

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
108-000	ACCUM DEPR/UTILITY PLANT	P Bal	-7,178,459.60	
1/31/2021	(JE) GEN JOUR DEPRECIATION		-30,000.00	
108-000	ACCOUNT TOTAL	0.00	-30,000.00	-7,208,459.60
131-002	CASH REVENUE FUND	P Bal	468,686.31	
1/12/2021	(EX) CCD CREDIT CARD FEES		-49.59	
1/8/2021	(IC) CCD PD WO PAM CORNWELL	34.95		
1/5/2021	(IC) DEP TIC PD WO DAVID CROWE	35.99		
1/1/2021	(EX) CCD CREDIT CARD FEES		-315.02	
1/19/2021	(IC) DEP TIC G&W Const.	672.98		
1/21/2021	(IC) CCD FINAL TAP PMT MARY HU	150.00		
1/21/2021	(IC) CCD TAP FEE/JEFF SMITH/MA	650.00		
1/21/2021	(IC) TRANSFER REVENUE TO PAYRO		-25,000.00	
1/21/2021	(IC) TRANSFER REVENUE TO O&M		-200,000.00	
1/27/2021	(IC) DEP TIC PD WO JEFF SMITH/	40.60		
1/1/2021	(UB) Billing Summary Transfer	1,020.26		
1/1/2021	(UB) Billing Summary Transfer	50.86		
1/2/2021	(UB) Billing Summary Transfer	1,387.51		
1/3/2021	(UB) Billing Summary Transfer	836.82		
1/4/2021	(UB) Billing Summary Transfer	3,171.66		
1/4/2021	(UB) Billing Summary Transfer	2,417.90		
1/4/2021	(UB) Billing Summary Transfer	7,224.90		
1/4/2021	(UB) Billing Summary Transfer	223.84		
1/5/2021	(UB) Billing Summary Transfer	687.11		
1/5/2021	(UB) Billing Summary Transfer	784.01		
1/5/2021	(UB) Billing Summary Transfer	3,633.63		
1/5/2021	(UB) Billing Summary Transfer	50.00		
1/5/2021	(UB) Billing Summary Transfer	145.04		
1/6/2021	(UB) Billing Summary Transfer	691.09		
1/6/2021	(UB) Billing Summary Transfer	6,682.26		
1/6/2021	(UB) Billing Summary Transfer	4,314.54		
1/6/2021	(UB) Billing Summary Transfer	150.00		
1/6/2021	(UB) Billing Summary Transfer	30.10		
1/7/2021	(UB) Billing Summary Transfer	1,183.87		
1/7/2021	(UB) Billing Summary Transfer	7,865.62		
1/7/2021	(UB) Billing Summary Transfer	1,728.81		
1/7/2021	(UB) Billing Summary Transfer	50.00		
1/7/2021	(UB) Billing Summary Transfer	16.95		
1/8/2021	(UB) Billing Summary Transfer	689.05		
1/8/2021	(UB) Billing Summary Transfer	2,806.90		
1/8/2021	(UB) Billing Summary Transfer	2,188.61		
1/8/2021	(UB) Billing Summary Transfer	50.00		
1/9/2021	(UB) Billing Summary Transfer	477.51		
1/10/2021	(UB) Billing Summary Transfer	282.93		
1/10/2021	(UB) Billing Summary Transfer	23.53		
1/11/2021	(UB) Billing Summary Transfer	675.72		
1/11/2021	(UB) Billing Summary Transfer	12,325.55		
1/11/2021	(UB) Billing Summary Transfer	1,720.88		
1/11/2021	(UB) Billing Summary Transfer	47.91		
1/12/2021	(UB) Billing Summary Transfer	276.25		
1/12/2021	(UB) Billing Summary Transfer	1,630.98		
1/12/2021	(UB) Billing Summary Transfer	2,095.56		
1/12/2021	(UB) Billing Summary Transfer	50.00		
1/12/2021	(UB) Billing Summary Transfer	126.96		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-002	CASH REVENUE FUND(Cont'd)			
1/13/2021	(UB) Billing Summary Transfer	318.92		
1/13/2021	(UB) Billing Summary Transfer	3,630.44		
1/13/2021	(UB) Billing Summary Transfer	2,744.07		
1/13/2021	(UB) Billing Summary Transfer	225.75		
1/14/2021	(UB) Billing Summary Transfer	411.22		
1/14/2021	(UB) Billing Summary Transfer	54,936.46		
1/14/2021	(UB) Billing Summary Transfer	3,409.47		
1/14/2021	(UB) Billing Summary Transfer	84.77		
1/15/2021	(UB) Billing Summary Transfer	28,216.55		
1/15/2021	(UB) Billing Summary Transfer	618.41		
1/15/2021	(UB) Billing Summary Transfer	3,503.38		
1/15/2021	(UB) Billing Summary Transfer	5,467.33		
1/15/2021	(UB) Billing Summary Transfer	50.00		
1/15/2021	(UB) Billing Summary Transfer	192.92		
1/16/2021	(UB) Billing Summary Transfer	910.30		
1/16/2021	(UB) Billing Summary Transfer	120.40		
1/17/2021	(UB) Billing Summary Transfer	487.62		
1/17/2021	(UB) Billing Summary Transfer	57.06		
1/18/2021	(UB) Billing Summary Transfer	672.34		
1/18/2021	(UB) Billing Summary Transfer	67.81		
1/19/2021	(UB) Billing Summary Transfer	557.60		
1/19/2021	(UB) Billing Summary Transfer	2,604.65		
1/19/2021	(UB) Billing Summary Transfer	1,297.48		
1/19/2021	(UB) Billing Summary Transfer	50.00		
1/19/2021	(UB) Billing Summary Transfer	33.90		
1/20/2021	(UB) Billing Summary Transfer	272.65		
1/20/2021	(UB) Billing Summary Transfer	265.79		
1/20/2021	(UB) Billing Summary Transfer	1,097.98		
1/21/2021	(UB) Billing Summary Transfer	91.66		
1/21/2021	(UB) Billing Summary Transfer	1,107.17		
1/21/2021	(UB) Billing Summary Transfer	835.38		
1/21/2021	(UB) Billing Summary Transfer	126.35		
1/22/2021	(UB) Billing Summary Transfer	185.46		
1/22/2021	(UB) Billing Summary Transfer	644.86		
1/22/2021	(UB) Billing Summary Transfer	2,370.04		
1/22/2021	(UB) Billing Summary Transfer	46.87		
1/23/2021	(UB) Billing Summary Transfer	407.05		
1/24/2021	(UB) Billing Summary Transfer	192.37		
1/25/2021	(UB) Billing Summary Transfer	404.84		
1/25/2021	(UB) Billing Summary Transfer	504.77		
1/25/2021	(UB) Billing Summary Transfer	1,490.63		
1/26/2021	(UB) Billing Summary Transfer	268.40		
1/26/2021	(UB) Billing Summary Transfer	96.55		
1/26/2021	(UB) Billing Summary Transfer	2,019.74		
1/26/2021	(UB) Billing Summary Transfer	50.00		
1/26/2021	(UB) Billing Summary Transfer	36.67		
1/27/2021	(UB) Billing Summary Transfer	646.54		
1/27/2021	(UB) Billing Summary Transfer	666.35		
1/27/2021	(UB) Billing Summary Transfer	2,596.64		
1/27/2021	(UB) Billing Summary Transfer	50.00		
1/27/2021	(UB) Billing Summary Transfer	36.67		
1/28/2021	(UB) Billing Summary Transfer	777.64		
1/28/2021	(UB) Billing Summary Transfer	8,691.37		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-002	CASH REVENUE FUND(Cont'd)			
1/28/2021	(UB) Billing Summary Transfer	630.23		
1/28/2021	(UB) Billing Summary Transfer	50.00		
1/29/2021	(UB) Billing Summary Transfer	20.00		
1/29/2021	(UB) Billing Summary Transfer	1,577.00		
1/29/2021	(UB) Billing Summary Transfer	100.00		
1/29/2021	(UB) Billing Summary Transfer	33.90		
1/30/2021	(UB) Billing Summary Transfer	425.73		
1/31/2021	(UB) Billing Summary Transfer	319.12		
1/11/2021	(UB) Billing Summary Transfer	50.00		
1/31/2021	(IC) BANK STAT INTEREST	40.38		
1/4/2021	(EX) CCD CREDIT CARD FEES		-1,366.96	
1/12/2021	(IC) DEP TIC SUPPLIES	1.19		
131-002	ACCOUNT TOTAL	211,296.48	-226,731.57	453,251.22
131-003	CASH OPER & MAINT	P Bal 177,234.58		
1/6/2021	(EX) ON LINE SALES TAX		-455.09	
1/6/2021	(EX) ON LINE SCHOOL TAX		-3,296.93	
1/3/2021	(EX) ON LINE RETIREMENT		-10,311.40	
1/7/2021	(EX) ON LINE 941 TAX		-3,232.98	
1/20/2021	(EX) ON LINE 941 TAX		-3,395.28	
1/21/2021	(IC) TRANSFER REVENUE TO O&M	200,000.00		
1/21/2021	(EX) ON LINE STATE PAYROLL TAX		-1,311.89	
1/27/2021	(EX) ON LINE CERS RETIREMENT		-8,264.49	
1/31/2021	(EX) FEBCO MED-I-BANK		-395.30	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-67.17	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-7.98	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-15.58	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-36.98	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-108.95	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-11.96	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-33.57	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-24.29	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-69.99	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR		-14.99	
1/8/2021	(AP) 13264 AMERICAN BUSINESS S		-189.68	
1/8/2021	(AP) 13265 BATH MOTOR PARTS		-92.03	
1/8/2021	(AP) 13265 BATH MOTOR PARTS		-47.91	
1/8/2021	(AP) 13265 BATH MOTOR PARTS		-58.85	
1/8/2021	(AP) 13265 BATH MOTOR PARTS		-20.00	
1/8/2021	(AP) 13265 BATH MOTOR PARTS		-53.97	
1/8/2021	(AP) 13266 BATH COUNTY FISCAL		-1,757.38	
1/8/2021	(AP) 13267 BATH COUNTY SANITAT		-2,990.27	
1/8/2021	(AP) 13268 THE BOOT RANCH		-170.99	
1/8/2021	(AP) 13269 CINTAS CORPORATION		-105.56	
1/8/2021	(AP) 13269 CINTAS CORPORATION		-247.63	
1/8/2021	(AP) 13269 CINTAS CORPORATION		-102.66	
1/8/2021	(AP) 13269 CINTAS CORPORATION		-102.66	
1/8/2021	(AP) 13269 CINTAS CORPORATION		-102.66	
1/8/2021	(AP) 13270 iVox		-672.00	
1/8/2021	(AP) 13271 HAYES PIPE SUPPLY,		-645.20	
1/8/2021	(AP) 13271 HAYES PIPE SUPPLY,		-500.40	
1/8/2021	(AP) 13272 HUMANA		-164.40	
1/8/2021	(AP) 13273 SPECTRUM BUSINESS		-239.98	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-003	CASH OPER & MAINT(Cont'd)			
1/8/2021	(AP) 13274 LIBERTY NATIONAL		-265.47	
1/8/2021	(AP) 13275 LOWES		-122.49	
1/8/2021	(AP) 13276 MEANS FOOD MART		-49.45	
1/8/2021	(AP) 13277 MEANS SEWER		-2,661.70	
1/8/2021	(AP) 13278 MSU WATER TESTING L		-1,365.00	
1/8/2021	(AP) 13279 MOREHEAD UTILITY PL		-11,896.31	
1/8/2021	(AP) 13280 CORE & MAIN LP		-2,173.02	
1/8/2021	(AP) 13280 CORE & MAIN LP		-3,511.00	
1/8/2021	(AP) 13281 BATH COUNTY NEWS OU		-48.00	
1/8/2021	(AP) 13282 CITY OF OWINGSVILLE		-3,439.97	
1/8/2021	(AP) 13283 U.S. POSTMASTER		-120.00	
1/8/2021	(AP) 13284 SALT LICK MART		-48.00	
1/8/2021	(AP) 13284 SALT LICK MART		-48.35	
1/8/2021	(AP) 13284 SALT LICK MART		-49.50	
1/8/2021	(AP) 13284 SALT LICK MART		-40.50	
1/8/2021	(AP) 13284 SALT LICK MART		-10.01	
1/8/2021	(AP) 13284 SALT LICK MART		-41.00	
1/8/2021	(AP) 13284 SALT LICK MART		-35.60	
1/8/2021	(AP) 13284 SALT LICK MART		-31.00	
1/8/2021	(AP) 13284 SALT LICK MART		-47.09	
1/8/2021	(AP) 13284 SALT LICK MART		-51.96	
1/8/2021	(AP) 13284 SALT LICK MART		-4.70	
1/8/2021	(AP) 13284 SALT LICK MART		-50.42	
1/8/2021	(AP) 13285 SAMS CLUB / SYNCHRO		-61.22	
1/8/2021	(AP) 13285 SAMS CLUB / SYNCHRO		-97.98	
1/8/2021	(AP) 13286 SCHWABB INC		-101.73	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-50.35	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-43.90	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-38.00	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-45.45	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-49.50	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-43.08	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-45.28	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-50.00	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-54.27	
1/8/2021	(AP) 13287 SHORTYS QUICK STOP		-54.01	
1/8/2021	(AP) 13288 SHEPHERDS PRINTING		-104.20	
1/8/2021	(AP) 13289 UTILITY SOLUTIONS L		-12.54	
1/8/2021	(AP) 13290 THE WALKER COMPANY		-332.96	
1/25/2021	(AP) 13291 AMERICAN BUSINESS S		-189.68	
1/25/2021	(AP) 13292 BATH COUNTY SANITAT		-2,842.93	
1/25/2021	(AP) 13293 BRENNTAG MID-SOUTH,		-1,009.59	
1/25/2021	(AP) 13294 HOLBROOKS EMBROIDER		-1,087.40	
1/25/2021	(AP) 13295 ENVIRONMENTAL SYSTE		-750.00	
1/25/2021	(AP) 13296 HUMANA		-164.40	
1/25/2021	(AP) 13297 SPECTRUM BUSINESS		-239.98	
1/25/2021	(AP) 13298 KENTUCKY UNDERGROUN		-55.50	
1/25/2021	(AP) 13299 WINDSTREAM		-578.86	
1/25/2021	(AP) 13300 THOMPSON TRACTOR &		-94.52	
1/25/2021	(AP) 13301 ADVANCED DISPOSAL		-43.58	
1/15/2021	(EX) ACH MUPB		-67,710.50	
1/15/2021	(EX) ACH MT STERLING		-5,004.93	
1/15/2021	(EX) ACH FRENCHBURG		-289.96	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-003	CASH OPER & MAINT(Cont'd)			
1/15/2021	(EX) ACH OWINGSVILLE		-3,162.85	
1/15/2021	(EX) ACH CLARK/PRESTON		-370.62	
1/15/2021	(EX) ACH CLARK/HOPE MEANS		-300.92	
1/15/2021	(EX) ACH CLARK/HAWKINS BR		-31.32	
1/15/2021	(EX) ACH CLARK/HWY 36		-31.64	
1/15/2021	(EX) ACH CLARK/PINE GROVE		-56.90	
1/15/2021	(EX) ACH FLEMING/WYOMING		-1,077.45	
1/15/2021	(EX) ACH FLEMING/WHITE OAK		-182.81	
1/15/2021	(EX) ACH FLEMING/WYOMING		-20.16	
1/15/2021	(EX) ACH FLEMING/HART PIKE		-18.01	
1/15/2021	(EX) ACH FLEMING/HWY 111		-19.26	
1/15/2021	(EX) ACH FLEMING/ORE MINES		-2,292.32	
1/15/2021	(EX) ACH FLEMING/HWY 60 PUMP C		-18.99	
1/15/2021	(EX) ACH FLEMING/WELLS RD		-19.62	
1/15/2021	(EX) ACH FLEMING/ORE MINES PUM		-18.99	
1/15/2021	(EX) ACH KU/OFFICE		-228.23	
1/15/2021	(EX) ACH KU/FARMERS		-39.83	
1/15/2021	(EX) ACH KU/OVERLOOK		-127.48	
1/15/2021	(EX) ACH KU/OLD MIDLAND TRAIL		-2,179.80	
1/15/2021	(EX) ACH KU/BY PASS RD		-36.37	
1/15/2021	(EX) ACH KU/E HWY 60		-39.70	
1/15/2021	(EX) ACH KU/STEPSTONE RD		-33.18	
1/15/2021	(EX) ACH KU/HOWARDS MILL		-36.61	
1/15/2021	(EX) ACH KU/CLARENCE DR		-34.32	
1/15/2021	(EX) ACH KU/SHOP		-51.35	
1/15/2021	(EX) ACH DELTA/OFFICE		-165.91	
1/15/2021	(EX) ACH BCWD		-34.29	
1/15/2021	(EX) ACH AT&T WIRELESS		-378.16	
1/15/2021	(EX) ACH KACO		-10,086.20	
1/15/2021	(EX) ACH AFLAC		-480.65	
1/31/2021	(IC) BANK STAT INTEREST	12.66		
1/15/2021	(EX) ACH DELTA/ORE MINES		-155.78	
131-003	ACCOUNT TOTAL	200,012.66	-168,405.61	208,841.63
131-004	CASH BOND & INTEREST SI	P Bal	43,014.46	
1/15/2021	(EX) ACH USDA RURAL DEVELOPMEN		-25,894.37	
1/31/2021	(IC) BANK STAT INTEREST	1.57		
131-004	ACCOUNT TOTAL	1.57	-25,894.37	17,121.66
131-005	CASH PAYROLL ACCOUNT	P Bal	35,028.32	
1/4/2021	(PR) 1/4/2021 Payroll		-10,175.48	
1/5/2021	(PR) 1/5/2021 Payroll		-168.34	
1/14/2021	(PR) 1/14/2021 Payroll		-9,961.59	
1/20/2021	(PR) 1/20/2021 Payroll		-1,546.03	
1/21/2021	(IC) TRANSFER REVENUE TO PAYRO	25,000.00		
1/31/2021	(IC) BANK STAT INTEREST	2.31		
131-005	ACCOUNT TOTAL	25,002.31	-21,851.44	38,179.19
131-006	CASH-CD RD RESERVE OVILLE	P Bal	219,400.00	
131-006	ACCOUNT TOTAL	0.00	0.00	219,400.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
131-007	CASH CUSTOMERS METER DEP	P Bal	99,474.02		
1/5/2021	(UB) Billing Summary Transfer			-70.00	
1/5/2021	(UB) Billing Summary Transfer		100.00		
1/5/2021	(UB) Billing Summary Transfer		50.00		
1/6/2021	(UB) Billing Summary Transfer		100.00		
1/7/2021	(UB) Billing Summary Transfer			-17.45	
1/7/2021	(UB) Billing Summary Transfer			-50.33	
1/7/2021	(UB) Billing Summary Transfer			-33.92	
1/7/2021	(UB) Billing Summary Transfer			-34.38	
1/7/2021	(UB) Billing Summary Transfer			-20.51	
1/7/2021	(UB) Billing Summary Transfer			-15.71	
1/7/2021	(UB) Billing Summary Transfer			-33.74	
1/7/2021	(UB) Billing Summary Transfer			-26.47	
1/7/2021	(UB) Billing Summary Transfer			-3.08	
1/8/2021	(UB) Billing Summary Transfer		50.00		
1/14/2021	(UB) Billing Summary Transfer		50.00		
1/14/2021	(UB) Billing Summary Transfer		50.00		
1/15/2021	(UB) Billing Summary Transfer		50.00		
1/19/2021	(UB) Billing Summary Transfer		50.00		
1/20/2021	(UB) Billing Summary Transfer		50.00		
1/21/2021	(UB) Billing Summary Transfer		23.82		
1/22/2021	(UB) Billing Summary Transfer		26.18		
1/22/2021	(UB) Billing Summary Transfer		50.00		
1/25/2021	(UB) Billing Summary Transfer		100.00		
1/29/2021	(UB) Billing Summary Transfer		50.00		
1/31/2021	(IC) BANK STAT INTEREST		8.06		
131-007	ACCOUNT TOTAL		808.06	-305.59	99,976.49
131-010	CASH TAP FEES	P Bal	65,490.25		
1/12/2021	(IC) DEP TIC FINAL TAP PMT SHE		100.00		
1/22/2021	(IC) DEP TIC ANNA HURST		650.00		
1/29/2021	(IC) DEP TIC JOSH WILLIAMS		650.00		
1/31/2021	(IC) BANK STAT INTEREST		5.22		
131-010	ACCOUNT TOTAL		1,405.22	0.00	66,895.47
131-011	CASH K.I.A. Reserve Peop	P Bal	23,000.00		
131-011	ACCOUNT TOTAL		0.00	0.00	23,000.00
131-014	CASH CONSTRUCTION	P Bal	2,502.41		
1/31/2021	(IC) BANK STAT INTEREST		0.20		
131-014	ACCOUNT TOTAL		0.20	0.00	2,502.61
131-015	CASH- TRADITIONAL BANK CD	P Bal	120,931.33		
1/19/2021	(IC) BANK STAT CD INTEREST TRA		152.41		
131-015	ACCOUNT TOTAL		152.41	0.00	121,083.74
131-016	CASH CASH IN DRAWER	P Bal	750.00		
131-016	ACCOUNT TOTAL		0.00	0.00	750.00
131-020	CASH DEBIT MASTER CARD	P Bal	2,454.24		
1/21/2021	(EX) DEBIT AMAZON			-62.18	
1/21/2021	(EX) DEBIT AMAZON			-246.37	
1/27/2021	(EX) DEBIT IVOX			-100.00	
1/27/2021	(EX) DEBIT POSTMASTER			-21.85	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-020	CASH DEBIT MASTER CARD(Cont'd)			
1/27/2021	(EX) DEBIT POSTMASTER		-1,122.91	
131-020	ACCOUNT TOTAL	0.00	-1,553.31	900.93
134-000	WORKING FUND			
	P Bal		-3,966.62	
134-000	ACCOUNT TOTAL	0.00	0.00	-3,966.62
135-001	OWINGSVILLE CD			
	P Bal	75,000.00		
135-001	ACCOUNT TOTAL	0.00	0.00	75,000.00
141-000	CUSTOMER ACCOUNTS RECEIVA			
	P Bal	173,014.63		
1/1/2021	(UB) Billing Summary Transfer		-1,020.26	
1/1/2021	(UB) Billing Summary Transfer		-50.86	
1/2/2021	(UB) Billing Summary Transfer		-1,387.51	
1/3/2021	(UB) Billing Summary Transfer		-836.82	
1/4/2021	(UB) Billing Summary Transfer	13.07		
1/4/2021	(UB) Billing Summary Transfer		-3,171.66	
1/4/2021	(UB) Billing Summary Transfer		-2,417.90	
1/4/2021	(UB) Billing Summary Transfer		-7,224.90	
1/4/2021	(UB) Billing Summary Transfer	436.02		
1/4/2021	(UB) Billing Summary Transfer		-50.00	
1/4/2021	(UB) Billing Summary Transfer	50.00		
1/4/2021	(UB) Billing Summary Transfer		-223.84	
1/5/2021	(UB) Billing Summary Transfer	2.82		
1/5/2021	(UB) Billing Summary Transfer	10.37		
1/5/2021	(UB) Billing Summary Transfer		-687.11	
1/5/2021	(UB) Billing Summary Transfer		-784.01	
1/5/2021	(UB) Billing Summary Transfer		-3,633.63	
1/5/2021	(UB) Billing Summary Transfer	80.00		
1/5/2021	(UB) Billing Summary Transfer	93.97		
1/5/2021	(UB) Billing Summary Transfer	20.00		
1/5/2021	(UB) Billing Summary Transfer		-45.48	
1/5/2021	(UB) Billing Summary Transfer		-1,516.17	
1/5/2021	(UB) Billing Summary Transfer	70.00		
1/5/2021	(UB) Billing Summary Transfer		-100.00	
1/5/2021	(UB) Billing Summary Transfer		-1.03	
1/5/2021	(UB) Billing Summary Transfer		-100.00	
1/5/2021	(UB) Billing Summary Transfer		-50.00	
1/5/2021	(UB) Billing Summary Transfer		-50.00	
1/5/2021	(UB) Billing Summary Transfer	150.00		
1/5/2021	(UB) Billing Summary Transfer		-145.04	
1/6/2021	(UB) Billing Summary Transfer	2.35		
1/6/2021	(UB) Billing Summary Transfer		-691.09	
1/6/2021	(UB) Billing Summary Transfer		-6,682.26	
1/6/2021	(UB) Billing Summary Transfer		-4,314.54	
1/6/2021	(UB) Billing Summary Transfer	80.00		
1/6/2021	(UB) Billing Summary Transfer	78.60		
1/6/2021	(UB) Billing Summary Transfer		-150.00	
1/6/2021	(UB) Billing Summary Transfer		-2.87	
1/6/2021	(UB) Billing Summary Transfer		-100.00	
1/6/2021	(UB) Billing Summary Transfer		-150.00	
1/6/2021	(UB) Billing Summary Transfer	250.00		
1/6/2021	(UB) Billing Summary Transfer		-30.10	
1/7/2021	(UB) Billing Summary Transfer		-1,183.87	

**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
1/7/2021	(UB) Billing Summary Transfer		-7,865.62	
1/7/2021	(UB) Billing Summary Transfer		-1,728.81	
1/7/2021	(UB) Billing Summary Transfer		-3.20	
1/7/2021	(UB) Billing Summary Transfer		-106.13	
1/7/2021	(UB) Billing Summary Transfer		-50.00	
1/7/2021	(UB) Billing Summary Transfer		-0.29	
1/7/2021	(UB) Billing Summary Transfer	17.45		
1/7/2021	(UB) Billing Summary Transfer	50.33		
1/7/2021	(UB) Billing Summary Transfer	33.92		
1/7/2021	(UB) Billing Summary Transfer	34.38		
1/7/2021	(UB) Billing Summary Transfer	20.51		
1/7/2021	(UB) Billing Summary Transfer	15.71		
1/7/2021	(UB) Billing Summary Transfer	33.74		
1/7/2021	(UB) Billing Summary Transfer	26.47		
1/7/2021	(UB) Billing Summary Transfer	3.08		
1/7/2021	(UB) Billing Summary Transfer		-50.00	
1/7/2021	(UB) Billing Summary Transfer	50.00		
1/7/2021	(UB) Billing Summary Transfer		-16.95	
1/8/2021	(UB) Billing Summary Transfer		-689.05	
1/8/2021	(UB) Billing Summary Transfer		-2,806.90	
1/8/2021	(UB) Billing Summary Transfer		-2,188.61	
1/8/2021	(UB) Billing Summary Transfer	20.00		
1/8/2021	(UB) Billing Summary Transfer		-50.00	
1/8/2021	(UB) Billing Summary Transfer		-1.39	
1/8/2021	(UB) Billing Summary Transfer		-50.00	
1/8/2021	(UB) Billing Summary Transfer		-50.00	
1/8/2021	(UB) Billing Summary Transfer	100.00		
1/9/2021	(UB) Billing Summary Transfer		-477.51	
1/10/2021	(UB) Billing Summary Transfer		-282.93	
1/10/2021	(UB) Billing Summary Transfer		-23.53	
1/11/2021	(UB) Billing Summary Transfer	1.18		
1/11/2021	(UB) Billing Summary Transfer		-675.72	
1/11/2021	(UB) Billing Summary Transfer		-12,325.55	
1/11/2021	(UB) Billing Summary Transfer		-1,720.88	
1/11/2021	(UB) Billing Summary Transfer	20.00		
1/11/2021	(UB) Billing Summary Transfer	39.30		
1/11/2021	(UB) Billing Summary Transfer		-0.50	
1/11/2021	(UB) Billing Summary Transfer		-16.46	
1/11/2021	(UB) Billing Summary Transfer		-100.00	
1/11/2021	(UB) Billing Summary Transfer		-1.56	
1/11/2021	(UB) Billing Summary Transfer		-50.00	
1/11/2021	(UB) Billing Summary Transfer	50.00		
1/11/2021	(UB) Billing Summary Transfer		-47.91	
1/12/2021	(UB) Billing Summary Transfer	0.49		
1/12/2021	(UB) Billing Summary Transfer		-276.25	
1/12/2021	(UB) Billing Summary Transfer		-1,630.98	
1/12/2021	(UB) Billing Summary Transfer		-2,095.56	
1/12/2021	(UB) Billing Summary Transfer	40.00		
1/12/2021	(UB) Billing Summary Transfer	16.46		
1/12/2021	(UB) Billing Summary Transfer		-2.29	
1/12/2021	(UB) Billing Summary Transfer		-76.29	
1/12/2021	(UB) Billing Summary Transfer		-50.00	
1/12/2021	(UB) Billing Summary Transfer	50.00		



