

NITCH & SON UTILITIES CO., INC.
Sewer Utility Plant For the year ended
December 31, 2015

Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost		Reserve for Depreciation		Net Book Value
						Ending Balance	Depreciation	Ending Balance	Depreciation	
1630	371	709	Pumps	11/26/2008	10	1,425.00	142.50	1,011.55	413.45	413.45
1630	371	729	Odessa Pumps & Equip	2/27/2009	10	2,722.35	272.24	1,863.13	859.22	859.22
1630	371	730	Triple Steel	3/3/2009	30	447.13	14.90	101.84	345.29	345.29
1630	371	731	Lift Station	3/27/2009	30	2,246.93	74.90	506.84	1,740.09	1,740.09
1630	371	732	Electrical Control Boxes	6/25/2009	10	580.00	58.00	378.19	201.81	201.81
1630	371	733	Sewer Pump	8/14/2009	10	930.00	93.00	593.67	336.33	336.33
1630	371	734	Pump	12/10/2009	10	1,425.00	142.50	863.59	561.41	561.41
1630	371	735	Pump	12/10/2009	10	34.34	3.43	20.81	13.53	13.53
1630	371	760	Sewer Pump	7/9/2010	10	60.00	6.00	32.89	27.11	27.11
1630	371	786	R2R Round F	3/29/2011	50	1,063.19	21.26	101.25	961.94	961.94
1630	371	808	Gleour Order-Pumps of Hou	1/11/2013	10	75.00	7.50	22.27	52.73	52.73
1630	371	811	Myers 2HP Grinder & Pump	4/15/2013	10	1,225.00	122.50	332.26	892.74	892.74
1630	371	812	Grinder Pump/chain	5/22/2013	10	3,114.96	311.50	813.30	2,301.66	2,301.66
1630	371	813	Controller	10/17/2013	10	298.20	29.82	65.77	232.43	232.43
1630	371	838	Pumps of Houston Inv 361733	2/21/2014	5	5,611.00	1,122.20	1,122.20	4,488.80	4,488.80
1630	371	839	Pumps of Houston Level Control	4/4/2014	5	158.00	31.60	31.60	126.40	126.40
1630	371	832	Holiday Cover Plates	5/19/2014	5	1,032.61	206.52	206.52	826.09	826.09
1630	371	840	Pumps of Houston - Shackle	6/20/2014	5	19.20	3.84	3.84	15.36	15.36
1630	371	841	Pumps of Houston - Sewer LS	6/20/2014	5	1,674.65	334.93	334.93	1,339.72	1,339.72
	371 Total					116,416.84	5,200.37	61,278.10	55,138.74	
1640	380	2	Sewer Plant	6/1/1960	50	19,381.00	-	19,381.00	-	-
1640	380	7	Sewer Plant	6/1/1961	50	12,556.00	-	12,556.00	-	-
1640	380	8	Sewer Plant	6/1/1962	50	1,283.00	-	1,283.00	-	-
1640	380	9	Sewer Plant	6/1/1963	50	358.00	-	358.00	-	-
1640	380	10	Sewer Plant	6/1/1965	50	28,527.00	218.84	28,527.00	-	-
1640	380	19	Utility House	6/1/1966	50	2,192.56	43.85	2,175.74	16.82	16.82
1640	380	22	Sludge Bed	6/1/1967	50	2,960.00	59.20	2,878.09	81.91	81.91
1640	380	36	Flow Meter	6/1/1970	50	605.00	12.10	551.93	53.07	53.07
1640	380	62	Sublift Blower	2/5/1981	50	1,010.00	20.20	705.45	304.55	304.55
1640	380	63	Roots Blower	3/9/1981	50	1,864.00	37.28	1,298.67	565.33	565.33
1640	380	66	McKenzie Equipment	6/30/1981	50	930.27	18.61	642.37	287.90	287.90
1640	380	67	Mavor Kelley	6/30/1981	50	858.08	17.16	592.52	265.56	265.56
1640	380	68	L&M Spray Equipment	6/30/1981	50	305.00	6.10	210.61	94.39	94.39
1640	380	69	McKenzie	6/30/1981	50	254.40	5.09	175.67	78.73	78.73

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1640	380	107	A.G. Bailey	6/30/1985	50	105.99	2.12	64.70	2.12	64.70	41.29	
1640	380	119	Formwork Services	6/30/1986	50	306.25	6.13	180.83	6.13	180.83	125.42	
1640	380	120	Parker Brothers	6/30/1986	50	285.47	5.71	168.56	5.71	168.56	116.91	
1640	380	133	CDR Swere Plant Clean Out	6/30/1987	50	7,726.20	154.52	4,407.53	154.52	4,407.53	3,318.67	
1640	380	155	McKenzie Equipment	6/30/1988	50	1,544.40	30.89	850.05	30.89	850.05	694.35	
1640	380	156	McKenzie Equipment	6/30/1988	50	495.72	9.91	272.85	9.91	272.85	222.87	
1640	380	163	Roots Blower	10/20/1988	10	1,544.40	-	1,544.40	-	1,544.40	-	
1640	380	164	Sewer Plant Fabrication	11/1/1988	50	15,815.52	316.31	8,597.58	316.31	8,597.58	7,217.94	
1640	380	193	Clemtex	6/30/1991	10	619.62	-	619.62	-	619.62	-	
1640	380	197	Roots Sewer Blower	11/22/1991	10	1,890.22	-	1,890.22	-	1,890.22	-	
1640	380	214	S.K. Green	6/30/1992	50	5,500.00	110.00	2,586.96	110.00	2,586.96	2,913.04	
1640	380	233	Oliver & Laughter	5/19/1993	10	1,092.42	-	1,092.42	-	1,092.42	-	
1640	380	247	McKenzie	7/27/1993	10	116.77	-	116.77	-	116.77	-	
1640	380	311	McKenzie Equipment	3/15/1995	50	1,888.96	37.78	786.22	37.78	786.22	1,102.74	
1640	380	342	Roots Blower	1/30/1996	50	2,236.77	44.74	891.64	44.74	891.64	1,345.13	
1640	380	510	Chlorinator	11/13/2000	50	1,067.14	21.34	323.12	21.34	323.12	744.02	
1640	380	511	Check Valve & Gasket	11/14/2000	50	324.75	6.50	98.31	6.50	98.31	226.44	
1640	380	535	Sandblast & Paint	11/8/2001	25	12,500.00	500.00	7,076.71	500.00	7,076.71	5,423.29	
1640	380	552	Chlorinator	4/19/2002	10	1,877.88	-	1,877.88	-	1,877.88	-	
1640	380	602	25 HP North Ame	9/11/2003	10	746.93	-	746.93	-	746.93	-	
1640	380	656	Electric Sewer Motor	5/12/2006	10	189.00	18.90	182.27	18.90	182.27	6.73	
1640	380	664	Sewer Plant Blower	7/27/2006	50	2,136.00	42.72	403.09	42.72	403.09	1,732.91	
1640	380	678	Electric Wire	6/27/2007	25	474.00	18.96	161.50	18.96	161.50	312.50	
1640	380	710	Roots Blower	5/14/2008	50	2,313.00	46.26	353.22	46.26	353.22	1,959.78	
1640	380	711	Choline Scale WWTP	7/22/2008	50	1,455.00	29.10	216.70	29.10	216.70	1,238.30	
1640	380	712	ACFM 59 URAI Blower	7/31/2008	50	2,313.00	46.26	343.34	46.26	343.34	1,969.66	
1640	380	772	Plant Upgrade	12/2/2010	50	6,506.12	130.12	661.31	130.12	661.31	5,844.81	
1640	380	809	Concrete Slab for Generator	12/18/2013	20	400.00	20.00	40.71	20.00	40.71	359.29	
1641	380	736	Water Engineers Upgrade Plans	4/21/2009	50	2,314.00	46.28	310.01	46.28	310.01	2,003.99	
1641	380	737	Water Engineers	5/13/2009	50	222.50	4.45	29.54	4.45	29.54	192.96	
1641	380	738	Sewer Plant	7/8/2009	50	567.67	11.35	73.63	11.35	73.63	494.04	
1641	380	739	Engineer Design	8/14/2009	50	5,581.25	111.63	712.57	111.63	712.57	4,868.68	
1641	380	740	Concrete Drive	10/15/2009	30	761.94	25.40	157.82	25.40	157.82	604.12	
1641	380	741	Water Engineers	10/15/2009	50	548.75	10.98	68.20	10.98	68.20	480.55	

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1641	380	742	Cabera Gonzalez	10/16/2009	50	1,500.00	30.00	186.33		1,313.67
1641	380	743	WWTP Equipment	10/30/2009	10	4,755.24	475.52	2,935.22		1,820.02
1641	380	744	Steel	12/6/2009	30	1,717.00	57.23	347.48		1,369.52
1641	380	745	Bolt	12/23/2009	10	195.00	19.50	117.48		77.52
1641	380	746	Triple Steel	12/23/2009	30	258.51	8.62	51.91		206.60
1641	380	747	Treatment Plant Blower	12/30/2009	50	24,439.80	488.80	2,935.45		21,504.35
1641	380	757	Sewer Plant Upgrade	6/22/2010	50	1,055.05	21.10	116.66		938.39
1641	380	461	Sewer Plant Upgrade	3/31/2010	50	72,987.22	1,459.74	8,402.53		64,584.69
1641	380	789	Tubing Stamp	1/11/2011	50	92.10	1.84	9.16		82.94
1650	380	177	Sewer Plant Chlorination House	6/4/1990	50	1,235.16	24.70	632.20		602.96
1650	380	180	Backflow Preventers	1/7/1991	10	331.92	-	331.92		-
1650	380	235	Supenor Grating	5/25/1993	50	64.94	1.30	29.37		35.57
1650	380	390	Plant Storm Sewer	12/11/1996	50	5,500.00	110.00	2,100.25		3,399.75
1650	380	562	Protalk Zutodia	11/7/2002	30	1,488.44	49.61	652.74		835.70
1650	380	577	Backflow Preventers	3/31/2003	10	150.26	-	150.26		-
1650	380	610	Rain Gauge & Phase Monitor	2/18/2004	10	277.49	-	277.49		-
1650	380	790	Fiberglass Grate	3/2/2011	50	669.54	13.39	64.75		604.79
	380 Total					273,269.62	5,008.14	128,584.47		144,685.15
	Grand Total					952,556.12	21,876.54	487,252.93		465,303.19

