm	91,000	3,000	88,000	1	35	34	66,193	-	3,528	2,700	15,579				
50			97 gpm	50,000	2,000	48,000	1	30	29	36,105	-	1,924	1,473	8,498				







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Line No.	Description	Non-CIAC Plant					CIAC Plant					
		Surrogate		Net Book Value	Annual Depreciation	Annual Accrual <sup>3</sup>	Surrogate		Total Adjustments	Net Book Value	Annual Depreciation	Annual Accrual <sup>3</sup>
		Original Cost	Adjustments				Original Cost	Adjustments				
A	B	C	P	Q	R	S	T	U	V	W		
51			6,195	1,946	4,249	177	18,805	752	18,053	752		
52			7,434	2,300	5,134	177	22,566	752	21,814	752		
53			7,434	2,300	5,134	177	22,566	752	21,814	752		
54			7,434	2,300	5,134	177	22,566	752	21,814	752		
55			7,434	2,300	5,134	177	22,566	752	21,814	752		
56			8,921	2,548	6,373	212	27,079	-	27,079	903		
57			19,825	5,661	14,163	405	60,175	-	60,175	1,719		
58			15,116	4,317	10,799	309	45,884	-	45,884	1,311		
59			19,825	5,661	14,163	405	60,175	-	60,175	1,719		
60			7,434	2,123	5,311	177	22,566	-	22,566	752		
61			15,364	4,388	10,976	314	46,636	-	46,636	1,332		
62			18,833	5,378	13,455	384	57,167	-	57,167	1,633		
63												
64			\$ 826,548	\$ 342,169	\$ 484,379	\$ 16,625	\$ 2,389,452	\$ 326,452	\$ 2,058,000	\$ 70,633		
<b>Developer Package WWTP's/Facilitative Lagoon</b>												
65			\$ 166,000	\$ 166,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
66			88,481	62,738	25,744	1,119	272,519	115,500	157,019	6,827		
67			98,530	72,415	26,115	1,244	303,470	144,186	159,284	7,585		
68			101,716	75,354	26,362	1,465	313,284	152,490	160,794	8,933		
69				4,147	1,980	124	18,873	6,794	12,078	755		
70			10,539	7,074	3,465	217	32,461	11,324	21,137	1,321		
71			13,726	7,661	6,065	233	42,274	5,284	36,990	1,423		
72			58,579	32,340	26,239	846	180,421	20,382	160,039	5,163		
73			58,579	32,340	26,239	846	180,421	20,382	160,039	5,163		
74			14,951	8,144	6,807	252	46,049	4,529	41,520	1,538		
75			51,471	28,079	23,392	866	158,529	15,853	142,676	5,284		
76			3,922	2,189	1,733	79	12,078	1,510	10,569	480		
77			58,579	31,474	27,105	847	180,421	15,098	165,323	5,166		
78			68,383	35,832	32,551	986	210,617	12,078	198,539	6,016		
79			24,020	12,757	11,263	402	73,980	5,284	68,696	2,453		
80			62,500	32,796	29,704	900	192,500	11,324	181,176	5,490		
81			7,353	3,888	3,465	151	22,647	1,510	21,137	919		
82			12,255	6,438	5,817	208	37,745	2,265	35,480	1,267		
83			63,481	33,282	30,199	915	195,519	11,324	184,196	5,582		
84			22,794	12,027	10,768	385	70,206	4,529	65,676	2,346		
85			78,432	59,031	53,715	1,628	347,254	19,627	327,627	9,928		
86			36,030	18,455	17,575	606	110,970	3,775	107,196	3,696		
87			13,726	7,042	6,683	239	42,274	1,510	40,765	1,406		
88			87,010	44,311	42,700	1,256	267,990	7,549	260,441	7,660		
89			7,353	3,764	3,589	150	22,647	755	21,892	912		
90			20,833	10,685	10,149	350	64,167	2,265	61,902	2,135		
91			49,020	25,133	23,887	824	150,980	5,284	145,696	5,024		
92			36,520	18,079	18,441	615	112,480	-	112,480	3,749		
93			65,687	32,517	33,170	948	202,313	-	202,313	5,780		
94			42,647	21,112	21,535	718	131,353	-	131,353	4,378		
95			63,726	31,547	32,179	919	196,274	-	196,274	5,608		
96			21,079	10,435	10,644	355	64,921	-	64,921	2,164		
97												
98			\$ 1,626,796	\$ 989,023	\$ 637,772	\$ 21,815	\$ 4,499,204	\$ 609,204	\$ 3,890,000	\$ 133,057		
99												
100												



