

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC ALLEGED FAILURE OF THE)	
GARRARD COUNTY WATER ASSOCIATION, INC.)	
AND ITS OFFICERS, BILL C. DOOLIN, FELIX)	CASE NO.
REYNOLDS, JENNY LYNN WHITTAKER, ROBERT)	2021-00350
H. BALLARD, GARY W. CLARK, BILL OLIVER,)	
AND SEAN SMITH, TO COMPLY WITH A)	
COMMISSION ORDER, KRS 278.990)	

RESPONDENTS' MOTION FOR LEAVE TO BE RELIEVED OF OBLIGATION TO FILE
AN APPLICATION FOR AN ADJUSTMENT OF RATES AND DISMISS CASE

Comes now The Garrard County Water Association, Inc. (“GCWA”) and each of its named officers and directors, acting in their official and individual capacities (collectively, “Respondents”), by counsel, pursuant to the Commission’s October 14, 2021 Order (“Order”) in the above-styled docket, and do hereby move the Commission to relieve GCWA of the obligation to file an application for an adjustment of rates and to dismiss the case, respectfully stating as follows:

INTRODUCTION

In Case No. 2020-00187, the Commission ordered GCWA to file an application for an adjustment of rates within a year from the date of the Order. GCWA failed to file an application for an adjustment of rates within the timeframe given by the Commission and the Commission initiated the present case by Order on October 14, 2021. The Respondents filed an Answer to the Commission’s Order and requested an informal conference to be scheduled. The informal

conference was held on December 20, 2021. During the informal conference, GCWA provided information as to its financial condition, its water loss and the revenue requirement calculation.

REVISED REVENUE REQUIREMENT

The Respondents are requesting that the Commission not require GCWA to file an application for an adjustment of rates at this time. Exhibit A to this Motion shows the revised revenue requirement calculation and the explanation of the adjustments that were made to calculate the revised revenue requirement if a rate case were to be filed. The revenue requirement calculation shows that GCWA could support a 2.48% increase in revenues, however, GCWA does not believe that it is necessary at this time to request an increase in its rates. GCWA has worked hard to make good financial choices and to save money over the years. Due to these efforts, GCWA has been able to retire all of its debt with United States Department of Agriculture's ("USDA") Office of Rural Development ("RD") and will not have interest expense in 2022. In addition, GCWA decided to use the accumulated money on its certificates of deposit to fully retire the debt associated with USDA/RD loans and making GCWA effectively debt-free. Furthermore, GCWA anticipates additional revenue from increased reconnection fees that were approved by the Commission just before the moratorium was placed on late fees and reconnection fees due to the COVID-19 pandemic. GCWA believes that now that the moratorium has been lifted, additional revenue will be recognized by GCWA in 2022. After discussions with Commission Staff at the informal conference, GCWA has updated its useful lives for certain assets based on the National Association of Regulatory Utility Commissions Depreciation Practices for Small Water Utilities dated August 15, 1979. This resulted in a significant reduction to depreciation expense in the revised revenue requirement calculation. After taking all of these factors into account, the current calculation of a possible 2.48% rate increase is significantly lower than the original 10.8% rate

increase that was presented at the December 20, 2021 informal conference. Based upon all of these factors, the Respondents do not believe a rate increase is necessary and respectfully request the Commission to relieve GCWA of the requirement to take such action.

WATER LOSS PERCENTAGE

Another area of concern raised in the Commission's October 14, 2021 Order and by Commission Staff in the course of the informal conference was GCWA's water loss percentage. GCWA has been diligently working on improving its water loss percentage. In 2021, GCWA had several extraordinary leaks that caused water loss to be greater than normal. GCWA has secured funding to upgrade its system and replace aging pipe in high incident areas. GCWA's system is a rural system and contains approximately 407 miles of pipe. Currently, GCWA has eight master meters separating its service territory into eight zones, with only three of these zones having 15% or more water loss. These three zones are very large areas. Beginning in 2018, GCWA has been able to upgrade 20.47 miles of pipe and change 1,768 old water meters to new AMR meters. GCWA has secured additional funding from RD which will allow GCWA to replace additional problematic lines, replace approximately 1,000 additional meters with AMR meters and to also replace an aging storage tank. An application under KRS 278.023 will likely be filed with the Commission in the coming months to advance this pipeline replacement and upgrade project. After discussions with Commission Staff, GCWA is also considering adding more master meters to its system in order to be able to separate its system into more zones. Adding more master meters could allow GCWA to more quickly and accurately pinpoint the vicinity of a water leak. GCWA is attaching Exhibit B which shows the water loss percentage for each zone.