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1670	303	605	Land	11/17/2003	-	19,052.27	-	-	-	19,052.27
1670 Total						19,052.27				19,052.27
1665	304	809	Concrete Slab for Generator	12/18/2013	20	400.00	20.00	20.00	20.00	380.00
1665 Total						400.00	20.00	20.00	20.00	380.00
1750	304	95	Office 20 x 20	6/1/1984	30	20,136.00	-	20,136.00	-	-
1750	304	96	Office	6/1/1984	10	4,232.00	-	4,232.00	-	-
1750	304	98	Office Finishwork	6/30/1984	10	2,115.86	-	2,115.86	-	-
1750	304	100	Office Gate	4/1/1985	30	1,255.00	9.63	1,255.00	-	-
1750	304	103	Office Driveway	6/1/1985	30	1,929.00	25.54	1,929.00	-	-
1750	304	104	AC	6/26/1985	30	823.00	12.78	823.00	-	-
1750	304	105	Office Finish Work	6/26/1985	30	2,000.00	31.05	2,000.00	-	-
1750	304	117	Office & Shop Building	6/30/1986	50	10,068.00	201.36	5,944.81	-	4,123.19
1750	304	140	Office Formica	2/10/1988	10	330.00	-	330.00	-	-
1750	304	147	Johnson Supply - A/C	6/13/1988	10	832.64	-	832.64	-	-
1750	304	188	The Security Store	6/30/1991	30	964.77	32.16	788.56	-	176.21
1750	304	199	Office Formica	1/13/1992	10	335.58	-	335.58	-	-
1750	304	200	Tracy	1/30/1992	10	350.00	-	350.00	-	-
1750	304	221	Hutcherson Tile	9/8/1992	10	565.10	-	565.10	-	-
1750	304	222	Cantor	9/11/1992	10	388.83	-	388.83	-	-
1750	304	224	Lloyd Kroll	9/18/1992	10	640.00	-	640.00	-	-
1750	304	249	Apollo Hicks	8/9/1993	50	108.25	2.17	48.51	-	59.74
1750	304	277	Turtle & Hughes	4/5/1994	50	872.08	17.44	379.41	-	492.67
1750	304	279	Turtle & Hughes	5/7/1994	50	380.61	7.61	164.92	-	215.69
1750	304	282	Turtle & Hughes	5/20/1994	50	455.48	9.11	197.04	-	258.44
1750	304	283	Atkinson	6/21/1994	50	535.84	10.72	230.87	-	304.97
1750	304	285	Office Addition	6/30/1994	10	5,485.63	-	5,485.63	-	-
1750	304	347	Office Tile	4/4/1996	50	662.01	13.24	261.54	-	400.47
1750	304	357	Sherwin Williams	6/3/1996	50	243.56	4.87	95.42	-	148.14
1750	304	388	Office Addition	11/22/1996	50	1,500.00	30.00	573.53	-	926.47
1750	304	406	Office Addition	3/6/1997	10	520.00	-	520.00	-	-
1750	304	407	Office Addition	3/6/1997	10	287.54	-	287.54	-	-
1750	304	409	KCI	5/2/1997	50	250.00	5.00	93.38	-	156.62
1750	304	412	Office Addition	5/24/1997	10	565.10	-	565.10	-	-
1750	304	420	Office Addition	7/31/1997	10	3,958.23	-	3,958.23	-	-

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1750	304	424	Office Addition	8/31/1997	10	4,875.68	-	4,875.68	-	-
1750	304	555	Paint for Office	5/30/2002	10	163.94	-	163.94	-	-
1750	304	560	Office Building	7/31/2002	10	181.86	-	181.86	-	-
1750	304	596	Mater Door	7/24/2003	30	394.03	13.13	163.48	13.13	230.55
1750	304	635	ADT Security System	12/1/2004	15	675.00	45.00	498.95	45.00	176.05
1750	304	641	Fence	7/7/2005	30	252.00	8.40	88.12	8.40	163.88
1750	304	662	A/C Unit	7/20/2006	15	1,778.00	118.53	1,120.71	118.53	657.29
1750	304	663	Labor for A/C	7/22/2006	10	300.00	30.00	283.48	30.00	16.52
1750	304	665	Labor for A/C	8/29/2006	10	300.00	30.00	280.36	30.00	19.64
1750	304	791	RS Concrete	4/19/2011	50	1,108.00	22.16	104.24	22.16	1,003.76
1750	304	845	Turtle Hughes	3/20/2014	10	449.47	44.95	44.95	44.95	404.52
			1750 Total			73,268.09	724.85	63,333.27	724.85	9,934.82
1800	304	118	COD Concrete	6/30/1986	30	482.34	16.08	474.68	16.08	7.66
1800	304	195	MBM Metal Building Addition	10/10/1991	30	14,825.00	494.17	11,979.14	494.17	2,845.86
1800	304	216	Mcaully Lumber	7/31/1992	30	135.74	4.52	106.03	4.52	29.71
1800	304	244	Tracy	7/2/1993	30	300.00	10.00	225.12	10.00	74.88
1800	304	246	Tracy	7/20/1993	30	120.00	4.00	89.85	4.00	30.15
1800	304	259	Zoleman	12/13/1993	30	75.00	2.50	55.16	2.50	19.84
1800	304	297	Zoleman	9/1/1994	30	159.38	5.31	113.40	5.31	45.98
1800	304	298	Tracy	10/6/1994	30	3,000.00	100.00	2,124.93	100.00	875.07
1800	304	299	Zoleman	10/14/1994	30	366.76	12.23	259.51	12.23	107.25
1800	304	321	Zoleman	7/3/1995	30	90.00	3.00	61.53	3.00	28.47
1800	304	327	Zoleman	8/28/1995	30	159.38	5.31	108.15	5.31	51.23
1800	304	328	Zoleman	8/28/1995	30	90.00	3.00	61.07	3.00	28.93
1800	304	410	Zoleman	5/2/1997	30	185.00	6.17	115.17	6.17	69.83
1800	304	479	Zoleman	11/16/1999	30	181.69	6.06	97.71	6.06	83.98
1800	304	489	Cemex - Concrete	12/30/1999	30	3,328.70	110.96	1,776.83	110.96	1,551.87
1800	304	490	Concrete	12/30/1999	30	1,500.00	50.00	800.68	50.00	699.32
1800	304	507	Crushed Concrete	11/10/2000	30	331.50	11.05	167.38	11.05	164.12
1800	304	514	Turtle & Hughes	2/19/2001	30	2,655.38	88.51	1,316.29	88.51	1,339.09
1800	304	515	Turtle & Hughes	2/20/2001	30	291.73	9.72	144.59	9.72	147.14
1800	304	530	Concrete	7/10/2001	30	232.52	7.75	112.27	7.75	120.25
1800	304	549	Garage Door	3/5/2002	30	125.00	4.17	57.64	4.17	67.36
1800	304	553	Steel Gate	4/24/2002	30	945.71	31.52	431.74	31.52	513.97

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1800	304	554	Concrete	5/6/2002	30	302.67	10.09	137.85	10.09	164.82
1800	304	557	Fence	6/2/2002	30	231.63	7.72	104.92	7.72	126.71
1800	304	571	Crushed Concrete	3/5/2003	30	344.25	11.48	147.26	11.48	196.99
1800	304	612	Concrete - Shop	3/31/2004	30	1,941.00	64.70	760.80	64.70	1,180.20
1800	304	614	Concrete	4/30/2004	30	600.00	20.00	233.53	20.00	366.47
1800	304	619	Gate Opener	7/7/2004	30	1,200.00	40.00	459.62	40.00	740.38
1800	304	620	Fence/Gate	7/12/2004	30	1,213.00	40.43	464.04	40.43	748.96
1800	304	628	Concrete	10/1/2004	30	836.24	27.87	313.72	27.87	522.52
1800	304	716	Concrete Drive	1/18/2008	30	573.00	19.10	151.96	19.10	421.04
1800	304	754	Garage Door Repair	7/14/2009	30	345.00	11.50	74.39	11.50	270.61
1800	304	855	Mike Tracy - A/C Shop	9/26/2015	30	500.00	16.67	16.67	16.67	483.33
1800	304	860	Keith Gressett	10/2/2015	30	300.00	10.00	10.00	10.00	290.00
			1800 Total			37,967.62	1,265.59	23,553.63	1,701.89	14,413.99
1720	340	112	Storehouse	12/5/1985	10	824.00	-	824.00	-	-
1720	340	415	Office Desk	7/8/1997	10	661.40	-	661.40	-	-
1720	340	416	Office Chair	7/8/1997	10	216.49	-	216.49	-	-
			1720 Total			1,701.89	-	1,701.89	-	-
1730	340	99	Okidata 92 Printer	1/10/1985	10	577.00	-	577.00	-	-
1730	340	115	Burglar Alarm	6/1/1986	10	716.00	-	716.00	-	-
1730	340	116	Mitas Copier	6/1/1986	10	1,437.00	-	1,437.00	-	-
1730	340	141	Panasonic Printer/Tractor Feed	2/12/1988	10	768.26	-	768.26	-	-
1730	340	160	Battery Power Supply- Computer	9/7/1988	10	537.83	-	537.83	-	-
1730	340	190	J.D. Lumber	6/30/1991	10	700.00	-	700.00	-	-
1730	340	191	S.V.S.	6/30/1991	10	500.00	-	500.00	-	-
1730	340	198	National Office Products	1/9/1992	10	237.07	-	237.07	-	-
1730	340	201	Walt Graves	2/5/1992	10	300.00	-	300.00	-	-
1730	340	203	SVS	2/24/1992	10	700.00	-	700.00	-	-
1730	340	220	Computer City	8/28/1992	10	216.49	-	216.49	-	-
1730	340	223	CompUSA	9/17/1992	10	214.49	-	214.49	-	-
1730	340	225	Office Depot	10/2/1992	10	216.49	-	216.49	-	-
1730	340	226	Best Buy	12/4/1992	10	181.84	-	181.84	-	-
1730	340	229	Best Buy	2/1/1993	10	925.45	-	925.45	-	-
1730	340	237	Sharp UX-172 Fax Machine	6/3/1993	10	385.85	-	385.85	-	-
1730	340	288	Diebold Co.	6/30/1994	10	3,150.00	-	3,150.00	-	-

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Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost			Reserve for Depreciation		
						Ending Balance	Depreciation	Ending Balance	Net Book Value		
1730	340	293	S.V.S.	6/30/1994	10	1,000.00	-	1,000.00	-	-	
1730	340	403	Refrigerator	2/17/1997	10	925.45	-	925.45	-	-	
1730	340	480	Printer	11/18/1999	10	729.22	-	729.22	-	-	
1730	340	502	Office Equipment	7/31/2000	10	324.74	-	324.74	-	-	
1730	340	527	Copier	6/19/2001	10	2,798.26	-	2,798.26	-	-	
1730	340	625	Printer	9/16/2004	10	246.79	-	246.79	-	-	
1730	340	639	Hydraflo inc. Meters	4/14/2005	10	1,000.88	27.97	1,000.88	-	-	
1730	340	669	Copier	1/25/2007	10	3,999.84	399.98	3,574.65	-	425.19	
1730	340	762	Security system	5/3/2010	10	1,485.45	148.55	841.62	-	643.83	
1730	340	94	Monroe Computer	9/19/1983	10	7,511.36	-	7,511.36	-	-	
1730	340	101	Monroe Hard Disk	4/3/1985	10	1,544.00	-	1,544.00	-	-	
1730	340	136	IBM Computer	10/23/1987	10	1,500.00	-	1,500.00	-	-	
1730	340	176	SVS - Computer	5/15/1990	10	2,415.00	-	2,415.00	-	-	
1730	340	184	Choice Computer/Printer	3/18/1991	10	882.00	-	882.00	-	-	
1730	340	202	Office Depot	2/14/1992	10	385.85	-	385.85	-	-	
1730	340	205	Compuer City	3/2/1992	10	280.94	-	280.94	-	-	
1730	340	206	CompUSA	3/23/1992	10	546.95	-	546.95	-	-	
1730	340	218	Compaq Works	8/12/1992	10	1,400.63	-	1,400.63	-	-	
1730	340	219	CompUSA	8/17/1992	10	394.56	-	394.56	-	-	
1730	340	227	Computer Parts	1/22/1993	10	610.63	-	610.63	-	-	
1730	340	307	Compaq Computer	2/16/1995	10	1,767.48	-	1,767.48	-	-	
1730	340	317	Computer	6/2/1995	10	300.00	-	300.00	-	-	
1730	340	326	Computer	8/23/1995	10	1,563.71	-	1,563.71	-	-	
1730	340	458	Compaq Compuers	1/28/1999	10	2,139.64	-	2,139.64	-	-	
1730	340	459	Computer Network Installation	2/5/1999	10	757.09	-	757.09	-	-	
1730	340	467	Compaq Computers (Y2K)	5/17/1999	10	1,766.41	-	1,766.41	-	-	
1730	340	519	Computer	3/21/2001	10	802.23	-	802.23	-	-	
1730	340	588	Computer Equipment	6/17/2003	10	619.99	-	619.99	-	-	
1730	340	655	Office Computer/Printer	4/24/2006	10	1,523.00	152.30	1,476.27	-	46.73	
1730	340	666	Laptop Computer	11/20/2006	10	1,363.00	136.30	1,242.76	-	120.24	
1730	340	139	Computer Software	12/8/1987	10	966.00	-	966.00	-	-	
1730	340	142	Computer Software	2/15/1988	10	858.60	-	858.60	-	-	
1730	340	183	Computer Software	2/28/1991	10	800.00	-	800.00	-	-	
1730	340	189	S.V.S.	6/30/1991	10	200.00	-	200.00	-	-	