**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
1/12/2021	(UB) Billing Summary Transfer		-126.96	
1/13/2021	(UB) Billing Summary Transfer	1.37		
1/13/2021	(UB) Billing Summary Transfer		-318.92	
1/13/2021	(UB) Billing Summary Transfer		-3,630.44	
1/13/2021	(UB) Billing Summary Transfer		-2,744.07	
1/13/2021	(UB) Billing Summary Transfer	20.00		
1/13/2021	(UB) Billing Summary Transfer	45.50		
1/13/2021	(UB) Billing Summary Transfer		-50.00	
1/13/2021	(UB) Billing Summary Transfer		-0.36	
1/13/2021	(UB) Billing Summary Transfer		-225.75	
1/14/2021	(UB) Billing Summary Transfer	3.87		
1/14/2021	(UB) Billing Summary Transfer		-411.22	
1/14/2021	(UB) Billing Summary Transfer		-54,936.46	
1/14/2021	(UB) Billing Summary Transfer		-3,409.47	
1/14/2021	(UB) Billing Summary Transfer	40.00		
1/14/2021	(UB) Billing Summary Transfer	129.05		
1/14/2021	(UB) Billing Summary Transfer		-200.00	
1/14/2021	(UB) Billing Summary Transfer		-3.92	
1/14/2021	(UB) Billing Summary Transfer		-50.00	
1/14/2021	(UB) Billing Summary Transfer		-50.00	
1/14/2021	(UB) Billing Summary Transfer	100.00		
1/14/2021	(UB) Billing Summary Transfer		-84.77	
1/15/2021	(UB) Billing Summary Transfer	4.66		
1/15/2021	(UB) Billing Summary Transfer		-28,216.55	
1/15/2021	(UB) Billing Summary Transfer		-618.41	
1/15/2021	(UB) Billing Summary Transfer		-3,503.38	
1/15/2021	(UB) Billing Summary Transfer		-5,467.33	
1/15/2021	(UB) Billing Summary Transfer	40.00		
1/15/2021	(UB) Billing Summary Transfer	155.41		
1/15/2021	(UB) Billing Summary Transfer		-100.00	
1/15/2021	(UB) Billing Summary Transfer		-1.71	
1/15/2021	(UB) Billing Summary Transfer		-50.00	
1/15/2021	(UB) Billing Summary Transfer		-50.00	
1/15/2021	(UB) Billing Summary Transfer	100.00		
1/15/2021	(UB) Billing Summary Transfer		-192.92	
1/16/2021	(UB) Billing Summary Transfer		-910.30	
1/16/2021	(UB) Billing Summary Transfer		-120.40	
1/17/2021	(UB) Billing Summary Transfer		-487.62	
1/17/2021	(UB) Billing Summary Transfer		-57.06	
1/18/2021	(UB) Billing Summary Transfer		-672.34	
1/18/2021	(UB) Billing Summary Transfer		-67.81	
1/19/2021	(UB) Billing Summary Transfer		-557.60	
1/19/2021	(UB) Billing Summary Transfer		-2,604.65	
1/19/2021	(UB) Billing Summary Transfer		-1,297.48	
1/19/2021	(UB) Billing Summary Transfer	20.00		
1/19/2021	(UB) Billing Summary Transfer		-50.00	
1/19/2021	(UB) Billing Summary Transfer		-50.00	
1/19/2021	(UB) Billing Summary Transfer	100.00		
1/19/2021	(UB) Billing Summary Transfer		-33.90	
1/20/2021	(UB) Billing Summary Transfer	1.75		
1/20/2021	(UB) Billing Summary Transfer	3.62		
1/20/2021	(UB) Billing Summary Transfer		-272.65	
1/20/2021	(UB) Billing Summary Transfer		-265.79	

BATH COUNTY WATER DISTRICT  
 Detailed Trial Balance  
 Entries From 1/1/2021 Through 1/31/2021

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
1/20/2021	(UB) Billing Summary Transfer		-1,097.98	
1/20/2021	(UB) Billing Summary Transfer	20.00		
1/20/2021	(UB) Billing Summary Transfer	58.44		
1/20/2021	(UB) Billing Summary Transfer		-50.00	
1/20/2021	(UB) Billing Summary Transfer		-1.43	
1/20/2021	(UB) Billing Summary Transfer		-50.00	
1/20/2021	(UB) Billing Summary Transfer	50.00		
1/21/2021	(UB) Billing Summary Transfer		-91.66	
1/21/2021	(UB) Billing Summary Transfer		-1,107.17	
1/21/2021	(UB) Billing Summary Transfer		-835.38	
1/21/2021	(UB) Billing Summary Transfer	20.00		
1/21/2021	(UB) Billing Summary Transfer		-23.82	
1/21/2021	(UB) Billing Summary Transfer	50.00		
1/21/2021	(UB) Billing Summary Transfer		-126.35	
1/22/2021	(UB) Billing Summary Transfer		-185.46	
1/22/2021	(UB) Billing Summary Transfer		-644.86	
1/22/2021	(UB) Billing Summary Transfer		-2,370.04	
1/22/2021	(UB) Billing Summary Transfer	20.00		
1/22/2021	(UB) Billing Summary Transfer		-26.18	
1/22/2021	(UB) Billing Summary Transfer		-50.00	
1/22/2021	(UB) Billing Summary Transfer	50.00		
1/22/2021	(UB) Billing Summary Transfer		-46.87	
1/23/2021	(UB) Billing Summary Transfer		-407.05	
1/24/2021	(UB) Billing Summary Transfer		-192.37	
1/25/2021	(UB) Billing Summary Transfer	1.91		
1/25/2021	(UB) Billing Summary Transfer		-404.84	
1/25/2021	(UB) Billing Summary Transfer		-504.77	
1/25/2021	(UB) Billing Summary Transfer		-1,490.63	
1/25/2021	(UB) Billing Summary Transfer	63.39		
1/25/2021	(UB) Billing Summary Transfer		-100.00	
1/25/2021	(UB) Billing Summary Transfer		-2.09	
1/25/2021	(UB) Billing Summary Transfer		-100.00	
1/25/2021	(UB) Billing Summary Transfer	100.00		
1/26/2021	(UB) Billing Summary Transfer	4.00		
1/26/2021	(UB) Billing Summary Transfer	1.41		
1/26/2021	(UB) Billing Summary Transfer		-268.40	
1/26/2021	(UB) Billing Summary Transfer		-96.55	
1/26/2021	(UB) Billing Summary Transfer		-2,019.74	
1/26/2021	(UB) Billing Summary Transfer	40.00		
1/26/2021	(UB) Billing Summary Transfer	132.98		
1/26/2021	(UB) Billing Summary Transfer		-50.00	
1/26/2021	(UB) Billing Summary Transfer	50.00		
1/26/2021	(UB) Billing Summary Transfer		-36.67	
1/27/2021	(UB) Billing Summary Transfer	1.07		
1/27/2021	(UB) Billing Summary Transfer		-646.54	
1/27/2021	(UB) Billing Summary Transfer		-666.35	
1/27/2021	(UB) Billing Summary Transfer		-2,596.64	
1/27/2021	(UB) Billing Summary Transfer	20.00		
1/27/2021	(UB) Billing Summary Transfer	35.60		
1/27/2021	(UB) Billing Summary Transfer		-50.00	
1/27/2021	(UB) Billing Summary Transfer		-1.99	
1/27/2021	(UB) Billing Summary Transfer		-50.00	
1/27/2021	(UB) Billing Summary Transfer	50.00		

**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
1/27/2021	(UB) Billing Summary Transfer		-36.67	
1/28/2021	(UB) Billing Summary Transfer	3,396.91		
1/28/2021	(UB) Billing Summary Transfer	545.35		
1/28/2021	(UB) Billing Summary Transfer		-777.64	
1/28/2021	(UB) Billing Summary Transfer		-8,691.37	
1/28/2021	(UB) Billing Summary Transfer		-630.23	
1/28/2021	(UB) Billing Summary Transfer	40.00		
1/28/2021	(UB) Billing Summary Transfer	167,934.36		
1/28/2021	(UB) Billing Summary Transfer		-11.15	
1/28/2021	(UB) Billing Summary Transfer		-88.10	
1/28/2021	(UB) Billing Summary Transfer		-371.59	
1/28/2021	(UB) Billing Summary Transfer		-50.00	
1/28/2021	(UB) Billing Summary Transfer		-1.46	
1/28/2021	(UB) Billing Summary Transfer	40.00		
1/28/2021	(UB) Billing Summary Transfer		-50.00	
1/28/2021	(UB) Billing Summary Transfer	50.00		
1/29/2021	(UB) Billing Summary Transfer	1.07		
1/29/2021	(UB) Billing Summary Transfer		-20.00	
1/29/2021	(UB) Billing Summary Transfer		-1,577.00	
1/29/2021	(UB) Billing Summary Transfer	40.00		
1/29/2021	(UB) Billing Summary Transfer	35.60		
1/29/2021	(UB) Billing Summary Transfer		-50.00	
1/29/2021	(UB) Billing Summary Transfer		-100.00	
1/29/2021	(UB) Billing Summary Transfer	150.00		
1/29/2021	(UB) Billing Summary Transfer		-33.90	
1/30/2021	(UB) Billing Summary Transfer		-425.73	
1/31/2021	(UB) Billing Summary Transfer		-319.12	
1/31/2021	(JE) GEN JOUR SEWER PAYMENTS R	24,544.54		
141-000	ACCOUNT TOTAL	200,272.08	-213,827.85	159,458.86
141-001	CUST ACCTS REC SEWER ALL	P Bal	0.00	
1/5/2021	(UB) Billing Summary Transfer		-2,479.83	
1/8/2021	(UB) Billing Summary Transfer		-50.48	
1/28/2021	(UB) Billing Summary Transfer		-1,559.92	
1/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT	4,090.23		
141-001	ACCOUNT TOTAL	4,090.23	-4,090.23	0.00
141-002	MUPB SEWER RECEIVABLE	P Bal	37,428.84	
1/4/2021	(UB) Billing Summary Transfer	17.34		
1/5/2021	(UB) Billing Summary Transfer	110.40		
1/6/2021	(UB) Billing Summary Transfer	47.30		
1/11/2021	(UB) Billing Summary Transfer	17.34		
1/13/2021	(UB) Billing Summary Transfer	48.89		
1/14/2021	(UB) Billing Summary Transfer	102.50		
1/15/2021	(UB) Billing Summary Transfer	67.82		
1/26/2021	(UB) Billing Summary Transfer	74.13		
1/28/2021	(UB) Billing Summary Transfer	13,027.28		
1/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT		-2,858.43	
1/31/2021	(JE) GEN JOUR SEWER PAYMENTS R		-13,644.19	
141-002	ACCOUNT TOTAL	13,513.00	-16,502.62	34,439.22

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
141-003	BCSD SEWER RECEIVABLE	P Bal	7,246.75		
1/20/2021	(UB) Billing Summary Transfer		76.00		
1/28/2021	(UB) Billing Summary Transfer		2,964.00		
1/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,539.82	
141-003	ACCOUNT TOTAL		3,040.00	-3,539.82	6,746.93
141-004	OVILLE SEWER RECEIVABLE	P Bal	4,231.09		
1/28/2021	(UB) Billing Summary Transfer		4,253.48		
1/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT			-1,231.80	
1/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,647.59	
141-004	ACCOUNT TOTAL		4,253.48	-4,879.39	3,605.18
141-005	MEANS SEWER RECEIVABLE	P Bal	6,721.96		
1/26/2021	(UB) Billing Summary Transfer		25.00		
1/28/2021	(UB) Billing Summary Transfer		3,175.00		
1/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,712.94	
141-005	ACCOUNT TOTAL		3,200.00	-3,712.94	6,209.02
143-000	ACCUM. PROVISION FOR UNCO	P Bal		-11,528.60	
1/31/2021	(JE) GEN JOUR PROV FOR UNCOLLE		1,415.44		
143-000	ACCOUNT TOTAL		1,415.44	0.00	-10,113.16
151-000	PLANT MATERIAL & SUPPLIES	P Bal	151,816.79		
1/4/2021	(AP) CORE&MAIN CORE & MAIN LP		779.20		
1/8/2021	(AP) HAYES HAYES PIPE SUPPLY,		23.40		
1/13/2021	(AP) UTILITY SOL UTILITY SOLUTI		28.00		
1/20/2021	(AP) CORE&MAIN CORE & MAIN LP		182.31		
1/12/2021	(IC) DEP TIC SUPPLIES			-1.19	
1/31/2021	(JE) GEN JOUR WO/1/21 SUPPLIES			-3,533.97	
151-000	ACCOUNT TOTAL		1,012.91	-3,535.16	149,294.54
162-000	PREPAYMENTS	P Bal	31,542.91		
1/31/2021	(JE) GEN JOUR 1/12 GEN & LIAB			-2,437.21	
1/31/2021	(JE) GEN JOUR 1/12 PREPAID EXP			-1,932.97	
162-000	ACCOUNT TOTAL		0.00	-4,370.18	27,172.73
173-000	ACCRUED UTILITY REVENUES	P Bal	90,000.00		
173-000	ACCOUNT TOTAL		0.00	0.00	90,000.00
175-000	Deferred outflow Pension	P Bal	129,785.00		
175-000	ACCOUNT TOTAL		0.00	0.00	129,785.00
175-001	Deferred outflow OPEB	P Bal	131,345.00		
175-001	ACCOUNT TOTAL		0.00	0.00	131,345.00
214-000	Appro Ret Ear/ CD Debt Re	P Bal		-64,952.84	
214-000	ACCOUNT TOTAL		0.00	0.00	-64,952.84
214-001	Appro Ret Ear/Depreciatio	P Bal		-154,446.94	
214-001	ACCOUNT TOTAL		0.00	0.00	-154,446.94

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
214-002	Retained Earning-GASB 68	P Bal	452,000.00		
214-002	ACCOUNT TOTAL		0.00	0.00	452,000.00
215-000	Unappropriated Ret. Earni	P Bal	1,061,102.22		
215-000	ACCOUNT TOTAL		0.00	0.00	1,061,102.22
221-000	BONDS	P Bal		-621,000.00	
1/15/2021	(EX) ACH USDA RURAL DEVELOPMEN		14,500.00		
221-000	ACCOUNT TOTAL		14,500.00	0.00	-606,500.00
221-001	KIA DWSRF LOAN F16-011	P Bal		-555,447.28	
221-001	ACCOUNT TOTAL		0.00	0.00	-555,447.28
231-000	ACCOUNTS PAYABLE	P Bal		-128,556.41	
1/6/2021	(EX) ON LINE SALES TAX		455.09		
1/6/2021	(EX) ON LINE SCHOOL TAX		3,296.93		
1/3/2021	(EX) ON LINE RETIREMENT		10,311.40		
1/6/2021	(AP) POSTMAST-2 U.S. POSTMASTE			-120.00	
1/6/2021	(AP) HUMANA HUMANA			-164.40	
1/6/2021	(AP) INTERNET SPECTRUM BUSINES			-239.98	
1/21/2021	(AP) EMBROIDERY HOLBROOKS EMBR			-1,087.40	
1/21/2021	(AP) BRENNTAG BRENNTAG MID-SOU			-1,009.59	
1/20/2021	(AP) AMERICANBU AMERICAN BUSIN			-189.68	
1/21/2021	(AP) ESRI ENVIRONMENTAL SYSTEM			-750.00	
1/11/2021	(AP) PHONE WINDSTREAM			-578.86	
1/14/2021	(AP) THOMPSONTR THOMPSON TRACT			-94.52	
1/14/2021	(AP) HUMANA HUMANA			-164.40	
1/11/2021	(AP) INTERNET SPECTRUM BUSINES			-239.98	
1/1/2021	(AP) TRASH BILL ADVANCED DISPO			-43.58	
1/13/2021	(AP) CORE&MAIN CORE & MAIN LP			-620.67	
1/4/2021	(AP) CORE&MAIN CORE & MAIN LP			-779.20	
1/8/2021	(AP) HAYES HAYES PIPE SUPPLY,			-23.40	
1/6/2021	(AP) SHORTYS SHORTYS QUICK STO			-45.80	
1/6/2021	(AP) SHORTYS SHORTYS QUICK STO			-40.63	
1/8/2021	(AP) SHORTYS SHORTYS QUICK STO			-44.72	
1/15/2021	(AP) SHORTYS SHORTYS QUICK STO			-50.13	
1/4/2021	(AP) SALT LICKBP SALT LICK MART			-57.72	
1/6/2021	(AP) SALT LICKBP SALT LICK MART			-58.58	
1/8/2021	(AP) SALT LICKBP SALT LICK MART			-58.09	
1/13/2021	(AP) SALT LICKBP SALT LICK MART			-45.40	
1/13/2021	(AP) SALT LICKBP SALT LICK MART			-28.00	
1/15/2021	(AP) SALT LICKBP SALT LICK MART			-45.96	
1/21/2021	(AP) SALT LICKBP SALT LICK MART			-53.35	
1/25/2021	(AP) SALT LICKBP SALT LICK MART			-57.97	
1/26/2021	(AP) SALT LICKBP SALT LICK MART			-64.88	
1/13/2021	(AP) ACE HARDWA BATH COUNTY AC			-11.99	
1/14/2021	(AP) ACE HARDWA BATH COUNTY AC			-12.08	
1/12/2021	(AP) MEANSBP MEANS FOOD MART			-54.70	
1/21/2021	(AP) BATH MOTOR BATH MOTOR PAR			-49.11	
1/28/2021	(AP) BATH MOTOR BATH MOTOR PAR			-173.09	
1/6/2021	(AP) UTILITY SOL UTILITY SOLUTI			-74.00	
1/19/2021	(AP) UTILITY SOL UTILITY SOLUTI			-27.00	
1/13/2021	(AP) UTILITY SOL UTILITY SOLUTI			-28.00	
1/26/2021	(AP) UTILITY SOL UTILITY SOLUTI			-6.27	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
1/7/2021	(AP) CINTAS CINTAS CORPORATION		-102.66	
1/14/2021	(AP) CINTAS CINTAS CORPORATION		-102.66	
1/21/2021	(AP) CINTAS CINTAS CORPORATION		-102.66	
1/28/2021	(AP) SALTCLICKBP SALT LICK MART		-66.37	
1/28/2021	(AP) BATH MOTOR BATH MOTOR PAR		-18.30	
1/28/2021	(AP) CINTAS CINTAS CORPORATION		-102.66	
1/20/2021	(AP) CORE&MAIN CORE & MAIN LP		-182.31	
1/28/2021	(AP) THESHEPHER SHEPHERDS PRIN		-104.20	
1/21/2021	(AP) SHORTYS SHORTYS QUICK STO		-45.86	
1/31/2021	(AP) MUPB/SEWER MOREHEAD UTILI		-12,448.99	
1/31/2021	(AP) OVILLWATER CITY OF OWINGS		-3,417.19	
1/31/2021	(AP) BATHSANITA BATH COUNTY SA		-3,352.62	
1/31/2021	(AP) MEANSSEWER MEANS SEWER		-3,468.14	
1/19/2021	(AP) SALTCLICKBP SALT LICK MART		-56.45	
1/29/2021	(AP) SALTCLICKBP SALT LICK MART		-55.45	
1/20/2021	(AP) NEWOUTLOOK BATH COUNTY NE		-96.00	
1/29/2021	(AP) BATH MOTOR BATH MOTOR PAR		-228.87	
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	67.17		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	7.98		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	15.58		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	36.98		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	108.95		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	11.96		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	33.57		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	24.29		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	69.99		
1/8/2021	(AP) 13263 BATH COUNTY ACE HAR	14.99		
1/8/2021	(AP) 13264 AMERICAN BUSINESS S	189.68		
1/8/2021	(AP) 13265 BATH MOTOR PARTS	92.03		
1/8/2021	(AP) 13265 BATH MOTOR PARTS	47.91		
1/8/2021	(AP) 13265 BATH MOTOR PARTS	58.85		
1/8/2021	(AP) 13265 BATH MOTOR PARTS	20.00		
1/8/2021	(AP) 13265 BATH MOTOR PARTS	53.97		
1/8/2021	(AP) 13266 BATH COUNTY FISCAL	1,757.38		
1/8/2021	(AP) 13267 BATH COUNTY SANITAT	2,990.27		
1/8/2021	(AP) 13268 THE BOOT RANCH	170.99		
1/8/2021	(AP) 13269 CINTAS CORPORATION	105.56		
1/8/2021	(AP) 13269 CINTAS CORPORATION	247.63		
1/8/2021	(AP) 13269 CINTAS CORPORATION	102.66		
1/8/2021	(AP) 13269 CINTAS CORPORATION	102.66		
1/8/2021	(AP) 13269 CINTAS CORPORATION	102.66		
1/8/2021	(AP) 13270 iVox	672.00		
1/8/2021	(AP) 13271 HAYES PIPE SUPPLY,	645.20		
1/8/2021	(AP) 13271 HAYES PIPE SUPPLY,	500.40		
1/8/2021	(AP) 13272 HUMANA	164.40		
1/8/2021	(AP) 13273 SPECTRUM BUSINESS	239.98		
1/8/2021	(AP) 13274 LIBERTY NATIONAL	265.47		
1/8/2021	(AP) 13275 LOWES	122.49		
1/8/2021	(AP) 13276 MEANS FOOD MART	49.45		
1/8/2021	(AP) 13277 MEANS SEWER	2,661.70		
1/8/2021	(AP) 13278 MSU WATER TESTING L	1,365.00		
1/8/2021	(AP) 13279 MOREHEAD UTILITY PL	11,896.31		
1/8/2021	(AP) 13280 CORE & MAIN LP	2,173.02		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
1/8/2021	(AP) 13280 CORE & MAIN LP	3,511.00		
1/8/2021	(AP) 13281 BATH COUNTY NEWS OU	48.00		
1/8/2021	(AP) 13282 CITY OF OWINGSVILLE	3,439.97		
1/8/2021	(AP) 13283 U.S. POSTMASTER	120.00		
1/8/2021	(AP) 13284 SALT LICK MART	48.00		
1/8/2021	(AP) 13284 SALT LICK MART	48.35		
1/8/2021	(AP) 13284 SALT LICK MART	49.50		
1/8/2021	(AP) 13284 SALT LICK MART	40.50		
1/8/2021	(AP) 13284 SALT LICK MART	10.01		
1/8/2021	(AP) 13284 SALT LICK MART	41.00		
1/8/2021	(AP) 13284 SALT LICK MART	35.60		
1/8/2021	(AP) 13284 SALT LICK MART	31.00		
1/8/2021	(AP) 13284 SALT LICK MART	47.09		
1/8/2021	(AP) 13284 SALT LICK MART	51.96		
1/8/2021	(AP) 13284 SALT LICK MART	4.70		
1/8/2021	(AP) 13284 SALT LICK MART	50.42		
1/8/2021	(AP) 13285 SAMS CLUB / SYNCHRO	61.22		
1/8/2021	(AP) 13285 SAMS CLUB / SYNCHRO	97.98		
1/8/2021	(AP) 13286 SCHWABB INC	101.73		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	50.35		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	43.90		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	38.00		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	45.45		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	49.50		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	43.08		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	45.28		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	50.00		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	54.27		
1/8/2021	(AP) 13287 SHORTYS QUICK STOP	54.01		
1/8/2021	(AP) 13288 SHEPHERDS PRINTING	104.20		
1/8/2021	(AP) 13289 UTILITY SOLUTIONS L	12.54		
1/8/2021	(AP) 13290 THE WALKER COMPANY	332.96		
1/25/2021	(AP) 13291 AMERICAN BUSINESS S	189.68		
1/25/2021	(AP) 13292 BATH COUNTY SANITAT	2,842.93		
1/25/2021	(AP) 13293 BRENNTAG MID-SOUTH,	1,009.59		
1/25/2021	(AP) 13294 HOLBROOKS EMBROIDER	1,087.40		
1/25/2021	(AP) 13295 ENVIRONMENTAL SYSTE	750.00		
1/25/2021	(AP) 13296 HUMANA	164.40		
1/25/2021	(AP) 13297 SPECTRUM BUSINESS	239.98		
1/25/2021	(AP) 13298 KENTUCKY UNDERGROUN	55.50		
1/25/2021	(AP) 13299 WINDSTREAM	578.86		
1/25/2021	(AP) 13300 THOMPSON TRACTOR &	94.52		
1/25/2021	(AP) 13301 ADVANCED DISPOSAL	43.58		
1/15/2021	(EX) ACH MUPB	67,710.50		
1/15/2021	(EX) ACH MT STERLING	5,004.93		
1/15/2021	(EX) ACH FRENCHBURG	289.96		
1/15/2021	(EX) ACH OWINGSVILLE	3,162.85		
1/31/2021	(JE) GEN JOUR PURCHASED WATER		-76,773.98	
231-000	ACCOUNT TOTAL	133,238.80	-107,918.50	-103,236.11

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
231-001	Accounts Payable/Sewer Al	P Bal	0.00		
1/5/2021	(UB) Billing Summary Transfer		2,479.83		
1/8/2021	(UB) Billing Summary Transfer		50.48		
1/28/2021	(UB) Billing Summary Transfer		1,559.92		
1/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT			-4,090.23	
231-001	ACCOUNT TOTAL		4,090.23	-4,090.23	0.00
231-002	ACCT PAY / SEWER MUPB	P Bal		-37,331.68	
1/4/2021	(UB) Billing Summary Transfer			-17.34	
1/5/2021	(UB) Billing Summary Transfer			-110.40	
1/6/2021	(UB) Billing Summary Transfer			-47.30	
1/11/2021	(UB) Billing Summary Transfer			-17.34	
1/13/2021	(UB) Billing Summary Transfer			-48.89	
1/14/2021	(UB) Billing Summary Transfer			-102.50	
1/15/2021	(UB) Billing Summary Transfer			-67.82	
1/26/2021	(UB) Billing Summary Transfer			-74.13	
1/28/2021	(UB) Billing Summary Transfer			-13,027.28	
1/31/2021	(AP) MUPB/SEWER MOREHEAD UTILI		12,448.99		
1/31/2021	(JE) GEN JOUR SEWER BILLING FE		1,195.20		
1/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT		2,858.43		
231-002	ACCOUNT TOTAL		16,502.62	-13,513.00	-34,342.06
231-003	ACCT PAY SEWER BCSD	P Bal		-7,278.93	
1/20/2021	(UB) Billing Summary Transfer			-76.00	
1/28/2021	(UB) Billing Summary Transfer			-2,964.00	
1/31/2021	(AP) BATHSANITA BATH COUNTY SA		3,352.62		
1/31/2021	(JE) GEN JOUR SEWER BILLING FE		187.20		
231-003	ACCOUNT TOTAL		3,539.82	-3,040.00	-6,779.11
231-004	ACCT PAY SEWER OVILLE	P Bal		-4,289.97	
1/28/2021	(UB) Billing Summary Transfer			-4,253.48	
1/31/2021	(AP) OVILLWATER CITY OF OWINGS		3,417.19		
1/31/2021	(JE) GEN JOUR SEWER BILLING FE		230.40		
1/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT		1,231.80		
231-004	ACCOUNT TOTAL		4,879.39	-4,253.48	-3,664.06
231-005	ACCT PAY SEWER MEANS	P Bal		-6,800.56	
1/26/2021	(UB) Billing Summary Transfer			-25.00	
1/28/2021	(UB) Billing Summary Transfer			-3,175.00	
1/31/2021	(AP) MEANSSEWER MEANS SEWER		3,468.14		
1/31/2021	(JE) GEN JOUR SEWER BILLING FE		244.80		
231-005	ACCOUNT TOTAL		3,712.94	-3,200.00	-6,287.62
232-000	Accrued Pension	P Bal		-1,044,489.00	
232-000	ACCOUNT TOTAL		0.00	0.00	-1,044,489.00
232-005	Accrued Pension OPEB Liab	P Bal		-328,737.00	
232-005	ACCOUNT TOTAL		0.00	0.00	-328,737.00
233-000	Deferred inflow Pension	P Bal		-45,527.00	
233-000	ACCOUNT TOTAL		0.00	0.00	-45,527.00



