

CANNONSBURG WATER DISTRICT
1606 CANNONSBURG ROAD
ASHLAND, KY 41102
606-928-9808
FAX# 606-928-4788

AUGUST 17, 2011

JEFF DEROUEN
EXECUTIVE DIRECTOR
PUBLIC SERVICE COMMISSION
PO BOX 615
211 SOWER BLVD.
FRANKFORT, KY 40602

RECEIVED

AUG 19 2011

PUBLIC SERVICE
COMMISSION

RE: Case No. 2011-00217
Cannonsburg Water District

Dear Mr. Derouen:

Please find enclosed the information that was requested at the hearing on Tuesday, August 16, 2011 by Mr. Jerry Weutcher.

Commissioner Board minutes – 18 months
General Journal 2011
Explanation of the Cash and cash equivalents – unrestricted on the Statement of Net Assets

The Water District does have an independent consultant who comes in to the District once a month to oversee the General Ledger activities. This was not mentioned at the hearing.

Please let us know if any more information is required.

Sincerely yours,



Danny Clarkston
Manager

Enclosures

STATEMENT OF NET ASSETS
2010

Cash and cash equivalents – unrestricted \$400,583

The question that was asked at the hearing was: what made up this amount.

This amount reflects what our checking account balances were at the end of 2010. They were as follows:

Operation & Maintenance Fund	\$ 30,524	(money used for invoices & payroll)
Water Revenue Fund	91,794	(money collected from metered sales then transferred to Operation & maintenance fund)
Bond & Interest Sinking Fund	119,702	(money for bond payments)
New Customer Deposits	20,128	(money for customer deposits)
KIA Fund	113,385	(money for KIA invoices)
Regions Bank Trust Remittance	23,417	(funded for bond payments)
Petty Cash Account	1,000	(used for petty cash)
US Post Office	<u>631</u>	(funded for our billing postage)
Total	\$400,583	

If any further information needed for this, please let us know.

Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
108-000	Accumulated Amortization	P Bal		-3,144,636.42	
108-000	ACCOUNT TOTAL		0.00	0.00	-3,144,636.42
131-100	Operation & Main Town Squ	P Bal		-490.94	
2/28/2011	(AP) A/P Summary Transfer			-171,873.71	
2/28/2011	(PR) Payroll Summary Transfer			-18,102.64	
2/2/2011	(JE) ck# 2146 o & m		100,000.00		
2/2/2011	(JE) tranfer o & m		120,000.00		
2/28/2011	(JE) o & m interes		9.61		
2/4/2011	(JE) payroll taxes			-3,240.71	
2/28/2011	(JE) payroll taxes			-3,680.45	
2/10/2011	(JE) sales& use tax			-3,180.08	
2/10/2011	(JE) shool util tx			-4,366.86	
2/7/2011	(JE) savings acct			-995.00	
2/22/2011	(JE) savings acct			-995.00	
131-100	ACCOUNT TOTAL		220,009.61	-206,434.45	13,084.22
131-110	Water Revenue Town Square	P Bal	108,341.81		
2/28/2011	(CR) UMSWIN Summary Transfer		2,149.44		
2/2/2011	(JE) ck# r white 105164			-32.90	
2/2/2011	(JE) ck# j bainer 100496			-119.00	
2/2/2011	(JE) ck# 2145 cwd			-1,000.00	
2/2/2011	(JE) ck# 2146 o & m			-100,000.00	
2/2/2011	(JE) tranfer o & m			-120,000.00	
2/28/2011	(JE) water rev int		15.71		
2/2/2011	(JE) npc pymt proc			-211.59	
2/3/2011	(JE) american exp col			-7.95	
2/28/2011	(JE) leasing solu cash trans			-42.97	
2/28/2011	(UB) UMSWIN Summary Transfer		208,484.76		
131-110	ACCOUNT TOTAL		210,649.91	-221,414.41	97,577.31
131-120	Bond & Interest Town Squa	P Bal	117,302.21		
2/1/2011	(JE) turst rem fee correc		252.00		
2/28/2011	(JE) bond & int ertest int		22.34		
2/23/2011	(JE) trust remit loan			-2,425.50	
2/3/2011	(JE) trust remit fee			-502.00	
131-120	ACCOUNT TOTAL		274.34	-2,927.50	114,649.05
131-130	New Customer Deposits	P Bal	20,732.69		
2/28/2011	(JE) new cus dep int		4.16		
2/2/2011	(JE) ck# 2145 cwd		1,000.00		
131-130	ACCOUNT TOTAL		1,004.16	0.00	21,736.85
131-140	KIA Fund	P Bal	109.25		
2/28/2011	(JE) kia int		0.02		
131-140	ACCOUNT TOTAL		0.02	0.00	109.27
131-700	Regions Bank Trust Remitt	P Bal	22,936.58		
131-700	ACCOUNT TOTAL		0.00	0.00	22,936.58

**Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
131-900	Cash Petty Cash	P Bal	1,000.00		
131-900	ACCOUNT TOTAL		0.00	0.00	1,000.00
132-000	US Post Office	P Bal	1,867.75		
2/28/2011	(JE) postage			-765.37	
132-000	ACCOUNT TOTAL		0.00	-765.37	1,102.38
135-100	Bond & Interest Fund CD #	P Bal	106,816.56		
135-100	ACCOUNT TOTAL		0.00	0.00	106,816.56
135-200	Line Replace Exten FD CD#	P Bal	82,657.02		
135-200	ACCOUNT TOTAL		0.00	0.00	82,657.02
135-300	Depreciation Fund CD #213	P Bal	82,663.73		
135-300	ACCOUNT TOTAL		0.00	0.00	82,663.73
141-000	Water Cust Accts Receiviab	P Bal	386,369.06		
2/28/2011	(CR) UMSWIN Summary Transfer			-151.35	
2/2/2011	(JE) ck# r white 105164		32.90		
2/2/2011	(JE) ck# j bainer 100496		119.00		
2/28/2011	(UB) UMSWIN Summary Transfer			-23,429.56	
141-000	ACCOUNT TOTAL		151.90	-23,580.91	362,940.05
143-000	Accumulated Provisions of	P Bal		-5,108.27	
143-000	ACCOUNT TOTAL		0.00	0.00	-5,108.27
151-000	Plant Material & Supplies	P Bal	142,908.90		
151-000	ACCOUNT TOTAL		0.00	0.00	142,908.90
162-000	Pre Payments	P Bal	6,518.21		
162-000	ACCOUNT TOTAL		0.00	0.00	6,518.21
215-000	Unappropriated Retained E	P Bal		-1,298,810.95	
215-000	ACCOUNT TOTAL		0.00	0.00	-1,298,810.95
221-000	Bonds FHA 9102	P Bal		-73,000.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-73,000.00
222-100	KY RWFC Variable Bond	P Bal		-336,999.95	
2/23/2011	(JE) trust remit loan		1,000.00		
222-100	ACCOUNT TOTAL		1,000.00	0.00	-335,999.95
231-000	Accounts Payable	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		0.00		
231-000	ACCOUNT TOTAL		0.00	0.00	0.00
231-200	Chase 2008 Chevrolet Truc	P Bal		-10,674.36	
2/28/2011	(AP) A/P Summary Transfer		346.27		
231-200	ACCOUNT TOTAL		346.27	0.00	-10,328.09

Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011

Account	Description Transactions-Date	Debit	Credit	Ending Balance
=====	=====	=====	=====	=====
235-000	Water Customer Deposits			
	P Bal		-12,972.83	
2/28/2011	(CR) UMSWIN Summary Transfer		-750.00	
2/28/2011	(UB) UMSWIN Summary Transfer		-557.85	
235-000	ACCOUNT TOTAL	0.00	-1,307.85	-14,280.68
236-000	Taxes Accured Sales Tax			
	P Bal		-3,180.08	
2/10/2011	(JE) sales& use tax	3,180.08		
2/28/2011	(JE) sales & use tax	32.74		
2/28/2011	(UB) UMSWIN Summary Transfer		-2,524.02	
236-000	ACCOUNT TOTAL	3,212.82	-2,524.02	-2,491.28
236-100	Utility Tax - School Tax			
	P Bal		-4,366.86	
2/10/2011	(JE) shool util tx	4,366.86		
2/28/2011	(UB) UMSWIN Summary Transfer		-3,964.28	
236-100	ACCOUNT TOTAL	4,366.86	-3,964.28	-3,964.28
240-000	Tax Collection Social Sec			
	P Bal	0.00		
2/28/2011	(PR) Payroll Summary Transfer		-1,635.48	
2/4/2011	(JE) payroll taxes	192.06		
2/4/2011	(JE) payroll taxes	556.26		
2/28/2011	(JE) payroll taxes	227.69		
2/28/2011	(JE) payroll taxes	659.47		
240-000	ACCOUNT TOTAL	1,635.48	-1,635.48	0.00
241-100	Tax Collection Federal W/			
	P Bal	0.00		
2/28/2011	(PR) Payroll Summary Transfer		-3,650.20	
2/4/2011	(JE) payroll taxes	1,744.07		
2/28/2011	(JE) payroll taxes	1,906.13		
241-100	ACCOUNT TOTAL	3,650.20	-3,650.20	0.00
241-200	Tax Collection State W/H			
	P Bal		-1,492.42	
2/28/2011	(AP) A/P Summary Transfer	1,492.50		
2/28/2011	(PR) Payroll Summary Transfer		-1,484.12	
241-200	ACCOUNT TOTAL	1,492.50	-1,484.12	-1,484.04
241-300	County Payroll Tax 12			
	P Bal		-941.77	
2/28/2011	(PR) Payroll Summary Transfer		-330.42	
241-300	ACCOUNT TOTAL	0.00	-330.42	-1,272.19
244-000	Accrued Sick Leave			
	P Bal		-10,767.52	
244-000	ACCOUNT TOTAL	0.00	0.00	-10,767.52
250-000	Gas Employee Personal			
	P Bal		-8.08	
2/28/2011	(AP) A/P Summary Transfer	670.45		
2/28/2011	(PR) Payroll Summary Transfer		-1,427.38	
250-000	ACCOUNT TOTAL	670.45	-1,427.38	-765.01
251-000	Health Ins Withheld Empl			
	P Bal		-2,607.28	
2/28/2011	(AP) A/P Summary Transfer	1,169.30		
2/28/2011	(PR) Payroll Summary Transfer		-2,567.21	
251-000	ACCOUNT TOTAL	1,169.30	-2,567.21	-4,005.19

Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
252-000	Child Support Payment	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		325.84		
2/28/2011	(PR) Payroll Summary Transfer			-325.84	
252-000	ACCOUNT TOTAL		325.84	-325.84	0.00
263-100	Accum Prov Pension Employ	P Bal		-1,566.78	
2/28/2011	(AP) A/P Summary Transfer		1,566.81		
2/28/2011	(PR) Payroll Summary Transfer			-1,527.02	
263-100	ACCOUNT TOTAL		1,566.81	-1,527.02	-1,526.99
263-200	Savings Acct	P Bal	0.00		
2/28/2011	(PR) Payroll Summary Transfer			-1,990.00	
2/7/2011	(JE) savings acct		995.00		
2/22/2011	(JE) savings acct		995.00		
263-200	ACCOUNT TOTAL		1,990.00	-1,990.00	0.00
263-300	Unemployment Insurance	P Bal		-2,431.00	
2/28/2011	(PR) Payroll Summary Transfer		0.00		
263-300	ACCOUNT TOTAL		0.00	0.00	-2,431.00
264-000	Accrued Expenses	P Bal		-10,004.44	
264-000	ACCOUNT TOTAL		0.00	0.00	-10,004.44
270-000	Contri Line Extension Nap	P Bal		-187,824.72	
270-000	ACCOUNT TOTAL		0.00	0.00	-187,824.72
271-000	Water Tap Fees	P Bal		-1,298,083.16	
271-000	ACCOUNT TOTAL		0.00	0.00	-1,298,083.16
271-100	Federal Grants in Aid of	P Bal		-567,277.05	
271-100	ACCOUNT TOTAL		0.00	0.00	-567,277.05
271-200	Grant Kia	P Bal		-570,170.65	
271-200	ACCOUNT TOTAL		0.00	0.00	-570,170.65
303-000	Land & Land Rights	P Bal	20,810.30		
303-000	ACCOUNT TOTAL		0.00	0.00	20,810.30
304-000	Structures and Improvemen	P Bal	172,027.21		
304-000	ACCOUNT TOTAL		0.00	0.00	172,027.21
305-000	Leasehold Improvement	P Bal	11,322.50		
305-000	ACCOUNT TOTAL		0.00	0.00	11,322.50
311-000	Pumping Equipment	P Bal	397,859.93		
311-000	ACCOUNT TOTAL		0.00	0.00	397,859.93
330-000	Dist Reservoirs & Standp	P Bal	617,972.83		
330-000	ACCOUNT TOTAL		0.00	0.00	617,972.83

**Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
331-000	Transmission & Distr. Mai	P Bal	4,298,491.80		
331-000	ACCOUNT TOTAL		0.00	0.00	4,298,491.80
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334-000	Meters and Meter Installa	P Bal	418,726.69		
334-000	ACCOUNT TOTAL		0.00	0.00	418,726.69
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335-000	Hydrants	P Bal	90,001.97		
335-000	ACCOUNT TOTAL		0.00	0.00	90,001.97
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338-100	Computer Hardware	P Bal	11,192.20		
338-100	ACCOUNT TOTAL		0.00	0.00	11,192.20
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338-300	Computer Software	P Bal	26,859.75		
338-300	ACCOUNT TOTAL		0.00	0.00	26,859.75
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340-000	Office Furniture & Equipm	P Bal	90,288.00		
340-000	ACCOUNT TOTAL		0.00	0.00	90,288.00
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341-000	Transportation Equipment	P Bal	161,644.35		
341-000	ACCOUNT TOTAL		0.00	0.00	161,644.35
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341-100	Transportation Equipment	P Bal	13,471.00		
341-100	ACCOUNT TOTAL		0.00	0.00	13,471.00
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343-000	Tools, Shop & Garage Equi	P Bal	80,569.54		
343-000	ACCOUNT TOTAL		0.00	0.00	80,569.54
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345-000	Operating Equipment	P Bal	105,688.00		
345-000	ACCOUNT TOTAL		0.00	0.00	105,688.00
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349-100	Const in Progress Kia 200	P Bal	586.25		
349-100	ACCOUNT TOTAL		0.00	0.00	586.25
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349-200	2009 Kia in Progress	P Bal	112,713.75		
349-200	ACCOUNT TOTAL		0.00	0.00	112,713.75
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403-000	UNEMPLOYMENT TAX	P Bal	82.50		
403-000	ACCOUNT TOTAL		0.00	0.00	82.50
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408-120	Employer Tx Fica, Federal	P Bal	1,659.76		
2/28/2011	(PR) Payroll Summary Transfer		0.00		
2/4/2011	(JE) payroll taxes		748.32		
2/28/2011	(JE) payroll taxes		887.16		
408-120	ACCOUNT TOTAL		1,635.48	0.00	3,295.24
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419-000	Interest & Dividend Incom	P Bal		-84.34	
2/28/2011	(JE) new cus dep int			-4.16	
2/28/2011	(JE) kia int			-0.02	
2/28/2011	(JE) o & m interes			-9.61	
2/28/2011	(JE) water rev int			-15.71	
2/28/2011	(JE) bond & int ertest int			-22.34	
419-000	ACCOUNT TOTAL		0.00	-51.84	-136.18

Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
420-000	Retirement Plan Expenses	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		5,305.26		
420-000	ACCOUNT TOTAL		5,305.26	0.00	5,305.26
427-300	Interest on Long Term Deb	P Bal	1,425.50		
2/23/2011	(JE) trust remit loan		1,425.50		
427-300	ACCOUNT TOTAL		1,425.50	0.00	2,851.00
461-100	Metered Sales to Resident	P Bal		-208,176.18	
2/28/2011	(UB) UMSWIN Summary Transfer			-168,484.86	
461-100	ACCOUNT TOTAL		0.00	-168,484.86	-376,661.04
461-500	Bulk Water Sales	P Bal	0.00		
2/28/2011	(CR) UMSWIN Summary Transfer			-202.74	
461-500	ACCOUNT TOTAL		0.00	-202.74	-202.74
461-600	Fire Sprinkler	P Bal	0.00		
2/28/2011	(UB) UMSWIN Summary Transfer			-968.17	
461-600	ACCOUNT TOTAL		0.00	-968.17	-968.17
465-000	Adjustments Water	P Bal		-5,229.58	
2/28/2011	(UB) UMSWIN Summary Transfer			-6,387.57	
465-000	ACCOUNT TOTAL		0.00	-6,387.57	-11,617.15
470-000	Water Penalties	P Bal		-1,807.31	
2/28/2011	(UB) UMSWIN Summary Transfer			-2,168.45	
470-000	ACCOUNT TOTAL		0.00	-2,168.45	-3,975.76
471-000	Miscellaneous Service Rev	P Bal		-198.83	
2/28/2011	(CR) UMSWIN Summary Transfer			-335.35	
2/28/2011	(JE) sales & use tax			-32.74	
471-000	ACCOUNT TOTAL		0.00	-368.09	-566.92
471-200	Connect & Reconnect Chrg	P Bal		-675.00	
2/28/2011	(CR) UMSWIN Summary Transfer			-525.00	
471-200	ACCOUNT TOTAL		0.00	-525.00	-1,200.00
471-300	Investigation Charge	P Bal	0.00		
2/28/2011	(CR) UMSWIN Summary Transfer			-135.00	
471-300	ACCOUNT TOTAL		0.00	-135.00	-135.00
480-000	Contribution - Tap Fees	P Bal	0.00		
2/28/2011	(CR) UMSWIN Summary Transfer			-50.00	
480-000	ACCOUNT TOTAL		0.00	-50.00	-50.00
603-000	Administrative Salaries	P Bal	2,500.00		
2/28/2011	(PR) Payroll Summary Transfer		2,500.00		
603-000	ACCOUNT TOTAL		2,500.00	0.00	5,000.00
610-100	Ashland Purchased Water	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		115,044.30		
610-100	ACCOUNT TOTAL		115,044.30	0.00	115,044.30

Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
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610-200	Big Sandy Purchased Water	P Bal		-873.03	
2/28/2011	(AP) A/P Summary Transfer		873.03		
610-200	ACCOUNT TOTAL		873.03	0.00	0.00
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615-100	Electric Operation	P Bal	143.35		
2/28/2011	(AP) A/P Summary Transfer		168.41		
615-100	ACCOUNT TOTAL		168.41	0.00	311.76
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615-200	Purchased Power Office &	P Bal	822.18		
2/28/2011	(AP) A/P Summary Transfer		631.59		
615-200	ACCOUNT TOTAL		631.59	0.00	1,453.77
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616-200	Cell Phones	P Bal	509.23		
616-200	ACCOUNT TOTAL		0.00	0.00	509.23
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616-300	Pagers & Radio & Monitori	P Bal	36.41		
2/28/2011	(AP) A/P Summary Transfer		37.05		
616-300	ACCOUNT TOTAL		37.05	0.00	73.46
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620-000	Materials and Supplies Op	P Bal		-163.41	
2/28/2011	(AP) A/P Summary Transfer		4,026.57		
620-000	ACCOUNT TOTAL		4,026.57	0.00	3,863.16
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621-000	Office Wages	P Bal	7,091.73		
2/28/2011	(PR) Payroll Summary Transfer		7,139.93		
621-000	ACCOUNT TOTAL		7,139.93	0.00	14,231.66
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631-000	Contractual Ser Engineer	P Bal		-1,250.00	
2/28/2011	(AP) A/P Summary Transfer		1,250.00		
631-000	ACCOUNT TOTAL		1,250.00	0.00	0.00
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635-000	Contractual Ser Other	P Bal	3,675.00		
2/28/2011	(AP) A/P Summary Transfer		10,400.00		
635-000	ACCOUNT TOTAL		10,400.00	0.00	14,075.00
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640-000	Operational Labor Salary	P Bal	23,642.71		
2/28/2011	(PR) Payroll Summary Transfer		23,400.38		
640-000	ACCOUNT TOTAL		23,400.38	0.00	47,043.09
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650-100	Auto Fuel Expense	P Bal	967.62		
2/28/2011	(AP) A/P Summary Transfer		855.69		
650-100	ACCOUNT TOTAL		855.69	0.00	1,823.31
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650-200	Auto Parts, Labor, Repair	P Bal	3,635.23		
2/28/2011	(AP) A/P Summary Transfer		215.20		
650-200	ACCOUNT TOTAL		215.20	0.00	3,850.43
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659-000	Insurance Health	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		17,417.10		
659-000	ACCOUNT TOTAL		17,417.10	0.00	17,417.10

**Cannonsburg Water District
Detailed Trial Balance
Entries From 2/1/2011 Through 2/28/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
659-100	Dental Insurance	P Bal	656.91		
659-100	ACCOUNT TOTAL		0.00	0.00	656.91
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659-200	Disability Insurance	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		637.62		
659-200	ACCOUNT TOTAL		637.62	0.00	637.62
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675-000	Copier Lease Expense	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		347.69		
675-000	ACCOUNT TOTAL		347.69	0.00	347.69
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675-500	Miscellaneous - General	P Bal	2,489.23		
2/28/2011	(AP) A/P Summary Transfer		246.20		
2/1/2011	(JE) turst rem fee correc			-252.00	
2/2/2011	(JE) npc pymt proc		211.59		
2/3/2011	(JE) american exp col		7.95		
2/28/2011	(JE) leasing solu cash trans		42.97		
2/3/2011	(JE) trust remit fee		502.00		
675-500	ACCOUNT TOTAL		1,010.71	-252.00	3,247.94
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676-100	Meters, Setters, Boxes, L	P Bal	0.00		
2/28/2011	(AP) A/P Summary Transfer		8,700.00		
676-100	ACCOUNT TOTAL		8,700.00	0.00	8,700.00
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676-600	Miscellaneous Operating E	P Bal	1,322.28		
2/28/2011	(AP) A/P Summary Transfer		146.83		
676-600	ACCOUNT TOTAL		146.83	0.00	1,469.11
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677-200	Postage Billing	P Bal	763.73		
2/28/2011	(JE) postage		765.37		
677-200	ACCOUNT TOTAL		765.37	0.00	1,529.10
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			657,450.18	-657,450.18	0.00
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Entry Count: 112
 << End Detail Trial Balance >>

**Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
=====	=====	=====	=====	=====
108-000	Accumulated Amortization	P Bal	-3,144,636.42	
108-000	ACCOUNT TOTAL	0.00	0.00	-3,144,636.42
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131-100	Operation & Main Town Squ	P Bal	13,084.22	
3/31/2011	(AP) A/P Summary Transfer		-173,013.95	
3/31/2011	(PR) Payroll Summary Transfer		-27,593.58	
3/31/2011	(JE) ADD VOID CK# 8904	150.92		
3/31/2011	(JE) ADD VOID CK# 8905	362.75		
3/4/2011	(JE) PAYROLL TAXES		-3,785.47	
3/18/2011	(JE) PAYROLL TAXES		-3,268.12	
3/31/2011	(JE) PAYROLL TAXES		-345.94	
3/7/2011	(JE) SAVINGS ACCT		-995.00	
3/21/2011	(JE) SAVINGS ACCT		-995.00	
3/11/2011	(JE) CARD MEMBER CR CD		-3,254.26	
3/15/2011	(JE) SALES & USE TAX		-2,491.28	
3/15/2011	(JE) SCHOOL UTILITY TAX		-3,964.28	
3/31/2011	(JE) O & M INTEREST	13.54		
3/3/2011	(JE) transfer of funds o & m	100,000.00		
3/17/2011	(JE) transfer of funds o & m	93,000.00		
3/23/2011	(JE) transfer of funds o & m	28,000.00		
131-100	ACCOUNT TOTAL	221,527.21	-219,706.88	14,904.55
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131-110	Water Revenue Town Square	P Bal	97,577.31	
3/31/2011	(UB) UMSWIN Summary Transfer	179,944.70		
3/31/2011	(CR) UMSWIN Summary Transfer	12,995.06		
3/31/2011	(JE) WATER REV INTEREST	8.11		
3/8/2011	(JE) BANK CORRECTION	1.00		
3/1/2011	(JE) american ex col		-4.95	
3/2/2011	(JE) npc merch pymt		-208.30	
3/3/2011	(JE) american ex col		-7.95	
3/28/2011	(JE) a leasing solution cash		-42.97	
3/21/2011	(JE) returned ck		-110.83	
3/21/2011	(JE) returned ck fee		-5.00	
3/22/2011	(JE) bank correction		-0.50	
3/10/2011	(JE) ck# 2147 a doolin 105030		-16.81	
3/10/2011	(JE) ck# 2148 l stamper 10517		-32.90	
3/10/2011	(JE) ck# 2149 j bostick 10522		-50.00	
3/10/2011	(JE) ck# 2150 choices & chg 1		-34.28	
3/10/2011	(JE) ck# 2151 d childers 1054		-15.80	
3/10/2011	(JE) ck# 2152 j hutchinson 10		-32.90	
3/3/2011	(JE) transfer of funds o & m		-100,000.00	
3/17/2011	(JE) transfer of funds o & m		-93,000.00	
3/23/2011	(JE) transfer of funds o & m		-28,000.00	
3/10/2011	(JE) transfer of funds new cu		-750.00	
131-110	ACCOUNT TOTAL	192,948.87	-222,313.19	68,212.99
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131-120	Bond & Interest Town Squa	P Bal	114,649.05	
3/31/2011	(JE) bond & int interest	22.89		
3/22/2011	(JE) trust remittance loan		-2,425.50	
131-120	ACCOUNT TOTAL	22.89	-2,425.50	112,246.44

Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
131-130	New Customer Deposits	P Bal	21,736.85		
3/10/2011	(JE) transfer of funds new cu		750.00		
3/31/2011	(JE) new customer interest		4.47		
131-130	ACCOUNT TOTAL		754.47	0.00	22,491.32
131-140	KIA Fund	P Bal	109.27		
3/31/2011	(JE) kia interest		0.02		
131-140	ACCOUNT TOTAL		0.02	0.00	109.29
131-700	Regions Bank Trust Remitt	P Bal	22,936.58		
131-700	ACCOUNT TOTAL		0.00	0.00	22,936.58
131-900	Cash Petty Cash	P Bal	1,000.00		
131-900	ACCOUNT TOTAL		0.00	0.00	1,000.00
132-000	US Post Office	P Bal	1,102.38		
3/31/2011	(JE) postage billing			-765.32	
132-000	ACCOUNT TOTAL		0.00	-765.32	337.06
135-100	Bond & Interest Fund CD #	P Bal	106,816.56		
135-100	ACCOUNT TOTAL		0.00	0.00	106,816.56
135-200	Line Replace Exten FD CD#	P Bal	82,657.02		
135-200	ACCOUNT TOTAL		0.00	0.00	82,657.02
135-300	Depreciation Fund CD #213	P Bal	82,663.73		
135-300	ACCOUNT TOTAL		0.00	0.00	82,663.73
141-000	Water Cust Accts Receivab	P Bal	362,940.05		
3/31/2011	(UB) UMSWIN Summary Transfer			-6,543.38	
3/31/2011	(CR) UMSWIN Summary Transfer			-100.13	
3/8/2011	(JE) BANK CORRECTION			-1.00	
3/21/2011	(JE) returned ck		110.83		
3/22/2011	(JE) bank correction		0.50		
3/10/2011	(JE) ck# 2147 a doolin 105030		16.81		
3/10/2011	(JE) ck# 2148 l stamper 10517		32.90		
3/10/2011	(JE) ck# 2149 j bostick 10522		50.00		
3/10/2011	(JE) ck# 2150 choices & chg l		34.28		
3/10/2011	(JE) ck# 2151 d childers 1054		15.80		
3/10/2011	(JE) ck# 2152 j hutchinson 10		32.90		
3/31/2011	(JE) correct deposit bal			-5,000.00	
141-000	ACCOUNT TOTAL		294.02	-11,644.51	351,589.56
143-000	Accumulated Provisions of	P Bal		-5,108.27	
143-000	ACCOUNT TOTAL		0.00	0.00	-5,108.27
151-000	Plant Material & Supplies	P Bal	142,908.90		
151-000	ACCOUNT TOTAL		0.00	0.00	142,908.90
162-000	Pre Payments	P Bal	6,518.21		
162-000	ACCOUNT TOTAL		0.00	0.00	6,518.21

**Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
215-000	Unappropriated Retained E	P Bal		-1,298,810.95	
215-000	ACCOUNT TOTAL		0.00	0.00	-1,298,810.95
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221-000	Bonds FHA 9102	P Bal		-73,000.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-73,000.00
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222-100	KY RWFC Variable Bond	P Bal		-335,999.95	
3/22/2011	(JE) trust remittance loan		1,000.00		
222-100	ACCOUNT TOTAL		1,000.00	0.00	-334,999.95
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231-000	Accounts Payable	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		0.00		
231-000	ACCOUNT TOTAL		0.00	0.00	0.00
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231-200	Chase 2008 Chevrolet Truc	P Bal		-10,328.09	
231-200	ACCOUNT TOTAL		0.00	0.00	-10,328.09
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235-000	Water Customer Deposits	P Bal		-14,280.68	
3/31/2011	(UB) UMSWIN Summary Transfer		22.36		
3/31/2011	(CR) UMSWIN Summary Transfer			-1,600.00	
3/31/2011	(JE) correct deposit bal		5,000.00		
235-000	ACCOUNT TOTAL		5,022.36	-1,600.00	-10,858.32
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236-000	Taxes Accured Sales Tax	P Bal		-2,491.28	
3/31/2011	(UB) UMSWIN Summary Transfer			-2,390.08	
3/15/2011	(JE) SALES & USE TAX		2,491.28		
3/31/2011	(JE) sales & use tax comp		31.40		
236-000	ACCOUNT TOTAL		2,522.68	-2,390.08	-2,358.68
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236-100	Utility Tax - School Tax	P Bal		-3,964.28	
3/31/2011	(UB) UMSWIN Summary Transfer			-3,633.37	
3/15/2011	(JE) SCHOOL UTILITY TAX		3,964.28		
236-100	ACCOUNT TOTAL		3,964.28	-3,633.37	-3,633.37
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240-000	Tax Collection Social Sec	P Bal	0.00		
3/31/2011	(PR) Payroll Summary Transfer			-2,473.90	
3/4/2011	(JE) PAYROLL TAXES		218.18		
3/4/2011	(JE) PAYROLL TAXES		631.97		
3/18/2011	(JE) PAYROLL TAXES		193.13		
3/18/2011	(JE) PAYROLL TAXES		559.46		
3/31/2011	(JE) PAYROLL TAXES		31.80		
3/31/2011	(JE) PAYROLL TAXES		92.10		
240-000	ACCOUNT TOTAL		1,726.64	-2,473.90	-747.26
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241-100	Tax Collection Federal W/	P Bal	0.00		
3/31/2011	(PR) Payroll Summary Transfer			-5,684.27	
3/4/2011	(JE) PAYROLL TAXES		2,085.17		
3/18/2011	(JE) PAYROLL TAXES		1,762.94		
3/31/2011	(JE) PAYROLL TAXES		98.14		
241-100	ACCOUNT TOTAL		3,946.25	-5,684.27	-1,738.02

Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
241-200	Tax Collection State W/H	P Bal		-1,484.04	
3/31/2011	(AP) A/P Summary Transfer		1,484.12		
3/31/2011	(PR) Payroll Summary Transfer			-2,299.67	
241-200	ACCOUNT TOTAL		1,484.12	-2,299.67	-2,299.59
241-300	County Payroll Tax 12	P Bal		-1,272.19	
3/31/2011	(PR) Payroll Summary Transfer			-490.09	
241-300	ACCOUNT TOTAL		0.00	-490.09	-1,762.28
244-000	Accrued Sick Leave	P Bal		-10,767.52	
244-000	ACCOUNT TOTAL		0.00	0.00	-10,767.52
250-000	Gas Employee Personal	P Bal		-765.01	
3/31/2011	(AP) A/P Summary Transfer		2,068.41		
3/31/2011	(PR) Payroll Summary Transfer			-1,934.46	
250-000	ACCOUNT TOTAL		2,068.41	-1,934.46	-631.06
251-000	Health Ins Withheld Empl	P Bal		-4,005.19	
3/31/2011	(AP) A/P Summary Transfer		2,567.21		
3/31/2011	(PR) Payroll Summary Transfer			-2,895.60	
251-000	ACCOUNT TOTAL		2,567.21	-2,895.60	-4,333.58
252-000	Child Support Payment	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		325.84		
3/31/2011	(PR) Payroll Summary Transfer			-325.84	
252-000	ACCOUNT TOTAL		325.84	-325.84	0.00
263-100	Accum Prov Pension Empl	P Bal		-1,526.99	
3/31/2011	(AP) A/P Summary Transfer		1,527.02		
3/31/2011	(PR) Payroll Summary Transfer			-2,325.39	
263-100	ACCOUNT TOTAL		1,527.02	-2,325.39	-2,325.36
263-200	Savings Acct	P Bal	0.00		
3/31/2011	(PR) Payroll Summary Transfer			-2,985.00	
3/7/2011	(JE) SAVINGS ACCT		995.00		
3/21/2011	(JE) SAVINGS ACCT		995.00		
263-200	ACCOUNT TOTAL		1,990.00	-2,985.00	-995.00
263-300	Unemployment Insurance	P Bal		-2,431.00	
3/31/2011	(PR) Payroll Summary Transfer		0.00		
263-300	ACCOUNT TOTAL		0.00	0.00	-2,431.00
264-000	Accrued Expenses	P Bal		-10,004.44	
264-000	ACCOUNT TOTAL		0.00	0.00	-10,004.44
270-000	Contri Line Extension Nap	P Bal		-187,824.72	
270-000	ACCOUNT TOTAL		0.00	0.00	-187,824.72
271-000	Water Tap Fees	P Bal		-1,298,083.16	
3/31/2011	(CR) UMWIN Summary Transfer			-1,100.00	
271-000	ACCOUNT TOTAL		0.00	-1,100.00	-1,299,183.16

Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
271-100	Federal Grants in Aid of	P Bal		-567,277.05	
271-100	ACCOUNT TOTAL		0.00	0.00	-567,277.05
271-200	Grant Kia	P Bal		-570,170.65	
271-200	ACCOUNT TOTAL		0.00	0.00	-570,170.65
303-000	Land & Land Rights	P Bal	20,810.30		
303-000	ACCOUNT TOTAL		0.00	0.00	20,810.30
304-000	Structures and Improvem	P Bal	172,027.21		
304-000	ACCOUNT TOTAL		0.00	0.00	172,027.21
305-000	Leasehold Improvement	P Bal	11,322.50		
305-000	ACCOUNT TOTAL		0.00	0.00	11,322.50
311-000	Pumping Equipment	P Bal	397,859.93		
311-000	ACCOUNT TOTAL		0.00	0.00	397,859.93
330-000	Dist Reservoirs & Standp	P Bal	617,972.83		
330-000	ACCOUNT TOTAL		0.00	0.00	617,972.83
331-000	Transmission & Distr. Mai	P Bal	4,298,491.80		
331-000	ACCOUNT TOTAL		0.00	0.00	4,298,491.80
334-000	Meters and Meter Installa	P Bal	418,726.69		
334-000	ACCOUNT TOTAL		0.00	0.00	418,726.69
335-000	Hydrants	P Bal	90,001.97		
335-000	ACCOUNT TOTAL		0.00	0.00	90,001.97
338-100	Computer Hardware	P Bal	11,192.20		
338-100	ACCOUNT TOTAL		0.00	0.00	11,192.20
338-300	Computer Software	P Bal	26,859.75		
338-300	ACCOUNT TOTAL		0.00	0.00	26,859.75
340-000	Office Furniture & Equipm	P Bal	90,288.00		
340-000	ACCOUNT TOTAL		0.00	0.00	90,288.00
341-000	Transportation Equipment	P Bal	161,644.35		
341-000	ACCOUNT TOTAL		0.00	0.00	161,644.35
341-100	Transportation Equipment	P Bal	13,471.00		
341-100	ACCOUNT TOTAL		0.00	0.00	13,471.00
343-000	Tools, Shop & Garage Equi	P Bal	80,569.54		
343-000	ACCOUNT TOTAL		0.00	0.00	80,569.54
345-000	Operating Equipment	P Bal	105,688.00		
345-000	ACCOUNT TOTAL		0.00	0.00	105,688.00

Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
349-100	Const in Progress Kia 200	P Bal	586.25		
349-100	ACCOUNT TOTAL		0.00	0.00	586.25
349-200	2009 Kia in Progress	P Bal	112,713.75		
349-200	ACCOUNT TOTAL		0.00	0.00	112,713.75
403-000	UNEMPLOYMENT TAX	P Bal	82.50		
403-000	ACCOUNT TOTAL		0.00	0.00	82.50
408-120	Employer Tx Fica, Federal	P Bal	3,295.24		
3/31/2011	(PR) Payroll Summary Transfer		0.00		
3/4/2011	(JE) PAYROLL TAXES		850.15		
3/18/2011	(JE) PAYROLL TAXES		752.59		
3/31/2011	(JE) PAYROLL TAXES		123.90		
408-120	ACCOUNT TOTAL		1,726.64	0.00	5,021.88
419-000	Interest & Dividend Incom	P Bal		-136.18	
3/31/2011	(JE) WATER REV INTEREST			-8.11	
3/31/2011	(JE) O & M INTEREST			-13.54	
3/31/2011	(JE) kia interest			-0.02	
3/31/2011	(JE) new customer interest			-4.47	
3/31/2011	(JE) bond & int interest			-22.89	
419-000	ACCOUNT TOTAL		0.00	-49.03	-185.21
420-000	Retirement Plan Expenses	P Bal	5,305.26		
3/31/2011	(AP) A/P Summary Transfer		5,170.47		
420-000	ACCOUNT TOTAL		5,170.47	0.00	10,475.73
427-300	Interest on Long Term Deb	P Bal	2,851.00		
3/22/2011	(JE) trust remittance loan		1,425.50		
427-300	ACCOUNT TOTAL		1,425.50	0.00	4,276.50
461-100	Metered Sales to Resident	P Bal		-376,661.04	
3/31/2011	(UB) UMSWIN Summary Transfer			-158,839.99	
461-100	ACCOUNT TOTAL		0.00	-158,839.99	-535,501.03
461-500	Bulk Water Sales	P Bal		-202.74	
461-500	ACCOUNT TOTAL		0.00	0.00	-202.74
461-600	Fire Sprinkler	P Bal		-968.17	
3/31/2011	(UB) UMSWIN Summary Transfer			-990.06	
461-600	ACCOUNT TOTAL		0.00	-990.06	-1,958.23
465-000	Adjustments Water	P Bal		-11,617.15	
3/31/2011	(UB) UMSWIN Summary Transfer			-5,818.85	
465-000	ACCOUNT TOTAL		0.00	-5,818.85	-17,436.00
470-000	Water Penalties	P Bal		-3,975.76	
3/31/2011	(UB) UMSWIN Summary Transfer			-1,751.33	
470-000	ACCOUNT TOTAL		0.00	-1,751.33	-5,727.09

Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
471-000	Miscellaneous Service Rev	P Bal		-566.92	
3/31/2011	(CR) UMSWIN Summary Transfer			-4,639.93	
3/31/2011	(JE) sales & use tax comp			-31.40	
471-000	ACCOUNT TOTAL		0.00	-4,671.33	-5,238.25
471-200	Connect & Reconnect Chrg	P Bal		-1,200.00	
3/31/2011	(CR) UMSWIN Summary Transfer			-1,105.00	
471-200	ACCOUNT TOTAL		0.00	-1,105.00	-2,305.00
471-300	Investigation Charge	P Bal		-135.00	
471-300	ACCOUNT TOTAL		0.00	0.00	-135.00
480-000	Contribution - Tap Fees	P Bal		-50.00	
3/31/2011	(CR) UMSWIN Summary Transfer			-4,450.00	
480-000	ACCOUNT TOTAL		0.00	-4,450.00	-4,500.00
603-000	Administrative Salaries	P Bal	5,000.00		
3/31/2011	(PR) Payroll Summary Transfer		2,500.00		
603-000	ACCOUNT TOTAL		2,500.00	0.00	7,500.00
610-100	Ashland Purchased Water	P Bal	115,044.30		
3/31/2011	(AP) A/P Summary Transfer		103,740.62		
610-100	ACCOUNT TOTAL		103,740.62	0.00	218,784.92
610-200	Big Sandy Purchased Water	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		307.20		
610-200	ACCOUNT TOTAL		307.20	0.00	307.20
615-100	Electric Operation	P Bal	311.76		
3/31/2011	(AP) A/P Summary Transfer		9,132.52		
615-100	ACCOUNT TOTAL		9,132.52	0.00	9,444.28
615-200	Purchased Power Office &	P Bal	1,453.77		
3/31/2011	(AP) A/P Summary Transfer		670.99		
615-200	ACCOUNT TOTAL		670.99	0.00	2,124.76
616-200	Cell Phones	P Bal	509.23		
3/31/2011	(AP) A/P Summary Transfer		1,065.93		
616-200	ACCOUNT TOTAL		1,065.93	0.00	1,575.16
616-300	Pagers & Radio & Monitori	P Bal	73.46		
3/31/2011	(AP) A/P Summary Transfer		72.82		
616-300	ACCOUNT TOTAL		72.82	0.00	146.28
617-100	Gas - Operation	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		39.70		
617-100	ACCOUNT TOTAL		39.70	0.00	39.70
617-200	Gas Office & Shop	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		377.84		
617-200	ACCOUNT TOTAL		377.84	0.00	377.84

**Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
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620-000	Materials and Supplies Op	P Bal	3,863.16		
3/31/2011	(AP) A/P Summary Transfer		7,988.94		
620-000	ACCOUNT TOTAL		7,988.94	0.00	11,852.10
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621-000	Office Wages	P Bal	14,231.66		
3/31/2011	(PR) Payroll Summary Transfer		10,706.73		
621-000	ACCOUNT TOTAL		10,706.73	0.00	24,938.39
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635-000	Contractual Ser Other	P Bal	14,075.00		
635-000	ACCOUNT TOTAL		0.00	0.00	14,075.00
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640-000	Operational Labor Salary	P Bal	47,043.09		
3/31/2011	(PR) Payroll Summary Transfer		35,801.07		
640-000	ACCOUNT TOTAL		35,801.07	0.00	82,844.16
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650-000	Transportation Expense	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		969.54		
650-000	ACCOUNT TOTAL		969.54	0.00	969.54
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650-100	Auto Fuel Expense	P Bal	1,823.31		
3/31/2011	(AP) A/P Summary Transfer		4,024.16		
3/11/2011	(JE) CARD MEMBER CR CD		43.00		
650-100	ACCOUNT TOTAL		4,067.16	0.00	5,890.47
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650-200	Auto Parts, Labor, Repair	P Bal	3,850.43		
3/31/2011	(AP) A/P Summary Transfer		944.86		
3/11/2011	(JE) CARD MEMBER CR CD		779.46		
650-200	ACCOUNT TOTAL		1,724.32	0.00	5,574.75
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659-000	Insurance Health	P Bal	17,417.10		
3/31/2011	(AP) A/P Summary Transfer		18,719.03		
659-000	ACCOUNT TOTAL		18,719.03	0.00	36,136.13
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659-100	Dental Insurance	P Bal	656.91		
3/31/2011	(AP) A/P Summary Transfer		1,313.82		
659-100	ACCOUNT TOTAL		1,313.82	0.00	1,970.73
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659-200	Disability Insurance	P Bal	637.62		
3/31/2011	(AP) A/P Summary Transfer		1,275.24		
659-200	ACCOUNT TOTAL		1,275.24	0.00	1,912.86
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675-000	Copier Lease Expense	P Bal	347.69		
3/31/2011	(AP) A/P Summary Transfer		347.69		
675-000	ACCOUNT TOTAL		347.69	0.00	695.38
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675-500	Miscellaneous - General	P Bal	3,247.94		
3/31/2011	(AP) A/P Summary Transfer		3,330.25		
3/31/2011	(JE) ADD VOID CK# 8904			-150.92	
3/11/2011	(JE) CARD MEMBER CR CD		2,336.56		
3/1/2011	(JE) american ex col		4.95		
3/2/2011	(JE) npc merch pymt		208.30		
3/3/2011	(JE) american ex col		7.95		
3/28/2011	(JE) a leasing solution cash		42.97		
3/21/2011	(JE) returned ck fee		5.00		

**Cannonsburg Water District
Detailed Trial Balance
Entries From 3/1/2011 Through 3/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
			=====	=====	=====
675-500	ACCOUNT TOTAL		5,935.98	-150.92	9,033.00
676-100	Meters, Setters, Boxes, L	P Bal	8,700.00		
3/31/2011	(AP) A/P Summary Transfer		1,885.00		
676-100	ACCOUNT TOTAL		1,885.00	0.00	10,585.00
676-600	Miscellaneous Operating E	P Bal	1,469.11		
3/31/2011	(AP) A/P Summary Transfer		3,135.01		
3/31/2011	(JE) ADD VOID CK# 8905			-362.75	
3/11/2011	(JE) CARD MEMBER CR CD		95.24		
676-600	ACCOUNT TOTAL		3,230.25	-362.75	4,336.61
676-700	Backhoe Fuel	P Bal	0.00		
3/31/2011	(AP) A/P Summary Transfer		529.72		
676-700	ACCOUNT TOTAL		529.72	0.00	529.72
677-200	Postage Billing	P Bal	1,529.10		
3/31/2011	(JE) postage billing		765.32		
677-200	ACCOUNT TOTAL		765.32	0.00	2,294.42
			665,182.33	-665,182.33	0.00
			=====	=====	=====

Entry Count: 146
 << End Detail Trial Balance >>

**Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
108-000	Accumulated Amortization	P Bal	-3,144,636.42	
108-000	ACCOUNT TOTAL	0.00	0.00	-3,144,636.42
131-100	Operation & Main Town Squ	P Bal	14,904.55	
4/30/2011	(PR) Payroll Summary Transfer		-18,586.86	
4/30/2011	(AP) A/P Summary Transfer		-141,963.95	
4/30/2011	(JE) O & M INTEREST	7.73		
4/4/2011	(JE) PAYROLL TAXES		-3,232.54	
4/13/2011	(JE) PAYROLL TAXES COLLECTION		-2,036.51	
4/18/2011	(JE) PAYROLL TAXES		-3,459.37	
4/27/2011	(JE) PAYROLL TAXES		-4,006.78	
4/4/2011	(JE) SAVINGS ACCT		-995.00	
4/18/2011	(JE) SAVINGS ACCT		-995.00	
4/7/2011	(JE) UNEMPLOYMENT INS		-1,022.84	
4/8/2011	(JE) SALES & USE TAX		-2,358.70	
4/8/2011	(JE) SCHOOL TAX		-3,633.37	
4/5/2011	(JE) CHASE AUTO FINANCE		-356.27	
4/5/2011	(JE) AUTO TRANS O & M	70,000.00		
4/14/2011	(JE) AUTO TRANS O & M	75,000.00		
4/27/2011	(JE) AUTO TRANS O & M	50,000.00		
131-100	ACCOUNT TOTAL	195,007.73	-182,647.19	27,265.09
131-110	Water Revenue Town Square	P Bal	68,212.99	
4/30/2011	(UB) UMSWIN Summary Transfer	170,052.02		
4/30/2011	(CR) UMSWIN Summary Transfer	4,037.32		
4/30/2011	(JE) WATER REV INT	7.11		
4/30/2011	(JE) ADD VOID CK# 2147	16.81		
4/4/2011	(JE) DEP COR	0.02		
4/12/2011	(JE) CK# 2153 C MARSHALL DEP		-31.26	
4/12/2011	(JE) CK# 2154 D PRESTON DEP R		-33.08	
4/12/2011	(JE) CK# 2155 P MCKNIGHT DEP		-31.91	
4/12/2011	(JE) CK# 2156 M DAMRON DEP RE		-50.00	
4/12/2011	(JE) CK# 2157 C GOLLOWAY		-20.13	
4/5/2011	(JE) AUTO TRANS O & M		-70,000.00	
4/14/2011	(JE) AUTO TRANS O & M		-75,000.00	
4/27/2011	(JE) AUTO TRANS O & M		-50,000.00	
4/26/2011	(JE) RETURNED CK		-90.00	
4/26/2011	(JE) RETURNED CK FEE		-5.00	
4/4/2011	(JE) AMERICAN EXP		-7.95	
4/4/2011	(JE) NPC MERCH PYMT		-276.36	
4/26/2011	(JE) A LEASING SOLUT CASH TRA		-42.97	
131-110	ACCOUNT TOTAL	174,113.28	-195,588.66	46,737.61
131-120	Bond & Interest Town Squa	P Bal	112,246.44	
4/30/2011	(JE) BOND & INT INTEREST	16.83		
4/30/2011	(JE) TRUST REMIT		-2,425.50	
131-120	ACCOUNT TOTAL	16.83	-2,425.50	109,837.77
131-130	New Customer Deposits	P Bal	22,491.32	
4/30/2011	(JE) NEW CUS INT	3.40		
131-130	ACCOUNT TOTAL	3.40	0.00	22,494.72

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
131-140	KIA Fund	P Bal	109.29		
4/30/2011	(JE) KIA INT		0.02		
131-140	ACCOUNT TOTAL		0.02	0.00	109.31
131-700	Regions Bank Trust Remitt	P Bal	22,936.58		
131-700	ACCOUNT TOTAL		0.00	0.00	22,936.58
131-900	Cash Petty Cash	P Bal	1,000.00		
131-900	ACCOUNT TOTAL		0.00	0.00	1,000.00
132-000	US Post Office	P Bal	337.06		
4/30/2011	(AP) A/P Summary Transfer		2,000.00		
4/30/2011	(JE) postage			-783.28	
132-000	ACCOUNT TOTAL		2,000.00	-783.28	1,553.78
135-100	Bond & Interest Fund CD #	P Bal	106,816.56		
135-100	ACCOUNT TOTAL		0.00	0.00	106,816.56
135-200	Line Replace Exten FD CD#	P Bal	82,657.02		
135-200	ACCOUNT TOTAL		0.00	0.00	82,657.02
135-300	Depreciation Fund CD #213	P Bal	82,663.73		
135-300	ACCOUNT TOTAL		0.00	0.00	82,663.73
141-000	Water Cust Accts Receivab	P Bal	351,589.56		
4/30/2011	(UB) UMSWIN Summary Transfer			-4,820.93	
4/30/2011	(CR) UMSWIN Summary Transfer			-195.83	
4/30/2011	(JE) ADD VOID CK# 2147			-16.81	
4/4/2011	(JE) DEP COR			-0.02	
4/12/2011	(JE) CK# 2153 C MARSHALL DEP		31.26		
4/12/2011	(JE) CK# 2154 D PRESTON DEP R		33.08		
4/12/2011	(JE) CK# 2155 P MCKNIGHT DEP		31.91		
4/12/2011	(JE) CK# 2156 M DAMRON DEP RE		50.00		
4/12/2011	(JE) CK# 2157 C GOLLOWAY		20.13		
4/26/2011	(JE) RETURNED CK		90.00		
141-000	ACCOUNT TOTAL		256.38	-5,033.59	346,812.35
143-000	Accumulated Provisions of	P Bal		-5,108.27	
143-000	ACCOUNT TOTAL		0.00	0.00	-5,108.27
151-000	Plant Material & Supplies	P Bal	142,908.90		
151-000	ACCOUNT TOTAL		0.00	0.00	142,908.90
162-000	Pre Payments	P Bal	6,518.21		
4/30/2011	(AP) A/P Summary Transfer		152.25		
162-000	ACCOUNT TOTAL		152.25	0.00	6,670.46
215-000	Unappropriated Retained E	P Bal		-1,298,810.95	
215-000	ACCOUNT TOTAL		0.00	0.00	-1,298,810.95