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Schedule 6 - Plant Additions

Line No.	Asset Number	Description	Original Cost	Adjustments	Net Original Cost	In Service Date	Accumulated Depreciation	Net Book Value	Estimated Life (years)	Annual Depreciation	
A	B	C	D	E	F	G	H	I	J	K	L
1		NWI System									
2		Lift Station Pump Replacements - 4 Hydromatic Pumps	\$ 22,720	\$ -	\$ 22,720	1/24/2022	\$ -	\$ 22,720	12	\$ 1,893	
3		Lift Station Pump Replacements - 8 Hydromatic Pumps (5 hp)	42,160	-	42,160	3/1/2022	-	42,160	12	3,513	
4		Lift Station Pump Replacements - 7 Hydromatic Pumps (3 hp)	34,860	-	34,860	2/7/2022	-	34,860	12	2,905	
5		Lift Station Pump Replacements - 4 Hydromatic Pumps (7.5 hp)	22,720	-	22,720	3/31/2022	-	22,720	12	1,893	
6		Manchac Lake Apt/Ultima Plaza Treatment Plant Modifications	128,500	-	128,500	2/15/2022	-	128,500	25	5,140	
7			\$ 250,960	\$ -	\$ 250,960		\$ -	\$ 250,960		\$ 15,345	
8		Ascension Parish ACUD #2 System									
10		Country Ridge Treatment Plant Repairs	\$ 10,000	\$ -	\$ 10,000	to be installed	\$ -	\$ 10,000	25	\$ 400	
11		Darrow Treatment Plant Repairs	6,500	-	6,500	to be installed	-	6,500	25	260	
12		Hopeville Acres Lift Station #1 Repairs	40,000	-	40,000	to be installed	-	40,000	12	3,333	
13		Oak Grove School Sewer Treatment Plant #1	16,500	-	16,500	to be installed	-	16,500	5	3,300	
14		Oak Grove School Sewer Treatment Plant #2	60,820	-	60,820	to be installed	-	60,820	25	2,433	
15		Hwy 42 Temporary Activated Sludge Sewer Treatment Plant	788,996	-	788,996	to be installed	-	788,996	25	31,560	
16		Woodland Manor Effluent Lift Station Repairs	20,000	-	20,000	to be installed	-	20,000	12	1,667	
17		Collection System Repairs	60,800	-	60,800	to be installed	-	60,800	25	2,432	
18		Aeration System Repairs	253,000	-	253,000	to be installed	-	253,000	10	25,300	
19			\$ 1,256,616	\$ -	\$ 1,256,616		\$ -	\$ 1,256,616		\$ 70,685	
20			\$ 1,507,576	\$ -	\$ 1,507,576		\$ -	\$ 1,507,576		\$ 86,030	
21											

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Schedule 7 - Operations and Maintenance Expenses

