

Question 1a:

Explain why meter testing, meter reading, and workers compensation and unemployment insurance are not recorded as expenses on B & H's books, even if they are paid by an affiliate. Provide supporting documentation and calculations for the amounts paid during the test year.

Response:

For calendar year 2019, these activities were not expenses to B&H and were not recorded as expenses on B&H's books.

B&H is a very small company. The purpose of this rate increase request is specifically to allow B&H to support all costs reasonable and necessary to continue providing services. There is no quick and easy solution to years of inadequate revenues. In 2019, B&H did not have the resources available for these items. In addition, B&H could not incur debt without the Commission's approval and even if the Commission were to allow B&H to incur debt, B&H would not have sufficient revenue to repay the debt.

B&H will make adjustments if directed to do so by the Commission. If adjustments are required, test year expenses will increase and adjustments will decrease. The net result should be \$0.

Please note that all amounts shown on ARF Form 1 – Attachment SAO-G are estimated.

Meter testing: [provide support for approximately \$4,000] *this is estimated for meter changes for a year @ 30.00 per meter and new meters are \$130.00 each (per Bud)*

Meter reading: Meter reading occurs once each month. Requires two workers and one 8-hour work day to complete. Labor rate is \$30 per hour.

$\$30 \text{ per hour} \times 8 \text{ hours per day} \times 12 \text{ months per year} = \$2,880 \text{ per worker}$

$\$2,880 \text{ per worker} \times 2 \text{ workers} = \$5,760$

(if available, provide support)

(see attached work order)

Workers Compensation: ~~[provide support – estimated at \$250]~~

(attached)

Unemployment Insurance: ~~[provide support – estimated at \$250]~~

(attached)



What are you looking for?



American Meter: Diaphragm Gas Meter AC250 (250,000 BTU/hour)

by Elster American Meter Co.

Save 21% ~~\$189.95 USD~~ \$149.95 USD

A multipurpose 3/4" or 1" diaphragm gas meter capable of gas loads up to 250 MBH (0.6 SG N.G. @ 7" WC).

IN STOCK! FREE SHIPPING!

Product Description:

The Honeywell American Meter AC250 is the utility preferred residential diaphragm gas meter around the country. Its unrivaled longevity and accuracy retention make it a superior economical choice for small gas loads.

Features:

- Superior corrosion resistance, aluminum casing
- 25 PSIG MAOP
- Regular or Temperature Compensated
- AMR compatibility
- Permanent lube bearings
- 3/4" (10LT) or 1" (20LT) top connections
- 4 digit odometer index (CCF)

Product Specifications: AC250.pdf

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
Location No: 10002
Account No: 10002
Route: ALL Read Seq: ALL
Address: Floyd County, KY
Phone No: (606)478-5851

Issue Date: 1/31/19
Process Date: 1/31/19
Process Time: _____
Requested By: BR
Assigned To: JL/DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 1/31/19 Time: 5:00 pm

Completion Comments:

Rea all active meters, system wide.

Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____	New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____	Prior Read: _____

Task Completion Comments:

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 2/28/19
 Process Date: 2/28/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:


Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 2/28/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

 **COMPLETED**

Tasks

Task 1:

Service: 10002 Utility Notes: _____
 Old Meter No: ALL Old Meter Read: _____ Remote Meter No: _____
 New Meter No: _____ New Meter Read: _____ Transmitter No: _____
 Prior Read Date: _____ Prior Read: _____

Task Completion Comments:

B&H Gas Company
Work Order #: ReadMeter

Work Order

Name: Gas System Services
Location No: 10002
Account No: 10002
Route: ALL Read Seq: ALL
Address: Floyd County, KY
Phone No: (606)478-5851

Issue Date: 3/31/19
Process Date: 3/31/19
Process Time: _____
Requested By: BR
Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy LAWSON / David Hunt Date Completed: 3/31/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

COMPLETED

Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____	New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____	Prior Read: _____

Task Completion Comments:

Name: Gas System Services
Location No: 10002
Account No: 10002
Route: ALL Read Seq: ALL
Address: Floyd County, KY
Phone No: (606)478-5851

Issue Date: 4/30/19
Process Date: 4/30/19
Process Time: _____
Requested By: BR
Assigned To: JL/DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 4/30/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.



Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____	New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____	Prior Read: _____

Task Completion Comments:

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 5/31/19
 Process Date: 5/31/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

COMPLETED

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 5/31/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

COMPLETED

Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____	Remote Meter No: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____	Transmitter No: _____
New Meter No: _____	New Meter Read: _____	Prior Read: _____
Prior Read Date: _____		

Task Completion Comments:

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 6/30/19
 Process Date: 6/30/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 6/30/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

(S) **COMPLETED**

Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____	New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____	Prior Read: _____

Task Completion Comments:

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 7/31/19
 Process Date: 7/31/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 7/31/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

(SP) **COMPLETED**

Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____	New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____	Prior Read: _____

Task Completion Comments:

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 8/31/19
 Process Date: 8/31/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 8/31/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

 **COMPLETED**

Tasks

Task 1: _____

Service: <u>10002</u>	Utility Notes: _____	
Old Meter No: <u>ALL</u>	Old Meter Read: _____	Remote Meter No: _____
New Meter No: _____	New Meter Read: _____	Transmitter No: _____
Prior Read Date: _____	Prior Read: _____	

Task Completion Comments:

Name: Gas System Services
Location No: 10002
Account No: 10002
Route: ALL Read Seq: ALL
Address: Floyd County, KY
Phone No: (606)478-5851

Issue Date: 9/30/19
Process Date: 9/30/19
Process Time: _____
Requested By: BR
Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 9/30/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.



Tasks

Task 1:

Service: 10002 Utility Notes: _____
Old Meter No: ALL Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____ New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____ Prior Read: _____

Task Completion Comments:

B&H Gas Company

Work Order

Work Order #: ReadMeter

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 10/31/19
 Process Date: 10/31/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 10/31/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

Tasks

Task 1:

Service: 10002 Utility Notes: _____
 Old Meter No: ALL Old Meter Read: _____ Remote Meter No: _____
 New Meter No: _____ New Meter Read: _____ Transmitter No: _____
 Prior Read Date: _____ Prior Read: _____

Task Completion Comments:

B&H Gas Company

Work Order #: ReadMeter

Work Order

Name: Gas System Services
 Location No: 10002
 Account No: 10002
 Route: ALL Read Seq: ALL
 Address: Floyd County, KY
 Phone No: (606)478-5851

Issue Date: 11/30/19
 Process Date: 11/30/19
 Process Time: _____
 Requested By: BR
 Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 11/30/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

Tasks

Task 1:

Service: 10002 Utility Notes: _____
 Old Meter No: ALL Old Meter Read: _____ Remote Meter No: _____
 New Meter No: _____ New Meter Read: _____ Transmitter No: _____
 Prior Read Date: _____ Prior Read: _____

Task Completion Comments:

Name: Gas System Services
Location No: 10002
Account No: 10002
Route: ALL Read Seq: ALL
Address: Floyd County, KY
Phone No: (606)478-5851

Issue Date: 12/31/19
Process Date: 12/31/19
Process Time: _____
Requested By: BR
Assigned To: JL / DH By: _____

Request Comments:

Read Meters for Billing Cycle

Completion Information

Work Done By: Jimmy Lawson / David Hunt Date Completed: 12/31/19 Time: 5:00pm

Completion Comments:

Rea all active meters, system wide.

Tasks

Task 1:

Service: <u>10002</u>	Utility Notes: _____
Old Meter No: <u>ALL</u>	Old Meter Read: _____ Remote Meter No: _____
New Meter No: _____	New Meter Read: _____ Transmitter No: _____
Prior Read Date: _____	Prior Read: _____

Task Completion Comments:

August 9, 2019



Bud Rife Construction Co Inc
 PO Box 155
 Harold, KY 41635

INFORMATION PAGES
 FOR POLICY NUMBER – 393856
 KEMI 007

Workers
Comp.

1. Policyholder:

Bud Rife Construction Co Inc
 PO Box 155

Harold, KY 41635

Federal ID: 611069249
 Entity type: Corporation

2. Policy Period:

Effective:
 12:01 AM 08/09/2019

Expires:
 12:01 AM 08/09/2020

3. Coverage, Limits and Endorsements:

- A. Part One of this policy applies only to the Workers' Compensation Laws of the Commonwealth of Kentucky.
- B. Part Two of this policy (Employers' Liability Insurance) is subject to the limits of our liability listed below:

Bodily Injury by Accident	\$100,000	each accident
Bodily Injury by Disease	\$500,000	policy limit
Bodily Injury by Disease	\$100,000	each employee

This policy includes these endorsements:

ENDORSEMENT CODE	ENDORSEMENT DESCRIPTION
KEMI 001 02	Special Fund Assessment
KEMI 002 03	Schedule of Additional Locations
KEMI 012 02	Premium Discount Endorsement
KEMI 014 04	Experience Modification Endorsement
KEMI 018 04	Sole Proprietors, Partners et al Inclusion
KEMI_044_05	Terrorism Risk Insurance Program reauthorization Act Disclosure Endorsement
KEMI 045 02	Catastrophe (Other than Certified Acts of Terrorism)Endorsement
KEMI 053	Application of Premium Payments Endorsement

4. Classifications

5022-000	Masonry NOC
5221-000	Concrete or Cement Work - Floors, Driveways, Yards or Sidewalks- & Drivers
6204-000	Drilling NOC & Drivers
6217-000	Excavation & Drivers NOC
6229-000	Irrigation or Drainage System Construction & Drivers
6319-000	Gas Main or Connection Construction & Drivers
7502-000	Gas Company: Natural Gas - Local Distributing - & Drivers
8810-000	Clerical Office Employees NOC

CLASS RATING AND MANUAL PREMIUM DETAIL	EXPOSURE	RATE	PREMIUM
Bud Rife Construction Co Inc			
08/09/2019 - 08/09/2020			
6217-000	50,340	11.4	\$5,739.00
6204-000	0	12.79	\$0.00
6229-000	0	17.24	\$0.00
7502-000	31,800	3.99	\$1,269.00
8810-000	21,900	.25	\$55.00
6319-000	0	8.39	\$0.00
5022-000	0	8.44	\$0.00
6217-000	44,200	11.4	\$5,039.00
5221-000	0	5.98	\$0.00

Total Manual Premium:
\$12,102.00

PREMIUM CALCULATION DETAIL	TYPE	FACTOR	AMOUNT
08/09/2019 - 08/09/2020	Total Manual Premium		\$12,102.00



PREMIUM CALCULATION DETAIL	TYPE	FACTOR	AMOUNT
	Total Subject Premium		\$12,102.00
	Experience Modification Premium	.860	-\$1,694.00
	Total Modified Premium		\$10,408.00
	Schedule Rating Premium	.900	-\$1,041.00
Final Estimate	Total Standard Premium		\$9,367.00
	Premium Discount		-\$476.00
	Expense Constant		\$260.00
	Terrorism Charge		\$15.00
	Estimated Annual Premium		\$9,166.00
	Kentucky Special Fund Assessment		\$587.54
	Total Amount Due		\$9,753.54

The INFORMATION PAGES and all the forms and endorsements and included with it, along with the policy document, complete this policy. Insurance under this policy is provided to the policyholder(s) listed in section 1 of the INFORMATION PAGES. In witness whereof the undersigned executed and attested this policy.

August 9, 2019

Bud Rife Construction Co Inc
PO Box 155
Harold, KY 41635**ENDORSEMENTS**Effective Date: 08/09/2019
FOR POLICY NUMBER – **393856**
Bud Rife Construction Co Inc
POLICY 08/09/2019-08/09/2020
KEMI 002**SCHEDULE OF NAMED INSUREDS AND WORKPLACES**

	Effective Date	Expiration Date
Bud Rife Construction Co Inc Us Rt 23 Harold KY 41635	08/09/2019	08/09/2020
B & H Gas Company Inc Us 23 Harold KY 41635	08/09/2019	08/09/2020
Bud Rife Construction Co Inc Mare Creek Rd Stanville KY 41659	08/09/2019	08/09/2020
Johnson County Gas Company Inc 497 George Rd Betsy Layne KY 41605	08/09/2019	08/09/2020

Please contact our office at 859-425-7800 or 1-800-640-5364 with any questions.

COMMONWEALTH OF KENTUCKY
OFFICE OF UNEMPLOYMENT INSURANCE
P.O. BOX 948
FRANKFORT, KY 40602-0948

NOTICE OF CONTRIBUTION RATE
For Calendar Year 2020

Date of Notice: 12/02/2019

This notice has been issued to advise you of the contribution rate assigned to your Kentucky Unemployment Insurance Employer Reserve Account for the year indicated above. The figures provided on this form are taken from the account records maintained by the Office, and furnished to assist you in understanding how your contribution rate was calculated.

THIS IS NOT A BILL

**B & H GAS CO INC
PO BOX 447
BETSY LAYNE KY 41605**

ACCOUNT # **00-304728B-9**
UI RATE: **0.300**
Adjusted UI Rate:**0.225**
SCUF Rate: **0.075**

PREDECESSOR#	CODE	BENEFIT CHARGES	CODE	CONTRIBUTIONS	CODE	EMPLOYER RESERVE	CODE	THREE(3) FISCAL YEARS/TAXABLE WAGES
	29	0.00	99	47.25	15	7,123.22	59	62,000.00
TOTALS		0.00		47.25		7,123.22		62,000.00
CONTRIBUTIONS PAID AS OF JUL 31, 2019-----ADD						47.25	RATING FACTORS: A	
BENEFIT CHARGES AS OF JUN 30, 2019----SUBTRACT						0.00	RESERVE RATIO: 00011.565	
NET RESERVE BALANCE AS OF COMPUTATION DATE						7,170.47		

Unemployment Insurance

KRS 341.430 PROVIDES AN APPEAL FROM THIS DETERMINATION MUST BE FILED WITHIN 20 DAYS FROM THE DATE OF THIS NOTICE

RATE SCHEDULE : A		EXPLANATION	VOLUNTARY PAYMENT
If your reserve ratio is:	Your UI rate is:	10 TRANSFERRED FROM PREDECESSOR	CHECK YOUR RATING FACTORS FOR ELIGIBILITY AND USE RATE SCHEDULE FOR COMPUTATION. VOLUNTARY PAYMENT MADE TO REDUCE DETERMINED RATE FROM _____ % TO _____ % PAY ONLINE AT HTTPS:// KEWES.KY.GOV
8.0% and over	0.30%	15 BALANCE FROM LAST COMPUTATION	
7.0% but under 8.0%	0.40%	28 TRANSFERRED FROM PREDECESSOR	
6.0% but under 7.0%	0.50%	29 BENEFIT CHARGES	
5.0% but under 6.0%	0.70%	30 VOLUNTARY PAYMENT	
4.6% but under 5.0%	1.00%	58 TRANSFERRED FROM PREDECESSOR	
4.2% but under 4.6%	1.30%	59 TAXABLE WAGES	
3.9% but under 4.2%	1.50%	60 TRANSFERRED FROM PREDECESSOR	
3.6% but under 3.9%	1.80%	98 TRANSFERRED FROM PREDECESSOR	
3.2% but under 3.6%	2.00%	99 PAID SINCE LAST COMPUTATION	
2.7% but under 3.2%	2.10%		NOT ACCEPTABLE UNLESS PAYMENT MADE WITHIN 20 DAYS OF THIS NOTICE
2.0% but under 2.7%	2.20%		
1.3% but under 2.0%	2.30%		
0.0% but under 1.3%	2.40%		
-0.5% but under -0.0%	6.50%		
-1.0% but under -0.5%	6.75%		
-1.5% but under -1.0%	7.00%		
-2.0% but under -1.5%	7.25%		
-3.0% but under -2.0%	7.50%		
-4.0% but under -3.0%	7.75%		
-6.0% but under -4.0%	8.25%		YOU CAN ALSO EMAIL ANY QUESTIONS REGARDING THIS NOTICE TO UITAX@KY.GOV
-8.0% but under -6.0%	8.50%		
less than -8.0%	9.00%		
		RATING FACTORS	
		A SUBJECT 12 QUARTERS B NOT SUBJECT 12 QUARTERS C DELINQUENT IN FILING REPORTS D DEFICIT BALANCE & RATIO U CONTRACT CONSTRUCTION	
			TAX ENFORCEMENT BRANCH (502)564-2168 or (502)564-2272

SEE BACK FOR EXPLANATION OF RATE DETERMINATION, RATIO, CODES, RATING FACTORS AND VOLUNTARY PAYMENT

INMEDIATAMENTE: Si necesario, por favor de ir a la oficina de Kentucky Career Center, si necesita asistencia para traducir y entender la información contenida en el documento(s) que recibió, puede encontrar su oficina local en: www.kentuckycareercenter.com

Question 1b:

Provide supporting documentation and calculations for the estimated increase in the follow expenses:

(1) Mapping; (2) Uncollectible Accounts; (3) Postage; (4) Rent/Truck Leases; (5) Training; and (6) Security/equipment update and replacement.

Response:

Mapping: See Alchemy Engineering Associates, Inc. invoice #412373 for \$8,425.00 dated 5/13/2020

Uncollectible Accounts: estimated at 2% of residential gas sales

Residential Gas Sales in 2019: \$107,590

$\$107,590 \times 2\% = \$2,151.80$; rounded to \$2,150

Postage: \$500 estimated increase covers two additional mailings to customers and postage for sending documents to attorneys and to the Commission.

Rent/Truck Leases:

Office rent

\$2,000 per month x 12 months: \$24,000

✓[provide rental agreement]

Truck lease

\$1,200 per month x 12 months: \$14,440

✓[provide lease agreement]

Truck lease paid in 2019 = \$5,765

Net increase ($\$14,440 - \$5,765$) = \$8,675

✓Training: Total cost for 3-year training course is \$8,000. $\$8,000/3$ years = \$2,667 per year (rounded)

[provide copy of training course]

[REMOVE IF SOLD???

\$500 security/equipment updates and replacements: cameras, computer monitors, outdoor lighting fixtures. This amount is meant to cover updates/replacements as needed.

CONTRACT

THIS CONTRACT, made this 1st day of January, 2018, by and between B & H GAS COMPANY, INC., by and through, Bud Rife, whose address is P.O. Box 447, Betsy Layne, Kentucky 41605, and Bud Rife, whose address is P.O. Box 155, Harold, Kentucky 41635.

WITNESSETH:

WHEREAS, Bud Rife, which owns property and or holds oil and gas leases at Tram, Floyd County, Kentucky, and B & H GAS COMPANY, INC., the parties, hereby covenant and agree, as follows:

1. That B & H Gas Company, Inc., shall pay Bud Rife the sum of Two Thousand Dollars (\$2,000.00) per month for rental of necessary office space;
2. That the parties agree that B & H Gas Company, Inc., shall pay Bud Rife the sum of Six Hundred Dollars (\$600.00) per month for rental of two (2) trucks for a total of One Thousand Two Hundred Dollars (\$1,200.00) per month which, also, includes payment for applicable insurance and maintenance of trucks;
3. That B & H Gas Company, Inc., shall be responsible for any and all legal fees and expenses that Bud Rife may incur for any legal work performed or litigation in Kentucky;
4. That all transaction shall be arms length transactions.