CONCLUSION

GCWA has been able to manage its finances and utilize certificate of deposits to completely pay off its existing debt. GCWA believes it is in a good financial position at this time and that no rate increase is necessary to continue to provide safe and reliable water services to its customers. GCWA will continue to monitor its financial condition on a frequent basis to determine when a rate increase becomes necessary. In addition, it is likely that actions recently taken and planned to be taken with regard to pipeline replacement should help reduce GCWA's water loss ratios.

WHEREFORE, on the basis of the foregoing, the Respondents respectfully move the Commission to relieve them of the obligation to file an application for an adjustment of rates at this time and to dismiss this case.

Done this 21st day of January, 2022.

Respectfully submitted,



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EXHIBIT A

REVENUE CALCULATION

Explanation of Revised Revenue Requirement Calculation – Operating Ratio Method

The original Revenue Requirement Calculation submitted was based upon 2020 income and expenses as submitted as part of the Utility Financial Report filed with the Public Service Commission for 2020. Following a meeting with PSC staff on December 20, 2021, Garrard County Water Association, Inc. (GCWA) revised the Revenue Requirement Calculation. A copy of the revised Revenue Requirement Calculation is included with this submission. The following explains the changes made.

- 1) Proforma Expenses Before Income Taxes decreased by \$125,000 from \$2,322,272 to \$2,197,272. The Garrard County Water Association, Inc. has historically taken a very conservative approach to establishing estimated useful lives for fixed assets. Following the meeting with PSC staff, GCWA compared the estimated useful lives that it used with those found in the National Association of Regulatory Utility Commissioners Depreciation Practices for Small Water Utilities, August 15, 1979. Following that comparison, GCWA revised its estimates of useful lives for various fixed asset categories. Most notably, the estimated useful lives were increased from 40 years to 55 years for transmission and distribution mains, from 20 years to 40 years for meter installations, and from 10 years to 20 years for automatic meter readers. The change in estimated useful lives decreased by approximately \$125,000 the depreciation that would have been recognized for 2021 had the shorter estimated lives previously used continued to have been used.
- 2) Interest expense decreased by \$45,768. During 2021, GCWA retired its debt to the Rural Utility Services of the United States Department of Agriculture (RUS). Accordingly, GCWA does not anticipate paying any interest during 2022.
- 3) Other operating income increased by \$38,064 from \$67,936 to \$106,000. For much of 2020, GCWA was subject to Covid-19 related restrictions prohibiting the assessment of late payment fees and from disconnecting customers who failed to make payments as required. These restrictions were implemented at a time when GCWA had only recently received permission from the PSC to raise its rates for reconnection fees. With the Covid-19 restrictions removed, GCWA projects that the 2022 income resulting from late payment and reconnections fees will increase by at least \$38,064 from that realized in 2020.
- 4) Interest Income decreased from \$106,270 to \$67,000. As certificates of deposit matured during 2021, GCWA used much of the cash generated by those maturities to retire its debt to RUS. Accordingly, projected interest income was decreased.

All other changes in the Revenue Requirement Calculation – Operating Ratio Method as originally submitted result from mathematical computations imbedded within the form itself.

REVENUE REQUIREMENT CALCULATION - OPERATING RATIO METHOD

(Method commonly used by investor owned utilities and/or non-profit entities that do not have long-term debt outstanding.)

