

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF THE	)	
WESTERN PULASKI COUNTY WATER	)	
DISTRICT FOR THE ISSUANCE OF A	)	
CERTIFICATION OF PUBLIC CONVENIENCE	)	
AND NECESSITY TO CONSTRUCT A WATER	)	CASE NO.
SYSTEM IMPROVEMENTS PROJECT AND AN	)	2020-00331
ORDER AUTHORIZING THE ISSUANCE OF	)	
SECURITIES PURSUANT TO THE	)	
PROVISIONS OF KRS 278.020, KRS 278.300	)	
AND 807 KAR 5:001	)	

**Response to Commission Staff's First Request for Information**

Western Pulaski County Water District ("Western Pulaski District"), Counsel, hereby files its Response to the Commission's Staff's First Request for Information, dated November 20, 2020, as follows:

**REQUEST 1:** Refer to Western Pulaski District's 2019 Annual Report, page 57. Total Other Water Used, line 21, lists 158,885,000 gallons, which equates to 29.30 percent of the water purchased by Western Pulaski District.

**REQUEST 1(a):** Provide a detailed explanation of how the amounts were determined for each of the categories listed as Other Water Used.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 1(a):** The amount of water listed in the Other Water Used category is achieved by adding together several subcategories in the Monthly Water Use Report. These groups are System Flushing, Fire Departments, and Other Usage:

System Flushing: This number is an estimate based upon the number of hydrants flushed and the number of leaks in any given month. For the calendar year 2019, the District had 252 leaks (52 Main Line Leaks and 200 Meter Leaks) and flushed approximately 260 hydrants. We estimated roughly 34,519 thousand gallons per flushing. These estimates vary monthly depending on the frequency of the line breaks and number of hydrants flushed. For example, if a line breaks and it is in the

northwestern area of the system, the District might leave a hydrant running for multiple days to flush the air out of the line.

Fire Departments: This number is an estimate based on the number of Fire Departments served in the District's system and the number of fires that occur.

Other Usage: This category is a catch all. It has been used to cover water tank renovations, tank disinfections, or new water line construction filling and flushing that have occurred in the calendar year 2019.

**REQUEST 1(b):** Provide copies of all documents relied upon to support the amounts of water usage for each of the categories listed as Other Water Used.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 1(b):** See **Exhibit "A"** - Western Pulaski District's Monthly Water Used Report along with calculated master meter readings, water leak log and repairs.

**REQUEST 1(c):** Provide an explanation for the amount listed in the category Other-Other Usage as requested in the 2019 Annual Report.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 1(c):** The Other Usage category is estimated based on subtracting the master meter reading from the previous master meter reading to come up with the amount of water that was used to fill and flush the new water lines, renovation and disinfection of existing tank, and busted lines during construction, all in 2019. The Other Usage amounts (441,000+/- Gallons) was based on the following:

January 2019: 2,500 Gallons recorded due to existing line being busted during construction of new water line for the Big Clifty Area Water Line Improvements project.

July 2019: 50,000 Gallons recorded for renovated tank disinfection as part of the Big Clifty Area Water Line Improvements project (Denham Knob Tank Renovation).

August 2019: 88,420 Gallons recorded to fill and flush a portion of 33,860 LF of new 8-inch water line for the Big Clifty Area Water Line Improvements project.

September 2019: 300,000 Gallons recorded to fill and flush a portion of 33,860 LF of new 8-inch water line for the Big Clifty Area Water Line Improvements project.

**REQUEST 1(d):** In the event that any of the usage is estimated, provide the basis for the amount of the estimate.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 1(d):** The amount of water in two categories is estimated. These are System Flushing and Fire Departments:

System Flushing: The District has used a mathematical formula to estimate the amount of water flushed during a given period of time. This formula is listed as **Exhibit "A-1"**. For a standard flush hydrant, a two-and-a-half-inch opening is used to flush the system for water quality of after a line break. The District follows the AWWA (American Water Works Association) of 2.5 fps (150 gpm on 2.5 inch opening) to scour the pipe followed by a lower rate of 1.75 fps (75 gpm on 2.5 inch opening) to clean up any disturbances (air or discoloration) in the water after the scour. This is accomplished as roughly four hours of a scour and an overnight flow at the lower rate. This comes out to roughly one hundred twenty-five thousand gallons over a twenty-four-hour period. This is for smaller flush hydrants; for the four and a half inch openings on the larger flush hydrants, 2.50 fps equals roughly 496 gpm and 125 gpm for 1.75 fps. For the larger flush hydrants this comes out to roughly two hundred and fifty thousand gallons over a twenty-four-hour period. For leaks, the line is flushed at 2.5 fps for roughly four hours and then the flushing is dialed back to 1.75 fps. This is to allow the line to settle down to allow the air trapped in the water to dissipate. Depending on the area of the county and the amount of elevation changes in the line, this process can take a six to eight hours or up to several days. Due to these evolving factors the amount of flushing listed each month varies based on the amount of line breaks, hydrants flushed and the areas in which the breaks occurred.

Fire Departments: Fire Department usage is estimated for historical amounts. The number 405,000 gallons was used because this appears to be close to or below the average for all fire districts combined. Pulaski County has five (5) fire departments that are served by the District, each fire department has its own personnel, and do not share an overall authority. This has led to massive problems of getting the fire departments to report usage. Occasionally, a volunteer fireman will notify the District of a fire the night before and indicate that they used "X" amount of tankers to put the fire out. The District than estimates based on the size of the tanker and records the gallons of usage. Due to these factors, the District decided to estimate the usage for the fire departments.

**REQUEST 1(e):** Provide a description of Western Pulaski District's past efforts to reduce system usage and describe Western Pulaski District's future plans to reduce water loss.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 1(e):** Reference Response 4(a) & 4(b) from **Case No. 2020-00119:** Western Pulaski District is of the opinion that its water system loss/usage is due to leaks in system and customer meters that do not register properly. Western Pulaski District has been aggressively repairing leaks as they occur as indicated on the attached list of repairs for the year 2019 (see attached **Exhibit “B”**- Western Pulaski District’s manager’s handwritten log attached hereto). During 2019, Western Pulaski District repaired 252 leaks with most of the number of leaks on customer service lines and the larger leaks on main line breaks. In regard to meter replacement, since January 1, 2020, Western Pulaski District has replaced 600 meters that were over 10 years old with new radio read meters. Of these, 368 have been tested and our goal is to replace approximately 1,100 this year. Due to the impact of the coronavirus, we have put our meter replacement program on hold and plan to resume as soon as possible. In addition, we are working with our engineers in prioritizing areas for water line replacement. Western Pulaski District has not adopted a written plan to address water loss, however, we spend the majority of our time fixing leaks, replacing meters and identifying areas for line replacement. We see the need to have a written plan in place, so we are in the process of formulating a Water Loss Prevention and Leak Detection Program, and we plan on adopting it as soon as our Board approves it. The written plan will be an extension of the efforts that we have undertaken over the past years, that being leak repair, meter replacement and prioritizing areas of the water system that need to be upgraded.

**REQUEST 2:** Confirm that Western Pulaski District does not propose to increase its water service rates to its customers as a result of the proposed project.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 2:** Western Pulaski District confirms that it does not propose to increase its water service rates to its customers as a result of the proposed project.

**REQUEST 3:** Provide Western Pulaski District’s depreciation schedule for all of its assets for the period ending December 31, 2019.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 3:** See **Exhibit “C”** - Western Pulaski District’s Depreciation Expense attached hereto.

**REQUEST 4:** Provide a copy of a current amortization schedule for each of Western Pulaski District's outstanding bond issuances, promissory notes, and debt instruments.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 4:** See **Exhibit "D"** - Western Pulaski District's Amortization Schedules attached hereto.

**REQUEST 5:** Provide a schedule in Excel spreadsheet format showing that Western Pulaski District met the debt service coverage requirements of its lenders in calendar years 2017, 2018, and 2019.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 5:** See **Exhibit "E"** - Excel spreadsheet format showing that Western Pulaski District met the debt service coverage requirements of its lenders in calendar years 2017, 2018, and 2019 attached hereto.

**REQUEST 6:** Provide a schedule in Excel spreadsheet format showing that Western Pulaski District will meet the debt service coverage requirements of its lenders (existing and proposed long-term debt) for the three years following the completion of its proposed construction project. Include all calculations, assumptions (customer growth and increases in operating expenses), and workpapers used by Western Pulaski District in its response.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 6:** See **Exhibit "F"** - Western Pulaski District's Excel spreadsheet format showing that Western Pulaski District will meet the debt service coverage requirements of its lenders (existing and proposed long-term debt) for the three years following the completion of its proposed construction project attached hereto.

**REQUEST 7:** Provide a schedule in Excel spreadsheet format showing Western Pulaski District's debt service coverage (existing and proposed long-term debt), including full recovery of its depreciation expense (existing plant and the completed project) for the three years following the completion of its proposed construction project. Include all calculations, assumptions (customer growth and increases in operating expenses), and workpapers used by Western Pulaski District in its response.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 7:** See **Exhibit “G”** - Western Pulaski District’s Excel spreadsheet format showing Western Pulaski District’s debt service coverage (existing and proposed long-term debt), including full recovery of its depreciation expense (existing plant and the completed project) for the three years following the completion of its proposed construction project attached hereto.

**REQUEST 8:** Provide a copy of Western Pulaski District’s general ledger for the calendar year ended December 31, 2019.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 8:** See **Exhibit “H”** - Western Pulaski District’s General Ledger attached hereto.

**REQUEST 9:** Provide Western Pulaski District’s adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended December 31, 2019.

**WITNESS:** Don Calder, Chairman, Western Pulaski County Water District.

**RESPONSE 9:** See **Exhibit “I”** - Western Pulaski District’s adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended December 31, 2019 attached hereto.

**Certification of Responses to Commission Staff's First Request for Information**

I hereby certify that I have provided the responses to the Commission Staff's First Request for Information. This information provided is the Response is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

  
\_\_\_\_\_  
Don Calder, Chairman  
Western Pulaski County Water District

The undersigned has prepared this Response as Counsel to and on behalf of the Western Pulaski County Water District, a governmental agency, and hereby certifies that this Response is true and accurate to the best of the undersign's knowledge, information and belief formed after a reasonable inquiry.


Respectfully Submitted:

Rubin & Hays

By   
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#### **CERTIFICATE OF SERVICE**

The undersigned, in accordance with 807 KAR 5:001, Section 8, hereby certifies that Western Pulaski County Water District's electronic filing of the foregoing Response is a true and accurate copy of the same document being filed in paper medium; that the electronic filing was transmitted to the Kentucky Public Service Commission on December 2, 2020; that there are currently no parties that the Kentucky Public Service Commission has excused from participation by electronic means in this proceeding; and that this Response in paper medium will be delivered to the offices of the Kentucky Public Service Commission in Frankfort, Kentucky in accordance with the mandates set forth in the Commission's March 16, 2020 and March 24, 2020 Orders in Case No. 2020-00085 within 30 days of the lifting of the current state of emergency.

  
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Counsel for Western Pulaski County Water  
District



# EXHIBIT A



# Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: January Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

WATER PRODUCED or PURCHASED			
3	Water Produced	\$0.00	0
4	Water Purchased	\$107,083.64	42,833,454
5	TOTAL PRODUCED AND PURCHASED		42,833,454
6	TOTAL COST	\$107,083.64	

WATER SOLD			
7	Residential		24,579,243
8	Commercial		1,394,970
9	Industrial		0
10	Bulk Loading Stations		0
11	Wholesale		0
12	Other Sales (explain)		0
13	TOTAL WATER SOLD		25,974,213 60.64%
14	TOTAL WATER NOT SOLD		16,859,241 39.36%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant	0
16	Wastewater Treatment Plant	0
17	System Flushing	125,000
18	Fire Department Usage	75,000
19	Other Usage (explain) contractors clay pipe	2,500

20 TOTAL USAGE 202,500

21 WATER LOSS PERCENTAGE FOR RATE PURPOSES 38.89%

### BREAKDOWN OF WATER LOST

22	Tank Overflows	0
23	Excavation Breaks	
24	Repaired Line Breaks	
25	Unknown Loss	16,656,741 38.89%

26 TOTAL WATER NOT SOLD OR USED 16,656,741

27 COST OF WATER NOT SOLD OR USED \$41,641.85

### "UNKNOWN LOSS" FLOW RATE AND COST:

28	"Unknown Loss"	16,656,741
29	% "Unknown Loss"	38.89%
30	Number of Days in Period	31
31	"Unknown Loss" per Day (Gallons per Day)	537,314
32	"Unknown Loss" per Minute (GPM)	373.13
33	"Unknown Loss" Cost for Month	\$41,641.85

January 2019

Somerset @ 19,119,071

Oakview @ 3,838,000

Total 22,957,071

- Nancy @ 15,116,000

7,791,071

Sold RT 1. 2,867,774

Sold RT 2. 1,202,762

Loss = 3,720,535 (83.3 gpm)

Hwy 1664 @ 1,760,000

Sold RT. 24 1,232,484

Loss = 527,516 (11.8 gpm)

Hwy 196 @ 3,131,000

Sold RT. 26 629,074

Sold RT. 7 1,201,019

Loss = 1,300,907 (29 gpm)

Oakhill @ 6,164,955

Oakview @ 3,838,000

2,326,955

Sold RT 20 = 1,183,204

Loss = 1,143,751 (25.62)

North @ 7,011,895

- Hickory @ 78,735

6,933,160

Sold RT. 11. 1,344,242

Sold RT. 12. 870,780

Sold RT 13. 798,680

Loss = 3,919,458 (87.8 gpm)

South @ 10,537,531

- State branch = 4,487,000

6,050,531

Sold RT 14. 1,765,360

Sold RT 16. 2,734,660

Loss = 1,550,511 (34.7 gpm)

Nancy @ 15,116,000

- Faubush @ 2,739,000

- 235 @ 2,275,000

- 1664 @ 1,760,000

- 196 @ 3,131,000

5,261,000

Sold RT. 22) 842,706

Sold RT. 3) 1,892,303

Sold RT. 6) 659,091

Loss = 1,966,906 (41.8 gpm)

Slate branch 4,487,000

- Sold RT. 15 3,381,615

Loss = 1,105,385 (24.7 gpm)

Faubush @ 2,739,000

Sold RT 5. 1,634,948

Sold RT. 8 531,797

Loss = 572,255

(12.5 gpm)

Hwy 235 @ 2,275,000

Sold RT. 4. 1,179,304

Loss = 1,095,696 (24.5 gpm)

Date Jan 2019 Water Leaks

- 1-9-19 1. 6" main line leak at Sleepy Hollow
- 1-9-19 2. Roger Owen's 3/4 service line leak
- 1-18-19 3. 218 Normandy Ct service line leak
- 1-21-19 4. Tim Tarter meter 761 Busted (3510)
- 1-21-19 5. Wolf Creek Marine 3" Main
- 1-22-19 6. 1" Service @ Shepola Rd.
- 1-28-19 7. 119 observation pt 1" service line leak
- 1-28-19 8. 676 highway dr busted bottom
- 1-31-19 9. DCWS Ridge Busted Bottom
- 10.

(~~3~~/44) STOPPED METERS January)

2 main Line Leaks



# Monthly Water Use Report

Water Utility: **Western Pulaski Co. Water** PWSID: **1000363**

For the Month of: **February** Year: **2019**

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

WATER PRODUCED or PURCHASED			
3	Water Produced	\$0.00	0
4	Water Purchased	\$95,406.01	38,162,403
5	<b>TOTAL PRODUCED AND PURCHASED</b>		38,162,403
6	<b>TOTAL COST</b>	\$95,406.01	

0%  
100%

### WATER SOLD

7	Residential	26,934,168
8	Commercial	0
9	Industrial	0
10	Bulk Loading Stations	0
11	Wholesale	0
12	Other Sales (explain)	0

13	<b>TOTAL WATER SOLD</b>	26,934,168	70.58%
14	<b>TOTAL WATER NOT SOLD</b>	11,228,235	29.42%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant	0
16	Wastewater Treatment Plant	0
17	System Flushing	125,000
18	Fire Department Usage	50,000
19	Other Usage (explain)	0

20	<b>TOTAL USAGE</b>	175,000
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21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>	28.96%
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### BREAKDOWN OF WATER LOST

22	Tank Overflows	0
23	Excavation Breaks	
24	Repaired Line Breaks	
25	Unknown Loss	11,053,235

28.96%

26	<b>TOTAL WATER NOT SOLD OR USED</b>	11,053,235
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27	<b>COST OF WATER NOT SOLD OR USED</b>	\$27,633.09
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### "UNKNOWN LOSS" FLOW RATE AND COST:

28	"Unknown Loss"	11,053,235
29	% "Unknown Loss"	28.96%
30	Number of Days in Period	28
31	"Unknown Loss" per Day (Gallons per Day)	394,758
32	"Unknown Loss" per Minute (GPM)	274.14
33	"Unknown Loss" Cost for Month	\$27,633.09

Date

Feb 2019 Leaks

- 2-1-19 1. Daws Ridge Rd. busted meter bottom
- 2-4-19 2. 102 Karaha Ln.  $\frac{3}{4}$ " Service
- 2-4-19 3. 5893 W. Hwy 80  $\frac{3}{4}$ " Service
- 2-4-19 4. 305 Patterson branch  $\frac{3}{4}$ " Service
- 2-8-19 5. Bottom of Clifty hill Rd. 1" Service
- 2-9-19 6. 6" main @ Campbell's Rd.
- 2-10-19 7. 6" main @ slate branch Rd.
- 2-11-19 8. 1" Service leak over hill Clifty Rd.
- 2-14-19 9. 305 Patterson br  $\frac{3}{4}$ " Service line leak
- 2-14-19 10. Wilson + Roy Shop  $\frac{3}{4}$ " Service line leak
- 2-14-19 11. Bridle brook 3" main line leak
- 2-14-19 12. Bridle brook 3" main line leaking at 22 + slip couplin
- 2-19-19 13. Hickory Hill  $\frac{3}{4}$ " Service line leak
- 2-21-19 14. 6" main leak ~~SV: 80~~ @ Sleepy hollow
- 2-25-19 15. 1600 WTHo rd  $\frac{3}{4}$ " Service line leak
- 2-25-19 16. 1106 Oak hill Rd. Busted Bottom
- 2-25-19 17. 47 Hughes Ct. Busted Bottom

18

19

20

# February 2019

Somerset @ 17,089,513

Oakview @ 3,373,000

TOTAL 20,462,513

- Nancy @ 13,200,000

7,262,513

Sold RT. 1. 2,910,333

Sold RT. 2. 1,212,631

Loss = 3,139,549 (78gpm)

Hwy 1664 @ 1,550,000

Sold RT. 24 1,478,636

Loss = 71,364 (1.76gpm)

Hwy 196 @ 2,566,000

Sold RT. 26. 679,631

Sold RT. 7 1,220,624

Loss = 665,745 (16.5gpm)

Oak hill @ 5,535,441

- Oakview @ 3,373,000

2,162,441

Sold RT. 20. 1,185,985

Loss = 976,456 (24.2gpm)

North @ 5,867,727

- Hickory @ 22,247

5,845,480

Sold RT11. 1,365,256

Sold RT. 13. 802,170

Sold RT 12. 870,290

Loss = 2,807,764 (69.6gpm)

South @ 9,669,972

- Slate Br. @ 4,346,000

5,323,972

Sold RT. 14. 1,780,269

Sold RT. 16. 2,766,410

Loss = 777,293 (19.2gpm)

Nancy @ 13,200,000

- Faubush @ 2,238,600

- 235 @ 2,114,000

- 1664 @ 1,550,000

- 196 @ 2,566,000

4,731,400

Sold RT. 22 881,491

Sold RT. 3 2,028,055

Sold RT. 6 708,349

Loss = 7,113,505 (27.6gpm)

Faubush @ 2,238,600

Sold RT 5. 1,521,556

Sold RT 8. 768,188

~~51,144~~ - 51,144

+ Hickory @ 22,247

= 28,897

Slate BR. @ 4,346,000

Sold RT. 15 3,505,587

Loss = 840,413 (20.8gpm)

