

UTILITY NAME: Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE II-7 MATERIALS FOR THE 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
6.	620	Materials

II-7(a) Materials

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

	Year	Amount	
	<u>2013</u>	\$ <u>7,934.06</u>	
	<u>2014</u>	\$ <u>6,833.29</u>	
a. Test Year	<u>2015</u>	\$ <u>9,106.01</u>	
b. K & M Change		\$ <u> -</u>	(to I-1, Column E, Line 6)
c. Adjusted Test year (a. + b.)		\$ <u>9,106.01</u>	(to I-1, Column F, Line 6)

* A large item is more than 10% of the test year account balance and more than \$1,000.00

Expensed materials may not be included in rate base in materials and supplies inventories.

Explanation and calculations of known and measurable change:

II-7(b) Large Items:

Description	Amount	Date in service
None	N/A	N/A

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-8 CONTRACT WORK
 FOR THE 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
7.	631, 635, 636	Contract work (non-capitalized engineering, testing, other)

II-7(a) Contract work

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

Year	Amount
<u>2013</u>	\$ <u>145.80</u>
<u>2014</u>	\$ <u>1,772.69</u>
a. Test Year <u>2015</u>	\$ <u>4,394.73</u>
b. K & M Change	\$ _____ (to I-1, Column E, Line 7)
c. Adjusted Test year (a. + b.)	\$ <u>4,394.73</u> (to I-1, Column F, Line 7)

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

More work is being done with contract labor and only two of the three employees who are no longer with the utility were replaced for 2016

Explanation and calculations of known and measurable change:

II-8(b) Large Items:

Description	Amount	Date in service
Equipment rental	\$ 537.23	May and July

UTILITY NAME. Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE II-9 TRANSPORTATION FOR THE 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
8.	650	Transportation expense

II-9(a) Transportation expense

List the type of vehicles used by the utility and allocate the percent used for business purposes. For example, is there one vehicle used solely for the utility, or is it used for non-business activities too? Is there a vehicle involved that is part of the Company's Plant in Service and thus is already depreciated?

Vehicle expenses reported using a cost per unit (say 34 cents per mile) have the depreciation factor included. A vehicle which is part of the Plant in Service should show only actual operating and maintenance expenses (oil, gas, repairs, maintenance) excluding insurance. The purpose of this supplemental page is to ensure that vehicle expense will be recorded properly and that vehicle depreciation is not listed twice or totally omitted.

	Year	Amount	
	<u>2013</u>	\$ <u>13,658.89</u>	
	<u>2014</u>	\$ <u>11,625.34</u>	
a. Test Year	<u>2015</u>	\$ <u>9,173.61</u>	
b. K & M Change		\$ <u> -</u>	(to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)		\$ <u>9,173.61</u>	(to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

II-9(b) Large Items*:

Description	Amount	Date in service

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

UTILITY NAME:	Nitsch & Son Utility Company, Inc.
	SCHEDULES - CLASS B RATE/TARIFF CHANGE
	II-10 OTHER PLANT MAINTENANCE
FOR THE 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
9.	664	Other plant maintenance

II-10(a) Other plant maintenance

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

	Year	Amount	
	<u>2013</u>	\$ <u>17,229.94</u>	
	<u>2014</u>	\$ <u>13,239.14</u>	
a. Test Year	<u>2015</u>	\$ <u>16,245.85</u>	
b. K & M Change		\$ <u> -</u>	(to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)		\$ <u>16,245.85</u>	(to I-1, Column F, Line 9)

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

Explanation and calculations of known and measurable change:

II-10(b) Large Items:

Description	Amount	Date in service
None	N/A	N/A

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-11 EMPLOYEE PENSIONS AND BENEFITS
 FOR THE 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
13.	604	Employee pensions and benefits

Employee pensions and benefits

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

<u>2013</u>	\$ 32,195.63	\$	<u>32,195.63</u>	\$	<u> </u>	\$	<u> </u>
Year	Total Amount		Pensions		Health		Other
							Amount Capitalized*

Cost per Employee: 5,365.94

<u>2014</u>	\$ 33,945.50	\$	<u>33,945.50</u>	\$	<u> </u>	\$	<u> </u>
Year	Total Amount		Pensions		Health		Other
							Amount Capitalized*

Number of Employees covered: 6

Cost per Employee: 5,657.58

List types of Pensions & Benefits:

<u>2015</u>	\$ 28,392.60	\$	<u>23,191.58</u>	\$	<u>5,201.02</u>	\$	<u> </u>
Year	Total Amount		Pensions		Health		Other
							Amount Capitalized*

Number of Employees covered: 5

Cost per Employee: 5,678.52

*(use % on Sch 11-6(a), line 10)

Nitsch & Son Utility Co., Inc.
 Analysis of Insurance/Employee Benefits Account

	Total		Water (50%)		Sewer (50%)	
	Test Year	Adjustments	As Adjusted	Test Year	Adjustments	As Adjusted
Health - Employee	46,383.15	7,856.97	54,240.12	23,191.58	3,928.49	27,120.06
Other - Employee	10,402.04	1,372.12	11,774.16	5,201.02	686.06	5,887.08
Total Employee Benefits	56,785.19	9,229.09	66,014.28	28,392.60	4,614.55	33,007.14
Insurance:						
Commercial Property/Inland Marine	3,506.80	434.20	3,941.00	1,753.40	217.10	1,970.50
Commercial General Liability	9,085.21	162.14	9,247.35	4,542.61	81.07	4,623.68
Worker's Compensation	8,008.98	877.79	8,886.77	4,004.49	438.90	4,443.39
Total Insurance	20,600.99	1,474.13	22,075.12	10,300.50	737.07	11,037.56
	77,386.18	10,703.22	88,089.40			

Note: Adjustments made from 2016 premium notices

UTILITY NAME Nitsch & Son Utility Company, Inc
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-12 BAD DEBTS
 FOR THE 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
15.	670	Bad Debts

II-12 Bad debts/Uncollectibles

List the recorded amount the company was unable to collect for the last two years, and estimate the uncollectible amount for the Test Year. If the the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	Year	Amount	
	<u>2013</u>	\$ <u>N/A</u>	
	<u>2014</u>	\$ <u>N/A</u>	
a. Test Year	<u>2015</u>	\$ <u>330.09</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$ <u>330.09</u>	(to I-1, Column F, Line 15)

Explanation and calculations of known and measurable change:

II-12(b) Large Items*:

Description	Amount	Date in service
N/A	N/A	N/A

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

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-13 OFFICE SERVICES AND RENTALS
 FOR THE 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
16.	678	Office services & rentals

II-13(a) Office services and rentals

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

	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>\$ N/A</u>	(to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		<u>\$ N/A</u>	(to I-1, Column F, Line 16)

Explanation and calculations of known and measurable change:

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

II-13(b) Large Items:

Description	Amount	Date in service

UTILITY NAME Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-14 OFFICE SUPPLIES
 FOR THE 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.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
17.	681	Office supplies & expenses

II-14(a) Office supplies & expenses

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

	Year	Amount	
	<u>2013</u>	\$ <u>11,399.11</u>	
	<u>2014</u>	\$ <u>13,453.47</u>	
a. Test Year	<u>2015</u>	\$ <u>20,914.92</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 17)
c. Adjusted Test year (a. + b.)		\$ <u>20,914.92</u>	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change:

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

II-14(b) Large Items:

Description	Amount	Date in service
Walter L. Graves dba SVS	\$ 2,706.25	12/9/15
Payments out of Cash	\$ 11,712.67	12/31/15

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-15 PROFESSIONAL SERVICES
 FOR THE 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
18.	682	Professional services

II-15(a) Professional services

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

	Year		Amount	
	<u>2013</u>	\$	<u>12,545.55</u>	
	<u>2014</u>	\$	<u>15,125.00</u>	
a. Test Year	<u>2015</u>	\$	<u>23,519.16</u>	
b. K & M Change		\$	<u>(6,932.00)</u>	(to I-1, Column E, Line 18)
c. Adjusted Test year (a. + b.)		\$	<u>16,587.16</u>	(to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change:

Remove \$6,932 (50%) of payments to Marvin B. Morgan for rate case work

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

II-15(b) Large Items:

Description	Amount	Date in service
BKD Accounting	\$ 15,890.00	Annual
Legal	\$ 696.96	April & June

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-16 INSURANCE
 FOR THE 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
19.	684	Insurance

Insurance

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

	Year	Amount	
	<u>2013</u>	\$ <u>3,000.00</u>	
	<u>2014</u>	\$ <u>2,334.44</u>	
a. Test Year	<u>2015</u>	\$ <u>10,300.50</u>	
b. K & M Change		\$ <u>737.07</u>	(to I-1, Column E, Line 19)
c. Adjusted Test year (a. + b.)		\$ <u>11,037.56</u>	(to I-1, Column F, Line 19)

Types of insurance:

<u>2015</u>	\$ <u>1,753.40</u>	<u>Test Year</u>	<u>Property</u>	<u>State Farm</u>
Year	Total amount	Period Covered	Type	Company
<u>2015</u>	\$ <u>4,542.61</u>	<u>Test Year</u>	<u>Liability</u>	<u>AFS/IBEX Financial Services</u>
Year	Total amount	Period Covered	Type	Company
<u>2015</u>	\$ <u>4,004.49</u>	<u>Test Year</u>	<u>Worker's Comp</u>	<u>Harco Insurance Services</u>
Year	Total amount	Period Covered	Type	Company

Explanation and calculations of known and measurable change:

SEE SCHEDULE II-11 (a) FOR CALCULATIONS OF 2016 PREMIUMS USED TO ADJUST THE TEST YEAR

Note: Year 2013 included Employee health and life insurance which is included in Employee Benefits for 2013

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-17 REGULATORY EXPENSE
 FOR THE 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.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
20.	666	Regulatory (Rate Case) Expense

II-17(a) Regulatory commission expense

List the amount spent on rate case expense for the last two years and for the Test Year. Typically, the commission separates rate case expense from the revenue requirement and allows recovery through a surcharge. The known and measurable adjustment would decrease this expense to zero in this case. In any event, if the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2013</u>	\$ <u> -</u>	
	<u>2014</u>	\$ <u> 1,764.00</u>	
a. Test Year	<u>2015</u>	\$ <u> 6,932.00</u>	
b. K & M Change		\$ <u> (6,932.00)</u>	(to I-1, Column E, Line 20 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u> -</u>	(to I-1, Column F, Line 20 - see instructions above)

Explanation and calculations of known and measurable change:
 See Supplemental Schedule II-17 A inserted For incurred and estimated Rate Case Expenses

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

II-17(b) Large Items:

Description	Amount	Date in service
Amount included in Prof. Fees	\$ 6,932.00	

Nitsch & Son Utility Company, Inc.
Supplemental Schedule II-17 A - Regulatory Expense
For the Test Year Ended 12/31/2015

Rate Case Expenses incurred and estimated to settlement:

Marvin B. Morgan - Consulting:

7/1/2015	#12005	2,200.00	
8/14/2015	#12009	5,200.00	
11/4/2015	#12012	6,464.00	
12/14/2015	#12015	2,204.00	
5/3/2016	#12022	4,536.00	
Estimated to filing		7,600.00	
Estimated from filing to settlement		10,000.00	
			38,204.00

Attorney

Estimated to Filing	4,000.00	
Estimated from filing to settlement	20,000.00	
		24,000.00

Total estimated rate case expenses		<u>62,204.00</u>
Amortize over three years		<u>20,734.67</u>
Allocate between water & sewer 50%/50%		10,367.33
Total Water and Sewer Customers		1,337
Per Customer Per month	\$	0.65

UTILITY NAME: Nitsch & Son Utility Company, Inc
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-18 REGULATORY EXPENSE
 FOR THE TEST YEAR ENDED.

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
21.	667	Regulatory commission expense

II-18(a) Regulatory commission expense

List the amount spent on regulatory commission expense for the two record periods and for the Test Year. Include TCEQ inspection fees or permit permit fees, and other regulatory expense. Do not include the regulatory assessment; this is a pass through expense. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated 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 21 - see instructions above)
c. Adjusted Test year (a. + b.)		\$	N/A	(to I-1, Column F, Line 21 - see instructions above)

Explanation and calculations of known and measurable change:

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

II-18 (b) Large Items:

Description	Amount	
None		

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-19 MISCELLANEOUS EXPENSE
 FOR THE 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
22.	675	Miscellaneous

II-19 (a) Miscellaneous expense

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

	Year		Amount	
	<u>2013</u>	\$	<u>8,611.03</u>	
	<u>2014</u>	\$	<u>8,117.77</u>	
a. Test Year	<u>2015</u>	\$	<u>7,181.98</u>	
b. K & M Change		\$	<u>-</u>	(to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a. + b.)		\$	<u>7,181.98</u>	(to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change:

* A large item is more than 10% of the test year account balance.

II-19 (b) Large Items:

Description	Amount	Date in service
Bank Service Charges	\$ 330.09	
Contributions	\$ 50.00	
Dues & Subscriptions	\$ 1,862.00	
Licenses	\$ 116.50	
Telephone	\$ 4,823.39	
	\$ -	
Total	\$ 7,181.98	

SECTION III RATE BASE INSTRUCT

UTILITY NAME: Nitsch & Son Utility Company, Inc.

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION III RATE BASE INSTRUCTIONS

Section III provides working tables to allow the calculation of rate base and return on rate base.