Pro forma Operating Expenses Before Income Taxes	\$2,197,272.00
Operating Ratio	0.88
Sub-Total	2,496,900.00
Less: Pro forma Operating Expenses Before Income Taxes	-2,197,272.00
Net Income Allowable	299,628.00
Add: Provision for State and Federal Income Taxes, if Applicable (see footnote)	
Interest Expense	0.00
Pro forma Operating Expenses Before Taxes	2,197,272.00
Cost of Natural Gas (water utilities should leave this blank)	
Total Revenue Requirement	2,496,900.00
Less: Other Operating Revenue	106,000.00
Non-operating Revenue	25,846.36
Interest Income	67,000.00
Total Revenue Required from Rates for Service	2,298,053.64
Less: Revenue from Sales at Present Rates	2,242,512.00
Required Revenue Increase	55,541.64

Required Revenue Increase stated as a Percentage of Revenue at Present Rates	2.48%
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Provision for Income Taxes - Calculation of Tax Gross-Up Factor

Revenue	1
Less: 5% State Tax	-0.05
Sub-Total	0.95
Less: Federal Tax, 15% of Sub-Total	-0.1425
Percent Change in NOI	0.8075
Factor (Revenue of 1 divided by change in NOI)	1.23839
Times: Allowable Net Income	299,628.00
Net Income Before Taxes	371,056.35
Difference Equals Provision for State and Federal Income Taxes	71,428.35

Notes: (1) Natural gas utilities should deduct their cost of natural gas from pro forma operating expenses before performing the operating ratio calculation. The cost of natural gas should be added back and included in pro forma operating expenses when determining the total revenue requirement. (2) A provision for state and federal income taxes should only be included in the calculation of revenue requirements for utilities that file income tax returns and are liable for the payment of state and federal income taxes. Utilities whose income flows through to its owner's income tax returns for tax purposes should not include a provision for income taxes. (3) The conversion factor above is calculated using the minimum federal tax rate. Adjustment may be warranted where the actual federal tax rate exceeds the minimum federal tax rate.

EXHIBIT B

WATER LOSS REPORTS

Garrard County Water Association

Water Loss Record 2021 6 7 8 10 14 16 18 23 24 31 35 36 37 38 40 41 42 43 45 46 47 51 52 53 54 55 56 57 58 60 61 62 63

Month	Lancaster	Danville	Combined	Original Bills Gallons Sold	Rereads	Misc. Billing	Final Bill Usage	Total Metered Gallons Sold	Loading Station	Total Gallons Sold	Fire Department	Flushing	Total		Water Loss	%	Gallons		
	Gallons Purchased	Gallons Purchased	Gallons Purchased										Gallons Used by Association	Total Gallons Sold or Used by Association			Lost Due to Breaks	Lost Due to Tank Overflows	Balance Lost Due to Line Leaks
January	14,260,100	5,496,581	19,756,681	12,734,000	(323,500)		45,900	12,456,400.00		12,456,400	18,608	250,000	268,608	12,725,008	7,031,673	36%	150,000		6,881,673
February	12,844,600	5,501,203	18,345,803	12,360,200	(32,000)		36,700	12,364,900.00		12,364,900	18,608	230,000	248,608	12,613,508	5,732,295	31%	50,000		5,682,295
March	13,541,300	6,321,064	19,862,364	12,050,400	(36,300)		11,500	12,025,600.00		12,025,600	18,608	311,400	330,008	12,355,608	7,506,756	38%	550,000		6,956,756
April	13,828,600	7,815,119	21,643,719	12,502,800	(62,800)		103,200	12,543,200.00		12,543,200	18,608	270,000	288,608	12,831,808	8,811,911	41%	300,000		8,511,911
May	13,338,000	5,615,004	18,953,004	12,598,700	(44,300)		74,200	12,628,600.00		12,628,600	18,608	160,000	178,608	12,807,208	6,145,796	32%	160,000		5,985,796
June	16,120,900	6,641,470	22,762,370	16,391,100	(179,300)		16,200	16,228,000.00		16,228,000	18,608	325,000	343,608	16,571,608	6,190,762	27%	250,000		5,940,762
July	15,930,400	7,832,076	23,762,476	15,941,700	(83,400)		50,400	15,908,700.00		15,908,700	18,608	161,500	180,108	16,088,808	7,673,668	32%	150,000		7,523,668
August	15,710,100	5,475,981	21,186,081	16,440,100	(155,500)		216,000	16,500,600.00		16,500,600	18,608	292,000	310,608	16,811,208	4,374,873	21%	750,000		3,624,873
September	15,401,500	3,966,090	19,367,590	14,597,800	(1,260,700)		51,000	13,388,100.00		13,388,100	18,608	150,000	168,608	13,556,708	5,810,882	30%	113,000		5,697,882
October	14,463,700	3,984,633	18,438,333	12,799,800	(118,300)		51,700	12,733,200.00		12,733,200	18,608	150,000	168,608	12,901,808	5,536,525	30%	205,000		5,331,525
November	14,280,500	3,838,624	18,119,124	12,751,100	(69,700)		73,700	12,755,100.00		12,755,100	18,608	375,000	393,608	13,148,708	4,970,416	27%	645,000		4,325,416
December	16,404,300	3,700,000	20,104,300	12,151,700	(72,000)		22,000	12,101,700.00		12,101,700	18,608	250,000	268,608	12,370,308	7,733,992	38%			7,733,992
Total	176,114,000	66,187,845	242,301,845	163,319,400	(2,437,800)	-	752,500	161,634,100	-	161,634,100	223,296	2,924,900	3,148,196	164,782,296	77,519,549	32%	3,323,000	-	74,196,549