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Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost		Reserve for Depreciation			Net Book Value
						Ending Balance	Depreciation	Ending Balance	Depreciation	Ending Balance	
1730	340	192	S.V.S. Computer Software	6/30/1991	10	329.90	-	-	-	329.90	-
1730	340	485	Janet Butler - Software	12/1/1999	10	1,500.00	-	-	-	1,500.00	-
1730	340	495	Software	3/17/2000	10	292.17	-	-	-	292.17	-
1730	340	621	Computer Program	7/23/2004	10	4,462.40	-	-	-	4,462.40	-
1730	340	810	Sage Software	12/20/2013	10	875.76	87.58	-	-	177.79	697.97
1730 Total						64,633.70	952.67	-	-	62,699.74	1,933.96
1750	340	304	Office Chair	1/1/1995	10	205.66	-	-	-	205.66	-
1750 Total						205.66	-	-	-	205.66	-
1740	341	763	Used Truck	8/20/2010	5	11,505.75	1,456.34	-	-	11,505.75	-
1740 Total						11,505.75	1,456.34	-	-	11,505.75	-
1790	341	398	Matco	1/3/1997	10	1,400.00	-	-	-	1,400.00	-
1790	341	438	Cartech	4/12/1998	50	241.20	4.82	-	-	85.54	155.66
1790	341	463	1999 Ford Mercury F-150 PK	3/12/1999	7	19,142.39	-	-	-	19,142.39	-
1790	341	615	2004 Chevy Impala 4 DR	5/5/2004	10	19,500.00	-	-	-	19,500.00	-
1790	341	647	2002 Ford F 550 PU Truck	10/1/2005	10	22,454.45	1,673.32	-	-	22,454.45	-
1790	341	659	2006 Ford F-150 PU Truck	7/7/2006	5	20,216.00	-	-	-	20,216.00	-
1790	341	676	Engine Backhoe	5/25/2007	10	2,174.50	217.45	-	-	1,871.86	302.64
1790	341	753	Trailer Man	7/23/2009	10	703.00	70.30	-	-	453.00	250.00
1790	341	798	Countryside Trailer	10/15/2012	5	3,072.00	614.40	-	-	1,972.81	1,099.19
1790	341	859	2015 Ford F-150 PU Truck	10/30/2015	5	28,295.12	5,659.02	-	-	5,659.02	22,636.10
1790 Total						117,198.66	8,239.32	-	-	92,755.07	24,443.59
1780	343	55	Equipment	6/1/1979	15	12,910.00	-	-	-	12,910.00	-
1780	343	60	Witco	6/30/1980	15	225.45	-	-	-	225.45	-
1780	343	70	IH Cub Tractor	7/10/1981	15	3,197.00	-	-	-	3,197.00	-
1780	343	93	Pump & Power Equipment	6/30/1983	15	105.15	-	-	-	105.15	-
1780	343	97	Pump & Power Equipment	6/30/1984	15	68.98	-	-	-	68.98	-
1780	343	122	Air Compressor	2/10/1987	15	2,890.00	-	-	-	2,890.00	-
1780	343	123	Case Tractor	4/9/1987	15	12,750.00	-	-	-	12,750.00	-
1780	343	124	Equipment	4/30/1987	15	1,473.00	-	-	-	1,473.00	-
1780	343	125	Equipment	6/3/1987	15	156.00	-	-	-	156.00	-
1780	343	126	GTE/Truck Phone	6/12/1987	15	1,152.00	-	-	-	1,152.00	-
1780	343	134	Massey Ferguson 175 Tractor	8/15/1987	15	5,500.00	-	-	-	5,500.00	-
1780	343	135	Equipment	10/8/1987	15	1,493.00	-	-	-	1,493.00	-
1780	343	143	Gooseneck Trailer	3/4/1988	15	1,950.00	-	-	-	1,950.00	-

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						Ending Balance	Depreciation	Ending Balance	Depreciation	Ending Balance	Net Book Value
1780	343	145	Toolbox/Headache Rack	4/23/1988	15	506.47	-	506.47	-	506.47	-
1780	343	148	Shop Rack and Bins	6/23/1988	15	323.32	-	323.32	-	323.32	-
1780	343	153	Pump & Power Equipment	6/30/1988	15	380.92	-	380.92	-	380.92	-
1780	343	154	City Wide Equipment	6/30/1988	15	375.84	-	375.84	-	375.84	-
1780	343	157	Case Power & Equipment	6/30/1988	15	600.18	-	600.18	-	600.18	-
1780	343	161	Portable Pump	9/9/1988	15	980.64	-	980.64	-	980.64	-
1780	343	162	Bushhog 8 Mower 268	10/7/1988	15	2,594.75	-	2,594.75	-	2,594.75	-
1780	343	165	6 Ft. Box Blade	12/22/1988	15	349.00	-	349.00	-	349.00	-
1780	343	166	Brutus Tractor Trailer	1/30/1989	15	3,063.90	-	3,063.90	-	3,063.90	-
1780	343	167	Sensorphone	6/28/1989	15	980.00	-	980.00	-	980.00	-
1780	343	169	Best Industries	6/30/1989	15	320.00	-	320.00	-	320.00	-
1780	343	170	Case Power & Equipment	6/30/1989	15	427.00	-	427.00	-	427.00	-
1780	343	173	Honda High Pressure Washer	1/18/1990	15	1,398.60	-	1,398.60	-	1,398.60	-
1780	343	174	Velasco Portable Sewer Pump	2/26/1990	15	305.00	-	305.00	-	305.00	-
1780	343	178	Simmons Portable Gas Chopsaw	6/4/1990	15	398.30	-	398.30	-	398.30	-
1780	343	181	Research & Recovery Pipe Locat	1/15/1991	15	300.00	-	300.00	-	300.00	-
1780	343	182	HACH Incubator	2/1/1991	15	504.28	-	504.28	-	504.28	-
1780	343	204	Wholesale Cellular Inc. Phone	2/29/1992	15	606.20	-	606.20	-	606.20	-
1780	343	208	50 KW Generator	4/1/1992	15	6,780.24	-	6,780.24	-	6,780.24	-
1780	343	209	CPE	6/10/1992	15	224.08	-	224.08	-	224.08	-
1780	343	210	Builders Square	6/24/1992	15	324.12	-	324.12	-	324.12	-
1780	343	212	Grainger	6/30/1992	15	425.77	-	425.77	-	425.77	-
1780	343	243	Best Industries	6/30/1993	15	450.00	-	450.00	-	450.00	-
1780	343	250	Triple S. Steel	8/18/1993	15	420.96	-	420.96	-	420.96	-
1780	343	252	Grainger	9/1/1993	15	116.41	-	116.41	-	116.41	-
1780	343	274	Knox Tractor	2/21/1994	15	2,376.08	-	2,376.08	-	2,376.08	-
1780	343	287	Pump & Power Equipment	6/30/1994	15	102.79	-	102.79	-	102.79	-
1780	343	292	Map Caster	6/30/1994	15	173.63	-	173.63	-	173.63	-
1780	343	301	USA Tech	11/8/1994	15	700.00	-	700.00	-	700.00	-
1780	343	302	Grainger	12/1/1994	15	394.19	-	394.19	-	394.19	-
1780	343	306	Russel Whitley	1/15/1995	15	600.00	-	600.00	-	600.00	-
1780	343	308	Cactus Equipment	2/16/1995	15	209.14	-	209.14	-	209.14	-
1780	343	315	Grainger	5/23/1995	15	299.95	-	299.95	-	299.95	-
1780	343	316	industrial International	6/1/1995	15	106.52	-	106.52	-	106.52	-

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						Ending Balance	Depreciation	Ending Balance	Depreciation	
1780	343	319	Pump & Power Equip.	6/24/1995	15	151.55	-	151.55	-	-
1780	343	331	Prime	10/4/1995	15	188.76	-	188.76	-	-
1780	343	334	US Filter	10/18/1995	15	150.37	-	150.37	-	-
1780	343	339	Grainger	1/12/1996	15	682.00	-	682.00	-	-
1780	343	340	3 Clean Out Bucket	1/15/1996	15	600.00	-	600.00	-	-
1780	343	343	Grainger	2/7/1996	15	153.15	-	153.15	-	-
1780	343	345	Carruth Diggitt	3/7/1996	15	567.23	-	567.23	-	-
1780	343	346	Grainger	3/13/1996	15	396.28	-	396.28	-	-
1780	343	348	Grainger	4/17/1996	15	361.81	-	361.81	-	-
1780	343	355	Baker Steel	5/30/1996	15	176.45	-	176.45	-	-
1780	343	365	Surveyors Equipment	6/17/1996	15	541.25	-	541.25	-	-
1780	343	370	Varco	6/18/1996	15	460.00	-	460.00	-	-
1780	343	373	Texas Heavy Equipment	7/9/1996	15	1,723.99	-	1,723.99	-	-
1780	343	375	Mapp Caster	8/2/1996	15	131.20	-	131.20	-	-
1780	343	381	Knox	9/9/1996	15	2,376.08	-	2,376.08	-	-
1780	343	382	Texas Heavy Equipment	9/9/1996	15	812.88	-	812.88	-	-
1780	343	383	Superior Signals	9/17/1996	15	122.00	-	122.00	-	-
1780	343	384	Jimmy McGee	10/3/1996	15	250.00	-	250.00	-	-
1780	343	385	Branche Kratche	10/7/1996	15	537.68	-	537.68	-	-
1780	343	386	Jimmy McGee	10/7/1996	15	250.00	-	250.00	-	-
1780	343	387	Underground Equipment	11/8/1996	15	945.86	-	945.86	-	-
1780	343	389	A1 Radiator	11/27/1996	15	206.40	-	206.40	-	-
1780	343	394	Grainger	12/13/1996	15	312.35	-	312.35	-	-
1780	343	395	Conrad Machine	12/13/1996	15	1,996.89	-	1,996.89	-	-
1780	343	397	Grainger	12/27/1996	15	458.77	-	458.77	-	-
1780	343	399	Brookside Equipment	1/3/1997	15	929.38	-	929.38	-	-
1780	343	400	Advanced Auto T	1/3/1997	15	600.00	-	600.00	-	-
1780	343	405	Texas Heavy Equipment	2/17/1997	15	339.96	-	339.96	-	-
1780	343	411	Merfish	5/4/1997	15	324.04	-	324.04	-	-
1780	343	423	Industrial International	8/26/1997	15	125.57	-	125.57	-	-
1780	343	425	Gulf South	9/3/1997	15	175.62	-	175.62	-	-
1780	343	427	Mavor Kelly	9/9/1997	15	166.76	-	166.76	-	-
1780	343	436	Industrial International	12/31/1997	15	75.78	-	75.78	-	-
1780	343	498	Backhoe	5/25/2000	15	8,300.00	215.27	8,300.00	215.27	-