Hwy 235 @ 2,114,000

- Sold RT. 4. 1,225,897

Loss = 888,103 (22gpm)



# Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: March Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

<b>WATER PRODUCED or PURCHASED</b>				
3	Water Produced	\$0.00	0	0%
4	Water Purchased	\$106,144.65	42,457,859	100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		42,457,859	
6	<b>TOTAL COST</b>	\$106,144.65		

<b>WATER SOLD</b>				
7	Residential		21,861,479	
8	Commercial		1,624,590	
9	Industrial		0	
10	Bulk Loading Stations		0	
11	Wholesale		0	
12	Other Sales (explain)		0	
13	<b>TOTAL WATER SOLD</b>		23,486,069	55.32%
14	<b>TOTAL WATER NOT SOLD</b>		18,971,790	44.68%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant		0
16	Wastewater Treatment Plant		0
17	System Flushing		
18	Fire Department Usage		
19	Other Usage (explain)	Fill New Line Ringgold Rd./Flush	

20	<b>TOTAL USAGE</b>		0
21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>		44.68%

### BREAKDOWN OF WATER LOST

22	Tank Overflows		0	
23	Excavation Breaks			
24	Repaired Line Breaks			
25	Unknown Loss		18,971,790	44.68%

26	<b>TOTAL WATER NOT SOLD OR USED</b>		18,971,790
27	<b>COST OF WATER NOT SOLD OR USED</b>		\$47,429.48

### "UNKNOWN LOSS" FLOW RATE AND COST:

28	"Unknown Loss"	18,971,790
29	% "Unknown Loss"	44.68%
30	Number of Days in Period	31
31	"Unknown Loss" per Day (Gallons per Day)	611,993
32	"Unknown Loss" per Minute (GPM)	425.00
33	"Unknown Loss" Cost for Month	\$47,429.48



# MARCH 2019

Somerset @	19,326,937	Hwy 196 @	1,986,000	
Oakview @	3,876,000	Sold 24	969,318	
Total	23,202,937	Loss =	1,016,682	22.7 gpm
Nancy @	15,178,000			
	8,024,937	Hwy 196 @	2,886,000	
Sold RT 1	2,838,731	Sold RT. 26	590,563	
Sold RT. 2	1,298,770	Sold RT. 7	908,273	
Loss =	3,887,436 (87.0 gpm)	Loss =	1,387,164 (31 gpm)	
Yakhill @	6,161,492	North @	6,446,716	
Oakview @	3,876,000	Hickory @	194	
	2,285,492		6,446,522	
Sold RT. 20	1,073,309	Sold 11.	1,373,838	
Loss	1,212,889 (27 gpm)	Sold 12.	887,920	Faubush @ 2,797,500
		Sold 13.	807,180	Sold RT. 5 1,227,445
North @	10,522,713	Loss =	3,377,584	Sold RT. 8 375,469
Late branch @	4,506,000		(75.6 gpm)	Loss = 1,194,586
	6,016,713	Nancy @	15,178,000	(26.7 gpm)
Sold RT 14	1,697,612	-196 @	2,886,000	
Sold RT 16	2,493,420	-Hwy 196 @	1,986,000	
Loss =	1,825,681 (40.8 gpm)	-235 @	2,461,000	
			7,845,000	
Late branch @	4,506,000	Faubush @	2,797,500	
Sold RT. 15	2,861,361		5,047,500	
Loss =	1,644,639 (36.8 gpm)	-RT. 22.	806,618	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block;"> <p style="margin: 0;">424.7 gpm TOTAL</p> </div>
		-RT. 3.	1,771,879	
35 @	2,461,000	-RT. 6.	594,880	
Sold RT 4	889,063	Loss =	1,874,123 (41.9 gpm)	
Loss	1,571,937 (35.2 gpm)			

Mar 2019 Water Leaks

- |                    |    |  |
|--------------------|----|--|
| 3-7-19             | 1  | 8" Main Leak (Bad)                           |
| 3-11-19            | 2  | 56 Summer wind 3/4" Service line             |
| 3-11-19            | 3  | Todd rd 3" main line                         |
| 3-19-19            | 4  | 200 Mooreland Pr Service line leak           |
| 3-20-19            | 5  | 3009 Simpson dr 3/4 Service line leak        |
| 3-20-19            | 6  | 3011 Simpson dr 1" Service line leak         |
| 3-20-19            | 7  | 1901 Tigers Way 3/4 Service line leak        |
| 3-21-19            | 8  | 1825 Wolf creek rd 1" Service line leak      |
| 3-23-19            | 9  | 2329 Ringgold rd 4" main line leak           |
| <del>3-24-19</del> | 10 | Cedar crest regulator pit 2" main            |
| <del>3-24-19</del> |    | 81 Todd blvd 3/4 Service line leak           |
| 3-24-19            |    | 168 Lakebreeze busted meter bottom           |
| 3-29-19            |    | Calvary baptist church 3/4 Service line leak |



# Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: April Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

WATER PRODUCED or PURCHASED				
3	Water Produced	\$0.00	0	0%
4	Water Purchased	\$105,726.13	42,290,450	100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		42,290,450	
6	<b>TOTAL COST</b>	\$105,726.13		

### WATER SOLD

7	Residential	25,420,073	
8	Commercial	2,316,369	
9	Industrial	0	
10	Bulk Loading Stations	0	
11	Wholesale	0	
12	Other Sales (explain)	0	
13	<b>TOTAL WATER SOLD</b>	27,736,442	65.59%
14	<b>TOTAL WATER NOT SOLD</b>	14,554,008	34.41%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant	0	
16	Wastewater Treatment Plant	0	
17	System Flushing	120,000	
18	Fire Department Usage		
19	Other Usage (explain)		
20	<b>TOTAL USAGE</b>	120,000	
21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>		<b>34.13%</b>

### BREAKDOWN OF WATER LOST

22	Tank Overflows	0	
23	Excavation Breaks		
24	Repaired Line Breaks		
25	Unknown Loss	14,434,008	34.13%
26	<b>TOTAL WATER NOT SOLD OR USED</b>	14,434,008	
27	<b>COST OF WATER NOT SOLD OR USED</b>	\$36,085.02	

### "UNKNOWN LOSS" FLOW RATE AND COST:

28	"Unknown Loss"	14,434,008
29	% "Unknown Loss"	34.13%
30	Number of Days in Period	30
31	"Unknown Loss" per Day (Gallons per Day)	481,134
32	"Unknown Loss" per Minute (GPM)	334.12
33	"Unknown Loss" Cost for Month	\$36,085.02

## April 2019 LEAKS

- |         |   |          |                               |
|---------|---|----------|-------------------------------|
| 4-1-19  | 1) 6x4 Tapping stake leaking Hwy 1248 <sup>i</sup>          |          | 4-21-28) 496 ferry Rd - Buste |
| 4-2-19  | 2) Royce shrp 3/4" service leak                             | 4-25-29) | 171 Arlen dr 3/4 serviceline  |
| 4-2-19  | 3) W. 80 Dance hall 1" service leak                         | 4-25-30) | Circle pt Bustel Bottom       |
| 1-3-19  | 4) 828 Hwy 235 3/4 service line leak                        | 4-26-31) | 8" Ringsold Rd (New line      |
| 4-19    | 5) Enchanted dr 1" service line leak                        | (32)     |                               |
| 1-4-19  | 6) Shady grove rd 3" main line leak                         | (33)     |                               |
| 1-8-19  | 7) Danielle Ln 1" service line leak                         |          |                               |
| -10-19  | 8) 2042 Reconney Rd <del>Reconney</del> service line leak   |          |                               |
| -10-19  | 9) 299 Wilson Rd service line leak                          |          |                               |
| 1-14-19 | 10) valley rd 3" main line leak                             |          |                               |
| 1-12-19 | 11) 155 Danielle Ln. 1" service leak                        |          |                               |
| 1-15-19 | 12) 1" service line in (3 places) Lee's ford                |          |                               |
| 1-16-19 | 13) Boat place on 80 Access from 3345 3/4 service line leak |          |                               |
| 1-16-19 | 14) 171 Enchanted dr 3/4 service line leak                  |          |                               |
| 1-16-19 | 15) 510 Oakland dr 3" main line leak                        |          |                               |
| 1-16-19 | 16) 1441 hwy 1674 3/4 service line leak                     |          |                               |
| 1-17-19 | 17) 3905 Hickory hill dr 3/4 service line leak              |          |                               |
| -17-19  | 18) Slate branch spar @ END 3" Main                         |          |                               |
| -17-19  | 19) Bustel Bottom Gaves Ln.                                 |          |                               |
| -18-19  | 20) 3714 Hickory Hill Bustel Bottom                         |          |                               |
| 1-18-19 | 21) <del>3714</del> Oakwood @ Bustel Bottom                 |          |                               |
| 1-22-19 | 22) 150 Creekwood 3/4" service                              |          |                               |
| 1-22-19 | 23) Country pt. Ln. 3/4" service                            |          |                               |
| 1-22-19 | 24) 980 Slate branch Bustel meter Bottom                    |          |                               |
| 1-23-19 | 25) Robin Dr. 3" main                                       |          |                               |
| 1-24-19 | 26) Fish -N- ski Bustel Bottom                              |          |                               |
| 1-24-19 | 27) 115 Hddrn Ct. Bustel Bottom                             |          |                               |

April 2019

iamerset @	19056706	1664 @	2255000	Faubush @	2,972,000
ak view @	3905000	Sold 24	1,758,547	RT. 5	1,535,348
Total =	22,961,706	Loss =	496,453 (11.5gpm)	RT. 8	438,385
Nancy @	15,326,000			Loss =	998,263
	7,635,706	Hwy 196 @	2,932,000		(23.1gpm)
old RT. 1	3,153,669	Sold 26	667,350		
old RT. 2	1,624,199	Sold 7	1,268,839		
Loss =	2,857,838 (66gpm)	Loss =	995,811 (23gpm)		
					(336.9 gpm)
ak hill @	6035103	North @	6,662,960		Total
ak view @	3905000	Sold 11,	1,414,170		
	2,130,103	Sold 12,	949,900		
old RT. 20	1,116,450	Sold 13,	837,100		
Loss =	1,013,653 (23.4gpm)	Loss =	3,461,790 (80gpm)		
uth @	10,535,679	Nancy @	15,326,000		
ite branch @	4,559,000	- 235 @	2,033,000		
	5,976,679	- 1664 @	2,255,000		
d 14	1,650,920	- 196 @	2,932,000		
d 16	2,744,270		8,106,000		
Loss =	1,581,489 (36.6gpm)	Faubush @	2,972,000		
			5,134,000		
ite branch @	4,559,000	- RT. 22	803,512		
d 15	3,626,739	RT. 3	2,094,684		
SS =	932,261 (21.5gpm)	RT. 6	663,920		
		Loss =	1,571,884 (36.4gpm)		
i @	2033000				
ET - 4	1,365,948				
Loss =	667,052 (15.4gpm)				



# Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: May Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

WATER PRODUCED or PURCHASED			
3	Water Produced	\$0.00	0
4	Water Purchased	\$111,299.23	44,519,692
5	TOTAL PRODUCED AND PURCHASED		44,519,692
6	TOTAL COST		\$111,299.23

0%  
100%

### WATER SOLD

7	Residential	27,432,518
8	Commercial	3,456,233
9	Industrial	0
10	Bulk Loading Stations	0
11	Wholesale	0
12	Other Sales (explain)	0

13	TOTAL WATER SOLD	30,888,751	69.38%
14	TOTAL WATER NOT SOLD	13,630,941	30.62%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant	0
16	Wastewater Treatment Plant	0
17	System Flushing	200,000
18	Fire Department Usage	50,000
19	Other Usage (explain)	

20	TOTAL USAGE	250,000
----	-------------	---------

21 WATER LOSS PERCENTAGE FOR RATE PURPOSES **30.06%**

### BREAKDOWN OF WATER LOST

22	Tank Overflows	0
23	Excavation Breaks	
24	Repaired Line Breaks	
25	Unknown Loss	13,380,941

30.06%

26	TOTAL WATER NOT SOLD OR USED	13,380,941
27	COST OF WATER NOT SOLD OR USED	\$33,452.35

"UNKNOWN LOSS" FLOW RATE AND COST:		
28	"Unknown Loss"	13,380,941
29	% "Unknown Loss"	30.06%
30	Number of Days in Period	31
31	"Unknown Loss" per Day (Gallons per Day)	431,643
32	"Unknown Loss" per Minute (GPM)	299.75
33	"Unknown Loss" Cost for Month	\$33,452.35



May 2019 Water Leaks

5-1-19	1.	12 Deck Dr. Busted Bottom	29-171 Enchanted dr 3/4 service line leak
5-1-19	2.	93 Kolsans ct 3/4 service line leak	
5-1-19	3.	6141 W hwy 80 3/4 service line leak	
5-1-19	4.	3160 hwy 2993 busted meter bottom	
5-2-19	5.	505 Nature's Point 3/4 service line leak	
5-2-19	6.	1039 Hwy 3091 3/4 service line leak	
5-7-19	7.	Charlie beasley loop 3/4 service line leak	
5-10-19	8.	Buck Trail 3" main line leak	
5-11-19	9.	260 Circle Pt. Busted Bottom	
5-14-19	10.	I-oaks rd 3/4 service line leak	
5-16-19	11.	204 Lynh wood Dr Busted meter	
5-16-19	12.	Lookout circle 3/4 service line leak	
5-16-19	13.	1014 South Fork dr 3/4 service line leak	
5-16-19	14.	621 Prather dr 3/4 service line leak	
5-17-19	15.	5893 W 80 3/4 service line leak	
5-17-19	16.	102 Snetta Ave 3/4 service line leak	
5-20-19	17.	1905 Rollin dr 3/4 service line leak	
5-20-19	18.	1908 Rollin dr 3/4 service line leak	
5-21-19	19.	66 Isie St Busted Bottom	
5-22-19	20.	Chapples Dairy 6" main line	
5-23-19	21.	1903 Tigers way 3/4" service	
5-24-19	22.	223 Lanetawn rd 1" service line leak	
5-28-19	23.	85 hwy 235 3/4 service line leak	
5-28-19	24.	Kates rd 3/4 service line leak	
5-28-19	25.	Robin dr 3" main line leak	
5-31-19	26.	6484 ZV 80 Busted meter.	
5-31-19	27.	175 muse Ln 1" service line leak	
5-31-19	28.	860 old Columbia rd 3/4 service line leak	

# MAY 2019

somerset @ 21,743,697  
 akview @ 4,405,000  
 TOTAL 26,148,697  
 NANCY @ 18,017,000  
8,181,697  
 old RT. 1 - 3,484,697  
 old RT. 2 - 1,691,070  
 LOSS = 3,005,930 (67.3 gpm)

akhill @ 6,342,941  
 akview @ - 4,405,000  
 TOTAL 1,937,941  
 old RT. 20 1,549,380  
 LOSS = 388,561 (8.7 gpm)

south @ 12,026,660  
 late branch @ 5,022,000  
 TOTAL 7,004,660  
 old RT. 14 1,894,106  
 old RT. 16 3,047,550  
 LOSS = 2,063,004 (46.2 gpm)

late branch @ 5,022,000  
 old RT. 15 3,708,045  
 LOSS = 1,313,955 (29.4 gpm)

.35 @ 2,050,000  
 old RT. 4 1,265,224  
 LOSS = 784,776 (17.5 gpm)

1664 @ 2,445,000  
 Sold RT 24. 1,765,386  
 LOSS = 679,614 (15.2 gpm)

196 @ 3,925,000  
 RT 26. 850,410  
 RT. 7 1,469,335  
 LOSS = 1,605,255 (35.4 gpm)

North @ 4,356,392  
 Hickory @ 753,990  
 3,602,402 ∴ Somerset Meter Stopped  
 on Low flow  
 RT. 11 1,518,354  
 RT. 12 1,217,650  
 RT. 13 959,811  
 LOSS = -93,413 ?

Nancy @ 18,017,000  
 - 196 @ 3,925,000  
 - 1664 @ 2,445,000  
 - 235 @ 2,050,000  
9,597,000  
 faubush @ 3,791,400  
 5,805,600  
 RT. 22 852,183  
 RT. 3 2,030,660  
 RT. 6 834,666  
 LOSS = 2,088,091 (46.7 gpm)

faubush @ 3,791,400  
 + Hickory @ 753,990  
4,545,390  
 RT. 5 2,270,982  
 RT. 8 450,302  
 LOSS = 1,824,106  
 (40.8 gpm)



## Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: June Year: 2019

1	PRODUCTION COST PER THOUSAND	<span style="border: 1px solid black; padding: 2px;">\$0.00</span>
2	PURCHASE COST PER THOUSAND	<span style="border: 1px solid black; padding: 2px;">\$2.50</span>

### GALLONS

<b>WATER PRODUCED or PURCHASED</b>			
3	Water Produced	\$0.00	<span style="border: 1px solid black; padding: 2px;">0</span> 0%
4	Water Purchased	\$98,812.72	<span style="border: 1px solid black; padding: 2px;">39,525,088</span> 100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		<span style="border: 1px solid black; padding: 2px;">39,525,088</span>
6	<b>TOTAL COST</b>		\$98,812.72

### WATER SOLD

7	Residential		<span style="border: 1px solid black; padding: 2px;">30,885,993</span>
8	Commercial		<span style="border: 1px solid black; padding: 2px;">4,573,930</span>
9	Industrial		<span style="border: 1px solid black; padding: 2px;">0</span>
10	Bulk Loading Stations		<span style="border: 1px solid black; padding: 2px;">0</span>
11	Wholesale		<span style="border: 1px solid black; padding: 2px;">0</span>
12	Other Sales (explain)		<span style="border: 1px solid black; padding: 2px;">0</span>
13	<b>TOTAL WATER SOLD</b>		35,459,923 89.71%
14	<b>TOTAL WATER NOT SOLD</b>		4,065,165 10.29%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant		<span style="border: 1px solid black; padding: 2px;">0</span>
16	Wastewater Treatment Plant		<span style="border: 1px solid black; padding: 2px;">0</span>
17	System Flushing		<span style="border: 1px solid black; padding: 2px;">125,000</span>
18	Fire Department Usage		<span style="border: 1px solid black; padding: 2px;">25,000</span>
19	Other Usage (explain)		<span style="border: 1px solid black; padding: 2px;"></span>
20	<b>TOTAL USAGE</b>		150,000
21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>		<span style="border: 1px solid black; padding: 2px;">9.91%</span>

### BREAKDOWN OF WATER LOST

22	Tank Overflows		<span style="border: 1px solid black; padding: 2px;">0</span>
23	Excavation Breaks		<span style="border: 1px solid black; padding: 2px;"></span>
24	Repaired Line Breaks		<span style="border: 1px solid black; padding: 2px;"></span>
25	Unknown Loss		<span style="border: 1px solid black; padding: 2px;">3,915,165</span> 9.91%
26	<b>TOTAL WATER NOT SOLD OR USED</b>		<span style="border: 1px solid black; padding: 2px;">3,915,165</span>
27	<b>COST OF WATER NOT SOLD OR USED</b>		<span style="border: 1px solid black; padding: 2px;">\$9,787.91</span>

<b>"UNKNOWN LOSS" FLOW RATE AND COST:</b>			
28	"Unknown Loss"		3,915,165
29	% "Unknown Loss"		9.91%
30	Number of Days in Period		<span style="border: 1px solid black; padding: 2px;">30</span>
31	"Unknown Loss" per Day (Gallons per Day)		130,506
32	"Unknown Loss" per Minute (GPM)		90.63
33	"Unknown Loss" Cost for Month		\$9,787.91