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
221-000	Bonds FHA 9102	P Bal		-73,000.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-73,000.00
222-100	KY RWFC Variable Bond	P Bal		-334,999.95	
4/30/2011	(JE) TRUST REMIT		1,000.00		
222-100	ACCOUNT TOTAL		1,000.00	0.00	-333,999.95
231-000	Accounts Payable	P Bal	0.00		
4/30/2011	(AP) A/P Summary Transfer		0.00		
231-000	ACCOUNT TOTAL		0.00	0.00	0.00
231-200	Chase 2008 Chevrolet Truc	P Bal		-10,328.09	
4/30/2011	(AP) A/P Summary Transfer		346.27		
4/5/2011	(JE) CHASE AUTO FINANCE		346.27		
231-200	ACCOUNT TOTAL		692.54	0.00	-9,635.55
235-000	Water Customer Deposits	P Bal		-10,858.32	
4/30/2011	(UB) UMSWIN Summary Transfer		18.10		
4/30/2011	(CR) UMSWIN Summary Transfer			-1,150.00	
235-000	ACCOUNT TOTAL		18.10	-1,150.00	-11,990.22
236-000	Taxes Accured Sales Tax	P Bal		-2,358.68	
4/30/2011	(UB) UMSWIN Summary Transfer			-2,550.48	
4/8/2011	(JE) SALES & USE TAX		2,358.70		
4/30/2011	(JE) sales & use tax comp		33.00		
236-000	ACCOUNT TOTAL		2,391.70	-2,550.48	-2,517.46
236-100	Utility Tax - School Tax	P Bal		-3,633.37	
4/30/2011	(UB) UMSWIN Summary Transfer			-3,878.28	
4/8/2011	(JE) SCHOOL TAX		3,633.37		
236-100	ACCOUNT TOTAL		3,633.37	-3,878.28	-3,878.28
240-000	Tax Collection Social Sec	P Bal		-747.26	
4/30/2011	(PR) Payroll Summary Transfer			-1,633.42	
4/4/2011	(JE) PAYROLL TAXES		191.77		
4/4/2011	(JE) PAYROLL TAXES		555.49		
4/18/2011	(JE) PAYROLL TAXES		195.17		
4/18/2011	(JE) PAYROLL TAXES		565.33		
4/27/2011	(JE) PAYROLL TAXES		224.02		
4/27/2011	(JE) PAYROLL TAXES		648.90		
240-000	ACCOUNT TOTAL		2,380.68	-1,633.42	0.00
241-100	Tax Collection Federal W/	P Bal		-1,738.02	
4/30/2011	(PR) Payroll Summary Transfer			-3,621.08	
4/4/2011	(JE) PAYROLL TAXES		1,738.02		
4/18/2011	(JE) PAYROLL TAXES		1,739.26		
4/27/2011	(JE) PAYROLL TAXES		1,881.82		
241-100	ACCOUNT TOTAL		5,359.10	-3,621.08	0.00
241-200	Tax Collection State W/H	P Bal		-2,299.59	
4/30/2011	(PR) Payroll Summary Transfer			-1,476.47	
4/30/2011	(AP) A/P Summary Transfer		2,299.67		

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
241-200	ACCOUNT TOTAL		2,299.67	-1,476.47	-1,476.39
241-300	County Payroll Tax 12	P Bal		-1,762.28	
4/30/2011	(PR) Payroll Summary Transfer			-333.90	
4/30/2011	(AP) A/P Summary Transfer		1,152.85		
241-300	ACCOUNT TOTAL		1,152.85	-333.90	-943.33
244-000	Accrued Sick Leave	P Bal		-10,767.52	
244-000	ACCOUNT TOTAL		0.00	0.00	-10,767.52
250-000	Gas Employee Personal	P Bal		-631.06	
4/30/2011	(PR) Payroll Summary Transfer			-943.18	
4/30/2011	(AP) A/P Summary Transfer		1,868.51		
250-000	ACCOUNT TOTAL		1,868.51	-943.18	294.27
251-000	Health Ins Withheld Emplo	P Bal		-4,333.58	
4/30/2011	(PR) Payroll Summary Transfer			-2,931.50	
251-000	ACCOUNT TOTAL		0.00	-2,931.50	-7,265.08
252-000	Child Support Payment	P Bal	0.00		
4/30/2011	(PR) Payroll Summary Transfer			-325.84	
4/30/2011	(AP) A/P Summary Transfer		325.84		
252-000	ACCOUNT TOTAL		325.84	-325.84	0.00
263-100	Accum Prov Pension Employ	P Bal		-2,325.36	
4/30/2011	(PR) Payroll Summary Transfer			-1,544.32	
4/30/2011	(AP) A/P Summary Transfer		2,325.38		
263-100	ACCOUNT TOTAL		2,325.38	-1,544.32	-1,544.30
263-200	Savings Acct	P Bal		-995.00	
4/30/2011	(PR) Payroll Summary Transfer			-1,990.00	
4/4/2011	(JE) SAVINGS ACCT		995.00		
4/18/2011	(JE) SAVINGS ACCT		995.00		
263-200	ACCOUNT TOTAL		1,990.00	-1,990.00	-995.00
263-300	Unemployment Insurance	P Bal		-2,431.00	
4/7/2011	(JE) UNEMPLOYMENT INS		1,022.84		
263-300	ACCOUNT TOTAL		1,022.84	0.00	-1,408.16
264-000	Accrued Expenses	P Bal		-10,004.44	
264-000	ACCOUNT TOTAL		0.00	0.00	-10,004.44
270-000	Contri Line Extension Nap	P Bal		-187,824.72	
270-000	ACCOUNT TOTAL		0.00	0.00	-187,824.72
271-000	Water Tap Fees	P Bal		-1,299,183.16	
271-000	ACCOUNT TOTAL		0.00	0.00	-1,299,183.16
271-100	Federal Grants in Aid of	P Bal		-567,277.05	
271-100	ACCOUNT TOTAL		0.00	0.00	-567,277.05

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
271-200	Grant Kia	P Bal		-570,170.65	
271-200	ACCOUNT TOTAL		0.00	0.00	-570,170.65
303-000	Land & Land Rights	P Bal	20,810.30		
303-000	ACCOUNT TOTAL		0.00	0.00	20,810.30
304-000	Structures and Improvemen	P Bal	172,027.21		
304-000	ACCOUNT TOTAL		0.00	0.00	172,027.21
305-000	Leasehold Improvement	P Bal	11,322.50		
305-000	ACCOUNT TOTAL		0.00	0.00	11,322.50
311-000	Pumping Equipment	P Bal	397,859.93		
311-000	ACCOUNT TOTAL		0.00	0.00	397,859.93
330-000	Dist Reservoirs & Standp	P Bal	617,972.83		
330-000	ACCOUNT TOTAL		0.00	0.00	617,972.83
331-000	Transmission & Distr. Mai	P Bal	4,298,491.80		
331-000	ACCOUNT TOTAL		0.00	0.00	4,298,491.80
334-000	Meters and Meter Installa	P Bal	418,726.69		
334-000	ACCOUNT TOTAL		0.00	0.00	418,726.69
335-000	Hydrants	P Bal	90,001.97		
335-000	ACCOUNT TOTAL		0.00	0.00	90,001.97
338-100	Computer Hardware	P Bal	11,192.20		
338-100	ACCOUNT TOTAL		0.00	0.00	11,192.20
338-300	Computer Software	P Bal	26,859.75		
338-300	ACCOUNT TOTAL		0.00	0.00	26,859.75
340-000	Office Furniture & Equipm	P Bal	90,288.00		
340-000	ACCOUNT TOTAL		0.00	0.00	90,288.00
341-000	Transportation Equipment	P Bal	161,644.35		
341-000	ACCOUNT TOTAL		0.00	0.00	161,644.35
341-100	Transportation Equipment	P Bal	13,471.00		
341-100	ACCOUNT TOTAL		0.00	0.00	13,471.00
343-000	Tools, Shop & Garage Equi	P Bal	80,569.54		
343-000	ACCOUNT TOTAL		0.00	0.00	80,569.54
345-000	Operating Equipment	P Bal	105,688.00		
345-000	ACCOUNT TOTAL		0.00	0.00	105,688.00
349-100	Const in Progress Kia 200	P Bal	586.25		
349-100	ACCOUNT TOTAL		0.00	0.00	586.25

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
349-200	2009 Kia in Progress	P Bal	112,713.75		
349-200	ACCOUNT TOTAL		0.00	0.00	112,713.75
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403-000	UNEMPLOYMENT TAX	P Bal	82.50		
403-000	ACCOUNT TOTAL		0.00	0.00	82.50
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408-120	Employer Tx Fica, Federal	P Bal	5,021.88		
4/30/2011	(PR) Payroll Summary Transfer		0.00		
4/4/2011	(JE) PAYROLL TAXES		747.26		
4/13/2011	(JE) PAYROLL TAXES CORRECTION		2,036.51		
4/18/2011	(JE) PAYROLL TAXES		959.61		
4/27/2011	(JE) payroll taxes		1,252.04		
408-120	ACCOUNT TOTAL		4,995.42	0.00	10,017.30
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419-000	Interest & Dividend Incom	P Bal		-185.21	
4/30/2011	(JE) O & M INTEREST			-7.73	
4/30/2011	(JE) WATER REV INT			-7.11	
4/30/2011	(JE) BOND & INT INTEREST			-16.83	
4/30/2011	(JE) KIA INT			-0.02	
4/30/2011	(JE) NEW CUS INT			-3.40	
419-000	ACCOUNT TOTAL		0.00	-35.09	-220.30
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420-000	Retirement Plan Expenses	P Bal	10,475.73		
4/30/2011	(AP) A/P Summary Transfer		7,873.77		
420-000	ACCOUNT TOTAL		7,873.77	0.00	18,349.50
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427-300	Interest on Long Term Deb	P Bal	4,276.50		
4/30/2011	(JE) TRUST REMIT		1,425.50		
427-300	ACCOUNT TOTAL		1,425.50	0.00	5,702.00
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461-100	Metered Sales to Resident	P Bal		-535,501.03	
4/30/2011	(UB) UMSWIN Summary Transfer			-154,652.99	
461-100	ACCOUNT TOTAL		0.00	-154,652.99	-690,154.02
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461-500	Bulk Water Sales	P Bal		-202.74	
461-500	ACCOUNT TOTAL		0.00	0.00	-202.74
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461-600	Fire Sprinkler	P Bal		-1,958.23	
4/30/2011	(CR) UMSWIN Summary Transfer		25.00		
461-600	ACCOUNT TOTAL		25.00	0.00	-1,933.23
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465-000	Adjustments Water	P Bal		-17,436.00	
4/30/2011	(UB) UMSWIN Summary Transfer			-2,478.34	
4/30/2011	(CR) UMSWIN Summary Transfer			-25.00	
465-000	ACCOUNT TOTAL		0.00	-2,503.34	-19,939.34
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470-000	Water Penalties	P Bal		-5,727.09	
4/30/2011	(UB) UMSWIN Summary Transfer			-1,689.10	
470-000	ACCOUNT TOTAL		0.00	-1,689.10	-7,416.19

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
471-000	Miscellaneous Service Rev	P Bal		-5,238.25	
4/30/2011	(CR) UMSWIN Summary Transfer			-741.49	
4/30/2011	(JE) sales & use tax comp			-33.00	
471-000	ACCOUNT TOTAL		0.00	-774.49	-6,012.74
471-200	Connect & Reconnect Chrg	P Bal		-2,305.00	
4/30/2011	(CR) UMSWIN Summary Transfer			-800.00	
471-200	ACCOUNT TOTAL		0.00	-800.00	-3,105.00
471-300	Investigation Charge	P Bal		-135.00	
471-300	ACCOUNT TOTAL		0.00	0.00	-135.00
480-000	Contribution - Tap Fees	P Bal		-4,500.00	
4/30/2011	(CR) UMSWIN Summary Transfer			-1,150.00	
480-000	ACCOUNT TOTAL		0.00	-1,150.00	-5,650.00
603-000	Administrative Salaries	P Bal	7,500.00		
4/30/2011	(PR) Payroll Summary Transfer		2,500.00		
603-000	ACCOUNT TOTAL		2,500.00	0.00	10,000.00
610-100	Ashland Purchased Water	P Bal	218,784.92		
4/30/2011	(AP) A/P Summary Transfer		91,225.72		
610-100	ACCOUNT TOTAL		91,225.72	0.00	310,010.64
610-200	Big Sandy Purchased Water	P Bal	307.20		
4/30/2011	(AP) A/P Summary Transfer		607.56		
610-200	ACCOUNT TOTAL		607.56	0.00	914.76
615-100	Electric Operation	P Bal	9,444.28		
4/30/2011	(AP) A/P Summary Transfer		4,013.04		
615-100	ACCOUNT TOTAL		4,013.04	0.00	13,457.32
615-200	Purchased Power Office &	P Bal	2,124.76		
4/30/2011	(AP) A/P Summary Transfer		255.98		
615-200	ACCOUNT TOTAL		255.98	0.00	2,380.74
616-200	Cell Phones	P Bal	1,575.16		
4/30/2011	(AP) A/P Summary Transfer		550.01		
616-200	ACCOUNT TOTAL		550.01	0.00	2,125.17
616-300	Pagers & Radio & Monitori	P Bal	146.28		
616-300	ACCOUNT TOTAL		0.00	0.00	146.28
617-100	Gas - Operation	P Bal	39.70		
4/30/2011	(AP) A/P Summary Transfer		34.21		
617-100	ACCOUNT TOTAL		34.21	0.00	73.91
617-200	Gas Office & Shop	P Bal	377.84		
4/30/2011	(AP) A/P Summary Transfer		273.41		
617-200	ACCOUNT TOTAL		273.41	0.00	651.25

Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
620-000	Materials and Supplies Op	P Bal	11,852.10		
4/30/2011	(AP) A/P Summary Transfer		2,934.30		
620-000	ACCOUNT TOTAL		2,934.30	0.00	14,786.40
621-000	Office Wages	P Bal	24,938.39		
4/30/2011	(PR) Payroll Summary Transfer		7,075.32		
621-000	ACCOUNT TOTAL		7,075.32	0.00	32,013.71
632-000	Contractual Ser Accounti	P Bal	0.00		
4/30/2011	(AP) A/P Summary Transfer		4,500.00		
632-000	ACCOUNT TOTAL		4,500.00	0.00	4,500.00
635-000	Contractual Ser Other	P Bal	14,075.00		
635-000	ACCOUNT TOTAL		0.00	0.00	14,075.00
640-000	Operational Labor Salary	P Bal	82,844.16		
4/30/2011	(PR) Payroll Summary Transfer		23,811.25		
640-000	ACCOUNT TOTAL		23,811.25	0.00	106,655.41
650-000	Transportation Expense	P Bal	969.54		
650-000	ACCOUNT TOTAL		0.00	0.00	969.54
650-100	Auto Fuel Expense	P Bal	5,890.47		
4/30/2011	(AP) A/P Summary Transfer		2,197.20		
650-100	ACCOUNT TOTAL		2,197.20	0.00	8,087.67
650-200	Auto Parts, Labor, Repair	P Bal	5,574.75		
4/30/2011	(AP) A/P Summary Transfer		1,054.63		
650-200	ACCOUNT TOTAL		1,054.63	0.00	6,629.38
659-000	Insurance Health	P Bal	36,136.13		
4/30/2011	(AP) A/P Summary Transfer		6,038.15		
659-000	ACCOUNT TOTAL		6,038.15	0.00	42,174.28
659-100	Dental Insurance	P Bal	1,970.73		
4/30/2011	(AP) A/P Summary Transfer		656.91		
659-100	ACCOUNT TOTAL		656.91	0.00	2,627.64
659-200	Disability Insurance	P Bal	1,912.86		
4/30/2011	(AP) A/P Summary Transfer		666.52		
659-200	ACCOUNT TOTAL		666.52	0.00	2,579.38
675-000	Copier Lease Expense	P Bal	695.38		
675-000	ACCOUNT TOTAL		0.00	0.00	695.38
675-500	Miscellaneous - General	P Bal	9,033.00		
4/30/2011	(AP) A/P Summary Transfer		2,491.45		
4/5/2011	(JE) CHASE AUTO FINANCE		10.00		
4/26/2011	(JE) RETURNED CK FEE		5.00		
4/4/2011	(JE) AMERICAN EXP		7.95		
4/4/2011	(JE) NPC MERCH PYMT		276.36		
4/26/2011	(JE) A LEASING SOLUT CASH TRA		42.97		

**Cannonsburg Water District
Detailed Trial Balance
Entries From 4/1/2011 Through 4/30/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
			=====	=====	=====
675-500	ACCOUNT TOTAL		2,833.73	0.00	11,866.73
676-100	Meters, Setters, Boxes, L	P Bal	10,585.00		
676-100	ACCOUNT TOTAL		0.00	0.00	10,585.00
676-600	Miscellaneous Operating E	P Bal	4,336.61		
4/30/2011	(AP) A/P Summary Transfer		2,798.82		
676-600	ACCOUNT TOTAL		2,798.82	0.00	7,135.43
676-700	Backhoe Fuel	P Bal	529.72		
4/30/2011	(AP) A/P Summary Transfer		368.22		
676-700	ACCOUNT TOTAL		368.22	0.00	897.94
677-200	Postage Billing	P Bal	2,294.42		
4/30/2011	(JE) postage		783.28		
677-200	ACCOUNT TOTAL		783.28	0.00	3,077.70
678-000	Water Testing	P Bal	0.00		
4/30/2011	(AP) A/P Summary Transfer		2,040.00		
678-000	ACCOUNT TOTAL		2,040.00	0.00	2,040.00
685-000	Water Pumping Repair	P Bal	0.00		
4/30/2011	(AP) A/P Summary Transfer		913.28		
685-000	ACCOUNT TOTAL		913.28	0.00	913.28
			570,461.70	-570,461.70	0.00
			=====	=====	=====

Entry Count: 137
 << End Detail Trial Balance >>

Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
108-000	Accumulated Amortization	P Bal		-3,144,636.42	
108-000	ACCOUNT TOTAL		0.00	0.00	-3,144,636.42
<hr/>					
131-100	Operation & Main Town Squ	P Bal	27,265.09		
5/31/2011	(PR) Payroll Summary Transfer			-17,277.71	
5/31/2011	(AP) A/P Summary Transfer			-159,716.31	
5/12/2011	(JE) payroll taxes			-3,406.32	
5/25/2011	(JE) payroll taxes			-3,845.55	
5/2/2011	(JE) commonwealth cr union			-995.00	
5/16/2011	(JE) commonwealth cr union			-995.00	
5/31/2011	(JE) commonwealth cr union			-995.00	
5/9/2011	(JE) school utility tax			-3,878.28	
5/9/2011	(JE) state tax			-2,517.48	
5/31/2011	(JE) O & M interest		7.88		
5/31/2011	(JE) add void ck# 9065		43.62		
5/4/2011	(JE) online transfer to O & M		40,000.00		
5/17/2011	(JE) online transfer to O & M		80,000.00		
5/23/2011	(JE) online transfer to O & M		50,000.00		
5/31/2011	(JE) Online transfer to O & M		10,000.00		
5/31/2011	(JE) to correct bal on transf		9.64		
131-100	ACCOUNT TOTAL		180,061.14	-193,626.65	13,699.58
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131-110	Water Revenue Town Square	P Bal	46,737.61		
5/31/2011	(UB) UMSWIN Summary Transfer		158,127.47		
5/31/2011	(CR) UMSWIN Summary Transfer		8,827.29		
5/31/2011	(JE) Water Rev interest		7.26		
5/31/2011	(JE) Returned cks			-110.25	
5/31/2011	(JE) Returned ck fees			-15.00	
5/2/2011	(JE) American Express			-4.95	
5/3/2011	(JE) American Express			-7.95	
5/3/2011	(JE) NPC Merchant pymt proc			-209.70	
5/3/2011	(JE) A leasing solut cash tra			-42.97	
5/24/2011	(JE) ck# 2158 e black			-30.73	
5/24/2011	(JE) ck# 2159 s enea			-14.18	
5/24/2011	(JE) ck# 2160 e baize 105364			-15.14	
5/24/2011	(JE) ck# 2161 s helms #105456			-15.14	
5/24/2011	(JE) ck# 2162 c calderon 1054			-17.50	
5/24/2011	(JE) ck# 2163 c & c muncy 105			-32.57	
5/4/2011	(JE) online transfer to O & M			-40,000.00	
5/17/2011	(JE) online transfer to O & M			-80,000.00	
5/23/2011	(JE) online transfer to O & M			-50,000.00	
131-110	ACCOUNT TOTAL		166,962.02	-170,516.08	43,183.55
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131-120	Bond & Interest Town Squa	P Bal	109,837.77		
5/31/2011	(JE) Bond & Int interest		18.18		
5/31/2011	(JE) trust & remittance loan			-2,425.50	
131-120	ACCOUNT TOTAL		18.18	-2,425.50	107,430.45
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131-130	New Customer Deposits	P Bal	22,494.72		
5/31/2011	(JE) New Cus Deposits int		2.97		
5/31/2011	(JE) Online transfer to O & M			-10,000.00	
131-130	ACCOUNT TOTAL		2.97	-10,000.00	12,497.69

**Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
131-140	KIA Fund	P Bal	109.31		
5/31/2011	(JE) KIA interest		0.02		
131-140	ACCOUNT TOTAL		0.02	0.00	109.33
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131-700	Regions Bank Trust Remitt	P Bal	22,936.58		
131-700	ACCOUNT TOTAL		0.00	0.00	22,936.58
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131-900	Cash Petty Cash	P Bal	1,000.00		
131-900	ACCOUNT TOTAL		0.00	0.00	1,000.00
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132-000	US Post Office	P Bal	1,553.78		
5/31/2011	(JE) us postage may			-1,451.18	
132-000	ACCOUNT TOTAL		0.00	-1,451.18	102.60
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135-100	Bond & Interest Fund CD #	P Bal	106,816.56		
135-100	ACCOUNT TOTAL		0.00	0.00	106,816.56
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135-200	Line Replace Exten FD CD#	P Bal	82,657.02		
135-200	ACCOUNT TOTAL		0.00	0.00	82,657.02
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135-300	Depreciation Fund CD #213	P Bal	82,663.73		
135-300	ACCOUNT TOTAL		0.00	0.00	82,663.73
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141-000	Water Cust Accts Receviab	P Bal	346,812.35		
5/31/2011	(UB) UMSWIN Summary Transfer		26,894.84		
5/31/2011	(CR) UMSWIN Summary Transfer			-168.80	
5/31/2011	(JE) Returned cks		110.25		
5/24/2011	(JE) ck# 2158 e black		30.73		
5/24/2011	(JE) ck# 2159 s enea		14.18		
5/24/2011	(JE) ck# 2160 e baize 105364		15.14		
5/24/2011	(JE) ck# 2161 s helms #105456		15.14		
5/24/2011	(JE) ck# 2162 c calderon 1054		17.50		
5/24/2011	(JE) ck# 2163 c & c muncy 105		32.57		
141-000	ACCOUNT TOTAL		27,130.35	-168.80	373,773.90
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143-000	Accumulated Provisions of	P Bal		-5,108.27	
143-000	ACCOUNT TOTAL		0.00	0.00	-5,108.27
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151-000	Plant Material & Supplies	P Bal	142,908.90		
151-000	ACCOUNT TOTAL		0.00	0.00	142,908.90
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162-000	Pre Payments	P Bal	6,670.46		
162-000	ACCOUNT TOTAL		0.00	0.00	6,670.46
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215-000	Unappropriated Retained E	P Bal		-1,298,810.95	
215-000	ACCOUNT TOTAL		0.00	0.00	-1,298,810.95
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221-000	Bonds FHA 9102	P Bal		-73,000.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-73,000.00

**Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
222-100	KY RWFC Variable Bond	P Bal		-333,999.95	
5/31/2011	(JE) trust & remittance loan		1,000.00		
222-100	ACCOUNT TOTAL		1,000.00	0.00	-332,999.95
231-000	Accounts Payable	P Bal	0.00		
5/31/2011	(AP) A/P Summary Transfer		0.00		
231-000	ACCOUNT TOTAL		0.00	0.00	0.00
231-200	Chase 2008 Chevrolet Truc	P Bal		-9,635.55	
5/31/2011	(AP) A/P Summary Transfer		346.27		
231-200	ACCOUNT TOTAL		346.27	0.00	-9,289.28
235-000	Water Customer Deposits	P Bal		-11,990.22	
5/31/2011	(UB) UMSWIN Summary Transfer			-545.83	
5/31/2011	(CR) UMSWIN Summary Transfer			-1,150.00	
235-000	ACCOUNT TOTAL		0.00	-1,695.83	-13,686.05
236-000	Taxes Accured Sales Tax	P Bal		-2,517.46	
5/31/2011	(UB) UMSWIN Summary Transfer			-2,726.97	
5/9/2011	(JE) sales & use tax		2,517.48		
5/31/2011	(JE) sales & use tax comp		31.26		
236-000	ACCOUNT TOTAL		2,548.74	-2,726.97	-2,695.69
236-100	Utility Tax - School Tax	P Bal		-3,878.28	
5/31/2011	(UB) UMSWIN Summary Transfer			-4,142.10	
5/9/2011	(JE) school utility tax		3,878.28		
236-100	ACCOUNT TOTAL		3,878.28	-4,142.10	-4,142.10
240-000	Tax Collection Social Sec	P Bal	0.00		
5/31/2011	(PR) Payroll Summary Transfer			-1,595.11	
5/12/2011	(JE) payroll taxes		187.38		
5/12/2011	(JE) payroll taxes		542.80		
5/25/2011	(JE) payroll taxes		221.97		
5/25/2011	(JE) payroll taxes		642.94		
240-000	ACCOUNT TOTAL		1,595.09	-1,595.11	-0.02
241-100	Tax Collection Federal W/	P Bal	0.00		
5/31/2011	(PR) Payroll Summary Transfer			-3,497.04	
5/12/2011	(JE) payroll taxes		1,687.48		
5/25/2011	(JE) payroll taxes		1,809.56		
241-100	ACCOUNT TOTAL		3,497.04	-3,497.04	0.00
241-200	Tax Collection State W/H	P Bal		-1,476.39	
5/31/2011	(PR) Payroll Summary Transfer			-1,444.07	
5/31/2011	(AP) A/P Summary Transfer		1,476.47		
241-200	ACCOUNT TOTAL		1,476.47	-1,444.07	-1,443.99
241-300	County Payroll Tax 12	P Bal		-943.33	
5/31/2011	(PR) Payroll Summary Transfer			-326.74	
241-300	ACCOUNT TOTAL		0.00	-326.74	-1,270.07

**Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
244-000	Accrued Sick Leave	P Bal		-10,767.52	
244-000	ACCOUNT TOTAL		0.00	0.00	-10,767.52
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250-000	Gas Employee Personal	P Bal	294.27		
5/31/2011	(PR) Payroll Summary Transfer			-1,775.83	
5/31/2011	(AP) A/P Summary Transfer		1,775.26		
250-000	ACCOUNT TOTAL		1,775.26	-1,775.83	293.70
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251-000	Health Ins Withheld Emplo	P Bal		-7,265.08	
5/31/2011	(PR) Payroll Summary Transfer			-2,931.50	
5/31/2011	(AP) A/P Summary Transfer		2,931.50		
251-000	ACCOUNT TOTAL		2,931.50	-2,931.50	-7,265.08
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252-000	Child Support Payment	P Bal	0.00		
5/31/2011	(PR) Payroll Summary Transfer			-325.84	
5/31/2011	(AP) A/P Summary Transfer		325.84		
252-000	ACCOUNT TOTAL		325.84	-325.84	0.00
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263-100	Accum Prov Pension Employ	P Bal		-1,544.30	
5/31/2011	(PR) Payroll Summary Transfer			-1,508.62	
5/31/2011	(AP) A/P Summary Transfer		1,544.33		
263-100	ACCOUNT TOTAL		1,544.33	-1,508.62	-1,508.59
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263-200	Savings Acct	P Bal		-995.00	
5/31/2011	(PR) Payroll Summary Transfer			-1,990.00	
5/2/2011	(JE) commonwealth cr union		995.00		
5/16/2011	(JE) commonwealth cr union		995.00		
5/31/2011	(JE) commonwealth cr union		995.00		
263-200	ACCOUNT TOTAL		2,985.00	-1,990.00	0.00
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263-300	Unemployment Insurance	P Bal		-1,408.16	
263-300	ACCOUNT TOTAL		0.00	0.00	-1,408.16
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264-000	Accrued Expenses	P Bal		-10,004.44	
264-000	ACCOUNT TOTAL		0.00	0.00	-10,004.44
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270-000	Contri Line Extension Nap	P Bal		-187,824.72	
270-000	ACCOUNT TOTAL		0.00	0.00	-187,824.72
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271-000	Water Tap Fees	P Bal		-1,299,183.16	
271-000	ACCOUNT TOTAL		0.00	0.00	-1,299,183.16
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271-100	Federal Grants in Aid of	P Bal		-567,277.05	
271-100	ACCOUNT TOTAL		0.00	0.00	-567,277.05
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271-200	Grant Kia	P Bal		-570,170.65	
271-200	ACCOUNT TOTAL		0.00	0.00	-570,170.65
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303-000	Land & Land Rights	P Bal	20,810.30		
303-000	ACCOUNT TOTAL		0.00	0.00	20,810.30

Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
304-000	Structures and Improvem	P Bal	172,027.21		
304-000	ACCOUNT TOTAL		0.00	0.00	172,027.21
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305-000	Leasehold Improvement	P Bal	11,322.50		
305-000	ACCOUNT TOTAL		0.00	0.00	11,322.50
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311-000	Pumping Equipment	P Bal	397,859.93		
311-000	ACCOUNT TOTAL		0.00	0.00	397,859.93
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330-000	Dist Reservoirs & Standp	P Bal	617,972.83		
330-000	ACCOUNT TOTAL		0.00	0.00	617,972.83
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331-000	Transmission & Distr. Mai	P Bal	4,298,491.80		
331-000	ACCOUNT TOTAL		0.00	0.00	4,298,491.80
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334-000	Meters and Meter Installa	P Bal	418,726.69		
334-000	ACCOUNT TOTAL		0.00	0.00	418,726.69
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335-000	Hydrants	P Bal	90,001.97		
335-000	ACCOUNT TOTAL		0.00	0.00	90,001.97
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338-100	Computer Hardware	P Bal	11,192.20		
338-100	ACCOUNT TOTAL		0.00	0.00	11,192.20
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338-300	Computer Software	P Bal	26,859.75		
338-300	ACCOUNT TOTAL		0.00	0.00	26,859.75
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340-000	Office Furniture & Equipm	P Bal	90,288.00		
340-000	ACCOUNT TOTAL		0.00	0.00	90,288.00
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341-000	Transportation Equipment	P Bal	161,644.35		
341-000	ACCOUNT TOTAL		0.00	0.00	161,644.35
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341-100	Transportation Equipment	P Bal	13,471.00		
341-100	ACCOUNT TOTAL		0.00	0.00	13,471.00
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343-000	Tools, Shop & Garage Equi	P Bal	80,569.54		
343-000	ACCOUNT TOTAL		0.00	0.00	80,569.54
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345-000	Operating Equipment	P Bal	105,688.00		
345-000	ACCOUNT TOTAL		0.00	0.00	105,688.00
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349-100	Const in Progress Kia 200	P Bal	586.25		
349-100	ACCOUNT TOTAL		0.00	0.00	586.25
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349-200	2009 Kia in Progress	P Bal	112,713.75		
349-200	ACCOUNT TOTAL		0.00	0.00	112,713.75
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403-000	UNEMPLOYMENT TAX	P Bal	82.50		
403-000	ACCOUNT TOTAL		0.00	0.00	82.50

Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
408-120	Employer Tx Fica, Federal	P Bal	10,017.30		
5/31/2011	(PR) Payroll Summary Transfer		0.00		
5/12/2011	(JE) payroll taxes		988.66		
5/25/2011	(JE) payroll taxes		1,171.08		
408-120	ACCOUNT TOTAL		2,159.74	0.00	12,177.04
419-000	Interest & Dividend Incom	P Bal		-220.30	
5/31/2011	(JE) O & M interest			-7.88	
5/31/2011	(JE) Water Rev interest			-7.26	
5/31/2011	(JE) Bond & Int interest			-18.18	
5/31/2011	(JE) KIA interest			-0.02	
5/31/2011	(JE) New Cus Deposits int			-2.97	
419-000	ACCOUNT TOTAL		0.00	-36.31	-256.61
420-000	Retirement Plan Expenses	P Bal	18,349.50		
5/31/2011	(AP) A/P Summary Transfer		5,229.12		
420-000	ACCOUNT TOTAL		5,229.12	0.00	23,578.62
427-300	Interest on Long Term Deb	P Bal	5,702.00		
5/31/2011	(JE) trust & remittance loan		1,425.50		
427-300	ACCOUNT TOTAL		1,425.50	0.00	7,127.50
461-100	Metered Sales to Resident	P Bal		-690,154.02	
5/31/2011	(UB) UMSWIN Summary Transfer			-169,495.71	
461-100	ACCOUNT TOTAL		0.00	-169,495.71	-859,649.73
461-500	Bulk Water Sales	P Bal		-202.74	
5/31/2011	(CR) UMSWIN Summary Transfer			-3.00	
461-500	ACCOUNT TOTAL		0.00	-3.00	-205.74
461-600	Fire Sprinkler	P Bal		-1,933.23	
5/31/2011	(UB) UMSWIN Summary Transfer			-958.54	
461-600	ACCOUNT TOTAL		0.00	-958.54	-2,891.77
465-000	Adjustments Water	P Bal		-19,939.34	
5/31/2011	(UB) UMSWIN Summary Transfer			-5,423.54	
5/31/2011	(JE) to correct bal on transf			-9.64	
465-000	ACCOUNT TOTAL		0.00	-5,433.18	-25,372.52
470-000	Water Penalties	P Bal		-7,416.19	
5/31/2011	(UB) UMSWIN Summary Transfer			-1,729.62	
470-000	ACCOUNT TOTAL		0.00	-1,729.62	-9,145.81
471-000	Miscellaneous Service Rev	P Bal		-6,012.74	
5/31/2011	(CR) UMSWIN Summary Transfer			-6,729.41	
5/31/2011	(JE) sales & use tax comp			-31.26	
471-000	ACCOUNT TOTAL		0.00	-6,760.67	-12,773.41
471-200	Connect & Reconnect Charg	P Bal		-3,105.00	
5/31/2011	(CR) UMSWIN Summary Transfer			-776.08	
471-200	ACCOUNT TOTAL		0.00	-776.08	-3,881.08

**Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
471-300	Investigation Charge	P Bal		-135.00	
471-300	ACCOUNT TOTAL		0.00	0.00	-135.00
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480-000	Contribution - Tap Fees	P Bal		-5,650.00	
480-000	ACCOUNT TOTAL		0.00	0.00	-5,650.00
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603-000	Administrative Salaries	P Bal	10,000.00		
5/31/2011	(PR) Payroll Summary Transfer		2,500.00		
603-000	ACCOUNT TOTAL		2,500.00	0.00	12,500.00
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610-100	Ashland Purchased Water	P Bal	310,010.64		
5/31/2011	(AP) A/P Summary Transfer		98,107.24		
610-100	ACCOUNT TOTAL		98,107.24	0.00	408,117.88
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610-200	Big Sandy Purchased Water	P Bal	914.76		
5/31/2011	(AP) A/P Summary Transfer		366.00		
610-200	ACCOUNT TOTAL		366.00	0.00	1,280.76
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615-100	Electric Operation	P Bal	13,457.32		
5/31/2011	(AP) A/P Summary Transfer		4,070.11		
615-100	ACCOUNT TOTAL		4,070.11	0.00	17,527.43
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615-200	Purchased Power Office &	P Bal	2,380.74		
5/31/2011	(AP) A/P Summary Transfer		280.41		
615-200	ACCOUNT TOTAL		280.41	0.00	2,661.15
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616-200	Cell Phones	P Bal	2,125.17		
5/31/2011	(AP) A/P Summary Transfer		555.86		
616-200	ACCOUNT TOTAL		555.86	0.00	2,681.03
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616-300	Pagers & Radio & Monitori	P Bal	146.28		
5/31/2011	(AP) A/P Summary Transfer		36.41		
616-300	ACCOUNT TOTAL		36.41	0.00	182.69
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617-100	Gas - Operation	P Bal	73.91		
5/31/2011	(AP) A/P Summary Transfer		35.00		
617-100	ACCOUNT TOTAL		35.00	0.00	108.91
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617-200	Gas Office & Shop	P Bal	651.25		
5/31/2011	(AP) A/P Summary Transfer		153.73		
617-200	ACCOUNT TOTAL		153.73	0.00	804.98
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620-000	Materials and Supplies Op	P Bal	14,786.40		
5/31/2011	(AP) A/P Summary Transfer		11,272.42		
620-000	ACCOUNT TOTAL		11,272.42	0.00	26,058.82
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621-000	Office Wages	P Bal	32,013.71		
5/31/2011	(PR) Payroll Summary Transfer		7,042.65		
621-000	ACCOUNT TOTAL		7,042.65	0.00	39,056.36

Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
632-000	Contractual Ser Accounti	P Bal	4,500.00		
5/31/2011	(AP) A/P Summary Transfer		3,000.00		
632-000	ACCOUNT TOTAL		3,000.00	0.00	7,500.00
635-000	Contractual Ser Other	P Bal	14,075.00		
635-000	ACCOUNT TOTAL		0.00	0.00	14,075.00
640-000	Operational Labor Salary	P Bal	106,655.41		
5/31/2011	(PR) Payroll Summary Transfer		23,129.81		
640-000	ACCOUNT TOTAL		23,129.81	0.00	129,785.22
650-000	Transportation Expense	P Bal	969.54		
650-000	ACCOUNT TOTAL		0.00	0.00	969.54
650-100	Auto Fuel Expense	P Bal	8,087.67		
5/31/2011	(AP) A/P Summary Transfer		2,314.86		
650-100	ACCOUNT TOTAL		2,314.86	0.00	10,402.53
650-200	Auto Parts, Labor, Repair	P Bal	6,629.38		
5/31/2011	(AP) A/P Summary Transfer		5.01		
650-200	ACCOUNT TOTAL		5.01	0.00	6,634.39
659-000	Insurance Health	P Bal	42,174.28		
5/31/2011	(AP) A/P Summary Transfer		21,693.05		
659-000	ACCOUNT TOTAL		21,693.05	0.00	63,867.33
659-100	Dental Insurance	P Bal	2,627.64		
5/31/2011	(AP) A/P Summary Transfer		656.91		
659-100	ACCOUNT TOTAL		656.91	0.00	3,284.55
659-200	Disability Insurance	P Bal	2,579.38		
659-200	ACCOUNT TOTAL		0.00	0.00	2,579.38
675-000	Copier Lease Expense	P Bal	695.38		
5/31/2011	(AP) A/P Summary Transfer		323.96		
675-000	ACCOUNT TOTAL		323.96	0.00	1,019.34
675-500	Miscellaneous - General	P Bal	11,866.73		
5/31/2011	(AP) A/P Summary Transfer		1,253.50		
5/31/2011	(JE) Returned ck fees		15.00		
5/2/2011	(JE) American Express		4.95		
5/3/2011	(JE) American Express		7.95		
5/3/2011	(JE) NPC Merchant pymt proc		209.70		
5/3/2011	(JE) A leasing solut cash tra		42.97		
675-500	ACCOUNT TOTAL		1,534.07	0.00	13,400.80
675-600	Computer Expenses	P Bal	0.00		
5/31/2011	(AP) A/P Summary Transfer		670.87		
675-600	ACCOUNT TOTAL		670.87	0.00	670.87

**Cannonsburg Water District
Detailed Trial Balance
Entries From 5/1/2011 Through 5/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
676-100	Meters, Setters, Boxes, L	P Bal	10,585.00		
676-100	ACCOUNT TOTAL		0.00	0.00	10,585.00
676-600	Miscellaneous Operating E	P Bal	7,135.43		
5/31/2011	(AP) A/P Summary Transfer		1,177.18		
5/31/2011	(JE) add void ck# 9065			-43.62	
676-600	ACCOUNT TOTAL		1,177.18	-43.62	8,268.99
676-700	Backhoe Fuel	P Bal	897.94		
676-700	ACCOUNT TOTAL		0.00	0.00	897.94
677-200	Postage Billing	P Bal	3,077.70		
5/31/2011	(JE) us postage may		1,451.18		
677-200	ACCOUNT TOTAL		1,451.18	0.00	4,528.88
678-000	Water Testing	P Bal	2,040.00		
678-000	ACCOUNT TOTAL		0.00	0.00	2,040.00
685-000	Water Pumping Repair	P Bal	913.28		
5/31/2011	(AP) A/P Summary Transfer		115.00		
685-000	ACCOUNT TOTAL		115.00	0.00	1,028.28
			587,384.59	-587,384.59	0.00

Entry Count: 130
<< End Detail Trial Balance >>

Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
108-000	Accumulated Amortization	P Bal		-3,144,636.42	
108-000	ACCOUNT TOTAL		0.00	0.00	-3,144,636.42
131-100	Operation & Main Town Squ	P Bal	13,699.58		
6/30/2011	(PR) Payroll Summary Transfer			-18,067.31	
6/30/2011	(AP) A/P Summary Transfer			-165,099.18	
6/30/2011	(JE) O & M Int		9.11		
6/30/2011	(JE) add void Ck# 9154		348.66		
6/10/2011	(JE) payroll taxes			-3,880.20	
6/27/2011	(JE) payroll taxes			-3,758.19	
6/28/2011	(JE) payroll taxes			-82.26	
6/13/2011	(JE) Savings acct			-995.00	
6/27/2011	(JE) Savings acct			-995.00	
6/13/2011	(JE) Sales & use Tax			-2,345.22	
6/13/2011	(JE) School Tax			-4,142.10	
6/2/2011	(JE) transfer to O & M		40,000.00		
6/7/2011	(JE) transfer to O & M		20,000.00		
6/17/2011	(JE) transfer to O & M		70,000.00		
6/21/2011	(JE) transfer to O & M		16,000.00		
6/22/2011	(JE) transfer to O & M		13,000.00		
6/24/2011	(JE) transfer to O & M		35,000.00		
131-100	ACCOUNT TOTAL		194,357.77	-199,364.46	8,692.89
131-110	Water Revenue Town Square	P Bal	43,183.55		
6/30/2011	(UB) UMSWIN Summary Transfer		175,910.09		
6/30/2011	(CR) UMSWIN Summary Transfer		5,392.03		
6/30/2011	(JE) Water Rev Int		4.04		
6/30/2011	(JE) add void ck# 2162		17.50		
6/30/2011	(JE) returned cks			-298.28	
6/30/2011	(JE) returned ck fees			-25.00	
6/3/2011	(JE) american express			-7.95	
6/27/2011	(JE) a leasing solut. cash			-42.97	
6/2/2011	(JE) npc merch pymt			-238.63	
6/2/2011	(JE) transfer to O & M			-40,000.00	
6/7/2011	(JE) transfer to O & M			-20,000.00	
6/17/2011	(JE) transfer to O & M			-70,000.00	
6/21/2011	(JE) transfer to O & M			-16,000.00	
6/22/2011	(JE) transfer to O & M			-13,000.00	
6/24/2011	(JE) transfer to O & M			-35,000.00	
131-110	ACCOUNT TOTAL		181,323.66	-194,612.83	29,894.38
131-120	Bond & Interest Town Squa	P Bal	107,430.45		
6/30/2011	(JE) Bond & interest int		16.65		
6/21/2011	(JE) trust remittance loan			-2,425.50	
131-120	ACCOUNT TOTAL		16.65	-2,425.50	105,021.60
131-130	New Customer Deposits	P Bal	12,497.69		
6/30/2011	(JE) new cus int		1.95		
131-130	ACCOUNT TOTAL		1.95	0.00	12,499.64

Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
131-140	KIA Fund	P Bal	109.33		
6/30/2011	(JE) KIA int		0.02		
131-140	ACCOUNT TOTAL		0.02	0.00	109.35
131-150	CONSTRUCTION SCHOOL ACCOU	P Bal	0.00		
6/20/2011	(JE) deposit		184,158.00		
6/24/2011	(JE) ck# 1 E L Robinson Eng			-28,384.00	
131-150	ACCOUNT TOTAL		184,158.00	-28,384.00	155,774.00
131-700	Regions Bank Trust Remitt	P Bal	22,936.58		
131-700	ACCOUNT TOTAL		0.00	0.00	22,936.58
131-900	Cash Petty Cash	P Bal	1,000.00		
131-900	ACCOUNT TOTAL		0.00	0.00	1,000.00
132-000	US Post Office	P Bal	102.60		
6/30/2011	(AP) A/P Summary Transfer		2,000.00		
6/30/2011	(JE) postage billings			-785.74	
132-000	ACCOUNT TOTAL		2,000.00	-785.74	1,316.86
135-100	Bond & Interest Fund CD #	P Bal	106,816.56		
135-100	ACCOUNT TOTAL		0.00	0.00	106,816.56
135-200	Line Replace Exten FD CD#	P Bal	82,657.02		
135-200	ACCOUNT TOTAL		0.00	0.00	82,657.02
135-300	Depreciation Fund CD #213	P Bal	82,663.73		
135-300	ACCOUNT TOTAL		0.00	0.00	82,663.73
141-000	Water Cust Accts Receviab	P Bal	373,773.90		
6/30/2011	(UB) UMSWIN Summary Transfer		12,018.92		
6/30/2011	(CR) UMSWIN Summary Transfer			-362.62	
6/30/2011	(JE) add void ck# 2162			-17.50	
141-000	ACCOUNT TOTAL		12,018.92	-380.12	385,412.70
143-000	Accumulated Provisions of	P Bal		-5,108.27	
143-000	ACCOUNT TOTAL		0.00	0.00	-5,108.27
151-000	Plant Material & Supplies	P Bal	142,908.90		
151-000	ACCOUNT TOTAL		0.00	0.00	142,908.90
162-000	Pre Payments	P Bal	6,670.46		
162-000	ACCOUNT TOTAL		0.00	0.00	6,670.46
215-000	Unappropriated Retained E	P Bal		-1,298,810.95	
215-000	ACCOUNT TOTAL		0.00	0.00	-1,298,810.95
221-000	Bonds FHA 9102	P Bal		-73,000.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-73,000.00

Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
222-100	KY RWFC Variable Bond	P Bal		-332,999.95	
6/21/2011	(JE) trust remittance loan		1,000.00		
222-100	ACCOUNT TOTAL		1,000.00	0.00	-331,999.95
231-000	Accounts Payable	P Bal	0.00		
6/30/2011	(AP) A/P Summary Transfer		0.00		
231-000	ACCOUNT TOTAL		0.00	0.00	0.00
231-200	Chase 2008 Chevrolet Truc	P Bal		-9,289.28	
6/30/2011	(AP) A/P Summary Transfer		346.27		
231-200	ACCOUNT TOTAL		346.27	0.00	-8,943.01
235-000	Water Customer Deposits	P Bal		-13,686.05	
6/30/2011	(UB) UMSWIN Summary Transfer			-76.99	
6/30/2011	(CR) UMSWIN Summary Transfer			-950.00	
235-000	ACCOUNT TOTAL		0.00	-1,026.99	-14,713.04
236-000	Taxes Accured Sales Tax	P Bal		-2,695.69	
6/30/2011	(UB) UMSWIN Summary Transfer			-2,331.55	
6/13/2011	(JE) Sales & use Tax		2,345.22		
6/30/2011	(JE) sales & use tax comp		30.81		
236-000	ACCOUNT TOTAL		2,376.03	-2,331.55	-2,651.21
236-100	Utility Tax - School Tax	P Bal		-4,142.10	
6/30/2011	(UB) UMSWIN Summary Transfer			-4,272.23	
6/13/2011	(JE) School Tax		4,142.10		
236-100	ACCOUNT TOTAL		4,142.10	-4,272.23	-4,272.23
240-000	Tax Collection Social Sec	P Bal		-0.02	
6/30/2011	(PR) Payroll Summary Transfer			-1,675.64	
6/10/2011	(JE) payroll taxes		208.07		
6/10/2011	(JE) payroll taxes		602.71		
6/27/2011	(JE) payroll taxes		215.74		
6/27/2011	(JE) payroll taxes		624.93		
6/28/2011	(JE) payroll taxes		6.21		
6/28/2011	(JE) payroll taxes		17.98		
6/30/2011	(JE) cor bal to 408-120		0.02		
240-000	ACCOUNT TOTAL		1,675.66	-1,675.64	0.00
241-100	Tax Collection Federal W/	P Bal	0.00		
6/30/2011	(PR) Payroll Summary Transfer			-3,776.23	
6/10/2011	(JE) payroll taxes		1,971.66		
6/27/2011	(JE) payroll taxes		1,779.25		
6/28/2011	(JE) payroll taxes		25.32		
241-100	ACCOUNT TOTAL		3,776.23	-3,776.23	0.00
241-200	Tax Collection State W/H	P Bal		-1,443.99	
6/30/2011	(PR) Payroll Summary Transfer			-1,549.78	
6/30/2011	(AP) A/P Summary Transfer		1,444.07		
241-200	ACCOUNT TOTAL		1,444.07	-1,549.78	-1,549.70

**Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
241-300	County Payroll Tax 12	P Bal		-1,270.07	
6/30/2011	(PR) Payroll Summary Transfer			-340.99	
241-300	ACCOUNT TOTAL		0.00	-340.99	-1,611.06
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244-000	Accrued Sick Leave	P Bal		-10,767.52	
244-000	ACCOUNT TOTAL		0.00	0.00	-10,767.52
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250-000	Gas Employee Personal	P Bal	293.70		
6/30/2011	(PR) Payroll Summary Transfer			-1,931.94	
6/30/2011	(AP) A/P Summary Transfer		1,932.73		
6/20/2011	(JE) cor bal - 250-000			-294.49	
250-000	ACCOUNT TOTAL		1,932.73	-2,226.43	0.00
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251-000	Health Ins Withheld Emplo	P Bal		-7,265.08	
6/30/2011	(PR) Payroll Summary Transfer			-2,859.70	
6/30/2011	(AP) A/P Summary Transfer		2,931.50		
6/1/2011	(JE) cor jan 659		4,333.58		
251-000	ACCOUNT TOTAL		7,265.08	-2,859.70	-2,859.70
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252-000	Child Support Payment	P Bal	0.00		
6/30/2011	(PR) Payroll Summary Transfer			-325.84	
6/30/2011	(AP) A/P Summary Transfer		325.84		
252-000	ACCOUNT TOTAL		325.84	-325.84	0.00
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263-100	Accum Prov Pension Employ	P Bal		-1,508.59	
6/30/2011	(PR) Payroll Summary Transfer			-1,579.87	
6/30/2011	(AP) A/P Summary Transfer		1,508.62		
263-100	ACCOUNT TOTAL		1,508.62	-1,579.87	-1,579.84
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263-200	Savings Acct	P Bal	0.00		
6/30/2011	(PR) Payroll Summary Transfer			-1,990.00	
6/13/2011	(JE) Savings acct		995.00		
6/27/2011	(JE) Savings acct		995.00		
263-200	ACCOUNT TOTAL		1,990.00	-1,990.00	0.00
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263-300	Unemployment Insurance	P Bal		-1,408.16	
263-300	ACCOUNT TOTAL		0.00	0.00	-1,408.16
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264-000	Accrued Expenses	P Bal		-10,004.44	
264-000	ACCOUNT TOTAL		0.00	0.00	-10,004.44
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270-000	Contri Line Extension Nap	P Bal		-187,824.72	
270-000	ACCOUNT TOTAL		0.00	0.00	-187,824.72
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271-000	Water Tap Fees	P Bal		-1,299,183.16	
271-000	ACCOUNT TOTAL		0.00	0.00	-1,299,183.16
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271-100	Federal Grants in Aid of	P Bal		-567,277.05	
271-100	ACCOUNT TOTAL		0.00	0.00	-567,277.05

**Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
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271-200	Grant Kia	P Bal		-570,170.65	
271-200	ACCOUNT TOTAL		0.00	0.00	-570,170.65
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271-400	Construction School Acct	P Bal	0.00		
6/20/2011	(JE) deposit			-184,158.00	
6/24/2011	(JE) ck# I E L Robinson Eng		28,384.00		
271-400	ACCOUNT TOTAL		28,384.00	-184,158.00	-155,774.00
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303-000	Land & Land Rights	P Bal	20,810.30		
303-000	ACCOUNT TOTAL		0.00	0.00	20,810.30
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304-000	Structures and Improvemen	P Bal	172,027.21		
304-000	ACCOUNT TOTAL		0.00	0.00	172,027.21
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305-000	Leasehold Improvement	P Bal	11,322.50		
305-000	ACCOUNT TOTAL		0.00	0.00	11,322.50
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311-000	Pumping Equipment	P Bal	397,859.93		
311-000	ACCOUNT TOTAL		0.00	0.00	397,859.93
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330-000	Dist Reservoirs & Standp	P Bal	617,972.83		
330-000	ACCOUNT TOTAL		0.00	0.00	617,972.83
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331-000	Transmission & Distr. Mai	P Bal	4,298,491.80		
331-000	ACCOUNT TOTAL		0.00	0.00	4,298,491.80
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334-000	Meters and Meter Installa	P Bal	418,726.69		
334-000	ACCOUNT TOTAL		0.00	0.00	418,726.69
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335-000	Hydrants	P Bal	90,001.97		
335-000	ACCOUNT TOTAL		0.00	0.00	90,001.97
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338-100	Computer Hardware	P Bal	11,192.20		
338-100	ACCOUNT TOTAL		0.00	0.00	11,192.20
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338-300	Computer Software	P Bal	26,859.75		
338-300	ACCOUNT TOTAL		0.00	0.00	26,859.75
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340-000	Office Furniture & Equipm	P Bal	90,288.00		
340-000	ACCOUNT TOTAL		0.00	0.00	90,288.00
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341-000	Transportation Equipment	P Bal	161,644.35		
341-000	ACCOUNT TOTAL		0.00	0.00	161,644.35
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341-100	Transportation Equipment	P Bal	13,471.00		
341-100	ACCOUNT TOTAL		0.00	0.00	13,471.00
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343-000	Tools, Shop & Garage Equi	P Bal	80,569.54		
343-000	ACCOUNT TOTAL		0.00	0.00	80,569.54

Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
345-000	Operating Equipment	P Bal	105,688.00		
345-000	ACCOUNT TOTAL		0.00	0.00	105,688.00
349-100	Const in Progress Kia 200	P Bal	586.25		
349-100	ACCOUNT TOTAL		0.00	0.00	586.25
349-200	2009 Kia in Progress	P Bal	112,713.75		
349-200	ACCOUNT TOTAL		0.00	0.00	112,713.75
403-000	UNEMPLOYMENT TAX	P Bal	82.50		
403-000	ACCOUNT TOTAL		0.00	0.00	82.50
408-100	Assessment	P Bal	0.00		
6/30/2011	(AP) A/P Summary Transfer		3,253.09		
408-100	ACCOUNT TOTAL		3,253.09	0.00	3,253.09
408-120	Employer Tx Fica, Federal	P Bal	12,177.04		
6/30/2011	(PR) Payroll Summary Transfer		0.00		
6/10/2011	(JE) payroll taxes		1,097.76		
6/27/2011	(JE) payroll taxes		1,138.27		
6/28/2011	(JE) payroll taxes		32.75		
6/30/2011	(JE) cor bal on 240-000			-0.02	
408-120	ACCOUNT TOTAL		2,268.78	-0.02	14,445.80
419-000	Interest & Dividend Incom	P Bal		-256.61	
6/30/2011	(JE) O & M Int			-9.11	
6/30/2011	(JE) Water Rev Int			-4.04	
6/30/2011	(JE) KIA int			-0.02	
6/30/2011	(JE) Bond & interest int			-16.65	
6/30/2011	(JE) new cus int			-1.95	
419-000	ACCOUNT TOTAL		0.00	-31.77	-288.38
420-000	Retirement Plan Expenses	P Bal	23,578.62		
6/30/2011	(AP) A/P Summary Transfer		5,108.20		
420-000	ACCOUNT TOTAL		5,108.20	0.00	28,686.82
427-300	Interest on Long Term Deb	P Bal	7,127.50		
6/21/2011	(JE) trust remittance loan		1,425.50		
427-300	ACCOUNT TOTAL		1,425.50	0.00	8,553.00
461-100	Metered Sales to Resident	P Bal		-859,649.73	
6/30/2011	(UB) UMSWIN Summary Transfer			-176,759.99	
461-100	ACCOUNT TOTAL		0.00	-176,759.99	-1,036,409.72
461-500	Bulk Water Sales	P Bal		-205.74	
6/30/2011	(CR) UMSWIN Summary Transfer			-84.30	
461-500	ACCOUNT TOTAL		0.00	-84.30	-290.04
461-600	Fire Sprinkler	P Bal		-2,891.77	
6/30/2011	(UB) UMSWIN Summary Transfer			-970.00	
6/30/2011	(CR) UMSWIN Summary Transfer		75.00		
461-600	ACCOUNT TOTAL		75.00	-970.00	-3,786.77

Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
465-000	Adjustments Water	P Bal		-25,372.52	
6/30/2011	(UB) UMSWIN Summary Transfer			-1,421.96	
6/30/2011	(CR) UMSWIN Summary Transfer			-75.00	
465-000	ACCOUNT TOTAL		0.00	-1,496.96	-26,869.48
470-000	Water Penalties	P Bal		-9,145.81	
6/30/2011	(UB) UMSWIN Summary Transfer			-2,096.29	
470-000	ACCOUNT TOTAL		0.00	-2,096.29	-11,242.10
471-000	Miscellaneous Service Rev	P Bal		-12,773.41	
6/30/2011	(CR) UMSWIN Summary Transfer			-995.11	
6/30/2011	(JE) sales & use tax comp			-30.81	
471-000	ACCOUNT TOTAL		0.00	-1,025.92	-13,799.33
471-200	Connect & Reconnect Chrg	P Bal		-3,881.08	
6/30/2011	(CR) UMSWIN Summary Transfer			-750.00	
471-200	ACCOUNT TOTAL		0.00	-750.00	-4,631.08
471-300	Investigation Charge	P Bal		-135.00	
6/30/2011	(CR) UMSWIN Summary Transfer			-50.00	
471-300	ACCOUNT TOTAL		0.00	-50.00	-185.00
480-000	Contribution - Tap Fees	P Bal		-5,650.00	
6/30/2011	(CR) UMSWIN Summary Transfer			-2,200.00	
480-000	ACCOUNT TOTAL		0.00	-2,200.00	-7,850.00
603-000	Administrative Salaries	P Bal	12,500.00		
6/30/2011	(PR) Payroll Summary Transfer		2,500.00		
603-000	ACCOUNT TOTAL		2,500.00	0.00	15,000.00
610-100	Ashland Purchased Water	P Bal	408,117.88		
6/30/2011	(AP) A/P Summary Transfer		100,943.80		
610-100	ACCOUNT TOTAL		100,943.80	0.00	509,061.68
610-200	Big Sandy Purchased Water	P Bal	1,280.76		
6/30/2011	(AP) A/P Summary Transfer		332.08		
610-200	ACCOUNT TOTAL		332.08	0.00	1,612.84
615-100	Electric Operation	P Bal	17,527.43		
6/30/2011	(AP) A/P Summary Transfer		4,923.61		
615-100	ACCOUNT TOTAL		4,923.61	0.00	22,451.04
615-200	Purchased Power Office &	P Bal	2,661.15		
6/30/2011	(AP) A/P Summary Transfer		419.99		
615-200	ACCOUNT TOTAL		419.99	0.00	3,081.14
616-200	Cell Phones	P Bal	2,681.03		
6/30/2011	(AP) A/P Summary Transfer		552.43		
616-200	ACCOUNT TOTAL		552.43	0.00	3,233.46

Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
616-300	Pagers & Radio & Monitori	P Bal	182.69		
6/30/2011	(AP) A/P Summary Transfer		36.41		
616-300	ACCOUNT TOTAL		36.41	0.00	219.10
617-100	Gas - Operation	P Bal	108.91		
6/30/2011	(AP) A/P Summary Transfer		31.82		
617-100	ACCOUNT TOTAL		31.82	0.00	140.73
617-200	Gas Office & Shop	P Bal	804.98		
6/30/2011	(AP) A/P Summary Transfer		86.83		
617-200	ACCOUNT TOTAL		86.83	0.00	891.81
620-000	Materials and Supplies Op	P Bal	26,058.82		
6/30/2011	(AP) A/P Summary Transfer		2,240.04		
620-000	ACCOUNT TOTAL		2,240.04	0.00	28,298.86
621-000	Office Wages	P Bal	39,056.36		
6/30/2011	(PR) Payroll Summary Transfer		7,104.00		
621-000	ACCOUNT TOTAL		7,104.00	0.00	46,160.36
632-000	Contractural Ser Accounti	P Bal	7,500.00		
632-000	ACCOUNT TOTAL		0.00	0.00	7,500.00
635-000	Contractural Ser Other	P Bal	14,075.00		
6/30/2011	(AP) A/P Summary Transfer		160.00		
635-000	ACCOUNT TOTAL		160.00	0.00	14,235.00
640-000	Operational Labor Salary	P Bal	129,785.22		
6/30/2011	(PR) Payroll Summary Transfer		23,518.30		
640-000	ACCOUNT TOTAL		23,518.30	0.00	153,303.52
650-000	Transportation Expense	P Bal	969.54		
6/20/2011	(JE) cor bal - 250-000		294.49		
650-000	ACCOUNT TOTAL		294.49	0.00	1,264.03
650-100	Auto Fuel Expense	P Bal	10,402.53		
6/30/2011	(AP) A/P Summary Transfer		2,472.69		
650-100	ACCOUNT TOTAL		2,472.69	0.00	12,875.22
650-200	Auto Parts, Labor, Repair	P Bal	6,634.39		
6/30/2011	(AP) A/P Summary Transfer		4,484.93		
650-200	ACCOUNT TOTAL		4,484.93	0.00	11,119.32
657-000	Insurance General Liabili	P Bal	0.00		
6/30/2011	(AP) A/P Summary Transfer		152.70		
657-000	ACCOUNT TOTAL		152.70	0.00	152.70
659-000	Insurance Health	P Bal	63,867.33		
6/30/2011	(AP) A/P Summary Transfer		21,693.05		
6/1/2011	(JE) cor jan 659			-4,333.58	
659-000	ACCOUNT TOTAL		21,693.05	-4,333.58	81,226.80

**Cannonsburg Water District
Detailed Trial Balance
Entries From 6/1/2011 Through 6/30/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
659-100	Dental Insurance	P Bal	3,284.55		
659-100	ACCOUNT TOTAL		0.00	0.00	3,284.55
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659-200	Disability Insurance	P Bal	2,579.38		
6/30/2011	(AP) A/P Summary Transfer		676.72		
659-200	ACCOUNT TOTAL		676.72	0.00	3,256.10
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675-000	Copier Lease Expense	P Bal	1,019.34		
6/30/2011	(AP) A/P Summary Transfer		348.66		
6/30/2011	(JE) add void Ck# 9154			-348.66	
675-000	ACCOUNT TOTAL		348.66	-348.66	1,019.34
<hr/>					
675-500	Miscellaneous - General	P Bal	13,400.80		
6/30/2011	(AP) A/P Summary Transfer		3,208.94		
6/30/2011	(JE) returned cks		298.28		
6/30/2011	(JE) returned ck fees		25.00		
6/3/2011	(JE) american express		7.95		
6/27/2011	(JE) a leasing solut. cash		42.97		
6/2/2011	(JE) npc merch pymt		238.63		
675-500	ACCOUNT TOTAL		3,821.77	0.00	17,222.57
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675-600	Computer Expenses	P Bal	670.87		
6/30/2011	(AP) A/P Summary Transfer		75.00		
675-600	ACCOUNT TOTAL		75.00	0.00	745.87
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676-100	Meters, Setters, Boxes, L	P Bal	10,585.00		
676-100	ACCOUNT TOTAL		0.00	0.00	10,585.00
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676-600	Miscellaneous Operating E	P Bal	8,268.99		
6/30/2011	(AP) A/P Summary Transfer		3,184.16		
676-600	ACCOUNT TOTAL		3,184.16	0.00	11,453.15
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676-700	Backhoe Fuel	P Bal	897.94		
676-700	ACCOUNT TOTAL		0.00	0.00	897.94
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677-200	Postage Billing	P Bal	4,528.88		
6/30/2011	(JE) postage billings		785.74		
677-200	ACCOUNT TOTAL		785.74	0.00	5,314.62
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678-000	Water Testing	P Bal	2,040.00		
678-000	ACCOUNT TOTAL		0.00	0.00	2,040.00
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685-000	Water Pumping Repair	P Bal	1,028.28		
6/30/2011	(AP) A/P Summary Transfer		225.00		
685-000	ACCOUNT TOTAL		225.00	0.00	1,253.28
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			823,238.39	-824,213.39	-975.00
=====					

Entry Count: 140
 << End Detail Trial Balance >>

**Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
<hr/>					
108-000	Accumulated Amortization	P Bal		-3,144,636.42	
108-000	ACCOUNT TOTAL		0.00	0.00	-3,144,636.42
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131-100	Operation & Main Town Squ	P Bal	8,692.89		
7/31/2011	(AP) A/P Summary Transfer			-132,864.85	
7/31/2011	(PR) Payroll Summary Transfer			-17,583.88	
7/31/2011	(JE) O & M interest		6.67		
7/31/2011	(JE) add void ck# 8772		58.80		
7/8/2011	(JE) payroll taxes			-3,312.48	
7/22/2011	(JE) payroll taxes			-3,804.51	
7/28/2011	(JE) payroll taxes			-406.54	
7/11/2011	(JE) unemployment ins pymt			-110.16	
7/11/2011	(JE) savings acct			-995.00	
7/25/2011	(JE) savings acct			-995.00	
7/12/2011	(JE) sales & use tax			-2,300.78	
7/12/2011	(JE) school utility tax			-4,272.23	
7/14/2011	(JE) anthem blue cross ins			-24,624.55	
7/31/2011	(JE) deposits		222,000.00		
7/31/2011	(JE) correction on o & m			-9.64	
131-100	ACCOUNT TOTAL		222,065.47	-191,279.62	39,478.74
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131-110	Water Revenue Town Square	P Bal	29,894.38		
7/31/2011	(UB) UMSWIN Summary Transfer		181,065.59		
7/31/2011	(CR) UMSWIN Summary Transfer		12,245.40		
7/31/2011	(JE) deposits			-177,000.00	
7/31/2011	(JE) water Rev int		4.17		
7/5/2011	(JE) american exp settlement		45.73		
7/31/2011	(JE) returned cks			-129.64	
7/31/2011	(JE) returned ck fees			-5.00	
7/1/2011	(JE) american exp col			-4.95	
7/5/2011	(JE) american exp col			-7.95	
7/5/2011	(JE) npc merch pymt			-254.50	
7/25/2011	(JE) a leasing sol cash trans			-42.97	
7/11/2011	(JE) ck# 2164 j & A Hall			-29.40	
7/11/2011	(JE) ck# 2165 phillip homan			-32.57	
7/11/2011	(JE) ck# 2166 wm fields			-2.44	
7/11/2011	(JE) ck# 2167 b short			-15.14	
7/11/2011	(JE) ck# 2168 m bottorf			-32.57	
7/31/2011	(JE) correction water rev		1.68		
131-110	ACCOUNT TOTAL		193,362.57	-177,557.13	45,699.82
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131-120	Bond & Interest Town Squa	P Bal	105,021.60		
7/31/2011	(JE) Bond & int interest		15.46		
7/1/2011	(JE) USDA RD DCFO pymt			-1,875.00	
7/21/2011	(JE) trust remittance			-2,425.50	
131-120	ACCOUNT TOTAL		15.46	-4,300.50	100,736.56
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131-130	New Customer Deposits	P Bal	12,499.64		
7/31/2011	(JE) new cus int		1.89		
131-130	ACCOUNT TOTAL		1.89	0.00	12,501.53

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
131-140	KIA Fund	P Bal	109.35		
7/31/2011	(JE) kia interest		0.02		
131-140	ACCOUNT TOTAL		0.02	0.00	109.37
131-150	CONSTRUCTION SCHOOL ACCOU	P Bal	155,774.00		
7/13/2011	(JE) ck# 1001 el robinson			-2,946.00	
7/13/2011	(JE) ck# 1002 consolidated pi			-40,985.50	
7/25/2011	(JE) ck# 1003 woodford oil			-600.86	
7/25/2011	(JE) ck# 1004 whayne supply			-293.28	
7/25/2011	(JE) ck# 1005 bluegrass aggre			-179.28	
7/25/2011	(JE) ck# 1006 sunbelt rentals			-1,540.88	
7/25/2011	(JE) ck# 1007 cwd			-462.06	
7/25/2011	(JE) ck# 1008 vulcan plastics			-95,160.00	
131-150	ACCOUNT TOTAL		0.00	-142,167.86	13,606.14
131-700	Regions Bank Trust Remitt	P Bal	22,936.58		
131-700	ACCOUNT TOTAL		0.00	0.00	22,936.58
131-900	Cash Petty Cash	P Bal	1,000.00		
131-900	ACCOUNT TOTAL		0.00	0.00	1,000.00
132-000	US Post Office	P Bal	1,316.86		
7/31/2011	(JE) july postage billing			-790.84	
132-000	ACCOUNT TOTAL		0.00	-790.84	526.02
135-100	Bond & Interest Fund CD #	P Bal	106,816.56		
135-100	ACCOUNT TOTAL		0.00	0.00	106,816.56
135-200	Line Replace Exten FD CD#	P Bal	82,657.02		
135-200	ACCOUNT TOTAL		0.00	0.00	82,657.02
135-300	Depreciation Fund CD #213	P Bal	82,663.73		
135-300	ACCOUNT TOTAL		0.00	0.00	82,663.73
141-000	Water Cust Accts Receviab	P Bal	385,412.70		
7/31/2011	(UB) UMSWIN Summary Transfer		49,975.02		
7/31/2011	(CR) UMSWIN Summary Transfer			-135.05	
7/31/2011	(JE) returned cks		129.64		
7/11/2011	(JE) ck# 2164 j & A Hall		29.40		
7/11/2011	(JE) ck# 2165 phillip homan		32.57		
7/11/2011	(JE) ck# 2166 wm fields		2.44		
7/11/2011	(JE) ck# 2167 b short		15.14		
7/11/2011	(JE) ck# 2168 m bottorf		32.57		
141-000	ACCOUNT TOTAL		50,216.78	-135.05	435,494.43
143-000	Accumulated Provisions of	P Bal		-5,108.27	
143-000	ACCOUNT TOTAL		0.00	0.00	-5,108.27
151-000	Plant Material & Supplies	P Bal	142,908.90		
151-000	ACCOUNT TOTAL		0.00	0.00	142,908.90

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
162-000	Pre Payments	P Bal	6,670.46		
7/31/2011	(AP) A/P Summary Transfer		1,452.00		
162-000	ACCOUNT TOTAL		1,452.00	0.00	8,122.46
215-000	Unappropriated Retained E	P Bal		-1,298,810.95	
215-000	ACCOUNT TOTAL		0.00	0.00	-1,298,810.95
221-000	Bonds FHA 9102	P Bal		-73,000.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-73,000.00
222-100	KY RWFC Variable Bond	P Bal		-331,999.95	
7/21/2011	(JE) trust remittance		1,000.00		
222-100	ACCOUNT TOTAL		1,000.00	0.00	-330,999.95
231-000	Accounts Payable	P Bal	0.00		
7/31/2011	(AP) A/P Summary Transfer		0.00		
231-000	ACCOUNT TOTAL		0.00	0.00	0.00
231-200	Chase 2008 Chevrolet Truc	P Bal		-8,943.01	
7/31/2011	(AP) A/P Summary Transfer		346.27		
231-200	ACCOUNT TOTAL		346.27	0.00	-8,596.74
231-300	2011 PROMISSORY NOTE	P Bal	0.00		
7/31/2011	(JE) BANK LOAN FOR O & M			-45,000.00	
231-300	ACCOUNT TOTAL		0.00	-45,000.00	-45,000.00
235-000	Water Customer Deposits	P Bal		-14,713.04	
7/31/2011	(UB) UMSWIN Summary Transfer			-641.93	
7/31/2011	(CR) UMSWIN Summary Transfer			-1,100.00	
235-000	ACCOUNT TOTAL		0.00	-1,741.93	-16,454.97
236-000	Taxes Accured Sales Tax	P Bal		-2,651.21	
7/31/2011	(UB) UMSWIN Summary Transfer			-3,327.57	
7/12/2011	(JE) sales & use tax		2,300.78		
7/31/2011	(JE) sals & use tax comp		40.78		
236-000	ACCOUNT TOTAL		2,341.56	-3,327.57	-3,637.22
236-100	Utility Tax - School Tax	P Bal		-4,272.23	
7/31/2011	(UB) UMSWIN Summary Transfer			-5,262.95	
7/12/2011	(JE) school utility tax		4,272.23		
236-100	ACCOUNT TOTAL		4,272.23	-5,262.95	-5,262.95
240-000	Tax Collection Social Sec	P Bal	0.00		
7/31/2011	(PR) Payroll Summary Transfer			-1,649.94	
7/8/2011	(JE) payroll taxes		182.82		
7/8/2011	(JE) payroll taxes		529.58		
7/22/2011	(JE) payroll taxes		207.77		
7/22/2011	(JE) payroll taxes		601.81		
7/28/2011	(JE) payroll taxes		32.84		
7/28/2011	(JE) payroll taxes		95.12		
240-000	ACCOUNT TOTAL		1,649.94	-1,649.94	0.00

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
241-100	Tax Collection Federal W/	P Bal	0.00		
7/31/2011	(PR) Payroll Summary Transfer			-3,639.58	
7/8/2011	(JE) payroll taxes		1,635.49		
7/22/2011	(JE) payroll taxes		1,898.77		
7/28/2011	(JE) payroll taxes		105.32		
241-100	ACCOUNT TOTAL		3,639.58	-3,639.58	0.00
241-200	Tax Collection State W/H	P Bal		-1,549.70	
7/31/2011	(AP) A/P Summary Transfer		1,549.78		
7/31/2011	(PR) Payroll Summary Transfer			-1,491.31	
241-200	ACCOUNT TOTAL		1,549.78	-1,491.31	-1,491.23
241-300	County Payroll Tax 12	P Bal		-1,611.06	
7/31/2011	(AP) A/P Summary Transfer		340.99		
7/31/2011	(PR) Payroll Summary Transfer			-330.45	
241-300	ACCOUNT TOTAL		340.99	-330.45	-1,600.52
244-000	Accrued Sick Leave	P Bal		-10,767.52	
244-000	ACCOUNT TOTAL		0.00	0.00	-10,767.52
250-000	Gas Employee Personal	P Bal	0.00		
7/31/2011	(AP) A/P Summary Transfer		2,192.09		
7/31/2011	(PR) Payroll Summary Transfer			-2,192.09	
250-000	ACCOUNT TOTAL		2,192.09	-2,192.09	0.00
251-000	Health Ins Withheld Emplo	P Bal		-2,859.70	
7/31/2011	(PR) Payroll Summary Transfer			-2,787.90	
7/14/2011	(JE) anthem blue cross ins		2,859.70		
251-000	ACCOUNT TOTAL		2,859.70	-2,787.90	-2,787.90
252-000	Child Support Payment	P Bal	0.00		
7/31/2011	(AP) A/P Summary Transfer		325.84		
7/31/2011	(PR) Payroll Summary Transfer			-325.84	
252-000	ACCOUNT TOTAL		325.84	-325.84	0.00
263-100	Accum Prov Pension Employ	P Bal		-1,579.84	
7/31/2011	(AP) A/P Summary Transfer		1,579.87		
7/31/2011	(PR) Payroll Summary Transfer			-1,552.15	
263-100	ACCOUNT TOTAL		1,579.87	-1,552.15	-1,552.12
263-200	Savings Acct	P Bal	0.00		
7/31/2011	(PR) Payroll Summary Transfer			-1,990.00	
7/11/2011	(JE) savings acct		995.00		
7/25/2011	(JE) savings acct		995.00		
263-200	ACCOUNT TOTAL		1,990.00	-1,990.00	0.00
263-300	Unemployment Insurance	P Bal		-1,408.16	
7/11/2011	(JE) unemployment ins pymt		110.16		
263-300	ACCOUNT TOTAL		110.16	0.00	-1,298.00

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
264-000	Accrued Expenses	P Bal		-10,004.44	
264-000	ACCOUNT TOTAL		0.00	0.00	-10,004.44
270-000	Contri Line Extension Nap	P Bal		-187,824.72	
270-000	ACCOUNT TOTAL		0.00	0.00	-187,824.72
271-000	Water Tap Fees	P Bal		-1,299,183.16	
271-000	ACCOUNT TOTAL		0.00	0.00	-1,299,183.16
271-100	Federal Grants in Aid of	P Bal		-567,277.05	
271-100	ACCOUNT TOTAL		0.00	0.00	-567,277.05
271-200	Grant Kia	P Bal		-570,170.65	
271-200	ACCOUNT TOTAL		0.00	0.00	-570,170.65
271-400	Construction School Acct	P Bal		-155,774.00	
7/13/2011	(JE) ck# 1001 el robinson		2,946.00		
7/13/2011	(JE) ck# 1002 consolidated pi		40,985.50		
7/25/2011	(JE) ck# 1003 woodford oil		600.86		
7/25/2011	(JE) ck# 1004 whayne supply		293.28		
7/25/2011	(JE) ck# 1005 bluegrass aggre		179.28		
7/25/2011	(JE) ck# 1006 sunbelt rentals		1,540.88		
7/25/2011	(JE) ck# 1007 cwd		462.06		
7/25/2011	(JE) ck# 1008 vulcan plastics		95,160.00		
271-400	ACCOUNT TOTAL		142,167.86	0.00	-13,606.14
303-000	Land & Land Rights	P Bal	20,810.30		
303-000	ACCOUNT TOTAL		0.00	0.00	20,810.30
304-000	Structures and Improvemen	P Bal	172,027.21		
304-000	ACCOUNT TOTAL		0.00	0.00	172,027.21
305-000	Leasehold Improvement	P Bal	11,322.50		
305-000	ACCOUNT TOTAL		0.00	0.00	11,322.50
311-000	Pumping Equipment	P Bal	397,859.93		
311-000	ACCOUNT TOTAL		0.00	0.00	397,859.93
330-000	Dist Reservoirs & Standp	P Bal	617,972.83		
330-000	ACCOUNT TOTAL		0.00	0.00	617,972.83
331-000	Transmission & Distr. Mai	P Bal	4,298,491.80		
331-000	ACCOUNT TOTAL		0.00	0.00	4,298,491.80
334-000	Meters and Meter Installa	P Bal	418,726.69		
334-000	ACCOUNT TOTAL		0.00	0.00	418,726.69
335-000	Hydrants	P Bal	90,001.97		
335-000	ACCOUNT TOTAL		0.00	0.00	90,001.97

