



STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
DIVISION OF LOCAL GOVERNMENT AUDIT

SUITE 1500

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January 29, 2016

**MEMORANDUM**

**TO:** Lieutenant Governor Ron Ramsey  
Speaker of the Senate

Representative Beth Harwell  
Speaker of the House of Representatives

**FROM:** Jim Arnette, Director  
Division of Local Government Audit

**SUBJECT:** Water Loss Filing per Section 7-82-401(i) and 68-221-1010 (d)(3),  
*Tennessee Code Annotated*

Beginning in January 2013, the Utility Management Review Board and the Water and Wastewater Financing Board began requiring utility districts, cities and other water systems to use a water loss evaluation tool developed by the American Water Works Association (AWWA). This tool produces a number of performance indicators and calculates a "validity score" based on information entered by system personnel.

The attached spreadsheet presents one of the performance indicators and the validity score for each financial report received between January 1, 2013 and December 31, 2015.

If you have any questions or need additional information, please contact me.

Enclosures:

1. Description of Data
2. Schedule of Water Loss in Tennessee Local Governments

cc: Mr. Justin P. Wilson  
Comptroller of the Treasury

### **Non-Revenue Water as Percent by Cost of Operating System**

Non-Revenue water is defined as:  
the cost of water that is produced and/or purchased that does not produce any revenue for the system (non-revenue water). It includes apparent losses, real losses, unbilled meter and unbilled unmetered amounts.

Cost to operate the system is defined as:  
the costs for operations, maintenance and any annually incurred costs for long-term upkeep of the system, such as repayment of capital bonds for infrastructure expansion or improvement. Typical costs include employee salaries and benefits, materials, equipment, insurance, fees, administrative costs and all other costs that exist to sustain the drinking water supply. These costs should not include any costs to operate wastewater, biosolids or other systems outside of drinking water.

The performance indicator “non-revenue water as a percent by cost of operating system” is determined by:

- (1) converting the non-revenue water, which is expressed in million gallons, to a monetary amount; and
- (2) calculating the cost to operate the system;
- (3) expressing the monetary cost of non-revenue water as a percentage of the cost to operate the system.

### **Validity Score**

The validity score helps assess the reliability of the data that was used to produce the performance indicator. The maximum validity score is 100. The validity score is calculated based on data entered by system personnel. The input data ranks the reliability input items based on specific criteria established by the American Water Works Association (AWWA).

### **Excessive Water Loss**

The Utility Management Review Board and the Water and Wastewater Financing Board developed and adopted a phase-in schedule related to the definition of excessive water loss. A water system is deemed to have excessive water loss if it does not comply with the parameters for the applicable year the schedule is submitted.

Validity Score of	65 or less (1/1/2013 to 12/31/2014)
	70 or less (1/1/2015 to 12/31/2016)
	75 or less (1/1/2017 to 12/31/2018)
	80 or less (1/1/2019 to 12/31/2020)

Non-Revenue Water as Percent by Cost of Operating System of	30% or greater (1/1/2013 to 12/31/2014)
	25% or greater (1/1/2015 to 12/31/2016)
	20% or greater (1/1/2017 to 12/31/2018)
	20% or greater (1/1/2019 to 12/31/2020)

Division of Local Government Audit  
Schedule of Water Loss in Tennessee Local Governments  
As Reported in Annual Financial Audit Reports for the Fiscal Years Ended 2015, 2014, 2013, and 2012  
Received During the Period January 1, 2013 through December 31, 2015

Entity Name	Fiscal Year End	2015 Measurement Indicators		2014 Measurement Indicators		2013 Measurement Indicators		2012 Measurement Indicators	
		Non-Revenue Water Percentage	Validity Score Percentage						
<i>Municipalities</i>									
1. Adamsville	6/30	(1) %	(1) %	9.0 %	71 %	15.1 %	71 %	(3) %	(3) %
2. Alamo	6/30	(1)	(1)	15.0	78	18.3	67	11.2	67
3. Alcoa	6/30	4.4	87	8.0	86	6.9	85	3.0	84
4. Alexandria	6/30	9.8	86	13.2	85	25.6	83	(3)	(3)
5. Algood	6/30	8840.3	88	9.9	83	9.2	82	(3)	(3)
6. Allardt	6/30	17.7	76	15.2	76	19.1	79	(3)	(3)
7. Ashland City	6/30	19.5	79	21.0	77	26.8	77	(3)	(3)
8. Athens	6/30	7.6	94	9.2	94	8.7	94	(3)	(3)
9. Atoka	6/30	(1)	(1)	0.8	90	0.9	96	1.2	94
10. Atwood	6/30	15.8	80	16.9	81	20.7	69	(3)	(3)
11. Bartlett	6/30	(2)	(2)	4.1	82	3.8	82	(3)	(3)
12. Baxter	6/30	8.3	91	6.9	84	8.6	78	(3)	(3)
13. Bell Buckle	6/30	3.9	82	8.5	79	2.3	79	(3)	(3)
14. Bells	6/30	(1)	(1)	17.6	68	5.6	67	(3)	(3)
15. Benton	6/30	(1)	(1)	9.5	81	15.2	76	9.7	58
16. Bethel Springs	6/30	7.0	84	10.5	83	6.9	83	(3)	(3)
17. Big Sandy	6/30	9.6	82	10.0	82	8.7	75	(3)	(3)
18. Bluff City	6/30	(1)	(1)	12.0	77	16.9	69	5.7	72
19. Bolivar	6/30	(1)	(1)	3.5	82	4.2	82	(2)	(2)
20. Bradford	6/30	(1)	(1)	6.1	84	8.0	69	(3)	(3)
21. Brentwood	6/30	25.7	83	17.6	88	17.2	85	(3)	(3)
22. Brighton	6/30	(1)	(1)	0.6	68	5.1	66	7.0	66
23. Bristol	6/30	(1)	(1)	11.2	90	15.4	91	(2)	(2)
24. Bruceton	6/30	(1)	(1)	8.8	80	12.0	77	(2)	(2)
25. Byrdstown	6/30	(1)	(1)	49.2	82	28.1	82	(3)	(3)
26. Camden	6/30	(1)	(1)	8.6	84	19.3	84	(3)	(3)
27. Carthage	6/30	(1)	(1)	13.2	79	14.6	80	(3)	(3)
28. Celina	6/30	13.1	72	28.7	82	4.0	83	(3)	(3)