Instructions for Section III

- 1 Complete Schedules III-3 through III-9 as they apply to your company.**
- 2 Transfer resulting year end balances (last line of each table) to Schedule III-2.**
- 3 Complete Schedule III-1**

UTILITY NAME: Nitsch & Son Utility Company, Inc	
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
III-1 REQUESTED RETURN	
FOR THE TEST YEAR ENDED	12 31 2015

RETURN ON RATE BASE:

Line No	Description	Amount
1	Test year end rate base (from III-2, Line 16)	386,223
2	Requested ROR (Col G, Line 7 below)	11.26%
3	Return on rate base (Line 1 x Line 2)	43,486

Rate of Return:

A	B	C	D	E	F	G
Line No	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			G=(E x F)
4	Equity (Rate base less Line 5, Column D)	370,001.25	95.80%	11.49%	Col E = Requested return on equity	11.01%
5	Long Term Debt and Advances from associated companies from Schedule III-6	16,222.00	4.20%	6.00%	Col E = From Sch III-6, Column H, Line 9	0.25%
6	Total capitalization (Rate Base Sch III-2, Line 16)	386,223.25				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%)				Line 4 + Line 5	11.26%

To Line 2 above

* ROE = Return on Equity

SCHEDULE III-2 RATE BASE SUMM

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-2 RATE BASE SUMMARY
 FOR THE TEST YEAR ENDED: 12/31/2015

Line No.	Description	Amount	Reference (From)
1	Additions:		
2.	Utility plant (Original Cost)	873,829.46	Schedule III-3, Line 50, Col D
3.	Construction work in progress	N/A	Schedule III-4, Line 5
4.	Materials and supplies	0	Schedule III-4, Line 8
5.	Working cash (capital)	21,437.72	Schedule III-5, Line 2
6.	Prepayments	0	Schedule III-4, line 8
7.	Other Additions	0	Add schedule
8.	TOTAL ADDITIONS (Add Lines 2 through 6)	895,267.18	
	Deductions:		
9.	Reserve for depreciation (Accumulated)	497,005 00	Schedule III-3, Col F, Line 50
10.	Advances for construction	0	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	0	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	\$ 12,038.93	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	N/A	Schedule III-9(b), Line 3
14.	Other Deductions	0	Add schedule
15.	TOTAL DEDUCTIONS (Add lines 9 through 14)	509,043.93	
16.	RATE BASE (Line 8, less Line 15)	386,223.25	

UTILITY NAME		Nitsch & Son Utility Company, Inc		Schedule III-3			
SCHEDULES - CLASS B RATE/TARIFF CHANGE							
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION		(Provide a schedule for each PWS system)					
0		Add schedules as needed, provide a summary also					
Line No	[A] Item	[B] Date of Installation	[C] Service Life (yrs) **	[D-1] Original Cost when installed \$	[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$)(Reserve)	[G] = [D]-[F] Net Book Value (\$)
1	301 GDS			4,653 30	93 07	444 74	4,208 56
2	307 Wells		50	16,653 68	177 40	16,408 23	245 45
	Well Pumps:						
3	311 5 hp or less		5	47,582 03	1,258 47	44,881 99	2,700 04
4	311 Greater than 5 hp		10				
	Booster Pumps:						
5	311 5 hp or less		5				
6	311 Greater than 5 hp		10	20,678 16	639 76	11,345 63	9,332 53
7	320 Chlorinators		10				
	Structures:						
8	304 Wood		15				
9	304 Masonry		30	22,242 96	746 86	4,998 32	17,244 64
10	305 Storage Tanks		50	230,222 58	4,978 73	58,219 63	172,002 95
11	311 Pressure Tanks		50	44,699 27	893 99	19,942 00	24,757 27
12	331 Distribution System (means and lines)		50	137,598 29	2,178 78	91,954 83	45,643 46
13	334 Meters and Service (taps not covered by fees)		20	52,856 11	2,390 90	35,997 43	16,858 68
14	340 Office Equipment		10				
15	341 Vehicles		5				
16	343 Shop Tools		15				
17	345 Heavy Equipment		10				
18	348 Fencing		20				
	Other: (Please list)						
19							
20	50% of Common Plant III-3 (c)			296,643 08	10,829 37	212,812 21	83,830 87
50	Total			873,829 46	24,187 33	497,005 00	376,824 46

To Sch III-2, line 2 To Sch I-1, line 27 To Sch III-2, line 9

Add detailed workpapers if necessary to support this Schedule

* Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC" Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns

UTILITY NAME: Nitsch & Son Utility Company, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED: 12/31/2015

ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 587,404.01
2.	Plant additions after previous rate case		
3.	See Schedule III-3 (d) W	\$ 223,733.24	
4.	See Schedule III-3 (e) C	\$ 62,198.04	
5.	Items shown in sewer in previous case	\$ 18,957.26	
6.	unlocated difference	\$ 400.00	
7.			
8.			
9.			
10.			
11	Total additions (add lines 3 through 10, Col C)		\$ 305,288.54
12.	Test year plant retirements after previous rate case:		
13	See Schedule III-3 (e) C	\$ 18,863.09	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total retirements (add line 13 through 20, Col C)		\$ 18,863.09
22.	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 873,829.46

Please provide a full explanation of any adjustments to accounts from the prior period.

NITCH & SON UTILITIES CO., INC.
Water 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	
1560	301.0	653	Surface Water Cover	2/17/2006	50	571.00	11.42	112.76	458.24	
1560	301.0	654	Surface Water Conversion	4/24/2006	50	252.00	5.04	48.85	203.15	
1560	301.0	701	GDS	7/22/2008	50	360.00	7.20	53.62	306.38	
1560	301.0	723	GDS	9/10/2012	50	3,100.00	62.00	205.02	2,894.98	
1560	301.0	724	GDS	9/10/2012	50	370.30	7.41	24.49	345.81	
	301.0 Total					4,653.30	93.07	444.74	4,208.56	
1550	304.0	207	Atlas Fence - Water Plant	4/10/1992	20	1,367.20	-	1,367.20	-	
1550	304.0	264	Algo Fence	1/1/1994	20	1,358.83	-	1,358.83	-	
1550	304.0	516	Water Plant	2/20/2001	50	461.65	9.23	137.28	324.37	
1550	304.0	518	Water Plant	2/28/2001	50	461.65	9.23	137.08	324.57	
1550	304.0	687	Plant Drive	10/11/2007	50	547.60	10.95	90.11	457.49	
1550	304.0	688	Driveway	10/19/2007	50	2,607.10	52.14	427.85	2,179.25	
1550	304.0	700	Chain Roller & Link	8/14/2008	50	236.28	4.73	34.89	201.39	
1550	304.0	759	Roll up door	1/25/2010	50	215.00	4.30	25.52	189.48	
1550	304.0	776	Gate Hardware	1/11/2011	50	90.83	1.82	9.03	81.80	
1550	304.0	777	Gate Hardware	1/11/2011	50	79.90	1.60	7.95	71.95	
1550	304.0	778	Gate Wheels	1/21/2011	50	89.28	1.79	8.83	80.45	
1550	304.0	779	Power Tools	1/27/2011	50	52.85	1.06	5.21	47.64	
1550	304.0	780	R&S Concrete	1/27/2011	50	478.47	9.57	47.17	431.30	
1550	304.0	781	Headwaters Cons	1/27/2011	50	3,480.00	69.60	343.04	3,136.96	
1550	304.0	782	Headwaters Cons	1/27/2011	50	535.84	10.72	52.82	483.02	
1550	304.0	783	Tri Lumver	2/15/2011	50	1,916.26	38.33	186.90	1,729.36	
1550	304.0	784	Tri Lumber Fence	11/22/2011	50	3,807.69	76.15	312.96	3,494.73	
1550	304.0	805	Dow Pipe & Fence	5/22/2013	10	956.53	95.65	95.65	860.88	
1550	304.0	806	Mueller Metal Bldg	12/20/2013	10	3,500.00	350.00	350.00	3,150.00	
	304.0 Total					22,242.96	746.86	4,998.32	17,244.64	
1520	307.0		North Water Well (trended est.)	6/1/1963	50	7,783.47	-	7,783.47	-	
1520	307.0		South Water Well (trended est.)	6/1/1967	50	8,870.21	177.40	8,624.76	245.45	
	307.0 Total					16,653.68	177.40	16,408.23	245.45	
1520	311.0	179	Pump - Water Plant	7/19/1990	25	7,284.49	154.87	7,284.49	-	
1520	311.0	289	Summers Electric	6/30/1994	10	852.09	-	852.09	-	
1520	311.0	520	New Pump	4/11/2001	10	8,999.01	-	8,999.01	-	
1520	311.0	583	Pump and Motor	5/29/2003	10	8,700.44	-	8,700.44	-	