The Parties hereto expressly represent that they understand and agree that all terms of this Contract are contractual in nature. The parties agree that their heirs, assigns, subsidiaries, employees, owners, stockholders and officers shall be bound by the terms of this Contract. They further expressly represent and warrant, that they are competent, and

possess complete authority to execute and enter into this Contract, and that in negotiating and executing this Contract, they have consulted with and been advised by counsel, of their own choosing, or had an opportunity to do so, concerning the meaning and legal effects of each of its terms and provisions. Also, they have carefully read this Contract in its entirety, and have agreed to its terms and provisions and acknowledge that there are no promises, inducements, representations nor agreements of any kind in connection with this Contract other than those expressly set forth herein. The parties execute this Contract voluntarily, without duress or coercion of any kind and they intend and agree that this is a final and binding Contract.



B & H GAS COMPANY, INC.
Bud Rife, President




BUD RIFE

STATE OF KENTUCKY
COUNTY OF FLOYD

Subscribed, sworn to and acknowledged to before me by B & H Gas Company, Inc., by and through Bud Rife, on this 1st day of January, 2018.

My Commission expires: 1/14/22

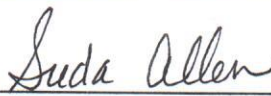


NOTARY PUBLIC

STATE OF KENTUCKY
COUNTY OF FLOYD

Subscribed and sworn and acknowledged to before me by Bud Rife, on this 1st day of January, 2018.

My Commission expires: 1/14/22



NOTARY PUBLIC





OQ Resources, LLC
89 BUCK RUN
HUSTONVILLE, KY 40437 US
606.235.0790
earl.taylor@oqresources.com
<https://oqresources.com/>

BILL TO
BUD RIFE
B&H - JOHNSON COUNTY GAS
CO.
497 George Rd.
Betsy Layne, KY 41605 USA

Invoice 1023

DATE 04/17/2019 TERMS Due on receipt

DUE DATE 04/17/2019

DATE	DESCRIPTION	QTY	RATE	AMOUNT
04/17/2019	PROCTOR / EVALUATOR TIME	4	525.00	2,100.00
04/17/2019	OVERNIGHT COSTS - HOTEL/MEALS	4	135.00	540.00
04/17/2019	TRAVEL COST FOR PROCTOR / EVALUATOR	4	125.00	500.00
04/17/2019	EXTENDED TRAVEL PER MILE - ONE WAY - TRIP TO BETSY LAYNE.	180	1.00	180.00

Thank you for choosing OQ Resources, LLC

TOTAL DUE

\$3,320.00

Please Remit to:
OQ Resources, LLC.
Attn: Accounting Department
89 Buck Run
Hustonville, KY 40437



NEW MAILING ADDRESS:
 120 Max Hurt Drive
 Murray, KY 42071

Invoice

Date	Invoice #
12/7/2018	40679

Bill To
Bud Rife Construction PO Box 447 Betsy Layne, KY 41605

Contract Information
Bud Rife Construction OQ Contract 11/15/18-11/15/19

Order No.	Terms	Due Date	P.O. No.
40679	Net 30	1/6/2019	

Item	Description	Qty	Unit Cost	Total Cost
LMS Set Up Fee OQ Yearly Admin...	LMS Set Up Fee (one time only) OQ Yearly Admin Fee: Newsome, Robert Joshua Rife, Bud 2/20/19 Past Due notice sent	2	250.00 175.00	250.00 350.00

PAID
 FEB 22 2019
 CK 13955

	Subtotal	\$600.00
	Sales Tax (0.0%)	\$0.00
	Total	\$600.00
	Payments/Credits	\$0.00
	Balance Due	\$600.00

All returns must be received within 90 days to receive credit.
 All returns are subject to 15% restocking fee.
 All items in Student Packet must be returned together to receive credit.
 Customized material is non-refundable.

Phone #	Fax #	E-mail	Web Site
270-753-2150	270-753-9807	accounting@its-training.com	www.ITS-training.com



Invoice

NEW MAILING ADDRESS:
 120 Max Hurt Drive
 Murray, KY 42071

Date	Invoice #
4/12/2019	41870

Bill To
Bud Rife Construction PO Box 447 Betsy Layne, KY 41605

Ship To
Suda Allen Bud Rife Construction 497 George Rd Betsy Layne, KY 41605

Order No.	Terms	Due Date	Ship Date	Ship Via	P.O. No.
41870	Net 30	5/12/2019	4/8/2019	Federal Express	

Item	Description	Qty	Unit Cost	Total Cost
eWallet Cards	eWallet Cards: Hunt, David Lawson, Jimmy Newsome, Robert Rife, Bud	4	10.00	40.00T
Shipping and Han...	FedEx Ground		17.45	17.45T

All returns must be received within 90 days to receive credit.
 All returns are subject to 15% restocking fee.
 All items in Student Packet must be returned together to receive credit.
 Customized material is non-refundable.

Subtotal	\$57.45
Sales Tax (6.0%)	\$3.45
Total	\$60.90
Payments/Credits	\$0.00
Balance Due	\$60.90

Phone #	Fax #	E-mail	Web Site
270-753-2150	270-753-9807	accounting@its-training.com	www.ITS-training.com

Question 2a-2d:

This response is to confirm the number of bills by Mcf and the related number of Mcf billed.

The information shown in the Data Request and listed below is correct.

Question	Mcf Usage	# of Bills	Mcf Billed
2a	0 - 2	1580	1025
2b	3 - 10	909	5662
2c	11 - 30	408	6086
2d	Over 30	42	2709

Question 3a-3b:

This response is to confirm the number of bills by Mcf and the related number of Mcf billed.

The information shown in the Data Request and listed below is correct.

Question	Mcf Usage	# of Bills	Mcf Billed
	0 - 2	1580	1025
3a	3 - 20	1276	10765
3b	Over 20	83	3692

Question 4:

B & H's Application indicates in its ARF-Form 1 that, as of the date of filing, it had 261 customers. Its Billing Analysis implies that it has 245 customers (2,939 bills divided by 12), and its 2019 Annual Report states that it had 250 customers. Explain this discrepancy in B & H's customer counts.

Response:

The variance in customer counts is a result normal fluctuations and reporting the number of customers at specific points in time.

The 2019 Annual Report reflects 250 customers which is the number of customers at the time of the annual report.

The ARF-Form 1 lists 261 customers as that is the number of customers as of the date of the filing.

The average number of customers PSC staff calculated by dividing 2939 bills in 2019 by 12 months will result in an average of 244.92 customer bills per month. This number reflects the results of variations through the year.

Question 5a:

State whether B & H is aware that no other Kentucky Local Distribution Company has a rate design with a minimum charge for 2 Mcf in the first rate block.

Response:

At the time of filing, B&H was not aware of the current rate structures for all other Kentucky Local Distribution Companies. The rate structure currently in use by B&H was first approved in 1975 and has remained unchanged since then.

Question 5b:

Confirm that B & H's affiliate, Johnson County Gas Company, has a rate design consisting of a customer charge and a flat charge for all Mcf consumed.

Response:

Johnson County Gas Company has a rate design consisting of a customer charge and a flat charge for all Mcf consumed.

Question 5c:

Explain why B & H is proposing the rate design contained in its Application, consisting of a customer charge, a charge for 2 Mcf in the first rate block, a charge for 3 to 18 Mcf in the next rate block, and a charge for over 20 Mcf in the last rate block.

Response:

The rate design was selected to simplify the rate structure by reducing the number of rate tiers from four to three. The charge for 2 Mcf in the first rate block was maintained as established in 1975. The "Next 20" rate block (third tier) impacted usage over 11 Mcf; only 15% of bills (450/2939). The "Over 30" rate block (fourth tier) only applied to 1% of bills (42/2939). The decision to change the rate structure was made by considering the necessity for each tier, the costs associated with providing gas service to our customers, and professional judgement. Below are charts to show the number and percent of bills impacted by each rate tier in the current and proposed rate structures.

Current Rate Structure		
Rate Block	# of Bills Impacted	% of Bills Impacted
Up to 2	2939	100%
Next 8	1359	46%
Next 20	450	15%
Over 30	42	1%

Proposed Rate Structure		
Rate Block	# of Bills Impacted	% of Bills Impacted
Customer Charge	2939	100%
Up to 2	2939	100%
Next 18	1359	46%
Over 20	83	3%

B&H understands that PSC staff have significant experience in utility rate structures. We would be very appreciative of any guidance or suggestions from PSC in this area.

Question 6a-k:

For each fee and nonrecurring charge listed, provide the number of times the charge was made in 2017, 2018, and 2019, and the amount of total revenue collected by each charge: a. Late payment penalty; b. Meter painting charge; c. Service line relocate; d. Reconnection charge; e. Seasonal reconnection charge; f. Turn-on charge; g. Delinquent bill collection; h. Returned check fee; i. Meter testing fee; j. Meter reread charge; and k. Meter relocation charge.

Response:

The requested information can be found in the charts below.

✓ [enter information below]

2017		
Revenue Source	# of Charges	Revenue Collected
6a Late Payment Penalty	267	\$1238.10
6b Meter Painting Charge		
6c Service Line Relocate		
6d Reconnection Charge	14	\$490.00
6e Seasonal Reconnection Charge	9	450.00
6f Turn-on Charge	7	\$175.00
6g Delinquent Bill Collection	22	\$440.00
6h Returned Check Fee		
6i Meter Testing Fee		
6j Meter Reread Charge		
6k Meter Relocation Charge	1	\$118.00

2018		
Revenue Source	# of Charges	Revenue Collected
6a Late Payment Penalty	516	\$2279.24
6b Meter Painting Charge		
6c Service Line Relocate		
6d Reconnection Charge	9	\$315.00
6e Seasonal Reconnection Charge	12	\$600.00
6f Turn-on Charge	7	\$175.00
6g Delinquent Bill Collection	14	\$280.00
6h Returned Check Fee		
6i Meter Testing Fee		
6j Meter Reread Charge		
6k Meter Relocation Charge		

2019		
Revenue Source	# of Charges	Revenue Collected
6a Late Payment Penalty	454	\$1655.77
6b Meter Painting Charge		
6c Service Line Relocate		
6d Reconnection Charge	8	\$280.00
6e Seasonal Reconnection Charge	8	\$400.00

6f	Turn-on Charge	3	\$75.00
6g	Delinquent Bill Collection	10	\$200.00
6h	Returned Check Fee		
6i	Meter Testing Fee		
6j	Meter Reread Charge		
6k	Meter Relocation Charge		

[If the annual Gas Utility Non-Payment Disconnect/Reconnection Reports were required for 2017, 2018, 2019, check those to ensure this information is consistent.] *they are not a calendar year*
so would not match.

Question 7:

This response is to confirm that B&H only bills approved fees and nonrecurring charges in the amounts set out in its tariff.

[double check that this is correct – if this is not correct, provide details requested by PSC]

Correct

Question 8:

This response is to confirm that B&H is proposing no additions, changes, or increases in dollar amount to any of its fees or nonrecurring charges at this time, with one exception for the addition of a customer charge.

Question 9:

Assuming that B & H changed its customers for some or all of the activities associated with its current fees and nonrecurring charges, explain why the associated revenue is not reflected in its ARF Forms.

Response:

In 2019, fees and nonrecurring charges total \$2,610,777. This amount was included in Sales of Gas.

Total Sales of Gas should be reduced by this amount and Miscellaneous Service Revenues should be increased.



Question 10:

Refer to B &H's Customer Notice. Provide the calculations for the average bills at present and proposed rates contained in the Customer Notice (\$29.06 and \$87.58, respectively).

Response:

Calculations for average bills at present and proposed rates shown below.

Total Mcf Billed in 2019 15482
 Total Bills in 2019 2939

Average Usage 5.26777815583532
 (Total Mcf Billed in 2019/Total Bills in 2019)

Usage is rounded to nearest whole number.

Average Bill at Present Rates

	Mcf	Base Rate	Gas Cost Rate	Formula	Total
First 2 Mcf	2	\$ 4.7938	\$ 3.6655	$x 2 = 4.7938 + (3.6655 \times 2 \text{ Mcf})$	\$ 12.1248
Next 8 Mcf	3	\$ 1.9788	\$ 3.6655	$= (1.9788 \times 3 \text{ Mcf}) + (3.6655 \times 3 \text{ Mcf})$	\$ 16.9314
	5				Total \$ 29.0562
				Average Bill at Present Rate	\$ 29.06
				(rounded to nearest penny)	

Average Bill at Proposed Rates

	Mcf	Base Rate	Gas Cost Rate	Formula	Total
Customer Fee		\$ 17.9500		$= 17.9500$	\$ 17.9500
First 2 Mcf	2	\$ 22.2000	\$ 3.6655	$x 2 = 22.20 + (3.6655 \times 2 \text{ Mcf})$	\$ 29.5310
Next 18 Mcf	3	\$ 9.7000	\$ 3.6655	$= (9.70 \times 3 \text{ Mcf}) + (3.6655 \times 3 \text{ Mcf})$	\$ 40.0950
	5				Total \$ 87.5760
				Average Bill at Present Rate	\$ 87.58
				(rounded to nearest penny)	

Question 11a-e:

Provide proposed tariff changes to address the following issues that have been identified with respect to B & H's tariff:

- a. The current tariff does not contain all of the information required by 807 KAR 5:006, Section 8(8), regarding deposits;
- b. The current tariff does not contain the monitoring procedures required by 807 KAR 5:006, Section 11(3)(a);
- c. The current tariff contains a reference to 807 KAR 5:022, Section 13(8), that is no longer correct, which should be corrected to the current citation;
- d. 807 KAR 5:006, Section 14(2)(a), requires the provisions of the budget payment plan to be in the tariff, and not just a reference to the plan; and
- e. The bill format required by 807 KAR 5:006, Section 7(3) is not in the tariff.

Response:

Proposed changes to B&H's tariff can be found on the following pages.

Strikethroughs are proposed deletions. Italics are proposed additions.

PSC KY. NO. 2020-00364

CANCELLING PSC KY. NO. 2020-00294

B&H Gas Company

OF

BESTY LAYNE, KY 41605

RATES – CHARGES – RULES - REGULATIONS

FOR FURNISHING

GAS

AT

BESTY LAYNE, STANVILLE, IVEL, MARE CREEK, TRAM

FILED WITH THE


PUBLIC SERVICE COMMISSION

OF

KENTUCKY

DATE OF ISSUE January 15, 2021
Month / Date / Year

DATE EFFECTIVE May 6, 2021
Month / Date / Year

ISSUED BY 
(Signature of Officer)

TITLE President/Manager

PSC KY NO. _____

_____ SHEET NO. _____

B&H Gas Company
(NAME OF UTILITY)

CANCELLING PSC KY NO. _____

_____ SHEET NO. _____

Classification of Service

Retail Rates:

Customer Charge \$17.95 per month


Plus

	Base Rate	Gas Cost Recovery Rate	Total
First 2 Mcf	\$ 22.2000	\$ 3.6655	\$ 29.5310*
Next 18 Mcf, per Mcf	\$ 9.7000	\$ 3.6655	\$ 13.3655
Over 20 Mcf, per Mcf	\$ 7.7000	\$ 3.6655	\$ 11.3655

*charge includes 2 Mcf of natural gas (\$ 22.2000 + (\$ 3.6655 x 2))

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(Signature of Officer)

TITLE President/Manager

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE

COMMISSION IN CASE NO. 2020-00364

DATED December 28, 2020

PSC KY NO. _____

_____ SHEET NO. _____

B&H Gas Company
(NAME OF UTILITY)

CANCELLING PSC KY NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE

Determination of Gas Cost Recovery Rate

B&H Gas Company shall file a quarterly report with the PSC which shall contain an updated Gas Cost Recovery Rate (GCR) and shall be filed at least thirty (30) days prior to the beginning of each calendar quarter. The GCR shall become effective for billing for service rendered on or after the first day of each calendar quarter.

The Gas Cost Recovery Rate is composed of:

1. The expected gas cost component ("EGC") on a dollar-per-Mcf basis, which represents the average expected cost of purchased gas, based on the most recent Purchased Gas Adjustment applications of Columbia Gas of Kentucky, Inc. ("Columbia") for its Intrastate Utility Service ("IUS") rate, adjusted for heat content, and Peoples Gas KY, LLC ("Peoples") for its EGC, adjusted for heat content.
2. The supplier refund adjustment ("RA") on a dollar-per-Mcf basis, which reflects the refunds received from suppliers during the reporting period plus interest at a rate equal to 1/2 of one percent below the average ninety-day commercial paper rate for the twelve month period. In the event of any large or unusual refunds, B&H Gas Company may apply to the Public Service Commission for the right to depart from the refund procedure herein set forth.

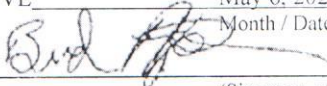
Billing

The gas cost recovery rate to be applied to bills of customers shall equal the sum of the following components:

GCR = EGC + RA

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B&H Gas Company
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RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE (CONT.)

The GCR will be added to or subtracted from the tariff rates prescribed by the Commission Order on the Company's latest general rate case or last legally effective rate and will be included in the tariff rates stated on each applicable rate sheet within this tariff.

Definitions

For the purpose of this tariff:

- a. "Average Expected Cost" is the cost of purchased gas which results from the application of the most recent Purchased Gas Adjustment applications of Columbia Gas of Kentucky, Inc. for its Intrastate Utility Service rate, adjusted for heat content, and Peoples Gas KY, LLC for its EGC, adjusted for heat contents, on purchased volumes for the most recently available twelve-month period, dividend by the corresponding sales volume.

The Average Expected Cost shall be calculated using the following formula:

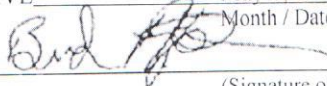
$$[(\text{Columbia IUS rate} \times \text{heat adjustment}) + 2(\text{Peoples' EGC} \times \text{heat adjustment})]/3$$

In the event that line loss exceeds 5%, purchased volumes for the twelve-month period shall be calculated as: sales volumes divided by 0.95. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the Company expects the volumes to change substantially, the Company may make appropriate adjustments to its calculations. Any adjustments of this type shall be described in the quarterly Gas Cost Recovery Report.

- b. "GCR" means the quarterly updated gas cost recovery rate and is the sum of the expected gas cost component plus the supplier refund adjustment plus the actual cost adjustment plus the balance adjustment; i.e., $GCR = EGC + RA$.