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<i>Municipalities</i>									
29. Centerville	6/30	20.8 %	82 %	13.8 %	81 %	1.6 %	82 %	(3) %	(3) %
30. Chapel Hill	6/30	(1)	(1)	19.5	68	12.1	66	(3)	(3)
31. Clarksville	6/30	23.8	88	17.5	94	7.9	87	(3)	(3)
32. Cleveland	6/30	13.1	82	12.3	82	7.8	82	(3)	(3)
33. Clifton	6/30	3.3	84	16.6	83	15.3	81	(3)	(3)
34. Clinton	6/30	3.3	84	5.3	80	8.1	87	(3)	(3)
35. Collierville	6/30	2.6	76	1.5	75	1.7	75	(3)	(3)
36. Collinwood	6/30	(1)	(1)	86.8	68	7.4	46	(2)	(2)
37. Columbia	6/30	1.1	87	6.7	78	6.6	78	(3)	(3)
38. Cookeville	6/30	11.0	85	11.5	84	11.7	83	(3)	(3)
39. Copperhill	6/30	(1)	(1)	47.2	73	24.7	73	(2)	(2)
40. Covington	6/30	(1)	(1)	13.0	81	21.7	80	(3)	(3)
41. Cowan	6/30	34.2	74	27.4	74	16.3	75	(3)	(3)
42. Crossville	6/30	23.7	88	7.7	88	24.1	75	(3)	(3)
43. Cumberland City	6/30	10.6	81.0	13.0	80	12.8	75	(3)	(3)
44. Cumberland Gap	6/30	(1)	(1)	30.4	81	26.4	82	42.3	66
45. Dandridge	6/30	(1)	(1)	17.5	80	9.5	81	7.9	80
46. Dayton	6/30	(1)	(1)	14.7	87	12.9	88	12.2	88
47. Decatur	6/30	(1)	(1)	14.9	76	5.7	77	9.1	75
48. Decaturville	6/30	7.9	76	13.7	65	13.6	67	(3)	(3)
49. Decherd	6/30	(1)	(1)	15.4	76	20.2	79	(2)	(2)
50. Dover	6/30	17.1	80	12.0	82	9.1	84	(3)	(3)
51. Dresden	6/30	(1)	(1)	19.3	72	13.4	71	8.6	71
52. Dunlap	6/30	(1)	(1)	0.4	64	10.8	64	(2)	(2)
53. Dyer	6/30	(1)	(1)	9.9	81	10.0	70	(3)	(3)
54. Dyersburg	6/30	(1)	(1)	37876771.6	85	1.4	76	1.0	76
55. Eastview	6/30	(1)	(1)	12.4	80	12.3	75	(3)	(3)
56. Elizabethton	6/30	17.2	77	16.6	77	18.7	77	(3)	(3)

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57. Englewood	6/30	(1) %	(1) %	27.0 %	82 %	15.5 %	69 %	(2) %	(2) %
58. Erin	6/30	26.3	83	35.1	81	32.3	80	(3)	(3)
59. Erwin	6/30	(1)	(1)	6.9	86	6.8	86	(3)	(3)
60. Estill Springs	6/30	9.3	83	9.4	73	10.4	67	(3)	(3)
61. Etowah	6/30	11.6	81	12.0	77	7.6	72	(2)	(2)
62. Fayetteville	6/30	15.6	90	16.8	82	17.2	81	(3)	(3)
63. Franklin	6/30	16.3	81	16.4	83	17.9	84	(3)	(3)
64. Friendship	6/30	(1)	(1)	24.9	82	27.1	68	(3)	(3)
65. Friendsville	6/30	9.1	88	17.7	82	9.0	77	28.4	62
66. Gainesboro	6/30	24.4	84	39.3	83	25.1	83	(3)	(3)
67. Gallatin	6/30	(1)	(1)	7.4	84	4.4	79	(3)	(3)
68. Gallaway	6/30	7.0	72	17.5	84	(2)	(2)	(3)	(3)
69. Gates	6/30	(1)	(1)	(1)	(1)	3.2	82	15.2	77
70. Gatlinburg	6/30	9.2	76	16.1	75	12.6	71	(3)	(3)
71. Germantown	6/30	5.0	79	43.9	80	3.6	80	(3)	(3)
72. Gibson	6/30	(1)	(1)	15.2	78	8.7	77	(2)	(2)
73. Gleason	6/30	(1)	(1)	14.4	81	14.9	68	8.6	71
74. Grand Junction	6/30	(1)	(1)	13.5	74	(2)	(2)	(2)	(2)
75. Graysville	6/30	(1)	(1)	10.4	90	(2)	(2)	(2)	(2)
76. Greenbrier	6/30	(1)	(1)	(2)	82	2.1	79	(3)	(3)
77. Greeneville	6/30	6.0	92	29.5	92	12.6	90	(3)	(3)
78. Greenfield	6/30	(1)	(1)	9.6	68	13.0	68	(3)	(3)
79. Halls	6/30	(1)	(1)	17.7	84	3.0	60	(3)	(3)
80. Harriman	6/30	18.5	83	21.2	80	20.7	79	(3)	(3)
81. Henderson	6/30	11.2	71	15.4	74	14.7	71	(3)	(3)
82. Henning	6/30	(1)	(1)	5.8	48	24.0	66	1.3	42
83. Henry	6/30	(1)	(1)	22.8	76	20.3	75	18.4	73
84. Hohenwald	6/30	25.3	83	47.3	81	48.0	81	(3)	(3)