## June 2019 Water Leaks

- |         |     |   |
|---------|-----|---|
| 6-3-19  | 1-  | 277 bates rd $\frac{3}{4}$ service line leak              |
| 6-3-19  | 2-  | 219 oakview dr $\frac{3}{4}$ service line leak            |
| 6-3-19  | 3-  | 205 Richwood dr $\frac{3}{4}$ service line Leak           |
| 6-4-19  | 4-  | Fish N Ski $\frac{3}{4}$ service line leak                |
| 6-6-19  | 5-  | 1447 oakhill rd. Service leak                             |
| 6-8-19  | 6-  | 6" Main Leak old millspring (Larry shepperds farm)        |
| 6-11-19 | 7-  | 8" main Leak Hickory Nut Rd. Bottom of Hill (Contractors) |
| 6-12-19 | 8-  | Woodland dr $\frac{3}{4}$ service line leak               |
| 6-14-19 | 9-  | 3230 Ard Ridge Rd. busted MT Bottom                       |
| 6-14-19 | 10- | Rudley Hill Busted meter Bottom                           |
| 6-17-19 | 11- | Busted meter bottom Gower Ln.                             |
| 6-18-19 | 12- | 6" Main side branch @ oakhill                             |
| 6-19-19 | 13- | 88 Jody way $\frac{3}{4}$ Service line leak               |
| 6-19-19 | 14- | 6450 Hwy 761 $\frac{3}{4}$ service line leak              |
| 6-21-19 | 15- | 914 Bypass 6" main  |
| 6-21-19 | 16- | 48 gower LN Busted bottom                                 |
| 6-21-19 | 17- | wild wood DR.   |
| 6-22-19 | 18- | 512 Water Cliff DR. Busted bottom                         |
| 6-25-19 | 19- | 512 Clifty rd. $\frac{3}{4}$ " service leak               |
| 6-26-19 | 20- | 810 Coffey Rd $\frac{3}{4}$ " Service leak                |

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# Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: July Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

<b>WATER PRODUCED or PURCHASED</b>				
3	Water Produced	\$0.00	0	0%
4	Water Purchased	\$135,588.40	54,235,359	100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		54,235,359	
6	<b>TOTAL COST</b>		\$135,588.40	

### WATER SOLD

7	Residential	28,353,670		
8	Commercial	6,245,510		
9	Industrial	0		
10	Bulk Loading Stations	0		
11	Wholesale	0		
12	Other Sales (explain)	0		
13	<b>TOTAL WATER SOLD</b>		34,599,180	63.79%
14	<b>TOTAL WATER NOT SOLD</b>		19,636,179	36.21%

### BREAKDOWN OF WATER USAGE

15	Water Treatment Plant	0	
16	Wastewater Treatment Plant	0	
17	System Flushing	200,000	
18	Fire Department Usage	60,000	
19	Other Usage (explain) <u>New tank fill and disinfect</u>	50,000	
20	<b>TOTAL USAGE</b>		310,000
21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>		<b>35.63%</b>

### BREAKDOWN OF WATER LOST

22	Tank Overflows	0	
23	Excavation Breaks		
24	Repaired Line Breaks		
25	Unknown Loss	19,326,179	35.63%
26	<b>TOTAL WATER NOT SOLD OR USED</b>		<b>19,326,179</b>
27	<b>COST OF WATER NOT SOLD OR USED</b>		<b>\$48,315.45</b>

<b>"UNKNOWN LOSS" FLOW RATE AND COST:</b>			
28	"Unknown Loss"	19,326,179	
29	% "Unknown Loss"	35.63%	
30	Number of Days in Period	31	
31	"Unknown Loss" per Day (Gallons per Day)	623,425	
32	"Unknown Loss" per Minute (GPM)	432.93	
33	"Unknown Loss" Cost for Month	\$48,315.45	

July 2019 Water Leaks

7-1-19	1.	Luke stevenson Hts	3/4" service line	
7-1-19	2.	1775 patterson branch	3/4" service line	
7-1-19	3.	206. moreland DR.	3/4" service line	
7-2-19	4.	Todd rd	3" main line leak	
7-2-19	5.	87 Summer Wind dr	busted meter bottom	
7-3-19	6.	Sleepy Hollow	3/4" service line	
7-6-19	7.	W.hwy 80 at H.E. blonds storage buildings	busted meter bottom	
7-8-19	8.	2904 Richardson rd	3/4 service line leak	
7-9-19	9.	109 Evert Ln.	Busted Bottom	29-517 natures point 3/4 service line leak
7-9-19	10.	220 Redmond Rd.	Busted Bottom	30-190 Abdons Way 3/4 service line leak
7-9-19	11.	Lake field DR.	1" service leak	31. 107 Deck DR. Apt A Service
7-9-19	12.	Branchwood DR.	3/4" service leak	32. Brian's DR <sup>7-29-19</sup> Service leak
7-9-19	13.	8882 Hwy 761	3/4" service leak	33. McKee Rd <sup>7-31-19</sup> Service Leak
7-9-19	14.	chickasaw rd	3" main line leak	34. Blassinger circle 3/4 service leak
7-12-19	15.	15919 W hwy 80	6" main line leak	35. Mclell box 1145 3/4 service leak
7-12-19	16.	307 buckeye dr	3/4 service line leak	36. Bates rd 3/4 service line leaked
7-13-19	17.	49 Edge water pt	3/4 service leak	
7-14-19	18.	314 Hwy 235	Busted Bottom	
7-15-19	19.	3904 Rollin dr	3/4 service line leak	
7-15-19	20.	3880 hickory Hill	3/4 service line leak	
7-15-19	21.	505 branchwood dr	3/4 service line leak	
7-15-19	22.	white oak dr	3/4 service line leak	
7-16-19	23.	Hwy 761	4" Main state hit line	
7-17-19	24.	Patterson branch	leak 4" Main	
7-18-19	25.	Hwy 761	Leak 3" Main	
7-19-19	26.	1550 Bridge Hollow Rd.	busted MT bottom	
7-24-19	27.	960 New hope rd	3/4 service line leak	
7-24-19	28.	212 Woodline dr	3/4 service line leak	

## Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: August Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

**GALLONS**

<b>WATER PRODUCED or PURCHASED</b>			
3	Water Produced	\$0.00	0
4	Water Purchased	\$125,774.66	50,309,863
5	<b>TOTAL PRODUCED AND PURCHASED</b>		50,309,863
6	<b>TOTAL COST</b>	\$125,774.66	

**WATER SOLD**

7	Residential		32,493,312
8	Commercial		7,103,822
9	Industrial		0
10	Bulk Loading Stations		0
11	Wholesale		0
12	Other Sales (explain)		0
13	<b>TOTAL WATER SOLD</b>		39,597,134 78.71%
14	<b>TOTAL WATER NOT SOLD</b>		10,712,729 21.29%

**BREAKDOWN OF WATER USAGE**

15	Water Treatment Plant		0
16	Wastewater Treatment Plant		0
17	System Flushing		150,000
18	Fire Department Usage		30,000
19	Other Usage (explain) <span style="margin-left: 20px;">Filled new 8" line 33860ft.</span>		88,420

20 **TOTAL USAGE** 268,420

21 **WATER LOSS PERCENTAGE FOR RATE PURPOSES** 20.76%

**BREAKDOWN OF WATER LOST**

22	Tank Overflows		60,000
23	Excavation Breaks		
24	Repaired Line Breaks		
25	Unknown Loss		10,384,309 20.64%

26 **TOTAL WATER NOT SOLD OR USED** 10,444,309

27 **COST OF WATER NOT SOLD OR USED** \$26,110.77

**"UNKNOWN LOSS" FLOW RATE AND COST:**

28	"Unknown Loss"	10,384,309
29	% "Unknown Loss"	20.64%
30	Number of Days in Period	31
31	"Unknown Loss" per Day (Gallons per Day)	334,978
32	"Unknown Loss" per Minute (GPM)	232.62
33	"Unknown Loss" Cost for Month	\$25,960.77

# August 2019 LEAKS

8-1-19	1.	1293 State br rd	6" main line leak	
8-1-19	2.	8611 W. Hwy 80	Service line leak $\frac{3}{4}$ "	
8-1-19	3.	Prather Rd. @ Tusper	$\frac{3}{4}$ " Service	
8-2-19	4.	141 Park Forest	$\frac{3}{4}$ service line leak	
8-5-19	5.	Intersection of Ramp rd + overlook	1" Service line	
8-1-19	6.	Borry Turpen	$\frac{3}{4}$ Service line leak	
8-7-19	7.	Lakepoite rd	3" main line leak	
8-7-19	8.	End of Ard ridge	busted bottom	
8-9-19	9.	Heartland dr	$\frac{3}{4}$ Service line leak	
8-9-19	10.	North bass circle	2-1" service line leaks	
8-11-19	11.	W-hwy 80 At Pumpstation	8" main line leak	
8-12-19	12.	Piney Grove Rd.	4" main line leak	
8-13-19	13.	3812 Hickory hill	$\frac{3}{4}$ Service line leak	
8-13-19	14.	525 pottorshop Rd.	Busted Bottom	
8-14-19	15.	6242 Hickory Nutt Rd.	Busted Bottom	
8-14-19	16.	3061 Ard Ridge Rd.	Busted Bottom	
8-15-19	17.	Shady Rest	$\frac{3}{4}$ " Service line leak	
8-16-19	18.	446 Gower Ln	2 1" Service line leaks	
8-16-19	19.	rugged ridge	$\frac{3}{4}$ service line leak	
8-16-19	20.	507 hwy 1664	$\frac{3}{4}$ Service line leak	
8-19-19	21.	192 Enchanted dr	$\frac{3}{4}$ service line leak	
8-19-19	22.	1319 Keany Rd	$\frac{3}{4}$ " Service leak	
8-19-19	23.	Suits us Drive	END 3" Main @ 22°	
8-19-19	24.	2900 Richardson Rd.	Busted Bottom	
8-20-19	25.	24 Sage st	1" service Leak	
8-20-19	26.	270 Breezy hills	$\frac{3}{4}$ Service line leak	
8-21-19	27.	1 <sup>st</sup> W. Todd Rd.	$\frac{3}{4}$ " Service line Leak	
8-21-19	28.	R.J. Dick Farm	Hickory Nutt Busted Bottom	
				10" 8-22
				29. Leak Under Bridge
				30. 10" main leak <sup>8-23</sup> Under bridge
				31. $\frac{3}{4}$ " Service @ Scienceville <sup>8-27-19</sup>
				32. $\frac{3}{4}$ Service <sup>8-27</sup> CIRC 331 Eng
				33. 6" Main Oakhill Rd <sup>8-27-19</sup> Grand and Busted
				34. 1135 potterson branch Busted
				35. 6" Main Clifty Rd @ 12°
				36. 1" Service line <sup>Clifty hill</sup> IN 4 spots
				37. $\frac{3}{4}$ Service line Rollin dr
				38. 1" service Leak Clifty
				39. 1" service leak Clifty hill
				40. 3" main pleasant pt. Rd <sup>8-30-19</sup>

## Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: September Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

**GALLONS**

<b>WATER PRODUCED or PURCHASED</b>			
3	Water Produced	\$0.00	0
4	Water Purchased	\$130,128.32	52,051,326
5	<b>TOTAL PRODUCED AND PURCHASED</b>		52,051,326
6	<b>TOTAL COST</b>		\$130,128.32

0%  
100%

**WATER SOLD**

7	Residential	32,208,873
8	Commercial	7,495,808
9	Industrial	0
10	Bulk Loading Stations	0
11	Wholesale	0
12	Other Sales (explain)	0

13	<b>TOTAL WATER SOLD</b>	39,704,681	76.28%
14	<b>TOTAL WATER NOT SOLD</b>	12,346,645	<b>23.72%</b>

**BREAKDOWN OF WATER USAGE**

15	Water Treatment Plant	0
16	Wastewater Treatment Plant	0
17	System Flushing	125,000
18	Fire Department Usage	25,000
19	Other Usage (explain) <span style="margin-left: 20px;">new 8" line flush</span>	300,000

20	<b>TOTAL USAGE</b>	450,000
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21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>	<b>22.86%</b>
----	--	---------------

**BREAKDOWN OF WATER LOST**

22	Tank Overflows	50,000
23	Excavation Breaks	
24	Repaired Line Breaks	
25	Unknown Loss	11,846,645

**22.76%**

26	<b>TOTAL WATER NOT SOLD OR USED</b>	<b>11,896,645</b>
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27	<b>COST OF WATER NOT SOLD OR USED</b>	<b>\$29,741.61</b>
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**"UNKNOWN LOSS" FLOW RATE AND COST:**

28	"Unknown Loss"	11,846,645
29	% "Unknown Loss"	22.76%
30	Number of Days in Period	30
31	"Unknown Loss" per Day (Gallons per Day)	394,888
32	"Unknown Loss" per Minute (GPM)	274.23
33	"Unknown Loss" Cost for Month	\$29,616.61

# September 2019

1. Busted Bottom Valley View Dr. Varnay
2. Busted Bottom 80 Blue Heron Dr.
- 9-9-19 3. End of Suits Ws Dr 3" main line leak
- 1-9-19 4. Lakepoint dr 2" main line leak
- 1-11-19 5. 127 Tamahawk Dr. 3/4" Service Leak
- 7-10-19 6. 3009 Simpson Ct. 3/4" Service Leak
- 1-13-19 7. 3206 Shwy 837 busted bottom
- 9-17-19 8. 2446 Richardson Rd. busted bottom
- 7-18-19 9. 1215 Shafter Shopola 3/4" service
- 7-19-19 10. 469 Ferry Rd. 3/4" Service
- 9-17-19 11. Ard ridge busted bottom
- 7-20-19 12. 102 Suetta Dr. Service line 3/4 banded
- 1-23-19 13. 112 Mallard circle 3/4 Service line leak
- 7-23-19 14. 1756 slate br spur 3/4 Service line leak
- 1-24-19 15. 331 breezy hills 3/4 Service line leak
- 9-24-19 16. 1003 Winding Ridge Dr 3/4 Service line leak
- 7-24-19 17. 166 Enchanted Dr. 3/4 Service line leak
- 9-25-19 18. 234 George St. Busted Meter Bottom
- 9-25-19 19. 1362 Thurman Rd 3/4 Service Leak
- 9-26-19 20. 306 Gaynelle Ct. 3/4 Service Leak
- 7-28-19 21. 6" 914 By-Pass (BAD)
- 7-27-19 22. N. 837 6" (Bad)
- 7-27-19 23. Rock lick 3" Main
- 1-30-19 24. 7555 Hwy 761 1" service Leak
- 7-30-19 25. 1st Arlan Dr. 2/4" service Leak
- 7-28-19 26. Wc 80 Busted Bottom @ sardis
- 1-28-19 27. 6" main on 914 lost 220 thousand gallons







# Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: October Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

### GALLONS

WATER PRODUCED or PURCHASED				
3	Water Produced	\$0.00	0	0%
4	Water Purchased	\$116,508.25	46,603,300	100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		46,603,300	
6	<b>TOTAL COST</b>		\$116,508.25	

WATER SOLD				
7	Residential		28,915,695	
8	Commercial		5,439,820	
9	Industrial		0	
10	Bulk Loading Stations		0	
11	Wholesale		0	
12	Other Sales (explain)		0	
13	<b>TOTAL WATER SOLD</b>		34,355,515	73.72%
14	<b>TOTAL WATER NOT SOLD</b>		12,247,785	26.28%

BREAKDOWN OF WATER USAGE				
15	Water Treatment Plant		0	
16	Wastewater Treatment Plant		0	
17	System Flushing		200,000	
18	Fire Department Usage		25,000	
19	Other Usage (explain)			
20	<b>TOTAL USAGE</b>		225,000	
21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>			<b>25.80%</b>

BREAKDOWN OF WATER LOST				
22	Tank Overflows		0	
23	Excavation Breaks			
24	Repaired Line Breaks			
25	Unknown Loss		12,022,785	25.80%
26	<b>TOTAL WATER NOT SOLD OR USED</b>		12,022,785	
27	<b>COST OF WATER NOT SOLD OR USED</b>		\$30,056.96	

"UNKNOWN LOSS" FLOW RATE AND COST:			
28	"Unknown Loss"	12,022,785	
29	% "Unknown Loss"	25.80%	
30	Number of Days in Period	31	
31	"Unknown Loss" per Day (Gallons per Day)	387,832	
32	"Unknown Loss" per Minute (GPM)	269.33	
33	"Unknown Loss" Cost for Month	\$30,056.96	

## October 2019 LEAKS

- 10-1-19 1. TANK over flow
- 10-1-19 2. 84 Buddy tarter
- 10-1-19 3. 1151 Shafter Shepola rd
- 10-8-19 4. Tiger Way behind UPS  $\frac{3}{4}$ " service
- 10-11-19 5. 1010 South Fork  $\frac{3}{4}$  service line leak
- 10-15-19 6. 1412 W Hwy 914 Busted meter
- 10-16-19 7. 210 Enchanted dr  $\frac{3}{4}$  service line leak
- 10-18-19 8. 203 Knob hill rd 3" main line leak
- 10-22-19 9. breezy hills  $\frac{3}{4}$  service line leak
- 10-22-19 10. Castlewood  $\frac{3}{4}$  service line leak
- 10-25-19 11. 780 Joe Lewis rd 1" service line leak
- 10-25-19 12. 95 Denham rd 2" main line leak

## Monthly Water Use Report



Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: November Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

**GALLONS**

<b>WATER PRODUCED or PURCHASED</b>				
3	Water Produced	\$0.00	0	0%
4	Water Purchased	\$108,807.73	43,523,091	100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		43,523,091	
6	<b>TOTAL COST</b>			

<b>WATER SOLD</b>				
7	Residential		28,739,354	
8	Commercial		3,291,240	
9	Industrial		0	
10	Bulk Loading Stations		0	
11	Wholesale		0	
12	Other Sales (explain)		0	
13	<b>TOTAL WATER SOLD</b>		32,030,594	73.59%
14	<b>TOTAL WATER NOT SOLD</b>		11,492,497	<b>26.41%</b>

**BREAKDOWN OF WATER USAGE**

15	Water Treatment Plant		0	
16	Wastewater Treatment Plant		0	
17	System Flushing		300,000	
18	Fire Department Usage		50,000	
19	Other Usage (explain)			

20 **TOTAL USAGE** 350,000

21 **WATER LOSS PERCENTAGE FOR RATE PURPOSES** **25.60%**

**BREAKDOWN OF WATER LOST**

22	Tank Overflows		0	
23	Excavation Breaks			
24	Repaired Line Breaks			
25	Unknown Loss		11,142,497	25.60%

26 **TOTAL WATER NOT SOLD OR USED** 11,142,497

27 **COST OF WATER NOT SOLD OR USED** \$27,856.24

**"UNKNOWN LOSS" FLOW RATE AND COST:**

28	"Unknown Loss"		11,142,497	
29	% "Unknown Loss"		25.60%	
30	Number of Days in Period		30	
31	"Unknown Loss" per Day (Gallons per Day)		371,417	
32	"Unknown Loss" per Minute (GPM)		257.93	
33	"Unknown Loss" Cost for Month		\$27,856.24	

NOV 2019 Water leaks

- 1-6-19 1. 1452 Thurman rd  $\frac{3}{4}$  service line leak
- 6-19 2. 1432 Thurman rd  $\frac{3}{4}$  service line leak
- 1-8-19 3. 2993 & Dixon rd 6" main line leak
- 9-19 4. 212 Austin rd regulator leaking
- 1-11-19 5. 39 Day meadow  $\frac{3}{4}$  service line leak
- 1-14-19 6. 4174 Oakhill rd 6" main line leak
- 11-21-19 7. 1" service line ramp rd
- 28-19 8. 836 hwy 1674  $\frac{3}{4}$  service line leak
- 27-19 9. 1773 Clifflly rd busted bottom
- 1-29-17 10. 195 Ford Holby Rd.