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RULES AND REGULATIONS

PURCHASED GAS COST ADJUSTMENT CLAUSE (CONT.)


- c. "Calendar quarters" means each of the four three-month periods of (1) January, February, and March; (2) April, May, and June; (3) July, August, and September; (4) October, November, and December.
- d. "Reporting Period" means the three-month accounting period that ended approximately sixty (60) days prior to the filing date of the updated gas cost recovery rates, i.e., the calendar quarters ended March 31 , June 30, September 30, and December 31, of each year.

Interim Gas Cost Adjustment

The company may apply to the Public Service Commission for an interim PGA in addition to the quarterly GCA should any significant change in nationwide market prices for natural gas occur that is not reflected in the Columbia IUS rate and the Peoples EGC rate.

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Special Charges

1. A 10 percent penalty shall be applied on all unpaid balances after the 20th of the month. A penalty will not be assessed on penalties already included in the balance due.
2. All customers will be required to pay a deposit prior to the installation of gas service unless other arrangements are made in advance. The deposit will be 2/12 of the customers estimated annual bill.

The Company may require from a customer a minimum cash deposit or other guaranty to secure payment of bills, except from customers qualifying for service reconnection pursuant to 807 KAR 5:006, Section 16, Winter Hardship Reconnection. Service may be refused or discontinued for failure to pay the deposit.


Deposits shall be equal to 2/12ths of the customer's estimated annual bill. The estimated annual bill will be calculated based on actual usage of the customer at the same or similar premises for the most recent twelve-month period, if such data is available. If actual use data is not available, the deposit amount will be based on 2/12 of average annual bills of similar customers and premises in the system.

A deposit may be waived at the discretion of management based on all or some of the following criteria:

- a. *Previous payment history with the Company.*
- b. *If the customer has no previous history with the Company, the customer may present billing/payment statements from other regulated public utilities for consideration as evidence of acceptable payment history.*
- c. *Length of time the customer has lived in the area.*
- d. *Whether the customer owns the property where service is to be rendered.*
- e. *[enter other consideration here]*

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If a deposit is waived but the customer fails to maintain a satisfactory payment record, a security deposit may be required.

If a deposit is held for more than eighteen months, the deposit will be recalculated at the customer's request based on the customer's actual usage for the most recent twelve-month period. The customer shall be notified of the results of the recalculation. If the deposit differs by more than \$10.00 for residential customers or by more than 10% for non-residential customers from the recalculated deposit, the Company may collect any underpayments and refunds, if any, will be credited to the customer's account. No refunds will be made if the customer's account is delinquent at the time of the recalculation.


Interest shall accrue on all deposits at the rate prescribed by KRS 278.460, beginning on the date of the deposit. Accrued interest will be applied as a credit to the customer's bill on an annual basis. Interest credited for periods of less than twelve months will be prorated.

Upon termination of service, the deposit (including the principal amount and interest earned) shall be credited to the final bill with any remainder refunded to the customer.

3. B&H will paint its meters as part of its regular maintenance program. If a customer requests that the meter be painted more frequently or to be painted a specific color the charge will be \$27.10.
4. Location of customers service line will be made by the utility pursuant to ~~807-KAR 5:022, Section 13(8) the Underground Facility Damage Prevention Act of 1994 (KRS 367.4901 to 367.4917)~~ at no charge, however, customers who request within the subsequent 12 month period to have their lines relocated will be charged \$30 unless good cause exists for requesting the service.
5. A reconnection charge of \$35 shall be paid before service is restored following disconnection for non-payment of bills.

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B&H Gas Company
(NAME OF UTILITY)

6. A reconnection charge of \$50 will be assessed customers who request disconnection of service and subsequently re-establishes service at the same premise with twelve (12) months.
7. A charge of \$25 will be made upon an applicants request to turn on service for an existing connection.
8. A charge of \$20 will be made if the utility visits a customer's premises to collect a delinquent bill, after a delinquent notice has been received by the customer.
9. A fee of \$10.25 will be assessed to any customer whose check is returned from the bank for insufficient funds.
10. A fee of \$45 will be charged to change out a meter pursuant to the customer's request provided the meter is tested and found to register no more than 2 percent fast.
11. A charge of \$20 will be made to reread a meter pursuant to the customer' request if the meter is found to have been read accurately. If the meter was misread, this charge will not apply.
12. ~~Move meter at customer's request \$118.00~~ *A charge of \$118.00 will be made to move a meter at the customer's request.*


The company supply gas continuously and without interruption and adopt and shall maintain, subject to the Commission's regulations, a standard pressure of 8 oz. as measured at the outlet side of the customer meters.

The above paragraph notwithstanding, B&H shall assume no liability for any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

CUSTOMERS DISCONTINUANCE OF SERVICE

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Any customer desiring service discontinued or changed from one address to another shall give the utility three (3) working days' notice in person, or in writing, or by telephone provided such notice does not violate contractual obligations.

Upon request that service be reconnected at any premises subsequent to the initial installation or connection to its service lines, the utility may, subject to 807 KAR 5:006 Section 13(3) subsection (3) of this section, charge the applicant an amount not to exceed the actual average cost as approved by this commission of making such reconnection.

APPLICATIONS FOR SERVICE

All customers will be required to fill out an application for service prior to installation of service. This application will consist of name of applicant and spouse, address, social security number of applicant and spouse in case of emergency, applicant signature, and date of application. Applicants who give fraudulent information shall be disconnected.

DISCONTINUANCE OF SERVICE


B&H GAS COMPANY INC. will refuse or discontinue to serve an applicant or customer under the following conditions:

For noncompliance with the utility's or commission's rules and regulations. However, the utility shall not discontinue or refuse service to any customer or applicant for violation of its rules or regulations without first having made a reasonable effort to induce the customer or applicant to comply with its rules and regulations as filed with the commission. After such effort on the part of the utility, service may be discontinued or refused only after the customer shall have been given at least ten (10) days written notice of such intention, delivered to an adult member of his or her household or mailed to his or her last known address.

When a dangerous condition is found to exist on the customer's or applicant's premises, the service shall be cut off without notice or refused, provided that the utility notify the customer or

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(NAME OF UTILITY)

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_____ SHEET NO. _____

applicant immediately of the reasons for the discontinuance or refusal and the corrective action to be taken by the applicant or customer before service can be restored.

When a customer or applicant refuses or neglects to provide reasonable access to the premises for the purpose of installation, operation, meter reading, maintenance or removal of utility property, the utility may discontinue or refuse service only after the customer or applicant shall have been given at least fifteen (15) days' written notice of such intention.

~~The utility shall not be required to furnish services to any applicant: For outstanding indebtedness. Except as provided in 807 KAR 5:006 Section 16 Winter Hardship Reconnection, when such applicant is indebted to the utility for service furnished or other tariffed charges until such applicant shall have paid such indebtedness.~~

~~For noncompliance with state, local, or other codes. A utility may refuse or terminate service to a customer if~~ When a customer or applicant does not comply with state, municipal, or other codes, rules and regulations applying to such service. A utility may terminate service only after ten (10) days' written notice is provided, unless ordered to terminate immediately by a government official.


~~For illegal use or theft of service. A utility may terminate service to a customer without advance notice if it has evidence that a customer has obtained unauthorized service by illegal use or theft.~~

The utility shall not discontinue service to any customer for nonpayment of bills without first having made a reasonable effort to induce the customer to pay same. The customer shall be given at least ten (10) days' written notice, but the cut-off shall not be effected before twenty-seven (27) days after the mailing date of the original bill. Termination notices to residential customers shall include written notification to the customer of the existence of local, state, and federal programs providing for the payment of utility bills under certain conditions, and of the address and telephone number of the Cabinet for Health and Family Services (or its designee) to contact for possible assistance. Such termination notice shall be exclusive of local, state, and federal programs providing for the payment of utility bills under certain conditions and of the offices to contact for such possible assistance.

Service will not be discontinued under the following conditions:

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DATED December 28, 2020

PSC KY NO. _____

_____ SHEET NO. _____

B&H Gas Company
(NAME OF UTILITY)

CANCELLING PSC KY NO. _____

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1. If prior to discontinuance of service, there is delivered to the utility office, payment of the amount in arrears, ~~then discontinuance of service shall not be made,~~
2. *Service shall not be discontinued when the customer and the utility have reached agreement on a partial payment plan and the customer is meeting the requirements of the plan, or*
3. *If ~~or~~ where a medical ~~written~~ certificate is presented. Service shall not be terminated for thirty (30) days beyond the termination date if ~~filed signed by~~ a physician, a registered nurse, or a public health officer certifies in writing ~~that~~ stating that, in the opinion of the person making the certification discontinuance of service will aggravate an existing a debilitating illness or infirmity currently suffered by a resident living at on the affected premises., service shall not be discontinued until the affected resident can make other living arrangements or until thirty (30) days elapse from the time of the utility's notification to the customer in writing of the existence of local, state and federal programs, providing for the payment of utility bills under certain conditions and of the offices to contact for such possible assistance. Service shall not be discontinued when the customer and the utility have reached agreement on a partial payment plan and the customer is meeting the requirements of the plan.*

EMPLOYEE AVAILABILITY

An employee shall be available to answer consumer questions and neqotiate partial payment plan.


An employee shall be available to answer questions regarding a customer's bill and to resolve disputes over the amount of such bill. The designated employee shall be authorized to negotiate partial payment plans of an outstanding bill and accept payments where the customer has shown good faith in attempting to meet his or her financial obligations to the utility.

At least one employee shall be available to answer consumer questions and negotiate partial payment plans at the utility's office during established office hours (9:00 a.m. - 5:00 p.m. closing for lunch 12:00 p.m. - 1:00 p.m.).

CERTIFICATE OF NEED ENERGY ASSISTANCE PROGRAMS

DATE OF ISSUE _____ January 15, 2021
Month / Date / Year

DATE EFFECTIVE _____ May 6, 2021
Month / Date / Year

ISSUED BY 
(Signature of Officer)

TITLE _____ President/Manager

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE

COMMISSION IN CASE NO. 2020-00364

DATED December 28, 2020

PSC KY NO. _____

_____ SHEET NO. _____

B&H Gas Company
(NAME OF UTILITY)

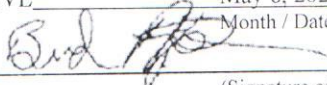
CANCELLING PSC KY NO. _____

_____ SHEET NO. _____

Federal and statewide energy assistance programs are administered by the Kentucky Cabinet for Human Resources, Department for Social Insurance Health and Family Services, Department for Community Based Services. A gas or electric utility shall not terminate service for thirty (30) days beyond the termination date if the Kentucky Cabinet for Health and Family Services (or its designee) certifies in writing that the customer is eligible for the Cabinet's energy assistance program or household income is at or below 130 percent of the poverty level, and the customer presents the certificate to the utility. A customer eligible for certification from the Cabinet for Health and Family Services shall have been issued a termination notice between November 1 and March 31. Each certificate shall be presented to the utility during the initial ten (10) day termination notice period. As a condition of the thirty (30) day extension, the customer shall exhibit good faith in paying their indebtedness by making a present payment in accordance with their ability to do so. In addition, the customer shall agree to a repayment plan which shall permit the customer to become current in the payment of his bill as soon as possible but not later than October 15. The repayment plan may not be available to customers who are delinquent under a previous repayment plan. Repayment plans shall be in writing. Service may be terminated without additional notice if the customer fails to meet the obligations of the repayment plan. A utility shall not require a new deposit from a customer to avoid termination of service for a thirty (30) day period who presents a certificate to the utility certified by the Cabinet for Health and Family Services (or its designee) that the customer is eligible for the Cabinet's Energy Assistance Program or whose household income is at or below 130 percent of the poverty level. Upon written certification from the Department for Social Insurance issued at one of its offices or the office of its designee, a customer who is eligible for energy assistance under the Department's financial need, defined as any household with gross income at or below 130 percent of the poverty level, and who has been issued a ten (10) day notice between December 1 and March 1 for nonpayment of a gas bill and who presents such notice to the Department for Social Insurance or its designee, shall be allowed thirty (30) days in addition to such ten (10) day period in which to negotiate a partial payment plan with the utility provided such certification is delivered to the utility during the initial ten (10) day notice period by the applicant in person, by his or her agent, by mail, or by a telephone call from an employee of the Department for Social Insurance or its designee. The thirty (30) day period shall begin to run at the end of the tenth day of the ten (10) day period. When the customer exhibits good faith by offering to make a present payment commensurate with his or her ability to do so and by agreeing to a repayment schedule which would permit the customer to

DATE OF ISSUE January 15, 2021
Month / Date / Year

DATE EFFECTIVE May 6, 2021
Month / Date / Year

ISSUED BY 
(Signature of Officer)

TITLE President/Manager

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE

COMMISSION IN CASE NO. 2020-00364

DATED December 28, 2020

**B & H GAS COMPANY INC
PO BOX 447
BETSY LAYNE, KY 41605
(606)478-5851**

Budget payment
Question Plan
11

BUDGET PAYMENT PLAN AGREEMENT

AUGUST _____ - AUGUST _____

CUSTOMER NAME: _____

ACCOUNT #: _____

I would like to have my account placed on the budget payment plan as of August, _____. I promise to pay \$_____ each month starting with the September 20 payment. I agree to pay any outstanding balance owed to B & H Gas Company before August 20 of each year.

Budget Payment Plan customers must pay the agreed amount on time each month (before the 20th) or the agreement becomes null and void and penalties will be added and any amount due must be paid in full or service is subject to disconnection. You may choose to pay more than the minimum; however that does not change what you pay the following month. The minimum payment must be paid each month regardless.

Current Balance Owed: \$ _____

Customer Signature: _____

Date: _____

Authorized By: _____ Suda Allen
COMPANY EMPLOYEE

**PLEASE RETURN SIGNED FORM TO THE ADDRESS ABOVE BEFORE AUGUST 20 IF
YOU WISH TO BE PLACED ON THE BUDGET PAYMENT PLAN**

B & H Gas Company **BUDGET CUSTOMER**
 P.O. Box 447
 Betsy Layne, KY 41605-0447 Phone 606-478-5851
 Account Number Service ID

FIRST CLASS MAIL
 U.S. POSTAGE PAID
 1 OUNCE
 HAROLD, KY
 PERMIT NO. 5

Prev. Read Date		Cur. Read Date		Due Date		
Service	Previous Reading	Current Reading	Consumption	Amount	After Due Date	Net Amount
					Due Date	Account Number
Past Due Amount			Current Charges	Net Amount		
Due Date		After Due Date	Net Amount			
10% Penalty After Due Date						

Mail this Stub With Your Payment
 Rates Available Upon Request.
 Call KY 811 Before You Dig!

Question 11
 Budget plan
 Bill

PSC KY NO. _____

_____ SHEET NO. _____

B&H Gas Company
(NAME OF UTILITY)

CANCELLING PSC KY NO. _____

_____ SHEET NO. _____

~~become current in payment of his or her gas bill as soon as possible but not later than October 15, the utility shall accept such partial payment plan.~~

BUDGET PAYMENT PLAN

A budget plan shall be available by which a customer may elect to pay a fixed amount each month on a yearly basis in lieu of monthly billings based on actual usage. The provisions of this section relate to partial payments and budget plans that shall apply primarily to a utility's residential customers. ~~It shall be the responsibility of the utility to disseminate information to its customers regarding the availability of such budget payment plan.~~ A copy of the budget agreement is made part of the Company's Rules and Regulations.

[include a copy of the budget agreement here]

BILLINGS

Each bill will show the date the bill was issued, class of service, present and last meter readings, date of the present reading, number of units consumed, net amount for service rendered, all taxes, adjustments (if applicable), gross amount of the bill, the date afterwhich a penalty may apply to the gross amount, and if the is estimated or calculated.


[insert a copy of a bill here]

MONITORING

The utility will monitor each customers usage as required by 807 KAR 5:006 Section 11(3) for unusual deviations. If the usage is unduly high and cannot be otherwise explained, the utility shall test the customer's meter to determine if meter shows an average meter error greater than 2% fast or slow. The utility will notify the customer of the investigation, its findings, and any refund or backbilling in accordance with 807 KAR 5:006 Section 11(4) and (5).

DATE OF ISSUE January 15, 2021
Month / Date / Year

DATE EFFECTIVE May 6, 2021
Month / Date / Year

ISSUED BY 
(Signature of Officer)

TITLE President/Manager

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE

COMMISSION IN CASE NO. 2020-00364

DATED December 28, 2020

PSC KY NO. _____

_____ SHEET NO. _____

B&H Gas Company
(NAME OF UTILITY)

CANCELLING PSC KY NO. _____

_____ SHEET NO. _____

FRAUDULENT OR ILLEGAL USE OF SERVICE

When the utility has discovered evidence that by fraudulent or illegal means a customer has obtained unauthorized service or has diverted the service for unauthorized use or has obtained service without same being properly measured, the service to the customer may be discontinued without notice. The utility shall not be required to restore service until the customer has complied with rules of the utility and regulations of the commission and the utility has been reimbursed for the estimated amount of the service rendered and the cost to the utility incurred by reason of the fraudulent use.

ACCESS TO PROPERTY

The utility shall at all reasonable hours have access to meters, service connections, and other property owned by it and located on customer's premises for purpose of installation, maintenance, meter reading, operation or removal of its property at the time service is to be terminated. Any employee of the utility whose duties require him or her to enter the customer's premises shall have identification which will identify him as an employee of the utility, the same to be shown by him or her upon request.

PROPERTY DAMAGE

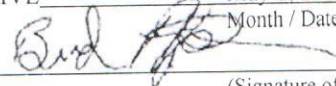
Any customer and/or person shall who causes damage to the property of this utility shall pay for all damages, repairs, and any other cost incurred as a result of the damages.

LENGTH OF SERVICE

All customers must guarantee service for one year from the date of their application for service.

DATE OF ISSUE January 15, 2021
Month / Date / Year

DATE EFFECTIVE May 6, 2021
Month / Date / Year

ISSUED BY 
(Signature of Officer)

TITLE President/Manager

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE

COMMISSION IN CASE NO. 2020-00364

DATED December 28, 2020

Question 12:

Provide B&H's general ledger for 2019

B&H GAS COMPANY INC.