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						Ending Balance	Depreciation	Ending Balance	Net Book Value	
1780	343	499	Pipe Locator	6/15/2000	15	676.56	20.14	676.56	-	-
1780	343	500	Brutus Trailer	7/19/2000	15	850.00	30.58	850.00	-	-
1780	343	505	Pipe Rack Concrete	10/13/2000	15	308.19	15.93	308.19	-	-
1780	343	513	16 hp Tractor E	1/22/2001	15	643.30	42.89	641.07	2.23	2.23
1780	343	529	Generator Repair	6/22/2001	15	1,201.68	80.11	1,164.37	37.31	37.31
1780	343	542	WW Grainger	1/29/2002	15	104.22	6.95	96.78	7.44	7.44
1780	343	545	Lathe	2/5/2002	15	300.00	20.00	278.19	21.81	21.81
1780	343	550	Refractometer	3/21/2002	15	188.13	12.54	172.94	15.19	15.19
1780	343	556	Triple S Steel	5/31/2002	15	135.58	9.04	122.88	12.70	12.70
1780	343	561	Man Lift	8/8/2002	15	2,000.00	133.33	1,787.40	212.60	212.60
1780	343	563	Slop Mower	11/8/2002	15	550.00	36.67	482.29	67.71	67.71
1780	343	564	WW Grainger	11/14/2002	15	292.64	19.51	256.29	36.35	36.35
1780	343	565	WW Grainger	12/27/2002	15	1,004.63	66.98	871.96	132.67	132.67
1780	343	567	Submersible Pum	2/12/2003	15	421.09	28.07	361.87	59.22	59.22
1780	343	574	Commercial Equipment	3/31/2003	15	395.88	26.39	336.81	59.07	59.07
1780	343	576	Ced Inc.	3/31/2003	15	119.08	7.94	101.31	17.77	17.77
1780	343	578	Gasoline Drill	4/2/2003	15	395.11	26.34	336.01	59.10	59.10
1780	343	579	Water Tapping M	4/3/2003	15	800.00	53.33	680.18	119.82	119.82
1780	343	586	Auto Dialer	6/17/2003	15	696.59	46.44	582.72	113.87	113.87
1780	343	590	Trencher	6/23/2003	15	2,273.25	151.55	1,899.15	374.10	374.10
1780	343	591	SR 2 DR USG FK	6/30/2003	15	725.28	48.35	605.00	120.28	120.28
1780	343	592	Generator	7/14/2003	15	6,000.00	400.00	4,989.59	1,010.41	1,010.41
1780	343	595	Jet Trailer	7/22/2003	15	10,625.00	708.33	8,820.21	1,804.79	1,804.79
1780	343	600	Northern Tools	8/22/2003	15	1,171.23	78.08	965.65	205.58	205.58
1780	343	601	Motor & Pulley	9/11/2003	15	165.62	11.04	135.94	29.68	29.68
1780	343	604	Cub Tractor	10/30/2003	15	3,734.62	248.97	3,032.03	702.59	702.59
1780	343	608	Scott Air Supply	1/12/2004	15	1,319.20	87.95	1,053.19	266.01	266.01
1780	343	611	Cutting Torch	3/29/2004	15	440.00	29.33	345.09	94.91	94.91
1780	343	613	Trailer	4/20/2004	15	550.00	36.67	429.15	120.85	120.85
1780	343	623	Mower	8/21/2004	15	1,000.00	66.67	757.81	242.19	242.19
1780	343	640	2 Pump	5/20/2005	15	689.00	45.93	487.90	201.10	201.10
1780	343	652	Sewage 1/2 HP pump	12/27/2005	15	352.00	23.47	235.05	116.95	116.95
1780	343	677	Standby Generator Battery	6/26/2007	15	455.67	30.38	258.84	196.83	196.83
1780	343	691	Snokle Manlift	12/4/2007	15	2,000.00	133.33	1,077.26	922.74	922.74

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Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost		Reserve for Depreciation			Net Book Value
						Ending Balance	Depreciation	Ending Balance	Depreciation	Ending Balance	
1780	343	714	Sears Saw	1/18/2008	15	214.49	14.30	113.77		100.72	
1780	343	715	Fuel Tank	9/16/2008	15	1,734.00	115.60	843.09		890.91	
1780	343	748	Grove Crane	4/27/2009	15	5,500.00	366.67	2,450.14		3,049.86	
1780	343	749	Grove Crane Tires	5/7/2009	15	3,834.96	255.66	1,701.39		2,133.57	
1780	343	750	H&E Equipment	5/27/2009	15	155.08	10.34	68.24		86.84	
1780	343	751	H&E Equipment	5/27/2009	15	1,033.79	68.92	454.87		578.92	
1780	343	752	Dunn Welding	6/22/2009	15	3,679.40	245.29	1,601.46		2,077.94	
1780	343	766	Equipment	3/16/2010	15	578.91	38.59	223.74		355.17	
1780	343	767	Equipment	3/26/2010	15	3,536.89	235.79	1,360.49		2,176.40	
1780	343	768	Equipment	3/26/2010	15	173.15	11.54	66.60		106.55	
1780	343	793	Washington County Tractor-Back	5/25/2011	15	39,068.72	2,604.58	11,995.35		27,073.37	
1780	343	794	Hendrix Machinery- Backhoe	9/12/2011	15	17,279.33	1,151.96	4,958.14		12,321.19	
1780	343	795	Sam's Club Discover - HWY Tech	6/15/2012	15	900.00	60.00	212.71		687.29	
1780	343	796	CMC Construction Services #360	10/11/2012	15	111.33	7.42	23.91		87.42	
1780	343	797	CMC Construction Services #603	10/11/2012	15	2,150.00	143.33	461.81		1,688.19	
1780	343	849	Kinlock	3/20/2014	15	3,111.75	207.45	370.00		2,741.75	
1780	343	858	CE Houston	10/14/2015	15	1,625.13	108.34	108.34		1,516.79	
1780 Total						224,849.40	8,644.31	159,792.64		65,056.76	
1660	353	1	Land	1/1/1960	-	6,000.00	-	-		6,000.00	
1660	353	1	Land	5/19/1994	-	25,000.00	-	-		25,000.00	
1660 Total						31,000.00	-	-		31,000.00	
1750 Total						342.13	34.21	263.21		78.92	
1771	394	137	HACH Test Kits	11/17/1987	10	646.00	-	646.00		-	
1771	394	149	HACH Co. - Test Kits	6/23/1988	10	986.83	-	986.83		-	
1771	394	211	HACH Instruments	6/30/1992	10	543.19	-	543.19		-	
1771	394	290	HACH Instruments	6/30/1994	10	474.91	-	474.91		-	
1771	394	393	Do Meter w/ Probe & Cable	12/9/1996	10	629.89	-	629.89		-	
1771	394	396	Hach	12/18/1996	10	465.94	-	465.94		-	
1771	394	491	Colorimeter	2/4/2000	10	348.57	-	348.57		-	
1771	394	492	PH Meter	2/29/2000	10	589.97	-	589.97		-	
1771	394	541	Hach	1/15/2002	10	244.77	-	244.77		-	
1771	394	638	Hach	4/8/2005	10	132.00	-	132.00		-	
1771	394	675	Dissolved Oxygen Meter	5/25/2007	10	719.54	3.47	619.40		100.14	

NITCH & SON UTILITIES CO., INC.
Common Utility Plant For the year ended
December 31, 2015

Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost		Reserve for Depreciation		Net Book Value
						Ending Balance	Depreciation	Ending Balance	Depreciation	
1771	394	764	Hammacher	2/17/2010	10	328.90	32.89	193.10	32.89	135.80
1771	394	765	Centrifuge	4/22/2010	10	1,121.43	112.14	638.75	112.14	482.68
1771	394	792	Oxygen Do Meter	4/5/2011	10	694.95	69.50	329.58	69.50	365.37
1771	394	849	Microscope - Hayneedle	3/18/2014	10	314.94	31.49	31.49	31.49	283.45
1771 Total						8,241.83	321.45	6,874.40	321.45	1,367.43
9999		3	Adjustment	6/15/1960	5	1,509.80	-	1,509.80	-	-
9999		284	Adjustment	6/30/1994	10	1,409.36	-	1,409.36	-	-
9999 Total						2,919.16	-	2,919.16	-	-
Grand Total						593,286.16	21,658.74	425,624.41	21,658.74	167,661.75

50% of Common Plant to Water and 50% to Sewer

296,643.08 10,829.37 212,812.21 83,830.87

NITCH & SON UTILITIES CO., INC.
Sewer Utility Plant Additions Since 12-31-2007 For the year ended
December 31, 2015

Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost			Reserve for Depreciation			Net Book Value
						Ending Balance	Depreciation	Ending Balance	Depreciation	Ending Balance		
1620	361	702	CPR Service - Pipe	5/8/2008	50	674.29	13.49	103.19	13.49	103.19	571.10	
1620	361	703	Chelsey - Pipe	5/8/2008	50	563.18	11.26	86.19	11.26	86.19	476.99	
1620	361	704	CPR Service Supplies	6/13/2008	50	404.77	8.10	61.15	8.10	61.15	343.62	
1620	361	705	CPR Service - Sewer Cover	8/14/2008	50	368.00	7.36	54.34	7.36	54.34	313.66	
1620	361	725	CPR Service Supplies	8/14/2009	50	3,373.85	67.48	430.74	67.48	430.74	2,943.11	
1620	361	726	Water/Sewer Line Extension	10/15/2009	50	1,747.65	34.95	217.19	34.95	217.19	1,530.46	
1620	361	727	JH Mercer Engineering	11/17/2009	50	1,069.00	21.38	130.92	21.38	130.92	938.08	
1620	361	728	JH Mercer Sewer Line Drawing	12/23/2009	50	522.70	10.45	62.98	10.45	62.98	459.72	
1620	361	771	Collection Upgrades	9/14/2010	50	22,585.00	451.70	2,393.39	451.70	2,393.39	20,191.61	
1620	361	785	Lamb Construction Leasing- Install	2/11/2011	50	2,000.00	40.00	195.51	40.00	195.51	1,804.49	
1620	361	807	North & South Wet Wells Reline	11/12/2013	50	7,300.00	146.00	311.60	146.00	311.60	6,988.40	
1630	371	706	Pump	1/31/2008	10	230.75	23.08	182.77	23.08	182.77	47.98	
1630	371	707	Wesr Plate Impeller	6/13/2008	30	370.70	12.36	93.34	12.36	93.34	277.36	
1630	371	708	Sewer Pump	9/17/2008	10	660.00	66.00	481.17	66.00	481.17	178.83	
1630	371	709	Pumps	11/26/2008	10	1,425.00	142.50	1,011.55	142.50	1,011.55	413.45	
1630	371	729	Odessa Pumps & Equip	2/27/2009	10	2,722.35	272.24	1,863.13	272.24	1,863.13	859.22	
1630	371	730	Triple Steel	3/3/2009	30	447.13	14.90	101.84	14.90	101.84	345.29	
1630	371	731	Lift Station	3/27/2009	30	2,246.93	74.90	506.84	74.90	506.84	1,740.09	
1630	371	732	Electrical Control Boxes	6/25/2009	10	580.00	58.00	378.19	58.00	378.19	201.81	
1630	371	733	Sewer Pump	8/14/2009	10	930.00	93.00	593.67	93.00	593.67	336.33	
1630	371	734	Pump	12/10/2009	10	1,425.00	142.50	863.59	142.50	863.59	561.41	
1630	371	735	Pump	12/10/2009	10	34.34	3.43	20.81	3.43	20.81	13.53	
1630	371	760	Sewer Pump	7/9/2010	10	60.00	6.00	32.89	6.00	32.89	27.11	
1630	371	786	R2R Round F	3/29/2011	50	1,063.19	21.26	101.25	21.26	101.25	961.94	
1630	371	808	Gleour Order-Pumps of Hou	1/11/2013	10	75.00	7.50	22.27	7.50	22.27	52.73	
1630	371	811	Myers 2HP Grinder & Pump	4/15/2013	10	1,225.00	122.50	332.26	122.50	332.26	892.74	
1630	371	812	Grinder Pump/chain	5/22/2013	10	3,114.96	311.50	813.30	311.50	813.30	2,301.66	
1630	371	813	Controllor	10/17/2013	10	298.20	29.82	65.77	29.82	65.77	232.43	
1630	371	838	Pumps of Houston Inv 361733	2/21/2014	5	5,611.00	1,122.20	1,122.20	1,122.20	1,122.20	4,488.80	
1630	371	839	Pumps of Houston Level Control	4/4/2014	5	158.00	31.60	31.60	31.60	31.60	126.40	
1630	371	832	Holiday Cover Plates	5/19/2014	5	1,032.61	206.52	206.52	206.52	206.52	826.09	
1630	371	840	Pumps of Houston - Shackle	6/20/2014	5	19.20	3.84	3.84	3.84	3.84	15.36	
1630	371	841	Pumps of Houston - Sewer LS	6/20/2014	5	1,674.65	334.93	334.93	334.93	334.93	1,339.72	
1640	380	710	Roots Blower	5/14/2008	50	2,313.00	46.26	353.22	46.26	353.22	1,959.78	