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85. Hollow Rock	6/30	(1) %	(1) %	7.1 %	83 %	6.7 %	73 %	(2) %	(2) %
86. Hornsby	6/30	82.0	(2)	8.5	66	(2)	(2)	(2)	(2)
87. Humboldt	6/30	(1)	(1)	5.2	82	2.7	76	(3)	(3)
88. Huntingdon	6/30	(1)	(1)	8.7	80	12.6	77	8.4	74
89. Huntland	6/30	(1)	(1)	7.0	76	8.0	75	(3)	(3)
90. Jamestown	6/30	(1)	(1)	2.9	83	17.6	84	(3)	(3)
91. Jasper	6/30	(1)	(1)	11.5	77	11.2	74	(3)	(3)
92. Jefferson City	6/30	(1)	(1)	8.7	78	0.0	71	0.0	71
93. Jellico	6/30	(1)	(1)	0.0	74	32.2	74	(3)	(3)
94. Johnson City	6/30	9.0	77	9.2	79	8.5	77	(3)	(3)
95. Jonesborough	6/30	11.1	74	11.3	75	12.0	75	(3)	(3)
96. Kenton	6/30	(1)	(1)	12.9	74	22.2	70	30.0	41
97. Kingsport	6/30	9.1	79	8.4	79	7.9	78	(3)	(3)
98. Kingston	6/30	(1)	(1)	4.9	93	15.7	94	(3)	(3)
99. Knoxville	6/30	10.2	94	11.3	85	10.4	88	(3)	(3)
100. Lafayette	6/30	18.6	72	29.1	70	28.3	68	(3)	(3)
101. LaFollette	6/30	4.7	90	7.0	87	11.9	82	(3)	(3)
102. LaGrange	6/30	(1)	(1)	9.6	76	11.2	72	14.1	67
103. Lake City	6/30	(1)	(1)	16.0	73	21.3	79	23.0	79
104. LaVergne	6/30	22.0	79	5.4	75	3.4	71	(3)	(3)
105. Lawrenceburg	6/30	10.7	83	14.1	80	28.2	83	(3)	(3)
106. Lebanon	6/30	(1)	(1)	19.2	71	19.1	71	(2)	(2)
107. Lenoir City	6/30	(1)	(1)	14.1	71	11.2	72	15.3	62
108. Lewisburg	6/30	(1)	(1)	8.3	84	8.9	80	(3)	(3)
109. Lexington	6/30	(1)	(1)	9.9	82	14.8	87	2.1	83
110. Linden	6/30	23.4	77	56.4	65	4.5	82	(3)	(3)
111. Livingston	6/30	(1)	(1)	1.2	78	1.1	78	(2)	(2)
112. Lobelville	6/30	9.4	73	52.0	85	3.0	85	(3)	(3)

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113. Loretto	6/30	(1) %	(1) %	14.2 %	74 %	17.6 %	75 %	(2) %	(2) %
114. Loudon	6/30	(1)	(1)	11.0	75	7.8	78	15.0	78
115. Lynnville	6/30	10.9	81	14.3	82	21.7	82	(3)	(3)
116. Madisonville	6/30	16.8	84	21.3	78	19.3	67	0.4	69
117. Manchester	6/30	(1)	(1)	16.5	93	19.9	92	20.5	92
118. Martin	6/30	(1)	(1)	8.8	84	9.6	81	(2)	(2)
119. Mason	6/30	(1)	(1)	(1)	(1)	10.6	73	10.2	73
120. Maryville	6/30	5.8	78	6.1	75	5.6	70	(3)	(3)
121. Maury City	6/30	(1)	(1)	(1)	(1)	9.2	67	(3)	(3)
122. Maynardville	6/30	(1)	(1)	3.6	84	8.9	85	12.0	85
123. McEwen	6/30	(1)	(1)	5.1	75	21.3	74	18.6	73
124. McKenzie	6/30	18.5	75	16.3	72	15.1	73	(3)	(3)
125. McLemoresville	6/30	3.3	73	4.4	73	2.7	59	(3)	(3)
126. McMinnville	6/30	(1)	(1)	29.7	91	36.6	82	(3)	(3)
127. Memphis	6/30	2.6	73	5.5	71	3.8	78	(3)	(3)
128. Michie	6/30	6.8	78	20.6	71	18.0	72	(3)	(3)
129. Middleton	6/30	7.6	83	3065.3	69	4.3	69	(3)	(3)
130. Milan	6/30	7.8	94	14.2	94	7.2	77	(3)	(3)
131. Millington	6/30	5.2	79	2.3	65	2.2	61	(3)	(3)
132. Monteagle	6/30	(1)	(1)	9.8	76	22.8	62	(3)	(3)
133. Monterey	6/30	48.5	82	46.2	81	1.5	81	(3)	(3)
134. Morristown	6/30	3.5	89	4.9	86	16.0	83	(3)	(3)
135. Moscow	6/30	(1)	(1)	22.1	74	(2)	(2)	(2)	(2)
136. Mosheim	6/30	(1)	(1)	18.8	73	29.1	68	(3)	(3)
137. Mount Pleasant	6/30	(1)	(1)	4.1	84	8.3	86	9.8	86
138. Mountain City	6/30	11.9	73	10.6	72	10.7	70	(3)	(3)
139. Munford	6/30	(1)	(1)	2.1	71	3.8	71	3.9	69
140. Murfreesboro	6/30	10.0	81	33.3	80	14.7	73	(3)	(3)