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
338-100	Computer Hardware	P Bal	11,192.20		
338-100	ACCOUNT TOTAL		0.00	0.00	11,192.20
338-300	Computer Software	P Bal	26,859.75		
338-300	ACCOUNT TOTAL		0.00	0.00	26,859.75
340-000	Office Furniture & Equipm	P Bal	90,288.00		
340-000	ACCOUNT TOTAL		0.00	0.00	90,288.00
341-000	Transportation Equipment	P Bal	161,644.35		
341-000	ACCOUNT TOTAL		0.00	0.00	161,644.35
341-100	Transportation Equipment	P Bal	13,471.00		
341-100	ACCOUNT TOTAL		0.00	0.00	13,471.00
343-000	Tools, Shop & Garage Equi	P Bal	80,569.54		
343-000	ACCOUNT TOTAL		0.00	0.00	80,569.54
345-000	Operating Equipment	P Bal	105,688.00		
345-000	ACCOUNT TOTAL		0.00	0.00	105,688.00
349-100	Const in Progress Kia 200	P Bal	586.25		
349-100	ACCOUNT TOTAL		0.00	0.00	586.25
349-200	2009 Kia in Progress	P Bal	112,713.75		
349-200	ACCOUNT TOTAL		0.00	0.00	112,713.75
403-000	UNEMPLOYMENT TAX	P Bal	82.50		
403-000	ACCOUNT TOTAL		0.00	0.00	82.50
408-100	Assessment	P Bal	3,253.09		
408-100	ACCOUNT TOTAL		0.00	0.00	3,253.09
408-120	Employer Tx Fica, Federal	P Bal	14,445.80		
7/31/2011	(PR) Payroll Summary Transfer		0.00		
7/8/2011	(JE) payroll taxes		964.59		
7/22/2011	(JE) payroll taxes		1,096.16		
7/28/2011	(JE) payroll taxes		173.26		
408-120	ACCOUNT TOTAL		2,234.01	0.00	16,679.81
419-000	Interest & Dividend Incom	P Bal		-288.38	
7/31/2011	(JE) O & M interest			-6.67	
7/31/2011	(JE) water Rev int			-4.17	
7/31/2011	(JE) Bond & int interest			-15.46	
7/31/2011	(JE) new cus int			-1.89	
7/31/2011	(JE) kia interest			-0.02	
419-000	ACCOUNT TOTAL		0.00	-28.21	-316.59
420-000	Retirement Plan Expenses	P Bal	28,686.82		
7/31/2011	(AP) A/P Summary Transfer		5,349.42		
420-000	ACCOUNT TOTAL		5,349.42	0.00	34,036.24

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
427-300	Interest on Long Term Deb	P Bal	8,553.00		
7/1/2011	(JE) USDA RD DCFO pymt		1,875.00		
7/21/2011	(JE) trust remittance		1,425.50		
427-300	ACCOUNT TOTAL		3,300.50	0.00	11,853.50
461-100	Metered Sales to Resident	P Bal		-1,036,409.72	
7/31/2011	(UB) UMSWIN Summary Transfer			-216,279.22	
461-100	ACCOUNT TOTAL		0.00	-216,279.22	-1,252,688.94
461-500	Bulk Water Sales	P Bal		-290.04	
7/31/2011	(CR) UMSWIN Summary Transfer			-6.00	
461-500	ACCOUNT TOTAL		0.00	-6.00	-296.04
461-600	Fire Sprinkler	P Bal		-3,786.77	
7/31/2011	(UB) UMSWIN Summary Transfer			-970.00	
7/31/2011	(CR) UMSWIN Summary Transfer		25.00		
461-600	ACCOUNT TOTAL		25.00	-970.00	-4,731.77
465-000	Adjustments Water	P Bal		-26,869.48	
7/31/2011	(UB) UMSWIN Summary Transfer			-2,311.17	
7/31/2011	(CR) UMSWIN Summary Transfer			-25.00	
7/31/2011	(JE) correction water rev			-1.68	
465-000	ACCOUNT TOTAL		0.00	-2,337.85	-29,207.33
470-000	Water Penalties	P Bal		-11,242.10	
7/31/2011	(UB) UMSWIN Summary Transfer			-2,247.77	
470-000	ACCOUNT TOTAL		0.00	-2,247.77	-13,489.87
471-000	Miscellaneous Service Rev	P Bal		-13,799.33	
7/31/2011	(CR) UMSWIN Summary Transfer			-10,044.35	
7/31/2011	(JE) sals & use tax comp			-40.78	
471-000	ACCOUNT TOTAL		0.00	-10,085.13	-23,884.46
471-200	Connect & Reconnect Chrg	P Bal		-4,631.08	
7/31/2011	(CR) UMSWIN Summary Transfer			-850.00	
471-200	ACCOUNT TOTAL		0.00	-850.00	-5,481.08
471-300	Investigation Charge	P Bal		-185.00	
7/31/2011	(CR) UMSWIN Summary Transfer			-110.00	
471-300	ACCOUNT TOTAL		0.00	-110.00	-295.00
480-000	Contribution - Tap Fees	P Bal		-7,850.00	
480-000	ACCOUNT TOTAL		0.00	0.00	-7,850.00
603-000	Administrative Salaries	P Bal	15,000.00		
7/31/2011	(PR) Payroll Summary Transfer		2,500.00		
603-000	ACCOUNT TOTAL		2,500.00	0.00	17,500.00
610-100	Ashland Purchased Water	P Bal	509,061.68		
7/31/2011	(AP) A/P Summary Transfer		87,106.56		
610-100	ACCOUNT TOTAL		87,106.56	0.00	596,168.24

Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====	=====		=====	=====	=====
610-200	Big Sandy Purchased Water	P Bal	1,612.84		
7/31/2011	(AP) A/P Summary Transfer		394.79		
610-200	ACCOUNT TOTAL		394.79	0.00	2,007.63
615-000	Purchased Power Electric	P Bal	0.00		
7/31/2011	(AP) A/P Summary Transfer		133.59		
615-000	ACCOUNT TOTAL		133.59	0.00	133.59
615-100	Electric Operation	P Bal	22,451.04		
7/31/2011	(AP) A/P Summary Transfer		4,749.86		
615-100	ACCOUNT TOTAL		4,749.86	0.00	27,200.90
615-200	Purchased Power Office &	P Bal	3,081.14		
7/31/2011	(AP) A/P Summary Transfer		452.12		
615-200	ACCOUNT TOTAL		452.12	0.00	3,533.26
616-200	Cell Phones	P Bal	3,233.46		
7/31/2011	(AP) A/P Summary Transfer		552.41		
616-200	ACCOUNT TOTAL		552.41	0.00	3,785.87
616-300	Pagers & Radio & Monitori	P Bal	219.10		
7/31/2011	(AP) A/P Summary Transfer		38.36		
616-300	ACCOUNT TOTAL		38.36	0.00	257.46
617-100	Gas - Operation	P Bal	140.73		
7/31/2011	(AP) A/P Summary Transfer		33.94		
617-100	ACCOUNT TOTAL		33.94	0.00	174.67
617-200	Gas Office & Shop	P Bal	891.81		
7/31/2011	(AP) A/P Summary Transfer		61.10		
617-200	ACCOUNT TOTAL		61.10	0.00	952.91
620-000	Materials and Supplies Op	P Bal	28,298.86		
7/31/2011	(AP) A/P Summary Transfer		3,374.86		
620-000	ACCOUNT TOTAL		3,374.86	0.00	31,673.72
621-000	Office Wages	P Bal	46,160.36		
7/31/2011	(PR) Payroll Summary Transfer		7,089.66		
621-000	ACCOUNT TOTAL		7,089.66	0.00	53,250.02
632-000	Contractural Ser Accounti	P Bal	7,500.00		
632-000	ACCOUNT TOTAL		0.00	0.00	7,500.00
635-000	Contractural Ser Other	P Bal	14,235.00		
7/31/2011	(AP) A/P Summary Transfer		198.00		
635-000	ACCOUNT TOTAL		198.00	0.00	14,433.00
640-000	Operational Labor Salary	P Bal	153,303.52		
7/31/2011	(PR) Payroll Summary Transfer		23,953.48		
640-000	ACCOUNT TOTAL		23,953.48	0.00	177,257.00

**Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
650-000	Transportation Expense	P Bal	1,264.03		
7/31/2011	(AP) A/P Summary Transfer		1,858.83		
650-000	ACCOUNT TOTAL		1,858.83	0.00	3,122.86
<hr/>					
650-100	Auto Fuel Expense	P Bal	12,875.22		
7/31/2011	(AP) A/P Summary Transfer		90.89		
650-100	ACCOUNT TOTAL		90.89	0.00	12,966.11
<hr/>					
650-200	Auto Parts, Labor, Repair	P Bal	11,119.32		
7/31/2011	(AP) A/P Summary Transfer		312.93		
650-200	ACCOUNT TOTAL		312.93	0.00	11,432.25
<hr/>					
657-000	Insurance General Liabili	P Bal	152.70		
7/31/2011	(AP) A/P Summary Transfer		7,443.50		
657-000	ACCOUNT TOTAL		7,443.50	0.00	7,596.20
<hr/>					
658-000	Insurance Workers Comp	P Bal	0.00		
7/31/2011	(AP) A/P Summary Transfer		4,662.50		
658-000	ACCOUNT TOTAL		4,662.50	0.00	4,662.50
<hr/>					
659-000	Insurance Health	P Bal	81,226.80		
7/14/2011	(JE) anthem blue cross ins		21,764.85		
659-000	ACCOUNT TOTAL		21,764.85	0.00	102,991.65
<hr/>					
659-100	Dental Insurance	P Bal	3,284.55		
7/31/2011	(AP) A/P Summary Transfer		1,313.82		
659-100	ACCOUNT TOTAL		1,313.82	0.00	4,598.37
<hr/>					
659-200	Disability Insurance	P Bal	3,256.10		
7/31/2011	(AP) A/P Summary Transfer		1,353.44		
659-200	ACCOUNT TOTAL		1,353.44	0.00	4,609.54
<hr/>					
675-000	Copier Lease Expense	P Bal	1,019.34		
7/31/2011	(AP) A/P Summary Transfer		697.32		
675-000	ACCOUNT TOTAL		697.32	0.00	1,716.66
<hr/>					
675-500	Miscellaneous - General	P Bal	17,222.57		
7/31/2011	(AP) A/P Summary Transfer		1,828.51		
7/5/2011	(JE) american exp settlement			-45.73	
7/31/2011	(JE) returned ck fees		5.00		
7/1/2011	(JE) american exp col		4.95		
7/5/2011	(JE) american exp col		7.95		
7/5/2011	(JE) npc merch pymt		254.50		
7/25/2011	(JE) a leasing sol cash trans		42.97		
7/31/2011	(JE) correction on o & m		9.64		
675-500	ACCOUNT TOTAL		2,153.52	-45.73	19,330.36
<hr/>					
675-600	Computer Expenses	P Bal	745.87		
675-600	ACCOUNT TOTAL		0.00	0.00	745.87

**Cannonsburg Water District
Detailed Trial Balance
Entries From 7/1/2011 Through 7/31/2011**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
=====					
676-100	Meters, Setters, Boxes, L	P Bal	10,585.00		
676-100	ACCOUNT TOTAL		0.00	0.00	10,585.00
<hr/>					
676-600	Miscellaneous Operating E	P Bal	11,453.15		
7/31/2011	(AP) A/P Summary Transfer		873.08		
7/31/2011	(JE) add void ck# 8772			-58.80	
676-600	ACCOUNT TOTAL		873.08	-58.80	12,267.43
<hr/>					
676-700	Backhoe Fuel	P Bal	897.94		
7/31/2011	(AP) A/P Summary Transfer		361.62		
676-700	ACCOUNT TOTAL		361.62	0.00	1,259.56
<hr/>					
677-200	Postage Billing	P Bal	5,314.62		
7/31/2011	(JE) july postage billing		790.84		
677-200	ACCOUNT TOTAL		790.84	0.00	6,105.46
<hr/>					
678-000	Water Testing	P Bal	2,040.00		
7/31/2011	(AP) A/P Summary Transfer		1,700.00		
678-000	ACCOUNT TOTAL		1,700.00	0.00	3,740.00
<hr/>					
685-000	Water Pumping Repair	P Bal	1,253.28		
7/31/2011	(AP) A/P Summary Transfer		136.56		
685-000	ACCOUNT TOTAL		136.56	0.00	1,389.84
<hr/>					
			820,541.42	-820,541.42	-975.00
=====					

Entry Count: 162
 << End Detail Trial Balance >>

RECEIVED

AUG 19 2011

**PUBLIC SERVICE
COMMISSION**

**CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
606-928-9808 or FAX 606-928-4788**

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, June 22, 2011 at 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager
Thomas Howe, Secretary
Sue Reed, Treasurer
Robert McGuire
Frank Nelson
Clarence Jackson

Melanie Stemmer, Recorder
Carryn Lee

Meeting called to order by Thomas Howe @ 11:00am.

MINUTES

Motion was made by Robert McGuire that the Minutes from the May 25, 2011 meeting be accepted as stated. Seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

Discussion contained many ways in which to cut costs. Question arose regarding the BP Credit Cards. Considerable concern was voiced and asked that Danny check into and monitor the Company bills versus the employee bills to make sure of accuracy and report back at a future meeting. Motion was made by Sue Reed that the Treasurers Report from May 25, 2011 meeting be accepted as stated. Seconded by Robert McGuire. Motion Carried.

NEW COMMISSIONER

Danny introduced Clarence Jackson to the attending Commissioners.

ELECT CHAIRMAN

Motion was made by Thomas Howe that Robert McGuire be nominated as Chairman. Seconded by Sue Reed. Motion Carried. Robert McGuire will be acting Chairman with the July 20, 2011 meeting.

CARRYN LEE – RATE INCREASE

Carryn Lee was introduced by Danny Clarkston and she outlined her planned proposal for the Rate Increase that will be given to the Public Service Commission for approval. Her advise was to go with the proposed increase listed on page 3 where we asked for 100% depreciation. She continued to go over the other options she listed but re-iterated that she felt the 100% was the best one in light of our current financial situation.

Sue Reed asked that due to the ongoing problem found with our Audits relative to the “segregation of duties”, didn't she think that we should add another employee? After much discussion, it was decided to go ahead and add a full-time office employee, starting hourly rate of \$9.00/hour with full benefits. Motion to allow Carryn Lee to continue with presenting the Rate Increase of 100% Depreciation to the Public Service Commission with needed documentation attached and forwarded was made by Thomas Howe. Seconded by Robert McGuire. Motion carried.

NEW HIGH SCHOOL UPDATE

Danny advised of the current standing with the new Boyd County High School. We have received the funding for the job and has been set up in a account of its own.

FINANCIAL CONCERNS

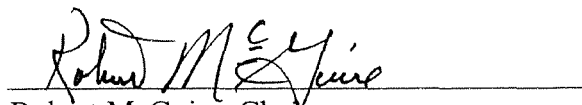
After considerable discussion, with different options looked at, it was the consensus that Danny continue to tighten where possible and review ideas on possible layoffs. Will be addressed again at the next meeting.

Motion to approve the June 22, 2011 Minutes was made by Robert McGuire. Seconded by Thomas Howe. Motion carried.

Motion to adjourn was made by Robert McGuire at 11:52am. Seconded by Thomas Howe.



Danny Clarkston, Manager



Robert McGuire, Chairman

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
606-928-9808 or FAX 606-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, May 25, 2011 at 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager	Melanie Stemmer, Recorder
William N. Walters, Chairman (in absentia)	Paul Amburgey, E.L. Robinson
Thomas Howe, Secretary	
Sue Reed, Treasurer	
Robert McGuire	
Frank Nelson	

Meeting was called to order by Thomas Howe at 11:00am.

MINUTES

Motion was made by Robert McGuire that the Minutes from April 27, 2011 meeting be accepted as stated. Seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

After considerable discussion as to the bottom line, Motion was made by Robert McGuire that the Treasurers Report from the April 27, 2011 meeting be accepted as stated. Seconded by Frank Nelson. Motion carried.

OPEN BIDS

The Bid Openings pertained to the New Boyd County High School Waterline project. Contract 1 – Labor/Installation for Casing Road Bores, Stream Crossings, Directional Bores, and Material Bids. The Bidders were required to submit bids on 12-inch and 8-inch lines for comparison for the Boyd County Fiscal Court. The bids are stated in order in which they were opened.

The bids for Labor / Installation Bids:	<u>12-inch lines</u>	<u>8-inch lines</u>
B.P. Pipeline	\$30,900.00	\$28,400.00
Fields Excavating	\$55,995.30	\$55,995.30
Little Creek Const.	\$59,100.00	\$45,900.00
Opell Excavating	\$42,700.00	\$35,900.00

The bids for Materials:	<u>12-inch lines</u>	<u>8-inch lines</u>
CITCO	\$140,298.50	\$69,724.00
Utility Service & Supply	\$104,104.76	\$76,812.66
Consolidated Pipe & Supply	\$136,145.60	\$68,723.00

Paul Amburgey and Danny Clarkston will review each proposed bid for correct calculations, correct bonds, etc. Once this is completed, they asked the Commissioners permission to present to the Boyd County Board of Education award the bid.

With that completed, Motion was made by Thomas Howe to allow Danny Clarkston and Paul Amburgey to review said bid proposals and present to the Boyd County Board of Education. Seconded by Sue Reed. Motion approved.

CD REIMBURSEMENT

Danny had previously asked permission to reimburse C.W.D. The cost of the Rt 60 Road Bore with funds currently in a Certificate of Deposit. He proposed that when the next renewal date comes up on the C.D. that we withdraw the \$10,400.00 to replace the funds to our operating account.

Motion was made by Robert McGuire that Danny Clarkston be able to withdraw, on the next renewal date, funds from said C.D. To replace into the operating account that the Bore was paid from. Sue Reed seconded. Motion carried.

2010 AUDIT

Danny was told that for Lane and Associates to come and present the Audit, there would be a charge. As we are currently working towards holding down all expenses, Danny made the decision to go ahead and present the Audit for 2010, then if questions, we could call them and save the money. Thomas Howe went to the Summary and found that the only issue they found was the Segregation of Duties relative to the office staff. This has been an ongoing issue for several years. Thomas felt that this should be mentioned to Carryn Lee who is doing the Rate Increase Proposal. As we are continually in violation of this statute.

RATE INCREASE UPDATE -

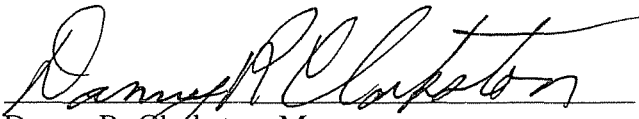
Danny advised that he has spoken with Carryn Lee this week. She is still working to compile the necessary information for our increase. She will be at the June Commissioners Meeting to advise of her findings.

RECURRING CHARGES INCREASE


Danny advised that he has been reviewing the Recurring Charges, which is what we charge when we go and perform various jobs for customers other than regular monthly readings. With the economy what it is, he just feels that we have to address these matters. Attached is a copy of what his proposals are. With the Commissioners approval, he will submit to Carryn Lee the proposed increase to include in her Rate Increase Request.

With review, Motion was made by Robert McGuire to allow Danny to follow through with the increase proposal to Carryn Lee. Frank Nelson seconded. Motion carried.

All minds at rest, Motion to adjourn was made by Robert McGuire at 11:00am. Seconded by Sue Reed. Motion carried.



Danny R. Clarkston, Manager



Thomas Howe, Secretary

05-25-11/ms

cc: file
Attachments

ST RT 538 -LINE RELOCATION FOR STATE HIGHWAY

Danny advised that he has received a letter of intent to widen all culverts on St Rt 538 including Lake Bonita Road and Shopes Creek. Our water lines will have to be either moved or made deeper for this project. He has met with Zane Alexander and went over the plans. Will have more information at the May meeting.

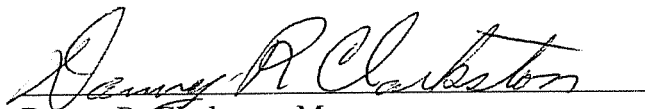
DISCUSSIONS:

Paul Amburgey went over and recapped the information relative to the New High School.

Danny advised that David Ruth had picked up the requested documentation discussed at the March meeting. To date, we have not heard anything back from him.

Danny advised that we have made the arrangements for Payment Deduction from Checking accounts for our customers. The bank will be here this week to train staff on the procedures and will begin the program with the May billing. Customers will be notified on their bill as to what day the deduction will come out of their accounts.

All minds at rest, Motion to adjourn was made by Robert McGuire at 11:34am. Seconded by Thomas Howe.



Danny R. Clarkston, Manager

William N. Walters, Chairman

*Wm. Walters was
absent at the May
2011 Meeting and
replaced by the
June 2011 Meeting.
No one to sign
the Chairmans signature*

04-27-2011/ms

cc: file

**CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788**

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, April 27, 2011 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager
William N. Walters, Chairman
Thomas Howe, Secretary
Sue Reed, Treasurer
Robert McGuire
Frank Nelson

Melanie Stemmer, Recorder
Paul Amburgey, E.L. Robinson

Meeting was called to order by William Walters at 11:03am.

MINUTES

Motion was made by Robert McGuire that the Minutes from March 23, 2011 meeting be accepted as stated. Seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

Motion was made by Robert McGuire that the Treasurers Report from the March 23, 2011 meeting be accepted as stated. Seconded by Sue Reed. Motion carried.

CONTRACT – NEW HIGH SCHOOL

Danny advised that the Contract has the County's approval and will present to the Commissioners as soon as it comes back from the State.

BIDS FOR MATERIAL FOR HIGH SCHOOL

As soon as the Contract is received back and approved by the Commissioners, the Materials will be bid out. As the pricing on waterline fluctuates daily, the sooner we get a price locked in the better off we will be. The bids will be opened on May 25.

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, March 23, 2011 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager	Alan Hood, Cann. Fire Dept.
William N. Walters, Chairman	Johnathan Ferguson, Cann. Fire Dept.
Thomas Howe, Secretary	David Ruth, Ruth Contracting
Sue Reed, Treasurer	Attorney Jim Moore
Robert McGuire	Tim Black, Boyd County Schools
Frank Nelson	Don Fleu, Boyd County Schools
Melanie Stemmer, Recorder	Paul Amburgey, E.L. Robinson

Meeting was called to order by William Walters at 10:55a.m.

MINUTES

Motion was made by Robert McGuire that the Minutes from the February 17, 2011 meeting be accepted as stated. Seconded by Thomas Howe. Motion carried.

TREASURERS REPORT

Motion was made by Thomas Howe that the Treasurers Report be accepted as stated. Seconded by Robert McGuire. Motion carried.

DAVID RUTH CONCERNING FIRE HYDRANT

Mr. Ruth was invited into the meeting at 11:02am and asked to present his petition. He began with a written statement in which he introduced himself. Expounded on his various business interests within Boyd County. The years in which he and his father have been in business, etc.

He recounted his conversations with first our equipment operator that was removing the hydrant in question on his property then his conversation with Danny.

Mr. Ruth then proceeded to review the KY OPEN RECORDS REQUEST PER KRS 61.870 TO KRS61.884. This is his Petition to review our records relative to the aforementioned fire hydrants installation and maintenance (copy attached). There were 5-specific areas that he requested information on, these are highlighted in the Petition.

Assistant Fire Chief, Alan Hood was asked by Danny to explain the Insurance Company vs. Fire Hydrant status'. Alan explained that there is what is referred to as "split rating" on areas that have fire protection. They range from a "5" which is what would be known as middle board rating that provides protection with a hydrant within 1,000-ft of dwelling or facility. A "9" rating is referred to minimal protection. You would have to have a fire department with a truck that will carry water and a 12-member team. While a "10" rating is no protection listed and over five miles from a fire station.

Hydrants are tested and flushed yearly. This does not include the twice yearly checks that include weed-eating around the hydrants, painted as needed, etc.

Mr. Ruth brought up a fire at his shop in the late 90's when the fire hydrants appeared to not be in working order. This caused him extreme loss. He demanded that the firemen cut a hole in the ice in the creek and pump water to extinguish the fire. This took time that was wasted while the fire escalated.

Alan Hood advised him that there is a hydrant that is at Mr. Gatti's that has better pressure due to being closer to the main line than either one of the ones that was on or near his property.

Mr. Ruth went on with numerous renditions of incidents from his past that he felt were relative to support his appeal. Finally Thomas Howe advised him that we are not adversaries, but in this together. However, our hands are tied to a point due to financial barriers. He asked him exactly what is that he wanted us to do. Mr. Ruth thought and stated that he felt that we should (1) notify customers of dead hydrants that would affect them, (2) replace the hydrant that we removed from his property with one that he has and (3) replace the 2nd hydrant, he will pay ½ which equals around \$1,500.00 and we will pay ½.

When asked about the records, he said that he still wants to review the records of the fire hydrants maintenance as listed in the attached Petition.