NITCH & SON UTILITIES CO., INC.
Sewer Utility Plant Additions Since 12-31-2007 For the year ended
December 31, 2015

Group Number	MARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost			Reserve for Depreciation		
						Ending Balance	Depreciation	Net Book Value	Ending Balance	Depreciation	Net Book Value
1640	380	711	Choline Scale WWTP	7/22/2008	50	1,455.00	29.10	1,238.30	216.70	29.10	1,238.30
1640	380	712	ACFM 59 URAL Blower	7/31/2008	50	2,313.00	46.26	1,969.66	343.34	46.26	1,969.66
1640	380	772	Plant Upgrade	12/2/2010	50	6,506.12	130.12	5,844.81	661.31	130.12	5,844.81
1640	380	809	Concrete Slab for Generator	12/18/2013	20	400.00	20.00	359.29	40.71	20.00	359.29
1640	354	833	Mueller Metal Building	1/6/2014	30	2,789.55	92.99	2,696.57	92.99	92.99	2,696.57
1640	354	842	McClosky Construction - Bldg.	1/17/2014	30	2,000.00	66.67	1,933.33	66.67	66.67	1,933.33
1640	354	847	M&J Electric	1/24/2014	30	575.00	19.17	555.83	19.17	19.17	555.83
1640	354	848	R&S Concrete	1/24/2014	30	1,522.00	50.73	1,471.27	50.73	50.73	1,471.27
1640	354	834	Mueller Metal Building 2	3/5/2014	30	2,789.55	92.99	2,696.57	92.99	92.99	2,696.57
1641	380	736	Water Engineers Upgrade Plans	4/21/2009	50	2,314.00	46.28	2,003.99	310.01	46.28	2,003.99
1641	380	737	Water Engineers	5/13/2009	50	222.50	4.45	192.96	29.54	4.45	192.96
1641	380	738	Sewer Plant	7/8/2009	50	567.67	11.35	494.04	73.63	11.35	494.04
1641	380	739	Engineer Design	8/14/2009	50	5,581.25	111.63	4,868.68	712.57	111.63	4,868.68
1641	380	740	Concrete Drive	10/15/2009	30	761.94	25.40	604.12	157.82	25.40	604.12
1641	380	741	Water Engineers	10/15/2009	50	548.75	10.98	480.55	68.20	10.98	480.55
1641	380	742	Cabera Gonzalez	10/16/2009	50	1,500.00	30.00	1,313.67	186.33	30.00	1,313.67
1641	380	743	WWTP Equipment	10/30/2009	10	4,755.24	475.52	1,820.02	2,935.22	475.52	1,820.02
1641	380	744	Steel	12/6/2009	30	1,717.00	57.23	1,369.52	347.48	57.23	1,369.52
1641	380	745	Bolt	12/23/2009	10	195.00	19.50	77.52	117.48	19.50	77.52
1641	380	746	Triple Steel	12/23/2009	30	258.51	8.62	206.60	51.91	8.62	206.60
1641	380	747	Treatment Plant Blower	12/30/2009	50	24,439.80	488.80	21,504.35	2,935.45	488.80	21,504.35
1641	380	757	Sewer Plant Upgrade	6/22/2010	50	1,055.05	21.10	938.39	116.66	21.10	938.39
1641	380	461	Sewer Plant Upgrade	3/31/2010	50	72,987.22	1,459.74	64,584.69	8,402.53	1,459.74	64,584.69
1641	380	789	Tubing Stamp	1/11/2011	50	92.10	1.84	82.94	9.16	1.84	82.94
1650	380	790	Fiberglass Grate	3/2/2011	50	669.54	13.39	604.79	64.75	13.39	604.79
Total Additions						206,341.24	7,292.85	174,673.75	31,667.49	7,292.85	174,673.75

NITICH & SON UTILITIES CO., INC.
Common Utility Plant Additions & Retirements Since 12/31/2007 For the year ended
December 31, 2015

Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost			Reserve for Depreciation		
						Ending Balance	Depreciation	Net Book Value	Ending Balance	Depreciation	Net Book Value
1730	340	762	Security system	5/3/2010	10	1,485.45	148.55	841.62	841.62	148.55	643.83
1730	340	810	Sage Software	12/20/2013	10	875.76	87.58	177.79	177.79	87.58	697.97
1750	304	791	RS Concrete	4/19/2011	50	1,108.00	22.16	104.24	104.24	22.16	1,003.76
1750	304	845	Turtle Hughes	3/20/2014	10	449.47	44.95	44.95	44.95	44.95	404.52
1750	370	713	Accent Marble	4/23/2008	10	342.13	34.21	263.21	263.21	34.21	78.92
1771	394	764	Hammacher	2/17/2010	10	328.90	32.89	193.10	193.10	32.89	135.80
1771	394	765	Centrifuge	4/22/2010	10	1,121.43	112.14	638.75	638.75	112.14	482.68
1771	394	792	Oxygen Do Meter	4/5/2011	10	694.95	69.50	329.58	329.58	69.50	365.37
1771	394	849	Microscope - Hayneedle	3/18/2014	10	314.94	31.49	31.49	31.49	31.49	283.45
1780	343	714	Sears Saw	1/18/2008	15	214.49	14.30	113.77	113.77	14.30	100.72
1780	343	715	Fuel Tank	9/16/2008	15	1,734.00	115.60	843.09	843.09	115.60	890.91
1780	343	748	Grove Crane	4/27/2009	15	5,500.00	366.67	2,450.14	2,450.14	366.67	3,049.86
1780	343	749	Grove Crane Tires	5/7/2009	15	3,834.96	255.66	1,701.39	1,701.39	255.66	2,133.57
1780	343	750	H&E Equipment	5/27/2009	15	155.08	10.34	68.24	68.24	10.34	86.84
1780	343	751	H&E Equipment	5/27/2009	15	1,033.79	68.92	454.87	454.87	68.92	578.92
1780	343	752	H&E Equipment	6/22/2009	15	3,679.40	245.29	1,601.46	1,601.46	245.29	2,077.94
1780	343	766	Dunn Welding Equipment	3/16/2010	15	578.91	38.59	223.74	223.74	38.59	355.17
1780	343	767	Equipment	3/26/2010	15	3,536.89	235.79	1,360.49	1,360.49	235.79	2,176.40
1780	343	768	Equipment	3/26/2010	15	173.15	11.54	66.60	66.60	11.54	106.55
1780	343	793	Washington County Tractor- Backhoe	5/25/2011	15	39,068.72	2,604.58	11,995.35	11,995.35	2,604.58	27,073.37
1780	343	794	Hendrix Machinery- Backhoe	9/12/2011	15	17,279.33	1,151.96	4,958.14	4,958.14	1,151.96	12,321.19
1780	343	795	Sam's Club Discover - HWY Tecl	6/15/2012	15	900.00	60.00	212.71	212.71	60.00	687.29
1780	343	796	CMC Construction Services #360	10/11/2012	15	111.33	7.42	23.91	23.91	7.42	87.42
1780	343	797	CMC Construction Services #603	10/11/2012	15	2,150.00	143.33	461.81	461.81	143.33	1,688.19
1780	343	849	Kinlock	3/20/2014	15	3,111.75	207.45	207.45	207.45	207.45	2,904.30
1780	343	858	CE Houston	10/14/2015	15	1,625.13	108.34	108.34	108.34	108.34	1,516.79
1790	341	753	Trailer Man	7/23/2009	10	703.00	70.30	453.00	453.00	70.30	250.00
1790	341	798	Countryside Trailer	10/15/2012	5	3,072.00	614.40	1,972.81	1,972.81	614.40	1,099.19
1790	341	859	2015 Ford F-150 PU Truck	10/30/2015	5	28,295.12	5,659.02	5,659.02	5,659.02	5,659.02	22,636.10
1800	304	716	Concrete Drive	1/18/2008	30	573.00	19.10	151.96	151.96	19.10	421.04
1800	304	754	Garage Door Repair	7/14/2009	30	345.00	11.50	74.39	74.39	11.50	270.61
Total Additions						124,396.08	12,603.58	37,787.42	37,787.42	12,603.58	86,608.66
50% to Water - 50% to Sewer						62,198.04	6,301.79	18,893.71	18,893.71	6,301.79	43,304.33
Retirements											
1790	341		Chevrolet Truck	4/28/1982	10	10,028.00	-	10,028.00	10,028.00	-	-

NITCH & SON UTILITIES CO., INC.
Common Utility Plant Additions & Retirements Since 12/31/2007 For the year ended
December 31, 2015

Group Number	NARUC A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost		Reserve for Depreciation		Net Book Value
						Ending Balance	Depreciation	Ending Balance	Net Book Value	
1790	341		1988 Chevy Dual Wheel Truck	3/11/1988	10	15,309.00	-	15,309.00	-	
1790	341		Chevy Lumina	7/16/1988	10	12,389.18	-	12,389.18	-	
Total Retirements							37,726.18	-	37,726.18	-
50% to Water - 50% to Sewer							18,863.09	-	18,863.09	-

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u>	
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS, MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS	
FOR THE TEST YEAR ENDED: <u>12/31/2015</u>	

*****DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).**

III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	N/A
2.	Test year costs added	N/A
3.	Test year construction costs completed	N/A
4.	Ending balance	N/A
5.	Average balance - test year (line 1 plus line 4, divided by 2)	N/A

Typically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6.	Sum of 12 test year month end balances	N/A	N/A
7.	One month prior to the test year, month end balance	N/A	N/A
8.	13 Month Average balance (line 6 plus line 7, divided by 13)	N/A	N/A

To III-2, Line 4.

To III-2, Line 6.

*****DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).**

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES FOR CLASS B RATE/TARIFF CHANGE
III-5 WORKING CASH ALLOWANCE CALCULATIONS
 FOR THE TEST YEAR ENDED: 12/31/2015

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.
2. A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

	Class B	Class C
1. Annual Expenses	\$70,000	\$70,000
2. Taxes and depreciation	(10,000)	(10,000)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500
5. Divisor	12	8

A Line No	B Description	Class B		Class C	
		Water	Sewer	Water	Sewer
1	Annual O & M Expenses		301,634.87		
2	Working Cash (Line 3 / Line 5)		25,136.24		
3	Divisor	12	12	8	8

From Sch I-1, line 25

To Sch III-2, line 5

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-6 LONG TERM DEBT/ NOTES PAYABLE – WATER AND SEWER
 FOR THE YEAR ENDED 12/31/2015

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	(A) Long Term Debt Name of Bank/Lender	(B) Date of Issue	(C) Date of Maturity	(D) Original Amount of Loan	(E) Outstanding or Unpaid Balance- End of Test Year	(F) Interest Rate	(G) -Col E, Line 20 x Col F, Line 20 Weighted Average
1	Part 1 - Debt						
2	Customer Deposits	Various	Various	16222	16222	6%	973
3							
4							
5							
6							
7							
8							
9	Total			16222	16222	6%	973

to Sch III-1,
Column G,
Line 5

List short term debt, if any:

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE FOR THE TEST YEAR ENDED: <u>12/31/2015</u>

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. <u>36214-R</u>)	475,901.00
2	Ending balance per Sch III-3, Column F, Line 50	700,065.14
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	None	

Must match previous rate case

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-8 ADVANCES FOR CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION
 FOR THE TEST YEAR ENDED: 12/31/2015

III-8(a) ADVANCES FOR CONSTRUCTION:

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	None						
2.							
3.							
4.							
5.							
6.	Total		N/A	N/A	N/A	N/A	N/A

*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known.