Garrard County Water Association
 Water Loss Record 1
 2021

Month	Lancaster		Danville		Combined		Original Bills Gallons Sold	Rereads	Misc. Billing	Final Bill Usage	Total Metered Gallons Sold	Loading Station	Total Gallons Sold	Fire Department	Flushing	Total		Water Loss	%	Gallons		
	Gallons Purchased	Gallons Purchased	Gallons Purchased	Gallons Purchased	Gallons Used by Association	Gallons Sold or Used by Association										Lost Due to Breaks	Lost Due to Tank Overflows			Balance Lost Due to Line Leaks		
January	919,610	-	919,610	560,300	-	-	560,300	-	100	560,400.00	-	560,400	-	50,000	50,000	610,400	309,210	34%				309,210
February	769,360	-	769,360	680,300	-	-	680,300	-	-	680,300.00	-	680,300	-	100,000	100,000	780,300	(10,940)	-1%				(10,940)
March	796,930	-	796,930	654,800	-	-	654,800	-	3,200	658,000.00	-	658,000	-	50,000	50,000	708,000	88,930	11%				88,930
April	746,230	-	746,230	808,100	-	-	808,100	-	900	809,000.00	-	809,000	-	25,000	25,000	834,000	(87,770)	-12%				(87,770)
May	871,160	-	871,160	548,300	-	-	548,300	-	-	548,300.00	-	548,300	-	50,000	50,000	598,300	272,860	31%				272,860
June	994,540	-	994,540	771,800	-	-	771,800	-	6,800	778,600.00	-	778,600	-	40,000	40,000	818,600	175,940	18%	100,000			75,940
July	1,171,280	-	1,171,280	947,400	-	-	947,400	-	-	947,400.00	-	947,400	-	126,500	126,500	1,073,900	97,380	8%	125,000			(27,620)
August	1,160,300	-	1,160,300	904,100	-	-	904,100	-	1,500	905,600.00	-	905,600	-	50,000	50,000	955,600	204,700	18%				204,700
September	1,072,760	-	1,072,760	981,600	-	-	981,600	-	600	982,200.00	-	982,200	-	25,000	25,000	1,007,200	65,560	6%	10,000			55,560
October	942,940	-	942,940	693,900	(35,200)	-	693,900	(35,200)	-	658,700.00	-	658,700	-	50,000	50,000	708,700	234,240	25%				234,240
November	930,160	-	930,160	619,900	(1,000)	-	619,900	(1,000)	-	618,900.00	-	618,900	-	100,000	100,000	718,900	211,260	23%				211,260
December	1,061,830	-	1,061,830	785,000	(5,000)	-	785,000	(5,000)	-	780,000.00	-	780,000	-	75,000	75,000	855,000	206,830	19%				206,830
Total	11,437,100	-	11,437,100	8,955,500	(41,200)	-	8,955,500	(41,200)	13,100	8,927,400.00	-	8,927,400	-	741,500	741,500	9,668,900	1,768,200	15%		235,000	-	1,533,200