Line No.	Line Description	NW/ Historical		Adjustments	Existing NWI System		Estimated ACUD #2	Total System		Next Rate Case Adjustments <sup>5</sup>	Estimated Test Year Next Case
		Actual <sup>1</sup>	C		Test Year	E		Test Year	G		
1	Operations and Maintenance Expenses										
2	Salaries and Wages	\$ 3,143,127	\$ (118,120)	\$ 3,025,007	\$ 322,400	\$ 3,347,407	\$ 288,437	\$ 3,635,844			
3	Contract Services - Accounting	201,628	-	201,628	-	201,628	-	201,628			201,628
4	Contract Services - Auditing	86,928	-	86,928	-	86,928	-	86,928			86,928
5	Contract Services - Contract Billing (BRWW)	327,977	5,542	333,519	57,530	391,049	-	391,049			391,049
6	Contract Services - Engineering	43,151	(37,036)	6,115	10,000	16,115	(1,846)	14,269			14,269
7	Contract Services - Legal	171,688	(37,012)	134,676	-	134,676	-	134,676			134,676
8	Contract Services - Regulatory Consulting	69,950	-	69,950	12,000	81,950	-	81,950			81,950
9	Contract Services - Testing	83,464	-	83,464	41,070	124,534	(21,534)	103,000			103,000
10	Contract Services - Ground Maintenance	91,520	87,240	178,760	39,600	218,360	(64,896)	153,464			153,464
11	Payroll taxes	167,758	17,568	185,326	24,600	209,926	20,737	230,663			230,663
12	Advertising <sup>2</sup>	136,354	(90,580)	45,774	-	45,774	-	45,774			45,774
13	Bank charges	7,936	-	7,936	-	7,936	-	7,936			7,936
14	Benefits	214,634	-	214,634	25,200	239,834	69,902	309,736			309,736
15	Chemicals	250,852	-	250,852	65,312	316,164	(34,258)	281,906			281,906
16	Depreciation and Amortization	1,240,276	(1,240,276)	-	-	-	-	-			-
17	Dues and subscriptions	47,439	-	47,439	-	47,439	450	47,889			47,889
18	Equipment rental	20,716	-	20,716	3,534	24,250	4,000	28,250			28,250
19	Insurance	448,278	71,204	519,482	60,315	579,797	37,353	617,150			617,150
20	Interest expense, net	50,853	(50,853)	-	-	-	-	-			-
21	Materials and supplies expense	150,283	-	150,283	44,997	195,280	(9,540)	185,740			185,740
22	Miscellaneous	12,796	(6,000)	6,796	1,249	8,045	2,875	10,920			10,920
23	Office	98,012	-	98,012	7,449	105,461	-	105,461			105,461
24	Other services	96,498	-	96,498	-	96,498	(9,131)	87,367			87,367
25	Professional fees	84,300	(45,500)	38,800	-	38,800	-	38,800			38,800
26	Purchased power	762,575	-	762,575	232,000	994,575	(1,755)	992,820			992,820
27	Rent	229,897	33,536	263,433	-	263,433	4,250	267,683			267,683
28	Repairs and maintenance	221,235	-	221,235	120,000	341,235	(95,151)	246,084			246,084
29	Permits and Property Taxes	320,407	(179,914)	140,493	50,000	190,493	(15,673)	174,820			174,820
30	Transportation expense, including leases <sup>3</sup>	235,250	-	235,250	75,616	310,866	(30,935)	279,931			279,931
31	Travel and meals	6,459	-	6,459	-	6,459	6,000	12,459			12,459
32	Utilities	128,281	-	128,281	-	128,281	15,219	143,500			143,500
33	Bad Debt	(7,079)	7,079	-	-	-	-	-			-
34	Other Income	(24,305)	24,305	-	-	-	-	-			-
35	Rate Case Expenses - Annualized	-	114,968	114,968	-	114,968	-	114,968			114,968
36		\$ 9,109,138	\$ (1,443,849)	\$ 7,665,289	\$ 1,192,872	\$ 8,858,161	\$ 164,504	\$ 9,022,664			\$ 9,022,664
37											
38	Cost of LDEQ Fees <sup>4</sup>			\$ 179,914	\$ 20,720	\$ 200,634					

Notes:  
 1 January 1, 2021 to December 31, 2021  
 2 Advertising cost in the Test Year is for customer outreach during construction of the Regionalization Project  
 3 Includes management fee on capital leases plus fuel, repair, and maintenance on vehicles  
 4 The LDEQ fees captured in Permits and Property Taxes for the historical year are segregated for recovery in a pass-through charge for this purpose  
 5 Includes incremental increase in O&M for Regionalization Project (less O&M savings from the plants to be decommissioned)  
 It is not possible to estimate some of these costs at this time (for example, the cost of property taxes on the Regionalization Project are unknown at this time)