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION*:

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)-(D) - (F) Rate Base Value (to Sch III-2)
1.	None						
2.							
3.							
4.							
5.							
6.	Total		N/A	N/A	N/A	N/A	N/A

*Customer CIAC is entered directly on III-3

UTILITY NAME: Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE III-9 DEFERRED INCOME TAXES AND DEFERRED INVESTMENT TAX CREDITS FOR THE TEST YEAR ENDED: 12/31/2015
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To the extent that new line items have been included within the calculation of ADIT since the last rate filing, provide a complete description of the underlying issues that give rise to the new category of ADIT.

III-9(a) ACCUMULATED DEFERRED INCOME TAXES:

Line No.	Description	Test Year Amount
1.	Beginning balance	17,789
2.	Test year amount	(465)
3.	Ending balance	17,324

III-9(b) ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:

Line No.	Description	Test Year Amount
1.	Beginning balance	N/A
2.	Test year amortization	N/A
3.	Ending balance	N/A

Calculation of Deferred Income Taxes

Income Tax Accumulated Depreciation	958,544
Add Section 179 writeoffs	322,421
<hr/>	
Total Accumulated Depreciation - Tax	1,280,965
Book Accumulated Depreciation	1,197,070
<hr/>	
Difference	83,895
Accumulated Defered Taxes @ 35%	29,363
Allocate to Sewer based on Plant 59%	17,324
<hr/>	
Test Year Amount:	
2014 Income Tax Depreciation	54,642
2014 Book Depreciation	56,893
<hr/>	
Difference	(2,251)
Deferred Taxes @ 35%	(788)
Allocate to Sewer based on Plant 59%	(465)
<hr/>	

UTILITY NAME: Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE III-10 OTHER DEFERRED ASSETS FOR THE TEST YEAR ENDED: 12/31/2015
--

III-10(a) : Other Deferred Assets

Line No.	Description	Test Year Amount
1.		N/A
2.		N/A
3.		N/A

III-10(b) ACCUMULATED AMORTIZATION ON OTHER DEFERRED ASSETS

Line No.	Description	Test Year Amount	Total Accum Amort End of test year
1.	None	N/A	N/A
2.		N/A	N/A
3.		N/A	N/A

SECTION IV OTHER TAX INSTRUCT

UTILITY NAME: Nitsch & Son Utility Company, Inc.

SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section IV is used to report taxes other than income for proposed revenues.

Instructions for Section IV

Follow the instructions included with individual schedules under the heading reference.

UTILITY NAME	Nitsch & Son Utility Company, Inc.
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
IV(a) ESTIMATE OF TAXES OTHER THAN INCOME	
FOR THE TEST YEAR ENDED:	12/31/2015

PROPERTY TAXES:

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		12,634	per property tax bills
2	Utility plant added in test year	81,712		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	81,712		Line 2 minus line 3
5	Net Property tax rate	0.067518		Line 1 / beginning of test year gross plant balance from III-3 (a), Col D, Line 1
6	Test year property tax on additions		5,517	Line 4 times Line 5
7	Adjusted Test year property tax expense		18,151	Line 1 + Line 6
8	Known and measurable change	5,517		Line 7 minus Line 1

PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):

A	B	C	D	E	F	G
Line No.	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	wages to \$118,500	6.20%	110,247	Column D+E+F Line 9	6,835
10	Medicare	wages to No Limit	1.45%	110,247	Column H Line 9	1,599
11	Added Medicare (Affordable Care Act)	wages to ___ N/A ___	0.00%	-		-
12	Federal unemployment	wages to \$7,000	0.60%	19,000	Column D Line 9	114
13	State unemployment	wages to \$ 9,000	0.47%	24,000	Column D+E Line 9	113
14	Total (add Lines 11 through 14)					8,661
15	Less: Capitalized	Use % on Sch II-6(a), line 10	%			N/A
16	Test year Payroll Tax Expense	Line 13 less 14				7,349
17	Known and measurable change				(Line 13 minus Line 14)	1,311

OTHER TAXES:

A	I	J	K	L
Line No.	Description	Test year	K & M change	Adjusted Test Year
18	Other taxes & licenses			N/A
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)			-
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			26,812
23	Sch IV(a). Total known and measurable change (Line 8 plus line 17, Column G plus line 21, Column K)			6,828

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
IV(b) REVENUE RELATED TAXES AND EXPENSES
 FOR THE TEST YEAR ENDED: 12/31/2015

A	B	C	D	E	F=B+C+D+E	
Line	Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals	
1	Test year expense	807.06	N/A	N/A	N/A	807.06
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)	0.0021				0.0021
3	Gross up factor (1.0 divided by (1.0 minus Line (example below))	1.0021				1.0021
4	Change in revenue requirement (Sch I-1, line 33)					64,042
5	Adjusted revenue requirement (Line 3 x Line 4)					64,178
6	Adjusted expense (Line 3 times Line 4)					943

SECTION V FEDERAL INCOME TAX

UTILITY NAME: Nitsch & Son Utility Company, Inc.

SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section V calculated federal income tax at present rates.

Instructions for Section V

Complete SCHEDULE V per instructions found in the reference column.

UTILITY NAME: Nitsch & Son Utility Company, Inc.
SCHEDULES - CLASS B RATE/TARIFF CHANGE
V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE
FOR THE TEST YEAR ENDED: 12/31/2015

A	B	C	D
Line		Amount	Reference
1	Requested Return Water \$43,486; Sewer \$63,103	106,589	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	973	Sch. III-1, Col. G, Line 5 x Sch. III-2, Line 16)
3	Requested taxable return	105,615	Line 1 minus Line 2
4	Income taxes at proposed rates	24,440	Line 17 below
5	Effective tax rate	0.231405387	Line 4 divided by Line 3
6	Total gross up factor	1.301075993	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	31,798.20	Line 4 times line 6
			To Sch I-1, Line 27
Allocated to Water		12,973.03	
Allocated to Sewer		18,825.31	

FEDERAL INCOME TAX CALCULATION:

Line No.	Tax Rate	Taxable Income	Tax Rate	Tax
		(Portion of Taxable Income in Level)		(C x D)
12	1st 50,000 of taxable income	50,000	15%	7,500.00
13	Next 25,000 of taxable income	25,000	25%	6,250.00
14	Next 25,000 of taxable income	25,000	34%	8,500.00
15	Next 235,000 of taxable income	5,615	39%	2,189.92
16	Over 335,000 of taxable income		34%	
17	Total before gross up		To Line 4	24,440

UTILITY NAME: Nitsch & Son Utility Company, Inc. VI RATE DESIGN INSTRUCTIONS SCHEDULES - CLASS B RATE/TARIFF CHANGE

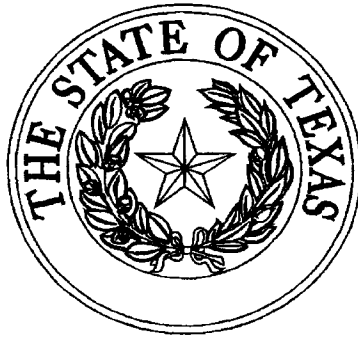
Section VI is used for rate design.

Instructions for Section VI:

Sheet VI-1 designs rates based on the requested revenue requirement. Complete the schedule using the referenced lines from other schedules. The schedule is for a simple base (customer charge) rate and one gallonage rate per each 1,000 gallons. If a different rate structure is requested, all calculations supporting the proposed rates must be included. Rates and resulting revenues for each class of customer and each rate tier included in the proposed tariff must be specified. If a different fixed/variable expense split is proposed, attached explanations of why the split is appropriate, and include any calculations not included on Schedule VI.

UTILITY NAME: Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE Schedule VI-1 RATE DESIGN FOR THE TEST YEAR ENDED: 12/31/2015				
Line No.	A	B	C	
DETERMINATION OF FIXED COSTS				
1.	Gross revenues to be recovered:	Sch I-1, Line 36	444,021.60	
	Less variable costs:			
2.	Purchased sewer - Account 710	Sch I-1, Col. F, line 1	-	
3.	Sludge Removal Expense - Account 711	Sch I-1, Col. F, Line2	16,770.00	
4.	Purchased power - Account 615	Sch I-1, Col. F, line 2 a	26,480.95	
5.	Other volume related - Account 618	Sch I-1, Col. F, line 3	5,703.00	
6.	Other volume related or allocated (attach schedule)			
7.				
8.				
9.				
10.	FIXED COSTS (Line 1 minus Lines 2-9)		395,067.65	
11.	% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE			36.3%
12.	TO BE RECOVERED THROUGH BASE SERVICE CHARGE			251,658.09
	RECAP:			
13.	RECOVERED THROUGH BASE SERVICE CHARGE	Line 10	251,658.09	
14.	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 10	192,363.51	
	TOTAL	Equals Line 1	444,021.60	
	TO BE RECOVERED THROUGH BASE SERVICE CHARGE			
15.	TOTAL METER EQUIVALENTS	Sch I-3, Col H, line 9	609.00	
16.	CHARGE PER 5/8" X 3/4" METER	Line 13 / Line 15/12	34.44	
	TO BE RECOVERED THROUGH VOLUMETRIC RATE			
17.	TOTAL SEWER PRODUCTION IN 1,000 GALS	Sch II-1(a), Col C, line 4	56,596	
18.	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 14 / Line 17	3.40	
	PROPOSED RATES:			
19.	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 18 or attach calc		
	BASE SERVICE CHARGE (PER 5/8" X 3/4")			
	Meter size	Line 16	Equivalency	Base Rate/size
20.	5/8 X 3/4"	34.44	X 1.0 = 1	34.44
21.	3/4"	34.44	X 1.5 = 1	34.44
22.	1"	34.44	X 2.5 = 1	34.44
23.	1 1/2"	34.44	X 5.0 = 1	34.44
24.	2"	34.44	X 8.0 = 1	34.44
25.	3"	34.44	X 15.0 = 1	34.44
26.	4"	34.44	X 25.0 = 1	34.44
27.	6"	34.44	X 30.0 = 1	34.44
In the utility's analysis, larger metered customers do not use the system average and meter size is not an indication of sewer flow. All meters larger than 3/4" are billed on actual monthly water use.				

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.