**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
233-001	Deferred inflow OPEB			
	P Bal		-79,436.00	
233-001	ACCOUNT TOTAL	0.00	0.00	-79,436.00
235-000	Customer Deposits			
	P Bal		-90,900.00	
1/4/2021	(UB) Billing Summary Transfer	50.00		
1/4/2021	(UB) Billing Summary Transfer		-50.00	
1/5/2021	(UB) Billing Summary Transfer	100.00		
1/5/2021	(UB) Billing Summary Transfer		-150.00	
1/6/2021	(UB) Billing Summary Transfer	150.00		
1/6/2021	(UB) Billing Summary Transfer		-250.00	
1/7/2021	(UB) Billing Summary Transfer	50.00		
1/7/2021	(UB) Billing Summary Transfer		-50.00	
1/8/2021	(UB) Billing Summary Transfer	50.00		
1/8/2021	(UB) Billing Summary Transfer		-100.00	
1/11/2021	(UB) Billing Summary Transfer	100.00		
1/11/2021	(UB) Billing Summary Transfer		-50.00	
1/12/2021	(UB) Billing Summary Transfer		-50.00	
1/13/2021	(UB) Billing Summary Transfer	50.00		
1/14/2021	(UB) Billing Summary Transfer	200.00		
1/14/2021	(UB) Billing Summary Transfer		-100.00	
1/15/2021	(UB) Billing Summary Transfer	100.00		
1/15/2021	(UB) Billing Summary Transfer		-100.00	
1/19/2021	(UB) Billing Summary Transfer		-100.00	
1/20/2021	(UB) Billing Summary Transfer	50.00		
1/20/2021	(UB) Billing Summary Transfer		-50.00	
1/21/2021	(UB) Billing Summary Transfer		-50.00	
1/22/2021	(UB) Billing Summary Transfer		-50.00	
1/25/2021	(UB) Billing Summary Transfer	100.00		
1/25/2021	(UB) Billing Summary Transfer		-100.00	
1/26/2021	(UB) Billing Summary Transfer		-50.00	
1/27/2021	(UB) Billing Summary Transfer	50.00		
1/27/2021	(UB) Billing Summary Transfer		-50.00	
1/28/2021	(UB) Billing Summary Transfer	50.00		
1/28/2021	(UB) Billing Summary Transfer		-50.00	
1/29/2021	(UB) Billing Summary Transfer		-150.00	
235-000	ACCOUNT TOTAL	1,100.00	-1,550.00	-91,350.00
236-000	Accrued Sales Tax			
	P Bal		-513.89	
1/5/2021	(UB) Billing Summary Transfer		-10.37	
1/20/2021	(UB) Billing Summary Transfer		-3.62	
1/26/2021	(UB) Billing Summary Transfer		-1.41	
1/28/2021	(UB) Billing Summary Transfer		-545.35	
1/28/2021	(UB) Billing Summary Transfer	88.10		
236-000	ACCOUNT TOTAL	88.10	-560.75	-986.54
236-001	ACCRUED SCHOOL TAX			
	P Bal		-5,099.17	
1/4/2021	(UB) Billing Summary Transfer		-13.07	
1/5/2021	(UB) Billing Summary Transfer		-2.82	
1/5/2021	(UB) Billing Summary Transfer	45.48		
1/6/2021	(UB) Billing Summary Transfer		-2.35	
1/7/2021	(UB) Billing Summary Transfer	3.20		
1/11/2021	(UB) Billing Summary Transfer		-1.18	
1/11/2021	(UB) Billing Summary Transfer	0.50		
1/12/2021	(UB) Billing Summary Transfer		-0.49	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
236-001	ACCRUED SCHOOL TAX(Cont'd)			
1/12/2021	(UB) Billing Summary Transfer	2.29		
1/13/2021	(UB) Billing Summary Transfer		-1.37	
1/14/2021	(UB) Billing Summary Transfer		-3.87	
1/15/2021	(UB) Billing Summary Transfer		-4.66	
1/20/2021	(UB) Billing Summary Transfer		-1.75	
1/25/2021	(UB) Billing Summary Transfer		-1.91	
1/26/2021	(UB) Billing Summary Transfer		-4.00	
1/27/2021	(UB) Billing Summary Transfer		-1.07	
1/28/2021	(UB) Billing Summary Transfer		-3,396.91	
1/28/2021	(UB) Billing Summary Transfer	11.15		
1/29/2021	(UB) Billing Summary Transfer		-1.07	
236-001	ACCOUNT TOTAL	62.62	-3,436.52	-8,473.07
237-000	Accrued Interest			
	P Bal		-13,074.35	
1/15/2021	(EX) ACH USDA RURAL DEVELOPMEN	11,394.37		
1/31/2021	(JE) GEN JOUR INTEREST RD & KI		-2,337.22	
237-000	ACCOUNT TOTAL	11,394.37	-2,337.22	-4,017.20
241-000	Tax Collections Payable			
	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		-3,202.38	
1/5/2021	(PR) 1/5/2021 Payroll		-30.60	
1/14/2021	(PR) 1/14/2021 Payroll		-3,135.18	
1/20/2021	(PR) 1/20/2021 Payroll		-260.10	
1/7/2021	(EX) ON LINE 941 TAX	3,232.98		
1/20/2021	(EX) ON LINE 941 TAX	3,395.28		
241-000	ACCOUNT TOTAL	6,628.26	-6,628.26	0.00
241-001	241-001 KY STATE PAYROLL			
	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		-658.74	
1/5/2021	(PR) 1/5/2021 Payroll		-0.36	
1/14/2021	(PR) 1/14/2021 Payroll		-640.87	
1/20/2021	(PR) 1/20/2021 Payroll		-11.92	
1/21/2021	(EX) ON LINE STATE PAYROLL TAX	1,311.89		
241-001	ACCOUNT TOTAL	1,311.89	-1,311.89	0.00
241-002	LOCAL PAYROLL TAXES			
	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		-282.85	
1/5/2021	(PR) 1/5/2021 Payroll		-4.00	
1/14/2021	(PR) 1/14/2021 Payroll		-275.66	
1/20/2021	(PR) 1/20/2021 Payroll		-12.00	
241-002	ACCOUNT TOTAL	0.00	-574.51	-574.51
242-000	Misc. Current & Accrued L			
	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		-754.73	
1/5/2021	(PR) 1/5/2021 Payroll		-12.00	
1/14/2021	(PR) 1/14/2021 Payroll		-730.80	
1/27/2021	(EX) ON LINE CERS RETIREMENT	1,497.53		
242-000	ACCOUNT TOTAL	1,497.53	-1,497.53	0.00

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
242-001	242-001 AFLAC	P Bal	540.52		
1/4/2021	(PR) 1/4/2021 Payroll			-218.62	
1/14/2021	(PR) 1/14/2021 Payroll			-218.62	
1/15/2021	(EX) ACH AFLAC		480.65		
242-001	ACCOUNT TOTAL		480.65	-437.24	583.93
242-003	Accrued Vacation & Sick P	P Bal		-40,084.40	
242-003	ACCOUNT TOTAL		0.00	0.00	-40,084.40
242-005	242-005 Liberty National	P Bal		-29.53	
1/4/2021	(PR) 1/4/2021 Payroll			-122.64	
1/14/2021	(PR) 1/14/2021 Payroll			-122.64	
242-005	ACCOUNT TOTAL		0.00	-245.28	-274.81
271-001	CONTRIB.TAP FEES	P Bal		-1,451,560.04	
1/12/2021	(IC) DEP TIC FINAL TAP PMT SHE			-100.00	
1/21/2021	(IC) CCD FINAL TAP PMT MARY HU			-150.00	
1/21/2021	(IC) CCD TAP FEE/JEFF SMITH/MA			-650.00	
1/22/2021	(IC) DEP TIC ANNA HURST			-650.00	
1/29/2021	(IC) DEP TIC JOSH WILLIAMS			-650.00	
271-001	ACCOUNT TOTAL		0.00	-2,200.00	-1,453,760.04
271-002	CONTRIB. AID GRANTS	P Bal		-9,113,867.18	
271-002	ACCOUNT TOTAL		0.00	0.00	-9,113,867.18
271-003	CONTRIB IN AID SHARPSBURG	P Bal		-196,987.50	
271-003	ACCOUNT TOTAL		0.00	0.00	-196,987.50
271-004	CONTRIB.TAP FEES/CONSTRUC	P Bal		-28,364.34	
271-004	ACCOUNT TOTAL		0.00	0.00	-28,364.34
271-021	DEPRE GRANTS	P Bal		-2,905.26	
271-021	ACCOUNT TOTAL		0.00	0.00	-2,905.26
303-002	LAND & LAND RIGHT	P Bal	10,661.83		
303-002	ACCOUNT TOTAL		0.00	0.00	10,661.83
303-004	TRANS & DIST LAND & LAND	P Bal	34,149.78		
303-004	ACCOUNT TOTAL		0.00	0.00	34,149.78
303-005	GEN PLANT LAND & LAND RIG	P Bal	1,200.00		
303-005	ACCOUNT TOTAL		0.00	0.00	1,200.00
304-000	Structures and Improvemen	P Bal	967.82		
304-000	ACCOUNT TOTAL		0.00	0.00	967.82
304-005	GEN PLANT STRUCTURES & IM	P Bal	149,089.34		
304-005	ACCOUNT TOTAL		0.00	0.00	149,089.34
311-002	PUMPING EQUIPMENT	P Bal	1,466,926.49		
311-002	ACCOUNT TOTAL		0.00	0.00	1,466,926.49

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
320-003	WATER TREATMENT EQUIPT	P Bal	4,492.15		
320-003	ACCOUNT TOTAL		0.00	0.00	4,492.15
330-004	DISTRIBU RESERV. & STDP	P Bal	1,643,105.65		
330-004	ACCOUNT TOTAL		0.00	0.00	1,643,105.65
331-004	TRANSMIS & DISTR MAINS	P Bal	10,421,210.09		
331-004	ACCOUNT TOTAL		0.00	0.00	10,421,210.09
333-004	SERVICES	P Bal	620,849.09		
333-004	ACCOUNT TOTAL		0.00	0.00	620,849.09
334-001	METERS	P Bal	711,014.76		
1/31/2021	(JE) GEN JOUR WO/1/21 NEW METE		2,186.27		
334-001	ACCOUNT TOTAL		2,186.27	0.00	713,201.03
334-004	METER INSTALLATION	P Bal	953,722.14		
334-004	ACCOUNT TOTAL		0.00	0.00	953,722.14
335-004	HYDRANTS	P Bal	170,648.00		
335-004	ACCOUNT TOTAL		0.00	0.00	170,648.00
339-004	OTHER PLANT & MISC EQPT	P Bal	21,389.68		
339-004	ACCOUNT TOTAL		0.00	0.00	21,389.68
340-004	OFFICE FURITURE & EQPT	P Bal	124,878.40		
340-004	ACCOUNT TOTAL		0.00	0.00	124,878.40
341-005	TRANSPORTATION EQUIPMENT	P Bal	236,198.80		
341-005	ACCOUNT TOTAL		0.00	0.00	236,198.80
343-005	TOOLS & SHOP EQUIPMENT	P Bal	61,170.67		
343-005	ACCOUNT TOTAL		0.00	0.00	61,170.67
345-005	POWER OPERATED EQUIPMENT	P Bal	226,430.72		
345-005	ACCOUNT TOTAL		0.00	0.00	226,430.72
346-005	COMMUNICATION EQUIPMENT	P Bal	342,038.58		
346-005	ACCOUNT TOTAL		0.00	0.00	342,038.58
347-005	MISC EQUIPMENT	P Bal	34,434.00		
347-005	ACCOUNT TOTAL		0.00	0.00	34,434.00
403-000	DEPRECIATION EXPENSE	P Bal	0.00		
1/31/2021	(JE) GEN JOUR DEPRECIATION		30,000.00		
403-000	ACCOUNT TOTAL		30,000.00	0.00	30,000.00
419-000	INTEREST INCOME	P Bal	0.00		
1/19/2021	(IC) BANK STAT CD INTEREST TRA			-152.41	
1/31/2021	(IC) BANK STAT INTEREST			-1.57	
1/31/2021	(IC) BANK STAT INTEREST			-5.22	
1/31/2021	(IC) BANK STAT INTEREST			-0.20	
1/31/2021	(IC) BANK STAT INTEREST			-2.31	
1/31/2021	(IC) BANK STAT INTEREST			-40.38	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
419-000	INTEREST INCOME(Cont'd)				
1/31/2021	(IC) BANK STAT INTEREST			-12.66	
1/31/2021	(IC) BANK STAT INTEREST			-8.06	
419-000	ACCOUNT TOTAL		0.00	-222.81	-222.81
421-000	NONUTILITY INCOME	P Bal	0.00		
1/31/2021	(JE) GEN JOUR SEWER BILLING FE			-1,857.60	
421-000	ACCOUNT TOTAL		0.00	-1,857.60	-1,857.60
427-002	INT LONG-TERM DEBT/KIA SR	P Bal	0.00		
1/31/2021	(JE) GEN JOUR INTEREST KIA		460.42		
427-002	ACCOUNT TOTAL		460.42	0.00	460.42
427-003	INT ON LONG-TERM DEBT/RD	P Bal	0.00		
1/31/2021	(JE) GEN JOUR INTEREST RD		1,876.80		
427-003	ACCOUNT TOTAL		1,876.80	0.00	1,876.80
427-004	INT ON CUSTOMERS METER DE	P Bal	0.00		
1/5/2021	(UB) Billing Summary Transfer		1.03		
1/6/2021	(UB) Billing Summary Transfer		2.87		
1/7/2021	(UB) Billing Summary Transfer		0.29		
1/8/2021	(UB) Billing Summary Transfer		1.39		
1/11/2021	(UB) Billing Summary Transfer		1.56		
1/13/2021	(UB) Billing Summary Transfer		0.36		
1/14/2021	(UB) Billing Summary Transfer		3.92		
1/15/2021	(UB) Billing Summary Transfer		1.71		
1/20/2021	(UB) Billing Summary Transfer		1.43		
1/25/2021	(UB) Billing Summary Transfer		2.09		
1/27/2021	(UB) Billing Summary Transfer		1.99		
1/28/2021	(UB) Billing Summary Transfer		1.46		
427-004	ACCOUNT TOTAL		20.10	0.00	20.10
435-000	Bal Transferred from Inco	P Bal	371,314.47		
435-000	ACCOUNT TOTAL		0.00	0.00	371,314.47
461-001	METERED SALES TO CUSTOMER	P Bal	0.00		
1/4/2021	(UB) Billing Summary Transfer			-436.02	
1/5/2021	(UB) Billing Summary Transfer			-93.97	
1/5/2021	(UB) Billing Summary Transfer		1,516.17		
1/6/2021	(UB) Billing Summary Transfer			-78.60	
1/7/2021	(UB) Billing Summary Transfer		106.13		
1/11/2021	(UB) Billing Summary Transfer			-39.30	
1/11/2021	(UB) Billing Summary Transfer		16.46		
1/12/2021	(UB) Billing Summary Transfer			-16.46	
1/12/2021	(UB) Billing Summary Transfer		76.29		
1/13/2021	(UB) Billing Summary Transfer			-45.50	
1/14/2021	(UB) Billing Summary Transfer			-129.05	
1/15/2021	(UB) Billing Summary Transfer			-155.41	
1/20/2021	(UB) Billing Summary Transfer			-58.44	
1/25/2021	(UB) Billing Summary Transfer			-63.39	
1/26/2021	(UB) Billing Summary Transfer			-132.98	
1/27/2021	(UB) Billing Summary Transfer			-35.60	
1/28/2021	(UB) Billing Summary Transfer			-167,934.36	
1/28/2021	(UB) Billing Summary Transfer		371.59		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
461-001	METERED SALES TO CUSTOMER(Cont'd)				
1/29/2021	(UB) Billing Summary Transfer			-35.60	
461-001	ACCOUNT TOTAL		2,086.64	-169,254.68	-167,168.04
461-006	METERED SALES- BULK	P Bal	0.00		
1/19/2021	(IC) DEP TIC G&W Const.			-672.98	
461-006	ACCOUNT TOTAL		0.00	-672.98	-672.98
462-000	Fire Protection Revenue	P Bal	0.00		
1/28/2021	(UB) Billing Summary Transfer			-40.00	
462-000	ACCOUNT TOTAL		0.00	-40.00	-40.00
471-000	MISC. SERVICE REVENUES	P Bal	0.00		
1/5/2021	(UB) Billing Summary Transfer			-80.00	
1/6/2021	(UB) Billing Summary Transfer			-80.00	
1/8/2021	(UB) Billing Summary Transfer			-20.00	
1/11/2021	(UB) Billing Summary Transfer			-20.00	
1/12/2021	(UB) Billing Summary Transfer			-40.00	
1/13/2021	(UB) Billing Summary Transfer			-20.00	
1/14/2021	(UB) Billing Summary Transfer			-40.00	
1/15/2021	(UB) Billing Summary Transfer			-40.00	
1/19/2021	(UB) Billing Summary Transfer			-20.00	
1/20/2021	(UB) Billing Summary Transfer			-20.00	
1/21/2021	(UB) Billing Summary Transfer			-20.00	
1/22/2021	(UB) Billing Summary Transfer			-20.00	
1/26/2021	(UB) Billing Summary Transfer			-40.00	
1/27/2021	(UB) Billing Summary Transfer			-20.00	
1/28/2021	(UB) Billing Summary Transfer			-40.00	
1/29/2021	(UB) Billing Summary Transfer			-40.00	
471-000	ACCOUNT TOTAL		0.00	-560.00	-560.00
473-000	SERVICE CHARGE ON RETURN	P Bal	0.00		
1/5/2021	(UB) Billing Summary Transfer			-20.00	
473-000	ACCOUNT TOTAL		0.00	-20.00	-20.00
601-000	SALARIES/WAGES EMPLOYEES	P Bal	0.00		
1/5/2021	(PR) 1/5/2021 Payroll		200.00		
1/14/2021	(PR) 1/14/2021 Payroll		232.00		
601-000	ACCOUNT TOTAL		432.00	0.00	432.00
601-006	SAL & WAGES/MAINTENANCE	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		8,335.30		
1/14/2021	(PR) 1/14/2021 Payroll		7,484.94		
601-006	ACCOUNT TOTAL		15,820.24	0.00	15,820.24
601-007	SAL & WAGES/OVERTIME	P Bal	0.00		
1/14/2021	(PR) 1/14/2021 Payroll		211.06		
601-007	ACCOUNT TOTAL		211.06	0.00	211.06
601-008	SAL & WAGES/OFFICE	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		5,998.93		
1/14/2021	(PR) 1/14/2021 Payroll		6,099.60		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
601-008	ACCOUNT TOTAL		12,098.53	0.00	12,098.53
603-008	SAL & WAGES COMMISSIONERS	P Bal	0.00		
1/20/2021	(PR) 1/20/2021 Payroll		1,500.00		
603-008	ACCOUNT TOTAL		1,500.00	0.00	1,500.00
604-004	INSURANCE-EMP. LIFE	P Bal	0.00		
1/6/2021	(AP) HUMANA HUMANA		164.40		
1/14/2021	(AP) HUMANA HUMANA		164.40		
604-004	ACCOUNT TOTAL		328.80	0.00	328.80
604-005	INSURANCE-EMP HRA FEBCO	P Bal	0.00		
1/31/2021	(EX) FEBCO MED-I-BANK		395.30		
604-005	ACCOUNT TOTAL		395.30	0.00	395.30
604-006	BCWD 50% SOC SEC	P Bal	0.00		
1/4/2021	(PR) 1/4/2021 Payroll		1,081.21		
1/5/2021	(PR) 1/5/2021 Payroll		15.30		
1/14/2021	(PR) 1/14/2021 Payroll		1,057.76		
1/20/2021	(PR) 1/20/2021 Payroll		130.05		
604-006	ACCOUNT TOTAL		2,284.32	0.00	2,284.32
604-007	INSURANCE-EMP. HEALTH	P Bal	0.00		
1/15/2021	(EX) ACH KACO		10,086.20		
604-007	ACCOUNT TOTAL		10,086.20	0.00	10,086.20
604-008	EMPLOYEE RETIREMENT	P Bal	0.00		
1/27/2021	(EX) ON LINE CERS RETIREMENT		6,766.96		
604-008	ACCOUNT TOTAL		6,766.96	0.00	6,766.96
610-001	PURCHASED WATER-ALL	P Bal	0.00		
1/31/2021	(JE) GEN JOUR MUPB		68,139.74		
1/31/2021	(JE) GEN JOUR FRENCHBURG		257.66		
1/31/2021	(JE) GEN JOUR MT STERLING		4,503.08		
1/31/2021	(JE) GEN JOUR OWINGSVILLE		3,873.50		
610-001	ACCOUNT TOTAL		76,773.98	0.00	76,773.98
615-001	PURCHASED POWER/OPERATIONS	P Bal	0.00		
1/15/2021	(EX) ACH CLARK/PRESTON		370.62		
1/15/2021	(EX) ACH CLARK/HOPE MEANS		300.92		
1/15/2021	(EX) ACH CLARK/HAWKINS BR		31.32		
1/15/2021	(EX) ACH CLARK/HWY 36		31.64		
1/15/2021	(EX) ACH CLARK/PINE GROVE		56.90		
1/15/2021	(EX) ACH FLEMING/WYOMING		1,077.45		
1/15/2021	(EX) ACH FLEMING/WHITE OAK		182.81		
1/15/2021	(EX) ACH FLEMING/WYOMING		20.16		
1/15/2021	(EX) ACH FLEMING/HART PIKE		18.01		
1/15/2021	(EX) ACH FLEMING/HWY 111		19.26		
1/15/2021	(EX) ACH FLEMING/ORE MINES		2,292.32		
1/15/2021	(EX) ACH FLEMING/HWY 60 PUMP C		18.99		
1/15/2021	(EX) ACH FLEMING/WELLS RD		19.62		
1/15/2021	(EX) ACH FLEMING/ORE MINES PUM		18.99		
1/15/2021	(EX) ACH KU/FARMERS		39.83		
1/15/2021	(EX) ACH KU/OVERLOOK		127.48		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
615-001	PUCHASED POWER/OPERATIONS(Cont'd)				
1/15/2021	(EX) ACH KU/OLD MIDLAND TRAIL		2,179.80		
1/15/2021	(EX) ACH KU/BY PASS RD		36.37		
1/15/2021	(EX) ACH KU/E HWY 60		39.70		
1/15/2021	(EX) ACH KU/STEPSTONE RD		33.18		
1/15/2021	(EX) ACH KU/HOWARDS MILL		36.61		
1/15/2021	(EX) ACH KU/CLARENCE DR		34.32		
1/15/2021	(EX) ACH DELTA/ORE MINES		155.78		
615-001	ACCOUNT TOTAL		7,142.08	0.00	7,142.08
618-004	CHEMICALS CHLORINE	P Bal	0.00		
1/21/2021	(AP) BRENNTAG BRENNTAG MID-SOU		1,009.59		
618-004	ACCOUNT TOTAL		1,009.59	0.00	1,009.59
620-005	MATERIALS/MAIN LINES	P Bal	0.00		
1/14/2021	(AP) THOMPSONTR THOMPSON TRACT		94.52		
1/13/2021	(AP) CORE&MAIN CORE & MAIN LP		620.67		
1/31/2021	(JE) GEN JOUR WO/1/21 MAIN OF		98.91		
620-005	ACCOUNT TOTAL		814.10	0.00	814.10
620-006	MATERIALS/SERVICE LINES	P Bal	0.00		
1/13/2021	(AP) ACE HARDWA BATH COUNTY AC		11.99		
1/14/2021	(AP) ACE HARDWA BATH COUNTY AC		12.08		
1/6/2021	(AP) UTILITYSOL UTILITY SOLUTI		74.00		
1/19/2021	(AP) UTILITYSOL UTILITY SOLUTI		27.00		
1/26/2021	(AP) UTILITYSOL UTILITY SOLUTI		6.27		
1/7/2021	(AP) CINTAS CINTAS CORPORATION		102.66		
1/14/2021	(AP) CINTAS CINTAS CORPORATION		102.66		
1/21/2021	(AP) CINTAS CINTAS CORPORATION		102.66		
1/28/2021	(AP) CINTAS CINTAS CORPORATION		102.66		
1/31/2021	(JE) GEN JOUR WO/1/21 MAIN OF		1,248.79		
620-006	ACCOUNT TOTAL		1,790.77	0.00	1,790.77
632-000	CONT. SERVICE/AUDIT	P Bal	0.00		
1/31/2021	(JE) GEN JOUR 1/12 AUDIT		541.67		
632-000	ACCOUNT TOTAL		541.67	0.00	541.67
635-008	635-008 CONTR SERV-OTHER/	P Bal	0.00		
1/20/2021	(PR) 1/20/2021 Payroll		200.00		
635-008	ACCOUNT TOTAL		200.00	0.00	200.00
650-005	TRANSPORT EXPENCE	P Bal	0.00		
1/6/2021	(AP) SHORTYS SHORTYS QUICK STO		45.80		
1/6/2021	(AP) SHORTYS SHORTYS QUICK STO		40.63		
1/8/2021	(AP) SHORTYS SHORTYS QUICK STO		44.72		
1/15/2021	(AP) SHORTYS SHORTYS QUICK STO		50.13		
1/4/2021	(AP) SALTCLICKBP SALT LICK MART		57.72		
1/6/2021	(AP) SALTCLICKBP SALT LICK MART		58.58		
1/8/2021	(AP) SALTCLICKBP SALT LICK MART		58.09		
1/13/2021	(AP) SALTCLICKBP SALT LICK MART		45.40		
1/13/2021	(AP) SALTCLICKBP SALT LICK MART		28.00		
1/15/2021	(AP) SALTCLICKBP SALT LICK MART		45.96		
1/21/2021	(AP) SALTCLICKBP SALT LICK MART		53.35		
1/25/2021	(AP) SALTCLICKBP SALT LICK MART		57.97		