Schedule 9 - Billing Data Summary

Line No.	Current Commercial Billing Structure										Proposed Commercial Billing Structure				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Residential Customer Count	Regular <sup>1</sup>	Occupied Apartment Units	Commercial Customer Count	Regular	Special Rate *	* Equivalent Residential Billed Units	Current Commercial Billing Structure	Historical ACUD #2 System	Adjustments to ACUD #2 <sup>3</sup>	Adjusted ACUD #2 System	Combined Total	Adjusted NWI System	Adjusted ACUD #2 System <sup>6</sup>	Combined Total
1	Residential Customer Count	16,684	(377)	(25)	16,282	623		2,724	21	2,745	19,027	16,282	2,745	19,027	623
2	Regular <sup>1</sup>	623			623						623	623			623
3	Occupied Apartment Units														
4	Commercial Customer Count														
5	Regular	160		(33)	127			29	2	31	158	153	40	193	193
6	Special Rate *	16			16						16	16	17	17	87
7	* Equivalent Residential Billed Units	149			149						149	149	132	132	816
8															
9															
10	Current Rates (\$/month)														
11	Residential				\$ 45.00										
12	Commercial				\$ 55.00										
13															
14	Forecasted Annual Rate Revenue <sup>5</sup>				\$ 9,531,840										

Notes:

- The Lakes at Jamestown customers are in the process of being transferred to East Baton Rouge in accordance with contract terms.
- NWI discovered 58 customers that were identified as NWI customers but are actually customers of other utilities.
- Of all of the 58 commercial customers mentioned in footnote 2, some are customers that should be added to the ACUD #2 system.
- The proposed commercial billing structure is based on an assessment of the loading for each commercial type as listed in the sanitary code (Title 51 of the Louisiana State Sanitary Code, Part XII, §1501 (A)) property and the estimated characteristics of the commercial with an overall minimum bill reflective of the current commercial rate of \$55 per month. The proposed commercial billing units assume a 33% adjustment to the otherwise applicable rate for public schools to reflect the unique nature of these customers and acknowledgement of public policy objectives.
- The forecasted rate revenue does not include the currently imposed \$0.77 per month Louisiana Department of Environmental Quality Fee.
- In addition to the proposed commercial billing structure (described in footnote 4), the proposed commercial billing units for ACUD #2 also includes 26 commercial customers that NWI has identified as being commercial customers of ACUD #2 that are not currently being billed for wastewater service.

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Schedule 10 - Proposed Rate							
Line No.	A	B	C	D	E	F	G
	Existing System as of 12/31/2021	Proposed Acquisition of ACUD #2 from Ascension Parish	Combined Total as of 12/31/2021	Adjustments <sup>1</sup>	Combined Total as of 12/31/2021	Adjusted Test Year	
1	Cash Operations and Maintenance	\$ 7,665,289	\$ 1,192,872	\$ 8,858,161	\$ -	\$ 8,858,161	
2	Depreciation (Utility Funded and CIAC)	1,689,900	637,322	2,327,221	86,030	2,413,251	
3	Amortization of CIAC	(596,065)	(326,638)	(922,703)	-	(922,703)	
4	Amortization of Deferred Debits	147,150	-	147,150	-	147,150	
5	Income Taxes	151,239	187,210	338,449	29,996	368,445	
6	Return on Rate Base	577,692	715,092	1,292,785	114,576	1,407,361	
7	Total Cost	\$ 9,635,205	\$ 2,405,858	\$ 12,041,063	\$ 230,601	\$ 12,271,664	
8							
9	Less: Miscellaneous Revenue <sup>2</sup>	\$ (66,492)	\$ (10,878)	\$ (77,370)	\$ -	\$ (77,370)	
10							
11	Net Cost for Rate Recovery	\$ 9,568,713	\$ 2,394,981	\$ 11,963,694	\$ 230,601	\$ 12,194,295	
12							
13							
14	Customer Count (Proposed Billing Structure)						
15	Residential					19,027	
16	Occupied Apartment Units					623	
17	Commercial - Regular					193	
18	Commercial - Special (equivalent residential connections)					816	
19							
20	Proposed Rate (\$/Mo.) <sup>3</sup>					\$ 10.00	
21	Increase between Residential and Commercial Rates					\$ 49.10	
22	Residential					\$ 59.10	
23	Commercial					\$ -	
24							
25	Median Household Income (MHI) - 2019 Dollars <sup>4</sup>					\$ 84,300	
26	Bill as a % of MHI					0.7%	
27							
28	LDEQ Fee Pass-Through	\$ 179,914	\$ 20,720	\$ 200,634	\$ -	\$ 200,634	
29	LDEQ Costs						
30							
31	Proposed LDEQ Fee (\$/Mo.) - All customers					\$ 0.81	