## Monthly Water Use Report

Water Utility: Western Pulaski Co. Water PWSID: 1000363

For the Month of: December Year: 2019

1	PRODUCTION COST PER THOUSAND	\$0.00
2	PURCHASE COST PER THOUSAND	\$2.50

**GALLONS**

<b>WATER PRODUCED or PURCHASED</b>				
3	Water Produced	\$0.00	0	0%
4	Water Purchased	\$101,568.96	40,627,585	100%
5	<b>TOTAL PRODUCED AND PURCHASED</b>		40,627,585	
6	<b>TOTAL COST</b>		\$101,568.96	

<b>WATER SOLD</b>				
7	Residential		23,994,754	
8	Commercial		1,973,910	
9	Industrial		0	
10	Bulk Loading Stations		0	
11	Wholesale		0	
12	Other Sales (explain)		0	
13	<b>TOTAL WATER SOLD</b>		25,968,664	63.92%
14	<b>TOTAL WATER NOT SOLD</b>		14,658,921	<b>36.08%</b>

<b>BREAKDOWN OF WATER USAGE</b>				
15	Water Treatment Plant		0	
16	Wastewater Treatment Plant		0	
17	System Flushing		125,000	
18	Fire Department Usage		15,000	
19	Other Usage (explain)			
20	<b>TOTAL USAGE</b>		140,000	
21	<b>WATER LOSS PERCENTAGE FOR RATE PURPOSES</b>			<b>35.74%</b>

<b>BREAKDOWN OF WATER LOST</b>				
22	Tank Overflows		0	
23	Excavation Breaks			
24	Repaired Line Breaks			
25	Unknown Loss		14,518,921	35.74%
26	<b>TOTAL WATER NOT SOLD OR USED</b>		14,518,921	
27	<b>COST OF WATER NOT SOLD OR USED</b>		\$36,297.30	

<b>"UNKNOWN LOSS" FLOW RATE AND COST:</b>				
28	"Unknown Loss"		14,518,921	
29	% "Unknown Loss"		35.74%	
30	Number of Days in Period		31	
31	"Unknown Loss" per Day (Gallons per Day)		468,352	
32	"Unknown Loss" per Minute (GPM)		325.24	
33	"Unknown Loss" Cost for Month		\$36,297.30	

Date

Dec 2019 Water leaks

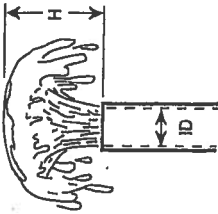
- 12-2-19 1 Goldenburg Ln 3" main line leak
- 12-4-19 2 Calvary Church 3/4" service line leak
- 12-5-19 3 1621 Patterson branch 3/4" service leak
- 12-11-19 4 1412 Wtlo 3" main line leak
- 12-18-19 5 1765 Sherri Dr. 3/4" service
- 12-18-19 6 Mill spring satter leak
- 12-20-19 7 189 Jody dr 3/4 service line leak
- 12-21-19 8 Oak hill rd across from Church 6" main

9.

10.

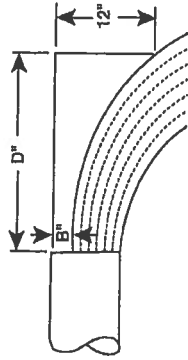
## **EXHIBIT A-1**

## Estimating Flow from a Vertical Pipe



I.D. Pipe, inches	Flow in Gallons per Minute										
	Vertical Height of Flow (H), inches										
	3	3.5	4	4.5	5	5.5	6	7	8	10	12
2	38	41	44	47	50	53	56	61	65	74	82
3	81	89	96	103	109	114	120	132	141	160	177
4	137	151	163	174	185	195	205	222	240	269	299
6	318	349	378	405	430	455	480	520	560	635	700
8	567	623	684	730	776	821	868	945	1020	1150	1270
10	950	1055	1115	1200	1280	1350	1415	1530	1640	1840	2010

## Estimating Discharge from a Horizontal Pipe not Running Full Flow



$$\text{Flow (gpm)} = A \times D \times 1.039 \times F$$

A = Area of pipe in sq. in. = inside dia<sup>2</sup> x 0.7854

D = Horizontal distance in inches

F = Effective area factor obtained from table at right

### Example:

Given: Inside dia pipe = 6 inches

D = 16 inches

B = 4 inches

$$A = 36 \times 0.7854 = 28.3 \text{ in.}^2$$

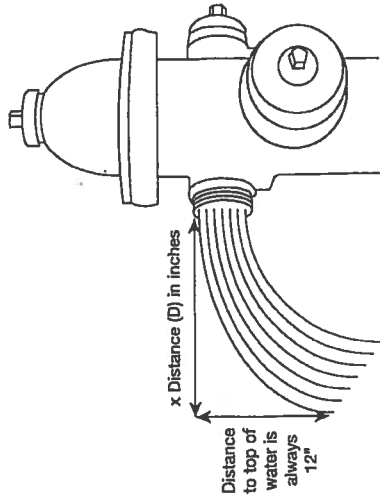
$$\text{Ratio } B/D = 4/16 = 25\%$$

F = 0.805 (from table)

$$\begin{aligned} \text{Flow (gpm)} &= A \times D \times 1.039 \times F \\ &= 28.3 \times 16 \times 1.039 \times 0.805 \\ &= 379 \text{ gpm (approx)} \end{aligned}$$

## Estimating Low Flow Rates From a 2 1/2" Hydrant Nozzle

The approximate flow from a 2 1/2" hydrant nozzle can be determined by measuring the distance of the water flow at a point 12" below the top of the water as it leaves the nozzle.



Distance (D) in inches	Flow in gpm
6"	30
8"	40
10"	50
12"	60
14"	70
16"	80
18"	90
20"	100
30"	150



## **EXHIBIT B**

Date

Jan 2019 Water Leaks

- 1-9-19 1. 6" main line leak at sleepy hollow
- 1-8-19 2. Roger Owens 3/4 service line leak
- 1-18-19 3. 218 Normandy Ct service line leak
- 1-21-19 4. Tim Tator meter 761 Busted (3510)
- 1-21-19 5. Wolf Creek Marina 3" Main
- 1-22-19 6. 1" service @ Shepola Rd.
- 1-28-19 7. 119 observation pt 1" service line leak
- 1-28-19 8. 676 highway dr busted bottom
- 1-31-19 9. Daws Ridge Busted Bottom
- 10.

(~~3~~/4) STOPPED METERS January)

Feb 2019 Leaks

Date			
2-1-19	1	Daws Ridge Rd.	busted water bottom
2-4-19	2	102 Karohi Ln.	3/4" Service
2-4-19	3	5893 W. Hwy 80	3/4" service
2-4-19	4	305 Patterson	branch 3/4" service
2-8-19	5	Bottom of Clifty hill Rd.	1" service
2-9-19	6	6" main @ Campbell Rd.	
2-10-19	7	6" main @ slate branch rd.	
2-11-19	8	1" service leak	over hill Clifty Rd.
2-14-19	9	305 Patterson br	3/4" service line leak
2-14-19	10	Wilson + Ray Shop	3/4" service line leak
2-14-19	11	bridle brook	3" main line leak
2-14-19	12	bridle brook	3" main line leaking at <del>at</del> + slip couplin
2-19-19	13	Hickory Hill	3/4" service line leak
2-21-19	14	6" main leak	W. 80 @ Sleepy hollow
2-25-19	15	1600 W. Ho rd	3/4" service line leak
2-25-19	16	1106 oak hill Rd.	Busted Bottom
2-25-19	17	47 Highways Ct.	Busted Bottom

18  
19  
20

Mar 2019 Water Leaks

- |        |    |  |
|--------|----|--|
| 3-7-19 | 1  | 8" Main Leak (Bad)                           |
| 11-19  | 2  | 56 Sumner wind 3/4" service line             |
| 11-19  | 3  | Todd rd 3" main line                         |
| 19-19  | 4  | 200 Mooreland Pn service line leak           |
| 20-19  | 5  | 3009 Simpson dr 3/4 service line leak        |
| 20-19  | 6  | 3011 Simpson dr 1" service line leak         |
| 20-19  | 7  | 1901 Tigers Way 3/4 service line leak        |
| 21-19  | 8  | 1225 Wolf creek rd 1" service line leak      |
| 23-19  | 9  | 2329 Ringgold rd 4" main line leak           |
| 24-19  | 10 | Cedar crest regulator pit 2" main            |
| 24-19  |    | 81 Todd blvd 3/4 service line leak           |
| 24-19  |    | 168 Lakebreeze busted meter bottom           |
| 29-19  |    | Calvary baptist church 3/4 service line leak |

## April 2019 LEAKS

1-1-19	1)	684 Tapping stake leaking Hwy 1248	4-21-28)	490 Ferry Rd - Buste
1-2-19	2)	Royce shop 3/4" service leak	4-25-29)	171 Arden dr 3/4 service line
1-2-19	3)	W. 80 Dance hall 1" service leak	4-25-30)	Circle pt Bustel Bottom
1-3-19	4)	828 Hwy 235 3/4 service line leak	4-26-31)	8" Ringsold Rd (new line
4-19	5)	Enchanted dr 1" service line leak	32)	
1-4-19	6)	Shady grove rd 3" main line leak	33)	
-8-19	7)	Danielle Ln. 1" service line leak		
-10-19	8)	2042 Reemey Rd <del>leak</del> service line leak		
-10-19	9)	291 Wilson Rd service line leak		
-11-19	10)	valley rd 3" main line leak		
-12-19	11)	155 Danielle Ln. 1" service leak		
-1-15-19	12)	1" service line in (3 places) Lee's ford		
1-16-19	13)	Boat place on 80 Access from 3345 3/4 service line leak		
1-16-19	14)	171 Enchanted dr 3/4 service line leak		
-16-19	15)	510 Oakland dr 3" main line leak		
1-16-19	16)	1441 Hwy 1674 3/4 service line leak		
-17-19	17)	3905 Hickory hill dr 3/4 service line leak		
-17-19	18)	Slate branch spar @ END 3" Main		
-17-19	19)	Bustel Bottom Goves Ln.		
-18-19	20)	3714 Hickory Hill Bustel Bottom		
-18-19	21)	<del>leak</del> Oakwood @ Bustel Bottom		
-22-19	22)	150 Creechwood 3/4" service		
-22-19	23)	Countryside pt. Ln. 3/4" service		
-22-19	24)	980 Slate branch Bustel meter Bottom		
-23-19	25)	Robin Dr. 3" main		
24-19	26)	Fish -N- ski Bustel Bottom		
-24-19	27)	115 Hadden Ct. Bustel Bottom		

May 2019 Water Leaks

5-1-19	1.	12 Deck Dr. Busted Bottom	29-71 Enchanted dr $\frac{3}{4}$ service line leak
5-1-19	2.	93 Kalsons ct $\frac{3}{4}$ service line leak	
5-1-19	3.	6141 W hwy 80 $\frac{3}{4}$ service line leak	
5-1-19	4.	3160 hwy 2993 busted meter bottom	
5-2-19	5.	505 Nature's Point $\frac{3}{4}$ service line leak	
5-2-19	6.	1039 Hwy 3091 $\frac{3}{4}$ service line leak	
5-7-19	7.	Charlie beasley loop $\frac{3}{4}$ service line leak	
5-10-19	8.	Buck Trail 3" main line leak	
5-11-19	9.	260 Circle Pt. Busted Bottom	
5-14-19	10.	J-oaks rd $\frac{3}{4}$ service line leak	
5-16-19	11.	204 Lyth wood Dr Busted meter	
5-16-19	12.	lookout circle $\frac{3}{4}$ service line leak	
5-16-19	13.	1041 South Fork dr $\frac{3}{4}$ service line leak	
5-16-19	14.	621 Prother dr $\frac{3}{4}$ service line leak	
5-17-19	15.	5993 W. 80 $\frac{3}{4}$ service line leak	
5-17-19	16.	102 Snetta Ave $\frac{3}{4}$ service line leak	
5-20-19	17.	1905 Rollin dr $\frac{3}{4}$ service line leak	
5-20-19	18.	1908 Rollin dr $\frac{3}{4}$ service line leak	
5-21-19	19.	66 Isie St Busted Bottom	
5-22-19	20.	Chapman Dairy 6" main line	
5-23-19	21.	1903 Tigers way $\frac{3}{4}$ service	
5-24-19	22.	223 Lenetani rd 1" service line leak	
5-28-19	23.	85 hwy 235 $\frac{3}{4}$ service line leak	
5-28-19	24.	Kates rd $\frac{3}{4}$ service line leak	
5-28-19	25.	Robin dr 3" main line leak	
5-31-19	26.	6484 ZV 80 Busted meter.	
5-31-19	27.	175 muse Ln 1" service line leak	
5-31-19	28.	860 old Columbia rd $\frac{3}{4}$ service line leak	

### June 2019 Water Leaks

- |         |     |  |
|---------|-----|--|
| 6-3-19  | 1-  | 277 bates rd $\frac{3}{4}$ " service line leak           |
| 6-3-19  | 2-  | 219 oakview dr $\frac{3}{4}$ " service line leak         |
| 6-3-19  | 3-  | 205 Richard dr $\frac{3}{4}$ " service line Leak         |
| 6-4-19  | 4-  | Fish N Ski $\frac{3}{4}$ " service line leak             |
| 6-6-19  | 5-  | 1447 oakhill rd. Service leak                            |
| 6-8-19  | 6-  | 6" Main Leak old millspring (Larry Sheppards farm)       |
| 6-11-19 | 7-  | 8" main Leak Hickory Nut Rd Bottom of Hill (Contractors) |
| 6-12-19 | 8-  | Woodland dr $\frac{3}{4}$ " service line leak            |
| 6-14-19 | 9-  | 3230 Ard Bridge Rd. busted MT Bottom                     |
| 6-14-19 | 10- | Puddle Hill Busted meter bottom                          |
| 6-17-19 | 11- | Busted meter bottom Gower Ln.                            |
| 6-18-19 | 12- | 6" Main 51cbr branch @ oakhill                           |
| 6-19-19 | 13- | 88 Jody way $\frac{3}{4}$ " service line leak            |
| 6-19-19 | 14- | 6450 Hwy 761 $\frac{3}{4}$ " service line leak           |
| 6-21-19 | 15- | 914 Bypass 6" main                                       |
| 6-21-19 | 16- | 48 gower LN Busted bottom                                |
| 6-21-19 | 17- | wild wood DR.  |
| 6-22-19 | 18- | 512 water cliff DR. Busted bottom                        |
| 6-25-19 | 19- | 512 Clifty rd. $\frac{3}{4}$ " service leak              |
| 6-26-19 | 20- | 810 Coffey Rd $\frac{3}{4}$ " service leak               |

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July 2019 Water Leaks

7-1-19	1.	Luke Steven's Its $\frac{3}{4}$ " service line	
7-1-19	2.	1775 patterson branch $\frac{3}{4}$ " service line	
7-1-19	3.	200. moreland DR. $\frac{3}{4}$ " service line	
2-19	4.	Todd rd 3" main line leak	
2-19	5.	87 Summer wind dr busted meter bottom	
1-3-19	6.	Sleepy Hollow $\frac{3}{4}$ " service line	
-6-19	7.	W.hwy 80 at H.E. blonds storage buildings busted meter bottom	
8-19	8.	2904 Richardson rd $\frac{3}{4}$ service line leak	
7-8-19	9.	109 Evert Ln. Busted Bottom	29. 517 netices point $\frac{3}{4}$ service line leak
-9-19	10.	220 Redmond Rd. Busted Bottom	30. 1901 Abbots Way $\frac{3}{4}$ service line leak
-9-19	11.	Lake field DR. 1" service leak	31. 107 Deck DR. Apt A Service
-9-19	12.	Branchwood DR. $\frac{3}{4}$ " service leak	32. Brian's DR <sup>7-21-19</sup> Service leak
-9-19	13.	5882 Hwy 761 $\frac{3}{4}$ " service leak	33. Mckeel Rd <sup>7-31-19</sup> Service Leak
-9-19	14.	chickasaw rd 3" main line leak	34. Blassinger circle $\frac{3}{4}$ service leak
12-19	15.	15919 W hwy 80 6" main line leak	35. Mcclab box 145 $\frac{3}{4}$ service leak
12-19	16.	307 buckeye dr $\frac{3}{4}$ service line leak	36. Bates rd $\frac{3}{4}$ service line leak
1-13-19	17.	49 Edge Water pt $\frac{3}{4}$ service leak	
1-14-19	18.	314 Hwy 235 Busted Bottom	
15-19	19.	3904 Rollin dr $\frac{3}{4}$ service line leak	
5-19	20.	3830 Hickory Hill $\frac{3}{4}$ service line leak	
-15-19	21.	Sas branchwood dr $\frac{3}{4}$ service line leak	
15-19	22.	White oak dr $\frac{3}{4}$ service line leak	
7-16-19	23.	Hwy 761 4" Main. state hit line	
7-17-19	24.	Patterson branch leak 4" Main	
7-18-19	25.	Hwy 761 Leak 3" Main	
7-19-19	26.	1550 Bridge Hollow Rd. busted MT bottom	
8-19	27.	960 New hope rd $\frac{3}{4}$ service line leak	
8-19	28.	212 Woodline dr $\frac{3}{4}$ service line leak	

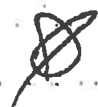


# August 2019 LEAKS

8-1-19	1. 2298 State br rd	6" main line leak	29. 10" Leak Under Bridge
8-1-19	2. 8611 W. Hwy 80	Service line leak 3/4"	30. 10" main leak under bridge
8-1-19	3. Prother Rd. @ Tuoppa	3/4" Service	31. 3/4" Service @ Sciencerville
8-2-19	4. 141 Park Forest	3/4 service line leak	32. 3/4 Service line @ Sciencerville
8-5-19	5. Intersection of Romp rd + Overlook	1" Service line	33. 6" Main Oakhill Rd
8-6-19	6. Barry Turpen	3/4 Service line leak	34. 1135 pottersham branch
8-7-19	7. Lakepointe rd	3" main line leak	35. 6" Main Clifty rd
8-7-19	8. End of Ard ridge	busted bottom	36. 1" Service line Clifty hill
8-9-19	9. Heartland dr	3/4 service line leak	37. 3/4 Service line Rollin dr
8-9-19	10. North bass circle	2-1" service line leaks	38. 1" service leak Clifty h
8-11-19	11. W. Hwy 80 At Pumpstation	8" main line leak	39. 1" service leak Clifty hill
8-12-19	12. Piney Grove Rd.	4" main line leak	40. 3" Main pleasant pt. rd
8-13-19	13. 3812 Hickory hill	3/4 Service line leak	9-31-19
8-13-19	14. 525 pottersham Rd.	Busted bottom	
8-14-19	15. 6242 Hickory Nutt Rd.	Busted Bottom	
8-14-19	16. 3061 Ard Ridge Rd.	Busted Bottom	
8-15-19	17. Shady Rest	3/4" service line leak	
8-16-19	18. 446 Gaver Ln	2 1" service line leaks	
8-16-19	19. rugged ridge	3/4 service line leak	
8-16-19	20. 507 Hwy 1664	3/4 service line leak	
8-19-19	21. 192 Enchanted dr	3/4 service line leak	
8-19-19	22. 1319 Kearny rd	3/4" Service leak	
8-19-19	23. Suits us Drive	END 3" Main @ 22°	
8-19-19	24. 2900 Richardson Rd.	Busted Bottom	
8-20-19	25. 24 Sage st	1" service Leak	
8-20-19	26. 220 Breezy hills	3/4 service line leak	
8-21-19	27. 1100 W. Top Rd.	3/4" Service line Leak	
8-21-19	28. 1100 W. Top Rd.	3/4" Service line Leak	
8-21-19	29. 1100 W. Top Rd.	3/4" Service line Leak	