With this, Mr. Ruth was dismissed and Robert McGuire made the motion to 1) notify customers when there is a inoperative hydrant in their area with door hangers, (will coordinate this will Cannonsburg Fire Department, 2) replace the hydrant that was removed with Mr. Ruth's replacement hydrant, 3) will replace the 2nd hydrant with Mr. Ruth paying ½ of the \$3,000.00 cost of hydrant/installation while CWD will absorb the remaining \$1,500.00. Seconded by Thomas Howe. Motion carried.

CONTRACT – NEW HIGH SCHOOL

Tim Black was on hand to go over the proposed Contract between Boyd County Schools, Cannonsburg Water and Boyd Fiscal Court relative to the water line for the new Boyd County High School. Danny advised him that William Stephens with Boyd Fiscal Court was unable to attend this meeting due to a court ordered subpoena. However, had discussed the situation with him and Mr. Stephens had rejected the Contract due to the stated time line. We were not acceptable with it also due to the time line and a few instances where the wording was in opposition with our Tariff.

Page 3
C.W.D. Commissioners Meeting
March 23, 2011


After considerable discussion, Mr. Black was directed to present the Contract with the changes we made to his legal counsel, Kim McCann for approval.

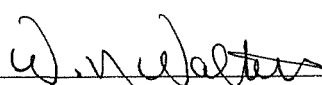
Motion to approve and forward the proposed plans to the Division of Water was made by Robert McGuire. Seconded by Thomas Howe. Motion carried.

RICK CROOKS – RESOLVED LABOR BOARD

Danny advised that the situation with Rick has been resolved. Accepted.

All minds at rest, Motion to adjourn was made by Thomas Howe at 12:03pm.


Danny R. Clarkston, Manager


William N. Walters, Chairman

03-23-2011/ms

cc: file
Attachment

**CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788**

Cannonsburg Water District held its Monthly commissioners Meeting on Thursday, February 17, 2011 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager
William N. Walters, Chairman
Thomas Howe, Secretary
Rue Reed, Treasurer
Frank Nelson
Robert McGuire

Melanie Stemmer, Recorder
William Stevens, Judge Executive
Paul Amburgey, E.L. Robinson

Meeting was called to order by William Walters at 11:00am.

MINUTES

Motion was made by Thomas Howe that the Minutes from the January 26, 2011 meeting be accepted as stated. Seconded by Robert McGuire. Motion carried.

TREASURERS REPORT

After considerable discussion as to the expenditures, Motion was made by Thomas Howe that the Treasurers Report be accepted as stated. Seconded by Sue Reed. Motion carried.

OLD BUSINESS

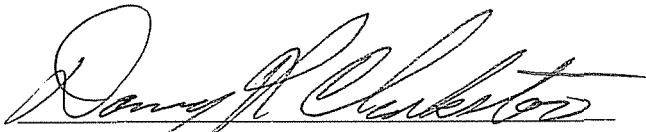
William Walters asked Danny if he had resolved the situation with Rick Crooks. Danny advised that Rick had turned the situation over to the Labor Board because we received a phone call from them this morning. Danny had them to fax over a copy of the documentation that will be needed to release the funds in question. William Walters stated that he had talked with Rick out in the field and that Rick has agreed to the amount we came up with, he just didn't like the release that we required him to sign. We will have to send the money to the Labor Board, then Rick will have to submit the required documentation to them before he can receive the money.

Motion was made by Robert McGuire to accept the document from the Labor Board in place of the Release that we had. Seconded by Frank Nelson. Motion carried.

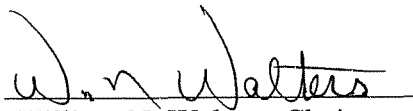
Page 2,
C.W.D. Commissioners Meeting
February 17, 2011

Danny advised those in attendance of the letter we received from Dr. Beadle and his objection to receiving a cut off letter on his delinquent account. A copy of all documents were available for all Commissioners to inspect.

All minds at rest, Motion to adjourn was made by Thomas Howe, Seconded by Robert McGuire.
Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

02-17-2011/ms

cc: file
Attachments

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, January 26, 2011 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager
William N. Walters, Chairman
Thomas Howe, Secretary
Sue Reed, Treasurer
Frank Nelson
Robert McGuire

Melanie Stemmer, Recorder
William Stevens, Judge Executive
Paul Amburgey, E.L.Robinson

Meeting was called to order by William Walters at 11:00am

MINUTES

Motion was made by Thomas Howe that the Minutes from the December 2010 meeting be accepted as stated. Seconded by Robert McGuire. Motion carried.

TREASURERS REPORT

Upon review of the Report, Thomas Howe made the recommendation that the water sales be shown only as "sales" instead of reflecting "residential". As we have both residential and commercial, it is rather confusing when looking at the report.

Danny was questioned as to what Toshiba was. He explained that it was the copier/fax machine that we use. The account representative from Van Dyke was in the office this week and the lease agreement is ready to expire. After some discussion, Danny asked if was OK to go ahead and lease another machine from them and all was in agreement to go ahead and let Danny do "what he feels comfortable with".

Motion was made by Thomas Howe that the Treasurers Report from the December 2010 meeting be accepted as stated. Seconded by Sue Reed. Motion carried.

2011 BUDGET

Motion was made by Robert McGuire to accept the 2011 Budget as stated. Seconded by Sue Reed. Motion carried.

HEALTH INSURANCE

Danny advised that the same insurance that we currently have had taken an increase of 15%, which equals about \$2,699.84 monthly. When questioned as to searching for other coverage, he advised that we would not be able to find anything comparable to our current coverage from other carriers. Motion made by Thomas Howe to accept the proposed policy. Robert McGuire seconded. Motion carried.

2011 AUDIT CONTRACT

Danny advised that he has received three different contract proposals from Lane and Associates. After considerable discussion as to the different proposals, Motion was made by Thomas Howe that we sign a two year agreement for Auditing services. Seconded by Robert McGuire. Motion carried.

CHANGE FEBRUARY MEETING

Danny advised that the February meeting date will fall on February 23. He and two of the Commissioners will be in meetings for three days that week. To back it up one week would fall on the Legislative Breakfast date of February 16th. He requests that we meet on Thursday, February 17th. Robert McGuire made the Motion to move the next regular scheduled Commissioners Meeting to Thursday, February 17th, at 11:00am. Seconded by Sue Reed. Motion carried.

DISCUSSIONS

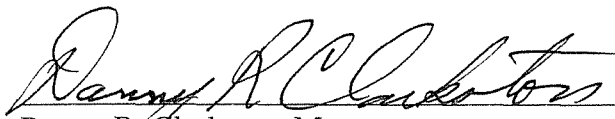
William Walters asked Danny if we had found anything out from Rick Crooks as to his request for back pay. Danny advised that he had met with Rick, along with witness Mike Keller. (Written statement from Danny on file as record with this Minutes) Rick just stated that Sharon Hambrick should have all the documents/paperwork necessary and that he was going to go ahead and call the Labor Board that afternoon.

After much discussion, it was determined that the Commissioners will stand firm on their position and offer, unless Rick can come up with the documentation to prove otherwise. He will though, still have to sign the release if he requests the check currently being held.

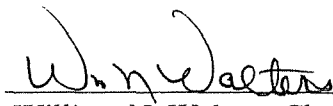
Paul Amburgey advised that he and Danny will be going to Frankfort for the Legislative Breakfast on February 16th and plan on meeting with Rocky Adkins and Tonya Pullin, (copies of letters attached). Thomas Howe injected that Danny should also contact Kevin Sinnette while there to seek his support. Danny told him that we would also mail Kevin a letter asking for an audience while at the meeting.

William Walters inquired as to the status of the US RT 60 road bore. Danny advised that due to the inclement weather and Mr. Bays illness, we have not been able to proceed with the bore. Danny will have the pipe ready though, when Mr. Bays and the weather is ready. He will have Consolidated Pipe to go ahead and prepare pipe. Paul informed that the plans for the bore have already been approved in Flemingsburg.

All minds at rest, Motion to adjourn was made by Thomas Howe, Seconded by Robert McGuire.
Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

01-26-11/ms

cc: file
Attachments

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or Fax (606)-928-4707

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, December 22, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager	Melanie Stemmer, Recorder
William N. Walters, Chairman	Paul Amburgey, E.L. Robinson
Thomas Howe, Secretary	
Sue Reed, Treasurer	
Frank Nelson	
Robert McGuire	

The December 22, 2010 meeting was called to order by William Walters at 10:57am.

MINUTES

Motion to accept the Minutes as stated was made by Robert McGuire and seconded by Frank Nelson. However, before could be finalized Danny injected information relative to the November 2010 meeting. It was where Rick Crooks felt he was shorted on his pay. The Motion from November stated that "we would go ahead and pay Rick the \$456.00 in question, less taxed and retirement and any other deductions that is necessary for the said period of time." With this, Rick would have to sign a Release that would release any and all claims against CWD and Danny Clarkston from said overtime and pay, relative to afore-mentioned pay periods."

When given to Rick, he requested a copy of the Release for his "legal aide" to look over. Provided him the copy of the Release and he came back in a little later and said that he would not sign the Release, therefore, we could not offer him the check.

With this information, after some consideration, it was stated in Motion to table the matter till the January 2011 meeting. In the meantime, Danny is to request from Rick an exact dollar figure that he feels that he is entitled to. Rick should be in attendance at the January 2011 meeting with documentation to enforce his request and be ready to discuss this matter.

Motion was made by Robert McGuire and seconded by Thomas Howe. After this vote, Motion carried on both issues.

TREASURERS REPORT

Motion was made by Thomas Howe that the Treasurers Report from the November 24, 2010 be approved as stated. Seconded by Sue Reed. Motion carried.

(Page 2, C.W.D. Commissioners Meeting, December 22, 2010)

MILLION GALLON TANK UPDATE

Danny advised that the work is done and there is currently 48-1/2 feet of water in tank, which the height is recorded at 79-feet and 8-inches tall. Paul Amburgey provided the final Memo (see attached). Overall, C.W.D. Only spent \$1,400.00 of own money on this project. The Certification of Completion with the one year Warranty will be arriving soon. The one year date is 11-17-2010.

BIDS ON US 60 BORE AND MATERIAL

Danny advised that he had made several requests for quotes. The only one received back on the labor/installation, was from John Bates in Greenup which came in at \$65.00/foot. He had received two quotes on materials. One from Consolidated Pipe for \$8,535.00 and the second from Utility Pipe for \$8,443.77.

Paul advised that by the job being under \$20,000.00 that we will not have to advertise for bids. Therefore we could go ahead and accept the afore-mentioned quotes.

Motion was made to accept the quote of \$65.00/foot for installation/labor from John Bates in Greenup and from Utility Pipe for the Materials at \$8,443.77. Seconded by Frank Nelson. Motion carried.

Danny advised that there is another issue that will have to be addressed in the near future. On RT 5 we had a blow out about two weeks ago. The ground is so soft-sandy-acidic that we had a terrible time due to the ground just continuing to fill in the hole while trying to make the repair. There will have to be a directional bore done when the weather breaks.

NON COLLECTIBLE ACCOUNTS 2009

Danny reviewed the policy on Non-Collectibles and the procedures that we go through on the accounts. Motion to accept the list for 2009 and to write off the books was made by Thomas Howe. Seconded by Robert McGuire. Motion carried.

BUDGET 2011

The proposed Budget for 2011 was presented without the profit margin as the information will not be available till Monday.

Motion to table the Motion to accept the Proposed Budget for 2011 was made by Robert McGuire and seconded by Thomas Howe. Motion carried.

HOLIDAY SCHEDULE

The proposed Holiday Schedule for 2011 is as follows:

Martin Luther King	01-17-2011	Labor Day	09-05-2011
Presidents Day	02-21-2011	Thanksgiving	11-24-2011 and
Good Friday	04-22-2011		11-25-2011
Memorial Day	05-30-2011	Christmas	12-26-2011
Independence Day	07-04-2011	New Years Day	01-02-2012

Motion to accept the roster of Holidays for 2011 was made by Robert McGuire. Seconded by Sue Reed. Motion Carried.


DISCUSSIONS:

William Walters asked Danny about overtime expenses, and how we were handling them. Danny assured those in attendance that he is doing everything he can to hold down expenses as much as possible. For example, shopping around for best price on maintenance items for the District. When there are leaks or breaks on the weekend, if it is just a service line, the repairs are done on the first day back to work. If it is an emergency to put people back in water, then he will make the call to go ahead and make emergency repairs needed, but that will be as situations arise. We do not, as a rule repair leaks on the weekend which entails overtime for the guys.

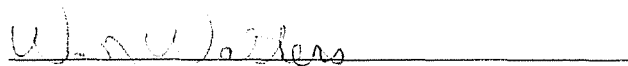
The increased price of gasoline, the increase from the City of Ashland, cost of electricity, materials, etc., is something that must be worked around and he is doing his best to save the District as much as possible in other areas.

There was a question as to whether we had any Grant money remaining. Paul Amburgey advised that we have exhausted all moneys at this point. Danny advised that he has requested near one million dollars to refurbish two tanks and other smaller projects. We will see what 2011 brings.

All minds at rest, Motion to adjourn was made by Robert McGuire. Seconded by Sue Reed. Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, November 24, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Danny Clarkston, Manager
William N. Walters, Chairman
Thomas Howe, Secretary
Sue Reed, Treasurer
Frank Nelson
Robert McGuire

Melanie Stemmer, Recorder
Paul Amburgey, E. L. Robinson

Meeting was called to order by William Walters @ 11:02am.

MINUTES

As there were two meetings, they were recognized and voted on separately. First was the Regular meeting held on October 27, 2010. Robert McGuire made the Motion to accept the Minutes as stated. Motion was seconded by Sue Reed. Motion carried. Second was the Special Meeting called relative to Rick Crooks that was held on November 3, 2010. Motion to accept the Minutes as stated was made by Thomas Howe. Motion was seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

After considerable discussion, Motion was made by Thomas Howe that the Treasurers Report be accepted as stated. Seconded by Robert McGuire. Motion carried.

RICK CROOKS

After extensive discussion on this subject, Frank Nelson made the Motion to go ahead and pay Rick the \$456.00 in question. Less taxes and retirement and any other deductions that is necessary for the said period of time. Thomas Howe said that Rick will also have to sign a release before he receives the check. The release will need to en tale: "Rick Crooks will release any and all claims against CWD from said overtime and pay, relative to afore-mentioned pay periods." Also, with this Motion, there will be NO JOB TITLES for the men, with the exception of Manager, Danny Clarkston. With that, Robert McGuire seconded the motion. Motion carried.

AUTOMATIC BANK WITHDRAWALS

Danny advised that we have had numerous requests for this service. Sharon Hambrick has checked into it and found that there is a way to proceed without any costs to the C.W.D. With this information, Thomas Howe made the Motion to offer this service after the first of the year to our customers with the stipulation that there is no charge to the water company. Frank Nelson seconded the motion. Motion carried.

KAREN LEE – CWD RATE INCREASE

Karen Lee was introduced and welcomed, in opening her address, she advised that she has reviewed our financial statements and feels that we are indeed in need of a rate increase. She would, if hired, gather information from our office and John Lane & Associates who had performed our audits in past. Then she would prepare a case with two options and present it back to our Board of Commissioners for review. She would then help present to the Public Service Commission. She would also work with our auditors for a depreciation statement. Anticipated preparation time would be approximately 2 ½ months and her cost would be around \$5,500.00. She would be paid when the case is filed with the P.S.C. Once filed with the P.S.C., she advised that it could take as long as 8-10 months for approval. The experience she presented was with the P.S.C., Ky Rural Water and then on her own for the last five years. She has handled over 1,000 cases in her career.

Based upon the information presented, Thomas Howe made the Motion to hire Karen Lee to prepare a rate increase case for C.W.D., he also instructed Ms. Lee to get with Sharon Hambrick, Office Manager who would help her with anything she needed. Robert McGuire seconded the motion. Motion carried.

CITY OF ASHLAND – RATE INCREASE

Danny advised that we have been notified that the City of Ashland will increase their rates from \$2.01 to \$2.12 as of January 1, 2011. We will have to send the increase to the P.S.C. for clearance to change our Tariff.

Motion to acknowledge the increase notification was made by Thomas Howe. Seconded by Robert McGuire. Motion carried.

MILLION GALLON TANK UPDATE

Danny gave an overview of the progress. Danny and Paul were inside the tank for a period and it looks real good. When questioned, Paul advised that there will be a Warranty issued once the work is completed. Paul also advised that the contractor is finished and the completion certification will cover the 1-year warranty. The first pay estimate from October at 50% complete will be very close. Paul feels that Utility has done a very good job.

Motion was made by Thomas Howe to make payment through KIA-Kelly Rice. Seconded by Robert McGuire. Motion carried.

US 60 LINE UPDATE

Danny advised of the line break couple of weeks ago that was across Rt 60 from the KFC restaurant. During the dig, it was discovered the 16" casings bottom was completely gone. The line was also in bad shape. Upon further investigation, it was discovered that the line will need to be re-bored equal to 160' to cross Rt 60. To re-bore that line will cost in the area of \$20,000.00. There will be a time when water bill have to be left off in order to make these repairs.

We currently have between \$50 & \$60,000.00 in CD's available for emergency if needed.

The consensus was to have Danny get prices, highway permits, etc and report back in December of findings.

YEARLY INCENTIVE

Danny informed the Board that last years incentive was \$450.00. After much discussion as to the financial situation of the District, Thomas Howe made the Motion to award \$300.00 to employees for 2010. Seconded by Sue Reed. Motion carried.

HEALTH INSURANCE – INCENTIVE

Danny advised that last year, due to giving no increase of wages, the Board voted to pay the last two months of the years insurance premiums for each employee. The employee portion of the insurance premiums is roughly \$2,500.00 per month.

After much consideration and discussion, also due to the extreme economic conditions and loosing money for the previous two months. Motion was made by Robert McGuire to revisit this concern again in December to see if finances are any improved. Seconded by Thomas Howe. Motion carried.

DISCUSSIONS:

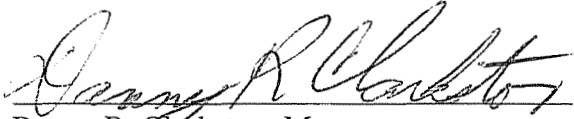
Paul Amburgey advised that he and Danny attended the Bid Opening last week for the new Boyd County High School.

During the course of discussions, several expressed concern as to our financial situation. Feels that cutbacks should be made where ever possible.

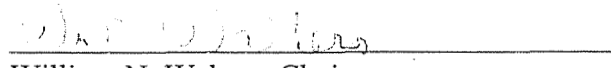
William Walters brought up the fire-hydrant replacement issue. Danny will get hydrants ordered and get with Cannonsburg Fire Department.

Paul Amburgey advised that there appears to be no KIA funding available for the next two years thanks to David Williams.

All minds at rest, Motion to adjourn was made Thomas Howe. Seconded by Frank Nelson, Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

**CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788**

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, October 27, 2010, @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:

Manager: Danny Clarkston
Commissioners: Bill Walters, Chairman
Sue Reed, Treasurer
Thomas Howe, Secretary
Frank Nelson
Robert McGuire

Others: Sharon Hambrick, Recorder
William (Bud) Stevens, Judge
Paul Amburgey, E. L. Robinson Engineering
Phoebe McCoy, Customer
Rick Crooks, Employee

Meeting called to order @ 11:00 am by William Walters as all were in attendance.

MINUTES

Motion was made by Robert McGuire that the Minutes from the September 22, 2010 meeting be approved as presented. Seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

Motion was made by Thomas Howe that the Treasurers Report from the September 22, 2010 meeting be approved as presented. Seconded by Robert McGuire. Motion carried.

Up Date on Million Gallon Tank

Danny stated that the restoration on the Million Gallon Tank was on schedule and should be done before bad weather sets in. He stated that CWD would have to spend approximately \$5,000 to \$6,000 of it's own money to finish the job as we will put in the check valve.

Paul Amburgey (who was late to arrive) also gave his report and verified what Danny said about work being on schedule. He stated that the contractor had not sent his bill as of yet and before we pay in full we will have a final inspection.

Boyd County High School Project Update

William Stevens addressed the board that the County received a grant of \$80,000 for the project and will turn the amount over to the CWD to help with the water line project for the school.

Mr. Stevens also said that he has requested \$250,000 grant money for the Princess Hill and Tarpin Ridge Tank restoration for the new budget that will be submitted for the new year. Danny asked if they could ask for more money as the million gallon tank job came in way over than what we had budgeted for. Mr. Stevens said that he could ask for more and to let him know what we needed.

Customer Request

Phoebe McCoy was invited in to the meeting and asked to address the Commission concerning automatic payment withdrawal from customer's checking accounts. She said that it would be an advantage to the customers and the Water District if we would offer this service. She said that the Sewer Company did.

Danny told Ms. McCoy that we have had several requests for this service and we were looking into it at the time. As to the Sewer Company doing the automatic withdrawals, they can because they do not follow under the Public Service Commission Rule as we do. If we were to be charged a fee from the bank then we would have to seek PSC approval before doing automatic withdrawals. Bill Walters told Ms. McCoy that the board would take this under consideration and check into it and see what our options are.

Ms. McCoy thank the board for their time and hope to see on her billing card in the future that CWD is doing automatic withdrawal and left the meeting.

Rick Crooks

Rick came in and asked about the step-up pay he was suppose to be getting in Danny's absence and had not been receiving on his check. Rick had copies of the minutes. The actual motion stated that "Rick Crooks would be acting as temporary manager in the absence of both Jesse Ross and Danny Clarkston. His salary would be increased by \$1.00 per hour only during the time he is serving as temporary manager."

Several of the Board thought that this had been already been done away with. The board told Rick that they would get back with him as to their decision on the subject. Rick left the meeting.

Motion

To make sure there is no doubt in the future:

A Motion was made by Thomas Howe to do away with Rick Crooks acting as temporary manager and receiving an extra \$1.00/hr in the absence of Danny Clarkston or any other Manager effective immediately. Frank Nelson second the motion. Motion carried.

Discussion

The board stated that they would appoint a person to act as temporary manager, if occasion arises, in Danny's absence. They can call an emergency meeting within 24 hours to do so. They do not need anyone at this time to act as temporary manager.

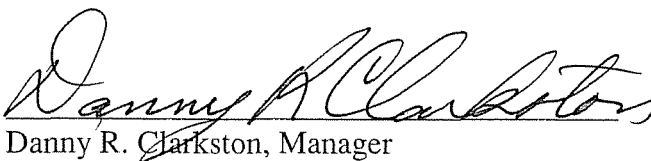
Danny brought up that the next Board meeting would be the day before Thanksgiving, should we keep it or change it to another day. Board decided to keep the meeting on Wednesday, November 24, 2010.

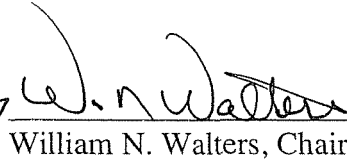
Danny advised the Board that the next commissioner's training would be at General Butler State Park. He stated that this would be the last time this year to receive their training. He told the ones that needed the training to let him know if they could attend the training as soon as possible to meet the deadline.

Danny also advised that Board that we needed to start looking into applying for a rate increase. With all of the increases of electric, health, gas, etc. we could not deep absorbing the increases. He mentioned about hiring someone to do the rate increase application for us and he had talked to KWRA and they said that Karen Lee (a former KWRA and PSC employee) does this type of work. The Board advised Danny to invite Ms Lee to come to the next Board meeting to talk to them about a rate increase.

At this point, Thomas Howe addressed those in attendance. From this point on, all abuse MUST STOP! All conflicts must be set aside and get the job done. We work for the public and the work must be completed in timely fashion for them. Thomas Howe directed to Rick that whether or not he liked Danny, his position demanded respect. Respect will be shown to everyone regardless of personal feelings. If either one does not agree with this, then feel free to go on down the road. We are all in this together to complete the work our positions mandate. Everyone acknowledged and agreed with Thomas Howe's statement.

All clear, Motion to adjourn was made by William Walters @ 12:15pm, seconded by Frank Nelson.


Danny R. Clarkston, Manager


William N. Walters, Chairman

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or Fax (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, September 22, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William N. Walters, Chairman Sue Reed, Treasurer Thomas Howe, Secretary Frank Nelson Robert McGuire
	Others	Melanie Stemmer, Recorder Randy Donta

Meeting was called to order by William Walters at 11:05am.

MINUTES

Motion was made by Thomas Howe that the Minutes from the August 18, 2010 meeting be approved as read. Seconded by Robert McGuire. Motion carried.

TREASURERS REPORT

Motion was made by Robert McGuire that the Treasurers Report from the August 18, 2010 meeting be approved as presented. Seconded by William Walters. Motion carried.

WAL-MART WATER LINES

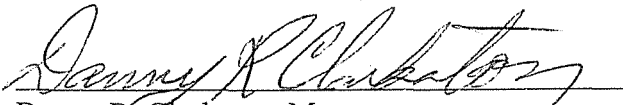
Danny advised of five leaks at Wal-Mart within the last month. He told W/M that it needs to be replaced, which will be a mess as it goes right in front of the store along with underground electric and gas lines. On the night of the leak, he asked for blueprints and the only thing that they had was inside of the building. There is nothing on the outside documented.

Danny feels that we should install a 6 or 8" meter at the Cannonsburg Road side and advise W/M that everything beyond that will be their responsibility. The cost would be somewhere around \$15,000.00. Commissioners advised Danny to contact the highest acting manager with W/M and begin the process.

MILLION GALLON TANK

Danny advised that the work will begin tomorrow. The tank is being drained as we speak. We are operating off of the old 300,000 gallon tank and doing OK. The work will take approximately 6 weeks to complete.

All minds at rest, motion to adjourn was made by Thomas Howe. Seconded by Frank Nelson.



Danny R. Clarkston, Manager



William N. Walters, Chairman

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, August 18, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William N. Walters, Chairman
		Sue Reed, Treasurer
		Thomas Howe, Secretary
		Frank Nelson
Others	Robert McGuire	
	Melanie Stemmer, Recorder	
	Paul Amburgey, E.L. Robinson	
	William "Bud" Stevens, Boyd Fiscal Ct.	