NITCH & SON UTILITIES CO., INC.
Water 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	Ending Balance		
1520	311.0	584	Turtle & Hughes	6/17/2003	10	1,169.10	-	1,169.10	-	1,169.10	-	-
1520	311.0	631	Well Pump and Motor	10/8/2004	10	7,489.00	-	7,489.00	-	7,489.00	-	-
1520	311.0	632	Water Plant Pipe	10/15/2004	10	1,606.01	-	1,606.01	-	1,606.01	-	-
1520	311.0	633	Electrical Console	10/20/2004	10	445.89	-	445.89	-	445.89	-	-
1520	311.0	696	Well Pump & Motor	6/13/2008	10	11,036.00	1,103.60	8,335.96	1,103.60	8,335.96	2,700.04	2,700.04
	311.0 Total					47,582.03	1,258.47	44,881.99	1,258.47	44,881.99	2,700.04	2,700.04
1530	311.2	152	Wholesale Electric	6/30/1988	10	1,069.69	-	1,069.69	-	1,069.69	-	-
1530	311.2	215	Turtle & Hughes	6/30/1992	50	1,180.27	23.61	555.15	23.61	555.15	625.12	625.12
1530	311.2	261	PUMP MOTOR	1/1/1994	10	3,433.07	-	3,433.07	-	3,433.07	-	-
1530	311.2	475	Wholesale Electric	10/14/1999	10	624.21	-	624.21	-	624.21	-	-
1530	311.2	581	Starter Motor &	5/5/2003	10	857.06	-	857.06	-	857.06	-	-
1530	311.2	609	20 HP Booster Pump	1/15/2004	10	1,596.98	-	1,596.98	-	1,596.98	-	-
1530	311.2	697	Booster Pump	3/18/2008	30	2,982.64	99.42	774.67	99.42	774.67	2,207.97	2,207.97
1530	311.2	755	Gulf Coast Pump	5/27/2010	30	2,300.00	76.67	429.33	76.67	429.33	1,870.67	1,870.67
1530	311.2	756	Gulf Coast Pump	3/6/2010	30	719.15	23.97	139.63	23.97	139.63	579.52	579.52
1530	311.2	769	Generator	11/22/2010	10	3,283.89	328.39	1,677.93	328.39	1,677.93	1,605.96	1,605.96
1530	311.2	804	Franklin Pump System	11/9/2013	30	2,631.20	87.71	187.91	87.71	187.91	2,443.29	2,443.29
	311.2 Total					20,678.16	639.76	11,345.63	639.76	11,345.63	9,332.53	9,332.53
1530	330.1	254	WATER PRESSURE TANK	9/15/1993	50	44,699.27	893.99	19,942.00	893.99	19,942.00	24,757.27	24,757.27
	330.1 Total					44,699.27	893.99	19,942.00	893.99	19,942.00	24,757.27	24,757.27
1530	330.2	64	80000 GAL. GRD STORAGE TAN	5/14/1981	50	21,148.00	422.96	14,657.59	422.96	14,657.59	6,490.41	6,490.41
1530	330.2	113	WATER PLANT	1/6/1986	50	35,001.00	700.02	21,002.52	700.02	21,002.52	13,998.48	13,998.48
1530	330.2	418	Kennedy	8/7/1997	50	250.00	5.00	92.05	5.00	92.05	157.95	157.95
1530	330.2	421	Kennedy	7/8/1997	50	500.00	10.00	184.93	10.00	184.93	315.07	315.07
1530	330.2	445	Chlorflex	8/21/1998	50	246.06	4.92	85.49	4.92	85.49	160.57	160.57
1530	330.2	455	Chlorinator	1/13/1999	10	2,365.26	-	2,365.26	-	2,365.26	-	-
1530	330.2	457	85000 Ground Storage Tank	1/25/1999	50	22,361.20	447.22	7,577.08	447.22	7,577.08	14,784.12	14,784.12
1530	330.2	468	Ron Perron	6/24/1999	50	708.00	14.16	234.09	14.16	234.09	473.91	473.91
1530	330.2	476	Zenith	10/29/1999	50	482.80	9.66	156.27	9.66	156.27	326.53	326.53
1530	330.2	501	Size #3 Starter	7/26/2000	50	729.58	14.59	225.31	14.59	225.31	504.27	504.27
1530	330.2	570	Groundwater Red	2/21/2003	30	3,750.42	125.01	1,608.40	125.01	1,608.40	2,142.02	2,142.02
1530	330.2	582	Galv. Pipe	5/19/2003	30	1,118.44	37.28	470.77	37.28	470.77	647.67	647.67
1530	330.2	593	Water Plant	7/17/2003	30	2,351.26	78.38	977.01	78.38	977.01	1,374.25	1,374.25
1530	330.2	627	Water Tank	1/4/2010	10	586.00	58.60	351.12	58.60	351.12	234.88	234.88