Garrard County Water Association
 Water Loss Record 12 22 27 29
 2021

Month	Lancaster	Danville	Combined	Original Bills Gallons Sold	Rereads	Misc. Billing	Final Bill Usage	Total Metered Gallons Sold	Loading Station	Total Gallons Sold	Fire Department	Flushing	Total Gallons Used by Association	Total Gallons Sold or Used by Association	Water Loss	%	Gallons Lost Due to Breaks	Gallons Lost Due to Tank Overflows	Balance Lost Due to Line Leaks
	Gallons Purchased	Gallons Purchased	Gallons Purchased										Association	Association					
January	1,902,600		1,902,600	1,532,200	(48,800)		500	1,483,900.00		1,483,900	18,608	25,000	43,608	1,527,508	375,092	20%	25,000		350,092
February	1,491,900		1,491,900	1,376,200	-		-	1,376,200.00		1,376,200	18,608	25,000	43,608	1,419,808	72,092	5%			72,092
March	1,574,600		1,574,600	912,400	(3,000)		-	909,400.00		909,400	20,000	125,000	145,000	1,054,400	520,200	33%			520,200
April	1,485,000		1,485,000	1,401,300	(6,100)		800	1,396,000.00		1,396,000	17,216	125,000	142,216	1,538,216	(53,216)	-4%			(53,216)
May	1,436,600		1,436,600	1,077,100	-		1,400	1,078,500.00		1,078,500	18,608	25,000	43,608	1,122,108	314,492	22%			314,492
June	1,756,200		1,756,200	1,587,700	-		900	1,588,600.00		1,588,600	18,608	30,000	48,608	1,637,208	118,992	7%			118,992
July	1,876,100		1,876,100	1,853,500	-		8,200	1,861,700.00		1,861,700	18,608	75,000	93,608	1,955,308	(79,208)	-4%			(79,208)
August	1,778,400		1,778,400	1,493,000	(2,000)		100	1,491,100.00		1,491,100	18,608	50,000	68,608	1,559,708	218,692	12%			218,692
September	1,587,300		1,587,300	1,636,900	-		3,300	1,640,200.00		1,640,200	18,608	75,000	93,608	1,733,808	(146,508)	-9%			(146,508)
October	1,360,100		1,360,100	1,179,900	(27,800)		5,400	1,157,500.00		1,157,500	18,608	25,000	43,608	1,201,108	158,992	12%	75,000		83,992
November	1,363,000		1,363,000	1,296,000	-		600	1,296,600.00		1,296,600	18,608	15,000	33,608	1,330,208	32,792	2%			32,792
December	1,551,600		1,551,600	1,382,400	-		6,700	1,389,100.00		1,389,100	18,608	25,000	43,608	1,432,708	118,892	8%			118,892
Total	19,163,400	-	19,163,400	16,728,600	(87,700)	-	27,900	16,668,800	-	16,668,800	223,296	620,000	843,296	17,512,096	1,651,304	9%	100,000	-	1,551,304