## September 2019

1. Busted Bottom Valley View Dr. Nancy
2. Busted Bottom 80. Blue Heron Dr.
- 9-9-19 3. End of Suits us Dr. 3" main line leak
- 9-9-19 4. Lakepoint Dr. 2" main line leak
- 11-19 5. 127 Trenchard Dr. 3/4" Service Leak
- 1-10-19 6. 3009 Simpson Ct. 3/4" Service Leak
- 1-13-19 7. 3206 Shwy 837 busted bottom
- 2-17-19 8. 2446 Richardson Rd. busted bottom
- 3-18-19 9. 1215 Sheffer Shopols 3/4" service
- 1-19-19 10. 469 Ferry Rd. 3/4" service
- 3-17-19 11. Ard ridge busted bottom
- 1-20-19 12. 102 Svette Dr. Service line 3/4 banded
- 2-3-19 13. 112 Mallard circle 3/4 Service line leak
- 23-19 14. 1756 slate br spur 3/4 Service line leak
- 24-19 15. 331 breezy hills 3/4 Service line leak
- 7-24-19 16. 1003 Winding Ridge Dr 3/4 service line leak
- 1-24-19 17. 166 Enchanted Dr. 3/4 Service line leak
- 1-25-19 18. 234 George St. Busted Meter Bottom
- 7-25-19 19. 1362 Thurman Rd. 3/4 Service Leak
- 7-26-19 20. 306 Gaynelle Ct. 3/4 Service leak
- 7-28-19 21. 6" 914 By-Pass (BAD)
- 1-27-19 22. N. 837 6" (Bad)
- 27-19 23. Rock leak 3" Main
- 30-19 24. 7555 Hwy 761 1" service Leak
- 1-30-19 25. 11 Arlan Dr. 2/4" service Leak
- 28-19 26. W. 80 Busted Bottom @ sardis
- 28-19 27. 6" main on 914 lost 220 thousand gallons



# October 2019 LEAKS

- 10-1-19 1. TANK over flow
- 10-1-19 2. 84 Buddy Carter
- 10-1-19 3. 1151 Shafter Sheppola rd
- 10-8-19 4. Tiger Way behind UPS  $\frac{3}{4}$ " service
- 11-11-19 5. 1010 South Park  $\frac{3}{4}$  service line leak
- 12-15-19 6. 1412 W Hwy 914 Busted meter
- 12-16-19 7. 210 Enchanted dr  $\frac{3}{4}$  service line leak
- 12-18-19 8. 203 Knob hill rd 3" main line leak
- 12-22-19 9. breezy hills  $\frac{3}{4}$  service line leak
- 12-22-19 10. Castlewood  $\frac{3}{4}$  service line leak
- 12-25-19 11. 780 Joe Lewis rd 1" service line leak
- 12-25-19 12. 95 Denham rd 2" main line leak

NOV 2019 Water leaks

- |         |     |                                      |                       |
|---------|-----|--------------------------------------|-----------------------|
| 1-6-19  | 1.  | 1452 Thurman rd                      | 3/4 service line leak |
| -6-19   | 2.  | 1432 Thurman rd                      | 3/4 service line leak |
| -8-19   | 3.  | 2993 + Dixon rd                      | 6" main line leak     |
| -9-19   | 4.  | 212 Austin rd                        | regulator leaking     |
| -11-19  | 5.  | 39 Day meadow                        | 3/4 service line leak |
| -14-19  | 6.  | 4174 Oakhill rd                      | 6" main line leak     |
| 1-21-19 | 7.  | 1 <sup>st</sup> service line ramp rd |                       |
| 2-8-19  | 8.  | 836 hwy 1674                         | 3/4 service line leak |
| 2-7-19  | 9.  | 1723 Clifty rd                       | busted bottom         |
| 1-29-17 | 10. | 195 Ford Holly Rd.                   |                       |

Date Dec 2019 Water leaks

- 1-2-19 1 Goldenburg Ln 3" main line leak
- 2-9-19 2 Calvary Church 3/4" service line leak
- 2-5-19 3 1621 Patterson branch 3/4" service leak
- 2-11-19 4 1412 Wtlo 3" main line leak
- 2-18-19 5 1705 Sherri Dr. 3/4" service
- 2-18-19 6 Min spring setter leak
- 2-20-19 7 189 Jody dr 3/4 service line leak
- 2-21-19 8 Oakhill Rd across from Church 6" main
- 9.
- 10.

## **EXHIBIT C**

61-1367132  
01/01/2019 - 12/31/2019

WESTERN PULASKI COUNTY WATER DISTRICT [75511]  
**Depreciation Expense**

11/23/2020  
9:46:57AM

Sorted: General - User defined 1

Federal  
01/01/2019 - 12/31/2019

System No.	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>BUILDINGS</b>										
2		ASPHALT PARKING LOT	10/13/2016	SL /N/A	15.0000	37,880.00	5,524.66	2,525.33	8,049.99	29,830.01
55		NEW OFFICE BUILDING	6/30/2014	SL /N/A	38.0000	249,588.00	27,872.22	6,568.11	34,440.33	215,147.67
56		BUILDING PERMIT	10/2/2013	SL /N/A	38.0000	550.00	242.94	14.47	257.41	292.59
57		STEEL BUILDING	6/30/2015	SL /N/A	38.0000	26,080.00	2,404.64	686.32	3,090.96	22,989.04
58		CONCRETE GARAGE BUILC	6/30/2015	SL /N/A	38.0000	38,000.00	3,503.00	1,000.00	4,503.00	33,497.00
59		BUILDING #3	12/15/2015	SL /N/A	38.0000	48,000.00	3,776.32	1,283.16	5,039.48	42,960.52
60		ADDN-BLDG #3	1/29/2016	SL /N/A	38.0000	60,614.00	4,682.22	1,595.11	6,277.33	54,336.67
61		HEAT PUMP - BACK LOT	6/30/2016	SL /N/A	15.0000	5,435.00	1,313.66	362.33	1,675.99	3,759.01
93		Parking Lot Paving	6/30/2017	SL /N/A	15.0000	17,120.00	2,063.33	1,141.33	3,204.66	13,915.34
<b>Subtotal: BUILDINGS</b>						<b>483,267.00</b>	<b>51,382.99</b>	<b>15,156.16</b>	<b>66,539.15</b>	<b>416,727.85</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: BUILDINGS</b>						<b>483,267.00</b>	<b>51,382.99</b>	<b>15,156.16</b>	<b>66,539.15</b>	<b>416,727.85</b>
<b>DISTRIBUTION RESERVOIRS</b>										
1		DISTRIBUTION RESERVOIR:	6/30/2000	SL /N/A	50.0000	46,477.00	46,477.00	0.00	46,477.00	0.00
99		Denham Knob Water Stora	10/28/2018	SL /N/A	45.0000	153,100.00	567.04	3,402.22	3,969.26	149,130.74
100		HICKORY NUT WATER STO	10/1/2018	SL /N/A	45.0000	1,063,371.00	5,907.62	23,630.47	29,538.09	1,033,832.91
<b>Subtotal: DISTRIBUTION RESERVOIRS</b>						<b>1,262,948.00</b>	<b>52,951.66</b>	<b>27,032.69</b>	<b>79,984.35</b>	<b>1,182,963.65</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: DISTRIBUTION RESERVOIRS</b>						<b>1,262,948.00</b>	<b>52,951.66</b>	<b>27,032.69</b>	<b>79,984.35</b>	<b>1,182,963.65</b>
<b>EQUIPMENT &amp; TOOLS</b>										
31		RADIOS	6/30/2000	SL /N/A	10.0000	9,106.00	9,106.00	0.00	9,106.00	0.00
45		EQUIPMENT AND TOOLS	6/30/2011	SL /N/A	10.0000	52,049.00	50,393.80	1,655.20	52,049.00	0.00
46		FENCE	6/30/2011	SL /N/A	10.0000	5,493.00	5,346.60	146.40	5,493.00	0.00
98		BACKHOE HAMMER	11/8/2018	SL /N/A	10.0000	17,565.00	292.75	1,756.50	2,049.25	15,515.75
<b>Subtotal: EQUIPMENT &amp; TOOLS</b>						<b>84,213.00</b>	<b>65,139.15</b>	<b>3,558.10</b>	<b>68,697.25</b>	<b>15,515.75</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: EQUIPMENT &amp; TOOLS</b>						<b>84,213.00</b>	<b>65,139.15</b>	<b>3,558.10</b>	<b>68,697.25</b>	<b>15,515.75</b>
<b>HYDRANTS</b>										
3		HYDRANTS	6/30/2000	SL /N/A	40.0000	20,147.00	20,147.00	0.00	20,147.00	0.00
<b>Subtotal: HYDRANTS</b>						<b>20,147.00</b>	<b>20,147.00</b>	<b>0.00</b>	<b>20,147.00</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: HYDRANTS</b>						<b>20,147.00</b>	<b>20,147.00</b>	<b>0.00</b>	<b>20,147.00</b>	<b>0.00</b>
<b>LAND &amp; LAND RIGHTS</b>										
47		LAND AND LAND RIGHTS	6/30/2000	SL /N/A	0.0000	82,445.00	0.00	0.00	0.00	82,445.00
48		LAND AND LAND RIGHTS	6/30/2006	SL /N/A	0.0000	840.00	0.00	0.00	0.00	840.00
49		LAND AND LAND RIGHTS	6/30/2009	SL /N/A	0.0000	69,700.00	0.00	0.00	0.00	69,700.00
50		LAND AND LAND RIGHTS	12/31/2010	SL /N/A	0.0000	30,000.00	0.00	0.00	0.00	30,000.00
51		LAND AND LAND RIGHTS	12/31/2011	SL /N/A	0.0000	38,050.00	0.00	0.00	0.00	38,050.00
52		LAND AND LAND RIGHTS	7/9/2012	SL /N/A	0.0000	190,953.00	0.00	0.00	0.00	190,953.00

WESTERN PULASKI COUNTY WATER DISTRICT [75511]  
**Depreciation Expense**

Sorted: General - User defined 1

Federal  
01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>LAND &amp; LAND RIGHTS</b>										
53		LAND	12/31/2013	SL /N/A	0.0000	70,000.00	0.00	0.00	0.00	70,000.00
54		LAND AND LAND RIGHTS	4/28/2016	SL /N/A	0.0000	12,950.00	0.00	0.00	0.00	12,950.00
<b>Subtotal: LAND &amp; LAND RIGHTS</b>						<b>494,938.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>494,938.00</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: LAND &amp; LAND RIGHTS</b>						<b>494,938.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>494,938.00</b>
<b>METERS &amp; INSTALLATIONS</b>										
15		METERS AND INSTALLATIO	6/30/2000	SL /N/A	40.0000	1,337,856.00	1,189,090.40	33,446.40	1,222,536.80	115,319.20
16		METERS AND INSTALLATIO	6/30/2004	SL /N/A	40.0000	113,805.00	60,439.26	2,845.13	63,284.39	50,520.61
17		METERS AND INSTALLATIO	6/30/2005	SL /N/A	40.0000	118,230.00	60,492.50	2,955.75	63,448.25	54,781.75
18		METERS AND INSTALLATIO	6/30/2006	SL /N/A	40.0000	107,590.00	49,737.50	2,689.75	52,427.25	55,162.75
19		METERS AND INSTALLATIO	6/30/2007	SL /N/A	40.0000	86,360.00	38,738.00	2,159.00	40,897.00	45,463.00
20		METERS AND INSTALLATIO	6/30/2008	SL /N/A	40.0000	23,891.00	9,662.56	597.28	10,259.84	13,631.16
21		METERS AND INSTALLATIO	12/31/2009	SL /N/A	40.0000	12,384.00	5,231.20	309.60	5,540.80	6,843.20
22		METERS AND INSTALLATIO	6/30/2010	SL /N/A	40.0000	26,982.00	10,266.10	674.55	10,940.65	16,041.35
23		METERS AND INSTALLATIO	12/31/2010	SL /N/A	40.0000	28,132.00	9,639.60	703.30	10,342.90	17,789.10
24		METERS	4/5/2012	SL /N/A	40.0000	4,575.00	1,052.76	114.38	1,167.14	3,407.86
25		METERS AND INSTALL-201	6/30/2013	SL /N/A	40.0000	21,767.00	4,136.36	544.18	4,680.54	17,086.46
26		METERS AND INSTALLATIO	6/30/2014	SL /N/A	40.0000	70,169.00	9,122.46	1,754.23	10,876.69	59,292.31
27		METERS AND INSTALLATIO	6/30/2015	SL /N/A	40.0000	120,293.00	13,232.66	3,007.33	16,239.99	104,053.01
29		METERS AND INSTALLATIO	12/31/2016	SL /N/A	40.0000	105,990.00	6,771.50	2,649.75	9,421.25	96,568.75
94		METERS AND INSTALLATIO	6/30/2017	SL /N/A	40.0000	120,515.00	4,519.32	3,012.88	7,532.20	112,982.80
101		METERS AND INSTALLATIO	7/1/2018	SL /N/A	40.0000	149,188.00	1,864.85	3,729.70	5,594.55	143,593.45
107		Meter Installations	6/30/2019	SL /N/A	40.0000	309,043.00	0.00	3,863.04	3,863.04	305,179.96
<b>Subtotal: METERS &amp; INSTALLATIONS</b>						<b>2,756,770.00</b>	<b>1,473,997.03</b>	<b>65,056.25</b>	<b>1,539,053.28</b>	<b>1,217,716.72</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: METERS &amp; INSTALLATIONS</b>						<b>2,756,770.00</b>	<b>1,473,997.03</b>	<b>65,056.25</b>	<b>1,539,053.28</b>	<b>1,217,716.72</b>
<b>OFFICE EQUIPMENT</b>										
32		OFFICE EQUIPMENT	6/30/2000	SL /N/A	10.0000	98,236.00	98,236.00	0.00	98,236.00	0.00
33		OFFICE EQUIPMENT	6/30/2003	SL /N/A	10.0000	21,522.00	21,522.00	0.00	21,522.00	0.00
34		OFFICE EQUIPMENT	6/30/2004	SL /N/A	10.0000	11,873.00	11,873.00	0.00	11,873.00	0.00
35		COPIER	12/15/2004	SL /N/A	10.0000	4,250.00	4,250.00	0.00	4,250.00	0.00
36		OFFICE EQUIPMENT	6/30/2006	SL /N/A	10.0000	419.00	419.00	0.00	419.00	0.00
37		OFFICE EQUIPMENT	10/23/2008	SL /N/A	10.0000	1,105.00	1,105.00	0.00	1,105.00	0.00
38		OFFICE EQUIPMENT	6/30/2009	SL /N/A	10.0000	19,201.00	19,201.00	0.00	19,201.00	0.00
39		OFFICE EQUIPMENT	6/30/2010	SL /N/A	10.0000	13,143.00	13,143.00	0.00	13,143.00	0.00
40		OFFICE EQUIPMENT	4/5/2012	SL /N/A	10.0000	6,561.00	6,561.00	0.00	6,561.00	0.00
41		COMPUTER	5/22/2014	SL /N/A	10.0000	2,758.00	2,758.00	0.00	2,758.00	0.00
42		SECURITY SYSTEM	5/22/2014	SL /N/A	10.0000	2,683.00	2,683.00	0.00	2,683.00	0.00
43		OFFICE EQUIPMENT	6/30/2015	SL /N/A	10.0000	10,360.00	10,360.00	0.00	10,360.00	0.00
44		OFFICE EQUIPMENT	1/14/2016	SL /N/A	10.0000	7,682.00	5,170.20	768.20	5,938.40	1,743.60
92		OFFICE EQUIPMENT	5/22/2014	SL /N/A	10.0000	8,006.00	5,604.20	800.60	6,404.80	1,601.20
103		Office Copier	4/4/2019	SL /N/A	7.0000	4,995.00	0.00	535.18	535.18	4,459.82
104		Office Computers & Software	12/26/2019	SL /N/A	5.0000	6,839.54	0.00	0.00	0.00	6,839.54



WESTERN PULASKI COUNTY WATER DISTRICT [75511]  
**Depreciation Expense**

Sorted: General - User defined 1

Federal  
01/01/2019 - 12/31/2019

System No.	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>Subtotal: OFFICE EQUIPMENT</b>						<b>219,633.54</b>	<b>202,885.40</b>	<b>2,103.98</b>	<b>204,989.38</b>	<b>14,644.16</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: OFFICE EQUIPMENT</b>						<b>219,633.54</b>	<b>202,885.40</b>	<b>2,103.98</b>	<b>204,989.38</b>	<b>14,644.16</b>
<b>PUMPING STATIONS</b>										
4		ELECTRIC PUMPING PLAN	6/30/2000	SL /N/A	20.0000	30,802.00	28,851.20	1,540.10	30,391.30	410.70
5		CLIFTY ROAD PUMP STATI	6/30/2000	SL /N/A	20.0000	90,625.00	56,449.50	4,531.25	60,980.75	29,644.25
6		NELSON KNOB PUMP STA1	5/3/2007	SL /N/A	20.0000	13,000.00	9,534.00	650.00	10,184.00	2,816.00
7		NANCY WATER TANK	12/31/2009	SL /N/A	20.0000	240,603.00	96,020.30	12,030.15	108,050.45	132,552.55
8		WEST 80 PUMP STATION	12/31/2009	SL /N/A	20.0000	132,852.00	65,098.20	6,642.60	71,740.80	61,111.20
9		HWY 80 PUMP STATION	12/31/2009	SL /N/A	20.0000	20,250.00	9,993.00	1,012.50	11,005.50	9,244.50
10		WEST 80 PUMP STATION	6/30/2013	SL /N/A	20.0000	5,000.00	1,669.00	250.00	1,919.00	3,081.00
109		Plney Grove Booster Pump	12/1/2019	SL /N/A	20.0000	281,912.50	0.00	1,174.64	1,174.64	280,737.86
110		Office 80 KY Booster Pump	12/1/2019	SL /N/A	20.0000	298,996.50	0.00	1,245.82	1,245.82	297,750.68
<b>Subtotal: PUMPING STATIONS</b>						<b>1,114,041.00</b>	<b>267,615.20</b>	<b>29,077.06</b>	<b>296,692.26</b>	<b>817,348.74</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: PUMPING STATIONS</b>						<b>1,114,041.00</b>	<b>267,615.20</b>	<b>29,077.06</b>	<b>296,692.26</b>	<b>817,348.74</b>
<b>SERVICES</b>										
30		SERVICES	6/30/2000	SL /N/A	40.0000	568,482.00	505,220.10	14,212.05	519,432.15	49,049.85
<b>Subtotal: SERVICES</b>						<b>568,482.00</b>	<b>505,220.10</b>	<b>14,212.05</b>	<b>519,432.15</b>	<b>49,049.85</b>
<b>Less dispositions and exchanges:</b>						0.00	0.00	0.00	0.00	0.00
<b>Net for: SERVICES</b>						<b>568,482.00</b>	<b>505,220.10</b>	<b>14,212.05</b>	<b>519,432.15</b>	<b>49,049.85</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>										
11		TRANSMISSION AND DISTF	6/30/2000	SL /N/A	62.5000	5,412,862.00	3,100,105.58	86,605.79	3,186,711.37	2,226,150.63
12		TRANSMISSION AND DISTF	6/30/2000	SL /N/A	62.5000	1,368,593.00	1,044,738.98	21,897.49	1,066,636.47	301,956.53
13		TRANSMISSION AND DISTF	6/30/2003	SL /N/A	62.5000	14,163.00	5,232.22	226.61	5,458.83	8,704.17
14		TRANSMISSION AND DISTF	12/31/2009	SL /N/A	62.5000	4,150.00	1,724.80	66.40	1,791.20	2,358.80
62		2002 LINE EXTENSION	6/30/2002	SL /N/A	62.5000	1,710,018.00	691,186.58	27,360.29	718,546.87	991,471.13
63		2003 LINE EXTENSION	6/30/2003	SL /N/A	62.5000	2,107,512.00	857,311.38	33,720.19	891,031.57	1,216,480.43
64		2004 LINE EXTENSION	6/30/2004	SL /N/A	62.5000	584,406.00	201,326.00	9,350.50	210,676.50	373,729.50
65		LINE EXTENSION - 2005	6/30/2005	SL /N/A	62.5000	105,306.00	34,509.80	1,684.90	36,194.70	69,111.30
66		LINE EXTENSION - 2006	6/30/2006	SL /N/A	62.5000	123,289.00	36,306.24	1,972.62	38,278.86	85,010.14
67		2007 LINE EXTENSION	6/3/2007	SL /N/A	62.5000	385,550.00	129,952.60	6,168.80	136,121.40	249,428.60
68		LINE EXTENSION - 2008	9/25/2008	SL /N/A	62.5000	264,995.00	60,154.84	4,239.92	64,394.76	200,600.24
69		LINE EXTENSION - 2009	12/15/2009	SL /N/A	62.5000	138,567.00	28,682.14	2,217.07	30,899.21	107,667.79
70		LINE EXTENSION - 2010	6/30/2010	SL /N/A	62.5000	2,098,723.00	394,341.14	33,579.57	427,920.71	1,670,802.29
71		LINE EXTENSION - 2010	1/15/2011	SL /N/A	62.5000	5,068.00	860.18	81.09	941.27	4,126.73
72		LINE EXTENSION - 2011	6/30/2011	SL /N/A	62.5000	325,680.00	55,202.76	5,210.88	60,413.64	265,266.36
73		LINE EXTENSION - 2012	4/15/2012	SL /N/A	62.5000	43,567.00	6,522.14	697.07	7,219.21	36,347.79
74		LINE EXTENSION - 2013	6/30/2013	SL /N/A	62.5000	367,465.00	42,813.88	5,879.44	48,693.32	318,771.68
75		LINE EXTENSION - 2014	12/31/2014	SL /N/A	62.5000	961,040.00	79,378.28	15,376.64	94,754.92	866,285.08
76		LINE EXTENSION - 2015	6/30/2015	SL /N/A	62.5000	576,417.42	89,017.36	9,222.68	98,240.04	478,177.38
77		LINE EXTENSION - 2016	6/30/2016	SL /N/A	62.5000	115,806.00	5,273.80	1,852.90	7,126.70	108,679.30
108		Big Clifty Line Extension	12/1/2019	SL /N/A	62.5000	1,609,355.00	0.00	2,145.81	2,145.81	1,607,209.19