PUBLIC UTILITY COMMISSION OF TEXAS

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

WATER UTILITY NAME Nitsch & Son Utility Company, Inc
CCN No 11124

ADDRESS OF UTILITY 8131 Northland Drive
Street, P O Box and/or suite number
Houston, TX 77037
City and Zip Code

PHONE NUMBER (281) 445-0337

NAME OF PERSON TO CONTACT REGARDING THIS FILING

NAME. Bill Flickinger
PHONE: 512-476-6604
EMAIL ADDRESS bflickinger@wfaustin.com

PUC CLASS SIZE B (circle one)

INCREASE (DECREASE) \$ 66,855 (From Sch I-1, Line 33)
dollar amount
18.76% (From Sch I-1, Line 34)
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY

Investor Owned

DATE OF LAST GENERAL RATE CASE FILING 12 27 2008

DATE OF LAST NON-GENERAL RATE CHANGE* None

* (e.g. pass through rate change or temporary water rate provision)

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

*****Please read the "Class B Investor-Owned Utilities water and/or sewer Instructions for Rate/Tariff Change Application" completing these schedules.*****

These schedules are organized in a manner whereby the user can work through each section to:

- 1st Record historical test year data on Schedule I-1, Column D.
Enter your test year end on the table of contents.**
- 2nd Provide historical revenue information on Schedule 1-2.**
- 3rd Calculate operating expenses and make adjustments (Section II).**
- 4th Calculate return for rate making purposes (Section III).**
- 5th Calculate adjusted taxes other than income (Section IV).**
- 6th Calculate federal income taxes (Section V).**
- 8th Determine revenue requirements (Schedule I).**
- 9th Design proposed rates (Section VI).**

These schedules are intended to assist the utility in calculation of its new rates. The process consists of a number of relatively complex steps. Utilities are required to provide all the information necessary to support amounts included in the schedules and to cross-reference all information.

If the applicant does not use a schedule, it should be noted as "N/A", and an explanation provided.

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 GENERAL WATER RATE/TARIFF CHANGE APPLICATION
 SCHEDULES

**Complete all of the following schedules for your Class A or B utility
 (if the schedule does not apply, include it marked "N/A")**

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: 12/31/2015
 DATE SUBMITTED TO PUC: 6/16/2016

		<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION I	<u>REVENUES AND REVENUE REQUIREMENT</u>		
	Revenue Requirement Summary	I-1	<input checked="" type="checkbox"/>
	Historical Revenue Summary	I-2	<input checked="" type="checkbox"/>
	<u>Include the appropriate schedules:</u>		
	Metered Active Connections by Meter Size	I-3	<input checked="" type="checkbox"/>
	Unmetered Active (Flat Rate) Customers	I-4	<input checked="" type="checkbox"/>
SECTION II	<u>OPERATIONS AND EXPENSES</u>		
	Water Production (no unmetered rates)	II-1(a)	<input checked="" type="checkbox"/>
	Water Production (with unmetered rates)	II-1(b)	<input checked="" type="checkbox"/>
	Other Revenues & Expenses passed through	II-3	<input checked="" type="checkbox"/>
	Purchased Power	II-4	<input checked="" type="checkbox"/>
	Other Volume Related Expenses	II-5	<input checked="" type="checkbox"/>
	Payroll Cost Allocation	II-6	<input checked="" type="checkbox"/>
	Materials	II-7	<input checked="" type="checkbox"/>
	Contract Work	II-8	<input checked="" type="checkbox"/>
	Transportation Expenses	II-9	<input checked="" type="checkbox"/>
	Other Plant Maintenance	II-10	<input checked="" type="checkbox"/>
	Employee Pensions/Benefits	II-11	<input checked="" type="checkbox"/>
	Bad Debts/uncollectables	II-12	<input checked="" type="checkbox"/>
	Office Services and Rentals	II-13	<input checked="" type="checkbox"/>
	Office Supplies and Expense	II-14	<input checked="" type="checkbox"/>
	Professional Services	II-15	<input checked="" type="checkbox"/>
	Insurance	II-16	<input checked="" type="checkbox"/>
	Rate Case Expense	II-17	<input checked="" type="checkbox"/>
	Regulatory Commission Expense	II-18	<input checked="" type="checkbox"/>
	Miscellaneous Expense	II-19	<input checked="" type="checkbox"/>

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES
 TABLE OF CONTENTS (Page 2 of 2)

	<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION III <u>RETURN AND RATE BASE</u>		
Requested Return	III-1	<input checked="" type="checkbox"/>
Rate Base	III-2	<input checked="" type="checkbox"/>
Utility Plant	III-3	<input checked="" type="checkbox"/>
Utility Plant reconciled to previous filing	III-3(a)	<input checked="" type="checkbox"/>
Developer Construction work in progress	III-4(a)	<input checked="" type="checkbox"/>
Materials and Supplies Inventory	III-4(b)	<input checked="" type="checkbox"/>
Working Cash	III-5	<input checked="" type="checkbox"/>
Notes Payable	III-6	<input checked="" type="checkbox"/>
Accumulated Depreciation	III-7	<input checked="" type="checkbox"/>
Advances for Construction	III-8(a)	<input checked="" type="checkbox"/>
Contributions in Aid of Construction	III-8(b)	<input checked="" type="checkbox"/>
Deferred Income Taxes	III-9(a)	<input checked="" type="checkbox"/>
Deferred Investment Tax Credits	III-9(b)	<input checked="" type="checkbox"/>
Deferred Assets	III-10(a)	<input checked="" type="checkbox"/>
SECTION IV <u>TAXES OTHER THAN INCOME</u>		
Property, Payroll and Other Taxes	IV(a)	<input checked="" type="checkbox"/>
Revenue Related Taxes	IV(b)	<input checked="" type="checkbox"/>
SECTION V <u>FEDERAL INCOME TAXES (FIT)</u>		
Income Taxes at Present Rates-effective rate	V	<input checked="" type="checkbox"/>
SECTION VI <u>RATE DESIGN</u>		
Rate Design Worksheet	VI	<input checked="" type="checkbox"/>

INSTRUCTIONS REV REQUIREMENT

UTILITY NAME: Nitsch & Son Utility Company, Inc.

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION I - REVENUE REQUIREMENTS AND REVENUES

The purpose of Section I is to summarize the revenue requirement and provide revenues and meter information for the test year.

Instructions for Section I - Revenue Requirement and Revenues

Carefully complete the label for each workpaper. Your application docket number should be included on each page.

Schedule I-1 is a **SUMMARY**. Complete column D, historical test year information first using financial records, then work through the remainder of the sections and schedules other than the rate design, Schedule VI, to calculate the utility's changes to its historical test year in Column E. Column G provides the workpaper source for amounts in Columns E & F.

Schedule I-2 reports historical revenues collected and Schedules I-3 and I-4 report connection information. Use historical financial data and data from recent annual reports (PUC Rpt.) to complete the schedules.

Please complete Schedule II-3 prior to I-2.

Insert and reference additional workpapers as necessary. For example, you may wish to add schedules that apply to unique situations in your utility.

The schedules are based on NARUC chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

SCHEDULE I-1 REV REQUIREMENT

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
			Test Year End:		12/31/2015	
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No.	Acct. No.	Account Name				Reference/ Instructions
		Volume related expenses:				
1	610	Purchased water	N/A	N/A	N/A	Schedule II-3
2	615	Power Expense-production only	17,982	1,057	19,039	Schedule II-4
3	618	Other volume related expenses	64,388	(64,388)	(0)	Schedule II-3(a)
4		Total volume related exp.	82,370	(63,331)	19,039	Add Lines 1-3
		Non-volume related expenses:				
5	601-1	Employee labor	33,757	8,057	41,814	Schedule II-6, Line 1
6	620	Materials	9,106	-	9,106	Schedule II-7
7	631-636	Contract work	4,395	-	4,395	Schedule II-8
8	650	Transportation expenses	9,174	-	9,174	Schedule II-9
9	664	Other plant maintenance	16,246	-	16,246	Schedule II-10
10		Total non-volume related exp.	72,677	8,057	80,734	Add Lines 5-9
		Admin. & general expenses:				
11	601-2	Office salaries	28,421	-	28,421	Schedule II-6, line 2
12	601-3	Mgmt. salaries	28,481	11,520	40,000	Schedule II-6, line 3
13	604	Employee pensions & benefits	28,393	4,615	33,007	Schedule II-11
14	615	Purchased power-Office only	N/A	-	N/A	Schedule II-4
15	670	Bad debt expense	330	-	330	Schedule II-12
16	676	Office services & rentals	N/A	N/A	N/A	Schedule II-13
17	677	Office supplies & expenses	20,915	-	20,915	Schedule II-14
18	678	Professional services	23,519	(6,932)	16,587	Schedule II-15
19	684	Insurance	10,300	737	11,038	Schedule II-16
20	666	Regulatory (rate case) expense	6,932	(6,932)	-	Schedule II-17
21	667	Regulatory expense (other)	N/A	-	N/A	Schedule II-18
22	675	Miscellaneous expenses	7,182	-	7,182	Schedule II-19
23		Total admin. & general expense	154,473	3,007	157,480	Add Lines 11-22
24		Total operating Expenses	309,520	(52,267)	257,253	Lines 4 + 10 + 23
25	403	Depreciation	24,187	-	24,187	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	16,787	1,715	18,502	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	12,973	12,973	Schedule V, Line 7
28		TOTAL EXPENSES	350,494	(37,579)	312,915	
29		TOTAL HISTORIC REVENUE	289,546			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	(60,948)			Line 30 less Line 29
31		REQUESTED RETURN			43,486	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			356,401	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	66,855	Line 32 less Line 29
34		PERCENTAGE INCREASE			18.76%	Line 36 divided by Line 33
35		LESS: OTHER REVENUES			-	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	356,401	Line 33 minus Line 35

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE OR TEST YEAR ENDED: 12/31/2015 I-2 HISTORICAL REVENUE SUMMARY				
Line No.	NARUC A/C	Description	Historical Test Year	
1.	461	Metered connections base rate revenue	246,823.15	From financial records
2.	461	Metered connection gallonage rate revenue	0	From financial records
3.	460	Unmetered (Flat rate) revenue	0	From financial records
4.		Total Metered & Flat Rate Revenue	0	
5.		Plus: Total Other Revenues	42,722.85	From II-3, Column B, line 7
6.		Total Historic Test Year Revenues per income statement and Annual Report*	289,546.00	-

(to I-1, Column D, line 29)

*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule.

* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.

NITSCH SON UTILITY COMPANY, INC.
Income Statement
For the Twelve Months Ending December 31, 2015

NARUC	Title	Year to Date	Adjustments	Water	Sewer
	Revenues				
400	Revenue - Water & Sewer	673,364		289,546.00	383,817.78
	Interest Income	542	(542)		
	Total Revenues	673,906	(542)	289,546.00	383,817.78
	Cost of Sales				
718	Chemicals & Treatments - Sewer	5,703		-	5,703.18
711	Sludge Haul	16,770			16,770.00
664	Maintenance - Water	16,246		16,245.85	
764	Maintenance - Sewer	35,413			35,413.35
	Deposit Refunds	283	(283)	-	-
	Total Cost of Sales	74,416	(283)	16,245.85	57,886.53
	Gross Profit	599,491	(259)	273,300.15	325,931.25
	Expenses				
778	Accounting and Legal Fees	47,038		23,519.16	23,519.16
750	Auto Truck Tractor Trailer	18,347		9,173.61	9,173.61
770	Bad Debt	606		330.09	276.21
775	Bank Service Charges	2,531		1,265.74	1,265.74
731	Contract Labor	6,065		3,032.50	3,032.50
775	Contributions	100		50.00	50.00
775	Dues & Subscriptions	3,724		1,862.00	1,862.00
704/784	Insurance & Employee Benefits	77,859		38,929.36	38,929.36
775	Licenses	233		116.50	116.50
777	Office Supplies & Postage	37,479		20,405.18	17,074.29
777	Office Expense	936		509.74	426.54
777	Repair and Maintenance	810		333.19	476.81
701	Salaries (50/50)	181,318		90,658.80	90,658.80
720	Shop Supplies	18,212		9,106.01	9,106.01
408	Taxes - Payroll	14,699		7,349.36	7,349.36
408	Taxes - Ad Valorem	21,462		8,828.39	12,633.85
775	Telephone	8,859		4,823.39	4,036.04
618	City of Houston GRP Fee	64,388		64,387.89	
615	Utilities - Water	17,982		17,981.92	
715	Utilities - Sewer	18,565			18,565.22
403	Depreciation	50,270	6,623	24,187.33	32,705.91
408	Taxes - Gross Receipts	1,416		608.84	807.06
408	Taxes - TCEQ	6,801	(6,801)		
775	Contract Services	2,724		1,362.23	1,362.23