Garrard County Water Association
 Water Loss Record 2 11 34
 2021

Month	Lancaster		Danville		Combined		Misc. Billing	Final Bill Usage	Total Metered Gallons Sold	Loading Station	Total Gallons Sold	Fire Department	Flushing	Total Gallons Used by Association		Total Gallons Sold or Used by Association	Water Loss	%	Gallons Lost Due to Breaks	Gallons Lost Due to Tank Overflows	Balance Lost Due to Line Leaks
	Gallons Purchased	Gallons Purchased	Gallons Purchased	Original Bills Sold	Rereads	Gallons Sold								Gallons Sold	Gallons Sold						
January	1,216,000	-	1,216,000	1,061,500	-	11,600	1,073,100.00	1,073,100	18,608	-	1,091,708	124,292	18,608	1,091,708	124,292	10%				124,292	
February	1,084,100	-	1,084,100	876,000	-	1,500	876,500.00	876,500	18,608	-	895,108	163,992	18,608	920,108	163,992	15%				163,992	
March	986,100	-	986,100	905,100	(40,600)	12,700	877,200.00	877,200	18,608	-	895,808	65,292	18,608	920,808	65,292	7%				65,292	
April	1,090,300	-	1,090,300	1,041,000	-	5,900	1,046,900.00	1,046,900	18,608	-	1,065,508	14,792	18,608	1,075,508	14,792	1%				14,792	
May	1,278,100	-	1,278,100	1,270,700	(20,300)	4,700	1,255,100.00	1,255,100	18,608	-	1,273,708	(20,608)	18,608	1,298,708	(20,608)	-2%				(20,608)	
June	1,186,100	-	1,186,100	1,291,200	-	800	1,292,000.00	1,292,000	18,608	-	1,310,608	(149,508)	18,608	1,335,608	(149,508)	-13%				(149,508)	
July	1,397,900	-	1,397,900	1,113,200	(9,500)	1,700	1,105,400.00	1,105,400	18,608	-	1,124,008	263,892	18,608	1,134,008	263,892	19%				263,892	
August	1,396,800	-	1,396,800	1,344,400	-	15,000	1,359,400.00	1,359,400	18,608	-	1,378,008	(46,208)	18,608	1,443,008	(46,208)	-3%				(46,208)	
September	1,280,300	-	1,280,300	1,036,600	(15,700)	6,500	1,027,400.00	1,027,400	18,608	-	1,046,008	189,292	18,608	1,091,008	189,292	15%	45,000			144,292	
October	1,124,600	-	1,124,600	1,050,200	-	10,300	1,060,500.00	1,060,500	18,608	-	1,079,108	(14,508)	18,608	1,139,108	(14,508)	-1%				(14,508)	
November	1,138,100	-	1,138,100	871,700	(1,500)	3,300	873,500.00	873,500	18,608	-	892,108	235,992	18,608	922,108	235,992	21%				235,992	
December	1,275,300	-	1,275,300	892,100	-	6,600	898,700.00	898,700	18,608	-	917,308	347,992	18,608	927,308	347,992	27%				347,992	
Total	14,453,700	-	14,453,700	12,752,700	(87,600)	80,600	12,745,700	12,745,700	223,296	-	12,969,000	1,174,704	223,296	13,278,996	1,174,704	8%	45,000	-	-	1,129,704	

Garrard County Water Association
 Water Loss Record 2021 4 5 13 19 20 21 28 30 39 48 50

Month	Lancaster		Danville		Combined		Original Bills Gallons Sold	Rereads	Misc. Billing	Final Bill Usage	Total Metered Gallons Sold	Loading Station	Total Gallons Sold	Fire Department	Flushing	Total		Water Loss	26%	Gallons		Balance Lost Due to Line Leaks	
	Gallons Purchased	Gallons Purchased	Gallons Purchased	Gallons Purchased	Gallons Used by Association	Gallons Sold or Used by Association										Gallons Lost Due to Breaks	Gallons Lost Due to Tank Overflows						
January	12,290,300		12,290,300		8,508,000	(42,500)		26,200	8,491,700.00				8,491,700	18,608	536,800	555,408	9,047,108	3,243,192		1,019,033	2,224,159		
February	12,053,700		12,053,700		6,994,000	(39,000)		3,100	6,958,100.00	2,900			6,961,000	18,608	767,300	785,908	7,746,908	4,306,792	36%	1,253,533	3,053,259		
March	12,668,600		12,668,600		5,940,500	(71,600)		107,200	5,976,100.00				5,976,100	18,608	564,900	583,508	6,559,608	6,108,992	48%	1,075,933	5,033,059		
April	12,133,400		12,133,400		8,176,200	(18,000)		16,500	8,174,700.00				8,174,700	18,608	556,800	575,408	8,750,108	3,383,292	28%	1,019,033	2,364,259		
May	11,304,900		11,304,900		6,461,300	(66,700)		18,100	6,412,700.00	6,800			6,419,500	18,608	890,000	908,608	7,328,108	3,976,792	35%	1,055,833	2,920,959		
June	12,880,500		12,880,500		9,476,200	(43,700)		19,100	9,451,600.00				9,451,600	18,608	551,800	570,408	10,022,008	2,858,492	22%	1,470,833	1,387,659		
July	12,003,800		12,003,800		9,565,600	(35,600)		27,600	9,557,600.00	11,000			9,568,600	18,608	250,000	268,608	9,837,208	2,166,592	18%	25,000	2,141,592		
August	11,516,300		11,516,300		8,687,000	(49,400)		13,800	8,651,400.00	2,500			8,653,900	18,608	193,000	211,608	8,865,508	2,650,792	23%	400,500	2,250,292		
September	11,450,000		11,450,000		9,460,800	(38,000)		16,500	9,439,300.00	10,600			9,449,900	18,608	232,500	251,108	9,701,008	1,748,992	15%	355,000	1,393,992		
October	9,820,900		9,820,900		7,036,200	(69,400)		12,000	6,978,800.00				6,978,800	18,608	145,000	163,608	7,142,408	2,678,492	27%	50,000	2,628,492		
November	9,768,800		9,768,800		7,857,900	(32,300)		101,600	7,927,200.00				7,927,200	18,608	200,000	218,608	8,145,808	1,622,992	17%	20,000	1,602,992		
December	11,021,300		11,021,300		7,625,400	(25,700)		2,100	7,601,800.00				7,601,800	18,608	200,000	218,608	7,820,408	3,200,892	29%	300,000	2,900,892		
Total	138,912,500	-	138,912,500	-	95,789,100	(531,900)	-	363,800	95,621,000	33,800	-	-	95,654,800	223,296	5,088,100	5,311,396	#####	37,946,304	27%	#REF!	8,044,698	-	29,901,606