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141. New Johnsonville	6/30	6.6 %	83 %	11.8 %	81 %	28.5 %	81 %	38.0 %	84 %
142. Newbern	6/30	(1)	(1)	18.6	77	4.3	70	(3)	(3)
143. Newport	6/30	24.0	80	6.3	76	5.0	76	(3)	(3)
144. Niota	6/30	(1)	(1)	24.6	74	20.0	77	18.6	77
145. Norris	6/30	11.6	85	8.9	85	10.7	85	(3)	(3)
146. Oak Ridge	6/30	8.5	74	12.8	75	9.5	77	11.5	75
147. Oakland	6/30	(1)	(1)	5.1	66	26.3	62	39.0	62
148. Obion	6/30	(1)	(1)	122.9	80	19.1	74	10.6	74
149. Oliver Springs	6/30	(1)	(1)	12.6	77	6.3	73	9.7	69
150. Oneida	6/30	6.1	89	13.8	77	15.2	68	(3)	(3)
151. Paris	6/30	8.7	77	13.8	78	14.3	78	(3)	(3)
152. Parsons	6/30	9.2	85	13.0	85	26.3	85	(3)	(3)
153. Petersburg	6/30	(1)	(1)	8.3	80	4.8	79	5.1	79
154. Pigeon Forge	6/30	11.1	80	12.2	81	13.7	81	(3)	(3)
155. Pikeville	6/30	(1)	(1)	15.8	81	22.8	83	15.6	68
156. Piperton	6/30	5.7	84	5.7	71	(2)	(2)	(2)	(2)
157. Portland	6/30	10.5	85	11.6	85	13.4	87	(2)	(2)
158. Pulaski	6/30	(1)	(1)	10.7	74	4.5	79	(3)	(3)
159. Puryear	6/30	(1)	(1)	6.6	75	10.1	70	(3)	(3)
160. Ramer	6/30	11.8	69	11.8	69	13.1	67	12.7	67
161. Red Boiling Springs	6/30	2.4	83	4.3	83	3.2	83	(3)	(3)
162. Ridgely	6/30	7.6	78	12.8	79	12.9	67	(3)	(3)
163. Ripley	6/30	(1)	(1)	6.4	70	9.0	69	(3)	(3)
164. Rockwood	6/30	(1)	(1)	35.9	77	19.5	82	14.7	83
165. Rogersville	6/30	(1)	(1)	1.1	79	1.6	80	2.4	80
166. Rossville	6/30	(1)	(1)	3.8	71	3.6	80	7.1	75
167. Rutherford	6/30	5.4	78	14.4	77	11.7	78	7.9	66
168. Rutledge	6/30	(1)	(1)	18.8	78	17.2	78	(2)	(2)

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<i>Municipalities</i>									
169. Saint Joseph	6/30	22.9 %	81 %	5.5 %	81 %	10.6 %	77 %	(2) %	(2) %
170. Sardis	6/30	40.7	77	6.4	73	8.2	72	(3)	(3)
171. Savannah	6/30	(1)	(1)	7.6	79	7.8	79	(3)	(3)
172. Scotts Hill	6/30	10.5	81	7.1	76	12.0	70	(3)	(3)
173. Selmer	6/30	(1)	(1)	8.3	83	8.8	74	(3)	(3)
174. Sevierville	6/30	6.0	86	6.3	87	4.0	86	5.0	84
175. Sharon	6/30	(1)	(1)	8.7	83	14.6	83	(3)	(3)
176. Shelbyville	6/30	(1)	(1)	23.1	79	24.9	79	(3)	(3)
177. Signal Mountain	6/30	(1)	(1)	15.4	84	11.4	80	(3)	(3)
178. Smithville	6/30	(1)	(1)	23.8	87	17.3	87	(3)	(3)
179. Smyrna	6/30	10.1	92	17.9	91	4.9	90	(3)	(3)
180. Somerville	6/30	(1)	(1)	13.9	80	19.7	76	9.2	73
181. South Fulton	6/30	(1)	(1)	22.9	67	16.0	67	11.0	80
182. South Pittsburg	6/30	(1)	(1)	14.9	76	2.7	78	(3)	(3)
183. Sparta	6/30	(1)	(1)	2.6	81	2.5	80	2.4	77
184. Spencer	6/30	(1)	(1)	15.1	80	11.7	77	(3)	(3)
185. Spring City	6/30	(1)	(1)	1.7	67	7.5	71	9.5	73
186. Spring Hill	6/30	(1)	(1)	4.9	84	5.2	73	11.2	75
187. Springfield	6/30	10.6	70	11.8	69	38.0	67	(3)	(3)
188. Stanton	6/30	(1)	(1)	11.9	74	69.0	97	(2)	(2)
189. Sweetwater	6/30	44.4	81	7.8	83	7.8	83	(3)	(3)
190. Tellico Plains	6/30	(1)	(1)	6.0	73	8.3	60	(3)	(3)
191. Tennessee Ridge	6/30	3.6	78	3.0	74	14.7	71	(3)	(3)
192. Tiptonville	6/30	11.2	58	8.9	58	11.9	58	(3)	(3)
193. Toone	6/30	(1)	(1)	11.1	69	11.6	68	10.6	68
194. Tracy City	6/30	(1)	(1)	3.6	75	4.5	68	5.5	60
195. Trenton	6/30	(1)	(1)	13.0	82	15.6	76	(3)	(3)
196. Trezevant	6/30	(1)	(1)	13.6	76	15.5	79	(3)	(3)