NITSCH SON UTILITY COMPANY, INC.
Income Statement
For the Twelve Months Ending December 31, 2015

NARUC	Title	<u>Year to Date</u>	<u>Adjustments</u>	<u>Water</u>	<u>Sewer</u>
	Total Expenses	602,426	(178)	328,821.22	273,427.18
	Net Income	(2,935)	(81)	(55,521.07)	52,504.07

	<u>Number</u>	<u>Percent</u>
Water Customers	729	54%
Sewer Customers	610	46%
Total	1,339	100%
Water Gross Plant	870,829	41%
Sewer Gross Plant	1,246,199	59%
Total	2,117,029	100%

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
I-3 METERED ACTIVE CONNECTIONS BY METER SIZE
 FOR TEST YEAR ENDED: 12/31/2015

A	B	C	D	E	F	G	H
		Number of Connections					
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) / 2		(E x G)
1.	5/8" x 3/4"	720	-3	717	718.5	1.0	718.5
2	3/4"			0	0	1.5	0
3.	1"	1		1	1	2.5	2.5
4.	1 1/2"	3		3	3	5.0	15
5.	2"	1		1	1	8.0	8
6	3"	5		5	5	15.0	75
7.	6"	1		1	1	30.0	30
8.					0		0
9.	Total	731	-3	728	729.5		849
10	Average						

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS FOR TEST YEAR ENDED: <u>12/31/2015</u>
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A	B	C	D	E	F
		Number of Active Connections			
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		PUC report Sch. 9		(C + D)	(C + E) / 2
1.	N/A				
2.					
3.					
4.					
5.	Total	N/A	N/A	N/A	N/A

NOTE: Company does not have any unmetered customers

INSTRUCTIONS - OPERATIONS AND MAINTENANCE

UTILITY NAME: Nitsch & Son Utility Company, Inc.

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION II - OPERATIONS AND MAINTENANCE

The purpose of Section II is to report expense information and allow for the known and measurable changes to operating expenses to determine the revenue requirement in Schedule I-1.

Instructions for Section II

Compile financial and source information to determine known and measurable changes to the test year expenses. Provide copies of source documents, such as increased utility bill notices, to verify the applicant's proposed known and measurable changes. Show calculations and explanations for all known and measurable changes on all schedules, where applicable. Attach extra workpapers if needed.

Working through Schedules II-4 through II-19, complete each and transfer test year amounts to column G of Schedule I-1. Depreciation expense, other taxes, FIT and return will be determined using later schedules. Wait until those schedules are complete, and then transfer the amounts to Schedule I-1.

Insert and reference additional workpapers as necessary. For example, the applicant may use additional schedules that address unique aspects of the utility.

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION FOR TEST YEAR ENDED: <u>12/31/2015</u>
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**SCHEDULE II-1(a): WATER PRODUCTION:
(COMPANIES WITH METERED RATE CUSTOMERS)**

Line No.	Water Production (1,000 Gallons)	A	B	C= A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	73,793,000	-	73,793,000	PUC Annual Report
2	Total water purchased	-	-	-	PUC Annual Report
3	Total water produced	73,793,000	-	73,793,000	Line 1 + line 2
4	Total water sold	62,034,000	-	62,034,000	PUC Annual Report
5	Total accounted for non-revenue water*	5,256,000	-	5,256,000	
6	Total unaccounted for water	6,503,000	-	6,503,000	Lines 3 less 4 less 5
7	Percentage	8.81%		8.81%	Line 6 divided by Line 3

* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.
 Water used at Waste Water Treatment Plant

Known and measurable calculations and explanations:

**SCHEDULE II-1(b) WATER PRODUCTION
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)**

Line No.	Description	A	B	C=A+B	D
		Test Year	K & M Change	Adjusted Test Year	Reference
1	Water Purchased (1,000 gallons)	N/A	-	N/A	PUC report Sch. D-1
2	Water Pumped (1,000 gallons)	N/A	-	N/A	PUC report Sch. D-1
3	Total production (1,000 gallons)	N/A	-	N/A	Lines 13 + 14

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-3 OTHER REVENUES & EXPENSES PASSED THROUGH
 FOR TEST YEAR ENDED: 12/31/2015

II-3(a) Purchased Water or Other Pass Through Expenses

Line No.	A	B	C	D	D
	Purchased from: or paid to:	Units purchased (in _____) (e.g 1,000 gal, AC - FT)	Price Per Unit	Total Calculated Cost (B x C)	Actual Cost paid per financial records
1.	City of Houston GRP	N/A	N/A	N/A	64,387.89
2.					
3.					
4.	Total *				64,387.89

* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

II-3(b) Other revenues collected from customers

Line No.	A	B	C	D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees*			-0.*
2.	Late Fees			
3.	Meter Test Fees			
4.	Reconnect Fees			
5.	Purchased Water Fees			
6.	Groundwater Conservation District Fees	42,722.85		0
7.	Other (attach detail**)			
8.	Total Other Revenues	42,722.85		0

(to Sch. I-2, line 5)

(to Sch. I-1, line 35)

* Tap fees should be reported on Sch. III-8-CIAC, Line 1.

** If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc</u> II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE PURCHASED POWER FOR TEST YEAR ENDED: 12 31 2015

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
2.	615.1	Purchased Power (electric) -production

II-4(a) Volume related expenses (Electric used for production of water/sewer)

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	2013	\$ 23,366.03	
	2014	\$ 19,216.19	
Test Year	2015	\$ 17,981.92	
K & M Change		\$ 1,056.77	(to I-1, Column E, Line 2)
Adjusted Test year		\$ 19,038.69	(to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change:

See Inserted SCHEDULE II-4 (a) PP ADJ.

II-4(b) Office related expenses (Electric used for production of water/sewer)

Line No.	Account No.	Account Name
14	615.2	Purchased Power (electric) Expense for office

Volume related expenses

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

	Year	Amount	
	2013	\$ N/A	
	2014	\$ N/A	
a. Test Year	2015	\$ N/A	
b. K & M Change		\$ -	(to I-1, Column E, Line 14)
c. Adjusted Test year (a. + b.)		\$ N/A	(to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change:

Nitsch & Son Utility Company, Inc.
 Known and Measurable Changes to Utility Bills

<u>Month</u>	<u>Water Plant</u>	<u>Sewer Plant</u>	<u>Total</u>
Jan-16	1,808.63	2,387.49	4,196.12
Feb-16	1,545.38	2,180.26	3,725.64
Mar-16	1,437.95	2,016.16	3,454.11
Apr-16	1,554.27	2,243.00	3,797.27
	<u>6,346.23</u>	<u>8,826.91</u>	<u>15,173.14</u>
times 3	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Annualized	19,038.69	26,480.73	45,519.42
Test Year	<u>17,981.92</u>	<u>18,565.00</u>	<u>36,546.92</u>
Adjustment	<u>1,056.77</u>	<u>7,915.73</u>	<u>8,972.50</u>

**2015 test year amounts had credits from prior years
 Annualized 2016 Jan-Apr will be a more accurate
 estimate of the utility bills**

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-5 OTHER RELATED VOLUME EXPENSES
 FOR TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
3.	618	Other volume related expenses

Other volume related expenses

List the amount spent on other volume related expenses for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	<u>2013</u>	\$ <u>N/A</u>	
	<u>2014</u>	\$ <u>N/A</u>	
a. Test Year	<u>2015</u>	\$ <u>N/A</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ <u>N/A</u>	(to I-1, Column F, Line 3)

Explanation and calculations of known and measurable change:

II-5 OTHER RELATED VOLUME EXPENSES

UTILITY NAME Nitsch & Son Utility Company, Inc
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-6 ALLOCATION OF PAYROLL EXPENSES
 FOR THE ADJUSTED TEST YEAR 12/31/2015

SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SERVICE II-6(a) PAYROLL COSTS:

Line No	A Employee Name	B Test Year Payroll	C Capitalized Payroll	D Expensed Payroll	E 1st 7000 or new limit (FUTA max)	F 7,001 to 9000 or new limit (SUTA max)	G 9,001 to 118500 or new limit (or FICA max)	H Total Payroll	
1	Bousley, Alfred W	12510	0	12510	7000	9000	12510	12510	
2	Boyd, Gregory K	35435	0	35435	7000	9000	35435	35435	
3	Dean, Victoria L	15449	0	15449	7000	9000	15449	15449	
4	Lewandowske, Sigmund	100	0	100	100	100	100	100	
5	Nitsch, Glenn D	56961	0	56961	7000	9000	56961	56961	
6	Presley, Zera	41393	0	41393	7000	9000	41393	41393	
7	Rachac, Stephen	1853	0	1853	1853	1853	1853	1853	
8	Ramirez, Chris	17616	0	17616	7000	9000	17616	17616	
9	Total	181317	0	181317	43953	55953	181317	181317	
10	Percentage Capitalized								None

Line 9, column B divided by line 9, column A =

II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:

Line 'Total Payroll Expenses' should equal the total from 'Expensed Payroll' (Column C, Line 9) above

Line No	Acct No	Account Name	Test Yr Expense
1	601-1	Employee labor	33,757
2	601-2	Office salaries	28,421
3	601-3	Management salaries	28,481
4		Total Payroll Expenses	90,659

50% to Water, 50% to Sewer

to Schedule I-1, Line 5

to Schedule I-1, Line 11

to Schedule I-1, Line 12

(should equal sum of II-6(a) Water and Sewer, Column C, Line 9)

* Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more the 5% per year

** Attach an explanation and calculation for K&M salary changes from test year
 See Schedule II-6 (a) PR K&N

Nitsch & Son Utility Company, Inc.
 Analysis of Payroll for 2015 and adjustments for 2016

Employee Name	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2015 Wages	K&N Changes	Adjusted 2015 Wages	Water	Sewer
Bousley, Alfred W.	-	-	4,140	8,370	12,510	24,150	36,660	18,330	18,330
Boyd, Gregory K.	7,950	9,968	8,527	8,990	35,435	(35,435)	0	0	0
Dean, Victoria L.	3,206	3,682	3,402	5,159	15,449		15,449	7,725	7,725
Lewandowski, Sigmund	100	-	-	-	100	(100)	-	-	-
McClosky, Michael						43,992	43,992	21,996	21,996
Nitsch, Glenn D.	9,978	16,045	15,480	15,458	56,961	23,039	80,000	40,000	40,000
Presley, Zera	7,041	8,778	7,546	18,027	41,392		41,392	20,696	20,696
Rachac, Stephen	-	-	-	1,853	1,853	1,147	3,000	1,500	1,500
Ramirez, Chris	5,040	6,220	4,812	1,568	17,640	(17,640)	-	-	-
Totals	33,315	44,693	43,907	59,425	181,340	39,153	220,493	110,247	110,247
Employee Labor				33,769	67,538	16,114	83,652	41,826	41,826
Office Salaries					56,841	-	56,841	28,421	28,421
Management Salaries					56,961	23,039	80,000	40,000	40,000
Totals					181,340	39,153	220,493	110,247	110,247

Note: Three 2015 employees are no longer with the utility and have been replaced by two employees at a higher salary.
 Employee Bousley is paid \$15 per hour for an average of 47 hours per week
 Employee McClosky is paid \$18 per hour for an average of 47 hours per week

Federal unemployment taxable	38,000	19,000
State unemployment taxable	48,000	24,000
FICA	220,493	110,247
Medicare	220,493	110,247