General Ledger

As of December 31, 2019

01/13/21

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
							3,217.63
Checking First Commonwealth							
Check	01/31/2019	9028	Goss Sanford Pllc	Professional Fe...		-100.00	3,117.63
Check	01/31/2019	9031	USPS	Postage and D...		-150.00	2,967.63
Check	01/31/2019	9032	USPS	Postage and D...		-69.16	2,898.47
Check	01/31/2019	9033	Bud Rife	Payroll		-466.73	2,431.74
Check	01/31/2019	9034	Suda Allen	Payroll		-316.03	2,115.71
Check	01/31/2019	9035	B&S Oil Company	Purchases -Nat...		-1,734.66	381.05
Check	01/31/2019	9036	Gearheart Communic...	Telephone Exp...		-159.64	221.41
Check	01/31/2019	9038	Gearheart Communic...	Telephone Exp...		-57.76	163.65
Check	01/31/2019	9039	Gearheart Communic...	Telephone Exp...		-50.71	112.94
Check	01/31/2019	9040	waste connections	Utilities		-16.96	95.98
Check	01/31/2019	9041	Wal Mart	Office Supplies		-210.67	-114.69
Check	01/31/2019	9042	B&S Oil Company	Purchases -Nat...		-2,871.95	-2,986.64
Check	01/31/2019	9043	prestonsburg city utili...	Utilities		-12.30	-2,998.94
Check	01/31/2019	9044	B&S Oil Company	Purchases -Nat...		-2,297.56	-5,296.50
Check	01/31/2019	9045	kentucky power com...	Utilities		-102.14	-5,398.64
Check	01/31/2019	9046	Joe F Childers	Professional Fe...		-1,233.75	-6,632.39
Check	01/31/2019	9047	Eqt Energy LLC	Purchases -Nat...		-2,347.88	-8,980.27
Check	01/31/2019	9048	Bud Rife	Payroll		-466.73	-9,447.00
Check	01/31/2019	9049	Suda Allen	Payroll		-316.03	-9,763.03
Check	01/31/2019	9050	United States Treasury	FUTA Payable		-84.00	-9,847.03
Check	01/31/2019	9051	Kentucky State Treas...	Payroll		-180.56	-10,027.59
Check	01/31/2019	9052	B&S Oil Company	Purchases -Nat...		-2,297.56	-12,325.15
Check	01/31/2019	9053	B&S Oil Company	Purchases -Nat...		-4,020.73	-16,345.88
Check	01/31/2019	9054	Kentucky State Treas...	Sales Tax Expe...		-229.07	-16,574.95
Check	01/31/2019	9055	B&S Oil Company	Purchases -Nat...		-1,723.17	-18,298.12
Check	01/31/2019	9056	Bud Rife	Payroll		-466.73	-18,764.85
Check	01/31/2019	9057	Suda Allen	Payroll		-316.03	-19,080.88
Check	01/31/2019	9058	Deposit Refund	Customer Depo...		-736.00	-19,816.88
Check	01/31/2019	9059	Kentucky State Treas...	Permits and Fees		-659.15	-20,476.03
Check	01/31/2019	9060	Cardinal Country Store	Utilities		-587.47	-21,063.50
Check	01/31/2019	9061	Goss Sanford Pllc	Professional Fe...		-200.00	-21,263.50
Check	01/31/2019	9062	Bud Rife	Payroll		-467.09	-21,730.59
Check	01/31/2019	9063	Suda Allen	Payroll		-316.39	-22,046.98
Check	01/31/2019	9066	Wordsigns	Office Supplies		-343.44	-22,390.42
Check	01/31/2019	9068	Appalachian Wireless	Telephone Exp...		-178.43	-22,568.85
Check	01/31/2019	9069	Bud Rife	Payroll		-467.09	-23,035.94
Check	01/31/2019	9070	Suda Allen	Payroll		-316.39	-23,352.33
General Journal	01/31/2019	6		-SPLIT-		28,029.51	4,677.18
General Journal	01/31/2019	6		Checking First ...		-64.18	4,613.00
General Journal	01/31/2019	6		Checking First ...		-994.40	3,618.60
General Journal	01/31/2019	6		Checking First ...		-690.74	2,927.86
General Journal	01/31/2019	6		Checking First ...		-931.39	1,996.47
General Journal	01/31/2019	6		Checking First ...		-22.40	1,974.07
Check	02/28/2019	9061	Darrell Madden	Professional Fe...		-175.00	1,799.07
Check	02/28/2019	9065	Kentucky Undergrou...	Utilities		-13.50	1,785.57
Check	02/28/2019	9067	USPS	Postage and D...		-55.00	1,730.57
Check	02/28/2019	9071	Gearheart Communic...	Telephone Exp...		-50.70	1,679.87
Check	02/28/2019	9072	Gearheart Communic...	Telephone Exp...		-57.45	1,622.42
Check	02/28/2019	9073	Gearheart Communic...	Telephone Exp...		-159.65	1,462.77
Check	02/28/2019	9074	USPS	Postage and D...		-68.88	1,393.89
Check	02/28/2019	9075	B&S Oil Company	Purchases -Nat...		-4,474.05	-3,080.16
Check	02/28/2019	9076	Bud Rife	Payroll		-467.09	-3,547.25
Check	02/28/2019	9077	Suda Allen	Payroll		-316.39	-3,863.64
Check	02/28/2019	9078	kentucky power com...	Utilities		-83.90	-3,947.54
Check	02/28/2019	9079	prestonsburg city utili...	Utilities		-12.30	-3,959.84
Check	02/28/2019	9080	waste connections	Utilities		-16.96	-3,976.80
Check	02/28/2019	9081	B&S Oil Company	Purchases -Nat...		-5,739.57	-9,716.37
Check	02/28/2019	9082	Bud Rife	Payroll		-467.09	-10,183.46
Check	02/28/2019	9083	Suda Allen	Payroll		-316.39	-10,499.85
Check	02/28/2019	9084	B&S Oil Company	Purchases -Nat...		-1,917.45	-12,417.30
Check	02/28/2019	9085	Cardinal Country Store	Travel Expense		-444.16	-12,861.46
Check	02/28/2019	9086	Joe F Childers	Professional Fe...		-393.75	-13,255.21
Check	02/28/2019	9087	Kentucky State Treas...	Other Taxes Ex...		-180.44	-13,435.65
Check	02/28/2019	9088	B&S Oil Company	Purchases -Nat...		-1,917.45	-15,353.10
Check	02/28/2019	9089	Kentucky State Treas...	Sales Tax Expe...		-274.83	-15,627.93
Check	02/28/2019	9090	B&S Oil Company	Purchases -Nat...		-4,474.05	-20,101.98
Check	02/28/2019	9091	Bud Rife	Payroll		-467.09	-20,569.07
Check	02/28/2019	9092	Suda Allen	Payroll		-316.39	-20,885.46
Check	02/28/2019	9093	Kentucky Undergrou...	Utilities		-31.50	-20,916.96
Check	02/28/2019	9094	Floyd County Sheriff	Property Tax		-4,057.41	-24,974.37
Check	02/28/2019	9095	Suda Allen	Payroll		-316.39	-25,290.76
Check	02/28/2019	9096	State Wide Press	Office Supplies		-220.00	-25,510.76
Check	02/28/2019	9098	Bud Rife	Payroll		-467.09	-25,977.85
Check	02/28/2019	9099	Suda Allen	Payroll		-316.39	-26,294.24
General Journal	02/28/2019	7		-SPLIT-		31,098.04	4,803.80
General Journal	02/28/2019	7		Checking First ...		-86.86	4,716.94
General Journal	02/28/2019	7		Checking First ...		-109.91	4,607.03

B&H GAS COMPANY INC.

General Ledger

As of December 31, 2019

01/13/21

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
General Journal	02/28/2019	7			Checking First ...	-993.80	3,613.23
General Journal	02/28/2019	7			Checking First ...	-931.39	2,681.84
General Journal	02/28/2019	7			Checking First ...	-22.60	2,659.24
Check	03/31/2019	9097	Appalachian Wireless		Telephone Exp...	-178.27	2,480.97
Check	03/31/2019	9100	USPS		Postage and D...	-68.60	2,412.37
Check	03/31/2019	9101	Miller Supply of Kent...		Repairs and Ma...	-185.29	2,227.08
Check	03/31/2019	9102	Gearheart Communic...		Telephone Exp...	-159.65	2,067.43
Check	03/31/2019	9103	Gearheart Communic...		Telephone Exp...	-57.73	2,009.70
Check	03/31/2019	9104	Gearheart Communic...		Telephone Exp...	-50.70	1,959.00
Check	03/31/2019	9105	Bud Rife		Payroll	-467.09	1,491.91
Check	03/31/2019	9106	Suda Allen		Payroll	-316.39	1,175.52
Check	03/31/2019	9107	B&S Oil Company		Purchases -Nat...	-3,406.67	-2,231.15
Check	03/31/2019	9108	waste connections		Utilities	-16.97	-2,248.12
Check	03/31/2019	9109	prestonsburg city utili...		Utilities	-12.30	-2,260.42
Check	03/31/2019	9110	kentucky power com...		Utilities	-83.25	-2,343.67
Check	03/31/2019	9111	B&S Oil Company		Purchases -Nat...	-2,428.77	-4,772.44
Check	03/31/2019	9112	Davis Law Office		Professional Fe...	-125.00	-4,897.44
Check	03/31/2019	9113	Cardinal Country Store		Travel Expense	-303.58	-5,201.02
Check	03/31/2019	9114	B&S Oil Company		Purchases -Nat...	-5,752.35	-10,953.37
Check	03/31/2019	9115	Kentucky State Treas...		Sales Tax Expe...	-242.61	-11,195.98
Check	03/31/2019	9116	Bud Rife		Payroll	-467.09	-11,663.07
Check	03/31/2019	9117	Suda Allen		Payroll	-316.39	-11,979.46
Check	03/31/2019	9119	Kentucky State Treas...		Other Taxes Ex...	-228.92	-12,208.38
Check	03/31/2019	9121	USPS		Postage and D ...	-2.90	-12,211.28
Check	03/31/2019	9122	B&S Oil Company		Purchases -Nat...	-2,556.60	-14,767.88
Check	03/31/2019	9123	Bud Rife		Payroll	-467.09	-15,234.97
Check	03/31/2019	9124	Suda Allen		Payroll	-316.39	-15,551.36
Check	03/31/2019	9125	Darrell Madden		Professional Fe...	-815.00	-16,366.36
Check	03/31/2019	9126	KITS		Other Taxes Ex...	-74.20	-16,440.56
Check	03/31/2019	9127	Wal Mart		Office Supplies	-57.77	-16,498.33
Check	03/31/2019	9129	Bud Rife		Payroll	-467.09	-16,965.42
Check	03/31/2019	9129	Suda Allen		Payroll	-316.39	-17,281.81
Check	03/31/2019	9131	B&S Oil Company		Purchases -Nat...	-766.98	-18,048.79
General Journal	03/31/2019	8			-SPLIT-	25,036.89	6,988.10
General Journal	03/31/2019	8			Checking First ...	-216.37	6,771.73
General Journal	03/31/2019	8			Checking First ...	-102.18	6,669.55
General Journal	03/31/2019	8			Checking First ...	-1,336.70	5,332.85
General Journal	03/31/2019	8			Checking First ...	-63.09	5,269.76
General Journal	03/31/2019	8			Checking First ...	-931.39	4,338.37
General Journal	03/31/2019	8			Checking First ...	-531.45	3,806.92
General Journal	03/31/2019	8			Checking First ...	-289.57	3,517.35
General Journal	03/31/2019	8			Checking First ...	-22.60	3,494.75
General Journal	03/31/2019	11			Peoples Bank ...	-4,374.59	-879.84
Check	04/30/2019	9120	Kentucky State Treas...		Other Taxes Ex...	-175.00	-1,054.84
Check	04/30/2019	9132	Appalachian Wireless		Telephone Exp...	-178.22	-1,233.06
Check	04/30/2019	9133	USPS		Postage and D...	-68.88	-1,301.94
Check	04/30/2019	9135	Bud Rife		Payroll	-467.09	-1,769.03
Check	04/30/2019	9136	Suda Allen		Payroll	-316.39	-2,085.42
Check	04/30/2019	9137	Gearheart Communic...		Telephone Exp...	-163.90	-2,249.32
Check	04/30/2019	9138	Gearheart Communic...		Telephone Exp...	-50.57	-2,299.89
Check	04/30/2019	9139	Gearheart Communic...		Telephone Exp...	-58.05	-2,357.94
Check	04/30/2019	9140	prestonsburg city utili...		Utilities	-12.30	-2,370.24
Check	04/30/2019	9142	Kentucky Undergrou...		Utilities	-24.00	-2,394.24
Check	04/30/2019	9143	B&S Oil Company		Purchases -Nat...	-3,662.33	-6,056.57
Check	04/30/2019	9145	kentucky power com...		Utilities	-82.49	-6,139.06
Check	04/30/2019	9146	Goss Sanford Plc		Professional Fe...	-200.00	-6,339.06
Check	04/30/2019	9147	Bud Rife		Payroll	-467.09	-6,806.15
Check	04/30/2019	9148	Suda Allen		Payroll	-316.39	-7,122.54
General Journal	04/30/2019	9			-SPLIT-	9,261.39	2,138.85
General Journal	04/30/2019	9			Checking First ...	-100.27	2,038.58
General Journal	04/30/2019	9			Checking First ...	-992.00	1,046.58
General Journal	06/30/2019	13			Peoples Bank ...	-1,046.58	0.00

Total Checking First Commonwealth

-3,217.63 0.00

B&H GAS COMPANY INC.

General Ledger

As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
							0 00
Peoples Bank Checking							
General Journal	03/31/2019	11			Checking First ...	4,374.59	4,374.59
General Journal	04/30/2019	10			-SPLIT-	13,372.09	17,746.68
General Journal	04/30/2019	10			Peoples Bank ...	-76.29	17,670.39
General Journal	04/30/2019	10			Peoples Bank ...	-992.00	16,678.39
General Journal	04/30/2019	10			Peoples Bank ...	-99.71	16,578.68
General Journal	04/30/2019	10			Peoples Bank ...	-931.39	15,647.29
General Journal	04/30/2019	10			Peoples Bank ...	-2.00	15,645.29
General Journal	04/30/2019	18			Sales	15,797.73	31,443.02
Check	04/30/2019	9141	waste connections		Utilities	-16.97	31,426.05
Check	04/30/2019	9144	cash		Supplies	-307.26	31,118.79
Check	04/30/2019	9149	Cardinal Country Store		Travel Expense	-405.04	30,713.75
Check	04/30/2019	9154	Suda Allen		Payroll	-316.39	30,397.36
Check	04/30/2019	9155	Kentucky State Treas...		Payroll Tax Exp...	-180.08	30,217.28
Check	04/30/2019	9156	Kentucky State Treas...		Payroll	-213.23	30,004.05
Check	04/30/2019	9157	Kentucky State Treas...		Payroll	-40.20	29,963.85
Check	04/30/2019	9156	rife construction		Repairs and Ma...	-2,780.00	27,183.85
Check	04/30/2019	9157	B&S Oil Company		Purchases -Nat...	-5,752.35	21,431.50
Check	04/30/2019	9158	staples		Office Supplies	-259.54	21,171.96
Check	04/30/2019	9153	Bud Rife		Payroll	-467.09	20,704.87
Check	04/30/2019	9154	Bud Rife		Payroll	-467.09	20,237.78
Check	04/30/2019	9155	Suda Allen		Payroll	-316.39	19,921.39
Check	04/30/2019	9156	B&S Oil Company		Purchases -Nat...	-3,834.90	16,086.49
Check	04/30/2019	9157	Suda Allen		Payroll	-316.39	15,770.10
General Journal	04/30/2019	19			Bank Service C...	-124.81	15,645.29
Check	05/31/2019	9161	Kentucky Undergrou...		Utilities	-30.00	15,615.29
Check	05/31/2019	9162	Appalachian Wireless		Telephone Exp...	-178.22	15,437.07
Check	05/31/2019	9164	Bud Rife		Payroll	-467.09	14,969.98
Check	05/31/2019	9166	USPS		Postage and D...	-68.60	14,901.38
Check	05/31/2019	9158	elite insurance solutio...		Insurance Expe...	-2,161.24	12,740.14
Check	05/31/2019	9168	Goss Sanford Pllc		Professional Fe...	-200.00	12,540.14
Check	05/31/2019	9160	prestonsburg city utili...		Utilities	-12.30	12,527.84
Check	05/31/2019	9173	kentucky power com...		Utilities	-88.37	12,439.47
Check	05/31/2019	9174	Gearheart Communic...		Telephone Exp...	-163.90	12,275.57
Check	05/31/2019	9175	Bud Rife		Payroll	-467.09	11,808.48
Check	05/31/2019	9170	Gearheart Communic...		Telephone Exp...	-50.56	11,757.92
Check	05/31/2019	9175	Suda Allen		Payroll	-316.39	11,441.53
Check	05/31/2019	9171	Gearheart Communic...		Telephone Exp...	-57.38	11,384.15
Check	05/31/2019	9176	B&S Oil Company		Purchases -Nat...	-1,754.75	9,629.40
Check	05/31/2019	9172	waste connections		Utilities	-16.97	9,612.43
Check	05/31/2019	9177	Kentucky State Treas...		Payroll Tax Exp...	-180.08	9,432.35
Check	05/31/2019	9178	Bank Direct Capital F...		Miscellaneous ...	-688.10	8,744.25
Check	05/31/2019	9183	Kentucky State Treas...		Sales Tax Expe...	-124.50	8,619.75
Check	05/31/2019	9179	Cardinal Country Store		Travel Expense	-270.41	8,349.34
Check	05/31/2019	9184	Appalachian Wireless		Telephone Exp...	-178.22	8,171.12
Check	05/31/2019	9180	Bud Rife		Payroll	-467.09	7,704.03
Check	05/31/2019	9185	Bud Rife		Payroll	-467.09	7,236.94
Check	05/31/2019	9181	Suda Allen		Payroll	-316.39	6,920.55
Check	05/31/2019	9186	Suda Allen		Payroll	-316.39	6,604.16
Check	05/31/2019	9182	B&S Oil Company		Purchases -Nat...	-2,344.13	4,260.03
Check	05/31/2019	9187	B&S Oil Company		Purchases -Nat...	-2,009.25	2,250.78
Check	05/31/2019	9188	Bud Rife		Payroll	-467.09	1,783.69
Check	05/31/2019	9189	Suda Allen		Payroll	-316.39	1,467.30
Check	06/30/2019	9191	Rob Dennis		Customer Depo...	-115.77	1,351.53
Check	06/30/2019	9192	waste connections		Utilities	-17.47	1,334.06
Check	06/30/2019	9193	Gearheart Communic...		Telephone Exp...	-50.56	1,283.50
Check	06/30/2019	9194	Gearheart Communic...		Telephone Exp...	-163.89	1,119.61
Check	06/30/2019	9195	Gearheart Communic...		Telephone Exp...	-56.43	1,063.18
Check	06/30/2019	9190	USPS		Postage and D...	-68.04	995.14
Check	06/30/2019	9196	Bud Rife		Payroll	-467.09	528.05
Check	06/30/2019	9201	Goss Sanford Pllc		Professional Fe...	-100.00	428.05
Check	06/30/2019	9197	Suda Allen		Payroll	-316.39	111.66
Check	06/30/2019	9202	B&S Oil Company		Purchases -Nat...	-2,471.38	-2,359.72
Check	06/30/2019	9198	kentucky power com...		Utilities	-126.48	-2,486.20
Check	06/30/2019	9203	Bud Rife		Payroll	-467.09	-2,953.29
Check	06/30/2019	9199	prestonsburg city utili...		Utilities	-12.30	-2,965.59
Check	06/30/2019	9204	Suda Allen		Payroll	-316.39	-3,281.98
Check	06/30/2019	9200	Kentucky Undergrou...		Utilities	-7.50	-3,289.48
Check	06/30/2019	9205	Kentucky State Treas...		Sales Tax Expe...	-225.10	-3,514.58
Check	06/30/2019	9206	Kentucky State Treas...		Sales Tax Expe...	-89.01	-3,603.59
Check	06/30/2019	9207	Cardinal Country Store		Utilities	-574.13	-4,177.72
Check	06/30/2019	9208	Kentucky State Treas...		Sales Tax Expe...	-335.91	-4,513.63
Check	06/30/2019	9209	Bud Rife		Payroll	-467.09	-4,980.72
Check	06/30/2019	9210	Suda Allen		Payroll	-316.39	-5,297.11
Check	06/30/2019	9211	Bank Direct Capital F...		Miscellaneous ...	-688.10	-5,985.21
Check	06/30/2019	9212	Kentucky Undergrou...		Utilities	-19.50	-6,004.71
Check	06/30/2019	9213	Appalachian Wireless		Telephone Exp...	-108.84	-6,113.55
Check	06/30/2019	9214	Bud Rife		Payroll	-467.09	-6,580.64