WESTERN PULASKI COUNTY WATER DISTRICT [75511]  
**Depreciation Expense**

Sorted: General - User defined 1

Federal  
01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
<b>Subtotal: TRANSMISSION &amp; DISTRIBUTION</b>						<b>18,322,532.42</b>	<b>6,864,640.70</b>	<b>269,556.66</b>	<b>7,134,197.36</b>	<b>11,188,335.06</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Net for: TRANSMISSION &amp; DISTRIBUTION</b>						<b>18,322,532.42</b>	<b>6,864,640.70</b>	<b>269,556.66</b>	<b>7,134,197.36</b>	<b>11,188,335.06</b>
<b>VEHICLES</b>										
28		DUMP TRUCK	6/25/2018	SL /N/A	7.0000	15,000.00	1,071.43	2,142.86	3,214.29	11,785.71
78		TRUCKS	6/30/2000	SL /N/A	10.0000	85,977.00	85,977.00	0.00	85,977.00	0.00
79		TRUCK	6/30/2004	SL /N/A	10.0000	17,500.00	17,500.00	0.00	17,500.00	0.00
80		TRUCK	6/30/2005	SL /N/A	10.0000	13,091.00	13,091.00	0.00	13,091.00	0.00
81		TRUCK	6/30/2006	SL /N/A	10.0000	7,750.00	7,750.00	0.00	7,750.00	0.00
82		VAN	1/22/2007	SL /N/A	10.0000	3,199.00	3,199.00	0.00	3,199.00	0.00
83		TRUCK-DON JACKSON	2/19/2008	SL /N/A	10.0000	10,500.00	10,500.00	0.00	10,500.00	0.00
84		95 CHEVY TRUCK	8/28/2008	SL /N/A	10.0000	3,975.00	3,975.00	0.00	3,975.00	0.00
85		TRUCK-D. FRANKLIN MTRS	10/2/2008	SL /N/A	10.0000	12,500.00	12,500.00	0.00	12,500.00	0.00
86		TRUCKS	6/30/2011	SL /N/A	10.0000	64,525.00	64,525.00	0.00	64,525.00	0.00
87		CHEV TRUCK	2/8/2012	SL /N/A	10.0000	30,880.00	30,880.00	0.00	30,880.00	0.00
88		TRUCKS	7/28/2016	SL /N/A	10.0000	42,131.00	23,021.00	4,213.10	27,234.10	14,896.90
89		TRAILER FOR BACKHOE	2/14/2008	SL /N/A	10.0000	6,000.00	6,000.00	0.00	6,000.00	0.00
90		TRALER FOR BACKHOE	6/30/2011	SL /N/A	10.0000	3,900.00	3,900.00	0.00	3,900.00	0.00
91		TRAILER FOR BACKHOE	10/13/2016	SL /N/A	10.0000	5,200.00	1,300.00	520.00	1,820.00	3,380.00
95		F150 4WD TRUCK	6/21/2018	SL /N/A	7.0000	27,967.50	1,997.68	3,995.36	5,993.04	21,974.46
96		F150 4WD TRUCK	6/21/2018	SL /N/A	7.0000	27,967.50	1,997.68	3,995.36	5,993.04	21,974.46
97		F150 4WD TRUCK	6/21/2018	SL /N/A	7.0000	27,967.50	1,997.68	3,995.36	5,993.04	21,974.46
102		TRAILER	6/25/2018	SL /N/A	7.0000	4,500.00	321.43	642.86	964.29	3,535.71
105		2018 Chevy Silverado	6/28/2019	SL /N/A	7.0000	15,000.00	0.00	1,071.43	1,071.43	13,928.57
106		2008 Ford Expedition	6/28/2019	SL /N/A	7.0000	2,800.00	0.00	200.00	200.00	2,600.00
<b>Subtotal: VEHICLES</b>						<b>428,330.50</b>	<b>291,503.90</b>	<b>20,776.33</b>	<b>312,280.23</b>	<b>116,050.27</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Net for: VEHICLES</b>						<b>428,330.50</b>	<b>291,503.90</b>	<b>20,776.33</b>	<b>312,280.23</b>	<b>116,050.27</b>
<b>Subtotal:</b>						<b>25,755,302.46</b>	<b>9,795,463.13</b>	<b>446,529.28</b>	<b>10,242,012.41</b>	<b>15,513,290.06</b>
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>						<b>25,755,302.46</b>	<b>9,795,463.13</b>	<b>446,529.28</b>	<b>10,242,012.41</b>	<b>15,513,290.06</b>

## EXHIBIT D

## RD Bond 2002A

<u>year</u>	4.50% <u>interest</u>	<u>principal</u>	<u>total payment</u>	<u>12/31/12 balance</u> 812,000
1/1/2013	18,270	13,000	31,270	799,000
7/1/2013	17,978	-	17,978	799,000
1/1/2014	17,978	14,000	31,978	785,000
7/1/2014	17,663	-	17,663	785,000
1/1/2015	17,663	14,000	31,663	771,000
7/1/2015	17,348	-	17,348	771,000
1/1/2016	17,348	15,000	32,348	756,000
7/1/2016	17,010	-	17,010	756,000
1/1/2017	17,010	16,000	33,010	740,000
7/1/2017	16,650	-	16,650	740,000
1/1/2018	16,650	16,000	32,650	724,000
7/1/2018	16,290	-	16,290	724,000
1/1/2019	16,290	18,000	34,290	706,000
7/1/2019	15,885	-	15,885	706,000
1/1/2020	15,885	18,000	33,885	688,000
7/1/2020	15,480	-	15,480	688,000
1/1/2021	15,480	19,000	34,480	669,000
7/1/2021	15,053	-	15,053	669,000
1/1/2022	15,053	20,000	35,053	649,000
7/1/2022	14,603	-	14,603	649,000
1/1/2023	14,603	21,000	35,603	628,000
7/1/2023	14,130	-	14,130	628,000
1/1/2024	14,130	21,000	35,130	607,000
7/1/2024	13,658	-	13,658	607,000
1/1/2025	13,658	23,000	36,658	584,000
7/1/2025	13,140	-	13,140	584,000
1/1/2026	13,140	23,000	36,140	561,000
7/1/2026	12,623	-	12,623	561,000
1/1/2027	12,623	25,000	37,623	536,000
7/1/2027	12,060	-	12,060	536,000
1/1/2028	12,060	26,000	38,060	510,000
7/1/2028	11,475	-	11,475	510,000
1/1/2029	11,475	27,000	38,475	483,000
7/1/2029	10,868	-	10,868	483,000
1/1/2030	10,868	28,000	38,868	455,000
7/1/2030	10,238	-	10,238	455,000
1/1/2031	10,238	29,000	39,238	426,000
7/1/2031	9,585	-	9,585	426,000
1/1/2032	9,585	31,000	40,585	395,000
7/1/2032	8,888	-	8,888	395,000
1/1/2033	8,888	32,000	40,888	363,000
7/1/2033	8,168	-	8,168	363,000
1/1/2034	8,168	34,000	42,168	329,000
7/1/2034	7,403	-	7,403	329,000
1/1/2035	7,403	35,000	42,403	294,000
7/1/2035	6,615	-	6,615	294,000
1/1/2036	6,615	37,000	43,615	257,000
7/1/2036	5,783	-	5,783	257,000
1/1/2037	5,783	38,000	43,783	219,000
7/1/2037	4,928	-	4,928	219,000
1/1/2038	4,928	40,000	44,928	179,000

7/1/2038	4,028	-	4,028	179,000
1/1/2039	4,028	42,000	46,028	137,000
7/1/2039	3,083	-	3,083	137,000
1/1/2040	3,083	44,000	47,083	93,000
7/1/2040	2,093	-	2,093	93,000
1/1/2041	2,093	46,000	48,093	47,000
7/1/2041	1,058	-	1,058	47,000
1/1/2042	<u>1,058</u>	<u>47,000</u>	<u>48,058</u>	-
	665,820	812,000	1,477,820	

## RD Bond 2002B

<u>year</u>	4.50% <u>interest</u>	<u>principal</u>	<u>total payment</u>	<u>12/31/12 balance</u> <u>495,000</u>
1/1/2013	11,138	8,000	19,138	487,000
7/1/2013	10,958	-	10,958	487,000
1/1/2014	10,958	9,000	19,958	478,000
7/1/2014	10,755	-	10,755	478,000
1/1/2015	10,755	9,000	19,755	469,000
7/1/2015	10,553	-	10,553	469,000
1/1/2016	10,553	9,000	19,553	460,000
7/1/2016	10,350	-	10,350	460,000
1/1/2017	10,350	10,000	20,350	450,000
7/1/2017	10,125	-	10,125	450,000
1/1/2018	10,125	10,000	20,125	440,000
7/1/2018	9,900	-	9,900	440,000
1/1/2019	9,900	11,000	20,900	429,000
7/1/2019	9,653	-	9,653	429,000
1/1/2020	9,653	11,000	20,653	418,000
7/1/2020	9,405	-	9,405	418,000
1/1/2021	9,405	12,000	21,405	406,000
7/1/2021	9,135	-	9,135	406,000
1/1/2022	9,135	12,000	21,135	394,000
7/1/2022	8,865	-	8,865	394,000
1/1/2023	8,865	13,000	21,865	381,000
7/1/2023	8,573	-	8,573	381,000
1/1/2024	8,573	13,000	21,573	368,000
7/1/2024	8,280	-	8,280	368,000
1/1/2025	8,280	14,000	22,280	354,000
7/1/2025	7,965	-	7,965	354,000
1/1/2026	7,965	14,000	21,965	340,000
7/1/2026	7,650	-	7,650	340,000
1/1/2027	7,650	15,000	22,650	325,000
7/1/2027	7,313	-	7,313	325,000
1/1/2028	7,313	16,000	23,313	309,000
7/1/2028	6,953	-	6,953	309,000
1/1/2029	6,953	16,000	22,953	293,000
7/1/2029	6,593	-	6,593	293,000
1/1/2030	6,593	18,000	24,593	275,000
7/1/2030	6,188	-	6,188	275,000
1/1/2031	6,188	18,000	24,188	257,000
7/1/2031	5,783	-	5,783	257,000
1/1/2032	5,783	19,000	24,783	238,000
7/1/2032	5,355	-	5,355	238,000
1/1/2033	5,355	20,000	25,355	218,000
7/1/2033	4,905	-	4,905	218,000
1/1/2034	4,905	21,000	25,905	197,000
7/1/2034	4,433	-	4,433	197,000
1/1/2035	4,433	21,000	25,433	176,000
7/1/2035	3,960	-	3,960	176,000
1/1/2036	3,960	23,000	26,960	153,000
7/1/2036	3,443	-	3,443	153,000
1/1/2037	3,443	22,000	25,443	131,000
7/1/2037	2,948	-	2,948	131,000
1/1/2038	2,948	24,000	26,948	107,000

7/1/2038	2,408	-	2,408	107,000
1/1/2039	2,408	25,000	27,408	82,000
7/1/2039	1,845	-	1,845	82,000
1/1/2040	1,845	26,000	27,845	56,000
7/1/2040	1,260	-	1,260	56,000
1/1/2041	1,260	27,000	28,260	29,000
7/1/2041	653	-	653	29,000
1/1/2042	653	29,000	29,653	-
	<u>403,538</u>	<u>495,000</u>	<u>898,538</u>	

## RD Bond 2010

<u>year</u>	2.25% <u>interest</u>	<u>principal</u>	<u>total payment</u>	<u>12/31/12 balance</u> <u>897,000</u>
1/1/2013	10,091	14,500	24,591	882,500
7/1/2013	9,928	-	9,928	882,500
1/1/2014	9,928	14,500	24,428	868,000
7/1/2014	9,765	-	9,765	868,000
1/1/2015	9,765	15,000	24,765	853,000
7/1/2015	9,596	-	9,596	853,000
1/1/2016	9,596	15,500	25,096	837,500
7/1/2016	9,422	-	9,422	837,500
1/1/2017	9,422	16,000	25,422	821,500
7/1/2017	9,242	-	9,242	821,500
1/1/2018	9,242	16,500	25,742	805,000
7/1/2018	9,056	-	9,056	805,000
1/1/2019	9,056	17,000	26,056	788,000
7/1/2019	8,865	-	8,865	788,000
1/1/2020	8,865	17,500	26,365	770,500
7/1/2020	8,668	-	8,668	770,500
1/1/2021	8,668	18,000	26,668	752,500
7/1/2021	8,466	-	8,466	752,500
1/1/2022	8,466	18,500	26,966	734,000
7/1/2022	8,258	-	8,258	734,000
1/1/2023	8,258	19,000	27,258	715,000
7/1/2023	8,044	-	8,044	715,000
1/1/2024	8,044	19,500	27,544	695,500
7/1/2024	7,824	-	7,824	695,500
1/1/2025	7,824	20,000	27,824	675,500
7/1/2025	7,599	-	7,599	675,500
1/1/2026	7,599	20,500	28,099	655,000
7/1/2026	7,369	-	7,369	655,000
1/1/2027	7,369	21,000	28,369	634,000
7/1/2027	7,133	-	7,133	634,000
1/1/2028	7,133	21,500	28,633	612,500
7/1/2028	6,891	-	6,891	612,500
1/1/2029	6,891	22,000	28,891	590,500
7/1/2029	6,643	-	6,643	590,500
1/1/2030	6,643	22,500	29,143	568,000
7/1/2030	6,390	-	6,390	568,000
1/1/2031	6,390	23,500	29,890	544,500
7/1/2031	6,126	-	6,126	544,500
1/1/2032	6,126	24,000	30,126	520,500
7/1/2032	5,856	-	5,856	520,500
1/1/2033	5,856	24,500	30,356	496,000
7/1/2033	5,580	-	5,580	496,000
1/1/2034	5,580	25,500	31,080	470,500
7/1/2034	5,293	-	5,293	470,500
1/1/2035	5,293	26,000	31,293	444,500
7/1/2035	5,001	-	5,001	444,500
1/1/2036	5,001	26,500	31,501	418,000
7/1/2036	4,703	-	4,703	418,000
1/1/2037	4,703	27,500	32,203	390,500
7/1/2037	4,393	-	4,393	390,500
1/1/2038	4,393	28,000	32,393	362,500



7/1/2038	4,078	-	4,078	362,500
1/1/2039	4,078	29,000	33,078	333,500
7/1/2039	3,752	-	3,752	333,500
1/1/2040	3,752	30,000	33,752	303,500
7/1/2040	3,414	-	3,414	303,500
1/1/2041	3,414	30,500	33,914	273,000
7/1/2041	3,071	-	3,071	273,000
1/1/2042	3,071	31,500	34,571	241,500
7/1/2042	2,717	-	2,717	241,500
1/1/2043	2,717	32,500	35,217	209,000
7/1/2043	2,351	-	2,351	209,000
1/1/2044	2,351	33,000	35,351	176,000
7/1/2044	1,980	-	1,980	176,000
1/1/2045	1,980	34,000	35,980	142,000
7/1/2045	1,598	-	1,598	142,000
1/1/2046	1,598	35,000	36,598	107,000
7/1/2046	1,204	-	1,204	107,000
1/1/2047	1,204	36,000	37,204	71,000
7/1/2047	799	-	799	71,000
1/1/2048	799	37,000	37,799	34,000
7/1/2048	383	-	383	34,000
1/1/2049	383	34,000	34,383	-
	<u>433,001</u>	<u>897,000</u>	<u>1,330,001</u>	

KRW Note

<u>year</u>	<u>interest</u>	<u>principal</u>	<u>total payment</u>	<u>12/31/12 balance</u> <u>2,080,000</u>
2013	56,666	55,000	111,666	2,025,000
2014	60,235	115,000	175,235	1,910,000
2015	57,705	115,000	172,705	1,795,000
2016	55,175	120,000	175,175	1,675,000
2017	52,535	120,000	172,535	1,555,000
2018	49,895	125,000	174,895	1,430,000
2019	46,833	125,000	171,833	1,305,000
2020	42,833	130,000	172,833	1,175,000
2021	38,673	135,000	173,673	1,040,000
2022	34,353	140,000	174,353	900,000
2023	29,873	140,000	169,873	760,000
2024	25,393	145,000	170,393	615,000
2025	20,753	155,000	175,753	460,000
2026	15,793	40,000	55,793	420,000
2027	14,513	40,000	54,513	380,000
2028	13,233	40,000	53,233	340,000
2029	11,953	45,000	56,953	295,000
2030	10,445	45,000	55,445	250,000
2031	8,938	45,000	53,938	205,000
2032	7,385	50,000	57,385	155,000
2033	5,660	50,000	55,660	105,000
2034	3,885	50,000	53,885	55,000
2035	<u>2,035</u>	<u>55,000</u>	<u>57,035</u>	-
	664,756	2,080,000	2,744,756	