Notes:

- Adjustments are as a result of the additions to plant in service
- Setup charges, connect/reconnect fees, etc.; amount for ACUD #2 is estimate based on miscellaneous revenue per customer at NWI
- Rates exclude LDEQ Fee (currently \$0.77 per month) and franchise fee in Ascension Parish
- Population weighted MHI for Ascension Parish East Bank zip codes

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Schedule 11 - CWIP Illustration

Line No.	Test Year												Assumed Growth	Notes	
	A	B	C	D	E	F	G	H	I	J	K				
1	Forecasted CWIP Balance														
2	January				18,414 \$	2,902,181 \$	34,667,609 \$	65,544,442 \$	134,781,332						
3	February			36,829	5,583,391	36,939,734	71,427,904	139,300,136							
4	March			55,243	8,264,600	39,211,858	77,311,367	143,818,939							
5	April			73,657	10,945,809	41,483,983	83,194,829	148,337,742							
6	May			92,072	13,627,019	43,756,107	89,078,291	152,856,546							
7	June			110,486	16,308,228	46,028,232	94,961,754	157,375,349							
8	July			128,900	18,989,438	48,300,356	100,845,216	161,894,152							
9	August			147,315	21,670,647	50,572,481	106,728,679	166,412,956							
10	September			165,729	24,351,856	52,844,605	112,612,141	170,931,759							
11	October			184,143	27,033,066	55,116,730	118,495,604	175,450,563							
12	November			202,558	29,714,275	57,388,855	124,379,066	179,969,366							
13	December			220,972	32,395,484	59,660,979	130,262,529	184,486,169							
14															
15	Return on Rate Base				7.60%	7.60%	7.60%	7.60%	7.60%						7.60%
16	Used for AFUDC and CWIP														
17															
18	Estimate of AFUDC														
19	January			117 \$	18,372 \$	218,156 \$	397,022 \$	803,974							
20	February			233	35,344	231,246	431,891	827,368							
21	March			350	52,316	244,337	466,760	850,762							
22	April			466	69,288	257,428	501,629	874,156							
23	May			583	86,260	270,519	536,498	897,550							
24	June			700	103,232	283,609	571,367	920,944							
25	July			816	120,204	296,700	606,236	944,339							
26	August			933	137,177	309,791	641,104	967,733							
27	September			1,050	154,149	322,881	675,973	991,127							
28	October			1,166	171,121	335,972	710,842	1,014,521							
29	November			1,283	188,093	349,063	745,711	1,037,915							
30	December			1,399	205,065	362,153	780,580	1,061,309							
31	Annual AFUDC Accrual			9,097 \$	1,340,620 \$	3,481,855 \$	7,065,613 \$	11,191,699							
32															
33	Accumulated AFUDC Balance				9,097 \$	1,349,717 \$	4,831,572 \$	11,897,185 \$	23,088,883						
34															
35	CIAC														
36	Return on Prior Year's CWIP Balance (before accounting for Income Tax)														
37	Accumulated CIAC														
38															
39	Income Tax Gross-Up Factor			1.2618	1.2618	1.2618	1.2618	1.2618	1.2618						
40															
41	Return on Prior Year's CWIP Balance (after adding Income Tax)														

Notes:  
 A Accumulated AFUDC balance is reduced by CWIP recovery and then is added to Plant in Service once the Regionalization Project is in service, less the accumulated CIAC from CWIP recovery  
 B Return on CWIP is taxable to NWI