Meeting was called to order by William Walters at 11:00am.

MINUTES

Motion was made by Frank Nelson that the Minutes from the July 26, 2010 meeting be approved as presented. Seconded by Robert McGuire. Motion carried.

TREASURERS REPORT

Motion was made by Robert McGuire that the Treasurers Report from the July 26, 2010 meeting be approved as presented. Seconded by Thomas Howe. Motion carried.

OPEN BIDS – TRUCK

The office received a total of three sealed bids for the 1998 Chevrolet service truck.

1. James Christian 600.00
2. Rick Crooks 1,549.33

The third bid was withdrawn just prior to the opening of said bids. The bid was awarded to Rick Crooks in the amount of \$1,549.33. Also for clarification purposes, at any time there is a sealed bid advertised, anyone can bid.

Motion was made by Thomas Howe to accept Rick Crooks bid. Seconded by Sue Reed. Motion carried.

WATER TANK

Paul Amburgey recapped the bid information. All facts and figures were calculated correct. With a few revisions to the Bid Specifications, it was his recommendation that Utility Services from Perry, Georgia be awarded the water tank job.

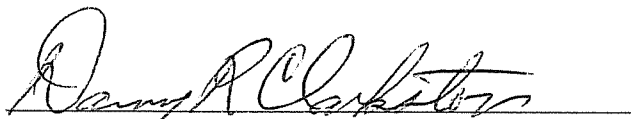
(page 2, C.W.D. Commissioners Meeting, August 18, 2010)

After considerable discussion, Thomas Howe made the motion to award the bid to Utility Services. Seconded by Frank Nelson. Motion carried.
(see attached breakdown from E. L. Robinson, Engineer Analysis)

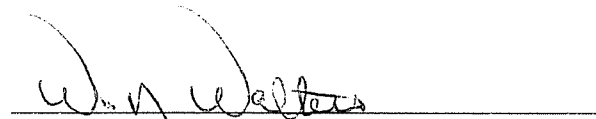
NEW SCHOOL

All is moving forward with the new Boyd County High School project. William Stevens advised that the sewer line is in and just needs to be hooked up. Money has been approved from the state. Danny advised that till the water line is in, he has made preparations for a temporary tap for construction purposes to be accessed from the Twin Ridges area.

Motion to adjourn was made by Robert McGuire @ 11:55am. Seconded by Thomas Howe. Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

**CANNONSBURG WATER DISTRICT
\$250,000 KIA GRANT- COFFEY TANK IMPROVEMENTS
ENGINEER ANALYSIS OF BIDS RECEIVED 7/26/2010**

Content of the \$250,000 KIA Grant was for the improvements to the existing 1.0 Million Gallon Coffey Indus. Park Tank. This tank was constructed 27 years ago in 1983 and has still has the original tank paint coating. Of the total \$250,000 Grant, \$209,500 was budgeted by KIA for the actual tank improvements construction work. The Water District had originally asked Rocky Adkins for \$500,000 for the project.

Three (3) bids were received for the Contract 1- Coffey Tank Improvements. The total bid for the tank work was deliberately broken down into five (5) separate bid items in the event the total cost exceeded allowable funds. The bid proposal forms allow the Water District the right to delete lower priority items as necessary in order to award a contract within project funds available.

Note the Contract 2 work for the McGuire Road 6-inch waterline replacement was included in the project as a "wish list" item in the event a bid for the Coffey Tank Contract 1 work was received below estimate. Based upon the bids received for the Coffey Tank work, there is not sufficient KIA funds to replace the existing 6-inch line at this time. However, the KY Div. of Water approval will be good for 1 year (with a 1 year extension if you ask for it). So, you can to your list of future projects to be completed with the next 2 years.

Bidder Name, Bid Rank (x)	Utility Service Co. (1)	Caldwell Tanks (2)	Welding Inc (3)
Location	Perry, Georgia	Louisville, KY	Charleston, WV
Total Bid	\$313,800.00	\$335,200.00	\$344,000.00
Original Bid Breakdown (7/26/2010 Bid Opening):			
Item 1- Tank Sandblast, Painting Entire Tank Inside and Outside	\$172,900.00	\$196,200.00	\$230,000.00
Item 2- Replace Tank Level Indicator, Paint WD name, new safety clim	\$9,400.00	\$9,800.00	\$9,000.00
Item 3- Tank piping, valves, vault new 12" tank inlet line- req'd for KYDOW compliance	\$124,800.00	\$118,750.00	\$100,000.00
Item 4- Minor floor leak repair	\$2,500.00	\$4,450.00	\$2,000.00
Item 5- Tank Elec. Upgrade	\$4,200.00	\$6,000.00	\$3,000.00
TOTAL BID:	\$313,800.00	\$335,200.00	\$344,000.00

All bids have been checked and are correct. All (3) bidders are qualified for the project. The recommended and low bidder from a dollar standpoint is Utility Service Co. They are a large water tank painting and maintenance contractor based in Georgia, with experience in KY. They are members of KRWA.

Engineer's Recommendation: We have spoken with Utility Service about removing lower priority bid items and allowing the Water District to award a contract with funds available. The revised bid total is listed below:

By using the procedures allowed in the bid documents, the Utility Service Co. bid has been negotiated down to \$200,000.

Revised Bid Breakdown:	Comments/Changes Made:
Item 1- Tank Sandblasting, Painting Entire Tank Inside and Outside \$172,900.00	No change, painting the tank is the most important part of the Coffey Tank improvements
Item 2- Replace Tank Level Indicator, Paint WD name, new safety-climb \$2,500.00	Replace tank level/float indicator only (high priority)
Item 3- Tank piping, valves, vault, new 12" tank inlet line for KYDOW compliance \$24,600.00	Have contractor only complete the new 12-inch steel tank inlet "fill from the top" line. This line is welded to the tank wall. Water District completes underground piping, valves, vault. *Purchase materials tax exempt. Contractor agreed to provide up to 4 hrs welding time and repair minor floor leaks at no charge
Item 4- Minor floor leak repair \$0.00	Eliminate this item completely. Low priority anyway.
Item 5- Tank Elec. Upgrade \$0.00	
TOTAL RECOMMENDED CONTRACT AMOUNT- UTILITY SERVICE CO: \$200,000.00	

Estimated cost of materials for underground tank piping, valves is about \$20,000. Requires Water District to use only about \$10,000 in District funds.

Action Required by Water District: 1. Approve entering into a contract with Utility Service as project Contractor at the \$200,000 amount shown. 2. Approve expenditure of approximately \$10,000 of in house funds for minor shortfall. Amburgey will then provide, post bid paperwork, including "as bid" project budget to KIA in Frankfort

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly commissioners Meeting on Monday, July 26th, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William Walters, Chairman
		Sue Reed, Treasurer
		Thomas Howe, Secretary
		Frank Nelson
		Robert McGuire
	Others	Melanie Stemmer, Recorder
		Paul Amburgey, E.L.Robinson
	Brian Hansel – Consolidated Pipe	Todd Ransdell, Welding, Inc.
	Becky Tolliver- Little Creek Const.	Mike Spradlin, Beauty Ridge
	Vince McComis- C.I.Thornburg Co.	

Meeting was called to order by William Walters @ 11:00am.

MINUTES

Motion was made by Robert McGuire that the Minutes from the June 23, 2010 meeting be approved as presented. Seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

After some discussion, Motion was made by Thomas Howe that the Treasurers Report from the June 23, 2010 meeting be approved as presented. Seconded by Sue Reed. Motion carried.

OPEN BIDS

Bid packages were received sealed and intact. They were all logged in as follows:

1. Utility Service Co.	7-23-2010	11:53am
2. Hayes Pipe Supply	7-26-2010	07:15am
3. Welding, Inc. (two packages)	7-26-2010	09:11am
4. Consolidated Pipe	7-26-2010	09:33am
5. South Shore Construction	7-26-2010	09:49am
6. Caldwell Tanks	7-26-2010	10:19am
7. C. I. Thornburg	7-26-2010	10:35am
8. Little Creek Construction	7-26-2010	10:46am
9. Beauty Ridge Construction	7-26-2010	10:50am

2010 KIA Water System Improvements

LABOR/INSTALLATION BIDS:

Contract 1- Coffey 1/MG Tank
Tank Improvements

- | | |
|------------------------|--------------|
| 1. Welding Inc. | \$344,000.00 |
| 2. Caldwell Tanks | \$335,200.00 |
| 3. Utility Service Co. | \$313,800.00 |

LABOR/INSTALLATION BIDS:

Contract 2- McGuire Road
6-Inch Waterline Replacement

- | | |
|------------------------------|-------------|
| 1. Welding, Inc. | \$95,650.00 |
| 2. South Shore Construction | \$34,325.00 |
| 3. Little Creek Construction | \$31,540.00 |
| 4. Beauty Ridge Gen. Const. | \$19,275.00 |

MATERIALS BIDS:

- | | |
|----------------------|-------------|
| 1. C.I. Thornburg | \$35,069.00 |
| 2. Hayes Pipe/Supply | \$34,534.25 |
| 3. Consolidated Pipe | \$32,670.75 |

After all bids were opened, Paul Amburgey reiterated that he would take the bids and examine all facts and figures for any errors and report back to the Board of Commissioners at the next meeting.

Much discussion followed and Thomas Howe made the motion to table the decision and look at it again at the next meeting. Seconded by Robert McGuire. Motion carried.

TRUCK – SELL OR KEEP

Danny revisited the particulars of the truck as a Chevrolet three- quarter ton with utility bed, automatic with over 100K miles. Discussion followed as to whether or not to keep the truck. Danny gave an overview and Motion was made by Robert McGuire to bid the truck off. Seconded by Thomas Howe. Motion carried.

CHANGE AUGUST MEETING TO 18TH

Due to the Kentucky Rural Water Conference, Danny requested that we move the meeting date from regularly scheduled date of August 25, 2010 to August 18th to enable him to attend. The dates are August 23, 24 & 25th. We also need a Motion from the Commissioners to enable Danny to vote at the meeting.

Motion was made by Robert McGuire to change the next meeting date from August 25th to August 18th to enable Danny to attend the KRW meeting. Seconded by William Walters. Motion carried.

Motion was made by Robert McGuire that Danny be given power to vote while attending the KRW meeting. Seconded by Thomas Howe. Motion carried.

DISCUSSIONS:


Paul Amburgey advised that he has spoken with Dave Miller who owns Championship Fastpitch. He has plans to develop a softball field complex on a portion of the Addington property off the Industrial Parkway. He has already paid for the waterline materials and we will be laying the line.

Robert McGuire made the motion to move forward with the laying of line and Thomas Howe seconded.

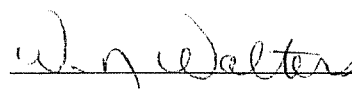
Paul Amburgey also advised that we need a motion for an encroachment bond for the new high school property. This will amount to \$225.00. If approved, Paul will see to the bond.

Robert McGuire made the motion and Sue Reed seconded. Motion carried.

All minds at rest, Motion to adjourn by Robert McGuire @ 11:55am. Seconded by Frank Nelson. Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, June 23, 2010 @ 11:00am at the District Office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William Walters, Chairman
		Sue Reed, Treasurer
		Thomas Howe, Secretary
		Frank Nelson
		Robert McGuire
	Others:	Melanie Stemmer, Recorder
		William Stevens, Judge
		Boyd Fiscal Court
		Paul Amburgey, E.L. Robinson
		Kevin Conn, E.L. Robinson

William Walters called the meeting to order @ 11:00am

MINUTES

Motion was made by Thomas Howe that the Minutes from the May 26, 2010 meeting be approved as presented. Seconded by Robert McGuire. Motion carried

TREASURERS REPORT

Motion was made by Robert McGuire that the Treasurers Report from the May 26, 2010 meeting be approved as presented. Seconded by Thomas Howe. Motion carried.

HIGH SCHOOL UPDATE

Danny advised that we are at a standstill with this job, waiting for state approval for the road. Paul advised that information has been into Flemingsburg since April 27, 2010. C.W.D. will have to have an encroachment bond through Putnam Agency. He has estimated that C.W.D. will have invested approximately \$180,000.00 relative to laying the lines, wages, equipment, etc., for the Boyd County School System.

MILLION GALLON TANK UPDATE

Paul Amburgey advised that the funding for this job is at \$250,000.00. The first pay draw is ready and is as follows: KIA \$1,250.00 and E.L.Robinson \$3,435.00.

He went over the state required standards that have to be maintained on storage tanks. The tank will have to be inoperable during the time of refurbishment. We will be using the old Princess tank during this time period.


Paul will have plans finished and be prepared to open them at the July meeting, will advertise in the news paper and get the bids out to the appropriate contractors.

WITH THIS, THE NEXT MEETING HAS BEEN CHANGED TO MONDAY, JULY 26TH AT 11:00AM. Requested by Paul due to the Catlettsburg City meeting being held on our regular meeting date of 7-28-2010.

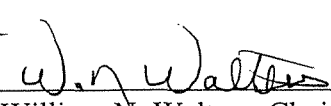
2009 AUDIT

Danny advised that the bottom line for the 2009 Audit was that we made \$10,799.00. He can have Mr. Lane come in and present and explain the Audit but it would cost us over \$300.00. Thomas Howe said that as long as we have the bottom line, we do not need it presented.

All minds at rest, Motion to adjourn was made by Thomas Howe @ 11:35am. Seconded by Robert McGuire. Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

**CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788**

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, May 26, 2010 @ 11:-00am at the District Office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William Walters, Chairman Sue Reed, Treasurer Thomas Howe, Secretary Frank Nelson Robert McGuire
	Others	Melanie Stemmer, Recorder William Stevens, Judge Boyd Fiscal Court Paul Amburgey, E. L. Robinson

William Walters called the meeting to order @ 11:05am.

MINUTES

Motion was made by Thomas Howe that the Minutes from the April 2010 meeting be approved as presented. Seconded by Frank Nelson. Motion carried.

TREASURERS REPORT

Some discussion as to the discrepancy in check numbers. Danny to find out and report back. From that, Motion was made by Robert McGuire that the Treasurers Report from the April 2010 meeting be approved as presented. Seconded by Thomas Howe. Motion carried.

TRUCK

Danny advised that there were three bids received. They were from Kentucky Auto Center, Boyd County Ford and Grayson Ford (McFarlin). After considerable discussion, Motion was made by William Walters and seconded by Frank Nelson to purchase a 3500 4-WD gasoline truck from McFarlin in Grayson.

NEW SCHOOL

Danny advised that with the States budget issues, that it has been reported that the funding has been halted on infrastructure projects. Will monitor situation and address again at later date.

AUDIT REPORT

Danny advised of the status of the report and should know something by June meeting.

DISCUSSIONS

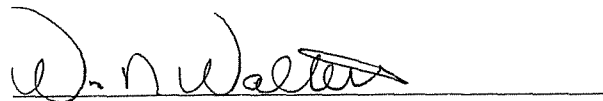
Paul Amburgey asked when the bids should be advertised. He advised also that the materials should be advertised also due to being over \$20,000.00. While discussing the school issue, William Stevens, Co. Judge advised that we should wait till we have the funding for the project before advertising.

Paul advised that he has a 1-year warranty on file for the Greenup Co. job and the Cannonsburg Road job from Beauty Ridge Company.

All minds at rest, Motion to adjourn by Thomas Howe @ 11:51am. Seconded by Sue Reed. Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

RADIO READ METERS

There is currently a need for 164 radio-read meters on Cannonsburg Road from the 4-way stop to Peterman Hill. On St Rt 5 there will be 95 needed to complete the area.

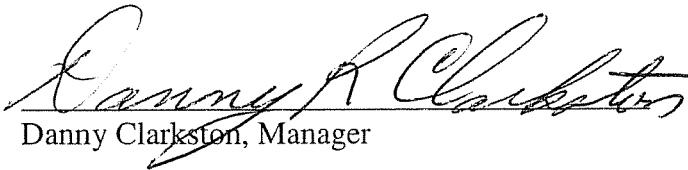
Danny advised that there are some meters that are already radio-read equipped. We will only need to install the MXU to begin reading them.

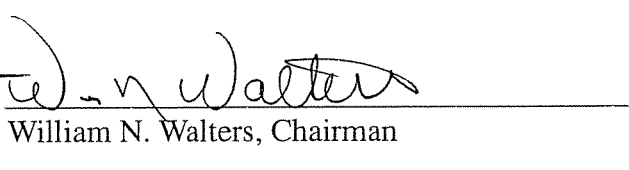
DISCUSSION

Paul Amburgey with E. L. Robinson advised that he has drafted the Closeout documentation for the \$150,000.00 grant. These grants need to be closed out before they will issue new grants.

He also had a topographical map of the new proposed Boyd County High School and fielded many questions.

All minds at rest, Motion to adjourn by Thomas Howe at 11:52am Seconded by Sue Reed. Motion carried.


Danny Clarkston, Manager


William N. Walters, Chairman

**CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 FAX (606)-928-4788**

1

Cannonsburg Water District held its Monthly commissioners Meeting on Wednesday, March 24, 2009, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William Walters, Chairman Sue Reed, Treasurer Thomas Howe, Secretary Frank Nelson Robert McGuire
	Others	Melanie Stemmer, Recorder William Stevens, Co. Judge Executive Paul Amburgey, E. L. Robinson

William Walters called the meeting to order @ 11:03am.

MINUTES

After some discussion as to the new Boyd County High School, motion was made by Thomas Howe to accept the Minutes from the February 17, 2010 meeting be approved as presented. Seconded by Robert McGuire. Motion carried.

TREASURERS REPORT

Motion was made by Thomas Howe that the Treasurers Report from the February 17, 2010 meeting be approved as presented. Seconded by Robert McGuire. Motion carried.

ASHLAND RATE INCREASE – Resolution

Danny explained that we need a Motion for a Resolution to accept the increase put forth by the City of Ashland. Motion made by Robert McGuire that we adopt the Resolution relative to the increase from the City of Ashland. Seconded by Thomas Howe. Motion carried.

HEALTH INSURANCE INCREASE

Danny advised that the increase on our current insurance equaled to a 31% increase for all employees and Commissioners. It went into effect with this last payroll.

APRIL MEETING DATE CHANGE

Danny asked that we change the meeting date from April 28th to the 21st as he will be out of town on that date. Thomas Howe made the Motion to change the dates as stated. Seconded by Frank Nelson. Motion carried.

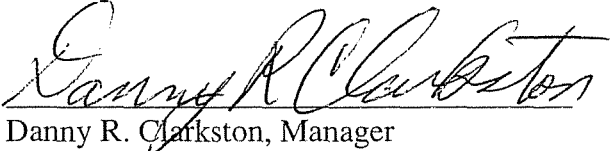
TRUCKS

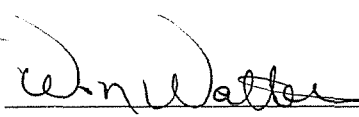
Danny advised of the searches he has made of both gas and diesel trucks. William Walters stated that he thought we should buy two trucks this year and replace one truck per year until all are replaced. Danny stated that he would like to have a flatbed and customize it to haul toolboxes, generator, pipe hauler etc. Discussion followed as to the choices of gas vs diesel, quarter ton vs half ton, etc. Motion to search for a diesel and to contact some of the local dealerships that go to the car auctions with our wish list by Frank Nelson. Seconded by Thomas Howe. Motion carried.

DISCUSSIONS

William Stevens, Boyd County Judge Executive who was in attendance spoke of the new Boyd County High School. Discussion ensued as to the water lines, and the difference of cost between a 6" and 12" lines. William Walters entertained the Motion to assign Paul Amburgey and E. L. Robinson Engineering to this job. Robert McGuire made the Motion and Thomas Howe seconded. Motion carried.

All minds at rest, Motion to adjourn was made by Robert McGuire @ 11:45am. Seconded by William Walters. Motion carried.


Danny R. Clarkston, Manager


William N. Walters, Chairman

This the 21st day of April, 2010.

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, February 17, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston
	Commissioners	William Walters, Chairman Sue Reed, Treasurer (in absentia) Thomas Howe, Secretary Frank Nelson Robert McGuire
	Others	William Stevens, Co. Judge Executive Melanie Stemmer, Recorder Paul Amburgey, E. L. Robinson Randy Donta, Assistant Manager

William Walters called the meeting to order @ 11:05am.

MINUTES

Motion was made by Thomas Howe that the minutes from the January 27, 2010 meeting be approved as presented. Seconded by Robert McGuire. Motion carried.

TREASURERS REPORT

After review of report, Motion was made by Thomas Howe that the Treasurers Report from the January 27, 2010 meeting be approved as presented. Seconded by Frank Nelson. Motion carried.

DISCUSSIONS

Danny advised that we had received the new bill from City of Ashland and it reflected a increase of .10 cents. We had not received any prior notification from them that it was going into affect. Neither had the Public Service Commission been notified of their intentions. Danny spoke with their engineer (stated that it was a "cost of living" increase) and explained what we required be done. He was unaware of procedure and assured Danny that he would look into and get back to him. We were paying \$1.89 per 1,000 gallons purchased. The increase went to \$1.98 per 1,000 gallons.

As to the truck situation, Danny explained that he has contacted several dealerships in the area and had not received responses. He will again make the contacts and report back at the March meeting.

William Walters advised that he had picked up a Auto Trader magazine and saw that there was a fleet of trucks (believes they were 2009 models) in Indiana that were only about \$23,000.00. Worth looking into and even making the trip if still available.

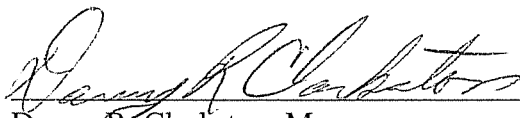
William Walters asked Randy how things have been going this month. Randy responded that considering the weather, everything had gone pretty good. The Cannonsburg Road situation seems to be holding its own.

Paul Amburgey gave a brief report as to the KIA funding. There is only one bill from Consolidated Pipe to submit for payment and that is for materials for the Cannonsburg Road project. Remaining is approximately \$21,000.00 which has been earmarked for the contractor that does the aforementioned project. Also reported that the City of Greenup is very appreciative of our services to their constituents.

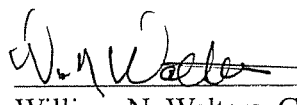
William Walters requested information on the fire hydrants. Danny advised that there is one scheduled for the Shopes Creek area. Would like to replace about eight per year and put in strategic locations instead of over lapping their effectiveness.

William Walters also asked about the new Boyd County School project. Much discussion followed. William Stevens, Boyd County Judge Executive injected his knowledge of certain matters. He advised that we should contact Mr. Osbourne, Boyd County Superintendent and set up a meeting with him to go over our requirements for water service. He volunteered to go with Danny when he gets the appointment. Will notify Mr. Stevens of time and date when received.

All minds at rest, Motion to adjourn was made by Robert McGuire @ 11:45am. Seconded by Frank Nelson. Motion carried.



Danny R. Clarkston, Manager



William N. Walters, Chairman

This the 24th day of March, 2010.

CANNONSBURG WATER DISTRICT
1606 Cannonsburg Road
Ashland, KY 41102
(606)-928-9808 or FAX (606)-928-4788

Cannonsburg Water District held its Monthly Commissioners Meeting on Wednesday, January 27, 2010 @ 11:00am at the District office located at 1606 Cannonsburg Road, Ashland, KY.

Those in attendance were:	Manager	Danny Clarkston, (in absentia)
	Commissioners:	William Walters, Chairman Sue Reed, Treasurer Thomas Hose, Secretary Frank Nelson Robert McGuire
	Others:	William Stevens, Co. Judge Exec. Melanie Stemmer, Recorder Sharon Hambrick, Office Manager Paul Amburgey, E. L. Robinson Randy Donta, Assistant Manager

Meeting called to order by William Walters @ 11:05am.

MINUTES

Motion was made by Robert McGuire that the Minutes from the December 16, 2009 and the Special Meeting of January 19, 2010 be approved as presented. Seconded by Sue Reed. Motion carried.

TREASURERS REPORT

Motion was made by Thomas Howe that the Treasurers Report from the December 16, 2009 meeting be approved as presented. Seconded by Sue Reed. Motion carried.

NEW TRUCKS

Sharon Hambrick informed everyone that she had received a bid from Bob Clyde and knew that Danny had received a few but didnt know what or where they were.
Motion to table the issue until Danny returns was made by Robert McGuire. Seconded by Thomas Howe. Motion carried.

KIA UPDATE

Paul Amburgey advised that the three line extensions have been completed and pay draws have been submitted for such.

A contract change order has been submitted relative to the Cannonsburg Road job. The highway permit has been received and we are just waiting on two easements to be completed. The contractor, Beauty Ridge has been notified that there is a delay in the start. They indicated that that would be no problem. There is still \$29,000. available from one of the grants we received last year for this job and \$250,000. available for the tank refurbishment.

DISCUSSION:

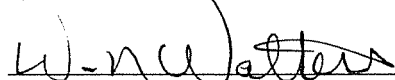
William Walters advised that he had been approached by Randy Donta relative to Continuing Education for his Class 3 Operators License. He needs 24 hours by June 2010 to keep his license current. This must be done every two years. There is a 3-day class being offered by KYWOA in Louisville in March.

Much discussion followed and prior to the Motion, Thomas Howe advised that we would require attendance of all classes and Certificate of Completion be submitted. Randy agreed to said terms and conditions.

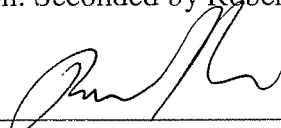
Motion was then made by Robert McGuire that arrangements be made for Randy Donta to attend the necessary classes in March to maintain his Class 3 Operators License. Seconded by Frank Nelson. Motion carried.

Sharon Hambrick advised that there is new insurance information needed for Donna Waggoner with Wells Fargo. Our projected increase will be 31% with Blue Cross and Blue Shield for 2010 so she is wanting to shop around and see what she can find for us. Also, W-2's are available and new Dental cards were passed out.

All minds at rest, Motion to dismiss was made by Frank Nelson. Seconded by Robert McGuire. Motion carried.



William N. Walters, Chairman



Thomas Howe, Secretary

This the 17th day of February, 2010.