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<i>Municipalities</i>									
197. Trimble	6/30	(1) %	(1) %	7.8 %	73 %	7.9 %	73 %	(2) %	(2) %
198. Troy	6/30	(1)	(1)	17.0	80	18.6	79	(3)	(3) %
199. Tullahoma	6/30	(1)	(1)	8.3	81	9.8	80	10.2	88
200. Union City	6/30	(1)	(1)	6.5	81	8.5	72	7.0	71
201. Vanleer	6/30	6.6	83	14.0	81	32.5	83	(3)	(3)
202. Wartrace	6/30	73.2	81	14.5	77	20.1	77	(3)	(3)
203. Watertown	6/30	(1)	(1)	7.9	77	11.6	80	8.7	81
204. Waverly	6/30	(1)	(1)	10.9	76	16.5	76	(3)	(3)
205. Waynesboro	6/30	(1)	(1)	21.4	72	29.7	75	37.2	86
206. Westmoreland	6/30	21.5	82	26.8	71	30.7	61	(3)	(3)
207. White Pine	6/30	(1)	(1)	8.0	72	8.9	77	(3)	(3)
208. Whiteville	6/30	(1)	(1)	14863.1	70	26.2	67	(3)	(3)
209. Whitwell	6/30	(1)	(1)	12.5	85	10.8	82	(3)	(3)
210. Winchester	6/30	(1)	(1)	11.7	85	14.4	84	28.7	88
211. Woodbury	6/30	23.6	82	24.5	82	41.3	82	(3)	(3)
<i>Utility Districts</i>									
1. Alpha-Talbott Utility District	12/31	(1) %	(1) %	16.2 %	86 %	12.6 %	87 %	17.2 %	87 %
2. Arthur-Shawnee Utility District	6/30	10.2	71	12.4	72	15.9	71	(3)	(3)
3. Bangham Utility District	5/31	17.2	80	16.9	80	19.3	80	(3)	(3)
4. Bean Station Utility District	8/31	(1)	(1)	10.7	83	15.1	85	(3)	(3)
5. Bedford County Utility District	6/30	9.5	80	7.4	77	6.7	81	(3)	(3)
6. Belvidere Rural Utility District	9/30	(1)	(1)	18.0	84	10.1	69	8.5	67
7. Big Creek Utility District	2/28	6.6	83	5.6	82	6.9	78	(3)	(3)
8. Bloomingdale Utility District	6/30	(1)	(1)	5.2	88	5.5	92	(3)	(3)
9. Blountville Utility District	6/30	(1)	(1)	10.9	88	9.6	85	(3)	(3)
10. Bon Aqua-Lyles Utility District	8/31	(1)	(1)	(2)	87	7.3	83	(2)	(2)

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<i>Utility Districts</i>									
11. Bon De Croft Utility District	6/30	(1) %	(1) %	6.3 %	82 %	3.0 %	75 %	(3) %	(3) %
12. Bristol-Bluff City Suburban Utility District	7/31	(1)	(1)	58.1	84	18.0	82	20.2	82
13. Brownlow Utility District	6/30	2.0	84	2.0	84	1.7	84	(3)	(3)
14. Cagle-Fredonia Utility District	12/31	(1)	(1)	6.7	82	6.5	80	6.8	83
15. Calhoun-Charleston Utility District	9/30	(1)	(1)	12.9	80	15.1	84	14.6	79
16. Carderview Utility District	6/30	4.2	71	3.1	71	4.1	68	3.3	71
17. Castalian Springs-Bethpage Utility District	8/31	15.5	84	15.5	80	13.8	80	(3)	(3)
18. Cedar Grove Utility District	6/30	(1)	(1)	9.4	80	8.0	78	(3)	(3)
19. Center Grove-Winchester Springs Utility District	9/30	(1)	(1)	5.3	84	6.5	83	16.1	83
20. Chanutte Pall Mall Utility District	6/30	3.6	81	8.0	83	13.8	83	(3)	(3)
21. Cherokee Hills Utility District	12/31	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)
22. Chuckey Utility District	6/30	(1)	(1)	15.3	84	13.1	81	(3)	(3)
23. Claiborne County Utility District	7/31	12.6	82	12.5	79	14.2	71	(3)	(3)
24. Clarksburg Utility District	12/31	(1)	(1)	8.9	79	5.7	69	4.8	71
25. Clearfork Utility District	12/31	(1)	(1)	9.3	78	15.2	72	16.6	59
26. Cold Springs Utility District	8/31	(1)	(1)	2.9	82	4.5	81	(3)	(3)
27. Consolidated Utility District of Rutherford County	9/30	2.6	78	2.7	81	5.6	83	(3)	(3)
28. Cookeville Boat Dock Utility District	12/31	(1)	(1)	19.0	82	20.4	87	13.7	84
29. Copper Basin Utility District	6/30	7.2	82	7.0	86	6.5	70	(3)	(3)
30. Cordell Hull Utility District	12/31	(1)	(1)	10.6	86	13.5	87	8.1	84
31. County Wide Utility District	12/31	(1)	(1)	8.0	81	8.0	83	4.6	69
32. Crab Orchard Utility District	12/31	(1)	(1)	10.5	78	16.9	42	10.2	67
33. Crockett Mills Utility District	12/31	(1)	(1)	12.1	79	15.7	73	12.4	67
34. Cross Anchor Utility District	6/30	(1)	(1)	18.1	82	16.5	81	(3)	(3)
35. Cumberland Heights Utility District	7/31	(1)	(1)	10.2	84	10.5	83	(3)	(3)
36. Cumberland Utility District	9/30	(1)	(1)	12.7	91	20.7	92	14.7	91
37. Cunningham Utility District	12/31	(1)	(1)	9.6	91	11353.8	93	0.1	93
38. Dekalb Utility District	6/30	14.7	85	13.3	89	11.8	85	(3)	(3)