**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
650-005	TRANSPORT EXPENCE(Cont'd)				
1/26/2021	(AP) SALTICKBP SALT LICK MART		64.88		
1/12/2021	(AP) MEANSBP MEANS FOOD MART		54.70		
1/21/2021	(AP) BATH MOTOR BATH MOTOR PAR		49.11		
1/28/2021	(AP) BATH MOTOR BATH MOTOR PAR		173.09		
1/28/2021	(AP) SALTICKBP SALT LICK MART		66.37		
1/28/2021	(AP) BATH MOTOR BATH MOTOR PAR		18.30		
1/21/2021	(AP) SHORTYS SHORTYS QUICK STO		45.86		
1/19/2021	(AP) SALTICKBP SALT LICK MART		56.45		
1/29/2021	(AP) SALTICKBP SALT LICK MART		55.45		
1/29/2021	(AP) BATH MOTOR BATH MOTOR PAR		228.87		
650-005	ACCOUNT TOTAL		1,399.43	0.00	1,399.43
657-005	INSUR GEN LBLTY/OPERATION	P Bal	0.00		
1/31/2021	(JE) GEN JOUR 1/12 GEN & LIAB		1,834.55		
657-005	ACCOUNT TOTAL		1,834.55	0.00	1,834.55
658-005	INSUR-WORKERS COMP	P Bal	0.00		
1/31/2021	(JE) GEN JOUR 1/12 WORK COMP		602.66		
658-005	ACCOUNT TOTAL		602.66	0.00	602.66
667-007	REG COMMEXP-OTHER CUST	P Bal	0.00		
1/31/2021	(JE) GEN JOUR 1/12 REG. COMM.		362.52		
667-007	ACCOUNT TOTAL		362.52	0.00	362.52
670-007	BAD DEBT EXPENSE/CUST	P Bal	0.00		
1/8/2021	(IC) CCD PD WO PAM CORNWELL			-34.95	
1/5/2021	(IC) DEP TIC PD WO DAVID CROWE			-35.99	
1/27/2021	(IC) DEP TIC PD WO JEFF SMITH/			-40.60	
1/31/2021	(JE) GEN JOUR PROV FOR UNCOLLE			-1,415.44	
670-007	ACCOUNT TOTAL		0.00	-1,526.98	-1,526.98
675-006	OFFICE UTILITIES	P Bal	0.00		
1/6/2021	(AP) INTERNET SPECTRUM BUSINES		239.98		
1/11/2021	(AP) PHONE WINDSTREAM		578.86		
1/11/2021	(AP) INTERNET SPECTRUM BUSINES		239.98		
1/1/2021	(AP) TRASH BILL ADVANCED DISPO		43.58		
1/15/2021	(EX) ACH KU/OFFICE		228.23		
1/15/2021	(EX) ACH KU/SHOP		51.35		
1/15/2021	(EX) ACH DELTA/OFFICE		165.91		
1/15/2021	(EX) ACH BCWD		34.29		
1/15/2021	(EX) ACH AT&T WIRELESS		378.16		
675-006	ACCOUNT TOTAL		1,960.34	0.00	1,960.34
675-007	OFFICE SUPPLIES & MISC.	P Bal	0.00		
1/12/2021	(EX) CCD CREDIT CARD FEES		49.59		
1/1/2021	(EX) CCD CREDIT CARD FEES		315.02		
1/21/2021	(EX) DEBIT AMAZON		62.18		
1/21/2021	(EX) DEBIT AMAZON		246.37		
1/27/2021	(EX) DEBIT IVOX		100.00		
1/27/2021	(EX) DEBIT POSTMASTER		21.85		
1/21/2021	(AP) EMBROIDERY HOLBROOKS EMBR		1,087.40		
1/20/2021	(AP) AMERICANBU AMERICAN BUSIN		189.68		
1/21/2021	(AP) ESRI ENVIRONMENTAL SYSTEM		750.00		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 1/1/2021 Through 1/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
675-007	OFFICE SUPPLIES & MISC.(Cont'd)			
1/28/2021	(AP) THESHEPHER SHEPHERDS PRIN	104.20		
1/20/2021	(AP) NEWOUTLOOK BATH COUNTY NE	96.00		
1/31/2021	(JE) GEN JOUR 1/12 SERVICE AGR	1,028.78		
1/4/2021	(EX) CCD CREDIT CARD FEES	1,366.96		
675-007	ACCOUNT TOTAL	5,418.03	0.00	5,418.03
675-008	POSTAGE EXPENSE			
	P Bal	0.00		
1/27/2021	(EX) DEBIT POSTMASTER	1,122.91		
1/6/2021	(AP) POSTMAST-2 U.S. POSTMASTE	120.00		
675-008	ACCOUNT TOTAL	1,242.91	0.00	1,242.91
		1,060,149.54	-1,060,149.54	0.00

Entry Count: 977  
 << End Detail Trial Balance >>

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
108-000	ACCUM DEPR/UTILITY PLANT	P Bal	-7,208,459.60	
2/28/2021	(JE) GEN JOUR DEPRECIATION		-30,000.00	
108-000	ACCOUNT TOTAL	0.00	-30,000.00	-7,238,459.60
131-002	CASH REVENUE FUND	P Bal	453,251.22	
2/1/2021	(IC) DEP TIC NATHANIEL BROOKS	6.31		
2/1/2021	(EX) BANK STAT RT CK FEE		-5.00	
2/1/2021	(EX) CCD CREDIT CARD FEES		-46.95	
2/8/2021	(IC) DEP TIC SUPPLIES	86.41		
2/10/2021	(IC) DEP TIC JAMES REED (MOVED	188.15		
2/10/2021	(EX) CCD CREDIT CARD FEES		-341.54	
2/11/2021	(IC) TRANSFER REVENUE TO PAYRO		-50,000.00	
2/11/2021	(IC) TRANSFER REVENUE TO BOND		-33,000.00	
2/11/2021	(IC) TRANSFER REVENUE TO DEBIT		-2,000.00	
2/22/2021	(IC) TRANSFER REVENUE TO O&M		-200,000.00	
2/22/2021	(IC) TRANSFER REVENUE TO DEBIT		-2,000.00	
2/22/2021	(EX) BANK CHAR RT CK FEE JEFF		-5.00	
2/28/2021	(IC) BANK STAT INTEREST	36.09		
2/1/2021	(UB) Billing Summary Transfer	490.85		
2/1/2021	(UB) Billing Summary Transfer	200.72		
2/1/2021	(UB) Billing Summary Transfer	2,449.74		
2/1/2021	(UB) Billing Summary Transfer	50.00		
2/1/2021	(UB) Billing Summary Transfer	219.59		
2/2/2021	(UB) Billing Summary Transfer	784.38		
2/2/2021	(UB) Billing Summary Transfer	490.63		
2/2/2021	(UB) Billing Summary Transfer	1,670.31		
2/2/2021	(UB) Billing Summary Transfer	50.00		
2/2/2021	(UB) Billing Summary Transfer	84.75		
2/3/2021	(UB) Billing Summary Transfer	1,080.92		
2/3/2021	(UB) Billing Summary Transfer	1,422.09		
2/3/2021	(UB) Billing Summary Transfer	2,914.01		
2/3/2021	(UB) Billing Summary Transfer		-41.77	
2/3/2021	(UB) Billing Summary Transfer	50.00		
2/4/2021	(UB) Billing Summary Transfer	642.49		
2/4/2021	(UB) Billing Summary Transfer	4,304.83		
2/4/2021	(UB) Billing Summary Transfer	2,621.70		
2/4/2021	(UB) Billing Summary Transfer	23.53		
2/5/2021	(UB) Billing Summary Transfer	603.03		
2/5/2021	(UB) Billing Summary Transfer	32,414.06		
2/5/2021	(UB) Billing Summary Transfer	2,685.21		
2/5/2021	(UB) Billing Summary Transfer	50.00		
2/6/2021	(UB) Billing Summary Transfer	740.55		
2/7/2021	(UB) Billing Summary Transfer	255.98		
2/7/2021	(UB) Billing Summary Transfer	30.10		
2/8/2021	(UB) Billing Summary Transfer	632.36		
2/8/2021	(UB) Billing Summary Transfer	9,050.15		
2/8/2021	(UB) Billing Summary Transfer	1,970.99		
2/8/2021	(UB) Billing Summary Transfer	100.00		
2/8/2021	(UB) Billing Summary Transfer	16.95		
2/9/2021	(UB) Billing Summary Transfer	205.67		
2/9/2021	(UB) Billing Summary Transfer	2,682.92		
2/9/2021	(UB) Billing Summary Transfer	973.63		
2/9/2021	(UB) Billing Summary Transfer	50.00		
2/10/2021	(UB) Billing Summary Transfer	115.25		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-002	CASH REVENUE FUND(Cont'd)			
2/10/2021	(UB) Billing Summary Transfer	5,317.72		
2/10/2021	(UB) Billing Summary Transfer	1,602.38		
2/10/2021	(UB) Billing Summary Transfer	57.06		
2/11/2021	(UB) Billing Summary Transfer	50.86		
2/11/2021	(UB) Billing Summary Transfer	2,245.75		
2/11/2021	(UB) Billing Summary Transfer	969.63		
2/12/2021	(UB) Billing Summary Transfer	28,230.88		
2/12/2021	(UB) Billing Summary Transfer	472.74		
2/12/2021	(UB) Billing Summary Transfer	30,757.13		
2/12/2021	(UB) Billing Summary Transfer	3,886.30		
2/12/2021	(UB) Billing Summary Transfer	50.00		
2/12/2021	(UB) Billing Summary Transfer	124.01		
2/13/2021	(UB) Billing Summary Transfer	1,311.56		
2/14/2021	(UB) Billing Summary Transfer	1,090.67		
2/15/2021	(UB) Billing Summary Transfer	3,059.05		
2/15/2021	(UB) Billing Summary Transfer	225.90		
2/16/2021	(UB) Billing Summary Transfer	346.06		
2/16/2021	(UB) Billing Summary Transfer	5,545.35		
2/16/2021	(UB) Billing Summary Transfer	2,255.98		
2/16/2021	(UB) Billing Summary Transfer	73.95		
2/17/2021	(UB) Billing Summary Transfer	343.01		
2/17/2021	(UB) Billing Summary Transfer	2,414.42		
2/17/2021	(UB) Billing Summary Transfer	1,650.54		
2/17/2021	(UB) Billing Summary Transfer	60.10		
2/18/2021	(UB) Billing Summary Transfer	50.85		
2/18/2021	(UB) Billing Summary Transfer	730.83		
2/18/2021	(UB) Billing Summary Transfer	1,617.38		
2/19/2021	(UB) Billing Summary Transfer	363.60		
2/19/2021	(UB) Billing Summary Transfer	557.31		
2/19/2021	(UB) Billing Summary Transfer	2,942.83		
2/19/2021	(UB) Billing Summary Transfer	70.58		
2/20/2021	(UB) Billing Summary Transfer	323.43		
2/20/2021	(UB) Billing Summary Transfer	52.86		
2/21/2021	(UB) Billing Summary Transfer	606.63		
2/22/2021	(UB) Billing Summary Transfer	535.09		
2/22/2021	(UB) Billing Summary Transfer	1,579.94		
2/22/2021	(UB) Billing Summary Transfer	2,709.11		
2/22/2021	(UB) Billing Summary Transfer	66.58		
2/23/2021	(UB) Billing Summary Transfer	620.75		
2/23/2021	(UB) Billing Summary Transfer	356.59		
2/23/2021	(UB) Billing Summary Transfer	3,208.81		
2/23/2021	(UB) Billing Summary Transfer	41.77		
2/24/2021	(UB) Billing Summary Transfer	966.10		
2/24/2021	(UB) Billing Summary Transfer	584.14		
2/24/2021	(UB) Billing Summary Transfer	4,615.80		
2/24/2021	(UB) Billing Summary Transfer	50.00		
2/25/2021	(UB) Billing Summary Transfer	871.71		
2/25/2021	(UB) Billing Summary Transfer	755.71		
2/25/2021	(UB) Billing Summary Transfer	1,337.20		
2/25/2021	(UB) Billing Summary Transfer		-33.90	
2/25/2021	(UB) Billing Summary Transfer	36.67		
2/26/2021	(UB) Billing Summary Transfer	1,545.37		
2/26/2021	(UB) Billing Summary Transfer	82.06		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-002	CASH REVENUE FUND(Cont'd)			
2/27/2021	(UB) Billing Summary Transfer	484.02		
2/27/2021	(UB) Billing Summary Transfer	33.90		
2/28/2021	(UB) Billing Summary Transfer	110.17		
2/2/2021	(EX) CCD CREDIT CARD FEES		-1,467.94	
131-002	ACCOUNT TOTAL	192,493.19	-288,942.10	356,802.31
131-003	CASH OPER & MAINT	P Bal 208,841.63		
2/1/2021	(EX) ON LINE 941 TAX		-3,028.39	
2/1/2021	(EX) ON LINE SALES TAX		-485.10	
2/1/2021	(EX) ON LINE SCHOOL TAX		-3,564.50	
2/3/2021	(AP) 13302 BATH COUNTY ACE HAR		-12.08	
2/3/2021	(AP) 13302 BATH COUNTY ACE HAR		-11.99	
2/3/2021	(AP) 13303 BATH MOTOR PARTS		-49.11	
2/3/2021	(AP) 13303 BATH MOTOR PARTS		-173.09	
2/3/2021	(AP) 13303 BATH MOTOR PARTS		-18.30	
2/3/2021	(AP) 13303 BATH MOTOR PARTS		-228.87	
2/3/2021	(AP) 13304 BATH COUNTY SANITAT		-3,352.62	
2/3/2021	(AP) 13305 CINTAS CORPORATION		-102.66	
2/3/2021	(AP) 13305 CINTAS CORPORATION		-102.66	
2/3/2021	(AP) 13305 CINTAS CORPORATION		-102.66	
2/3/2021	(AP) 13305 CINTAS CORPORATION		-102.66	
2/3/2021	(AP) 13306 CORE & MAIN LP		-779.20	
2/3/2021	(AP) 13306 CORE & MAIN LP		-620.67	
2/3/2021	(AP) 13306 CORE & MAIN LP		-182.31	
2/3/2021	(AP) 13307 HAYES PIPE SUPPLY,		-23.40	
2/3/2021	(AP) 13308 LIBERTY NATIONAL		-265.47	
2/3/2021	(AP) 13309 MEANS FOOD MART		-54.70	
2/3/2021	(AP) 13310 MEANS SEWER		-3,468.14	
2/3/2021	(AP) 13311 MOREHEAD UTILITY PL		-12,448.99	
2/3/2021	(AP) 13312 BATH COUNTY NEWS OU		-96.00	
2/3/2021	(AP) 13313 CITY OF OWINGSVILLE		-3,417.19	
2/3/2021	(AP) 13314 SALT LICK MART		-56.45	
2/3/2021	(AP) 13314 SALT LICK MART		-53.35	
2/3/2021	(AP) 13314 SALT LICK MART		-57.72	
2/3/2021	(AP) 13314 SALT LICK MART		-57.97	
2/3/2021	(AP) 13314 SALT LICK MART		-58.58	
2/3/2021	(AP) 13314 SALT LICK MART		-64.88	
2/3/2021	(AP) 13314 SALT LICK MART		-58.09	
2/3/2021	(AP) 13314 SALT LICK MART		-66.37	
2/3/2021	(AP) 13314 SALT LICK MART		-55.45	
2/3/2021	(AP) 13314 SALT LICK MART		-28.00	
2/3/2021	(AP) 13314 SALT LICK MART		-45.40	
2/3/2021	(AP) 13314 SALT LICK MART		-45.96	
2/3/2021	(AP) 13315 SHORTYS QUICK STOP		-45.80	
2/3/2021	(AP) 13315 SHORTYS QUICK STOP		-40.63	
2/3/2021	(AP) 13315 SHORTYS QUICK STOP		-44.72	
2/3/2021	(AP) 13315 SHORTYS QUICK STOP		-50.13	
2/3/2021	(AP) 13315 SHORTYS QUICK STOP		-45.86	
2/3/2021	(AP) 13316 SHEPHERDS PRINTING		-104.20	
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L		-74.00	
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L		-28.00	
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L		-27.00	
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L		-6.27	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-003	CASH OPER & MAINT(Cont'd)			
2/16/2021	(EX) ON LINE 941 TAX		-3,095.62	
2/23/2021	(EX) ACH AT&T 800 # LISTING		-1.87	
2/15/2021	(EX) ACH MUPB		-68,139.74	
2/15/2021	(EX) ACH MT STERLING		-4,503.08	
2/15/2021	(EX) ACH FRENCHBURG		-257.66	
2/15/2021	(EX) ACH OWINGSVILLE		-3,873.50	
2/15/2021	(EX) ACH CLARK/PRESTON		-388.96	
2/15/2021	(EX) ACH CLARK/HOPE MEANS		-308.27	
2/15/2021	(EX) ACH CLARK/HAWKINS BR		-30.85	
2/15/2021	(EX) ACH CLARK/HWY 36		-31.08	
2/15/2021	(EX) ACH CLARK/PINE GROVE		-55.23	
2/15/2021	(EX) ACH FLEMING/WYOMING		-1,085.05	
2/15/2021	(EX) ACH FLEMING/WHITE OAK		-215.11	
2/15/2021	(EX) ACH FLEMING/WYOMING RD TO		-20.18	
2/15/2021	(EX) ACH FLEMING/HART PIKE		-17.98	
2/15/2021	(EX) ACH FLEMING/HWY 111		-19.17	
2/15/2021	(EX) ACH FLEMING/ORE MINES		-2,393.27	
2/15/2021	(EX) ACH FLEMING/HWY 60 PUMP C		-18.89	
2/15/2021	(EX) ACH FLEMING/WELLS RD		-19.53	
2/15/2021	(EX) ACH FLEMING/ORE MINES		-18.99	
2/15/2021	(EX) ACH KU/OFFICE		-198.55	
2/15/2021	(EX) ACH KU/FARMERS		-33.91	
2/15/2021	(EX) ACH KU/OVERLOOK		-141.84	
2/15/2021	(EX) ACH KU/OLD MIDLAND TRAIL		-1,988.02	
2/15/2021	(EX) ACH KU/BY PASS		-35.37	
2/15/2021	(EX) ACH KU/E HWY 60		-32.48	
2/15/2021	(EX) ACH KU/STEPSTONE		-39.30	
2/15/2021	(EX) ACH KU/HOWARDS MILL		-39.30	
2/15/2021	(EX) ACH KU/CLARENCE		-39.30	
2/15/2021	(EX) ACH KU/SHOP		-45.41	
2/15/2021	(EX) ACH DELTA/OFFICE		-176.63	
2/15/2021	(EX) ACH DELTA/ORE MINES PUMP		-160.55	
2/15/2021	(EX) ACH BCWD/OFFICE		-34.29	
2/15/2021	(EX) ACH AT&T WIRELESS		-349.43	
2/15/2021	(EX) ACH KACO		-10,086.20	
2/15/2021	(EX) ACH AFLAC		-480.65	
2/9/2021	(IC) BANK STAT CD INT 17345 OW	1,620.31		
2/22/2021	(IC) TRANSFER REVENUE TO O&M	200,000.00		
2/23/2021	(EX) ON LINE 941 TAXES		-278.12	
2/24/2021	(EX) ON LINE STATE PAYROLL TAX		-1,261.97	
2/28/2021	(IC) BANK STAT INTEREST	13.27		
2/11/2021	(AP) 13318 DUTCHS		-28,790.00	
2/22/2021	(AP) 13319 AMERICAN BUSINESS S		-189.68	
2/22/2021	(AP) 13320 CARTEGRAPH		-750.00	
2/22/2021	(AP) 13321 ST. CLAIRE MEDICAL		-32.55	
2/22/2021	(AP) 13322 HUMANA		-164.40	
2/22/2021	(AP) 13323 SPECTRUM BUSINESS		-239.98	
2/22/2021	(AP) 13324 KPS SALES, LLC		-1,110.21	
2/22/2021	(AP) 13325 WINDSTREAM		-581.89	
2/28/2021	(EX) FEBCO MED-I-BANK		-5,293.90	
2/12/2021	(IC) BANK STAT CD INT OVILLE 1	553.89		
2/12/2021	(EX) ON LINE KY RURAL WATER		-1,620.00	
2/26/2021	(EX) ON LINE RETIREMENT		-7,858.83	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
131-003	ACCOUNT TOTAL		202,187.47	-180,352.38	230,676.72
131-004	CASH BOND & INTEREST SI	P Bal	17,121.66		
2/11/2021	(IC) TRANSFER REVENUE TO BOND		33,000.00		
2/28/2021	(IC) BANK STAT INTEREST		2.76		
131-004	ACCOUNT TOTAL		33,002.76	0.00	50,124.42
131-005	CASH PAYROLL ACCOUNT	P Bal	38,179.19		
2/11/2021	(IC) TRANSFER REVENUE TO PAYRO		50,000.00		
2/28/2021	(IC) BANK STAT INTEREST		4.10		
2/1/2021	(PR) 2/1/2021 Payroll			-9,386.79	
2/11/2021	(PR) 2/11/2021 Payroll			-9,292.97	
2/22/2021	(PR) 2/22/2021 Payroll			-1,546.03	
2/23/2021	(PR) 2/23/2021 Payroll			-100.00	
131-005	ACCOUNT TOTAL		50,004.10	-20,325.79	67,857.50
131-006	CASH-CD RD RESERVE OVILLE	P Bal	219,400.00		
131-006	ACCOUNT TOTAL		0.00	0.00	219,400.00
131-007	CASH CUSTOMERS METER DEP	P Bal	99,976.49		
2/28/2021	(IC) BANK STAT INTEREST		7.80		
2/3/2021	(UB) Billing Summary Transfer			-9.68	
2/3/2021	(UB) Billing Summary Transfer			-17.50	
2/3/2021	(UB) Billing Summary Transfer			-51.39	
2/3/2021	(UB) Billing Summary Transfer			-10.92	
2/3/2021	(UB) Billing Summary Transfer			-34.51	
2/3/2021	(UB) Billing Summary Transfer			-34.53	
2/3/2021	(UB) Billing Summary Transfer			-51.43	
2/3/2021	(UB) Billing Summary Transfer			-15.32	
2/3/2021	(UB) Billing Summary Transfer			-16.05	
2/3/2021	(UB) Billing Summary Transfer			-50.29	
2/3/2021	(UB) Billing Summary Transfer			-16.38	
2/5/2021	(UB) Billing Summary Transfer		50.00		
2/8/2021	(UB) Billing Summary Transfer		50.00		
2/12/2021	(UB) Billing Summary Transfer		50.00		
2/23/2021	(UB) Billing Summary Transfer		50.00		
2/24/2021	(UB) Billing Summary Transfer		50.00		
131-007	ACCOUNT TOTAL		257.80	-308.00	99,926.29
131-010	CASH TAP FEES	P Bal	66,895.47		
2/9/2021	(IC) DEP TIC HAROLD BALLARD		650.00		
2/28/2021	(IC) BANK STAT INTEREST		5.16		
131-010	ACCOUNT TOTAL		655.16	0.00	67,550.63
131-011	CASH K.I.A. Reserve Peop	P Bal	23,000.00		
131-011	ACCOUNT TOTAL		0.00	0.00	23,000.00
131-014	CASH CONSTRUCTION	P Bal	2,502.61		
2/28/2021	(IC) BANK STAT INTEREST		0.19		
131-014	ACCOUNT TOTAL		0.19	0.00	2,502.80

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
131-015	CASH- TRADITIONAL BANK CD	P Bal	121,083.74		
131-015	ACCOUNT TOTAL		0.00	0.00	121,083.74
131-016	CASH CASH IN DRAWER	P Bal	750.00		
131-016	ACCOUNT TOTAL		0.00	0.00	750.00
131-020	CASH DEBIT MASTER CARD	P Bal	900.93		
2/11/2021	(IC) TRANSFER REVENUE TO DEBIT		2,000.00		
2/1/2021	(EX) DEBIT POSTMASTER			-550.00	
2/16/2021	(EX) DEBIT POSTMASTER			-12.50	
2/19/2021	(EX) DEBIT DOLLAR STORE			-18.02	
2/22/2021	(EX) DEBIT LOGMEIN			-890.39	
2/22/2021	(IC) TRANSFER REVENUE TO DEBIT		2,000.00		
2/22/2021	(EX) DEBIT POSTMASTER			-25.15	
2/26/2021	(EX) DEBIT POSTMASTER			-1,122.17	
131-020	ACCOUNT TOTAL		4,000.00	-2,618.23	2,282.70
134-000	WORKING FUND	P Bal		-3,966.62	
134-000	ACCOUNT TOTAL		0.00	0.00	-3,966.62
135-001	OWINGSVILLE CD	P Bal	75,000.00		
135-001	ACCOUNT TOTAL		0.00	0.00	75,000.00
141-000	CUSTOMER ACCOUNTS RECEIVA	P Bal	159,458.86		
2/1/2021	(UB) Billing Summary Transfer		0.98		
2/1/2021	(UB) Billing Summary Transfer			-490.85	
2/1/2021	(UB) Billing Summary Transfer			-200.72	
2/1/2021	(UB) Billing Summary Transfer			-2,449.74	
2/1/2021	(UB) Billing Summary Transfer		20.00		
2/1/2021	(UB) Billing Summary Transfer		32.92		
2/1/2021	(UB) Billing Summary Transfer			-1.17	
2/1/2021	(UB) Billing Summary Transfer			-38.81	
2/1/2021	(UB) Billing Summary Transfer			-200.00	
2/1/2021	(UB) Billing Summary Transfer			-4.35	
2/1/2021	(UB) Billing Summary Transfer			-50.00	
2/1/2021	(UB) Billing Summary Transfer		50.00		
2/1/2021	(UB) Billing Summary Transfer			-219.59	
2/2/2021	(UB) Billing Summary Transfer		0.49		
2/2/2021	(UB) Billing Summary Transfer			-784.38	
2/2/2021	(UB) Billing Summary Transfer			-490.63	
2/2/2021	(UB) Billing Summary Transfer			-1,670.31	
2/2/2021	(UB) Billing Summary Transfer		40.00		
2/2/2021	(UB) Billing Summary Transfer		16.46		
2/2/2021	(UB) Billing Summary Transfer			-2.26	
2/2/2021	(UB) Billing Summary Transfer			-75.38	
2/2/2021	(UB) Billing Summary Transfer			-0.28	
2/2/2021	(UB) Billing Summary Transfer			-50.00	
2/2/2021	(UB) Billing Summary Transfer		50.00		
2/2/2021	(UB) Billing Summary Transfer			-84.75	
2/3/2021	(UB) Billing Summary Transfer			-1,080.92	
2/3/2021	(UB) Billing Summary Transfer			-1,422.09	
2/3/2021	(UB) Billing Summary Transfer			-2,914.01	
2/3/2021	(UB) Billing Summary Transfer		40.00		
2/3/2021	(UB) Billing Summary Transfer		20.00		