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	06/30/2019	9215	Suda Allen		Payroll	-316.39	-6,897.03
General Journal	06/30/2019	12			-SPLIT-	10,172.13	3,275.10
General Journal	06/30/2019	12			Peoples Bank ...	-80.62	3,194.48
General Journal	06/30/2019	12			Peoples Bank ...	-1,240.00	1,954.48
General Journal	06/30/2019	12			Peoples Bank ...	-59.75	1,894.73
General Journal	06/30/2019	12			Peoples Bank ...	-931.39	963.34
General Journal	06/30/2019	12			Peoples Bank ...	-2.00	961.34
General Journal	06/30/2019	13			Checking First ...	1,046.58	2,007.92
Check	07/31/2019	9216	USPS		Postage and D...	-67.20	1,940.72
Check	07/31/2019	9217	Bud Rife		Payroll	-467.09	1,473.63
Check	07/31/2019	9218	Suda Allen		Payroll	-316.39	1,157.24
Check	07/31/2019	9219	USPS		Postage and D...	-117.50	1,039.74
Check	07/31/2019	9220	Gearheart Communic...		Telephone Exp...	-58.14	981.60
Check	07/31/2019	9221	Gearheart Communic...		Telephone Exp...	-50.56	931.04
Check	07/31/2019	9222	Gearheart Communic...		Telephone Exp...	-163.89	767.15
Check	07/31/2019	9223	waste connections		Utilities	-17.47	749.68
Check	07/31/2019	9224	prestonsburg city utili...		Utilities	-12.30	737.38
Check	07/31/2019	9225	kentucky power com...		Utilities	-122.57	614.81
Check	07/31/2019	9226	B&S Oil Company		Purchases -Nat...	-1,339.50	-724.69
Check	07/31/2019	9227	Bud Rife		Payroll	-467.09	-1,191.78
Check	07/31/2019	9228	Suda Allen		Payroll	-316.39	-1,508.17
Check	07/31/2019	9229	Kentucky State Treas...		Sales Tax Expe...	-180.08	-1,688.25
Check	07/31/2019	9230	Kentucky State Treas...		Other Taxes Ex...	-22.80	-1,711.05
Check	07/31/2019	9231	B&S Oil Company		Purchases -Nat...	-803.70	-2,514.75
Check	07/31/2019	9232	Bud Rife		Payroll	-467.09	-2,981.84
Check	07/31/2019	9233	Suda Allen		Payroll	-316.39	-3,298.23
Check	07/31/2019	9234	Kentucky State Treas...		Other Taxes Ex...	-93.58	-3,391.81
Check	07/31/2019	9235	Appalachian Wireless		Telephone Exp...	-175.84	-3,567.65
Check	07/31/2019	9236	Kentucky Undergrou...		Utilities	-15.00	-3,582.65
Check	07/31/2019	9237	Cardinal Country Store		Travel Expense	-477.00	-4,059.65
Check	07/31/2019	9238	Bud Rife		Payroll	-467.09	-4,526.74
Check	07/31/2019	9239	Suda Allen		Payroll	-316.39	-4,843.13
Check	07/31/2019	9244	Suda Allen		Payroll	-316.39	-5,159.52
General Journal	07/31/2019	14			-SPLIT-	9,623.82	4,464.30
General Journal	07/31/2019	14			Peoples Bank ...	-59.48	4,404.82
General Journal	07/31/2019	14			Peoples Bank ...	-698.10	3,706.72
General Journal	07/31/2019	14			Peoples Bank ...	-992.00	2,714.72
General Journal	07/31/2019	14			Peoples Bank ...	-931.39	1,783.33
General Journal	07/31/2019	14			Peoples Bank ...	-2.00	1,781.33
Check	08/31/2019	9241	Kevin Jacobs CPA		Professional Fe...	-900.00	881.33
Check	08/31/2019	9242	Goss Sanford Pllc		Professional Fe...	-100.00	781.33
Check	08/31/2019	9243	USPS		Postage and D...	-65.52	715.81
Check	08/31/2019	9245	Bud Rife		Payroll	-467.09	248.72
Check	08/31/2019	9246	B&S Oil Company		Purchases -Nat...	-1,511.75	-1,263.03
Check	08/31/2019	9247	Gearheart Communic...		Telephone Exp...	-57.10	-1,320.13
Check	08/31/2019	9248	Gearheart Communic...		Telephone Exp...	-51.20	-1,371.33
Check	08/31/2019	9249	Bud Rife		Payroll	-467.09	-1,838.42
Check	08/31/2019	9250	Suda Allen		Payroll	-316.39	-2,154.81
Check	08/31/2019	9251	Gearheart Communic...		Telephone Exp...	-163.90	-2,318.71
Check	08/31/2019	9252	waste connections		Utilities	-17.47	-2,336.18
Check	08/31/2019	9253	prestonsburg city utili...		Utilities	-12.30	-2,348.48
Check	08/31/2019	9254	B&S Oil Company		Repairs and Ma...	-560.00	-2,908.48
Check	08/31/2019	9255	B&S Oil Company		Purchases -Nat...	-399.33	-3,307.81
Check	08/31/2019	9256	kentucky power com...		Utilities	-153.65	-3,461.46
Check	08/31/2019	9257	Kentucky State Treas...		Payroll Tax Exp...	-180.08	-3,641.54
Check	08/31/2019	9258	Bud Rife		Payroll	-467.09	-4,108.63
Check	08/31/2019	9259	Suda Allen		Payroll	-316.39	-4,425.02
Check	08/31/2019	9260	Kentucky State Treas...		Sales Tax Expe...	-98.14	-4,523.16
Check	08/31/2019	9261	Bud Rife		Payroll	-467.09	-4,990.25
Check	08/31/2019	9262	Suda Allen		Payroll	-316.39	-5,306.64
Check	08/31/2019	9263	Kentucky Undergrou...		Utilities	-33.00	-5,339.64
Check	08/31/2019	9264	Cardinal Country Store		Travel Expense	-397.36	-5,737.00
Check	08/31/2019	9267	Suda Allen		Payroll	-316.39	-6,053.39
Check	08/31/2019	9265	Appalachian Wireless		Telephone Exp...	-467.09	-6,520.48
General Journal	08/31/2019	15			-SPLIT-	9,968.92	3,448.44
General Journal	08/31/2019	15			Peoples Bank ...	-59.59	3,388.85
General Journal	08/31/2019	15			Peoples Bank ...	-992.00	2,396.85
General Journal	08/31/2019	15			Peoples Bank ...	-698.10	1,698.75
General Journal	08/31/2019	15			Peoples Bank ...	-931.39	767.36
General Journal	08/31/2019	15			Peoples Bank ...	-2.00	765.36
Check	09/30/2019	9268	Bud Rife		Payroll	-175.84	589.52
Check	09/30/2019	9268	USPS		Postage and D...	-67.20	522.32
Check	09/30/2019	9269	Bud Rife		Payroll	-467.09	55.23
Check	09/30/2019	9270	Suda Allen		Payroll	-316.39	-261.16
Check	09/30/2019	9271	B&S Oil Company		Purchases -Nat...	-1,140.94	-1,402.10
Check	09/30/2019	9272	Gearheart Communic...		Telephone Exp...	-163.89	-1,565.99
Check	09/30/2019	9273	Gearheart Communic...		Telephone Exp...	-51.20	-1,617.19
Check	09/30/2019	9275	Gearheart Communic...		Telephone Exp...	-57.82	-1,675.01

B&H GAS COMPANY INC.

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	09/30/2019	9276	waste connections		Utilities	-17.47	-1,692.48
Check	09/30/2019	9277	prestonsburg city utili...		Utilities	-12.30	-1,704.78
Check	09/30/2019	9278	kentucky power com...		Utilities	-152.58	-1,857.36
Check	09/30/2019	9279	B&S Oil Company		Purchases -Nat...	-507.72	-2,365.08
Check	09/30/2019	9280	Bud Rife		Payroll	-467.09	-2,832.17
Check	09/30/2019	9281	Suda Allen		Payroll	-316.39	-3,148.56
Check	09/30/2019	9282	Kentucky State Treas...		Sales Tax Expe...	-225.10	-3,373.66
Check	09/30/2019	9283	Kentucky State Treas...		Other Taxes Ex...	-93.99	-3,467.65
Check	09/30/2019	9284	Suda Allen		Payroll	-316.39	-3,784.04
Check	09/30/2019	9285	Bud Rife		Payroll	-467.09	-4,251.13
Check	09/30/2019	9286	Appalachian Wireless		Telephone Exp...	-175.84	-4,426.97
Check	09/30/2019	9287	Bud Rife		Payroll	-467.09	-4,894.06
Check	09/30/2019	9288	Suda Allen		Payroll	-316.39	-5,210.45
General Journal	09/30/2019	16			-SPLIT-	9,711.12	4,500.67
General Journal	09/30/2019	16			Peoples Bank ...	-59.49	4,441.18
General Journal	09/30/2019	16			Peoples Bank ...	-1,240.00	3,201.18
General Journal	09/30/2019	16			Peoples Bank ...	-123.83	3,077.35
General Journal	09/30/2019	16			Peoples Bank ...	-698.10	2,379.25
General Journal	09/30/2019	16			Peoples Bank ...	-931.39	1,447.86
General Journal	09/30/2019	16			Peoples Bank ...	-2.00	1,445.86
Check	10/31/2019	9289	terri woods		Customer Depo...	-125.21	1,320.65
Check	10/31/2019	9290	USPS		Postage and D...	-67.76	1,252.89
Check	10/31/2019	9291	Suda Allen		Payroll	-316.39	936.50
Check	10/31/2019	9292	Bud Rife		Payroll	-467.09	469.41
Check	10/31/2019	9293	prestonsburg city utili...		Utilities	-12.30	457.11
Check	10/31/2019	9294	waste connections		Utilities	-17.47	439.64
Check	10/31/2019	9295	Kentucky Undergrou...		Utilities	-15.00	424.64
Check	10/31/2019	9296	B&S Oil Company		Purchases -Nat...	-2,082.88	-1,658.24
Check	10/31/2019	9297	Gearheart Communic...		Telephone Exp...	-161.78	-1,820.02
Check	10/31/2019	9298	Gearheart Communic...		Telephone Exp...	-58.15	-1,878.17
Check	10/31/2019	9299	Gearheart Communic...		Telephone Exp...	-51.28	-1,929.45
Check	10/31/2019	9300	kentucky power com...		Utilities	-145.34	-2,074.79
Check	10/31/2019	9301	Bud Rife		Payroll	-467.09	-2,541.88
Check	10/31/2019	9302	Suda Allen		Payroll	-316.39	-2,858.27
Check	10/31/2019	9303	Kentucky State Treas...		Sales Tax Expe...	-180.08	-3,038.35
Check	10/31/2019	9304	Kentucky State Treas...		Sales Tax Expe...	-107.28	-3,145.63
Check	10/31/2019	9305	Cardinal Country Store		Travel Expense	-776.02	-3,921.65
Check	10/31/2019	9306	Johnson County Gas		Office Supplies	-15.00	-3,936.65
Check	10/31/2019	9307	Bud Rife		Payroll	-467.09	-4,403.74
Check	10/31/2019	9308	Suda Allen		Payroll	-316.39	-4,720.13
Check	10/31/2019	9309	Cardinal Country Store		Travel Expense	-291.05	-5,011.18
Check	10/31/2019	9310	Appalachian Wireless		Telephone Exp...	-175.92	-5,187.10
Check	10/31/2019	9311	Kentucky Undergrou...		Utilities	-18.00	-5,205.10
Check	10/31/2019	9312	Bud Rife		Payroll	-467.09	-5,672.19
Check	10/31/2019	9313	Suda Allen		Payroll	-316.39	-5,988.58
Check	10/31/2019	9315	Bud Rife		Payroll	-467.09	-6,455.67
Check	10/31/2019	9316	Suda Allen		Payroll	-316.39	-6,772.06
General Journal	10/31/2019	17			-SPLIT-	10,163.99	3,391.93
General Journal	10/31/2019	17			Peoples Bank ...	-46.22	3,345.71
General Journal	10/31/2019	17			Peoples Bank ...	-992.00	2,353.71
General Journal	10/31/2019	17			Peoples Bank ...	-698.10	1,655.61
General Journal	10/31/2019	17			Peoples Bank ...	724.22	724.22
General Journal	10/31/2019	17			Peoples Bank ...	-2.00	722.22
General Journal	10/31/2019	17			Postage and D...	-67.20	655.02
Check	11/30/2019	9314	USPS		Postage and D...	-67.20	655.02
Check	11/30/2019	9317	B&S Oil Company		Purchases -Nat...	-1,628.00	-972.98
Check	11/30/2019	9318	waste connections		Utilities	-17.47	-990.45
Check	11/30/2019	9319	Gearheart Communic...		Telephone Exp...	-51.27	-1,041.72
Check	11/30/2019	9320	Gearheart Communic...		Telephone Exp...	-161.78	-1,203.50
Check	11/30/2019	9321	Gearheart Communic...		Telephone Exp...	-56.98	-1,260.48
Check	11/30/2019	9322	prestonsburg city utili...		Utilities	-12.30	-1,272.78
Check	11/30/2019	9324	B&S Oil Company		Repairs and Ma...	-3,500.00	-4,772.78
Check	11/30/2019	9325	Bud Rife		Payroll	-467.09	-5,239.87
Check	11/30/2019	9326	Suda Allen		Payroll	-316.39	-5,556.26
Check	11/30/2019	9327	USPS		Postage and D...	-7.70	-5,563.96
Check	11/30/2019	9328	B&S Oil Company		Purchases -Nat...	-1,553.54	-7,117.50
Check	11/30/2019	9329	kentucky power com...		Utilities	-94.26	-7,211.76
Check	11/30/2019	9330	Bud Rife		Payroll	-467.09	-7,678.85
Check	11/30/2019	9331	Suda Allen		Payroll	-316.39	-7,995.24
Check	11/30/2019	9332	Kentucky State Treas...		Payroll Tax Exp...	-180.08	-8,175.32
Check	11/30/2019	9333	Kentucky State Treas...		Sales Tax Expe...	-94.06	-8,269.38
Check	11/30/2019	9334	USPS		Postage and D...	-2.35	-8,271.73
Check	11/30/2019	9335	Bud Rife		Payroll	-467.09	-8,738.82
Check	11/30/2019	9336	Suda Allen		Payroll	-316.39	-9,055.21
Check	11/30/2019	9337	Johnson County Gas		Office Supplies	-50.52	-9,105.73
Check	11/30/2019	9339	Bud Rife		Payroll	-467.09	-9,572.82
Check	11/30/2019	9340	Suda Allen		Payroll	-316.39	-9,889.21
Check	11/30/2019	9341	Suda Allen		Payroll	-316.39	-10,205.60
General Journal	11/30/2019	28			Insurance Expe...	-931.39	-11,136.99

B&H GAS COMPANY INC.