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<i>Utility Districts</i>										
39. Dewhite Utility District	12/31	(1) %	(1) %	11.8 %	84 %	13.8 %	77 %	19.8 %	77 %	
40. Double Springs Utility District	4/30	11.6	87	4.7	86	9.8	83	(3)	(3)	
41. Dry Run Utility District	9/30	(1)	(1)	17.0	75	37.9	75	(3)	(3)	
42. Dyersburg Suburban Utility District	1/31	(1)	(1)	10.2	69	10.9	66	10.9	66	
43. East Fork Utility District	12/31	(1)	(1)	3.8	79	11.6	77	7.6	73	
44. East Montgomery Utility District	12/31	(1)	(1)	12.1	87	11.5	93	10.7	94	
45. East Sevier County Utility District	6/30	(1)	(1)	11.0	76	36.4	57	52.5	58	
46. Eastside Utility District	10/31	(1)	(1)	17.3	81	15.8	82	14.6	82	
47. Fairview Utility District	12/31	(1)	(1)	6.6	81	7.6	79	9.0	79	
48. Fall Creek Falls Utility District	12/31	(1)	(1)	16.9	85	15.5	82	14.0	83	
49. Fall River Utility District	12/31	(1)	(1)	7.3	75	3.5	80	12.7	78	
50. Fentress County Utility District	6/30	1.5	80	1.2	80	1.0	80	(3)	(3)	
51. First Utility District of Carter County	10/31	(1)	(1)	5.7	88	5.1	82	(2)	81	
52. First Utility District of Hardin County	3/31	15.8	87	14.7	78	15.2	77	(3)	(3)	
53. First Utility District of Hawkins County	6/30	(1)	(1)	8.4	80	11.3	78	(3)	(3)	
54. First Utility District of Knox County	12/31	(1)	(1)	4.1	85	8.0	79	6.7	75	
55. First Utility District of Tipton County	12/31	(1)	(1)	5.1	79	7.2	75	5.3	75	
56. Gladeville Utility District	12/31	(1)	(1)	6.9	79	8.0	80	7.9	77	
57. Glen Hills Utility District	6/30	5.0	80	5.6	88	4.8	90	(3)	(3)	
58. Grandview Utility District	12/31	(1)	(1)	14.6	82	9.1	70	7.8	67	
59. Griffith Creek Utility District	12/31	(1)	(1)	6.0	85	8.8	82	5.2	79	
60. H.B. and T.S. Utility District	9/30	(1)	(1)	10.4	85	11.1	85	10.0	85	
61. Hallsdale-Powell Utility District	3/31	11.9	72	12.8	75	12.4	72	(3)	(3)	
62. Hampton Utility District	11/30	16.5	82	14.3	82	8.0	79	40.9	63	
63. Harbor Utility District	6/30	16.0	70	12.1	71	4.7	71	(3)	(3)	
64. Harpeth Valley Utility District	12/31	(1)	(1)	3.8	77	3.2	71	4.5	68	
65. Hartsville-Trousdale Water/Sewer Utility District	6/30	35.5	67	20.2	66	20.6	66	19.0	69	
66. Haywood County Utility District	6/30	(1)	(1)	11.5	84	31.4	97	29.7	97	

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<i>Utility Districts</i>									
67. Hendersonville Utility District	6/30	6.9 %	94 %	10.0 %	95 %	4.4 %	95 %	(3) %	(3) %
68. Hillsville Utility District	12/31	(1)	(1)	6.6	77	6.2	76	14.9	73
69. Hixson Utility District	4/30	10.5	85	15.2	86	4.2	81	(3)	(3)
70. Holston Utility District	2/28	48.2	90	11.1	82	9.6	82	(3)	(3)
71. Hornbeak Utility District	4/30	2.3	81	2.6	83	1.9	78	(3)	(3)
72. Huntsville Utility District	8/31	5.0	82	6.4	82	8.3	84	6.9	73
73. Inter mont Utility District	12/31	(1)	(1)	8.9	84	10.5	83	15.1	83
74. Iron City Utility District	12/31	(1)	(1)	6.1	81	6.3	86	0.7	86
75. Jackson County Utility District	12/31	(1)	(1)	(2)	80	14.4	79	13.9	75
76. Knox-Chapman Utility District	2/28	10.3	81	11.7	82	14.2	82	(3)	(3)
77. Laguardo Utility District	12/31	(1)	(1)	12.6	82	7.3	83	7.8	80
78. Lakeview Utility District	12/31	(1)	(1)	3.5	77	2.7	74	3.8	74
79. Leoma Utility District	12/31	(1)	(1)	7.5	80	6.9	66	(2)	(2)
80. Lone Oak Utility District	12/31	(1)	(1)	12.4	76	11.3	84	15.6	87
81. Luttrell-Blaine-Corryton Utility District	7/31	7.1	87	6.2	89	5.6	82	(3)	(3)
82. Madison Utility District of Davidson County	6/30	27.5	94	29.3	94	3.2	87	(3)	(3)
83. Mallory Valley Utility District	9/30	(1)	(1)	0.4	96	0.5	97	(3)	(3)
84. Martel Utility District	12/31	(1)	(1)	6.1	86	5.3	91	(2)	(2)
85. Mid-Hawkins County Utility District	6/30	(1)	(1)	3.7	76	3.7	77	(3)	(3)
86. Milcrofton Utility District	9/30	(1)	(1)	8.5	97	13.0	94	10.0	94
87. Minor Hill Utility District	12/31	(1)	(1)	(1)	(1)	16.8	73	15.3	53
88. Mooresburg Utility District	12/31	(1)	(1)	2.9	81	17.5	62	(2)	(2)
89. Mowbray Utility District	5/31	(1)	(1)	(1)	(1)	26.5	80	(3)	(3)
90. New Canton Utility District	12/31	(1)	(1)	16.2	80	12.9	83	(3)	(3)
91. New Market Utility District	12/31	(1)	(1)	11.9	75	15.3	82	13.8	82
92. Nolensville-College Grove Utility District	9/30	(1)	(1)	20.4	90	8.8	84	9.8	83
93. North Overton Utility District	5/31	10.0	84	9.9	83	17.2	83	(3)	(3)
94. North Stewart Utility District	5/31	14.0	84	10.3	80	11.2	71	(3)	(3)