**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
2/3/2021	(UB) Billing Summary Transfer	41.77		
2/3/2021	(UB) Billing Summary Transfer	9.68		
2/3/2021	(UB) Billing Summary Transfer	17.50		
2/3/2021	(UB) Billing Summary Transfer	51.39		
2/3/2021	(UB) Billing Summary Transfer	10.92		
2/3/2021	(UB) Billing Summary Transfer	34.51		
2/3/2021	(UB) Billing Summary Transfer	34.53		
2/3/2021	(UB) Billing Summary Transfer	51.43		
2/3/2021	(UB) Billing Summary Transfer	15.32		
2/3/2021	(UB) Billing Summary Transfer	16.05		
2/3/2021	(UB) Billing Summary Transfer	50.29		
2/3/2021	(UB) Billing Summary Transfer	16.38		
2/3/2021	(UB) Billing Summary Transfer		-50.00	
2/3/2021	(UB) Billing Summary Transfer	50.00		
2/4/2021	(UB) Billing Summary Transfer	0.49		
2/4/2021	(UB) Billing Summary Transfer		-642.49	
2/4/2021	(UB) Billing Summary Transfer		-4,304.83	
2/4/2021	(UB) Billing Summary Transfer		-2,621.70	
2/4/2021	(UB) Billing Summary Transfer	16.46		
2/4/2021	(UB) Billing Summary Transfer		-6.18	
2/4/2021	(UB) Billing Summary Transfer		-50.00	
2/4/2021	(UB) Billing Summary Transfer		-1.49	
2/4/2021	(UB) Billing Summary Transfer		-23.53	
2/5/2021	(UB) Billing Summary Transfer	0.49		
2/5/2021	(UB) Billing Summary Transfer		-603.03	
2/5/2021	(UB) Billing Summary Transfer		-32,414.06	
2/5/2021	(UB) Billing Summary Transfer		-2,685.21	
2/5/2021	(UB) Billing Summary Transfer	40.00		
2/5/2021	(UB) Billing Summary Transfer	16.46		
2/5/2021	(UB) Billing Summary Transfer		-50.00	
2/5/2021	(UB) Billing Summary Transfer		-50.00	
2/5/2021	(UB) Billing Summary Transfer	100.00		
2/6/2021	(UB) Billing Summary Transfer		-740.55	
2/7/2021	(UB) Billing Summary Transfer		-255.98	
2/7/2021	(UB) Billing Summary Transfer		-30.10	
2/8/2021	(UB) Billing Summary Transfer	1.86		
2/8/2021	(UB) Billing Summary Transfer		-632.36	
2/8/2021	(UB) Billing Summary Transfer		-9,050.15	
2/8/2021	(UB) Billing Summary Transfer		-1,970.99	
2/8/2021	(UB) Billing Summary Transfer	20.00		
2/8/2021	(UB) Billing Summary Transfer	62.14		
2/8/2021	(UB) Billing Summary Transfer		-100.00	
2/8/2021	(UB) Billing Summary Transfer		-0.39	
2/8/2021	(UB) Billing Summary Transfer		-50.00	
2/8/2021	(UB) Billing Summary Transfer		-100.00	
2/8/2021	(UB) Billing Summary Transfer	150.00		
2/8/2021	(UB) Billing Summary Transfer		-16.95	
2/9/2021	(UB) Billing Summary Transfer		-205.67	
2/9/2021	(UB) Billing Summary Transfer		-2,682.92	
2/9/2021	(UB) Billing Summary Transfer		-973.63	
2/9/2021	(UB) Billing Summary Transfer	20.00		
2/9/2021	(UB) Billing Summary Transfer		-100.00	
2/9/2021	(UB) Billing Summary Transfer		-0.95	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
2/9/2021	(UB) Billing Summary Transfer		-50.00	
2/9/2021	(UB) Billing Summary Transfer	50.00		
2/10/2021	(UB) Billing Summary Transfer		-115.25	
2/10/2021	(UB) Billing Summary Transfer		-5,317.72	
2/10/2021	(UB) Billing Summary Transfer		-1,602.38	
2/10/2021	(UB) Billing Summary Transfer	60.00		
2/10/2021	(UB) Billing Summary Transfer		-57.06	
2/11/2021	(UB) Billing Summary Transfer		-50.86	
2/11/2021	(UB) Billing Summary Transfer		-2,245.75	
2/11/2021	(UB) Billing Summary Transfer		-969.63	
2/12/2021	(UB) Billing Summary Transfer	0.98		
2/12/2021	(UB) Billing Summary Transfer		-28,230.88	
2/12/2021	(UB) Billing Summary Transfer		-472.74	
2/12/2021	(UB) Billing Summary Transfer		-30,757.13	
2/12/2021	(UB) Billing Summary Transfer		-3,886.30	
2/12/2021	(UB) Billing Summary Transfer	20.00		
2/12/2021	(UB) Billing Summary Transfer	32.92		
2/12/2021	(UB) Billing Summary Transfer		-50.00	
2/12/2021	(UB) Billing Summary Transfer		-0.03	
2/12/2021	(UB) Billing Summary Transfer		-50.00	
2/12/2021	(UB) Billing Summary Transfer		-50.00	
2/12/2021	(UB) Billing Summary Transfer	100.00		
2/12/2021	(UB) Billing Summary Transfer		-124.01	
2/13/2021	(UB) Billing Summary Transfer		-1,311.56	
2/14/2021	(UB) Billing Summary Transfer		-1,090.67	
2/15/2021	(UB) Billing Summary Transfer		-3,059.05	
2/15/2021	(UB) Billing Summary Transfer		-225.90	
2/16/2021	(UB) Billing Summary Transfer		-346.06	
2/16/2021	(UB) Billing Summary Transfer		-5,545.35	
2/16/2021	(UB) Billing Summary Transfer		-2,255.98	
2/16/2021	(UB) Billing Summary Transfer		-73.95	
2/17/2021	(UB) Billing Summary Transfer		-343.01	
2/17/2021	(UB) Billing Summary Transfer		-2,414.42	
2/17/2021	(UB) Billing Summary Transfer		-1,650.54	
2/17/2021	(UB) Billing Summary Transfer		-60.10	
2/18/2021	(UB) Billing Summary Transfer		-50.85	
2/18/2021	(UB) Billing Summary Transfer		-730.83	
2/18/2021	(UB) Billing Summary Transfer		-1,617.38	
2/19/2021	(UB) Billing Summary Transfer	1.37		
2/19/2021	(UB) Billing Summary Transfer		-363.60	
2/19/2021	(UB) Billing Summary Transfer		-557.31	
2/19/2021	(UB) Billing Summary Transfer		-2,942.83	
2/19/2021	(UB) Billing Summary Transfer	45.68		
2/19/2021	(UB) Billing Summary Transfer		-1.29	
2/19/2021	(UB) Billing Summary Transfer		-43.09	
2/19/2021	(UB) Billing Summary Transfer		-70.58	
2/20/2021	(UB) Billing Summary Transfer		-323.43	
2/20/2021	(UB) Billing Summary Transfer		-52.86	
2/21/2021	(UB) Billing Summary Transfer		-606.63	
2/22/2021	(UB) Billing Summary Transfer	1.07		
2/22/2021	(UB) Billing Summary Transfer		-535.09	
2/22/2021	(UB) Billing Summary Transfer		-1,579.94	
2/22/2021	(UB) Billing Summary Transfer		-2,709.11	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
2/22/2021	(UB) Billing Summary Transfer	35.60		
2/22/2021	(UB) Billing Summary Transfer		-66.58	
2/23/2021	(UB) Billing Summary Transfer		-620.75	
2/23/2021	(UB) Billing Summary Transfer		-356.59	
2/23/2021	(UB) Billing Summary Transfer		-3,208.81	
2/23/2021	(UB) Billing Summary Transfer	40.00		
2/23/2021	(UB) Billing Summary Transfer		-0.50	
2/23/2021	(UB) Billing Summary Transfer		-16.00	
2/23/2021	(UB) Billing Summary Transfer		-50.00	
2/23/2021	(UB) Billing Summary Transfer	50.00		
2/23/2021	(UB) Billing Summary Transfer		-41.77	
2/24/2021	(UB) Billing Summary Transfer	0.49		
2/24/2021	(UB) Billing Summary Transfer		-966.10	
2/24/2021	(UB) Billing Summary Transfer		-584.14	
2/24/2021	(UB) Billing Summary Transfer		-4,615.80	
2/24/2021	(UB) Billing Summary Transfer	16.46		
2/24/2021	(UB) Billing Summary Transfer		-50.00	
2/24/2021	(UB) Billing Summary Transfer		-50.00	
2/24/2021	(UB) Billing Summary Transfer	100.00		
2/25/2021	(UB) Billing Summary Transfer	3,747.43		
2/25/2021	(UB) Billing Summary Transfer	559.32		
2/25/2021	(UB) Billing Summary Transfer		-871.71	
2/25/2021	(UB) Billing Summary Transfer		-755.71	
2/25/2021	(UB) Billing Summary Transfer		-1,337.20	
2/25/2021	(UB) Billing Summary Transfer	20.00		
2/25/2021	(UB) Billing Summary Transfer	189,093.33		
2/25/2021	(UB) Billing Summary Transfer	20.00		
2/25/2021	(UB) Billing Summary Transfer		-16.55	
2/25/2021	(UB) Billing Summary Transfer		-550.59	
2/25/2021	(UB) Billing Summary Transfer	33.90		
2/25/2021	(UB) Billing Summary Transfer		-50.00	
2/25/2021	(UB) Billing Summary Transfer		-0.07	
2/25/2021	(UB) Billing Summary Transfer	40.00		
2/25/2021	(UB) Billing Summary Transfer		-36.67	
2/26/2021	(UB) Billing Summary Transfer		-1,545.37	
2/26/2021	(UB) Billing Summary Transfer		-82.06	
2/27/2021	(UB) Billing Summary Transfer		-484.02	
2/27/2021	(UB) Billing Summary Transfer		-33.90	
2/28/2021	(UB) Billing Summary Transfer		-110.17	
2/2/2021	(UB) Billing Summary Transfer		-50.00	
2/28/2021	(JE) GEN JOUR SEWER PAYMENTS R	21,535.19		
141-000	ACCOUNT TOTAL	216,702.26	-193,785.61	182,375.51
141-001	CUST ACCTS REC SEWER ALL			
2/4/2021	(UB) Billing Summary Transfer		-88.34	
2/12/2021	(UB) Billing Summary Transfer		-12.62	
2/24/2021	(UB) Billing Summary Transfer		-56.79	
2/25/2021	(UB) Billing Summary Transfer		-151.44	
2/28/2021	(JE) GEN JOUR SEWER ADJUSTMENT	309.19		
141-001	ACCOUNT TOTAL	309.19	-309.19	0.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
141-002	MUPB SEWER RECEIVABLE	P Bal	34,439.22		
2/1/2021	(UB) Billing Summary Transfer		17.34		
2/25/2021	(UB) Billing Summary Transfer		15,100.04		
2/28/2021	(JE) GEN JOUR SEWER ADJUSTMENT			-309.19	
2/28/2021	(JE) GEN JOUR SEWER PAYMENTS R			-12,501.83	
141-002	ACCOUNT TOTAL		15,117.38	-12,811.02	36,745.58
141-003	BCSD SEWER RECEIVABLE	P Bal	6,746.93		
2/8/2021	(UB) Billing Summary Transfer		38.00		
2/12/2021	(UB) Billing Summary Transfer		38.00		
2/19/2021	(UB) Billing Summary Transfer		38.00		
2/25/2021	(UB) Billing Summary Transfer		3,002.00		
2/28/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,045.61	
141-003	ACCOUNT TOTAL		3,116.00	-3,045.61	6,817.32
141-004	OVILLE SEWER RECEIVABLE	P Bal	3,605.18		
2/25/2021	(UB) Billing Summary Transfer		3,601.23		
2/28/2021	(JE) GEN JOUR SEWER PAYMENTS R			-2,978.91	
141-004	ACCOUNT TOTAL		3,601.23	-2,978.91	4,227.50
141-005	MEANS SEWER RECEIVABLE	P Bal	6,209.02		
2/25/2021	(UB) Billing Summary Transfer		3,150.00		
2/28/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,008.84	
141-005	ACCOUNT TOTAL		3,150.00	-3,008.84	6,350.18
143-000	ACCUM. PROVISION FOR UNCO	P Bal		-10,113.16	
2/28/2021	(JE) GEN JOUR PROV FOR UNCOLLE			-224.42	
143-000	ACCOUNT TOTAL		0.00	-224.42	-10,337.58
151-000	PLANT MATERIAL & SUPPLIES	P Bal	149,294.54		
2/8/2021	(IC) DEP TIC SUPPLIES			-86.41	
2/4/2021	(AP) CORE&MAIN CORE & MAIN LP		8,113.21		
2/28/2021	(JE) GEN JOUR WO-2/21 SUPPLIES			-3,061.43	
151-000	ACCOUNT TOTAL		8,113.21	-3,147.84	154,259.91
162-000	PREPAYMENTS	P Bal	27,172.73		
2/22/2021	(EX) DEBIT LOGMEIN		890.39		
2/28/2021	(JE) GEN JOUR PREPAID INSURANC			-2,452.55	
2/28/2021	(JE) GEN JOUR 1/12 PREPAID EXP			-1,932.97	
162-000	ACCOUNT TOTAL		890.39	-4,385.52	23,677.60
173-000	ACCRUED UTILITY REVENUES	P Bal	90,000.00		
173-000	ACCOUNT TOTAL		0.00	0.00	90,000.00
175-000	Deferred outflow Pension	P Bal	129,785.00		
175-000	ACCOUNT TOTAL		0.00	0.00	129,785.00
175-001	Deferred outflow OPEB	P Bal	131,345.00		
175-001	ACCOUNT TOTAL		0.00	0.00	131,345.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
214-000	Appro Ret Ear/ CD Debt Re	P Bal		-64,952.84	
214-000	ACCOUNT TOTAL		0.00	0.00	-64,952.84
214-001	Appro Ret Ear/Depreciatio	P Bal		-154,446.94	
214-001	ACCOUNT TOTAL		0.00	0.00	-154,446.94
214-002	Retained Earning-GASB 68	P Bal	452,000.00		
214-002	ACCOUNT TOTAL		0.00	0.00	452,000.00
215-000	Unappropriated Ret. Earni	P Bal	1,061,102.22		
215-000	ACCOUNT TOTAL		0.00	0.00	1,061,102.22
221-000	BONDS	P Bal		-606,500.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-606,500.00
221-001	KIA DWSRF LOAN F16-011	P Bal		-555,447.28	
221-001	ACCOUNT TOTAL		0.00	0.00	-555,447.28
231-000	ACCOUNTS PAYABLE	P Bal		-103,236.11	
2/1/2021	(AP) LIBERTY LIBERTY NATIONAL			-265.47	
2/3/2021	(AP) 13302 BATH COUNTY ACE HAR		12.08		
2/3/2021	(AP) 13302 BATH COUNTY ACE HAR		11.99		
2/3/2021	(AP) 13303 BATH MOTOR PARTS		49.11		
2/3/2021	(AP) 13303 BATH MOTOR PARTS		173.09		
2/3/2021	(AP) 13303 BATH MOTOR PARTS		18.30		
2/3/2021	(AP) 13303 BATH MOTOR PARTS		228.87		
2/3/2021	(AP) 13304 BATH COUNTY SANITAT		3,352.62		
2/3/2021	(AP) 13305 CINTAS CORPORATION		102.66		
2/3/2021	(AP) 13305 CINTAS CORPORATION		102.66		
2/3/2021	(AP) 13305 CINTAS CORPORATION		102.66		
2/3/2021	(AP) 13305 CINTAS CORPORATION		102.66		
2/3/2021	(AP) 13306 CORE & MAIN LP		779.20		
2/3/2021	(AP) 13306 CORE & MAIN LP		620.67		
2/3/2021	(AP) 13306 CORE & MAIN LP		182.31		
2/3/2021	(AP) 13307 HAYES PIPE SUPPLY,		23.40		
2/3/2021	(AP) 13308 LIBERTY NATIONAL		265.47		
2/3/2021	(AP) 13309 MEANS FOOD MART		54.70		
2/3/2021	(AP) 13310 MEANS SEWER		3,468.14		
2/3/2021	(AP) 13311 MOREHEAD UTILITY PL		12,448.99		
2/3/2021	(AP) 13312 BATH COUNTY NEWS OU		96.00		
2/3/2021	(AP) 13313 CITY OF OWINGSVILLE		3,417.19		
2/3/2021	(AP) 13314 SALT LICK MART		56.45		
2/3/2021	(AP) 13314 SALT LICK MART		53.35		
2/3/2021	(AP) 13314 SALT LICK MART		57.72		
2/3/2021	(AP) 13314 SALT LICK MART		57.97		
2/3/2021	(AP) 13314 SALT LICK MART		58.58		
2/3/2021	(AP) 13314 SALT LICK MART		64.88		
2/3/2021	(AP) 13314 SALT LICK MART		58.09		
2/3/2021	(AP) 13314 SALT LICK MART		66.37		
2/3/2021	(AP) 13314 SALT LICK MART		55.45		
2/3/2021	(AP) 13314 SALT LICK MART		28.00		
2/3/2021	(AP) 13314 SALT LICK MART		45.40		
2/3/2021	(AP) 13314 SALT LICK MART		45.96		
2/3/2021	(AP) 13315 SHORTYS QUICK STOP		45.80		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
2/3/2021	(AP) 13315 SHORTYS QUICK STOP	40.63		
2/3/2021	(AP) 13315 SHORTYS QUICK STOP	44.72		
2/3/2021	(AP) 13315 SHORTYS QUICK STOP	50.13		
2/3/2021	(AP) 13315 SHORTYS QUICK STOP	45.86		
2/3/2021	(AP) 13316 SHEPHERDS PRINTING	104.20		
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L	74.00		
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L	28.00		
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L	27.00		
2/3/2021	(AP) 13317 UTILITY SOLUTIONS L	6.27		
2/15/2021	(EX) ACH MUPB	68,139.74		
2/15/2021	(EX) ACH MT STERLING	4,503.08		
2/15/2021	(EX) ACH FRENCHBURG	257.66		
2/15/2021	(EX) ACH OWINGSVILLE	3,873.50		
2/11/2021	(AP) DUTCHES DUTCHS		-28,790.00	
2/12/2021	(AP) CARTEGRAPH CARTEGRAPH		-750.00	
2/17/2021	(AP) AMERICANBU AMERICAN BUSIN		-189.68	
2/8/2021	(AP) PHONE WINDSTREAM		-581.89	
2/9/2021	(AP) KPS KPS SALES, LLC		-1,110.21	
2/19/2021	(AP) DRUGTEST ST. CLAIRE MEDIC		-32.55	
2/14/2021	(AP) HUMANA HUMANA		-164.40	
2/11/2021	(AP) INTERNET SPECTRUM BUSINES		-239.98	
2/25/2021	(AP) CAUDILLSIG CAUDILL CUSTOM		-190.10	
2/8/2021	(AP) KY811 KENTUCKY UNDERGROUN		-73.50	
2/4/2021	(AP) CORE&MAIN CORE & MAIN LP		-8,113.21	
2/12/2021	(AP) CORE&MAIN CORE & MAIN LP		-587.72	
2/12/2021	(AP) SHORTYS SHORTYS QUICK STO		-29.50	
2/18/2021	(AP) SHORTYS SHORTYS QUICK STO		-34.00	
2/22/2021	(AP) SHORTYS SHORTYS QUICK STO		-59.35	
2/24/2021	(AP) SHORTYS SHORTYS QUICK STO		-48.27	
2/24/2021	(AP) SHORTYS SHORTYS QUICK STO		-30.00	
2/11/2021	(AP) ACE HARDWA BATH COUNTY AC		-3.59	
2/1/2021	(AP) SALTICKBP SALT LICK MART		-103.94	
2/2/2021	(AP) SALTICKBP SALT LICK MART		-56.36	
2/5/2021	(AP) SALTICKBP SALT LICK MART		-81.73	
2/12/2021	(AP) ACE HARDWA BATH COUNTY AC		-4.99	
2/8/2021	(AP) SALTICKBP SALT LICK MART		-122.73	
2/10/2021	(AP) SALTICKBP SALT LICK MART		-89.78	
2/10/2021	(AP) SALTICKBP SALT LICK MART		-87.75	
2/12/2021	(AP) SALTICKBP SALT LICK MART		-22.00	
2/15/2021	(AP) SALTICKBP SALT LICK MART		-91.66	
2/17/2021	(AP) ACE HARDWA BATH COUNTY AC		-38.28	
2/16/2021	(AP) ACE HARDWA BATH COUNTY AC		-35.93	
2/23/2021	(AP) ACE HARDWA BATH COUNTY AC		-26.72	
2/18/2021	(AP) SALTICKBP SALT LICK MART		-58.49	
2/17/2021	(AP) SALTICKBP SALT LICK MART		-42.15	
2/21/2021	(AP) SALTICKBP SALT LICK MART		-64.94	
2/22/2021	(AP) SALTICKBP SALT LICK MART		-68.46	
2/23/2021	(AP) SALTICKBP SALT LICK MART		-51.67	
2/24/2021	(AP) SALTICKBP SALT LICK MART		-132.41	
2/4/2021	(AP) MEANSBP MEANS FOOD MART		-24.00	
2/4/2021	(AP) MEANSBP MEANS FOOD MART		-45.01	
2/14/2021	(AP) MEANSBP MEANS FOOD MART		-25.56	
2/15/2021	(AP) MEANSBP MEANS FOOD MART		-28.38	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
2/3/2021	(AP) BATH MOTOR BATH MOTOR PAR		-60.00	
2/8/2021	(AP) BATH MOTOR BATH MOTOR PAR		-96.00	
2/16/2021	(AP) BATH MOTOR BATH MOTOR PAR		-36.00	
2/17/2021	(AP) BATH MOTOR BATH MOTOR PAR		-12.20	
2/19/2021	(AP) BATH MOTOR BATH MOTOR PAR		-114.00	
2/23/2021	(AP) UTILITYSOL UTILITY SOLUTI		-105.62	
2/4/2021	(AP) CINTAS CINTAS CORPORATION		-82.66	
2/11/2021	(AP) CINTAS CINTAS CORPORATION		-82.66	
2/18/2021	(AP) CINTAS CINTAS CORPORATION		-82.66	
2/26/2021	(AP) SALTICKBP SALT LICK MART		-65.85	
2/26/2021	(AP) THESHEPHER SHEPHERDS PRIN		-103.80	
2/11/2021	(AP) 13318 DUTCHS	28,790.00		
2/22/2021	(AP) 13319 AMERICAN BUSINESS S	189.68		
2/22/2021	(AP) 13320 CARTEGRAPH	750.00		
2/22/2021	(AP) 13321 ST. CLAIRE MEDICAL	32.55		
2/22/2021	(AP) 13322 HUMANA	164.40		
2/22/2021	(AP) 13323 SPECTRUM BUSINESS	239.98		
2/22/2021	(AP) 13324 KPS SALES, LLC	1,110.21		
2/22/2021	(AP) 13325 WINDSTREAM	581.89		
2/11/2021	(AP) BATH MOTOR BATH MOTOR PAR		-5.00	
2/28/2021	(AP) BATHSANITA BATH COUNTY SA		-2,858.41	
2/28/2021	(AP) MEANSSEWER MEANS SEWER		-2,764.04	
2/28/2021	(AP) MUPB/SEWER MOREHEAD UTILI		-11,316.23	
2/28/2021	(AP) OVILLWATER CITY OF OWINGS		-2,748.51	
2/28/2021	(JE) GEN JOUR PURCHASED WATER		-73,421.86	
231-000	ACCOUNT TOTAL	135,360.29	-136,551.86	-104,427.68
231-001	Accounts Payable/Sewer AI	P Bal	0.00	
2/4/2021	(UB) Billing Summary Transfer	88.34		
2/12/2021	(UB) Billing Summary Transfer	12.62		
2/24/2021	(UB) Billing Summary Transfer	56.79		
2/25/2021	(UB) Billing Summary Transfer	151.44		
2/28/2021	(JE) GEN JOUR SEWER ADJUSTMENT		-309.19	
231-001	ACCOUNT TOTAL	309.19	-309.19	0.00
231-002	ACCT PAY / SEWER MUPB	P Bal	-34,342.06	
2/1/2021	(UB) Billing Summary Transfer		-17.34	
2/25/2021	(UB) Billing Summary Transfer		-15,100.04	
2/28/2021	(AP) MUPB/SEWER MOREHEAD UTILI	11,316.23		
2/28/2021	(JE) GEN JOUR SEWER BILLING FE	1,185.60		
2/28/2021	(JE) GEN JOUR SEWER ADJUSTMENT	309.19		
231-002	ACCOUNT TOTAL	12,811.02	-15,117.38	-36,648.42
231-003	ACCT PAY SEWER BCSD	P Bal	-6,779.11	
2/8/2021	(UB) Billing Summary Transfer		-38.00	
2/12/2021	(UB) Billing Summary Transfer		-38.00	
2/19/2021	(UB) Billing Summary Transfer		-38.00	
2/25/2021	(UB) Billing Summary Transfer		-3,002.00	
2/28/2021	(AP) BATHSANITA BATH COUNTY SA	2,858.41		
2/28/2021	(JE) GEN JOUR SEWER BILLING FE	187.20		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
231-003	ACCOUNT TOTAL		3,045.61	-3,116.00	-6,849.50
231-004	ACCT PAY SEWER OVILLE	P Bal		-3,664.06	
2/25/2021	(UB) Billing Summary Transfer			-3,601.23	
2/28/2021	(AP) OVILLWATER CITY OF OWINGS		2,748.51		
2/28/2021	(JE) GEN JOUR SEWER BILLING FE		230.40		
231-004	ACCOUNT TOTAL		2,978.91	-3,601.23	-4,286.38
231-005	ACCT PAY SEWER MEANS	P Bal		-6,287.62	
2/25/2021	(UB) Billing Summary Transfer			-3,150.00	
2/28/2021	(AP) MEANSSEWER MEANS SEWER		2,764.04		
2/28/2021	(JE) GEN JOUR SEWER BILLING FE		244.80		
231-005	ACCOUNT TOTAL		3,008.84	-3,150.00	-6,428.78
232-000	Accrued Pension	P Bal		-1,044,489.00	
232-000	ACCOUNT TOTAL		0.00	0.00	-1,044,489.00
232-005	Accrued Pension OPEB Liab	P Bal		-328,737.00	
232-005	ACCOUNT TOTAL		0.00	0.00	-328,737.00
233-000	Deferred inflow Pension	P Bal		-45,527.00	
233-000	ACCOUNT TOTAL		0.00	0.00	-45,527.00
233-001	Deferred inflow OPEB	P Bal		-79,436.00	
233-001	ACCOUNT TOTAL		0.00	0.00	-79,436.00
235-000	Customer Deposits	P Bal		-91,350.00	
2/1/2021	(UB) Billing Summary Transfer		200.00		
2/1/2021	(UB) Billing Summary Transfer			-50.00	
2/2/2021	(UB) Billing Summary Transfer			-50.00	
2/3/2021	(UB) Billing Summary Transfer			-50.00	
2/4/2021	(UB) Billing Summary Transfer		50.00		
2/5/2021	(UB) Billing Summary Transfer			-100.00	
2/8/2021	(UB) Billing Summary Transfer		100.00		
2/8/2021	(UB) Billing Summary Transfer			-150.00	
2/9/2021	(UB) Billing Summary Transfer		100.00		
2/9/2021	(UB) Billing Summary Transfer			-50.00	
2/12/2021	(UB) Billing Summary Transfer		50.00		
2/12/2021	(UB) Billing Summary Transfer			-100.00	
2/23/2021	(UB) Billing Summary Transfer			-50.00	
2/24/2021	(UB) Billing Summary Transfer			-100.00	
2/25/2021	(UB) Billing Summary Transfer		50.00		
2/2/2021	(UB) Billing Summary Transfer		50.00		
235-000	ACCOUNT TOTAL		600.00	-700.00	-91,450.00
236-000	Accrued Sales Tax	P Bal		-986.54	
2/1/2021	(EX) ON LINE SALES TAX		485.10		
2/4/2021	(UB) Billing Summary Transfer		6.18		
2/25/2021	(UB) Billing Summary Transfer			-559.32	
236-000	ACCOUNT TOTAL		491.28	-559.32	-1,054.58