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

Group Number	NARUG A/C Number	Asset Number	Description	Date	Life (Yr)	Original Cost		Reserve for Depreciation		Net Book Value
						Ending Balance	Depreciation	Ending Balance	Depreciation	
1530	330.2	629	Chlorinator	10/8/2004	10	559.25	-	559.25	-	-
1530	330.2	648	Fluid Meter	11/22/2005	10	3,193.00	283.43	3,193.00	283.43	-
1530	330.2	650	Gate Valve	12/8/2006	50	485.50	9.71	485.50	9.71	397.44
1530	330.2	698	CPR Service Supplies	6/13/2008	50	339.13	6.78	339.13	6.78	287.90
1530	330.2	802	Moore Water Plant Tank	4/18/2013	40	14,010.00	350.25	14,010.00	350.25	13,062.89
1530	330.2	803	Moore Tank	6/25/2013	50	32,690.00	653.80	32,690.00	653.80	31,043.86
1531	330.2	814-850	Ground Storage Tank	12/31/2014	50	79,773.88	1,595.48	1,595.48	1,595.48	78,178.40
1531	330.2	852-856	Ground Storage Tank	12/31/2015	50	7,573.80	151.48	151.48	151.48	7,422.32
	330.2 Total					230,222.58	4,978.73	58,219.63	4,978.73	172,002.95
1540	331.0	11	Bellmar Terrace D/C	6/30/1965	50	8,303.00	76.89	8,303.00	76.89	-
1540	331.0	15	Bellmar D/C	6/30/1965	50	45,053.00	417.20	45,053.00	417.20	-
1540	331.0	16	WATER EXTENSION	1/6/1966	50	192.00	3.78	192.00	3.78	-
1540	331.0	17	WATER EXTENSION	1/6/1966	50	275.00	5.41	275.00	5.41	-
1540	331.0	20	WATER LINE EXTENSION	1/6/1967	50	3,618.00	72.36	3,546.83	72.36	71.17
1540	331.0	24	WATER EXTENSION	1/6/1968	50	639.00	12.78	639.00	12.78	25.35
1540	331.0	28	WATER EXTENSION	1/6/1969	50	5,688.00	113.76	5,348.28	113.76	339.72
1540	331.0	29	WATER MAINS	1/6/1969	50	4,329.00	86.58	4,070.45	86.58	258.55
1540	331.0	30	WATER CONSTRUCTION	1/6/1969	50	231.00	4.62	217.20	4.62	13.80
1540	331.0	35	Construction	1/6/1970	50	1,469.00	29.38	1,351.88	29.38	117.12
1540	331.0	37	WATER LINE EXTENSION	1/6/1971	50	565.00	11.30	508.65	11.30	56.35
1540	331.0	39	Extensions	1/6/1971	50	375.00	7.50	337.60	7.50	37.40
1540	331.0	41	Valve Box	1/6/1971	50	47.00	0.94	42.31	0.94	4.69
1540	331.0	42	Extensions	1/6/1971	50	390.00	7.80	351.11	7.80	38.89
1540	331.0	44	Extensions	1/6/1971	50	124.00	2.48	111.63	2.48	12.37
1540	331.0	45	WATER LINE EXTENSION	1/6/1972	50	1,231.00	24.62	1,083.62	24.62	147.38
1540	331.0	47	WATER LINE EXTENSION	1/6/1972	50	1,021.00	20.42	898.76	20.42	122.24
1540	331.0	50	Peeks Place 11008 Main	6/30/1973	50	6,600.00	132.00	5,614.16	132.00	985.84
1540	331.0	59	Western Pipe	6/30/1980	50	522.25	10.45	371.07	10.45	151.18
1540	331.0	72	Water Extensions	10/29/1981	50	5,604.00	112.08	3,832.52	112.08	1,771.48
1540	331.0	86	Extensions	2/23/1983	50	7,235.00	144.70	4,756.86	144.70	2,478.14
1540	331.0	262	Water Line	1/1/1994	50	1,993.42	39.87	877.54	39.87	1,115.88
1540	331.0	318	Atex	6/16/1995	50	282.69	5.65	116.22	5.65	166.47
1540	331.0	380	2 Steel Main Repair	4/9/1996	50	572.35	11.45	225.96	11.45	346.39
1540	331.0	721	Water Line Engineering	10/1/2009	50	500.00	10.00	62.52	10.00	437.48

NITCH & SON UTILITIES CO., INC.
Water 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	
1540	331.0	758	Sewate Pump	8/11/2010	50	930.00	18.60	100.29	18.60	829.71
1540	331.0	770	Transmission Replacements	9/9/2010	50	24,580.70	491.61	2,611.62	491.61	21,969.08
1540	331.0	773	George H. Neil & Associates	1/20/2011	50	3,000.00	60.00	296.88	60.00	2,703.12
1540	331.0	774	Fire Hydrants	10/12/2011	50	5,085.00	101.70	429.37	101.70	4,655.63
1540	331.0	799	R2R round F&C	4/12/2012	50	2,048.75	40.98	152.45	40.98	1,896.30
1540	331.0	800	RS Concrete	10/15/2012	50	1,272.50	25.45	81.72	25.45	1,190.78
1540	331.0	801	819 Canino Road	12/27/2012	50	1,100.00	22.00	66.24	22.00	1,033.76
1540	331.0	857	Odessa Pumps & Equip. - Pump	11/23/2015	50	2,721.63	54.43	54.43	54.43	2,667.20
	331.0 Total					137,598.29	2,178.78	91,954.83	2,178.78	45,643.46
1540	334.0	18	METER BOXES	1/6/1966	20	28.00	-	28.00	-	-
1540	334.0	21	METER BOXES	1/6/1967	20	250.00	-	250.00	-	-
1540	334.0	23	METERS	1/6/1968	20	447.00	-	447.00	-	-
1540	334.0	25	METER BOXES	1/6/1968	20	69.00	-	69.00	-	-
1540	334.0	26	METER BOXES	1/6/1968	20	56.00	-	56.00	-	-
1540	334.0	33	Water Meters	1/6/1970	20	243.00	-	243.00	-	-
1540	334.0	34	Meter Box	1/6/1970	20	240.00	-	240.00	-	-
1540	334.0	38	Water Meter	1/6/1971	50	209.00	4.18	188.16	4.18	20.84
1540	334.0	40	Water Meters	1/6/1971	20	308.00	-	308.00	-	-
1540	334.0	43	Meters	1/6/1971	20	614.00	-	614.00	-	-
1540	334.0	46	METERS	1/6/1972	20	39.00	-	39.00	-	-
1540	334.0	48	METERS	1/6/1972	20	238.00	-	238.00	-	-
1540	334.0	49	METERS	1/6/1973	20	456.00	-	456.00	-	-
1540	334.0	84	Meters	7/11/1982	20	770.00	-	770.00	-	-
1540	334.0	85	Meters	12/18/1982	20	262.00	-	262.00	-	-
1540	334.0	196	A-Tex Utility Meters	10/17/1991	20	604.22	-	604.22	-	-
1540	334.0	263	Meters	1/1/1994	20	288.51	-	288.51	-	-
1540	334.0	402	H2O Meter	8/2/1997	20	149.31	7.47	137.55	7.47	11.76
1540	334.0	408	Atex	4/30/1997	20	402.55	20.13	376.03	20.13	26.52
1540	334.0	413	H2O Meter	5/24/1997	20	169.12	8.46	157.42	8.46	11.70
1540	334.0	419	H2O Meter	11/7/1997	20	141.19	7.06	128.19	7.06	13.00
1540	334.0	422	Atex	7/8/1997	20	229.14	11.46	211.88	11.46	17.26
1540	334.0	428	H2O Meter	9/26/1997	20	125.67	6.28	114.82	6.28	10.85
1540	334.0	429	Atex	7/10/1997	20	283.17	14.16	261.76	14.16	21.41
1540	334.0	430	H2O Meter	7/10/1997	20	338.17	16.91	312.60	16.91	25.57