## RD Bond 2013

<u>year</u>	2.25% <u>interest</u>	<u>principal</u>	<u>total payment</u>	<u>1,400,000</u>
7/1/2015	14,326	-	14,326	1,400,000
1/1/2016	15,750	23,500	39,250	1,376,500
7/1/2016	15,486	-	15,486	1,376,500
1/1/2017	15,486	24,000	39,486	1,352,500
7/1/2017	15,216	-	15,216	1,352,500
1/1/2018	15,216	25,000	40,216	1,327,500
7/1/2018	14,934	-	14,934	1,327,500
1/1/2019	14,934	25,500	40,434	1,302,000
7/1/2019	14,648	-	14,648	1,302,000
1/1/2020	14,648	26,000	40,648	1,276,000
7/1/2020	14,355	-	14,355	1,276,000
1/1/2021	14,355	26,500	40,855	1,249,500
7/1/2021	14,057	-	14,057	1,249,500
1/1/2022	14,057	27,000	41,057	1,222,500
7/1/2022	13,753	-	13,753	1,222,500
1/1/2023	13,753	27,500	41,253	1,195,000
7/1/2023	13,444	-	13,444	1,195,000
1/1/2024	13,444	28,500	41,944	1,166,500
7/1/2024	13,123	-	13,123	1,166,500
1/1/2025	13,123	29,000	42,123	1,137,500
7/1/2025	12,797	-	12,797	1,137,500
1/1/2026	12,797	29,500	42,297	1,108,000
7/1/2026	12,465	-	12,465	1,108,000
1/1/2027	12,465	30,500	42,965	1,077,500
7/1/2027	12,122	-	12,122	1,077,500
1/1/2028	12,122	31,000	43,122	1,046,500
7/1/2028	11,773	-	11,773	1,046,500
1/1/2029	11,773	31,500	43,273	1,015,000
7/1/2029	11,419	-	11,419	1,015,000
1/1/2030	11,419	32,500	43,919	982,500
7/1/2030	11,053	-	11,053	982,500
1/1/2031	11,053	33,000	44,053	949,500
7/1/2031	10,682	-	10,682	949,500
1/1/2032	10,682	34,000	44,682	915,500
7/1/2032	10,299	-	10,299	915,500
1/1/2033	10,299	34,500	44,799	881,000
7/1/2033	9,911	-	9,911	881,000
1/1/2034	9,911	35,500	45,411	845,500
7/1/2034	9,512	-	9,512	845,500
1/1/2035	9,512	36,000	45,512	809,500
7/1/2035	9,107	-	9,107	809,500
1/1/2036	9,107	37,000	46,107	772,500
7/1/2036	8,691	-	8,691	772,500
1/1/2037	8,691	38,000	46,691	734,500
7/1/2037	8,263	-	8,263	734,500
1/1/2038	8,263	38,500	46,763	696,000
7/1/2038	7,830	-	7,830	696,000
1/1/2039	7,830	39,500	47,330	656,500
7/1/2039	7,386	-	7,386	656,500
1/1/2040	7,386	40,500	47,886	616,000
7/1/2040	6,930	-	6,930	616,000

1/1/2041	6,930	41,500	48,430	574,500
7/1/2041	6,463	-	6,463	574,500
1/1/2042	6,463	42,500	48,963	532,000
7/1/2042	5,985	-	5,985	532,000
1/1/2043	5,985	43,000	48,985	489,000
7/1/2043	5,501	-	5,501	489,000
1/1/2044	5,501	44,000	49,501	445,000
7/1/2044	5,006	-	5,006	445,000
1/1/2045	5,006	45,000	50,006	400,000
7/1/2045	4,500	-	4,500	400,000
1/1/2046	4,500	46,000	50,500	354,000
7/1/2046	3,983	-	3,983	354,000
1/1/2047	3,983	47,000	50,983	307,000
7/1/2047	3,454	-	3,454	307,000
1/1/2048	3,454	48,500	51,954	258,500
7/1/2048	2,908	-	2,908	258,500
1/1/2049	2,908	49,500	52,408	209,000
7/1/2049	2,351	-	2,351	209,000
1/1/2050	2,351	50,500	52,851	158,500
7/1/2050	1,783	-	1,783	158,500
1/1/2051	1,783	51,500	53,283	107,000
7/1/2051	1,204	-	1,204	107,000
1/1/2052	1,204	53,000	54,204	54,000
7/1/2052	608	-	608	54,000
1/1/2053	608	54,000	54,608	-
	<u>696,076</u>	<u>1,400,000</u>	<u>2,096,076</u>	

## RD Bond 2018

	2.50%			
<u>year</u>	<u>interest</u>	<u>principal</u>	<u>total payment</u>	<u>2,225,000</u>
1/1/2020	22,250	36,000	58,250	2,189,000
7/1/2020	27,363	-	27,363	2,189,000
1/1/2021	27,363	36,500	63,863	2,152,500
7/1/2021	26,906	-	26,906	2,152,500
1/1/2022	26,906	37,500	64,406	2,115,000
7/1/2022	26,438	-	26,438	2,115,000
1/1/2023	26,438	38,500	64,938	2,076,500
7/1/2023	25,956	-	25,956	2,076,500
1/1/2024	25,956	39,500	65,456	2,037,000
7/1/2024	25,463	-	25,463	2,037,000
1/1/2025	25,463	40,500	65,963	1,996,500
7/1/2025	24,956	-	24,956	1,996,500
1/1/2026	24,956	41,500	66,456	1,955,000
7/1/2026	24,438	-	24,438	1,955,000
1/1/2027	24,438	42,500	66,938	1,912,500
7/1/2027	23,906	-	23,906	1,912,500
1/1/2028	23,906	43,500	67,406	1,869,000
7/1/2028	23,363	-	23,363	1,869,000
1/1/2029	23,363	44,500	67,863	1,824,500
7/1/2029	22,806	-	22,806	1,824,500
1/1/2030	22,806	46,000	68,806	1,778,500
7/1/2030	22,231	-	22,231	1,778,500
1/1/2031	22,231	47,000	69,231	1,731,500
7/1/2031	21,644	-	21,644	1,731,500
1/1/2032	21,644	48,000	69,644	1,683,500
7/1/2032	21,044	-	21,044	1,683,500
1/1/2033	21,044	49,500	70,544	1,634,000
7/1/2033	20,425	-	20,425	1,634,000
1/1/2034	20,425	50,500	70,925	1,583,500
7/1/2034	19,794	-	19,794	1,583,500
1/1/2035	19,794	52,000	71,794	1,531,500
7/1/2035	19,144	-	19,144	1,531,500
1/1/2036	19,144	53,000	72,144	1,478,500
7/1/2036	18,481	-	18,481	1,478,500
1/1/2037	18,481	54,500	72,981	1,424,000
7/1/2037	17,800	-	17,800	1,424,000
1/1/2038	17,800	56,000	73,800	1,368,000
7/1/2038	17,100	-	17,100	1,368,000
1/1/2039	17,100	57,000	74,100	1,311,000
7/1/2039	16,388	-	16,388	1,311,000
1/1/2040	16,388	58,500	74,888	1,252,500
7/1/2040	15,656	-	15,656	1,252,500
1/1/2041	15,656	60,000	75,656	1,192,500
7/1/2041	14,906	-	76,406	1,192,500
1/1/2042	14,906	61,500	14,906	1,131,000
7/1/2042	14,138	-	77,138	1,131,000
1/1/2043	14,138	63,000	14,138	1,068,000
7/1/2043	13,350	-	77,850	1,068,000
1/1/2044	13,350	64,500	13,350	1,003,500
7/1/2044	12,544	-	79,044	1,003,500
1/1/2045	12,544	66,500	12,544	937,000

7/1/2045	11,713	-	79,713	937,000
1/1/2046	11,713	68,000	11,713	869,000
7/1/2046	10,863	-	80,363	869,000
1/1/2047	10,863	69,500	10,863	799,500
7/1/2047	9,994	-	81,494	799,500
1/1/2048	9,994	71,500	9,994	728,000
7/1/2048	9,100	-	82,100	728,000
1/1/2049	9,100	73,000	9,100	655,000
7/1/2049	8,188	-	83,188	655,000
1/1/2050	8,188	75,000	8,188	580,000
7/1/2050	7,250	-	84,250	580,000
1/1/2051	7,250	77,000	7,250	503,000
7/1/2051	6,288	-	85,288	503,000
1/1/2052	6,288	79,000	6,288	424,000
7/1/2052	5,300	-	86,300	424,000
1/1/2053	5,300	81,000	5,300	343,000
7/1/2053	4,288	-	87,288	343,000
1/1/2054	4,288	83,000	4,288	260,000
7/1/2054	3,250	-	88,250	260,000
1/1/2055	3,250	85,000	3,250	175,000
7/1/2055	2,188	-	89,188	175,000
1/1/2056	2,188	87,000	2,188	88,000
7/1/2056	1,100	-	89,100	88,000
1/1/2057	1,100	88,000	1,100	-
	<u>1,213,763</u>	<u>2,225,000</u>	<u>3,438,763</u>	

# EXHIBIT E

Western Pulaski County Water District  
 Debt Service Coverage

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Operating Revenues	2,921,392	2,999,184	3,385,440
Operating Expenses	<u>2,627,129</u>	<u>2,995,583</u>	<u>2,918,177</u>
Operating Income (Loss)	294,263	3,601	467,263
Add back: Actuarial Pension/OPEB Expense	26,872	226,436	74,307
Add back: Depreciation Expense	<u>440,250</u>	<u>409,689</u>	<u>446,529</u>
	761,385	639,726	988,099
Average Annual Debt Service	397,779	399,078	400,062
Debt Service Coverage Ratio	191%	160%	247%

Rural Development requires debt service coverage ratio of 120%



# EXHIBIT F

Western Pulaski County Water District  
Debt Service Coverage

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Operating Revenues	3,385,440	3,385,440	3,385,440	3,385,440	3,385,440
Operating Expenses	<u>3,020,288</u>	<u>3,110,194</u>	<u>3,184,077</u>	<u>3,234,959</u>	<u>3,286,858</u>
Operating Income (Loss)	365,152	275,246	201,363	150,481	98,582
Add back: Actuarial Pension & OPEB expense	75,000	75,000	75,000	75,000	75,000
Add back: Depreciation Expense	<u>500,000</u>	<u>541,000</u>	<u>565,000</u>	<u>565,000</u>	<u>565,000</u>
	865,152	816,246	766,363	715,481	663,582
Average Annual Debt Service	401,024	398,511	390,868	381,808	372,345
Debt Service Coverage Ratio	216%	205%	196%	187%	178%

Increase in 2020 depreciation due to full year depreciation on plant put in service in Dec 2019  
914 Transmission project \$2,166,335 in service in early 2021, estimated 3/4 of a year depreciation  
Fishing Creek water line replacement \$1,865,000 in service in mid 2021 estimated 1/2 year depreciation

project cost	2,166,335	1,865,000
depreciable life per PSC guidelines	62.5	62.5
annual depreciation	34,661	29,840

operating expenses less depr and actuarial exp	2% inflationary increase
2019	2,397,341
2020	2,445,288
2021	2,494,194
2022	2,544,077
2023	2,594,959
2024	2,646,858

## **EXHIBIT G**

	<u>interest</u>	<u>principal</u>	<u>existing</u>	<u>Not yet finalized</u>		<u>Total Debt Service</u>	<u>Average Annual Debt Service</u>
			<u>annual debt service</u>	<u>KIA \$1,146,000</u>	<u>KIA \$3,304,000</u>		
2017	156,035.00	186,000.00	342,035.00	-	3,780	345,815	397,779
2018	151,308.00	192,500.00	343,808.00	-	16,918	360,726	399,078
2019	146,063.00	196,500.00	342,563.00	-	20,951	363,514	400,062
2020	189,403.00	238,500.00	427,903.00	-	66,080	493,983	401,024
2021	187,559.00	247,000.00	434,559.00	34,415	204,681	673,655	398,511
2022	179,884.00	255,000.00	434,884.00	68,755	204,331	707,970	390,868
2023	171,934.00	259,000.00	430,934.00	68,655	203,975	703,564	381,808
2024	163,886.00	266,500.00	430,386.00	68,553	203,613	702,552	372,345
2025	155,558.00	281,500.00	437,058.00	68,450	203,245	708,753	362,339
2026	146,794.00	168,500.00	315,294.00	68,345	202,869	586,508	351,513
2027	141,589.00	174,000.00	315,589.00	68,239	202,488	586,316	343,933
2028	136,219.00	178,000.00	314,219.00	68,131	202,100	584,450	335,853
2029	130,734.00	186,000.00	316,734.00	68,021	201,704	586,459	327,281
2030	124,873.00	192,000.00	316,873.00	67,910	201,302	586,085	318,025
2031	118,856.00	195,500.00	314,356.00	67,797	200,893	583,046	308,096
2032	112,645.00	206,000.00	318,645.00	67,683	200,477	586,805	297,521
2033	106,090.00	210,500.00	316,590.00	67,566	200,053	584,209	285,950
2034	99,308.00	216,500.00	315,808.00	67,448	199,622	589,622	273,523
2035	92,295.00	225,000.00	317,295.00	67,328	199,183	583,806	260,072
2036	84,926.00	176,500.00	261,426.00	67,207	198,737	527,370	245,357
2037	79,431.00	180,000.00	259,431.00	67,083	198,283	524,797	231,928
2038	73,774.00	186,500.00	260,274.00	66,958	197,821	525,053	217,285
2039	67,896.00	192,500.00	260,396.00	66,830	197,350	524,576	201,086
2040	61,806.00	199,000.00	260,806.00	66,701	196,871	524,378	183,115
2041	55,504.00	205,000.00	260,504.00	33,302	-	293,806	163,040
2042	48,990.00	211,500.00	260,490.00	-	-	260,490	154,867
2043	44,042.00	138,500.00	182,542.00	-	-	182,542	147,826
2044	40,733.00	141,500.00	182,233.00	-	-	182,233	145,346
2045	37,340.00	145,500.00	182,840.00	-	-	182,840	142,509
2046	33,859.00	149,000.00	182,859.00	-	-	182,859	139,148
2047	30,295.00	152,500.00	182,795.00	-	-	182,795	135,174
2048	26,637.00	157,000.00	183,637.00	-	-	183,637	130,412
2049	22,929.00	156,500.00	179,429.00	-	-	179,429	124,498
2050	19,572.00	125,500.00	145,072.00	-	-	145,072	117,632
2051	16,524.00	128,500.00	145,024.00	-	-	145,024	113,712
2052	13,399.00	132,000.00	145,399.00	-	-	145,399	108,493
2053	10,195.00	135,000.00	145,195.00	-	-	145,195	101,112
2054	7,538.00	83,000.00	90,538.00	-	-	90,538	90,091
2055	5,438.00	85,000.00	90,438.00	-	-	90,438	89,942
2056	3,288.00	87,000.00	90,288.00	-	-	90,288	89,694
2057	1,100.00	88,000.00	89,100.00	-	-	89,100	89,100
	<u>3,924,565.00</u>	<u>7,818,500.00</u>	<u>10,826,249.00</u>	<u>1,355,377.00</u>	<u>4,127,326.80</u>		

## EXHIBIT H

Filed Separately Due to File Size

# EXHIBIT I

Client: 75511 - Western Pulaski County Water District  
 Engagement: Western Pulaski County Water District  
 Period Ending: 12/31/2019  
 Trial Balance: Trial Balance

Account	Description	2nd PP-Adj 12/31/2017	1st PP-Adj 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
10103	LAND AND LAND RIGHTS	494,937.90	494,937.90	494,937.90			494,937.90
10105	DISTRIBUTION RESERVOIRS	46,476.60	199,576.60	199,576.60			199,576.60
10110	WEST 80 PUMP STATION	137,852.74	137,852.74	137,852.74			137,852.74
10111	ELECTRIC PUMPING PLANT	30,801.63	30,801.63	30,801.63			30,801.63
10112	CLIFTY ROAD PUMP STATION	90,625.00	90,625.00	90,625.00			90,625.00
10113	NELSON KNOB PUM STATION	13,000.00	13,000.00	13,000.00			13,000.00
10114	NANCY WATER TANK	240,602.96	240,602.96	240,602.96			240,602.96
10115	HWY 80 PUMP STATION	20,250.00	20,250.00	20,250.00		580,909.00	601,159.00
10116	NEW OFFICE BUILDING	250,137.51	250,137.51	250,887.51	AJE - 23	580,909.00	250,137.51
					AJE - 6	(550.00)	
10117	HICKORY NUT TANK & EXTEN	879,246.36	1,063,370.89	1,063,370.89			1,063,370.89
10119	LINE EXTENSION - 2016	28,550.00	28,550.00	28,550.00			28,550.00
10120	LINE EXTENSION - 2002-2005	4,478,691.75	4,478,691.75	4,478,691.75			4,478,691.75
10121	LINE EXTENSION - 2006	123,288.81	123,288.81	123,288.81			123,288.81
10122	LINE EXTENSION - 2007	385,549.89	385,549.89	385,549.89			385,549.89
10123	LINE CONSTRUCTION - 2008	264,994.90	264,994.90	264,994.90			264,994.90
10124	LINE CONSTRUCTION - 2009	138,566.52	138,566.52	138,566.52			138,566.52
10125	LINE EXTENSION - 2010	2,103,789.77	2,103,789.77	2,103,789.77			2,103,789.77
10126	LINE EXTENSION - 2011	325,679.90	325,679.90	325,679.90			325,679.90
10127	LINE EXTENSION - 2012	43,567.08	43,567.08	43,567.08			43,567.08
10128	LINE EXTENSION - 2013	367,465.78	367,465.78	367,465.78			367,465.78
10129	LINE EXTENSION - 2014	961,039.71	961,039.71	961,039.71			961,039.71
10130	LINE EXTENSION 2015	576,417.82	576,417.82	576,417.82			576,417.82
10131	TRANSMISSION & DIST MAINS	6,799,767.88	6,799,767.88	6,799,767.88			6,799,767.88
10133	SERVICES	568,482.42	568,482.42	568,482.42			568,482.42
10134	METERS & INSTALLATION	2,366,189.15	2,476,327.15	2,476,327.15		280,443.00	2,756,770.15
					AJE - 20	309,043.00	
					AJE - 20	(28,600.00)	
10135	HYDRANTS	20,147.47	20,147.47	20,147.47			20,147.47
10136	STEEL BUILDING	112,080.00	112,080.00	112,080.00			112,080.00
10137	CONCRETE FLOOR-GARAGE	0.00	0.00	0.00			0.00
10138	BUILDING #3	60,614.16	60,614.16	60,614.16			60,614.16
10139	HEAT PUMP - BACK LOT	5,435.41	5,435.41	5,435.41			5,435.41
10140	OFFICE EQUIPMENT	207,799.64	207,799.64	223,147.03		(3,512.85)	219,634.18
					AJE - 7	(3,512.85)	
10141	TRUCKS	292,028.06	395,430.56	413,230.56			413,230.56
10142	RADIOS	9,106.00	9,106.00	9,106.00			9,106.00
10143	TRAILER FOR BACKHOE	9,900.00	9,900.00	11,100.00		(1,200.00)	9,900.00
					AJE - 7	(1,200.00)	
10145	EQUIPMENT & TOOLS	57,249.60	74,814.70	74,814.70			74,814.70
10146	FENCE	5,492.88	5,492.88	5,492.88			5,492.88
10150	Bond Issuance Costs	0.00	0.00	0.00			0.00
10151	LINE EXTENSION - 2016	115,805.85	115,805.85	115,805.85			115,805.85
10152	ASPHALT PARKING LOT	55,000.00	55,000.00	55,000.00			55,000.00
10153	LINE CONSTRUCTION-2017	0.00	0.00	0.00			0.00
10154	LINE EXTENSION 2018	0.00	806,004.83	806,004.83		(806,004.83)	0.00
					AJE - 23	(806,004.83)	
10155	LINE EXTENSION - 2019	0.00	0.00	3,663,596.82		(2,054,241.96)	1,609,354.86
					AJE - 8	(196,457.00)	
					AJE - 10	(2,095,531.35)	
					AJE - 11	17,100.00	
					AJE - 16	(3,102.33)	
					AJE - 17	(2,250.00)	
					AJE - 22	902.89	
					AJE - 23	225,095.83	
10810	ACCUM DEPR-DIST RESERVOIR	(46,477.00)	(52,952.00)	(53,012.00)		(26,973.00)	(79,985.00)
					AJE - 24	(26,973.00)	
10815	ACCUM DEPR-PUMPING PLANT	(189,946.93)	(211,164.84)	(237,149.88)		533.00	(236,616.88)
					AJE - 24	533.00	
10816	ACCUM DEP - CLIFTY P/S	(51,012.20)	(56,450.16)	(60,075.12)			(60,075.12)
10818	ACCUM DEPR - LINE EXTENSION	(2,509,388.78)	(2,646,312.62)	(2,925,211.58)			(2,925,211.58)
10820	ACCUM DEPR-TRN/DIST MAINS	(4,087,581.33)	(4,218,328.00)	(4,361,430.04)		152,444.00	(4,208,986.04)
					AJE - 24	152,444.00	
10825	ACCUM DEPR - SERVICES	(491,008.25)	(505,220.00)	(527,959.04)		8,527.00	(519,432.04)
					AJE - 24	8,527.00	
10830	ACCUM DEPR - METERS/INSTLN	(1,481,603.00)	(1,502,597.04)	(1,590,634.08)		51,581.00	(1,539,053.08)
					AJE - 20	28,600.00	