**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
236-001	ACCRUED SCHOOL TAX	P Bal		-8,473.07	
2/1/2021	(EX) ON LINE SCHOOL TAX		3,564.50		
2/1/2021	(UB) Billing Summary Transfer			-0.98	
2/1/2021	(UB) Billing Summary Transfer		1.17		
2/2/2021	(UB) Billing Summary Transfer			-0.49	
2/2/2021	(UB) Billing Summary Transfer		2.26		
2/4/2021	(UB) Billing Summary Transfer			-0.49	
2/5/2021	(UB) Billing Summary Transfer			-0.49	
2/8/2021	(UB) Billing Summary Transfer			-1.86	
2/12/2021	(UB) Billing Summary Transfer			-0.98	
2/19/2021	(UB) Billing Summary Transfer			-1.37	
2/19/2021	(UB) Billing Summary Transfer		1.29		
2/22/2021	(UB) Billing Summary Transfer			-1.07	
2/23/2021	(UB) Billing Summary Transfer		0.50		
2/24/2021	(UB) Billing Summary Transfer			-0.49	
2/25/2021	(UB) Billing Summary Transfer			-3,747.43	
2/25/2021	(UB) Billing Summary Transfer		16.55		
236-001	ACCOUNT TOTAL		3,586.27	-3,755.65	-8,642.45
237-000	Accrued Interest	P Bal		-4,017.20	
2/28/2021	(JE) GEN JOUR INTEREST EXP RD/			-2,337.22	
237-000	ACCOUNT TOTAL		0.00	-2,337.22	-6,354.42
241-000	Tax Collections Payable	P Bal	0.00		
2/1/2021	(EX) ON LINE 941 TAX		3,028.39		
2/16/2021	(EX) ON LINE 941 TAX		3,095.62		
2/23/2021	(EX) ON LINE 941 TAXES		278.12		
2/1/2021	(PR) 2/1/2021 Payroll			-3,028.39	
2/11/2021	(PR) 2/11/2021 Payroll			-3,095.62	
2/22/2021	(PR) 2/22/2021 Payroll			-260.10	
2/23/2021	(PR) 2/23/2021 Payroll			-18.02	
241-000	ACCOUNT TOTAL		6,402.13	-6,402.13	0.00
241-001	241-001 KY STATE PAYROLL	P Bal	0.00		
2/24/2021	(EX) ON LINE STATE PAYROLL TAX		1,261.97		
2/1/2021	(PR) 2/1/2021 Payroll			-625.53	
2/11/2021	(PR) 2/11/2021 Payroll			-623.98	
2/22/2021	(PR) 2/22/2021 Payroll			-11.92	
2/23/2021	(PR) 2/23/2021 Payroll			-0.54	
241-001	ACCOUNT TOTAL		1,261.97	-1,261.97	0.00
241-002	LOCAL PAYROLL TAXES	P Bal		-574.51	
2/1/2021	(PR) 2/1/2021 Payroll			-266.97	
2/11/2021	(PR) 2/11/2021 Payroll			-266.39	
2/22/2021	(PR) 2/22/2021 Payroll			-12.00	
2/23/2021	(PR) 2/23/2021 Payroll			-2.36	
241-002	ACCOUNT TOTAL		0.00	-547.72	-1,122.23
242-000	Misc. Current & Accrued L	P Bal	0.00		
2/1/2021	(PR) 2/1/2021 Payroll			-705.31	
2/11/2021	(PR) 2/11/2021 Payroll			-702.96	
2/23/2021	(PR) 2/23/2021 Payroll			-5.89	
2/26/2021	(EX) ON LINE RETIREMENT		1,414.16		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
242-000	ACCOUNT TOTAL		1,414.16	-1,414.16	0.00
242-001	242-001 AFLAC	P Bal	583.93		
2/15/2021	(EX) ACH AFLAC		480.65		
2/1/2021	(PR) 2/1/2021 Payroll			-218.62	
2/11/2021	(PR) 2/11/2021 Payroll			-218.62	
242-001	ACCOUNT TOTAL		480.65	-437.24	627.34
242-003	Accrued Vacation & Sick P	P Bal		-40,084.40	
242-003	ACCOUNT TOTAL		0.00	0.00	-40,084.40
242-005	242-005 Liberty National	P Bal		-274.81	
2/1/2021	(AP) LIBERTY LIBERTY NATIONAL		265.47		
2/1/2021	(PR) 2/1/2021 Payroll			-122.64	
2/11/2021	(PR) 2/11/2021 Payroll			-122.64	
242-005	ACCOUNT TOTAL		265.47	-245.28	-254.62
271-001	CONTRIB.TAP FEES	P Bal		-1,453,760.04	
2/9/2021	(IC) DEP TIC HAROLD BALLARD			-650.00	
271-001	ACCOUNT TOTAL		0.00	-650.00	-1,454,410.04
271-002	CONTRIB. AID GRANTS	P Bal		-9,113,867.18	
271-002	ACCOUNT TOTAL		0.00	0.00	-9,113,867.18
271-003	CONTRIB IN AID SHARPSBURG	P Bal		-196,987.50	
271-003	ACCOUNT TOTAL		0.00	0.00	-196,987.50
271-004	CONTRIB.TAP FEES/CONSTRUC	P Bal		-28,364.34	
271-004	ACCOUNT TOTAL		0.00	0.00	-28,364.34
271-021	DEPRE GRANTS	P Bal		-2,905.26	
271-021	ACCOUNT TOTAL		0.00	0.00	-2,905.26
303-002	LAND & LAND RIGHT	P Bal	10,661.83		
303-002	ACCOUNT TOTAL		0.00	0.00	10,661.83
303-004	TRANS & DIST LAND & LAND	P Bal	34,149.78		
303-004	ACCOUNT TOTAL		0.00	0.00	34,149.78
303-005	GEN PLANT LAND & LAND RIG	P Bal	1,200.00		
303-005	ACCOUNT TOTAL		0.00	0.00	1,200.00
304-000	Structures and Improvemen	P Bal	967.82		
304-000	ACCOUNT TOTAL		0.00	0.00	967.82
304-005	GEN PLANT STRUCTURES & IM	P Bal	149,089.34		
304-005	ACCOUNT TOTAL		0.00	0.00	149,089.34
311-002	PUMPING EQUIPMENT	P Bal	1,466,926.49		
311-002	ACCOUNT TOTAL		0.00	0.00	1,466,926.49

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
320-003	WATER TREATMENT EQUIPT	P Bal	4,492.15		
320-003	ACCOUNT TOTAL		0.00	0.00	4,492.15
330-004	DISTRIBU RESERV. & STDP	P Bal	1,643,105.65		
330-004	ACCOUNT TOTAL		0.00	0.00	1,643,105.65
331-004	TRANSMIS & DISTR MAINS	P Bal	10,421,210.09		
331-004	ACCOUNT TOTAL		0.00	0.00	10,421,210.09
333-004	SERVICES	P Bal	620,849.09		
2/28/2021	(JE) GEN JOUR WO-2/21 NEW SERV		603.45		
333-004	ACCOUNT TOTAL		603.45	0.00	621,452.54
334-001	METERS	P Bal	713,201.03		
2/28/2021	(JE) GEN JOUR WO-2/21 NEW METE		1,618.85		
334-001	ACCOUNT TOTAL		1,618.85	0.00	714,819.88
334-004	METER INSTALLATION	P Bal	953,722.14		
2/28/2021	(JE) GEN JOUR WO-2/21 NEW METE		581.60		
334-004	ACCOUNT TOTAL		581.60	0.00	954,303.74
335-004	HYDRANTS	P Bal	170,648.00		
335-004	ACCOUNT TOTAL		0.00	0.00	170,648.00
339-004	OTHER PLANT & MISC EQPT	P Bal	21,389.68		
339-004	ACCOUNT TOTAL		0.00	0.00	21,389.68
340-004	OFFICE FURITURE & EQPT	P Bal	124,878.40		
340-004	ACCOUNT TOTAL		0.00	0.00	124,878.40
341-005	TRANSPORTATION EQUIPMENT	P Bal	236,198.80		
2/11/2021	(AP) DUTCHES DUTCHS		28,790.00		
341-005	ACCOUNT TOTAL		28,790.00	0.00	264,988.80
343-005	TOOLS & SHOP EQUIPMENT	P Bal	61,170.67		
343-005	ACCOUNT TOTAL		0.00	0.00	61,170.67
345-005	POWER OPERATED EQUIPMENT	P Bal	226,430.72		
345-005	ACCOUNT TOTAL		0.00	0.00	226,430.72
346-005	COMMUNICATION EQUIPMENT	P Bal	342,038.58		
346-005	ACCOUNT TOTAL		0.00	0.00	342,038.58
347-005	MISC EQUIPMENT	P Bal	34,434.00		
347-005	ACCOUNT TOTAL		0.00	0.00	34,434.00
403-000	DEPRECIATION EXPENSE	P Bal	30,000.00		
2/28/2021	(JE) GEN JOUR DEPRECIATION		30,000.00		
403-000	ACCOUNT TOTAL		30,000.00	0.00	60,000.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
419-000	INTEREST INCOME	P Bal		-222.81	
2/9/2021	(IC) BANK STAT CD INT 17345 OW			-1,620.31	
2/28/2021	(IC) BANK STAT INTEREST			-7.80	
2/28/2021	(IC) BANK STAT INTEREST			-13.27	
2/28/2021	(IC) BANK STAT INTEREST			-36.09	
2/28/2021	(IC) BANK STAT INTEREST			-4.10	
2/28/2021	(IC) BANK STAT INTEREST			-2.76	
2/28/2021	(IC) BANK STAT INTEREST			-5.16	
2/28/2021	(IC) BANK STAT INTEREST			-0.19	
2/12/2021	(IC) BANK STAT CD INT OVILLE 1			-553.89	
419-000	ACCOUNT TOTAL		0.00	-2,243.57	-2,466.38
421-000	NONUTILITY INCOME	P Bal		-1,857.60	
2/28/2021	(JE) GEN JOUR SEWER BILLING FE			-1,848.00	
421-000	ACCOUNT TOTAL		0.00	-1,848.00	-3,705.60
427-002	INT LONG-TERM DEBT/KIA SR	P Bal	460.42		
2/28/2021	(JE) GEN JOUR INTEREST EXP KIA		460.42		
427-002	ACCOUNT TOTAL		460.42	0.00	920.84
427-003	INT ON LONG-TERM DEBT/RD	P Bal	1,876.80		
2/28/2021	(JE) GEN JOUR INTEREST EXP RD		1,876.80		
427-003	ACCOUNT TOTAL		1,876.80	0.00	3,753.60
427-004	INT ON CUSTOMERS METER DE	P Bal	20.10		
2/1/2021	(UB) Billing Summary Transfer		4.35		
2/2/2021	(UB) Billing Summary Transfer		0.28		
2/4/2021	(UB) Billing Summary Transfer		1.49		
2/8/2021	(UB) Billing Summary Transfer		0.39		
2/9/2021	(UB) Billing Summary Transfer		0.95		
2/12/2021	(UB) Billing Summary Transfer		0.03		
2/25/2021	(UB) Billing Summary Transfer		0.07		
427-004	ACCOUNT TOTAL		7.56	0.00	27.66
435-000	Bal Transferred from Inco	P Bal	371,314.47		
435-000	ACCOUNT TOTAL		0.00	0.00	371,314.47
461-001	METERED SALES TO CUSTOMER	P Bal		-167,168.04	
2/1/2021	(UB) Billing Summary Transfer			-32.92	
2/1/2021	(UB) Billing Summary Transfer		38.81		
2/2/2021	(UB) Billing Summary Transfer			-16.46	
2/2/2021	(UB) Billing Summary Transfer		75.38		
2/4/2021	(UB) Billing Summary Transfer			-16.46	
2/5/2021	(UB) Billing Summary Transfer			-16.46	
2/8/2021	(UB) Billing Summary Transfer			-62.14	
2/12/2021	(UB) Billing Summary Transfer			-32.92	
2/19/2021	(UB) Billing Summary Transfer			-45.68	
2/19/2021	(UB) Billing Summary Transfer		43.09		
2/22/2021	(UB) Billing Summary Transfer			-35.60	
2/23/2021	(UB) Billing Summary Transfer		16.00		
2/24/2021	(UB) Billing Summary Transfer			-16.46	
2/25/2021	(UB) Billing Summary Transfer			-189,093.33	
2/25/2021	(UB) Billing Summary Transfer		550.59		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
461-001	ACCOUNT TOTAL		723.87	-189,368.43	-355,812.60
461-006	METERED SALES- BULK	P Bal		-672.98	
461-006	ACCOUNT TOTAL		0.00	0.00	-672.98
462-000	Fire Protection Revenue	P Bal		-40.00	
2/25/2021	(UB) Billing Summary Transfer			-40.00	
462-000	ACCOUNT TOTAL		0.00	-40.00	-80.00
471-000	MISC. SERVICE REVENUES	P Bal		-560.00	
2/1/2021	(UB) Billing Summary Transfer			-20.00	
2/2/2021	(UB) Billing Summary Transfer			-40.00	
2/3/2021	(UB) Billing Summary Transfer			-40.00	
2/5/2021	(UB) Billing Summary Transfer			-40.00	
2/8/2021	(UB) Billing Summary Transfer			-20.00	
2/9/2021	(UB) Billing Summary Transfer			-20.00	
2/10/2021	(UB) Billing Summary Transfer			-60.00	
2/12/2021	(UB) Billing Summary Transfer			-20.00	
2/23/2021	(UB) Billing Summary Transfer			-40.00	
2/25/2021	(UB) Billing Summary Transfer			-20.00	
471-000	ACCOUNT TOTAL		0.00	-320.00	-880.00
473-000	SERVICE CHARGE ON RETURN	P Bal		-20.00	
2/3/2021	(UB) Billing Summary Transfer			-20.00	
2/25/2021	(UB) Billing Summary Transfer			-20.00	
473-000	ACCOUNT TOTAL		0.00	-40.00	-60.00
601-000	SALARIES/WAGES EMPLOYEES	P Bal	432.00		
2/11/2021	(PR) 2/11/2021 Payroll		200.00		
2/23/2021	(PR) 2/23/2021 Payroll		117.80		
601-000	ACCOUNT TOTAL		317.80	0.00	749.80
601-004	SAL & WAGES CAPITOL LABOR	P Bal	0.00		
2/28/2021	(JE) GEN JOUR WO-2/21 CAPITOL			-338.40	
601-004	ACCOUNT TOTAL		0.00	-338.40	-338.40
601-006	SAL & WAGES/MAINTENANCE	P Bal	15,820.24		
2/1/2021	(PR) 2/1/2021 Payroll		7,021.68		
2/11/2021	(PR) 2/11/2021 Payroll		6,918.00		
601-006	ACCOUNT TOTAL		13,939.68	0.00	29,759.92
601-007	SAL & WAGES/OVERTIME	P Bal	211.06		
2/1/2021	(PR) 2/1/2021 Payroll		210.94		
2/11/2021	(PR) 2/11/2021 Payroll		102.00		
601-007	ACCOUNT TOTAL		312.94	0.00	524.00
601-008	SAL & WAGES/OFFICE	P Bal	12,098.53		
2/1/2021	(PR) 2/1/2021 Payroll		6,115.83		
2/11/2021	(PR) 2/11/2021 Payroll		6,099.60		
601-008	ACCOUNT TOTAL		12,215.43	0.00	24,313.96

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
603-008	SAL & WAGES COMMISSIONERS	P Bal	1,500.00		
2/22/2021	(PR) 2/22/2021 Payroll		1,500.00		
603-008	ACCOUNT TOTAL		1,500.00	0.00	3,000.00
604-004	INSURANCE-EMP. LIFE	P Bal	328.80		
2/14/2021	(AP) HUMANA HUMANA		164.40		
604-004	ACCOUNT TOTAL		164.40	0.00	493.20
604-005	INSURANCE-EMP HRA FEBCO	P Bal	395.30		
2/28/2021	(EX) FEBCO MED-I-BANK		5,293.90		
604-005	ACCOUNT TOTAL		5,293.90	0.00	5,689.20
604-006	BCWD 50% SOC SEC	P Bal	2,284.32		
2/1/2021	(PR) 2/1/2021 Payroll		1,005.80		
2/11/2021	(PR) 2/11/2021 Payroll		1,003.58		
2/22/2021	(PR) 2/22/2021 Payroll		130.05		
2/23/2021	(PR) 2/23/2021 Payroll		9.01		
604-006	ACCOUNT TOTAL		2,148.44	0.00	4,432.76
604-007	INSURANCE-EMP. HEALTH	P Bal	10,086.20		
2/15/2021	(EX) ACH KACO		10,086.20		
604-007	ACCOUNT TOTAL		10,086.20	0.00	20,172.40
604-008	EMPLOYEE RETIREMENT	P Bal	6,766.96		
2/26/2021	(EX) ON LINE RETIREMENT		6,444.67		
604-008	ACCOUNT TOTAL		6,444.67	0.00	13,211.63
610-001	PURCHASED WATER-ALL	P Bal	76,773.98		
2/28/2021	(JE) GEN JOUR MUPB		64,382.91		
2/28/2021	(JE) GEN JOUR FRENCHBURG		262.19		
2/28/2021	(JE) GEN JOUR MT STERLING		4,421.36		
2/28/2021	(JE) GEN JOUR OWINGSVILLE		4,355.40		
610-001	ACCOUNT TOTAL		73,421.86	0.00	150,195.84
615-001	PUCHASED POWER/OPERATIONS	P Bal	7,142.08		
2/15/2021	(EX) ACH CLARK/PRESTON		388.96		
2/15/2021	(EX) ACH CLARK/HOPE MEANS		308.27		
2/15/2021	(EX) ACH CLARK/HAWKINS BR		30.85		
2/15/2021	(EX) ACH CLARK/HWY 36		31.08		
2/15/2021	(EX) ACH CLARK/PINE GROVE		55.23		
2/15/2021	(EX) ACH FLEMING/WYOMING		1,085.05		
2/15/2021	(EX) ACH FLEMING/WHITE OAK		215.11		
2/15/2021	(EX) ACH FLEMING/WYOMING RD TO		20.18		
2/15/2021	(EX) ACH FLEMING/HART PIKE		17.98		
2/15/2021	(EX) ACH FLEMING/HWY 111		19.17		
2/15/2021	(EX) ACH FLEMING/ORE MINES		2,393.27		
2/15/2021	(EX) ACH FLEMING/HWY 60 PUMP C		18.89		
2/15/2021	(EX) ACH FLEMING/WELLS RD		19.53		
2/15/2021	(EX) ACH FLEMING/ORE MINES		18.99		
2/15/2021	(EX) ACH KU/FARMERS		33.91		
2/15/2021	(EX) ACH KU/OVERLOOK		141.84		
2/15/2021	(EX) ACH KU/OLD MIDLAND TRAIL		1,988.02		
2/15/2021	(EX) ACH KU/BY PASS		35.37		
2/15/2021	(EX) ACH KU/E HWY 60		32.48		

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
615-001	PUCHASED POWER/OPERATIONS(Cont'd)				
2/15/2021	(EX) ACH KU/STEPSTONE		39.30		
2/15/2021	(EX) ACH KU/HOWARDS MILL		39.30		
2/15/2021	(EX) ACH KU/CLARENCE		39.30		
2/15/2021	(EX) ACH DELTA/ORE MINES PUMP		160.55		
615-001	ACCOUNT TOTAL		7,132.63	0.00	14,274.71
618-004	CHEMICALS CHLORINE	P Bal	1,009.59		
618-004	ACCOUNT TOTAL		0.00	0.00	1,009.59
620-005	MATERIALS/MAIN LINES	P Bal	814.10		
2/12/2021	(AP) CARTEGRAPH CARTEGRAPH		750.00		
2/8/2021	(AP) KY811 KENTUCKY UNDERGROUN		73.50		
2/12/2021	(AP) CORE&MAIN CORE & MAIN LP		587.72		
2/28/2021	(JE) GEN JOUR WO-2/21 MAIN OF		33.46		
620-005	ACCOUNT TOTAL		1,444.68	0.00	2,258.78
620-006	MATERIALS/SERVICE LINES	P Bal	1,790.77		
2/10/2021	(IC) DEP TIC JAMES REED (MOVED			-188.15	
2/11/2021	(AP) ACE HARDWA BATH COUNTY AC		3.59		
2/12/2021	(AP) ACE HARDWA BATH COUNTY AC		4.99		
2/17/2021	(AP) ACE HARDWA BATH COUNTY AC		38.28		
2/16/2021	(AP) ACE HARDWA BATH COUNTY AC		35.93		
2/23/2021	(AP) ACE HARDWA BATH COUNTY AC		26.72		
2/23/2021	(AP) UTILITY SOL UTILITY SOLUTI		105.62		
2/4/2021	(AP) CINTAS CINTAS CORPORATION		82.66		
2/11/2021	(AP) CINTAS CINTAS CORPORATION		82.66		
2/18/2021	(AP) CINTAS CINTAS CORPORATION		82.66		
2/28/2021	(JE) GEN JOUR WO-2/21 MAIN OF		562.47		
620-006	ACCOUNT TOTAL		1,025.58	-188.15	2,628.20
632-000	CONT. SERVICE/AUDIT	P Bal	541.67		
2/28/2021	(JE) GEN JOUR 1/12 AUDIT		541.67		
632-000	ACCOUNT TOTAL		541.67	0.00	1,083.34
635-008	635-008 CONTR SERV-OTHER/	P Bal	200.00		
2/22/2021	(PR) 2/22/2021 Payroll		200.00		
635-008	ACCOUNT TOTAL		200.00	0.00	400.00
650-005	TRANSPORT EXPENCE	P Bal	1,399.43		
2/9/2021	(AP) KPS KPS SALES, LLC		1,110.21		
2/12/2021	(AP) SHORTYS SHORTYS QUICK STO		29.50		
2/18/2021	(AP) SHORTYS SHORTYS QUICK STO		34.00		
2/22/2021	(AP) SHORTYS SHORTYS QUICK STO		59.35		
2/24/2021	(AP) SHORTYS SHORTYS QUICK STO		48.27		
2/24/2021	(AP) SHORTYS SHORTYS QUICK STO		30.00		
2/1/2021	(AP) SALT LICK BP SALT LICK MART		103.94		
2/2/2021	(AP) SALT LICK BP SALT LICK MART		56.36		
2/5/2021	(AP) SALT LICK BP SALT LICK MART		81.73		
2/8/2021	(AP) SALT LICK BP SALT LICK MART		122.73		
2/10/2021	(AP) SALT LICK BP SALT LICK MART		89.78		
2/10/2021	(AP) SALT LICK BP SALT LICK MART		87.75		
2/12/2021	(AP) SALT LICK BP SALT LICK MART		22.00		
2/15/2021	(AP) SALT LICK BP SALT LICK MART		91.66		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
650-005	TRANSPORT EXPENCE(Cont'd)			
2/18/2021	(AP) SALTICKBP SALT LICK MART	58.49		
2/17/2021	(AP) SALTICKBP SALT LICK MART	42.15		
2/21/2021	(AP) SALTICKBP SALT LICK MART	64.94		
2/22/2021	(AP) SALTICKBP SALT LICK MART	68.46		
2/23/2021	(AP) SALTICKBP SALT LICK MART	51.67		
2/24/2021	(AP) SALTICKBP SALT LICK MART	132.41		
2/4/2021	(AP) MEANSBP MEANS FOOD MART	24.00		
2/4/2021	(AP) MEANSBP MEANS FOOD MART	45.01		
2/14/2021	(AP) MEANSBP MEANS FOOD MART	25.56		
2/15/2021	(AP) MEANSBP MEANS FOOD MART	28.38		
2/3/2021	(AP) BATH MOTOR BATH MOTOR PAR	60.00		
2/8/2021	(AP) BATH MOTOR BATH MOTOR PAR	96.00		
2/16/2021	(AP) BATH MOTOR BATH MOTOR PAR	36.00		
2/17/2021	(AP) BATH MOTOR BATH MOTOR PAR	12.20		
2/19/2021	(AP) BATH MOTOR BATH MOTOR PAR	114.00		
2/26/2021	(AP) SALTICKBP SALT LICK MART	65.85		
2/11/2021	(AP) BATH MOTOR BATH MOTOR PAR	5.00		
650-005	ACCOUNT TOTAL	2,897.40	0.00	4,296.83
657-005	INSUR GEN LBLTY/OPERATION	P Bal	1,834.55	
2/28/2021	(JE) GEN JOUR INTEREST EXP 1/1	1,834.55		
657-005	ACCOUNT TOTAL	1,834.55	0.00	3,669.10
658-005	INSUR-WORKERS COMP	P Bal	602.66	
2/28/2021	(JE) GEN JOUR INTEREST EXP 1/1	618.00		
658-005	ACCOUNT TOTAL	618.00	0.00	1,220.66
667-007	REG COMMEXP-OTHER CUST	P Bal	362.52	
2/28/2021	(JE) GEN JOUR 1/12 REG. COMM.	362.52		
667-007	ACCOUNT TOTAL	362.52	0.00	725.04
670-007	BAD DEBT EXPENSE/CUST	P Bal	-1,526.98	
2/1/2021	(IC) DEP TIC NATHANIEL BROOKS		-6.31	
2/28/2021	(JE) GEN JOUR PROV FOR UNCOLLE	224.42		
670-007	ACCOUNT TOTAL	224.42	-6.31	-1,308.87
675-006	OFFICE UTILITIES	P Bal	1,960.34	
2/15/2021	(EX) ACH KU/OFFICE	198.55		
2/15/2021	(EX) ACH KU/SHOP	45.41		
2/15/2021	(EX) ACH DELTA/OFFICE	176.63		
2/15/2021	(EX) ACH BCWD/OFFICE	34.29		
2/15/2021	(EX) ACH AT&T WIRELESS	349.43		
2/8/2021	(AP) PHONE WINDSTREAM	581.89		
2/11/2021	(AP) INTERNET SPECTRUM BUSINES	239.98		
675-006	ACCOUNT TOTAL	1,626.18	0.00	3,586.52
675-007	OFFICE SUPPLIES & MISC.	P Bal	5,418.03	
2/1/2021	(EX) BANK STAT RT CK FEE	5.00		
2/1/2021	(EX) CCD CREDIT CARD FEES	46.95		
2/10/2021	(EX) CCD CREDIT CARD FEES	341.54		
2/23/2021	(EX) ACH AT&T 800 # LISTING	1.87		
2/19/2021	(EX) DEBIT DOLLAR STORE	18.02		
2/22/2021	(EX) BANK CHAR RT CK FEE JEFF	5.00		



**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 2/1/2021 Through 2/28/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
675-007	OFFICE SUPPLIES & MISC.(Cont'd)			
2/17/2021	(AP) AMERICANBU AMERICAN BUSIN	189.68		
2/19/2021	(AP) DRUGTEST ST. CLAIRE MEDIC	32.55		
2/25/2021	(AP) CAUDILLSIG CAUDILL CUSTOM	190.10		
2/26/2021	(AP) THESHEPHER SHEPHERDS PRIN	103.80		
2/12/2021	(EX) ON LINE KY RURAL WATER	1,620.00		
2/2/2021	(EX) CCD CREDIT CARD FEES	1,467.94		
2/28/2021	(JE) GEN JOUR 1/12 SERVICE AGR	1,028.78		
675-007	ACCOUNT TOTAL	5,051.23	0.00	10,469.26
675-008	POSTAGE EXPENSE			
	P Bal	1,242.91		
2/1/2021	(EX) DEBIT POSTMASTER	550.00		
2/16/2021	(EX) DEBIT POSTMASTER	12.50		
2/22/2021	(EX) DEBIT POSTMASTER	25.15		
2/26/2021	(EX) DEBIT POSTMASTER	1,122.17		
675-008	ACCOUNT TOTAL	1,709.82	0.00	2,952.73
		1,120,792.67	-1,120,792.67	0.00