Garrard County Water Association
 Water Loss Record 17
 2021

Month	Lancaster	Danville	Combined	Original Bills	Rereads	Misc. Billing	Final Bill Usage	Total Metered Gallons Sold	Loading Station	Total Gallons Sold	Fire Department	Flushing	Total Gallons Used	Total Gallons Sold	Water Loss		Gallons Lost Due to Breaks	Gallons Lost Due to Tank Overflows	Balance Lost Due to Line Leaks
	Gallons Purchased	Gallons Purchased	Gallons Purchased	Gallons Sold									by Association	or Used by Association					
January	171,400		171,400	159,400	-	-	-	159,400.00		159,400		5,000	5,000	164,400	7,000	4%			7,000
February	155,200		155,200	180,800	-	-	-	180,800.00		180,800		5,000	5,000	185,800	(30,600)	-20%			(30,600)
March	156,100		156,100	148,800	-	-	-	148,800.00		148,800		1,000	1,000	149,800	6,300	4%			6,300
April	150,600		150,600	157,100	-	200	200	157,300.00		157,300		5,000	5,000	162,300	(11,700)	-8%			(11,700)
May	162,900		162,900	403,100	(196,000)	2,600	2,600	209,700.00		209,700		5,000	5,000	214,700	(51,800)	-32%			(51,800)
June	199,700		199,700	194,100	(7,900)	-	-	186,200.00		186,200		1,000	1,000	187,200	12,500	6%			12,500
July	174,300		174,300	162,400	-	-	-	162,400.00		162,400		5,000	5,000	167,400	6,900	4%			6,900
August	174,700		174,700	170,400	-	-	-	170,400.00		170,400		2,500	2,500	172,900	1,800	1%			1,800
September	180,300		180,300	206,100	-	-	-	206,100.00		206,100		2,500	2,500	208,600	(28,300)	-16%			(28,300)
October	166,000		166,000	174,200	-	-	-	174,200.00		174,200		5,000	5,000	179,200	(13,200)	-8%			(13,200)
November	156,700		156,700	157,000	-	-	-	157,000.00		157,000		2,500	2,500	159,500	(2,800)	-2%			(2,800)
December	191,600		191,600	221,400	-	-	-	221,400.00		221,400		2,500	2,500	223,900	(32,300)	-17%			(32,300)
Total	2,039,500	-	2,039,500	2,334,800	(203,900)	-	2,800	2,133,700	-	2,133,700	-	42,000	42,000	2,175,700	(136,200)	-7%	-	-	(136,200)