NITICH & SON UTILITIES CO., INC.
Water 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	
1540	334.0	432	Atex	10/28/1997	20	494.74	24.74	449.87	44.87	44.87
1540	334.0	433	H2O Meter	4/12/1997	20	155.66	7.78	145.79	7.78	9.87
1540	334.0	434	H2O Meter	4/12/1997	20	167.17	8.36	156.57	8.36	10.60
1540	334.0	435	H2O Meters	4/12/1997	20	173.66	8.68	162.65	8.68	11.01
1540	334.0	442	H2O Meter	6/6/1998	20	187.55	9.38	164.86	9.38	22.69
1540	334.0	443	H2O Meter	6/23/1998	20	187.55	9.38	164.43	9.38	23.12
1540	334.0	446	Blue Book	8/26/1998	20	311.83	15.59	270.65	15.59	41.18
1540	334.0	450	H2O Meter	10/11/1998	20	187.55	9.38	161.60	9.38	25.95
1540	334.0	456	H2O Meters	1/13/1999	20	145.55	7.28	123.54	7.28	22.01
1540	334.0	462	H2O Meters	8/3/1999	20	170.55	8.53	140.04	8.53	30.51
1540	334.0	465	H2O Meters	4/15/1999	20	67.65	3.38	56.57	3.38	11.08
1540	334.0	466	MDN	12/5/1999	20	240.03	12.00	193.01	12.00	47.02
1540	334.0	473	H2O	8/9/1999	20	173.55	8.68	142.36	8.68	31.19
1540	334.0	474	Check Valve	9/17/1999	20	549.86	27.49	448.10	27.49	101.76
1540	334.0	477	H2O	3/11/1999	20	389.70	19.49	327.72	19.49	61.98
1540	334.0	482	USF Distribution	11/30/1999	20	286.86	14.34	230.86	14.34	56.00
1540	334.0	487	US Filter	12/15/1999	20	286.86	14.34	230.27	14.34	56.59
1540	334.0	488	CPR	12/15/1999	20	276.72	13.84	222.13	13.84	54.59
1540	334.0	496	Neptune T-10 Meters	5/5/2000	20	233.79	11.69	183.12	11.69	50.67
1540	334.0	497	Neptune T-10 Meters	5/5/2000	20	191.60	9.58	150.08	9.58	41.52
1540	334.0	503	Neptune T-10 Meters	10/8/2000	20	311.76	15.59	237.54	15.59	74.22
1540	334.0	504	Meters	9/19/2000	20	463.03	23.15	354.00	23.15	109.03
1540	334.0	522	Conc Meter Box	11/4/2001	20	971.00	48.55	687.68	48.55	283.32
1540	334.0	523	CPR Service Sup	11/5/2001	20	219.12	10.96	155.15	10.96	63.97
1540	334.0	524	US Filter	8/6/2001	20	531.80	26.59	383.19	26.59	148.61
1540	334.0	525	Meter Boxes	8/6/2001	20	939.61	46.98	677.03	46.98	262.58
1540	334.0	526	H2O Meter Service	8/6/2001	20	113.66	5.68	81.90	5.68	31.76
1540	334.0	528	US Filter Dist	6/21/2001	20	337.18	16.86	245.08	16.86	92.10
1540	334.0	532	US Filter Dist	7/30/2001	20	1,176.93	58.85	849.16	58.85	327.77
1540	334.0	533	US Filter	8/23/2001	20	375.39	18.77	269.61	18.77	105.78
1540	334.0	534	Bridge & Handra	11/6/2001	20	17,553.97	877.70	12,427.25	877.70	5,126.72
1540	334.0	544	USA Bluebook	1/31/2002	20	352.95	17.65	245.71	17.65	107.24
1540	334.0	558	Meters	6/24/2002	20	744.19	37.21	503.40	37.21	240.79
1540	334.0	569	Water Meters	2/21/2003	20	470.88	23.54	302.91	23.54	167.97

NITCH & SON UTILITIES CO., INC.
Water 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	Net Book Value	
1540	334.0	580	Meter body and	4/22/2003	20	535.02	26.75	339.77	195.25	
1540	334.0	585	SR 5/8x3/4 Thrd	6/17/2003	20	470.89	23.54	295.44	175.45	
1540	334.0	603	Meter	9/19/2003	20	517.44	25.87	317.98	199.46	
1540	334.0	616	Meters	6/23/2004	20	1,274.70	63.74	734.79	539.91	
1540	334.0	626	Tap	9/27/2004	20	5,000.00	250.00	2,816.44	2,183.56	
1540	334.0	634	Meters	11/11/2004	20	435.00	21.75	242.35	192.65	
1540	334.0	642	Meter	10/8/2005	20	110.75	5.54	56.68	54.07	
1540	334.0	649	Meters	11/30/2005	20	482.62	24.13	243.49	239.13	
1540	334.0	660	Pipe & Brass Fitting	7/14/2006	20	149.00	7.45	70.56	78.44	
1540	334.0	661	Meter	7/14/2006	20	1,251.00	62.55	592.43	658.57	
1540	334.0	668	Water Pipe S.S. Clamps	12/8/2006	20	344.00	17.20	155.98	188.02	
1540	334.0	717	Neptune Meter	1/27/2009	20	866.00	43.30	300.02	565.98	
1540	334.0	718	East TX Meter & Hydrant	9/6/2009	20	1,425.00	71.25	450.34	974.66	
1540	334.0	719	CPR Service Supplies	7/8/2009	20	1,468.64	73.43	476.20	992.44	
1540	334.0	720	Water Meter	9/15/2009	20	835.00	41.75	262.85	572.15	
1540	334.0	722	Neptune Meter	11/10/2009	20	334.10	16.71	102.61	231.49	
1540	334.0	775	Meter	12/8/2011	20	957.00	47.85	194.55	762.45	
	334.0 Total					52,856.11	2,390.90	35,997.43	16,858.68	
	Grand Total					577,186.38	13,357.96	284,192.79	292,993.59	

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	Net Book Value	
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	380.00	
1665 Total						400.00	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	-	-

NITICH & 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	Net Book Value	
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

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	
1800	304	554	Concrete	5/6/2002	30	302.67	10.09	137.85	164.82	
1800	304	557	Fence	6/2/2002	30	231.63	7.72	104.92	126.71	
1800	304	571	Crushed Concrete	3/5/2003	30	344.25	11.48	147.26	196.99	
1800	304	612	Concrete - Shop	3/31/2004	30	1,941.00	64.70	760.80	1,180.20	
1800	304	614	Concrete	4/30/2004	30	600.00	20.00	233.53	366.47	
1800	304	619	Gate Opener	7/7/2004	30	1,200.00	40.00	459.62	740.38	
1800	304	620	Fence/Gate	7/12/2004	30	1,213.00	40.43	464.04	748.96	
1800	304	628	Concrete	10/1/2004	30	836.24	27.87	313.72	522.52	
1800	304	716	Concrete Drive	1/18/2008	30	573.00	19.10	151.96	421.04	
1800	304	754	Garage Door Repair	7/14/2009	30	345.00	11.50	74.39	270.61	
1800	304	855	Mike Tracy - A/C Shop	9/26/2015	30	500.00	16.67	16.67	483.33	
1800	304	860	Keith Gressett	10/2/2015	30	300.00	10.00	10.00	290.00	
			1800 Total			37,967.62	1,265.59	23,553.63	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	2/11/1993	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	-	

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

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	
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	-	-
1790	341	753	Trailer Man	7/23/2009	10	703.00	70.30	453.00	-	302.64
1790	341	798	Countryside Trailer	10/15/2012	5	3,072.00	614.40	1,972.81	-	250.00
1790	341	859	2015 Ford F-150 PU Truck	10/30/2015	5	28,295.12	5,659.02	5,659.02	-	1,099.19
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	-	-