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Type	Date	Num	Name	Memo	Split	Amount	Balance
General Journal	11/30/2019	28			Insurance Expe...	-992.00	-12,128.99
General Journal	11/30/2019	29			Sales	13,292.08	1,163.09
Check	12/31/2019	9338	Appalachian Wireless		Telephone Exp...	-202.39	960.70
Check	12/31/2019	9342	USPS		Postage and D...	-68.88	891.82
Check	12/31/2019	9343	B&S Oil Company		Purchases -Nat...	-809.03	82.79
Check	12/31/2019	9344	Bud Rife		Payroll	-467.09	-384.30
Check	12/31/2019	9345	Suda Allen		Payroll	-316.39	-700.69
Check	12/31/2019	9346	betsy layne primary c...		Customer Depo...	-83.47	-784.16
Check	12/31/2019	9347	Gearheart Communic...		Telephone Exp...	-161.78	-945.94
Check	12/31/2019	9348	Gearheart Communic...		Telephone Exp...	-51.27	-997.21
Check	12/31/2019	9349	Gearheart Communic...		Telephone Exp...	-57.44	-1,054.65
Check	12/31/2019	9350	prestonsburg city utili...		Utilities	-12.30	-1,066.95
Check	12/31/2019	9351	B&S Oil Company		Purchases -Nat...	-4,045.17	-5,112.12
Check	12/31/2019	9352	Kentucky State Treas...		Other Taxes Ex...	-766.40	-5,878.52
Check	12/31/2019	9353	waste connections		Utilities	-17.47	-5,895.99
Check	12/31/2019	9354	Cardinal Country Store		Travel Expense	-575.17	-6,471.16
Check	12/31/2019	9355	Kentucky Undergrou...		Utilities	-13.50	-6,484.66
Check	12/31/2019	9356	USPS		Postage and D...	-60.00	-6,544.66
Check	12/31/2019	9357	kentucky power com...		Utilities	-91.81	-6,636.47
Check	12/31/2019	9358	Bud Rife		Payroll	-467.09	-7,103.56
Check	12/31/2019	9359	Suda Allen		Payroll	-316.39	-7,419.95
Check	12/31/2019	9360	Kentucky State Treas...		Other Taxes Ex...	-242.61	-7,662.56
Check	12/31/2019	9361	B&S Oil Company		Purchases -Nat...	-6,452.42	-14,114.98
Check	12/31/2019	9362	Kentucky State Treas...		Other Taxes Ex...	-208.55	-14,323.53
Check	12/31/2019	9363	Bud Rife		Payroll	-467.09	-14,790.62
Check	12/31/2019	9364	Suda Allen		Payroll	-316.39	-15,107.01
Check	12/31/2019	9365	Bud Rife		Payroll	-467.09	-15,574.10
Check	12/31/2019	9366	Bud Rife		Payroll	-467.09	-16,041.19
Check	12/31/2019	9368	Suda Allen		Payroll	-316.39	-16,357.58
Check	12/31/2019	9371	Kentucky Undergrou...		Utilities	-19.50	-16,377.08
Check	12/31/2019	9372	Bud Rife		Payroll	-467.09	-16,844.17
General Journal	12/31/2019	30			-SPLIT-	25,062.89	8,218.72
General Journal	12/31/2019	30			Peoples Bank ...	-86.99	8,131.73
General Journal	12/31/2019	30			Peoples Bank ...	-1,336.70	6,795.03
General Journal	12/31/2019	30			Peoples Bank ...	-1,386.20	5,408.83
General Journal	12/31/2019	30			Peoples Bank ...	-59.74	5,349.09
General Journal	12/31/2019	30			Peoples Bank ...	-90.70	5,258.39
General Journal	12/31/2019	30			Peoples Bank ...	0.00	5,258.39
General Journal	12/31/2019	30			Peoples Bank ...	-2.00	5,256.39
General Journal	12/31/2019	30			Peoples Bank ...	-984.06	4,272.33
Total Peoples Bank Checking						4,272.33	4,272.33
Accounts Receivable							51,459.04
General Journal	12/31/2019	35	adj		Sales	-10,428.83	41,030.21
General Journal	12/31/2019	36	adj		Repairs and Ma...	661.51	41,691.72
Total Accounts Receivable						-9,767.32	41,691.72
Accumulated Depreciation							-244,043.00
General Journal	12/31/2019	21			Depreciation Ex...	-4,909.00	-248,952.00
Total Accumulated Depreciation						-4,909.00	-248,952.00
Furniture and Equipment							0.00
Total Furniture and Equipment							0.00
New Gas Lines							55,220.00
Total New Gas Lines							55,220.00
Property and Equipment							251,062.00
Total Property and Equipment							251,062.00
Intangible Asset							34,252.00
Total Intangible Asset							34,252.00
Less Amortization							-34,252.00
Total Less Amortization							-34,252.00
A/P BRC 2017							0.00
Total A/P BRC 2017							0.00
A/P Childers and Assoc							0.00
Total A/P Childers and Assoc							0.00
A/P Gos Samford PLLC							0.00
Total A/P Gos Samford PLLC							0.00

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Accrual Basis

B&H GAS COMPANY INC.

General Ledger

As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
Accounts Payable							-1,659,561.16
General Journal	12/31/2019	33	B&S Oil Company		Purchases -Nat...	1,544.45	-1,658,016.71
General Journal	12/31/2019	38	ap		Customer Depo...	-6,791.43	-1,664,808.14
Total Accounts Payable						-5,246.98	-1,664,808.14
941 Taxes payable							-994.40
General Journal	12/31/2019	26			Payroll Tax Exp...	2.40	-992.00
Total 941 Taxes payable						2.40	-992.00
Customer Deposits							-18,451.88
Check	01/31/2019	9058	Deposit Refund		Checking First ...	736.00	-17,715.88
Check	06/30/2019	9191	Rob Dennis		Peoples Bank ...	115.77	-17,600.11
Check	10/31/2019	9289	terri woods		Peoples Bank ...	125.21	-17,474.90
Check	12/31/2019	9346	betsy layne primary c...		Peoples Bank ...	83.47	-17,391.43
General Journal	12/31/2019	38	ap		Accounts Paya...	6,791.43	-10,600.00
Total Customer Deposits						7,851.88	-10,600.00
FUTA Payable							-84.00
Check	01/31/2019	9050	United Stetes Treasury		Checking First ...	84.00	0.00
Total FUTA Payable						84.00	0.00
KY Withholding Payable							-180.56
Total KY Withholding Payable							-180.56
Due To Related Party							-26,891.42
General Journal	12/31/2019	31		loans from bs	Sales	-60,272.98	-87,164.40
Total Due To Related Party						-60,272.98	-87,164.40
N/P DLG							0.00
Total N/P DLG							0.00
APIC							-11,412.00
Total APIC							-11,412.00
Capital Stock							-8,000.00
Total Capital Stock							-8,000.00
Dividends Paid							0.00
Total Dividends Paid							0.00
Opening Balance Equity							0.00
Total Opening Balance Equity							0.00
Retained Earnings							1,608,659.75
Total Retained Earnings							1,608,659.75
Sales							0.00
General Journal	01/31/2019	6			Checking First ...	-28,029.51	-28,029.51
General Journal	02/28/2019	7			Checking First ...	-31,098.04	-59,127.55
General Journal	03/31/2019	8			Checking First ...	-25,036.89	-84,164.44
General Journal	04/30/2019	9			Checking First ...	-9,261.39	-93,425.83
General Journal	04/30/2019	10			Peoples Bank ...	-13,372.09	-106,797.92
General Journal	04/30/2019	18			Peoples Bank ...	-15,797.73	-122,595.65
General Journal	06/30/2019	12			Peoples Bank ...	-10,172.13	-132,767.78
General Journal	07/31/2019	14			Peoples Bank ...	-9,623.82	-142,391.60
General Journal	08/31/2019	15			Peoples Bank ...	-9,968.92	-152,360.52
General Journal	09/30/2019	16			Peoples Bank ...	-9,711.12	-162,071.64
General Journal	10/31/2019	17			Peoples Bank ...	-10,163.99	-172,235.63
General Journal	11/30/2019	29			Peoples Bank ...	-13,292.08	-185,527.71
General Journal	12/31/2019	30			Peoples Bank ...	-25,062.89	-210,590.60
General Journal	12/31/2019	31		loans from bs	Due To Related...	60,272.98	-150,317.62
General Journal	12/31/2019	35	adj		Accounts Recei...	10,428.83	-139,888.79
Total Sales						-139,888.79	-139,888.79

B&H GAS COMPANY INC.

General Ledger

As of December 31, 2019

01/13/21

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
							0.00
Purchases -Natural Gas							
Check	01/31/2019	9035	B&S Oil Company		Checking First ...	1,734.66	1,734.66
Check	01/31/2019	9042	B&S Oil Company		Checking First ...	2,871.95	4,606.61
Check	01/31/2019	9044	B&S Oil Company		Checking First ...	2,297.56	6,904.17
Check	01/31/2019	9047	Eq Energy LLC		Checking First ...	2,347.88	9,252.05
Check	01/31/2019	9052	B&S Oil Company		Checking First ...	2,297.56	11,549.61
Check	01/31/2019	9053	B&S Oil Company		Checking First ...	4,020.73	15,570.34
Check	01/31/2019	9055	B&S Oil Company		Checking First ...	1,723.17	17,293.51
Check	02/28/2019	9075	B&S Oil Company		Checking First ...	4,474.05	21,767.56
Check	02/28/2019	9081	B&S Oil Company		Checking First ...	5,739.57	27,507.13
Check	02/28/2019	9084	B&S Oil Company		Checking First ...	1,917.45	29,424.58
Check	02/28/2019	9088	B&S Oil Company		Checking First ...	1,917.45	31,342.03
Check	02/28/2019	9090	B&S Oil Company		Checking First ...	4,474.05	35,816.08
Check	03/31/2019	9107	B&S Oil Company		Checking First ...	3,406.67	39,222.75
Check	03/31/2019	9111	B&S Oil Company		Checking First ...	2,428.77	41,651.52
Check	03/31/2019	9114	B&S Oil Company		Checking First ...	5,752.35	47,403.87
Check	03/31/2019	9122	B&S Oil Company		Checking First ...	2,556.60	49,960.47
Check	03/31/2019	9131	B&S Oil Company		Checking First ...	766.98	50,727.45
Check	04/30/2019	9143	B&S Oil Company		Checking First ...	3,662.33	54,389.78
Check	04/30/2019	9157	B&S Oil Company		Peoples Bank ...	5,752.35	60,142.13
Check	04/30/2019	9156	B&S Oil Company		Peoples Bank ...	3,834.90	63,977.03
Check	05/31/2019	9176	B&S Oil Company		Peoples Bank ...	1,754.75	65,731.78
Check	05/31/2019	9182	B&S Oil Company		Peoples Bank ...	2,344.13	68,075.91
Check	05/31/2019	9187	B&S Oil Company		Peoples Bank ...	2,009.25	70,085.16
Check	06/30/2019	9202	B&S Oil Company		Peoples Bank ...	2,471.38	72,556.54
Check	07/31/2019	9226	B&S Oil Company		Peoples Bank ...	1,339.50	73,896.04
Check	07/31/2019	9231	B&S Oil Company		Peoples Bank ...	803.70	74,699.74
Check	08/31/2019	9246	B&S Oil Company		Peoples Bank ...	1,511.75	76,211.49
Check	08/31/2019	9255	B&S Oil Company		Peoples Bank ...	399.33	76,610.82
Check	09/30/2019	9271	B&S Oil Company		Peoples Bank ...	1,140.94	77,751.76
Check	09/30/2019	9279	B&S Oil Company		Peoples Bank ...	507.72	78,259.48
Check	10/31/2019	9296	B&S Oil Company		Peoples Bank ...	2,082.88	80,342.36
Check	11/30/2019	9317	B&S Oil Company		Peoples Bank ...	1,628.00	81,970.36
Check	11/30/2019	9328	B&S Oil Company		Peoples Bank ...	1,553.54	83,523.90
Check	12/31/2019	9343	B&S Oil Company		Peoples Bank ...	809.03	84,332.93
Check	12/31/2019	9351	B&S Oil Company		Peoples Bank ...	4,045.17	88,378.10
Check	12/31/2019	9361	B&S Oil Company		Peoples Bank ...	6,452.42	94,830.52
General Journal	12/31/2019	32	B&S Oil Company	Repairs and Ma...		-0.66	94,829.86
General Journal	12/31/2019	33	B&S Oil Company	Accounts Paya...		-1,544.45	93,285.41
General Journal	12/31/2019	34	Eq Energy LLC	Repairs and Ma...		25.75	93,311.16
Total Purchases -Natural Gas						93,311.16	93,311.16
							0.00
Advertising and Promotion							
Total Advertising and Promotion							0.00
							0.00
Bank Service Charges							
General Journal	01/31/2019	6			Checking First ...	64.18	64.18
General Journal	01/31/2019	6			Checking First ...	22.40	86.58
General Journal	02/28/2019	7			Checking First ...	86.86	173.44
General Journal	02/28/2019	7			Checking First ...	22.60	196.04
General Journal	03/31/2019	8			Checking First ...	102.18	298.22
General Journal	03/31/2019	8			Checking First ...	22.60	320.82
General Journal	04/30/2019	10			Peoples Bank ...	76.29	397.11
General Journal	04/30/2019	10			Peoples Bank ...	2.00	399.11
General Journal	04/30/2019	19			Peoples Bank ...	124.81	523.92
General Journal	06/30/2019	12			Peoples Bank ...	80.62	604.54
General Journal	06/30/2019	12			Peoples Bank ...	2.00	606.54
General Journal	07/31/2019	14			Peoples Bank ...	2.00	608.54
General Journal	08/31/2019	15			Peoples Bank ...	2.00	610.54
General Journal	09/30/2019	16			Peoples Bank ...	2.00	612.54
General Journal	10/31/2019	17			Peoples Bank ...	2.00	614.54
General Journal	12/31/2019	30			Peoples Bank ...	61.74	676.28
Total Bank Service Charges						676.28	676.28
							0.00
Computer and Internet Expenses							
Total Computer and Internet Expenses							0.00
							0.00
Depreciation Expense							
General Journal	12/31/2019	21			Accumulated D...	4,909.00	4,909.00
Total Depreciation Expense						4,909.00	4,909.00
							0.00
Dues and Subscriptions							
Total Dues and Subscriptions							0.00

B&H GAS COMPANY INC.
General Ledger
 As of December 31, 2019

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance	
							0.00	
Employee Benefit Programs								
General Journal	12/31/2019	20			Insurance Expe...	8,913.96	8,913.96	
Total Employee Benefit Programs							8,913.96	8,913.96
							0.00	
Insurance Expense								
General Journal	01/31/2019	6			Checking First ...	931.39	931.39	
General Journal	02/28/2019	7			Checking First ...	931.39	1,862.78	
General Journal	03/31/2019	8			Checking First ...	931.39	2,794.17	
General Journal	03/31/2019	8			Checking First ...	531.45	3,325.62	
General Journal	04/30/2019	10			Peoples Bank ...	931.39	4,257.01	
Check	05/31/2019	9158	elite insurance solutio...		Peoples Bank ...	2,161.24	6,418.25	
General Journal	06/30/2019	12			Peoples Bank ...	931.39	7,349.64	
General Journal	07/31/2019	14			Peoples Bank ...	931.39	8,281.03	
General Journal	08/31/2019	15			Peoples Bank ...	931.39	9,212.42	
General Journal	09/30/2019	16			Peoples Bank ...	931.39	10,143.81	
General Journal	10/31/2019	17			Peoples Bank ...	931.39	11,075.20	
General Journal	11/30/2019	28			-SPLIT-		12,006.59	
General Journal	12/31/2019	20			Employee Benefi...	-8,913.96	3,092.63	
General Journal	12/31/2019	23			Officers Life Ins...	-424.00	2,668.63	
General Journal	12/31/2019	30			Peoples Bank ...	984.06	3,652.69	
Total Insurance Expense							3,652.69	3,652.69
							0.00	
Interest Expense								
Total Interest Expense							0.00	0.00
							0.00	
Miscellaneous Expense								
Check	05/31/2019	9178	Bank Direct Capital F...		Peoples Bank ...	688.10	688.10	
Check	06/30/2019	9211	Bank Direct Capital F...		Peoples Bank ...	688.10	1,376.20	
Total Miscellaneous Expense							1,376.20	1,376.20
							0.00	
Office Supplies								
Check	01/31/2019	9041	Wal Mart		Checking First ...	210.67	210.67	
Check	01/31/2019	9066	Wordsigns		Checking First ...	343.44	554.11	
Check	02/28/2019	9096	State Wide Press		Checking First ...	220.00	774.11	
General Journal	02/28/2019	7			Checking First ...	109.91	884.02	
Check	03/31/2019	9127	Wal Mart		Checking First ...	57.77	941.79	
General Journal	03/31/2019	8			Checking First ...	216.37	1,158.16	
General Journal	03/31/2019	8			Checking First ...	63.09	1,221.25	
General Journal	03/31/2019	8			Checking First ...	289.57	1,510.82	
General Journal	04/30/2019	9			Checking First ...	100.27	1,611.09	
General Journal	04/30/2019	10			Peoples Bank ...	99.71	1,710.80	
Check	04/30/2019	9158	staples		Peoples Bank ...	259.54	1,970.34	
General Journal	06/30/2019	12			Peoples Bank ...	59.75	2,030.09	
General Journal	07/31/2019	14			Peoples Bank ...	59.48	2,089.57	
General Journal	07/31/2019	14			Peoples Bank ...	698.10	2,787.67	
General Journal	08/31/2019	15			Peoples Bank ...	59.59	2,847.26	
General Journal	08/31/2019	15			Peoples Bank ...	698.10	3,545.36	
General Journal	08/31/2019	15			Peoples Bank ...	59.49	3,604.85	
General Journal	09/30/2019	16			Peoples Bank ...	123.83	3,728.68	
General Journal	09/30/2019	16			Peoples Bank ...	698.10	4,426.78	
General Journal	09/30/2019	16			Peoples Bank ...	15.00	4,441.78	
Check	10/31/2019	9306	Johnson County Gas		Peoples Bank ...	46.22	4,488.00	
General Journal	10/31/2019	17			Peoples Bank ...	698.10	5,186.10	
General Journal	10/31/2019	17			Peoples Bank ...	50.52	5,236.62	
Check	11/30/2019	9337	Johnson County Gas		Peoples Bank ...	86.99	5,323.61	
General Journal	12/31/2019	30						
Total Office Supplies							5,323.61	5,323.61
							0.00	
Officers Life Insurance								
General Journal	12/31/2019	23			Insurance Expe...	424.00	424.00	
Total Officers Life Insurance							424.00	424.00