Entry Count: 816  
 << End Detail Trial Balance >>

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
<hr/>				
108-000	ACCUM DEPR/UTILITY PLANT	P Bal	-7,238,459.60	
3/31/2021	(JE) GEN JOUR DEPRECIATION		-30,000.00	
108-000	ACCOUNT TOTAL	0.00	-30,000.00	-7,268,459.60
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131-002	CASH REVENUE FUND	P Bal	356,802.31	
3/5/2021	(IC) CCD PD WO 108864 CARPENTE	163.19		
3/1/2021	(EX) CCD CREDIT CARD FEES		-37.50	
3/9/2021	(IC) DEP TIC PD WO JOHN RIGGS	170.14		
3/10/2021	(EX) CCD CREDIT CARD FEES		-335.50	
3/16/2021	(EX) BANK CHAR RT CK IMOGENE A		-5.00	
3/25/2021	(IC) DEP TIC SCRAP SOLD	4,502.00		
3/26/2021	(IC) TRANSFER REVENUE TO DEBIT		-2,000.00	
3/26/2021	(IC) TRANSFER REVENUE TO O&M		-200,000.00	
3/26/2021	(IC) DEP TIC SCRAP METAL SOLD	1,400.00		
3/26/2021	(IC) CCD TAP FEE EARL MOSLEY	650.00		
3/1/2021	(UB) Billing Summary Transfer	657.74		
3/1/2021	(UB) Billing Summary Transfer	498.12		
3/1/2021	(UB) Billing Summary Transfer	2,396.56		
3/1/2021	(UB) Billing Summary Transfer	150.00		
3/1/2021	(UB) Billing Summary Transfer	104.48		
3/2/2021	(UB) Billing Summary Transfer	836.20		
3/2/2021	(UB) Billing Summary Transfer	910.70		
3/2/2021	(UB) Billing Summary Transfer	3,159.09		
3/2/2021	(UB) Billing Summary Transfer	136.06		
3/3/2021	(UB) Billing Summary Transfer	1,093.16		
3/3/2021	(UB) Billing Summary Transfer	1,416.05		
3/3/2021	(UB) Billing Summary Transfer	4,401.85		
3/3/2021	(UB) Billing Summary Transfer	126.96		
3/4/2021	(UB) Billing Summary Transfer	697.76		
3/4/2021	(UB) Billing Summary Transfer	4,949.52		
3/4/2021	(UB) Billing Summary Transfer	2,259.38		
3/4/2021	(UB) Billing Summary Transfer	150.00		
3/5/2021	(UB) Billing Summary Transfer	601.37		
3/5/2021	(UB) Billing Summary Transfer	37,873.17		
3/5/2021	(UB) Billing Summary Transfer	2,725.81		
3/5/2021	(UB) Billing Summary Transfer	150.00		
3/6/2021	(UB) Billing Summary Transfer	713.63		
3/7/2021	(UB) Billing Summary Transfer	370.82		
3/8/2021	(UB) Billing Summary Transfer	226.19		
3/8/2021	(UB) Billing Summary Transfer	45,255.69		
3/8/2021	(UB) Billing Summary Transfer	1,983.77		
3/8/2021	(UB) Billing Summary Transfer	100.00		
3/9/2021	(UB) Billing Summary Transfer	159.91		
3/9/2021	(UB) Billing Summary Transfer	718.07		
3/9/2021	(UB) Billing Summary Transfer	2,142.09		
3/10/2021	(UB) Billing Summary Transfer	520.02		
3/10/2021	(UB) Billing Summary Transfer	3,552.10		
3/10/2021	(UB) Billing Summary Transfer	2,224.63		
3/10/2021	(UB) Billing Summary Transfer	23.53		
3/11/2021	(UB) Billing Summary Transfer	313.73		
3/11/2021	(UB) Billing Summary Transfer	5,135.23		
3/11/2021	(UB) Billing Summary Transfer	2,188.05		
3/11/2021	(UB) Billing Summary Transfer	50.00		
3/11/2021	(UB) Billing Summary Transfer	33.91		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-002	CASH REVENUE FUND(Cont'd)			
3/12/2021	(UB) Billing Summary Transfer	862.85		
3/12/2021	(UB) Billing Summary Transfer	4,340.51		
3/12/2021	(UB) Billing Summary Transfer	4,094.45		
3/12/2021	(UB) Billing Summary Transfer	41.77		
3/13/2021	(UB) Billing Summary Transfer	992.39		
3/13/2021	(UB) Billing Summary Transfer	91.92		
3/14/2021	(UB) Billing Summary Transfer	1,152.91		
3/14/2021	(UB) Billing Summary Transfer	118.77		
3/15/2021	(UB) Billing Summary Transfer	694.93		
3/15/2021	(UB) Billing Summary Transfer	6,052.81		
3/15/2021	(UB) Billing Summary Transfer	6,625.15		
3/15/2021	(UB) Billing Summary Transfer	194.01		
3/16/2021	(UB) Billing Summary Transfer	31,117.03		
3/16/2021	(UB) Billing Summary Transfer	292.36		
3/16/2021	(UB) Billing Summary Transfer	2,505.68		
3/16/2021	(UB) Billing Summary Transfer	2,630.03		
3/17/2021	(UB) Billing Summary Transfer	282.68		
3/17/2021	(UB) Billing Summary Transfer	1,379.70		
3/17/2021	(UB) Billing Summary Transfer	2,353.80		
3/17/2021	(UB) Billing Summary Transfer	52.68		
3/18/2021	(UB) Billing Summary Transfer	163.65		
3/18/2021	(UB) Billing Summary Transfer	378.85		
3/18/2021	(UB) Billing Summary Transfer	1,787.19		
3/18/2021	(UB) Billing Summary Transfer		-41.95	
3/18/2021	(UB) Billing Summary Transfer	68.20		
3/19/2021	(UB) Billing Summary Transfer	202.81		
3/19/2021	(UB) Billing Summary Transfer	516.30		
3/19/2021	(UB) Billing Summary Transfer	1,915.04		
3/19/2021	(UB) Billing Summary Transfer	25.81		
3/20/2021	(UB) Billing Summary Transfer	159.60		
3/21/2021	(UB) Billing Summary Transfer	143.48		
3/22/2021	(UB) Billing Summary Transfer	159.33		
3/22/2021	(UB) Billing Summary Transfer	1,452.37		
3/22/2021	(UB) Billing Summary Transfer	1,048.91		
3/22/2021	(UB) Billing Summary Transfer	50.00		
3/23/2021	(UB) Billing Summary Transfer	290.86		
3/23/2021	(UB) Billing Summary Transfer	189.30		
3/23/2021	(UB) Billing Summary Transfer	1,002.30		
3/24/2021	(UB) Billing Summary Transfer	18.60		
3/24/2021	(UB) Billing Summary Transfer	175.91		
3/24/2021	(UB) Billing Summary Transfer	1,300.48		
3/24/2021	(UB) Billing Summary Transfer	35.55		
3/25/2021	(UB) Billing Summary Transfer	296.20		
3/25/2021	(UB) Billing Summary Transfer	179.54		
3/25/2021	(UB) Billing Summary Transfer	1,996.45		
3/26/2021	(UB) Billing Summary Transfer	375.52		
3/26/2021	(UB) Billing Summary Transfer	503.33		
3/26/2021	(UB) Billing Summary Transfer	1,722.01		
3/26/2021	(UB) Billing Summary Transfer	50.00		
3/27/2021	(UB) Billing Summary Transfer	331.73		
3/27/2021	(UB) Billing Summary Transfer	40.23		
3/28/2021	(UB) Billing Summary Transfer	277.30		
3/28/2021	(UB) Billing Summary Transfer	82.74		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-002	CASH REVENUE FUND(Cont'd)			
3/29/2021	(UB) Billing Summary Transfer	345.54		
3/29/2021	(UB) Billing Summary Transfer	578.41		
3/29/2021	(UB) Billing Summary Transfer	2,227.04		
3/29/2021	(UB) Billing Summary Transfer	62.60		
3/30/2021	(UB) Billing Summary Transfer	1,032.30		
3/30/2021	(UB) Billing Summary Transfer	449.65		
3/30/2021	(UB) Billing Summary Transfer	4,366.30		
3/30/2021	(UB) Billing Summary Transfer	289.65		
3/31/2021	(UB) Billing Summary Transfer	414.92		
3/31/2021	(UB) Billing Summary Transfer	136.74		
3/31/2021	(UB) Billing Summary Transfer	1,045.20		
3/31/2021	(UB) Billing Summary Transfer	30.10		
3/31/2021	(IC) BANK STAT INTEREST	41.05		
3/2/2021	(EX) CCD CREDIT CARD FEES		-1,349.24	
3/1/2021	(IC) BANK STAT CD INT 43668	142.60		
131-002	ACCOUNT TOTAL	231,868.80	-203,769.19	384,901.92
131-003	CASH OPER & MAINT	P Bal	230,676.72	
3/1/2021	(EX) ON LINE 941 TAXES		-3,370.04	
3/15/2021	(EX) ON LINE 941 TAX		-3,293.01	
3/2/2021	(EX) ON LINE SCHOOL TAX		-3,295.82	
3/2/2021	(EX) ON LINE SALES TAX		-516.40	
3/26/2021	(IC) TRANSFER REVENUE TO O&M	200,000.00		
3/29/2021	(EX) ON LINE 941 TAX		-3,906.83	
3/15/2021	(EX) ACH MUPB		-64,382.91	
3/15/2021	(EX) ACH MT STERLING		-4,421.36	
3/15/2021	(EX) ACH FRENCHBURG		-262.19	
3/15/2021	(EX) ACH OWINGSVILLE		-4,355.40	
3/15/2021	(EX) ACH CLARK/PRESTON		-374.02	
3/15/2021	(EX) ACH CLARK/HOPE MEANS		-361.09	
3/15/2021	(EX) ACH CLARK/HAWKINS BR		-29.57	
3/15/2021	(EX) ACH CLARK/HWY 36		-29.46	
3/15/2021	(EX) ACH CLARK/PINE GROVE		-49.91	
3/15/2021	(EX) ACH FLEMING/WYOMING		-1,180.71	
3/15/2021	(EX) ACH FLEMING/WHITE OAK		-219.71	
3/15/2021	(EX) ACH FLEMING/WYOMING RD TO		-18.73	
3/15/2021	(EX) ACH FLEMING/HART PIKE		-16.97	
3/15/2021	(EX) ACH FLEMING/HWY 111		-17.93	
3/15/2021	(EX) ACH FLEMING/ORE MINES		-2,278.52	
3/15/2021	(EX) ACH FLEMING/HWY 60		-17.76	
3/15/2021	(EX) ACH FLMEING/WELLS RD		-18.36	
3/15/2021	(EX) ACH FLEMING/ORE MINES PUM		-17.85	
3/15/2021	(EX) ACH KU/OFFICE		-217.31	
3/15/2021	(EX) ACH KU/FARMERS		-33.24	
3/15/2021	(EX) ACH KU/OVERLOOK		-113.62	
3/15/2021	(EX) ACH KU/OLD MIDLAND TRAIL		-2,241.49	
3/15/2021	(EX) ACH KU/BY PASS		-32.48	
3/15/2021	(EX) ACH KU/E HWY 60		-35.38	
3/15/2021	(EX) ACH KU/STEPSTONE		-32.48	
3/15/2021	(EX) ACH KU/HOWARDS MILL		-33.60	
3/15/2021	(EX) ACH KU/CLARENCE		-32.48	
3/15/2021	(EX) ACH KU/SHOP		-78.93	
3/15/2021	(EX) ACH DELTA/OFFICE		-192.45	

BATH COUNTY WATER DISTRICT  
 Detailed Trial Balance  
 Entries From 3/1/2021 Through 3/31/2021

Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-003	CASH OPER & MAINT(Cont'd)			
3/15/2021	(EX) ACH DELTA/ORE MINES		-154.83	
3/15/2021	(EX) ACH BCWD/OFFICE		-34.29	
3/15/2021	(EX) ACH AT&T WIRELESS		-330.53	
3/15/2021	(EX) ACH AT&T 800 LISTING		-1.87	
3/15/2021	(EX) ACH KACO		-10,086.20	
3/15/2021	(EX) ACH AFLAC		-480.65	
3/31/2021	(EX) ON LINE STATE PAYROLL TAX		-2,096.94	
3/31/2021	(EX) ON LINE RETIREMENT		-13,045.46	
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR		-4.99	
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR		-35.93	
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR		-26.72	
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR		-3.59	
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR		-38.28	
3/5/2021	(AP) 13345 BATH MOTOR PARTS		-5.00	
3/5/2021	(AP) 13345 BATH MOTOR PARTS		-36.00	
3/5/2021	(AP) 13345 BATH MOTOR PARTS		-12.20	
3/5/2021	(AP) 13345 BATH MOTOR PARTS		-114.00	
3/5/2021	(AP) 13345 BATH MOTOR PARTS		-96.00	
3/5/2021	(AP) 13345 BATH MOTOR PARTS		-60.00	
3/5/2021	(AP) 13346 BATH COUNTY SANITAT		-2,858.41	
3/5/2021	(AP) 13347 BRENNTAG MID-SOUTH,		-854.73	
3/5/2021	(AP) 13348 CAUDILL CUSTOM SIGN		-190.10	
3/5/2021	(AP) 13349 CINTAS CORPORATION		-82.66	
3/5/2021	(AP) 13349 CINTAS CORPORATION		-82.66	
3/5/2021	(AP) 13349 CINTAS CORPORATION		-82.66	
3/5/2021	(AP) 13349 CINTAS CORPORATION		-82.66	
3/5/2021	(AP) 13350 CORE & MAIN LP		-8,113.21	
3/5/2021	(AP) 13350 CORE & MAIN LP		-587.72	
3/5/2021	(AP) 13351 KENTUCKY UNDERGROUN		-73.50	
3/5/2021	(AP) 13352 LIBERTY NATIONAL		-265.47	
3/5/2021	(AP) 13353 LINE-X OF MOREHEAD		-525.00	
3/5/2021	(AP) 13354 MEANS FOOD MART		-45.01	
3/5/2021	(AP) 13354 MEANS FOOD MART		-24.00	
3/5/2021	(AP) 13354 MEANS FOOD MART		-25.56	
3/5/2021	(AP) 13354 MEANS FOOD MART		-28.38	
3/5/2021	(AP) 13355 MEANS SEWER		-2,764.04	
3/5/2021	(AP) 13356 MOREHEAD UTILITY PL		-11,316.23	
3/5/2021	(AP) 13357 CITY OF OWINGSVILLE		-2,748.51	
3/5/2021	(AP) 13358 SALT LICK MART		-122.73	
3/5/2021	(AP) 13358 SALT LICK MART		-89.78	
3/5/2021	(AP) 13358 SALT LICK MART		-87.75	
3/5/2021	(AP) 13358 SALT LICK MART		-22.00	
3/5/2021	(AP) 13358 SALT LICK MART		-91.66	
3/5/2021	(AP) 13358 SALT LICK MART		-42.15	
3/5/2021	(AP) 13358 SALT LICK MART		-58.49	
3/5/2021	(AP) 13358 SALT LICK MART		-64.94	
3/5/2021	(AP) 13358 SALT LICK MART		-68.46	
3/5/2021	(AP) 13358 SALT LICK MART		-103.94	
3/5/2021	(AP) 13358 SALT LICK MART		-51.67	
3/5/2021	(AP) 13358 SALT LICK MART		-56.36	
3/5/2021	(AP) 13358 SALT LICK MART		-132.41	
3/5/2021	(AP) 13358 SALT LICK MART		-65.85	
3/5/2021	(AP) 13358 SALT LICK MART		-81.73	

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
131-003	CASH OPER & MAINT(Cont'd)			
3/5/2021	(AP) 13359 SHORTYS QUICK STOP		-34.00	
3/5/2021	(AP) 13359 SHORTYS QUICK STOP		-29.50	
3/5/2021	(AP) 13359 SHORTYS QUICK STOP		-59.35	
3/5/2021	(AP) 13359 SHORTYS QUICK STOP		-48.27	
3/5/2021	(AP) 13359 SHORTYS QUICK STOP		-30.00	
3/5/2021	(AP) 13360 SHEPHERDS PRINTING		-103.80	
3/5/2021	(AP) 13361 UTILITY SOLUTIONS L		-105.62	
3/22/2021	(AP) 13362 ROGER COYLE		-50.00	
3/22/2021	(AP) 13363 CORE & MAIN LP		-296.73	
3/22/2021	(AP) 13363 CORE & MAIN LP		-62.00	
3/22/2021	(AP) 13363 CORE & MAIN LP		-827.56	
3/22/2021	(AP) 13363 CORE & MAIN LP		-9,945.45	
3/22/2021	(AP) 13363 CORE & MAIN LP		-483.36	
3/22/2021	(AP) 13363 CORE & MAIN LP		-7,050.24	
3/22/2021	(AP) 13364 HUMANA		-147.75	
3/22/2021	(AP) 13365 SPECTRUM BUSINESS		-239.98	
3/22/2021	(AP) 13366 LINE-X OF MOREHEAD		-525.00	
3/22/2021	(AP) 13367 MOREHEAD ELECTRIC		-538.70	
3/22/2021	(AP) 13368 BLUEBANK DIESEL2020		-3,627.64	
3/22/2021	(AP) 13369 ARTS BODY SHOP		-150.00	
3/22/2021	(AP) 13370 WINDSTREAM		-591.17	
3/22/2021	(AP) 13371 UTILITY SOLUTIONS L		-183.82	
3/22/2021	(AP) 13371 UTILITY SOLUTIONS L		-36.50	
3/31/2021	(IC) BANK STAT INTEREST	17.00		
3/31/2021	(EX) FEBCO MED-I-BANK		-1,358.99	
131-003	ACCOUNT TOTAL	200,017.00	-180,557.35	250,136.37
131-004	CASH BOND & INTEREST SI	P Bal	50,124.42	
3/31/2021	(IC) BANK STAT INTEREST		4.53	
131-004	ACCOUNT TOTAL		4.53	50,128.95
131-005	CASH PAYROLL ACCOUNT	P Bal	67,857.50	
3/1/2021	(PR) 3/1/2021 Payroll		-10,231.68	
3/15/2021	(PR) 3/15/2021 Payroll		-10,180.35	
3/22/2021	(PR) 3/22/2021 Payroll		-1,546.03	
3/29/2021	(PR) 3/29/2021 Payroll		-11,432.72	
3/31/2021	(IC) BANK STAT INTEREST	4.82		
131-005	ACCOUNT TOTAL	4.82	-33,390.78	34,471.54
131-006	CASH-CD RD RESERVE OVILLE	P Bal	219,400.00	
131-006	ACCOUNT TOTAL		0.00	219,400.00
131-007	CASH CUSTOMERS METER DEP	P Bal	99,926.29	
3/4/2021	(UB) Billing Summary Transfer		-11.01	
3/4/2021	(UB) Billing Summary Transfer		-13.41	
3/4/2021	(UB) Billing Summary Transfer		-50.25	
3/4/2021	(UB) Billing Summary Transfer		-33.11	
3/9/2021	(UB) Billing Summary Transfer	50.00		
3/11/2021	(UB) Billing Summary Transfer	50.00		
3/12/2021	(UB) Billing Summary Transfer	50.00		
3/15/2021	(UB) Billing Summary Transfer	50.00		
3/19/2021	(UB) Billing Summary Transfer	50.00		
3/22/2021	(UB) Billing Summary Transfer	50.00		

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
131-007	CASH CUSTOMERS METER DEP(Cont'd)				
3/26/2021	(UB) Billing Summary Transfer		50.00		
3/30/2021	(UB) Billing Summary Transfer		50.00		
3/31/2021	(IC) BANK STAT INTEREST		9.41		
131-007	ACCOUNT TOTAL		409.41	-107.78	100,227.92
131-010	CASH TAP FEES	P Bal	67,550.63		
3/8/2021	(IC) DEP TIC CURRAN/BURTON		1,300.00		
3/8/2021	(IC) DEP TIC HOWARD		650.00		
3/12/2021	(IC) DEP TIC RICKY BARBER		650.00		
3/19/2021	(IC) DEP TIC KYLE SWARTZ		650.00		
3/29/2021	(IC) DEP TIC TAP FEE MIKE COVE		650.00		
3/31/2021	(IC) BANK STAT INTEREST		6.30		
131-010	ACCOUNT TOTAL		3,906.30	0.00	71,456.93
131-011	CASH K.I.A. Reserve Peop	P Bal	23,000.00		
131-011	ACCOUNT TOTAL		0.00	0.00	23,000.00
131-014	CASH CONSTRUCTION	P Bal	2,502.80		
3/31/2021	(IC) BANK STAT INTEREST		0.23		
131-014	ACCOUNT TOTAL		0.23	0.00	2,503.03
131-015	CASH- TRADITIONAL BANK CD	P Bal	121,083.74		
131-015	ACCOUNT TOTAL		0.00	0.00	121,083.74
131-016	CASH CASH IN DRAWER	P Bal	750.00		
131-016	ACCOUNT TOTAL		0.00	0.00	750.00
131-020	CASH DEBIT MASTER CARD	P Bal	2,282.70		
3/2/2021	(EX) DEBIT POSTMASTER MONEY OR			-42.60	
3/2/2021	(EX) DEBIT POSTMASTER			-18.05	
3/3/2021	(EX) DEBIT DOLLAR STORE			-31.27	
3/4/2021	(EX) DEBIT WALMART			-67.62	
3/19/2021	(EX) DEBIT DOLLAR STORE			-28.09	
3/26/2021	(IC) TRANSFER REVENUE TO DEBIT		2,000.00		
3/31/2021	(EX) DEBIT POSTMASTER			-1,121.37	
3/12/2021	(EX) DEBIT POSTMASTER			-14.00	
3/12/2021	(EX) DEBIT WAL-MART			-36.47	
3/5/2021	(EX) DEBIT KY ENV PROT.			-257.50	
131-020	ACCOUNT TOTAL		2,000.00	-1,616.97	2,665.73
134-000	WORKING FUND	P Bal		-3,966.62	
3/31/2021	(JE) GEN JOUR TRANS WORK FUND		3,966.62		
134-000	ACCOUNT TOTAL		3,966.62	0.00	0.00
135-001	OWINGSVILLE CD	P Bal	75,000.00		
135-001	ACCOUNT TOTAL		0.00	0.00	75,000.00
141-000	CUSTOMER ACCOUNTS RECEIVA	P Bal	182,375.51		
3/1/2021	(UB) Billing Summary Transfer			-657.74	
3/1/2021	(UB) Billing Summary Transfer			-498.12	
3/1/2021	(UB) Billing Summary Transfer			-2,396.56	
3/1/2021	(UB) Billing Summary Transfer		60.00		
3/1/2021	(UB) Billing Summary Transfer			-2.28	

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
3/1/2021	(UB) Billing Summary Transfer		-75.36	
3/1/2021	(UB) Billing Summary Transfer		-150.00	
3/1/2021	(UB) Billing Summary Transfer	150.00		
3/1/2021	(UB) Billing Summary Transfer		-104.48	
3/2/2021	(UB) Billing Summary Transfer		-836.20	
3/2/2021	(UB) Billing Summary Transfer		-910.70	
3/2/2021	(UB) Billing Summary Transfer		-3,159.09	
3/2/2021	(UB) Billing Summary Transfer		-6.38	
3/2/2021	(UB) Billing Summary Transfer		-212.46	
3/2/2021	(UB) Billing Summary Transfer		-136.06	
3/3/2021	(UB) Billing Summary Transfer		-1,093.16	
3/3/2021	(UB) Billing Summary Transfer		-1,416.05	
3/3/2021	(UB) Billing Summary Transfer		-4,401.85	
3/3/2021	(UB) Billing Summary Transfer		-126.96	
3/4/2021	(UB) Billing Summary Transfer	0.49		
3/4/2021	(UB) Billing Summary Transfer		-697.76	
3/4/2021	(UB) Billing Summary Transfer		-4,949.52	
3/4/2021	(UB) Billing Summary Transfer		-2,259.38	
3/4/2021	(UB) Billing Summary Transfer	60.00		
3/4/2021	(UB) Billing Summary Transfer	16.46		
3/4/2021	(UB) Billing Summary Transfer	11.01		
3/4/2021	(UB) Billing Summary Transfer	13.41		
3/4/2021	(UB) Billing Summary Transfer	50.25		
3/4/2021	(UB) Billing Summary Transfer	33.11		
3/4/2021	(UB) Billing Summary Transfer		-150.00	
3/4/2021	(UB) Billing Summary Transfer	150.00		
3/5/2021	(UB) Billing Summary Transfer		-601.37	
3/5/2021	(UB) Billing Summary Transfer		-37,873.17	
3/5/2021	(UB) Billing Summary Transfer		-2,725.81	
3/5/2021	(UB) Billing Summary Transfer	40.00		
3/5/2021	(UB) Billing Summary Transfer		-50.00	
3/5/2021	(UB) Billing Summary Transfer		-150.00	
3/5/2021	(UB) Billing Summary Transfer	200.00		
3/6/2021	(UB) Billing Summary Transfer		-713.63	
3/7/2021	(UB) Billing Summary Transfer		-370.82	
3/8/2021	(UB) Billing Summary Transfer		-226.19	
3/8/2021	(UB) Billing Summary Transfer		-45,255.69	
3/8/2021	(UB) Billing Summary Transfer		-1,983.77	
3/8/2021	(UB) Billing Summary Transfer	20.00		
3/8/2021	(UB) Billing Summary Transfer		-100.00	
3/8/2021	(UB) Billing Summary Transfer	100.00		
3/9/2021	(UB) Billing Summary Transfer	0.69		
3/9/2021	(UB) Billing Summary Transfer		-159.91	
3/9/2021	(UB) Billing Summary Transfer		-718.07	
3/9/2021	(UB) Billing Summary Transfer		-2,142.09	
3/9/2021	(UB) Billing Summary Transfer	20.00		
3/9/2021	(UB) Billing Summary Transfer	22.84		
3/9/2021	(UB) Billing Summary Transfer		-1.65	
3/9/2021	(UB) Billing Summary Transfer		-55.08	
3/9/2021	(UB) Billing Summary Transfer		-100.00	
3/9/2021	(UB) Billing Summary Transfer		-50.00	
3/9/2021	(UB) Billing Summary Transfer	50.00		
3/10/2021	(UB) Billing Summary Transfer	0.49		