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<i>Utility Districts</i>									
95. North Utility District of Decatur & Benton Counties	3/31	7.2 %	84 %	5.5 %	72 %	9.9 %	70 %	(3) %	(3) %
96. North Utility District of Rhea County	9/30	(1)	(1)	5.9	79	10.0	74	6.6	67
97. North West Utility District	8/31	4.9	86	9.0	79	5.6	75	(3)	(3)
98. Northeast Henry County Public Utility District	6/30	(1)	(1)	8.6	71	12.6	72	(3)	(3)
99. Northeast Knox Utility District	1/31	2.8	82	3.8	82	4.1	82	(3)	(3)
100. Northeast Lawrence Utility District	12/31	(1)	(1)	5.6	76	16.1	78	14.4	76
101. Northwest Clay Utility District	8/31	(1)	(1)	12.5	72	12.1	70	12.4	68.0
102. Northwest Dyersburg Utility District	6/30	(1)	(1)	(1)	(1)	6.4	69	(3)	(3)
103. Northwest Henry Utility District	6/30	(1)	(1)	15.1	74	8.3	72	(3)	(3)
104. Ocoee Utility District	6/30	4.4	88	7.3	85	9.0	88	9.2	88
105. O'Connor Utility District	12/31	(1)	(1)	20.6	83	19.1	82	16.6	80
106. Old Gainesboro Road Utility District	12/31	(1)	(1)	11.4	90	10.4	90	9.2	90
107. Old Knoxville Highway Utility District	6/30	(1)	(1)	17.8	76	18.2	86	(3)	(3)
108. Perryville Utility District	12/31	(1)	(1)	0.6	80	3.7	82	6.5	82
109. Persia Utility District	12/31	(1)	(1)	12.4	90	11.8	90	4.8	97
110. Plateau Utility District	6/30	7.6	82	13.0	83	4.4	76	(3)	(3)
111. Pleasant View Utility District	11/30	(1)	(1)	10.8	78	10.2	77	11.1	75
112. Poplar Grove Utility District	6/30	3.9	86	3.7	86	5.9	80	(3)	(3)
113. Quebec-Walling Utility District	12/31	(1)	(1)	10.2	84	10.8	75	10.8	80
114. Reelfoot Utility District	6/30	(1)	(1)	1.5	71	1.1	69	1.8	69
115. Riceville Utility District	6/30	6.4	82	7.5	83	8.7	83	(3)	(3)
116. River Road Utility District	6/30	18.1	94	16.3	93	10.6	94	(3)	(3)
117. Roan Mountain Utility District	3/31	24.0	89	7.4	76	40.9	63	(3)	(3)
118. Roane Central Utility Distret	6/30	(1)	(1)	12.6	85	2.6	86	13.5	84
119. Russellville-Whitesburg Utility District	6/30	11.0	91	13.4	89	13.6	89	(3)	(3)
120. Sale Creek Utility District	5/31	(1)	(1)	(1)	(1)	6.2	71	(3)	(3)
121. Saltillo Utility District	10/31	(1)	(1)	9.5	69	11.1	69	8.7	66
122. Samburg Utility District	1/31	23.7	72	26.1	67	32.5	65	(3)	(3)
123. Savannah Valley Utility District	4/30	10.3	93	6.9	89	18.5	84	(3)	(3)

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<i>Utility Districts</i>									
124. Second South Cheatham Utility Distirct	7/31	4.5 %	88 %	4.1 %	90 %	5.6 %	88 %	(3) %	(3) %
125. Sewanee Utility District	12/31	(1)	(1)	6.2	81	8.0	83	11.2	77
126. Shady Grove Utility District	9/30	(1)	(1)	12.1	88	11.6	84	(3)	(3)
127. Siam Utility District	1/31	5.0	81	7.3	73	14.9	72	(3)	(3)
128. Smith Utility District	12/31	(1)	(1)	3.6	83	5.5	80	2.8	81
129. Sneedville Utility District	3/31	6.2	76	6.1	76	5.8	69	(2)	(2)
130. South Blount Utility District	6/30	2.1	93	1.7	93	3.1	96	(3)	(3)
131. South Bristol-Weaver Pike Utility District	11/30	(1)	(1)	18.5	92	21.3	82	17.0	82
132. South Cumberland Utility District	12/31	(1)	(1)	7.8	79	8.5	79	9.6	79
133. South Elizabethton Utility District	2/28	15.5	83	16.0	73	17.4	73	(3)	(3)
134. South Giles Utility District	12/31	(1)	(1)	(1)	(1)	10.6	75	17.8	69
135. South Side Utility District	12/31	(1)	(1)	9.2	81	0.9	69	0.9	69
136. Spring Creek Utility District of Hardeman County	6/30	(1)	(1)	8.1	66	7.9	54	(3)	(3)
137. Springville Utility District	12/31	(1)	(1)	1.4	85	4.0	85	4.0	85
138. Summertown Utility District	6/30	20.0	75	21.4	75	21.1	70	8.6	68
139. Surgoinsvile Utility District	4/30	13.4	72	11.7	68	12.1	66	(3)	(3)
140. Sylvia Tennessee City Pond Utility District	12/31	(1)	(1)	10.7	88	14.5	87	15.9	86
141. Tarpley Shop Utility District	6/30	10.8	84	12.2	85	23.1	83	(3)	(3)
142. Tuckaleechee Utility District	6/30	(1)	(1)	21.7	86	29.7	86	20.2	84
143. Twenty Five Utility District	12/31	(1)	(1)	18.8	84	14.8	81	16.1	81
144. Unicoi Water Utility District	9/30	22.3	83	15.8	83	15.8	88	(2)	(2)
145. Union Fork-Bakewell Utility District	6/30	3.9	86	4.2	86	9.6	80	(3)	(3)
146. Walden's Ridge Utility District	8/31	(1)	(1)	5.8	89	9.1	92	(3)	(3)
147. Warren County Utility District	6/30	(1)	(1)	4.5	92	4.8	86	(3)	(3)
148. Watts Bar Utility District	9/30	(1)	(1)	3.7	67	4.2	67	3.3	67
149. Webb Creek Utility District	12/31	(1)	(1)	4.9	82	5.3	84	4.9	77
150. West Cumberland Utility District	6/30	13.0	88	14.0	83	13.0	86	(3)	(3)
151. West Knox Utility District	6/30	5.5	87	3.9	88	4.5	89	(3)	(3)