B&H GAS COMPANY INC.
General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
							0.00
Other Taxes Expense							
Check	02/28/2019	9087	Kentucky State Treas...		Checking First ...	180.44	180.44
Check	03/31/2019	9119	Kentucky State Treas...		Checking First ...	228.92	409.36
Check	03/31/2019	9126	KITS		Checking First ...	74.20	483.56
Check	04/30/2019	9120	Kentucky State Treas...		Checking First ...	175.00	658.56
Check	07/31/2019	9230	Kentucky State Treas...		Peoples Bank ...	22.80	681.36
Check	07/31/2019	9234	Kentucky State Treas...		Peoples Bank ...	93.58	774.94
Check	09/30/2019	9283	Kentucky State Treas...		Peoples Bank ...	93.99	868.93
General Journal	11/30/2019	28			Insurance Expe...	992.00	1,860.93
Check	12/31/2019	9352	Kentucky State Treas...		Peoples Bank ...	766.40	2,627.33
Check	12/31/2019	9360	Kentucky State Treas...		Peoples Bank ...	242.61	2,869.94
Check	12/31/2019	9362	Kentucky State Treas...		Peoples Bank ...	208.55	3,078.49
General Journal	12/31/2019	26			Payroll Tax Exp...	-3,217.48	-138.99
General Journal	12/31/2019	27			Repairs and Ma...	1,522.20	1,383.21
General Journal	12/31/2019	30			Peoples Bank ...	1,336.70	2,719.91
Total Other Taxes Expense						2,719.91	2,719.91
							0.00
Payroll							
Check	01/31/2019	9033	Bud Rife		Checking First ...	466.73	466.73
Check	01/31/2019	9034	Suda Allen		Checking First ...	316.03	782.76
Check	01/31/2019	9048	Bud Rife		Checking First ...	466.73	1,249.49
Check	01/31/2019	9049	Suda Allen		Checking First ...	316.03	1,565.52
Check	01/31/2019	9051	Kentucky State Treas...		Checking First ...	180.56	1,746.08
Check	01/31/2019	9056	Bud Rife		Checking First ...	466.73	2,212.81
Check	01/31/2019	9057	Suda Allen		Checking First ...	316.03	2,528.84
Check	01/31/2019	9062	Bud Rife		Checking First ...	467.09	2,995.93
Check	01/31/2019	9063	Suda Allen		Checking First ...	316.39	3,312.32
Check	01/31/2019	9069	Bud Rife		Checking First ...	467.09	3,779.41
Check	01/31/2019	9070	Suda Allen		Checking First ...	316.39	4,095.80
General Journal	01/31/2019	6			Checking First ...	994.40	5,090.20
Check	02/28/2019	9076	Bud Rife		Checking First ...	467.09	5,557.29
Check	02/28/2019	9077	Suda Allen		Checking First ...	316.39	5,873.68
Check	02/28/2019	9082	Bud Rife		Checking First ...	467.09	6,340.77
Check	02/28/2019	9083	Suda Allen		Checking First ...	316.39	6,657.16
Check	02/28/2019	9091	Bud Rife		Checking First ...	467.09	7,124.25
Check	02/28/2019	9092	Suda Allen		Checking First ...	316.39	7,440.64
Check	02/28/2019	9095	Suda Allen		Checking First ...	316.39	7,757.03
Check	02/28/2019	9098	Bud Rife		Checking First ...	467.09	8,224.12
Check	02/28/2019	9099	Suda Allen		Checking First ...	316.39	8,540.51
General Journal	02/28/2019	7			Checking First ...	993.80	9,534.31
Check	03/31/2019	9105	Bud Rife		Checking First ...	467.09	10,001.40
Check	03/31/2019	9106	Suda Allen		Checking First ...	316.39	10,317.79
Check	03/31/2019	9116	Bud Rife		Checking First ...	467.09	10,784.88
Check	03/31/2019	9117	Suda Allen		Checking First ...	316.39	11,101.27
Check	03/31/2019	9123	Bud Rife		Checking First ...	467.09	11,568.36
Check	03/31/2019	9124	Suda Allen		Checking First ...	316.39	11,884.75
Check	03/31/2019	9129	Bud Rife		Checking First ...	467.09	12,351.84
Check	03/31/2019	9129	Suda Allen		Checking First ...	316.39	12,668.23
General Journal	03/31/2019	8			Checking First ...	1,336.70	14,004.93
Check	04/30/2019	9135	Bud Rife		Checking First ...	467.09	14,472.02
Check	04/30/2019	9136	Suda Allen		Checking First ...	316.39	14,788.41
Check	04/30/2019	9147	Bud Rife		Checking First ...	467.09	15,255.50
Check	04/30/2019	9148	Suda Allen		Checking First ...	316.39	15,571.89
General Journal	04/30/2019	9			Checking First ...	992.00	16,563.89
General Journal	04/30/2019	10			Peoples Bank ...	992.00	17,555.89
Check	04/30/2019	9154	Suda Allen		Peoples Bank ...	316.39	17,872.28
Check	04/30/2019	9156	Kentucky State Treas...		Peoples Bank ...	213.23	18,085.51
Check	04/30/2019	9157	Kentucky State Treas...		Peoples Bank ...	40.20	18,125.71
Check	04/30/2019	9153	Bud Rife		Peoples Bank ...	467.09	18,592.80
Check	04/30/2019	9154	Bud Rife		Peoples Bank ...	467.09	19,059.89
Check	04/30/2019	9155	Suda Allen		Peoples Bank ...	316.39	19,376.28
Check	04/30/2019	9157	Suda Allen		Peoples Bank ...	316.39	19,692.67
Check	05/31/2019	9164	Bud Rife		Peoples Bank ...	467.09	20,159.76
Check	05/31/2019	9175	Bud Rife		Peoples Bank ...	467.09	20,626.85
Check	05/31/2019	9175	Suda Allen		Peoples Bank ...	316.39	20,943.24
Check	05/31/2019	9180	Bud Rife		Peoples Bank ...	467.09	21,410.33
Check	05/31/2019	9185	Bud Rife		Peoples Bank ...	467.09	21,877.42
Check	05/31/2019	9181	Suda Allen		Peoples Bank ...	316.39	22,193.81
Check	05/31/2019	9186	Suda Allen		Peoples Bank ...	316.39	22,510.20
Check	05/31/2019	9188	Bud Rife		Peoples Bank ...	467.09	22,977.29
Check	05/31/2019	9189	Suda Allen		Peoples Bank ...	316.39	23,293.68
Check	06/30/2019	9196	Bud Rife		Peoples Bank ...	467.09	23,760.77
Check	06/30/2019	9197	Suda Allen		Peoples Bank ...	316.39	24,077.16
Check	06/30/2019	9203	Bud Rife		Peoples Bank ...	467.09	24,544.25
Check	06/30/2019	9204	Suda Allen		Peoples Bank ...	316.39	24,860.64
Check	06/30/2019	9209	Bud Rife		Peoples Bank ...	467.09	25,327.73
Check	06/30/2019	9210	Suda Allen		Peoples Bank ...	316.39	25,644.12

B&H GAS COMPANY INC.

General Ledger

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
					Peoples Bank ...	467.09	26,111.21
Check	06/30/2019	9214	Bud Rife		Peoples Bank ...	316.39	26,427.60
Check	06/30/2019	9215	Suda Allen		Peoples Bank ...	1,240.00	27,667.60
General Journal	06/30/2019	12			Peoples Bank ...	467.09	28,134.69
Check	07/31/2019	9217	Bud Rife		Peoples Bank ...	316.39	28,451.08
Check	07/31/2019	9218	Suda Allen		Peoples Bank ...	467.09	28,918.17
Check	07/31/2019	9227	Bud Rife		Peoples Bank ...	316.39	29,234.56
Check	07/31/2019	9228	Suda Allen		Peoples Bank ...	467.09	29,701.65
Check	07/31/2019	9232	Bud Rife		Peoples Bank ...	316.39	30,018.04
Check	07/31/2019	9233	Suda Allen		Peoples Bank ...	467.09	30,485.13
Check	07/31/2019	9238	Bud Rife		Peoples Bank ...	316.39	30,801.52
Check	07/31/2019	9239	Suda Allen		Peoples Bank ...	316.39	31,117.91
Check	07/31/2019	9244	Suda Allen		Peoples Bank ...	992.00	32,109.91
General Journal	07/31/2019	14			Peoples Bank ...	467.09	32,577.00
Check	08/31/2019	9245	Bud Rife		Peoples Bank ...	467.09	33,044.09
Check	08/31/2019	9249	Bud Rife		Peoples Bank ...	316.39	33,360.48
Check	08/31/2019	9250	Suda Allen		Peoples Bank ...	467.09	33,827.57
Check	08/31/2019	9258	Bud Rife		Peoples Bank ...	316.39	34,143.96
Check	08/31/2019	9259	Suda Allen		Peoples Bank ...	467.09	34,611.05
Check	08/31/2019	9261	Bud Rife		Peoples Bank ...	316.39	34,927.44
Check	08/31/2019	9262	Suda Allen		Peoples Bank ...	316.39	35,243.83
Check	08/31/2019	9267	Suda Allen		Peoples Bank ...	992.00	36,235.83
General Journal	08/31/2019	15			Peoples Bank ...	175.84	36,411.67
Check	09/30/2019	9268	Bud Rife		Peoples Bank ...	467.09	36,878.76
Check	09/30/2019	9269	Bud Rife		Peoples Bank ...	316.39	37,195.15
Check	09/30/2019	9270	Suda Allen		Peoples Bank ...	467.09	37,662.24
Check	09/30/2019	9280	Bud Rife		Peoples Bank ...	316.39	37,978.63
Check	09/30/2019	9281	Suda Allen		Peoples Bank ...	316.39	38,295.02
Check	09/30/2019	9284	Suda Allen		Peoples Bank ...	467.09	38,762.11
Check	09/30/2019	9285	Bud Rife		Peoples Bank ...	467.09	39,229.20
Check	09/30/2019	9287	Bud Rife		Peoples Bank ...	316.39	39,545.59
Check	09/30/2019	9288	Suda Allen		Peoples Bank ...	1,240.00	40,785.59
General Journal	09/30/2019	16			Peoples Bank ...	316.39	41,101.98
Check	10/31/2019	9291	Suda Allen		Peoples Bank ...	467.09	41,569.07
Check	10/31/2019	9292	Bud Rife		Peoples Bank ...	467.09	42,036.16
Check	10/31/2019	9301	Bud Rife		Peoples Bank ...	316.39	42,352.55
Check	10/31/2019	9302	Suda Allen		Peoples Bank ...	467.09	42,819.64
Check	10/31/2019	9307	Bud Rife		Peoples Bank ...	316.39	43,136.03
Check	10/31/2019	9308	Suda Allen		Peoples Bank ...	467.09	43,603.12
Check	10/31/2019	9312	Bud Rife		Peoples Bank ...	316.39	43,919.51
Check	10/31/2019	9313	Suda Allen		Peoples Bank ...	467.09	44,386.60
Check	10/31/2019	9315	Bud Rife		Peoples Bank ...	316.39	44,702.99
Check	10/31/2019	9316	Suda Allen		Peoples Bank ...	992.00	45,694.99
General Journal	10/31/2019	17			Peoples Bank ...	467.09	46,162.08
Check	11/30/2019	9325	Bud Rife		Peoples Bank ...	316.39	46,478.47
Check	11/30/2019	9326	Suda Allen		Peoples Bank ...	467.09	46,945.56
Check	11/30/2019	9330	Bud Rife		Peoples Bank ...	316.39	47,261.95
Check	11/30/2019	9331	Suda Allen		Peoples Bank ...	467.09	47,729.04
Check	11/30/2019	9335	Bud Rife		Peoples Bank ...	316.39	48,045.43
Check	11/30/2019	9336	Suda Allen		Peoples Bank ...	467.09	48,512.52
Check	11/30/2019	9339	Bud Rife		Peoples Bank ...	316.39	48,828.91
Check	11/30/2019	9340	Suda Allen		Peoples Bank ...	316.39	49,145.30
Check	11/30/2019	9341	Suda Allen		Peoples Bank ...	467.09	49,612.39
Check	12/31/2019	9344	Bud Rife		Peoples Bank ...	316.39	49,928.78
Check	12/31/2019	9345	Suda Allen		Peoples Bank ...	467.09	50,395.87
Check	12/31/2019	9358	Bud Rife		Peoples Bank ...	316.39	50,712.26
Check	12/31/2019	9359	Suda Allen		Peoples Bank ...	467.09	51,179.35
Check	12/31/2019	9363	Bud Rife		Peoples Bank ...	316.39	51,495.74
Check	12/31/2019	9364	Suda Allen		Peoples Bank ...	467.09	51,962.83
Check	12/31/2019	9365	Bud Rife		Peoples Bank ...	467.09	52,429.92
Check	12/31/2019	9366	Bud Rife		Peoples Bank ...	316.39	52,746.31
Check	12/31/2019	9368	Suda Allen		Peoples Bank ...	467.09	53,213.40
Check	12/31/2019	9372	Bud Rife		Payroll Tax Exp...	-413.40	52,800.00
General Journal	12/31/2019	25				52,800.00	52,800.00
Total Payroll							0.00
Payroll Tax Expense							
Check	04/30/2019	9155	Kentucky State Treas...		Peoples Bank ...	180.08	180.08
Check	05/31/2019	9177	Kentucky State Treas...		Peoples Bank ...	180.08	360.16
Check	08/31/2019	9257	Kentucky State Treas...		Peoples Bank ...	180.08	540.24
Check	11/30/2019	9332	Kentucky State Treas...		Peoples Bank ...	180.08	720.32
General Journal	12/31/2019	25			Payroll	413.40	1,133.72
General Journal	12/31/2019	26			-SPLIT-	3,217.48	4,351.20
Total Payroll Tax Expense						4,351.20	4,351.20

B&H GAS COMPANY INC.
General Ledger
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Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance	
							0.00	
Permits and Fees								
Check	01/31/2019	9059	Kentucky State Treas...		Checking First ...	659.15	659.15	
Total Permits and Fees							659.15	659.15
							0.00	
Postage and Delivery								
Check	01/31/2019	9031	USPS		Checking First ...	150.00	150.00	
Check	01/31/2019	9032	USPS		Checking First ...	69.16	219.16	
Check	02/28/2019	9067	USPS		Checking First ...	55.00	274.16	
Check	02/28/2019	9074	USPS		Checking First ...	68.88	343.04	
Check	03/31/2019	9100	USPS		Checking First ...	68.60	411.64	
Check	03/31/2019	9121	USPS		Checking First ...	2.90	414.54	
Check	04/30/2019	9133	USPS		Checking First ...	68.88	483.42	
Check	05/31/2019	9166	USPS		Peoples Bank ...	68.60	552.02	
Check	06/30/2019	9190	USPS		Peoples Bank ...	68.04	620.06	
Check	07/31/2019	9216	USPS		Peoples Bank ...	67.20	687.26	
Check	07/31/2019	9219	USPS		Peoples Bank ...	117.50	804.76	
Check	08/31/2019	9243	USPS		Peoples Bank ...	65.52	870.28	
Check	09/30/2019	9268	USPS		Peoples Bank ...	67.20	937.48	
Check	10/31/2019	9290	USPS		Peoples Bank ...	67.76	1,005.24	
Check	11/30/2019	9314	USPS		Peoples Bank ...	67.20	1,072.44	
Check	11/30/2019	9327	USPS		Peoples Bank ...	7.70	1,080.14	
Check	11/30/2019	9334	USPS		Peoples Bank ...	2.35	1,082.49	
Check	12/31/2019	9342	USPS		Peoples Bank ...	68.88	1,151.37	
Check	12/31/2019	9356	USPS		Peoples Bank ...	60.00	1,211.37	
Total Postage and Delivery							1,211.37	1,211.37
							0.00	
Professional Fees								
Check	01/31/2019	9028	Goss Sanford Pllc		Checking First ...	100.00	100.00	
Check	01/31/2019	9046	Joe F Childers		Checking First ...	1,233.75	1,333.75	
Check	01/31/2019	9061	Goss Sanford Pllc		Checking First ...	200.00	1,533.75	
Check	02/28/2019	9061	Darrell Madden		Checking First ...	175.00	1,708.75	
Check	02/28/2019	9086	Joe F Childers		Checking First ...	393.75	2,102.50	
Check	03/31/2019	9112	Davis Law Office		Checking First ...	125.00	2,227.50	
Check	03/31/2019	9125	Darrell Madden		Checking First ...	815.00	3,042.50	
Check	04/30/2019	9146	Goss Sanford Pllc		Checking First ...	200.00	3,242.50	
Check	05/31/2019	9168	Goss Sanford Pllc		Peoples Bank ...	200.00	3,442.50	
Check	06/30/2019	9201	Goss Sanford Pllc		Peoples Bank ...	100.00	3,542.50	
Check	08/31/2019	9241	Kevin Jacobs CPA		Peoples Bank ...	900.00	4,442.50	
Check	08/31/2019	9242	Goss Sanford Pllc		Peoples Bank ...	100.00	4,542.50	
Total Professional Fees							4,542.50	4,542.50
							0.00	
Property Tax								
Check	02/28/2019	9094	Floyd County Sheriff		Checking First ...	4,057.41	4,057.41	
Total Property Tax							4,057.41	4,057.41
							0.00	
Rent Expense								
Total Rent Expense							0.00	0.00
							0.00	
Repairs and Maintenance								
Check	03/31/2019	9101	Miller Supply of Kent...		Checking First ...	185.29	185.29	
Check	04/30/2019	9156	rife construction		Peoples Bank ...	2,780.00	2,965.29	
Check	08/31/2019	9254	B&S Oil Company		Peoples Bank ...	560.00	3,525.29	
Check	11/30/2019	9324	B&S Oil Company		Peoples Bank ...	3,500.00	7,025.29	
General Journal	12/31/2019	27			Other Taxes Ex...	-1,522.20	5,503.09	
General Journal	12/31/2019	30			Peoples Bank ...	1,476.90	6,979.99	
General Journal	12/31/2019	32	B&S Oil Company		Purchases -Nat...	0.66	6,980.65	
General Journal	12/31/2019	34	Eq Energy LLC		Purchases -Nat...	-25.75	6,954.90	
General Journal	12/31/2019	36	adj		Accounts Recel...	-661.51	6,293.39	
Total Repairs and Maintenance							6,293.39	6,293.39
							0.00	
Royalties								
Total Royalties							0.00	0.00

B&H GAS COMPANY INC.