Account	Description	2nd PP-Adj	1st PP-Adj	UNADJ	JE Ref #	AJE	ADJ
		12/31/2017	12/31/2018	12/31/2019			12/31/2019
10835	ACCUM DEPR - HYDRANTS	(20,146.64)	(20,146.64)	(20,146.64)	AJE - 24	22,981.00	(20,146.64)
					AJE - 24	0.00	
10840	ACCUM DEPR - OFFICE EQUIP	(201,315.88)	(202,885.00)	(209,266.96)		4,278.00	(204,988.96)
					AJE - 24	4,278.00	
10841	ACCUM DEPR - OFFICE BLDG	(36,226.97)	(51,383.01)	(75,629.01)		9,090.00	(66,539.01)
					AJE - 24	9,090.00	
10842	ACCUM DEPR - EQUIPMENT	(50,766.28)	(56,033.00)	(84,362.96)		24,772.00	(59,590.96)
					AJE - 24	24,772.00	
10845	ACCUM DEPR - TRUCKS	(270,467.16)	(279,983.12)	(288,578.12)		(12,181.00)	(300,759.12)
					AJE - 24	(12,181.00)	
10846	ACCUM DEPR - TRAILERS	(8,397.00)	(11,521.00)	(11,521.00)			(11,521.00)
10850	ACCUM DEPR - RADIOS	(9,106.00)	(9,106.00)	(9,106.00)			(9,106.00)
13110	PETTY CASH	200.00	200.00	200.00			200.00
13111	CASH ON HAND - DRAWER	842.50	842.50	842.50			842.50
13123	CNB - #75085467 BOND & INT	133,801.09	136,527.93	179,940.08			179,940.08
13126	DEPOSIT ACCT - CNB - #75117465	216,728.68	238,247.39	256,177.50			256,177.50
13127	CNB #75120891 OPERATING	1,751,275.67	655,077.53	1,087,903.11			1,087,903.11
13128	CNB #75120904 REVENUE FD	66,140.98	140,426.27	73,597.73			73,597.73
13129	CD #946310 CNB	0.00	1,002,495.21	1,000,000.00		3,345.26	1,003,345.26
					AJE - 25	3,345.26	
13201	MBC - LINE EXTEN #422975	2,994.71	0.00	0.00			0.00
13205	MBC - PRIME INVEST - #510270	0.00	0.00	0.00			0.00
13501	MBC - CD #7100045213	0.00	0.00	0.00			0.00
13504	CVNB - CD #14201429	0.00	0.00	0.00			0.00
13705	MBC #336491-MONEY MARKET	0.00	0.00	0.00			0.00
13707	MBC # 538671	0.00	0.00	0.00			0.00
13708	CNB - #75117908 DEBT RESERVE	45,185.46	54,690.51	64,200.33			64,200.33
13709	CNB - SH.LIVED ASSET #75117916	323,714.70	347,353.16	363,011.04			363,011.04
13711	SINKING ACC REGIONS BANK	93,198.57	92,648.40	95,416.44			95,416.44
13712	DEBT SERVICE ACCT-REGIONS	0.00	0.00	0.00			0.00
14100	ACCOUNTS RECEIVABLE	33,445.63	23,753.02	90,470.04		(78,712.85)	11,757.19
					AJE - 1	(78,712.85)	
14101	ACCTS REC - UNBILLED	325,152.20	344,778.30	252,150.30		118,005.89	370,156.19
					AJE - 1	78,712.85	
					AJE - 16	39,293.04	
14102	ACC REC RETURN CHECKS	2,174.69	2,815.93	3,785.36			3,785.36
16200	PREPAID INSURANCE	8,230.31	7,647.53	9,308.74			9,308.74
16300	BOND ISSUANCE COST	0.00	0.00	0.00			0.00
17000	INVENTORY	24,000.00	127,270.64	101,935.00		(11,599.36)	90,335.64
					AJE - 21	(11,599.36)	
18000	DEFERRED OUTFLOWS	186,751.00	326,980.00	326,980.00		(92,011.00)	234,969.00
					AJE - 12	(86,417.00)	
					AJE - 13	(5,594.00)	
21400	APPROPD RETAINED EARNINGS	(136,729.91)	(136,729.91)	(136,729.91)			(136,729.91)
21500	UNAPP. RETAINED EARNINGS	1,619,630.57	1,595,095.30	1,655,955.72			1,655,955.72
22001	BONDS PAYABLE - RD - 2001A	0.00	0.00	0.00			0.00
22002	BONDS - RD - 2001B	0.00	0.00	0.00			0.00
22003	LOAN PAYABLE - RD - 2002A	(740,000.00)	(724,000.00)	(706,000.00)			(706,000.00)
22004	BONDS PAYABLE - RD - 2002B	(450,000.00)	(440,000.00)	(429,000.00)			(429,000.00)
22020	WATER REVENUE BONDS - 2010	(821,500.00)	(805,000.00)	(788,000.00)			(788,000.00)
22021	LOAN PAY KRWFC	(1,555,000.00)	(1,430,000.00)	(1,281,583.75)		(23,416.25)	(1,305,000.00)
					AJE - 15	(23,416.25)	
22022	LOAN PAYABLE-RD #11 2015	(1,352,500.00)	(1,327,500.00)	(1,302,000.00)			(1,302,000.00)
22024	NOTE PAYABLE RD 2013	0.00	0.00	0.00			0.00
22025	LOAN PAYABLE-KIA	(705,997.80)	(1,042,672.89)	(943,643.65)		(99,029.24)	(1,042,672.89)
					AJE - 4	(99,029.24)	
22026	NOTE PAYABLE CNB	0.00	(754,055.99)	(769,919.84)		769,919.84	0.00
					AJE - 3	(1,305,987.47)	
					AJE - 10	2,095,531.35	
					AJE - 16	(18,721.15)	
					AJE - 22	(902.89)	
22027	LOAN PAYABLE-RD#13 8/8/19	0.00	0.00	(2,225,000.00)			(2,225,000.00)
22200	ACCRUED INTEREST - BONDS	(78,536.10)	(75,807.00)	(66,746.04)		(27,249.00)	(93,995.04)
					AJE - 18	(27,249.00)	
22501	CUSTOMER DEPOSITS	0.00	0.00	0.00			0.00
22709	SALES TAX PAYABLE	0.00	0.00	0.00			0.00
23100	ACCOUNTS PAYABLE	(127,097.87)	(162,695.10)	(134,220.85)		(7,881.20)	(142,102.05)
					AJE - 14	(7,881.20)	
23105	CONSTRUCTION AP	(163,968.56)	(196,457.00)	0.00			0.00
23106	CONSTRUCTION ACCT PAY	0.00	0.00	(196,457.00)		196,457.00	0.00
					AJE - 8	196,457.00	



Account	Description	2nd PP-Adj	1st PP-Adj	UNADJ	JE Ref #	AJE	ADJ
		12/31/2017	12/31/2018	12/31/2019			12/31/2019
23110	PAYABLE TANK SITE SETTLEMENT	0.00	0.00	0.00			0.00
23120	CONSTRUCTION ACCOUNTS PAYABLE	0.00	0.00	0.00			0.00
23500	CUSTOMER DEPOSITS	(216,192.17)	(237,022.97)	(254,556.50)			(254,556.50)
23598	HEALTH INSURANCE W/H	0.00	0.00	0.00			0.00
23599	OTHER W/H	0.00	(1,190.64)	(2,711.66)			(2,711.66)
23600	RETIREMENT WITHHOLDING	(6,061.01)	(7,968.16)	(1,572.76)		(6,668.63)	(8,241.39)
					AJE - 5	(6,668.63)	
23604	KY TAX W/H	(1,224.69)	(1,555.59)	(1,541.17)			(1,541.17)
23605	PULASKI CO TAX W/H	(933.86)	(1,012.20)	(1,099.51)			(1,099.51)
23606	SCHOOL TAX PAY - PULASKI	(6,711.25)	(6,665.76)	(7,763.68)			(7,763.68)
23709	SALES TAX PAYABLE	(701.26)	(733.05)	(931.18)			(931.18)
23710	PAYBACKS - CURRENT	(4,581.94)	(4,581.94)	(2,536.81)		634.83	(1,901.98)
					AJE - 6	634.83	
24000	NET PENSION LIABILITY	(594,353.00)	(843,637.00)	(843,637.00)		21,080.00	(822,557.00)
					AJE - 12	21,080.00	
24050	NET OPEB LIABILITY	0.00	(289,751.00)	(289,751.00)		49,955.00	(239,796.00)
					AJE - 13	49,955.00	
24100	DEFERRED INFLOWS	(40,456.00)	(95,358.00)	(95,358.00)		(53,331.00)	(148,689.00)
					AJE - 12	(11,105.00)	
					AJE - 13	(42,226.00)	
24200	ACCCRUED VACATION	(13,507.50)	(11,537.50)	(11,537.50)		(6,805.00)	(18,342.50)
					AJE - 19	(6,805.00)	
24300	ACCRUED COMP TIME	(6,955.13)	(6,822.85)	(6,822.85)		(323.25)	(7,146.10)
					AJE - 19	(323.25)	
25200	CUST. ADVANCES FOR CONST	(592,780.54)	(592,780.54)	(592,695.71)		(84.83)	(592,780.54)
					AJE - 6	(84.83)	
27100	TAP-ON-FEES -CUSTOMERS	(3,089,716.49)	(3,089,716.49)	(3,204,451.49)		114,735.00	(3,089,716.49)
					AJE - 2	114,735.00	
27101	FEDERAL GRANTS IN AID OF CONST.	(2,591,181.17)	(2,591,181.17)	(2,591,181.17)			(2,591,181.17)
27103	FEDERAL GRANTS IN AID OF CONST. - PH	(115,463.98)	(115,463.98)	(115,463.98)			(115,463.98)
27104	FUNDS RECEIVED - NEW LINE	(3,430,950.96)	(3,430,950.96)	(3,430,950.96)			(3,430,950.96)
27105	COMM OF KY - HIGHWAY PROJTS	(85,612.92)	(85,612.92)	(85,612.92)			(85,612.92)
27106	FUNDS RECEIVED - PUMP STA	(166,721.28)	(166,721.28)	(166,721.28)			(166,721.28)
27107	FUNDS RECEIVED - KY FINANCE	(571,826.92)	(571,826.92)	(571,826.92)			(571,826.92)
27109	FUNDS RECEIVED - REIMB INTEREST US TREAS.	(3,587.06)	(3,587.06)	(3,587.06)			(3,587.06)
27111	FUNDS RECEIVED - RURAL DELP	(143,997.85)	(143,997.85)	(1,559,754.84)		1,415,756.99	(143,997.85)
					AJE - 3	1,415,756.99	
27113	FUNDS REC'D-KY INFRASTRUC	0.00	0.00	(79,381.72)		79,381.72	0.00
					AJE - 4	79,381.72	
46101	SALES - RESIDENTIAL	(2,664,615.84)	(2,721,381.49)	(3,068,020.08)		(12,630.68)	(3,080,650.76)
					AJE - 1	(12,630.68)	
46102	SALES - COMMERCIAL	(165,145.33)	(162,404.16)	(196,758.03)			(196,758.03)
46150	PENALTIES - LATE PAYMENTS	(41,969.72)	(48,819.44)	(52,313.63)			(52,313.63)
47100	SERVICE CHARGES	(27,025.00)	(32,566.85)	(29,875.00)			(29,875.00)
47101	MISC REV - REPAIR CHARGES	(2,349.62)	(3,283.92)	(3,980.81)			(3,980.81)
47102	MISC REV - RECONNECTS	(15,495.00)	(16,450.00)	(13,825.00)			(13,825.00)
47103	RENTAL INCOME-CELL TOWER	0.00	0.00	0.00			0.00
47104	MISC INCOME	(1,384.51)	(6,600.49)	(1,935.29)			(1,935.29)
60101	WAGES - TRANS & DIST	204,351.13	222,059.73	284,673.18		(124,905.13)	159,768.05
					AJE - 19	5,954.87	
					AJE - 20	(130,860.00)	
60102	WAGES - CUSTOMER ACCTS	118,709.76	122,623.37	130,181.29		1,173.38	131,354.87
					AJE - 19	1,173.38	
60103	WAGES - ADMIN & GENERAL	0.00	0.00	0.00			0.00
60401	RETIREMENT EXPENSE	65,342.44	69,455.31	78,337.79		6,668.63	85,006.42
					AJE - 5	6,668.63	
60402	ACTUARIAL PENSION EXP	26,872.00	226,436.00	0.00		74,307.00	74,307.00
					AJE - 12	76,442.00	
					AJE - 13	(2,135.00)	
61001	PURCHASED WATER	1,202,273.77	1,321,510.19	1,356,514.43			1,356,514.43
61505	ELECTRICITY FOR PUMPING	68,814.60	76,532.15	66,962.05			66,962.05
62002	OFFICE SUPPLIES & EXPENSE	27,588.65	30,407.37	27,678.76			27,678.76
62003	POSTAGE	30,320.66	32,760.19	32,621.67			32,621.67
62005	TRANS & DIST - MAINTENANCE	18,872.36	15,045.37	51,396.16		(10,137.15)	41,259.01
					AJE - 7	4,712.85	
					AJE - 11	(17,100.00)	
					AJE - 17	2,250.00	
62006	TRANS & DIST - OPER EXP & SUPPLIES	44,787.97	29,769.15	231,150.57		(166,583.64)	64,566.93
					AJE - 20	(178,183.00)	
					AJE - 21	11,599.36	
62007	TRANS & DIST - MAINTENANCE	0.00	0.00	0.00			0.00
63100	CONTRACT SERVICE - ENGINEERING	1,500.00	1,000.00	3,625.00			3,625.00

Account	Description	2nd PP-Adj 12/31/2017	1st PP-Adj 12/31/2018	UNADJ 12/31/2019	JE Ref #	AJE	ADJ 12/31/2019
63201	CONTRACT SERV - ACCOUNTING	14,000.00	15,600.00	14,600.00			14,600.00
63202	CONTRACT SERV - AUDIT	16,500.00	18,000.00	18,500.00			18,500.00
63300	CONTRACT SERV - LEGAL	3,517.94	4,178.45	2,745.50			2,745.50
63501	CONTRACT SERV - ANALYSIS	9,372.50	26,525.00	16,122.00			16,122.00
63502	METER READING SERVICE	99,172.05	99,872.45	92,563.49		7,881.20	100,444.69
					AJE - 14	7,881.20	
63504	CONTRACT SERVICES-OTHER	825.00	3,300.00	495.00			495.00
63505	EQUIPMENT LEASE - BACKHOE	0.00	0.00	0.00			0.00
64100	RENT - BUILDING	0.00	0.00	0.00			0.00
64200	RENT - EQUIPMENT	0.00	0.00	0.00			0.00
65000	VEHICLE EXPENSE	19,663.01	25,136.98	23,345.68			23,345.68
65001	BACKHOE/DUMP TRK EXPENSES	1,852.23	4,500.07	2,464.00			2,464.00
65600	VEHICLE INSURANCE	0.00	2,939.54	2,141.16			2,141.16
65700	GENERAL LIAB INSURANCE	37,279.87	37,698.42	36,855.14			36,855.14
65801	INSURANCE - WORKERS COMP	6,881.08	6,936.40	7,006.96			7,006.96
65900	FIDELITY BONDS	5,242.70	7,914.95	7,886.34			7,886.34
65901	EMPLOYEE HEALTH INSURANCE	73,052.73	74,883.34	86,197.47			86,197.47
65902	ACCIDENT INS - EMPLOYEE	0.00	0.00	0.00			0.00
66000	ADVERTISING - NEWSPAPERS	2,389.93	2,117.00	1,518.35			1,518.35
67000	BAD DEBTS	10,619.48	11,566.00	0.00		12,630.68	12,630.68
					AJE - 1	12,630.68	
67503	UTILITIES	1,401.68	540.94	1,990.31			1,990.31
67504	TELEPHONE	11,001.52	11,898.14	8,689.72			8,689.72
67505	OTHER EXPENSES	3,601.02	17,441.99	3,603.42			3,603.42
67506	ADMIN & GENERAL - MISC	5,039.72	7,226.32	11,824.71			11,824.71
67508	REFUNDS	4,684.04	879.37	1,291.33			1,291.33
67510	TRAVEL EXPENSES	2,193.57	2,537.70	2,936.08			2,936.08
67515	DIRECTORS' FEES	12,200.00	12,400.00	12,000.00			12,000.00
67530	RENTAL UNIFORMS	4,148.23	5,250.35	10,992.79			10,992.79
67531	MEMBERSHIP DUES	2,250.00	2,400.00	3,701.00			3,701.00
71500	CELL TOWER RENTAL - TANK	(42,112.60)	(23,469.78)	(15,480.00)			(15,480.00)
71900	INTEREST INCOME	(1,575.98)	(4,617.88)	(11,182.72)		(3,345.26)	(14,527.98)
					AJE - 25	(3,345.26)	
72000	IRS - REIMB BOND INTEREST	0.00	(2,960.41)	0.00			0.00
72100	BAD DEBT RECOVERY	(5,214.47)	(6,462.38)	(4,519.74)			(4,519.74)
72102	COMMISSION ON SALES TAX	0.00	0.00	0.00			0.00
72110	MANAGEMENT FEE INCOME	0.00	0.00	0.00			0.00
75000	SERVICE CHGS- RETURNED CKS	(2,200.00)	(1,925.00)	(2,250.00)			(2,250.00)
75500	MISC INCOME	(675.95)	(170.06)	(622.49)			(622.49)
80812	PAYROLL TAXES	29,210.29	30,764.24	33,423.16			33,423.16
80813	TAXES & LICENSES	0.00	0.00	0.00			0.00
80814	PSC ASSESSMENT	6,030.13	5,842.78	5,866.40			5,866.40
80815	PROPERTY TAXES	0.00	0.00	0.00			0.00
82600	DEPRECIATION EXPENSE	440,249.78	409,689.01	630,000.00		(183,471.00)	446,529.00
					AJE - 24	(183,471.00)	
82601	AMORTIZATION BOND ISSUANCE COSTS	0.00	0.00	0.00			0.00
82703	INTEREST - LONG TERM DEBT	156,034.91	147,434.20	122,454.84		62,747.18	185,202.02
					AJE - 4	20,950.86	
					AJE - 15	23,416.25	
					AJE - 16	(8,868.93)	
					AJE - 18	27,249.00	
82704	US BANK LOAN SERVICE FEE	0.00	1,144.61	1,303.34		(1,303.34)	0.00
					AJE - 4	(1,303.34)	
82705	INTEREST EXP - CITIZENS	0.00	0.00	8,600.63		(8,600.63)	0.00
					AJE - 16	(8,600.63)	
85000	VOIDED CHECKS	0.00	(322.12)	0.00			0.00
85500	LAWSUIT SETTLEMENT PAID	0.00	0.00	0.00			0.00
85600	BOND UNDERWRITING EXPENSE	0.00	0.00	0.00			0.00
85700	BOND INSURANCE EXPENSE	0.00	0.00	0.00			0.00
85800	REOFFERING PREMIUM LOAN	0.00	0.00	0.00			0.00
85900	TRUSTEE FEES REGIONS BK	0.00	0.00	0.00			0.00
90000	Tap Fees	(69,890.00)	(51,922.68)	0.00		(114,735.00)	(114,735.00)
					AJE - 2	(114,735.00)	
91000	KIA Grant Rev	0.00	0.00	0.00			0.00
92000	RD Grant Revenue	0.00	0.00	0.00		(109,769.52)	(109,769.52)
					AJE - 3	(109,769.52)	
93000	Misc.	0.00	0.00	0.00			0.00
94000	Other Construction Funds	0.00	0.00	0.00			0.00
999	Undistributed	0.00	0.00	0.00			0.00
<b>Total</b>							
<b>Net (Income) Loss</b>			<b>60,860.42</b>	<b>33,496.93</b>			