Division of Local Government Audit  
Schedule of Water Loss in Tennessee Local Governments  
As Reported in Annual Financial Audit Reports for the Fiscal Years Ended 2015, 2014, 2013, and 2012  
Received During the Period January 1, 2013 through December 31, 2015

Entity Name	Fiscal Year End	2015 Measurement Indicators		2014 Measurement Indicators		2013 Measurement Indicators		2012 Measurement Indicators	
		Non-Revenue Water Percentage	Validity Score Percentage						
<b>Utility Districts</b>									
152. West Overton Utility District	12/31	(1) %	(1) %	14.8 %	89 %	17.1 %	94 %	2.0 %	94 %
153. West Point Utility District	12/31	(1)	(1)	4.3	80	7.9	78	20.0	76
154. West Stewart Utility District of Stewart County	6/30	3.3	52	-	-	-	-	-	-
155. West Warren-Viola Utility District	12/31	(1)	(1)	4.9	87	2.4	83	3.0	83
156. West Wilson Utility District	5/31	2.6	83	3.7	82	4.3	81	(3)	(3)
157. White House Utility District	12/31	(1)	(1)	10.4	92	11.5	91	11.2	90
158. Witt Utility District	9/30	(1)	(1)	616.9	72	4.4	70	10.3	74
159. Woodlawn Utility District	12/31	(1)	(1)	12.2	84	17.5	85	8.8	85
<b>Counties</b>									
1. Lincoln County	6/30	19.0 %	75 %	33.3 %	70 %	15.9 %	68 %	(2) %	(2) %
<b>Metropolitan Governments</b>									
1. Metro Lynchburg-Moore County	6/30	7.2 %	77 %	10.9 %	76 %	8.9 %	71 %	(3) %	(3) %
2. Metro Nashville-Davidson County	6/30	11.3	82	20.0	80	9.0	79	(3)	(3)
<b>Other Governmental Entities</b>									
1. Adams-Cedar Hill Water System	6/30	10.5 %	87 %	5.4 %	83 %	3.7 %	82 %	(3) %	(3) %
2. Anderson County Water Authority	6/30	3.7	83	6.1	85	7.3	84	(3)	(3)
3. Brownsville Energy Authority	6/30	(1)	(1)	20.6	67	0.4	100	(3)	(3)
4. Caryville-Jacksboro Utility Commission	6/30	3.7	94	3.1	96	2.1	95	(3)	(3)
5. Cunningham-East Montgomery Water Treatment	12/31	(1)	(1)	0.0	99	0.0	97	0.0	97
6. Dowelltown-Liberty Waterworks	6/30	23.2	84	25.5	85	0.6	85	(3)	(3)
7. Duck River Utility Commission	6/30	0.0	91	0.0	86	0.0	72	(2)	(2)
8. Gibson County Municipal Water District	11/30	(1)	(1)	8.7	74	7.8	73	6.2	74
9. Hiwassee Utilities Commission	6/30	(1)	(1)	24.9	93	3.6	90	(3)	(3)
10. Jackson Energy Authority	6/30	4.0	91	6.1	90	5.9	90	(3)	(3)

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Entity Name	Fiscal Year End	2015 Measurement Indicators		2014 Measurement Indicators		2013 Measurement Indicators		2012 Measurement Indicators	
		Non-Revenue Water Percentage	Validity Score Percentage						
<i>Other Governmental Entities</i>									
11. Lauderdale County Water System	6/30	(1) %	(1) %	8.6 %	67 %	9.7 %	69 %	(3) %	(3) %
12. Marshall County Board of Public Utilities	6/30	9.2	72	6.4	72	9.2	71	(3)	(3)
13. Maury County Board of Public Utilities	6/30	11.7	76	10.6	73	7.3	73	(3)	(3)
14. Tellico Area Services System	6/30	4.2	91	4.6	90	3.8	92	(3)	(3)
15. Watauga River Regional Water Authority	6/30	0.8	82	0.2	86	5.9	86	3.7	83
16. Water Authority of Dickson County	6/30	(1)	(1)	11.1	84	18.7	83	18.1	83
17. Wilson County Water & Wastewater Authority	6/30	(1)	(1)	5.7	82	4.8	83	(3)	(3)

**Footnotes:**

- (1) As of December 31, 2015, the annual financial audit report had not been filed with our office.
- (2) The schedule of water loss was incomplete, illegible, inaccurate, in an old format, or not included in the local government's annual financial audit report; therefore, the indicators are not available for this year.
- (3) The annual financial audit report was received prior to January 1, 2013; therefore the American Water Works Association (AWWA) reporting format was not applicable for this fiscal year.
- (4) A border of a single line indicates that the water system was referred due to technical issues as described in footnote (2).
- (5) A border of a double line indicates the water system was referred due to either the validity score and/or the non-revenue water as a percent by cost of operating system exceeding the parameters set by the board.