General Ledger

As of December 31, 2019

Type	Date	Num	Name	Memo	Split	Amount	Balance
							0.00
Sales Tax Expense							
Check	01/31/2019	9054	Kentucky State Treas...		Checking First ...	229.07	229.07
Check	02/28/2019	9089	Kentucky State Treas...		Checking First ...	274.83	503.90
Check	03/31/2019	9115	Kentucky State Treas...		Checking First ...	242.61	746.51
Check	05/31/2019	9183	Kentucky State Treas...		Peoples Bank ...	124.50	871.01
Check	06/30/2019	9205	Kentucky State Treas...		Peoples Bank ...	225.10	1,096.11
Check	06/30/2019	9206	Kentucky State Treas...		Peoples Bank ...	89.01	1,185.12
Check	06/30/2019	9208	Kentucky State Treas...		Peoples Bank ...	335.91	1,521.03
Check	07/31/2019	9229	Kentucky State Treas...		Peoples Bank ...	180.08	1,701.11
Check	08/31/2019	9260	Kentucky State Treas...		Peoples Bank ...	98.14	1,799.25
Check	09/30/2019	9282	Kentucky State Treas...		Peoples Bank ...	225.10	2,024.35
Check	10/31/2019	9303	Kentucky State Treas...		Peoples Bank ...	180.08	2,204.43
Check	10/31/2019	9304	Kentucky State Treas...		Peoples Bank ...	107.28	2,311.71
Check	11/30/2019	9333	Kentucky State Treas...		Peoples Bank ...	94.06	2,405.77
General Journal	12/31/2019	26			Payroll Tax Exp...	-2.40	2,403.37
Total Sales Tax Expense						2,403.37	2,403.37
							0.00
Supplies							
General Journal	01/31/2019	6			Checking First ...	690.74	690.74
Check	04/30/2019	9144	cash		Peoples Bank ...	307.26	998.00
General Journal	12/31/2019	22			Travel Expense	3,939.79	4,937.79
Total Supplies						4,937.79	4,937.79
							0.00
Telephone Expense							
Check	01/31/2019	9036	Gearheart Communic...		Checking First ...	159.64	159.64
Check	01/31/2019	9038	Gearheart Communic...		Checking First ...	57.76	217.40
Check	01/31/2019	9039	Gearheart Communic...		Checking First ...	50.71	268.11
Check	01/31/2019	9068	Appalachian Wireless		Checking First ...	178.43	446.54
Check	02/28/2019	9071	Gearheart Communic...		Checking First ...	50.70	497.24
Check	02/28/2019	9072	Gearheart Communic...		Checking First ...	57.45	554.69
Check	02/28/2019	9073	Gearheart Communic...		Checking First ...	159.65	714.34
Check	03/31/2019	9097	Appalachian Wireless		Checking First ...	178.27	892.61
Check	03/31/2019	9102	Gearheart Communic...		Checking First ...	159.65	1,052.26
Check	03/31/2019	9103	Gearheart Communic...		Checking First ...	57.73	1,109.99
Check	03/31/2019	9104	Gearheart Communic...		Checking First ...	50.70	1,160.69
Check	04/30/2019	9132	Appalachian Wireless		Checking First ...	178.22	1,338.91
Check	04/30/2019	9137	Gearheart Communic...		Checking First ...	163.90	1,502.81
Check	04/30/2019	9138	Gearheart Communic...		Checking First ...	50.57	1,553.38
Check	04/30/2019	9139	Gearheart Communic...		Checking First ...	58.05	1,611.43
Check	05/31/2019	9162	Appalachian Wireless		Peoples Bank ...	178.22	1,789.65
Check	05/31/2019	9174	Gearheart Communic...		Peoples Bank ...	163.90	1,953.55
Check	05/31/2019	9170	Gearheart Communic...		Peoples Bank ...	50.56	2,004.11
Check	05/31/2019	9171	Gearheart Communic...		Peoples Bank ...	57.38	2,061.49
Check	05/31/2019	9184	Appalachian Wireless		Peoples Bank ...	178.22	2,239.71
Check	06/30/2019	9193	Gearheart Communic...		Peoples Bank ...	50.56	2,290.27
Check	06/30/2019	9194	Gearheart Communic...		Peoples Bank ...	163.89	2,454.16
Check	06/30/2019	9195	Gearheart Communic...		Peoples Bank ...	56.43	2,510.59
Check	06/30/2019	9213	Appalachian Wireless		Peoples Bank ...	108.84	2,619.43
Check	07/31/2019	9220	Gearheart Communic...		Peoples Bank ...	58.14	2,677.57
Check	07/31/2019	9221	Gearheart Communic...		Peoples Bank ...	50.56	2,728.13
Check	07/31/2019	9222	Gearheart Communic...		Peoples Bank ...	163.89	2,892.02
Check	07/31/2019	9235	Appalachian Wireless		Peoples Bank ...	175.84	3,067.86
Check	08/31/2019	9247	Gearheart Communic...		Peoples Bank ...	57.10	3,124.96
Check	08/31/2019	9248	Gearheart Communic...		Peoples Bank ...	51.20	3,176.16
Check	08/31/2019	9251	Gearheart Communic...		Peoples Bank ...	163.90	3,340.06
Check	08/31/2019	9265	Appalachian Wireless		Peoples Bank ...	467.09	3,807.15
Check	09/30/2019	9272	Gearheart Communic...		Peoples Bank ...	163.89	3,971.04
Check	09/30/2019	9273	Gearheart Communic...		Peoples Bank ...	51.20	4,022.24
Check	09/30/2019	9275	Gearheart Communic...		Peoples Bank ...	57.82	4,080.06
Check	09/30/2019	9286	Appalachian Wireless		Peoples Bank ...	175.84	4,255.90
Check	09/30/2019	9297	Gearheart Communic...		Peoples Bank ...	161.78	4,417.68
Check	10/31/2019	9298	Gearheart Communic...		Peoples Bank ...	58.15	4,475.83
Check	10/31/2019	9299	Gearheart Communic...		Peoples Bank ...	51.28	4,527.11
Check	10/31/2019	9310	Appalachian Wireless		Peoples Bank ...	175.92	4,703.03
Check	11/30/2019	9319	Gearheart Communic...		Peoples Bank ...	51.27	4,754.30
Check	11/30/2019	9320	Gearheart Communic...		Peoples Bank ...	161.78	4,916.08
Check	11/30/2019	9321	Gearheart Communic...		Peoples Bank ...	56.98	4,973.06
Check	12/31/2019	9338	Appalachian Wireless		Peoples Bank ...	202.39	5,175.45
Check	12/31/2019	9347	Gearheart Communic...		Peoples Bank ...	161.78	5,337.23
Check	12/31/2019	9348	Gearheart Communic...		Peoples Bank ...	51.27	5,388.50
Check	12/31/2019	9349	Gearheart Communic...		Peoples Bank ...	57.44	5,445.94
Total Telephone Expense						5,445.94	5,445.94

B&H GAS COMPANY INC.

General Ledger

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Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
							0.00
Travel Expense							
Check	02/28/2019	9085	Cardinal Country Store		Checking First ...	444.16	444.16
Check	03/31/2019	9113	Cardinal Country Store		Checking First ...	303.58	747.74
Check	04/30/2019	9149	Cardinal Country Store		Peoples Bank ...	405.04	1,152.78
Check	05/31/2019	9179	Cardinal Country Store		Peoples Bank ...	270.41	1,423.19
Check	07/31/2019	9237	Cardinal Country Store		Peoples Bank ...	477.00	1,900.19
Check	08/31/2019	9264	Cardinal Country Store		Peoples Bank ...	397.36	2,297.55
Check	10/31/2019	9305	Cardinal Country Store		Peoples Bank ...	776.02	3,073.57
Check	10/31/2019	9309	Cardinal Country Store		Peoples Bank ...	291.05	3,364.62
Check	12/31/2019	9354	Cardinal Country Store		Peoples Bank ...	575.17	3,939.79
General Journal	12/31/2019	22			Supplies	-3,939.79	0.00
						0.00	0.00
Total Travel Expense							
						0.00	0.00
Utilities							
Check	01/31/2019	9040	waste connections		Checking First ...	16.96	16.96
Check	01/31/2019	9043	prestonsburg city utili...		Checking First ...	12.30	29.26
Check	01/31/2019	9045	kentucky power com...		Checking First ...	102.14	131.40
Check	01/31/2019	9060	Cardinal Country Store		Checking First ...	587.47	718.87
Check	02/28/2019	9065	Kentucky Undergrou...		Checking First ...	13.50	732.37
Check	02/28/2019	9078	kentucky power com...		Checking First ...	83.90	816.27
Check	02/28/2019	9079	prestonsburg city utili...		Checking First ...	12.30	828.57
Check	02/28/2019	9080	waste connections		Checking First ...	16.96	845.53
Check	02/28/2019	9093	Kentucky Undergrou...		Checking First ...	31.50	877.03
Check	03/31/2019	9108	waste connections		Checking First ...	16.97	894.00
Check	03/31/2019	9109	prestonsburg city utili...		Checking First ...	12.30	906.30
Check	03/31/2019	9110	kentucky power com...		Checking First ...	83.25	989.55
Check	04/30/2019	9140	prestonsburg city utili...		Checking First ...	12.30	1,001.85
Check	04/30/2019	9142	Kentucky Undergrou...		Checking First ...	24.00	1,025.85
Check	04/30/2019	9145	kentucky power com...		Checking First ...	82.49	1,108.34
Check	04/30/2019	9141	waste connections		Peoples Bank ...	16.97	1,125.31
Check	04/30/2019	9161	Kentucky Undergrou...		Peoples Bank ...	30.00	1,155.31
Check	05/31/2019	9160	prestonsburg city utili...		Peoples Bank ...	12.30	1,167.61
Check	05/31/2019	9173	kentucky power com...		Peoples Bank ...	88.37	1,255.98
Check	05/31/2019	9172	waste connections		Peoples Bank ...	16.97	1,272.95
Check	06/30/2019	9192	waste connections		Peoples Bank ...	17.47	1,290.42
Check	06/30/2019	9198	kentucky power com...		Peoples Bank ...	126.48	1,416.90
Check	06/30/2019	9199	prestonsburg city utili...		Peoples Bank ...	12.30	1,429.20
Check	06/30/2019	9200	Kentucky Undergrou...		Peoples Bank ...	7.50	1,436.70
Check	06/30/2019	9207	Cardinal Country Store		Peoples Bank ...	574.13	2,010.83
Check	06/30/2019	9212	Kentucky Undergrou...		Peoples Bank ...	19.50	2,030.33
Check	07/31/2019	9223	waste connections		Peoples Bank ...	17.47	2,047.80
Check	07/31/2019	9224	prestonsburg city utili...		Peoples Bank ...	12.30	2,060.10
Check	07/31/2019	9225	kentucky power com...		Peoples Bank ...	122.57	2,182.67
Check	07/31/2019	9236	Kentucky Undergrou...		Peoples Bank ...	15.00	2,197.67
Check	08/31/2019	9252	waste connections		Peoples Bank ...	17.47	2,215.14
Check	08/31/2019	9253	prestonsburg city utili...		Peoples Bank ...	12.30	2,227.44
Check	08/31/2019	9256	kentucky power com...		Peoples Bank ...	153.65	2,381.09
Check	08/31/2019	9263	Kentucky Undergrou...		Peoples Bank ...	33.00	2,414.09
Check	09/30/2019	9276	waste connections		Peoples Bank ...	17.47	2,431.56
Check	09/30/2019	9277	prestonsburg city utili...		Peoples Bank ...	12.30	2,443.86
Check	09/30/2019	9278	kentucky power com...		Peoples Bank ...	152.58	2,596.44
Check	10/31/2019	9293	prestonsburg city utili...		Peoples Bank ...	12.30	2,608.74
Check	10/31/2019	9294	waste connections		Peoples Bank ...	17.47	2,626.21
Check	10/31/2019	9295	Kentucky Undergrou...		Peoples Bank ...	15.00	2,641.21
Check	10/31/2019	9300	kentucky power com...		Peoples Bank ...	145.34	2,786.55
Check	10/31/2019	9311	Kentucky Undergrou...		Peoples Bank ...	18.00	2,804.55
Check	11/30/2019	9318	waste connections		Peoples Bank ...	17.47	2,822.02
Check	11/30/2019	9322	prestonsburg city utili...		Peoples Bank ...	12.30	2,834.32
Check	11/30/2019	9329	kentucky power com...		Peoples Bank ...	94.26	2,928.58
Check	12/31/2019	9350	prestonsburg city utili...		Peoples Bank ...	12.30	2,940.88
Check	12/31/2019	9353	waste connections		Peoples Bank ...	17.47	2,958.35
Check	12/31/2019	9355	Kentucky Undergrou...		Peoples Bank ...	13.50	2,971.85
Check	12/31/2019	9357	kentucky power com...		Peoples Bank ...	91.81	3,063.66
Check	12/31/2019	9371	Kentucky Undergrou...		Peoples Bank ...	19.50	3,083.16
						3,083.16	3,083.16
Total Utilities							
							0.00
Other Income							
Total Other Income							0.00
No acctnt							
Total no acctnt							0.00
TOTAL						0.00	0.00

Question 13:

Provide B&H's adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for calendar year ending 12/31/2019

10:10 AM
01/13/21
Accrual Basis

B&H GAS COMPANY INC.
Trial Balance
As of December 31, 2019

	Dec 31, 19	
	Debit	Credit
Checking First Commonwealth	0.00	
Peoples Bank Checking	4,272.33	
Accounts Receivable	41,691.72	
Accumulated Depreciation		248,952.00
New Gas Lines	55,220.00	
Property and Equipment	251,062.00	
Intangible Asset	34,252.00	
Less Amortization		34,252.00
Accounts Payable		1,664,808.14
941 Taxes payable		992.00
Customer Deposits		10,600.00
FUTA Payable	0.00	
KY Withholding Payable		180.56
Due To Related Party		87,164.40
N/P DLG	0.00	
APIC		11,412.00
Capital Stock		8,000.00
Retained Earnings	1,608,659.75	
Sales		139,888.79
Purchases -Natural Gas	93,311.16	
Bank Service Charges	676.28	
Depreciation Expense	4,909.00	
Employee Benefit Programs	8,913.96	
Insurance Expense	3,652.69	
Miscellaneous Expense	1,376.20	
Office Supplies	5,323.61	
Officers Life Insurance	424.00	
Other Taxes Expense	2,719.91	
Payroll	52,800.00	
Payroll Tax Expense	4,351.20	
Permits and Fees	659.15	
Postage and Delivery	1,211.37	
Professional Fees	4,542.50	
Property Tax	4,057.41	
Repairs and Maintenance	6,293.39	
Sales Tax Expense	2,403.37	
Supplies	4,937.79	
Telephone Expense	5,445.94	
Travel Expense	0.00	
Utilities	3,083.16	
TOTAL	2,206,249.89	2,206,249.89

Question 14:

Provide any audit adjustments with explanations for the calendar year ending 12/31/2019

NONE

Question 15:

Provide the totals for each category of service for each of B&H's monthly billing registers for 2019

B & H GAS CUSTOMER BILLINGS 2019

MONTH	GCR	Res. MCF	\$ Res.	Com. MCF	\$ Com.	Tax Com.	Total MCF	Total \$
January	\$6.3915	2326	19,646.18	572	4,664.66	277.18	2898	24,588.02
February	\$6.3915	1861	15,923.05	472	3,879.97	236.44	2333	20,039.46
March	\$6.3915	1635	14,084.38	438	3,612.92	221.28	2073	17,918.58
April	\$6.6975	675	6,679.56	237	2,105.78	132.99	912	8,918.33
May	\$6.6975	225	4,382.63	144	1,503.16	97.39	369	5,983.18
June	\$6.6975	172	4,311.54	148	1,581.23	101.58	320	5,994.35
July	\$5.7047	145	3,473.82	190	1,667.55	97.09	335	5,238.46
August	\$5.7047	114	3,467.83	175	1,597.16	92.87	289	5,157.86
September	\$5.7047	153	3,604.03	212	1,822.54	106.40	365	5,532.97
October	\$4.9634	414	4,076.90	214	1,598.59	92.81	628	5,768.30
November	\$4.9634	1705	12,213.28	528	3,552.99	197.00	2233	15,963.27
December	\$4.9634	2007	14,216.64	648	4,330.40	238.96	2655	18,786.00
2019 TOTALS		11,432	\$ 106,079.84	3978	\$ 31,916.95	\$ 1,891.99	15,410	\$ 139,888.79

Question
15

Question 16:

Provide a list of employees that shows each person's job title and job description and pay rate on 12/31/2017, 12/31/2018, and 12/31/2019, and whether the employees is currently employed.

B&H GAS COMPANY INC EMPLOYEES		
EMPLOYEE NAME AND JOB TITLE	PAY RATE	
Bud Rife, President	12/31/17	\$15.00/hr
	12/31/18	\$15.00/hr
	12/31/19	\$15.00/hr
Suda Allen, Office Manager	12/31/17	\$10.00/hr
	12/31/18	\$10.00/hr
	12/31/19	\$10.00/hr

Both employees are currently employed by B&H Gas

Question
16

Question 17:

Provide a list of hours that were worked during 2019, including overtime, vacation pay, sick pay, and any other pay, separately stated by each employee's job title.

**B & H Gas Company Inc
Payroll Register**

For the Period From Jan 1, 2019 to Dec 31, 2019

Filter Criteria includes: 1) Employee IDs: Bud Rife. Report order is by Check Date. Report is printed in Show Totals Only Format. *President*

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross St_Income VAC_Taken St_Unemp_C	Fed_Income Loc_Income Soc_Sec_C	Soc_Sec VAC_Accrue Medicare_C	MEDICARE VAC_Remain Fed_Unemp
Summary Total 1/1/19 thru 3/31/19	Regular	520.00	7,800.00	6,071.09	7,800.00 -357.81 -23.40	-774.40 -483.60	-483.60 80.00 -113.10	-113.10 80.00 -42.00
Summary Total 4/1/19 thru 6/30/19	Regular	520.00	7,800.00	6,072.17	7,800.00 -357.63 -8.10	-773.50 -483.60	-483.60 -113.10	-113.10
Summary Total 7/1/19 thru 9/30/19	Regular	520.00	7,800.00	6,072.17	7,800.00 -357.63	-773.50 -483.60	-483.60 -113.10	-113.10
Summary Total 10/1/19 thru 12/31/19	Regular	520.00	7,800.00	6,072.17	7,800.00 -357.63	-773.50 -483.60	-483.60 -113.10	-113.10
Report Date Final Total 1/1/19 thru 12/31/19	Regular	2,080.0	31,200.00	24,287.60	31,200.00 -1,430.70 -31.50	-3,094.90 -1,934.40	-1,934.40 80.00 -452.40	-452.40 80.00 -42.00

*Question
17*

B & H Gas Company Inc
Payroll Register
For the Period From Jan 1, 2019 to Dec 31, 2019

Office Manager

Filter Criteria includes: 1) Employee IDs: Suda Allen. Report order is by Check Date. Report is printed in Show Totals Only Format.

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross St_Income VAC_Taken St_Unemp_C	Fed_Income Loc_Income Soc_Sec_C	Soc_Sec VAC_Accrue Medicare_C	MEDICARE VAC_Remain Fed_Unemp
Summary Total 1/1/19 thru 3/31/19	Regular	560.00	5,600.00	4,428.38	5,600.00 -245.32 40.00 -16.80	-497.90 -347.20	-347.20 160.00 -81.20	-81.20 120.00 -33.60
Summary Total 4/1/19 thru 6/30/19	Regular	520.00	5,200.00	4,113.07	5,200.00 -227.63 -14.70	-461.50 -322.40	-322.40 -75.40	-75.40 -8.40
Summary Total 7/1/19 thru 9/30/19	Regular	520.00	5,200.00	4,113.07	5,200.00 -227.63	-461.50 -322.40	-322.40 -75.40	-75.40
Summary Total 10/1/19 thru 12/31/19	Regular	560.00	5,600.00	4,429.46	5,600.00 -245.14	-497.00 -347.20	-347.20 -81.20	-81.20
Report Date Final Total 1/1/19 thru 12/31/19	Regular	2,160.0	21,600.00	17,083.98	21,600.00 -945.72 40.00 -31.50	-1,917.90 -1,339.20	-1,339.20 160.00 -313.20	-313.20 120.00 -42.00

Question 18:

List and describe all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years (2019, 2018, 2017, 2016, 2015).

2015	Bud Rife Suda Allen	Anthem/Health Insurance Globe Life/Life Insurance	\$ 8230.32 \$ 418.05
2016	Bud Rife Suda Allen	Anthem/Health Insurance Globe Life/Life Insurance	\$10,019.88 418.05
2017	Bud Rife Suda Allen	Anthem/Health Insurance Globe Life/Life Insurance	\$ 8840.16 \$ 418.05
2018	Bud Rife Suda Allen	Care Source/Health Insurance Globe Life/Life Insurance	\$ 7819.81 418.05
2019	Bud Rife Suda Allen	Care Source/Health Insurance Globe Life/ Life Insurance	\$ 8913.96 424.00

Question
18

Question 19:

Provide a schedule of notes and bonds payable at December 31, 2018, December 31, 2019, and current period.

[not sure if anything should be listed here – check with Joe]

problems on First ARF with
these so should be 0 ?

Question 20:

Provide copies of all debt agreements/bond ordinances and amortization schedules. Include related party debt.

[check with Joe on this too]

problems on first ARF with these so
should be 0?