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

NITICH & 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	
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 Diggert	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	8,300.00

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

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	
1780	343	714	Sears Saw	1/18/2008	15	214.49	14.30	113.77	100.72	100.72
1780	343	715	Fuel Tank	9/16/2008	15	1,734.00	115.60	843.09	890.91	890.91
1780	343	748	Grove Crane	4/27/2009	15	5,500.00	366.67	2,450.14	3,049.86	3,049.86
1780	343	749	Grove Crane Tires	5/7/2009	15	3,834.96	255.66	1,701.39	2,133.57	2,133.57
1780	343	750	H&E Equipment	5/27/2009	15	155.08	10.34	68.24	86.84	86.84
1780	343	751	H&E Equipment	5/27/2009	15	1,033.79	68.92	454.87	578.92	578.92
1780	343	752	Dunn Welding	6/22/2009	15	3,679.40	245.29	1,601.46	2,077.94	2,077.94
1780	343	766	Equipment	3/16/2010	15	578.91	38.59	223.74	355.17	355.17
1780	343	767	Equipment	3/26/2010	15	3,536.89	235.79	1,360.49	2,176.40	2,176.40
1780	343	768	Equipment	3/26/2010	15	173.15	11.54	66.60	106.55	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	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	12,321.19
1780	343	795	Sam's Club Discover - HWY Tech	6/15/2012	15	900.00	60.00	212.71	687.29	687.29
1780	343	796	CMC Construction Services #360-	10/11/2012	15	111.33	7.42	23.91	87.42	87.42
1780	343	797	CMC Construction Services #603!	10/11/2012	15	2,150.00	143.33	461.81	1,688.19	1,688.19
1780	343	849	Kinlock	3/20/2014	15	3,111.75	207.45	370.00	2,741.75	2,741.75
1780	343	858	CE Houston	10/14/2015	15	1,625.13	108.34	108.34	1,516.79	1,516.79
1780 Total						224,849.40	8,644.31	159,792.64	65,056.76	65,056.76
1660	353	1	Land	1/1/1960	-	6,000.00	-	-	6,000.00	6,000.00
1660	353	1	Land	5/19/1994	-	25,000.00	-	-	25,000.00	25,000.00
1660 Total						31,000.00	-	-	31,000.00	31,000.00
1750	370	713	Accent Marble	4/23/2008	10	342.13	34.21	263.21	78.92	78.92
1750 Total						342.13	34.21	263.21	78.92	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	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		
						Ending Balance	Depreciation	Ending Balance	Depreciation	Ending Balance	Net Book Value
1771	394	764	Hammacher	2/17/2010	10	328.90	32.89	193.10		135.80	
1771	394	765	Centrifuge	4/22/2010	10	1,121.43	112.14	638.75		482.68	
1771	394	792	Oxygen Do Meter	4/5/2011	10	694.95	69.50	329.58		365.37	
1771	394	849	Microscope - Hayneedle	3/18/2014	10	314.94	31.49	31.49		283.45	
1771 Total						8,241.83	321.45	6,874.40		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		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.
Water Utility Plant Additions since last rate case
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	
1520	311.0	696	Well Pump & Motor	6/13/2008	10	11,036.00	1,103.60	8,335.96	1,103.60	2,700.04
1530	311.1	697	Booster Pump	3/18/2008	30	2,982.64	99.42	774.67	99.42	2,207.97
1530	330.0	698	CPR Service Supplies	6/13/2008	50	339.13	6.78	51.23	6.78	287.90
1530	311.1	755	Gulf Coast Pump	5/27/2010	30	2,300.00	76.67	429.33	76.67	1,870.67
1530	311.1	756	Gulf Coast Pump	3/6/2010	30	719.15	23.97	139.63	23.97	579.52
1530	311.1	769	Generator	11/22/2010	10	3,283.89	328.39	1,677.93	328.39	1,605.96
1530	330.0	802	Moore Water Plant Tank	4/18/2013	40	14,010.00	350.25	350.25	350.25	13,659.75
1530	330.0	803	Moore Tank	6/25/2013	50	32,690.00	653.80	653.80	653.80	32,036.20
1530	311.1	804	Franklin Pump System	1/19/2013	30	2,631.20	87.71	87.71	87.71	2,543.49
1531	330.0	814-850	Ground Storage Tank	12/31/2014	50	79,773.88	1,595.48	1,595.48	1,595.48	78,178.40
1531	330.2	852-856	Ground Storage Tank	12/31/2015	50	7,573.80	151.48	151.48	151.48	7,422.32
1540	334.0	717	Neptune Meter	1/27/2009	20	866.00	43.30	300.02	43.30	565.98
1540	334.0	718	East TX Meter & Hydrant	9/6/2009	20	1,425.00	71.25	450.34	71.25	974.66
1540	334.0	719	CPR Service Supplies	7/8/2009	20	1,468.64	73.43	476.20	73.43	992.44
1540	334.0	720	Water Meter	9/15/2009	20	835.00	41.75	262.85	41.75	572.15
1540	331.0	721	Water Line Engineering	10/1/2009	50	500.00	10.00	62.52	10.00	437.48
1540	334.0	722	Neptune Meter	11/10/2009	20	334.10	16.71	102.61	16.71	231.49
1540	331.0	758	Sewate Pump	8/11/2010	50	930.00	18.60	100.29	18.60	829.71
1540	331.0	770	Transmission Replacements	9/9/2010	50	24,580.70	491.61	2,611.62	491.61	21,969.08
1540	331.0	773	George H. Neil & Associates	1/20/2011	50	3,000.00	60.00	296.88	60.00	2,703.12
1540	331.0	774	Fire Hydrants	10/12/2011	50	5,085.00	101.70	429.37	101.70	4,655.63
1540	334.0	775	Meter	12/8/2011	20	957.00	47.85	194.55	47.85	762.45
1540	331.0	799	R2R round F&C	4/12/2012	50	2,048.75	40.98	152.45	40.98	1,896.30
1540	331.0	800	RS Concrete	10/15/2012	50	1,272.50	25.45	81.72	25.45	1,190.78
1540	331.0	801	819 Canino Road	12/27/2012	50	1,100.00	22.00	66.24	22.00	1,033.76
1540	331.0	857	Odessa Pumps & Equip. - Pump	11/23/2015	50	2,721.63	54.43	54.43	54.43	2,667.20
1550	304.0	700	Chain Roller & Link	8/14/2008	50	236.28	4.73	34.89	4.73	201.39
1550	304.0	759	Roll up door	1/25/2010	50	215.00	4.30	25.52	4.30	189.48
1550	304.0	776	Gate Hardware	1/11/2011	50	90.83	1.82	9.03	1.82	81.80
1550	304.0	777	Gate Hardware	1/11/2011	50	79.90	1.60	7.95	1.60	71.95
1550	304.0	778	Gate Wheels	1/21/2011	50	89.28	1.79	8.83	1.79	80.45

NITICH & SON UTILITIES CO., INC.
Water Utility Plant Additions since last rate case
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	
1550	304.0	779	Power Tools	1/27/2011	50	52.85	1.06	5.21	47.64	47.64
1550	304.0	780	R&S Concrete	1/27/2011	50	478.47	9.57	47.17	431.30	431.30
1550	304.0	781	Headwaters Cons	1/27/2011	50	3,480.00	69.60	343.04	3,136.96	3,136.96
1550	304.0	782	Headwaters Cons	1/27/2011	50	535.84	10.72	52.82	483.02	483.02
1550	304.0	783	Tr Lumber	2/15/2011	50	1,916.26	38.33	186.90	1,729.36	1,729.36
1550	304.0	784	Tr Lumber Fence	11/22/2011	50	3,807.69	76.15	312.96	3,494.73	3,494.73
1550	304.0	805	Dow Pipe & Fence	5/22/2013	10	956.53	95.65	95.65	860.88	860.88
1550	304.0	806	Mueller Metal Bldg	12/20/2013	10	3,500.00	350.00	350.00	3,150.00	3,150.00
1560	301.0	701	GDS	7/22/2008	50	360.00	7.20	53.62	306.38	306.38
1560	301.0	723	GDS	9/10/2012	50	3,100.00	62.00	205.02	2,894.98	2,894.98
1560	301.0	724	GDS	9/10/2012	50	370.30	7.41	24.49	345.81	345.81
Total Water Additions						223,733.24	6,338.51	21,652.64	202,080.60	

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	Depreciation	Ending Balance		
1730	340	762	Security system	5/3/2010	10	1,485.45	148.55	841.62	148.55	841.62	643.83	
1730	340	810	Sage Software	12/20/2013	10	875.76	87.58	177.79	87.58	177.79	697.97	
1750	304	791	RS Concrete	4/19/2011	50	1,108.00	22.16	104.24	22.16	104.24	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	34.21	263.21	78.92	
1771	394	764	Hammacher	2/17/2010	10	328.90	32.89	193.10	32.89	193.10	135.80	
1771	394	765	Centrifuge	4/22/2010	10	1,121.43	112.14	638.75	112.14	638.75	482.68	
1771	394	792	Oxygen Do Meter	4/5/2011	10	694.95	69.50	329.58	69.50	329.58	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	14.30	113.77	100.72	
1780	343	715	Fuel Tank	9/16/2009	15	1,734.00	115.60	843.09	115.60	843.09	890.91	
1780	343	748	Grove Crane	4/27/2008	15	5,500.00	366.67	2,450.14	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	255.66	1,701.39	2,133.57	
1780	343	750	H&E Equipment	5/27/2009	15	155.08	10.34	68.24	10.34	68.24	86.84	
1780	343	751	H&E Equipment	5/27/2009	15	1,033.79	68.92	454.87	68.92	454.87	578.92	
1780	343	752	Dunn Welding	6/22/2009	15	3,679.40	245.29	1,601.46	245.29	1,601.46	2,077.94	
1780	343	766	Equipment	3/16/2010	15	578.91	38.59	223.74	38.59	223.74	355.17	
1780	343	767	Equipment	3/26/2010	15	3,536.89	235.79	1,360.49	235.79	1,360.49	2,176.40	
1780	343	768	Equipment	3/26/2010	15	173.15	11.54	66.60	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	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	1,151.96	4,958.14	12,321.19	
1780	343	795	Sam's Club Discover - HWY Tecl	6/15/2012	15	900.00	60.00	212.71	60.00	212.71	687.29	
1780	343	796	CMC Construction Services #360	10/11/2012	15	111.33	7.42	23.91	7.42	23.91	87.42	
1780	343	797	CMC Construction Services #603	10/11/2012	15	2,150.00	143.33	461.81	143.33	461.81	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	70.30	453.00	250.00	
1790	341	798	Countryside Trailer	10/15/2012	5	3,072.00	614.40	1,972.81	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	5,659.02	5,659.02	22,636.10	
1800	304	716	Concrete Drive	1/18/2008	30	573.00	19.10	151.96	19.10	151.96	421.04	
1800	304	754	Garage Door Repair	7/14/2009	30	345.00	11.50	74.39	11.50	74.39	270.61	
Total Additions						124,396.08	12,603.58	37,787.42	12,603.58	37,787.42	86,608.66	
50% to Water - 50% to Sewer						62,198.04	6,301.79	18,893.71	6,301.79	18,893.71	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	Depreciation	
1790	341		1988 Chevy Dual Wheel Truck	3/11/1988	10	15,309.00	-	15,309.00	-	-
1790	341		Chevy Lumina	7/16/1998	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:	12/31/2015

*****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	
3.	Test year construction costs completed	
4.	Ending balance	N/A
5.	Average balance - test year (line 1 plus line 4, divided by 2)	

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		
8.	13 Month Average balance (line 6 plus line 7, divided by 13)		

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	257,252.63				From Sch I-1, line 25
2	Working Cash (Line 3 / Line 5)	21,437.72				To Sch III-2, line 5
3	Divisor	12	12	8	8	

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

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%	973.32
3							
4							
5							
6							
7							
8							
9	Total			16222	16222		973.32

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: 12/31/2015
--

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. 36214-R)	345,615
2	Ending balance per Sch III-3, Column F, Line 50	497,005
	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:

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	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*:

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(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
--

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	\$ 12,361.95
2.	Test year amount	\$ (323.02)
3.	Ending balance	\$ 12,038.93

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	\$	958,544.00
Add Section 179 writeoffs	\$	322,421.00
Total Accumulated Depreciation - Tax	\$	1,280,965.00
Book Accumulated Depreciation	\$	1,197,070.00
Difference	\$	83,895.00
Accumulated Defered Taxes @ 35%	\$	29,363.25
Allocate to Waster based on Plant 41%	\$	12,038.93
Test Year Amount:		
2014 Income Tax Depreciation	\$	54,642 00
2014 Book Depreciation	\$	56,893.00
Difference	\$	(2,251.00)
Deferred Taxes @ 35%	\$	(787.85)
Allocate to Water based on Plant 41%	\$	(323.02)

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.		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		8,828	per property tax bills
2	Utility plant added in test year	25,256		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	25,256		Line 2 minus line 3
5	Net Property tax rate	0 010404		Line 1 / beginning of test year gross plant balance from III-3 (a), Col. D, Line 1
6	Test year property tax on additions		263	Line 4 times Line 5
7	Adjusted Test year property tax expense		9,091	Line 1 + Line 6
8	Known and measurable change	263		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 _____	6.20%	110,247	Column D+E+F Line 9	6,835
10	Medicare	wages to _____	1.45%	110,247	Column H Line 9	1,599
11	Added Medicare (Affordable Care Act)	wages to _____	0	-		-
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	%			-
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)			17,752
23	Sch IV(a), Total known and measurable change (Line 8 plus line 17, Column G plus line 21, Column K)			1,574

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u> 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	609	N/A	N/A	N/A	609
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)	0.00210				0.00210
3	Gross up factor (1.0 divided by (1.0 minus Line (example below))	1.00211				1.00211
4	Change in revenue requirement (Sch I-1, line 33)					66,855
5	Adjusted revenue requirement (Line 3 x Line 4)					66,996
6	Adjusted expense (Line 3 times Line 4)					750