**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
3/10/2021	(UB) Billing Summary Transfer		-520.02	
3/10/2021	(UB) Billing Summary Transfer		-3,552.10	
3/10/2021	(UB) Billing Summary Transfer		-2,224.63	
3/10/2021	(UB) Billing Summary Transfer	16.46		
3/10/2021	(UB) Billing Summary Transfer		-50.00	
3/10/2021	(UB) Billing Summary Transfer		-0.01	
3/10/2021	(UB) Billing Summary Transfer		-23.53	
3/11/2021	(UB) Billing Summary Transfer		-313.73	
3/11/2021	(UB) Billing Summary Transfer		-5,135.23	
3/11/2021	(UB) Billing Summary Transfer		-2,188.05	
3/11/2021	(UB) Billing Summary Transfer	20.00		
3/11/2021	(UB) Billing Summary Transfer		-50.00	
3/11/2021	(UB) Billing Summary Transfer		-50.00	
3/11/2021	(UB) Billing Summary Transfer	50.00		
3/11/2021	(UB) Billing Summary Transfer		-33.91	
3/12/2021	(UB) Billing Summary Transfer		-862.85	
3/12/2021	(UB) Billing Summary Transfer		-4,340.51	
3/12/2021	(UB) Billing Summary Transfer		-4,094.45	
3/12/2021	(UB) Billing Summary Transfer	60.00		
3/12/2021	(UB) Billing Summary Transfer		-50.00	
3/12/2021	(UB) Billing Summary Transfer	50.00		
3/12/2021	(UB) Billing Summary Transfer		-41.77	
3/13/2021	(UB) Billing Summary Transfer		-992.39	
3/13/2021	(UB) Billing Summary Transfer		-91.92	
3/14/2021	(UB) Billing Summary Transfer		-1,152.91	
3/14/2021	(UB) Billing Summary Transfer		-118.77	
3/15/2021	(UB) Billing Summary Transfer		-694.93	
3/15/2021	(UB) Billing Summary Transfer		-6,052.81	
3/15/2021	(UB) Billing Summary Transfer		-6,625.15	
3/15/2021	(UB) Billing Summary Transfer	20.00		
3/15/2021	(UB) Billing Summary Transfer		-50.00	
3/15/2021	(UB) Billing Summary Transfer		-194.01	
3/16/2021	(UB) Billing Summary Transfer	0.49		
3/16/2021	(UB) Billing Summary Transfer	2,803.04		
3/16/2021	(UB) Billing Summary Transfer		-31,117.03	
3/16/2021	(UB) Billing Summary Transfer		-292.36	
3/16/2021	(UB) Billing Summary Transfer		-2,505.68	
3/16/2021	(UB) Billing Summary Transfer		-2,630.03	
3/16/2021	(UB) Billing Summary Transfer	16.46		
3/16/2021	(UB) Billing Summary Transfer		-3.58	
3/16/2021	(UB) Billing Summary Transfer		-7.75	
3/16/2021	(UB) Billing Summary Transfer		-119.36	
3/16/2021	(UB) Billing Summary Transfer		-50.00	
3/16/2021	(UB) Billing Summary Transfer		-0.10	
3/17/2021	(UB) Billing Summary Transfer		-282.68	
3/17/2021	(UB) Billing Summary Transfer		-1,379.70	
3/17/2021	(UB) Billing Summary Transfer		-2,353.80	
3/17/2021	(UB) Billing Summary Transfer	20.00		
3/17/2021	(UB) Billing Summary Transfer		-10.90	
3/17/2021	(UB) Billing Summary Transfer		-52.68	
3/18/2021	(UB) Billing Summary Transfer	1.07		
3/18/2021	(UB) Billing Summary Transfer		-163.65	
3/18/2021	(UB) Billing Summary Transfer		-378.85	

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
3/18/2021	(UB) Billing Summary Transfer		-1,787.19	
3/18/2021	(UB) Billing Summary Transfer	35.60		
3/18/2021	(UB) Billing Summary Transfer	20.00		
3/18/2021	(UB) Billing Summary Transfer	41.95		
3/18/2021	(UB) Billing Summary Transfer		-68.20	
3/19/2021	(UB) Billing Summary Transfer	0.49		
3/19/2021	(UB) Billing Summary Transfer		-202.81	
3/19/2021	(UB) Billing Summary Transfer		-516.30	
3/19/2021	(UB) Billing Summary Transfer		-1,915.04	
3/19/2021	(UB) Billing Summary Transfer	16.46		
3/19/2021	(UB) Billing Summary Transfer		-3.34	
3/19/2021	(UB) Billing Summary Transfer		-12.77	
3/19/2021	(UB) Billing Summary Transfer		-111.21	
3/19/2021	(UB) Billing Summary Transfer		-50.00	
3/19/2021	(UB) Billing Summary Transfer	50.00		
3/19/2021	(UB) Billing Summary Transfer		-25.81	
3/20/2021	(UB) Billing Summary Transfer		-159.60	
3/21/2021	(UB) Billing Summary Transfer		-143.48	
3/22/2021	(UB) Billing Summary Transfer	0.49		
3/22/2021	(UB) Billing Summary Transfer		-159.33	
3/22/2021	(UB) Billing Summary Transfer		-1,452.37	
3/22/2021	(UB) Billing Summary Transfer		-1,048.91	
3/22/2021	(UB) Billing Summary Transfer	40.00		
3/22/2021	(UB) Billing Summary Transfer	16.46		
3/22/2021	(UB) Billing Summary Transfer		-50.00	
3/22/2021	(UB) Billing Summary Transfer		-0.09	
3/22/2021	(UB) Billing Summary Transfer		-50.00	
3/22/2021	(UB) Billing Summary Transfer		-50.00	
3/22/2021	(UB) Billing Summary Transfer	100.00		
3/23/2021	(UB) Billing Summary Transfer		-290.86	
3/23/2021	(UB) Billing Summary Transfer		-189.30	
3/23/2021	(UB) Billing Summary Transfer		-1,002.30	
3/23/2021	(UB) Billing Summary Transfer		-5.08	
3/23/2021	(UB) Billing Summary Transfer		-25.61	
3/23/2021	(UB) Billing Summary Transfer		-169.40	
3/24/2021	(UB) Billing Summary Transfer	1.56		
3/24/2021	(UB) Billing Summary Transfer		-18.60	
3/24/2021	(UB) Billing Summary Transfer		-175.91	
3/24/2021	(UB) Billing Summary Transfer		-1,300.48	
3/24/2021	(UB) Billing Summary Transfer	52.06		
3/24/2021	(UB) Billing Summary Transfer		-35.55	
3/25/2021	(UB) Billing Summary Transfer		-296.20	
3/25/2021	(UB) Billing Summary Transfer		-179.54	
3/25/2021	(UB) Billing Summary Transfer		-1,996.45	
3/26/2021	(UB) Billing Summary Transfer		-375.52	
3/26/2021	(UB) Billing Summary Transfer		-503.33	
3/26/2021	(UB) Billing Summary Transfer		-1,722.01	
3/26/2021	(UB) Billing Summary Transfer	20.00		
3/26/2021	(UB) Billing Summary Transfer		-5.21	
3/26/2021	(UB) Billing Summary Transfer		-50.00	
3/26/2021	(UB) Billing Summary Transfer		-0.02	
3/26/2021	(UB) Billing Summary Transfer		-50.00	
3/26/2021	(UB) Billing Summary Transfer		-50.00	

**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
141-000	CUSTOMER ACCOUNTS RECEIVA(Cont'd)			
3/26/2021	(UB) Billing Summary Transfer	100.00		
3/27/2021	(UB) Billing Summary Transfer		-331.73	
3/27/2021	(UB) Billing Summary Transfer		-40.23	
3/28/2021	(UB) Billing Summary Transfer		-277.30	
3/28/2021	(UB) Billing Summary Transfer		-82.74	
3/29/2021	(UB) Billing Summary Transfer	1.56		
3/29/2021	(UB) Billing Summary Transfer		-345.54	
3/29/2021	(UB) Billing Summary Transfer		-578.41	
3/29/2021	(UB) Billing Summary Transfer		-2,227.04	
3/29/2021	(UB) Billing Summary Transfer	52.06		
3/29/2021	(UB) Billing Summary Transfer		-50.00	
3/29/2021	(UB) Billing Summary Transfer		-0.04	
3/29/2021	(UB) Billing Summary Transfer		-62.60	
3/30/2021	(UB) Billing Summary Transfer	3,555.08		
3/30/2021	(UB) Billing Summary Transfer	638.05		
3/30/2021	(UB) Billing Summary Transfer		-1,032.30	
3/30/2021	(UB) Billing Summary Transfer		-449.65	
3/30/2021	(UB) Billing Summary Transfer		-4,366.30	
3/30/2021	(UB) Billing Summary Transfer	800.00		
3/30/2021	(UB) Billing Summary Transfer	180,505.25		
3/30/2021	(UB) Billing Summary Transfer		-20.00	
3/30/2021	(UB) Billing Summary Transfer		-13.95	
3/30/2021	(UB) Billing Summary Transfer		-12.19	
3/30/2021	(UB) Billing Summary Transfer		-464.02	
3/30/2021	(UB) Billing Summary Transfer	40.00		
3/30/2021	(UB) Billing Summary Transfer		-50.00	
3/30/2021	(UB) Billing Summary Transfer	50.00		
3/30/2021	(UB) Billing Summary Transfer		-289.65	
3/31/2021	(UB) Billing Summary Transfer		-414.92	
3/31/2021	(UB) Billing Summary Transfer		-136.74	
3/31/2021	(UB) Billing Summary Transfer		-1,045.20	
3/31/2021	(UB) Billing Summary Transfer	280.00		
3/31/2021	(UB) Billing Summary Transfer		-9.36	
3/31/2021	(UB) Billing Summary Transfer		-311.67	
3/31/2021	(UB) Billing Summary Transfer		-150.00	
3/31/2021	(UB) Billing Summary Transfer		-0.13	
3/31/2021	(UB) Billing Summary Transfer		-30.10	
3/31/2021	(JE) GEN JOUR SEWER PAYMENTS R	24,593.34		
141-000	ACCOUNT TOTAL	215,066.68	-227,408.82	170,033.37
141-001	CUST ACCTS REC SEWER ALL			
	P Bal	0.00		
3/1/2021	(UB) Billing Summary Transfer		-37.86	
3/9/2021	(UB) Billing Summary Transfer		-119.89	
3/23/2021	(UB) Billing Summary Transfer		-252.40	
3/30/2021	(UB) Billing Summary Transfer		-212.37	
3/31/2021	(UB) Billing Summary Transfer		-1,653.22	
3/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT	2,275.74		
141-001	ACCOUNT TOTAL	2,275.74	-2,275.74	0.00

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Account	Description Transactions-Date		Debit	Credit	Ending Balance
141-002	MUPB SEWER RECEIVABLE	P Bal	36,745.58		
3/18/2021	(UB) Billing Summary Transfer		36.27		
3/29/2021	(UB) Billing Summary Transfer		17.34		
3/30/2021	(UB) Billing Summary Transfer		16,522.97		
3/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT			-2,233.74	
3/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-14,683.55	
141-002	ACCOUNT TOTAL		16,576.58	-16,917.29	36,404.87
141-003	BCSD SEWER RECEIVABLE	P Bal	6,817.32		
3/10/2021	(UB) Billing Summary Transfer		38.00		
3/30/2021	(UB) Billing Summary Transfer		3,116.00		
3/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,013.55	
141-003	ACCOUNT TOTAL		3,154.00	-3,013.55	6,957.77
141-004	OVILLE SEWER RECEIVABLE	P Bal	4,227.50		
3/30/2021	(UB) Billing Summary Transfer		3,727.56		
3/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT			-42.00	
3/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,658.97	
141-004	ACCOUNT TOTAL		3,727.56	-3,700.97	4,254.09
141-005	MEANS SEWER RECEIVABLE	P Bal	6,350.18		
3/29/2021	(UB) Billing Summary Transfer		25.00		
3/30/2021	(UB) Billing Summary Transfer		3,125.00		
3/31/2021	(JE) GEN JOUR SEWER PAYMENTS R			-3,237.27	
141-005	ACCOUNT TOTAL		3,150.00	-3,237.27	6,262.91
143-000	ACCUM. PROVISION FOR UNCO	P Bal		-10,337.58	
3/31/2021	(JE) GEN JOUR PROVISIONS FOR U			-1,054.42	
143-000	ACCOUNT TOTAL		0.00	-1,054.42	-11,392.00
151-000	PLANT MATERIAL & SUPPLIES	P Bal	154,259.91		
3/5/2021	(AP) CORE&MAIN CORE & MAIN LP		7,050.24		
2/26/2021	(AP) CORE&MAIN CORE & MAIN LP		296.73		
2/26/2021	(AP) CORE&MAIN CORE & MAIN LP		62.00		
2/26/2021	(AP) CORE&MAIN CORE & MAIN LP		9,945.45		
3/10/2021	(AP) CORE&MAIN CORE & MAIN LP		483.36		
3/23/2021	(AP) UTILITY SOL UTILITY SOLUTI		200.00		
3/31/2021	(JE) GEN JOUR WO-3/21 SUPPLIES			-10,187.82	
151-000	ACCOUNT TOTAL		18,037.78	-10,187.82	162,109.87
162-000	PREPAYMENTS	P Bal	23,677.60		
3/31/2021	(JE) GEN JOUR 1/12 GEN & LIAB/			-2,452.55	
3/31/2021	(JE) GEN JOUR 1/12 PREPAYMENTS			-1,932.97	
162-000	ACCOUNT TOTAL		0.00	-4,385.52	19,292.08
173-000	ACCRUED UTILITY REVENUES	P Bal	90,000.00		
173-000	ACCOUNT TOTAL		0.00	0.00	90,000.00
175-000	Deferred outflow Pension	P Bal	129,785.00		
175-000	ACCOUNT TOTAL		0.00	0.00	129,785.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
175-001	Deferred outflow OPEB	P Bal	131,345.00		
175-001	ACCOUNT TOTAL		0.00	0.00	131,345.00
214-000	Appro Ret Ear/ CD Debt Re	P Bal		-64,952.84	
214-000	ACCOUNT TOTAL		0.00	0.00	-64,952.84
214-001	Appro Ret Ear/Depreciatio	P Bal		-154,446.94	
214-001	ACCOUNT TOTAL		0.00	0.00	-154,446.94
214-002	Retained Earning-GASB 68	P Bal	452,000.00		
214-002	ACCOUNT TOTAL		0.00	0.00	452,000.00
215-000	Unappropriated Ret. Earni	P Bal	1,061,102.22		
215-000	ACCOUNT TOTAL		0.00	0.00	1,061,102.22
221-000	BONDS	P Bal		-606,500.00	
221-000	ACCOUNT TOTAL		0.00	0.00	-606,500.00
221-001	KIA DWSRF LOAN F16-011	P Bal		-555,447.28	
221-001	ACCOUNT TOTAL		0.00	0.00	-555,447.28
231-000	ACCOUNTS PAYABLE	P Bal		-104,427.68	
3/15/2021	(EX) ACH MUPB		64,382.91		
3/15/2021	(EX) ACH MT STERLING		4,421.36		
3/15/2021	(EX) ACH FRENCHBURG		262.19		
3/15/2021	(EX) ACH OWINGSVILLE		4,355.40		
3/3/2021	(AP) LIBERTY LIBERTY NATIONAL			-265.47	
3/1/2021	(AP) BRENNTAG BRENNTAG MID-SOU			-854.73	
3/4/2021	(AP) LINE-X LINE-X OF MOREHEAD			-525.00	
2/25/2021	(AP) CINTAS CINTAS CORPORATION			-82.66	
3/22/2021	(AP) CLERK-BCO. ROGER COYLE			-50.00	
2/18/2021	(AP) UTILITYSOL UTILITY SOLUTI			-183.82	
3/22/2021	(AP) HUMANA HUMANA			-147.75	
3/11/2021	(AP) INTERNET SPECTRUM BUSINES			-239.98	
3/22/2021	(AP) PHONE WINDSTREAM			-591.17	
3/4/2021	(AP) LINE-X LINE-X OF MOREHEAD			-525.00	
3/5/2021	(AP) CORE&MAIN CORE & MAIN LP			-7,050.24	
2/26/2021	(AP) CORE&MAIN CORE & MAIN LP			-296.73	
2/26/2021	(AP) CORE&MAIN CORE & MAIN LP			-62.00	
2/26/2021	(AP) CORE&MAIN CORE & MAIN LP			-9,945.45	
3/10/2021	(AP) CORE&MAIN CORE & MAIN LP			-827.56	
3/10/2021	(AP) CORE&MAIN CORE & MAIN LP			-483.36	
3/5/2021	(AP) OTHER BLUEBANK DIESEL2020			-3,627.64	
3/18/2021	(AP) OTHER-4 ARTS BODY SHOP			-150.00	
3/18/2021	(AP) UTILITYSOL UTILITY SOLUTI			-36.50	
3/22/2021	(AP) MOREHEADEL MOREHEAD ELECT			-538.70	
3/8/2021	(AP) MEANSBP MEANS FOOD MART			-13.84	
3/4/2021	(AP) MEANSBP MEANS FOOD MART			-62.15	
3/17/2021	(AP) MEANSBP MEANS FOOD MART			-38.24	
3/29/2021	(AP) MEANSBP MEANS FOOD MART			-72.40	
3/5/2021	(AP) SHORTYS SHORTYS QUICK STO			-51.15	
3/8/2021	(AP) SHORTYS SHORTYS QUICK STO			-61.62	
3/11/2021	(AP) SHORTYS SHORTYS QUICK STO			-47.00	
3/11/2021	(AP) SHORTYS SHORTYS QUICK STO			-63.06	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
3/19/2021	(AP) SHORTYS SHORTYS QUICK STO		-65.74	
3/23/2021	(AP) SHORTYS SHORTYS QUICK STO		-62.88	
3/1/2021	(AP) SALTICKBP SALT LICK MART		-68.98	
3/2/2021	(AP) SALTICKBP SALT LICK MART		-74.65	
3/5/2021	(AP) SALTICKBP SALT LICK MART		-75.85	
3/9/2021	(AP) SALTICKBP SALT LICK MART		-74.86	
3/12/2021	(AP) SALTICKBP SALT LICK MART		-77.55	
3/15/2021	(AP) SALTICKBP SALT LICK MART		-80.07	
3/15/2021	(AP) SALTICKBP SALT LICK MART		-67.64	
3/16/2021	(AP) SALTICKBP SALT LICK MART		-63.74	
3/16/2021	(AP) SALTICKBP SALT LICK MART		-51.49	
3/17/2021	(AP) SALTICKBP SALT LICK MART		-61.30	
3/22/2021	(AP) SALTICKBP SALT LICK MART		-84.52	
3/24/2021	(AP) SALTICKBP SALT LICK MART		-50.00	
3/30/2021	(AP) SALTICKBP SALT LICK MART		-72.05	
3/31/2021	(AP) SALTICKBP SALT LICK MART		-42.00	
3/31/2021	(AP) SALTICKBP SALT LICK MART		-75.97	
3/1/2021	(AP) ACE HARDWA BATH COUNTY AC		-7.50	
3/3/2021	(AP) ACE HARDWA BATH COUNTY AC		-11.99	
3/10/2021	(AP) ACE HARDWA BATH COUNTY AC		-31.99	
3/12/2021	(AP) ACE HARDWA BATH COUNTY AC		-27.58	
3/15/2021	(AP) ACE HARDWA BATH COUNTY AC		-11.97	
3/22/2021	(AP) ACE HARDWA BATH COUNTY AC		-3.00	
3/23/2021	(AP) ACE HARDWA BATH COUNTY AC		-19.99	
3/24/2021	(AP) ACE HARDWA BATH COUNTY AC		-25.77	
3/29/2021	(AP) ACE HARDWA BATH COUNTY AC		-113.95	
3/29/2021	(AP) ACE HARDWA BATH COUNTY AC		-79.93	
3/1/2021	(AP) BATH MOTOR BATH MOTOR PAR		-34.27	
3/3/2021	(AP) BATH MOTOR BATH MOTOR PAR		-42.43	
3/4/2021	(AP) BATH MOTOR BATH MOTOR PAR		-18.76	
3/4/2021	(AP) BATH MOTOR BATH MOTOR PAR		-160.00	
3/10/2021	(AP) BATH MOTOR BATH MOTOR PAR		-2.09	
3/10/2021	(AP) BATH MOTOR BATH MOTOR PAR		-80.00	
3/22/2021	(AP) UTILITYSOL UTILITY SOLUTI		-27.00	
3/23/2021	(AP) UTILITYSOL UTILITY SOLUTI		-200.00	
3/30/2021	(AP) UTILITYSOL UTILITY SOLUTI		-66.60	
3/4/2021	(AP) CINTAS CINTAS CORPORATION		-69.55	
3/11/2021	(AP) CINTAS CINTAS CORPORATION		-69.55	
3/18/2021	(AP) CINTAS CINTAS CORPORATION		-69.55	
3/25/2021	(AP) CINTAS CINTAS CORPORATION		-69.55	
3/11/2021	(AP) CINTAS CINTAS CORPORATION	13.11		
3/31/2021	(AP) KBARBERMIS Kenneth Barber		-318.72	
3/31/2021	(AP) COUNTY-TAX BATH COUNTY FI		-1,702.82	
3/24/2021	(AP) DITCHWITCH DITCH WITCH OF		-121.05	
3/23/2021	(AP) KPS KPS SALES, LLC		-69.30	
3/31/2021	(AP) WAPAUTO WHOLESALE AUTO PA		-58.94	
3/22/2021	(AP) AMERICANBU AMERICAN BUSIN		-189.68	
3/26/2021	(AP) MOREHEADEL MOREHEAD ELECT		-237.40	
3/31/2021	(AP) LIBERTY LIBERTY NATIONAL		-265.47	
3/25/2021	(AP) FOUZER FOUZER ENVIRONMENT		-610.00	
3/30/2021	(AP) THESHEPHER SHEPHERDS PRIN		-103.80	
3/25/2021	(AP) JACKSON JACKSON TOWING		-300.00	
3/5/2021	(AP) KY811 KENTUCKY UNDERGROUN		-39.00	

**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
3/31/2021	(AP) BATHSANITA BATH COUNTY SA		-2,821.55	
3/31/2021	(AP) MEANSSEWER MEANS SEWER		-2,997.27	
3/31/2021	(AP) MUPB/SEWER MOREHEAD UTILI		-13,590.95	
3/31/2021	(AP) OVILLWATER CITY OF OWINGS		-3,426.17	
3/13/2021	(AP) BATH MOTOR BATH MOTOR PAR		-360.50	
3/29/2021	(AP) CORE&MAIN CORE & MAIN LP		-32.50	
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR	4.99		
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR	35.93		
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR	26.72		
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR	3.59		
3/5/2021	(AP) 13344 BATH COUNTY ACE HAR	38.28		
3/5/2021	(AP) 13345 BATH MOTOR PARTS	5.00		
3/5/2021	(AP) 13345 BATH MOTOR PARTS	36.00		
3/5/2021	(AP) 13345 BATH MOTOR PARTS	12.20		
3/5/2021	(AP) 13345 BATH MOTOR PARTS	114.00		
3/5/2021	(AP) 13345 BATH MOTOR PARTS	96.00		
3/5/2021	(AP) 13345 BATH MOTOR PARTS	60.00		
3/5/2021	(AP) 13346 BATH COUNTY SANITAT	2,858.41		
3/5/2021	(AP) 13347 BRENNTAG MID-SOUTH,	854.73		
3/5/2021	(AP) 13348 CAUDILL CUSTOM SIGN	190.10		
3/5/2021	(AP) 13349 CINTAS CORPORATION	82.66		
3/5/2021	(AP) 13349 CINTAS CORPORATION	82.66		
3/5/2021	(AP) 13349 CINTAS CORPORATION	82.66		
3/5/2021	(AP) 13349 CINTAS CORPORATION	82.66		
3/5/2021	(AP) 13350 CORE & MAIN LP	8,113.21		
3/5/2021	(AP) 13350 CORE & MAIN LP	587.72		
3/5/2021	(AP) 13351 KENTUCKY UNDERGROUN	73.50		
3/5/2021	(AP) 13352 LIBERTY NATIONAL	265.47		
3/5/2021	(AP) 13353 LINE-X OF MOREHEAD	525.00		
3/5/2021	(AP) 13354 MEANS FOOD MART	45.01		
3/5/2021	(AP) 13354 MEANS FOOD MART	24.00		
3/5/2021	(AP) 13354 MEANS FOOD MART	25.56		
3/5/2021	(AP) 13354 MEANS FOOD MART	28.38		
3/5/2021	(AP) 13355 MEANS SEWER	2,764.04		
3/5/2021	(AP) 13356 MOREHEAD UTILITY PL	11,316.23		
3/5/2021	(AP) 13357 CITY OF OWINGSVILLE	2,748.51		
3/5/2021	(AP) 13358 SALT LICK MART	122.73		
3/5/2021	(AP) 13358 SALT LICK MART	89.78		
3/5/2021	(AP) 13358 SALT LICK MART	87.75		
3/5/2021	(AP) 13358 SALT LICK MART	22.00		
3/5/2021	(AP) 13358 SALT LICK MART	91.66		
3/5/2021	(AP) 13358 SALT LICK MART	42.15		
3/5/2021	(AP) 13358 SALT LICK MART	58.49		
3/5/2021	(AP) 13358 SALT LICK MART	64.94		
3/5/2021	(AP) 13358 SALT LICK MART	68.46		
3/5/2021	(AP) 13358 SALT LICK MART	103.94		
3/5/2021	(AP) 13358 SALT LICK MART	51.67		
3/5/2021	(AP) 13358 SALT LICK MART	56.36		
3/5/2021	(AP) 13358 SALT LICK MART	132.41		
3/5/2021	(AP) 13358 SALT LICK MART	65.85		
3/5/2021	(AP) 13358 SALT LICK MART	81.73		
3/5/2021	(AP) 13359 SHORTYS QUICK STOP	34.00		
3/5/2021	(AP) 13359 SHORTYS QUICK STOP	29.50		

**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-000	ACCOUNTS PAYABLE(Cont'd)			
3/5/2021	(AP) 13359 SHORTYS QUICK STOP	59.35		
3/5/2021	(AP) 13359 SHORTYS QUICK STOP	48.27		
3/5/2021	(AP) 13359 SHORTYS QUICK STOP	30.00		
3/5/2021	(AP) 13360 SHEPHERDS PRINTING	103.80		
3/5/2021	(AP) 13361 UTILITY SOLUTIONS L	105.62		
3/22/2021	(AP) 13362 ROGER COYLE	50.00		
3/22/2021	(AP) 13363 CORE & MAIN LP	296.73		
3/22/2021	(AP) 13363 CORE & MAIN LP	62.00		
3/22/2021	(AP) 13363 CORE & MAIN LP	827.56		
3/22/2021	(AP) 13363 CORE & MAIN LP	9,945.45		
3/22/2021	(AP) 13363 CORE & MAIN LP	483.36		
3/22/2021	(AP) 13363 CORE & MAIN LP	7,050.24		
3/22/2021	(AP) 13364 HUMANA	147.75		
3/22/2021	(AP) 13365 SPECTRUM BUSINESS	239.98		
3/22/2021	(AP) 13366 LINE-X OF MOREHEAD	525.00		
3/22/2021	(AP) 13367 MOREHEAD ELECTRIC	538.70		
3/22/2021	(AP) 13368 BLUEBANK DIESEL2020	3,627.64		
3/22/2021	(AP) 13369 ARTS BODY SHOP	150.00		
3/22/2021	(AP) 13370 WINDSTREAM	591.17		
3/22/2021	(AP) 13371 UTILITY SOLUTIONS L	183.82		
3/22/2021	(AP) 13371 UTILITY SOLUTIONS L	36.50		
3/10/2021	(AP) ACE HARDWA BATH COUNTY AC	31.99		
3/10/2021	(AP) ACE HARDWA BATH COUNTY AC		-71.97	
3/22/2021	(AP) ACE HARDWA BATH COUNTY AC		-87.79	
3/31/2021	(AP) MSUWATTEST MSU WATER TEST		-1,365.00	
3/31/2021	(JE) GEN JOUR PURCHASED WATER		-91,856.67	
231-000	ACCOUNT TOTAL	130,956.54	-149,912.08	-123,383.22
231-001	Accounts Payable/Sewer Al	P Bal	0.00	
3/1/2021	(UB) Billing Summary Transfer	37.86		
3/9/2021	(UB) Billing Summary Transfer	119.89		
3/23/2021	(UB) Billing Summary Transfer	252.40		
3/30/2021	(UB) Billing Summary Transfer	212.37		
3/31/2021	(UB) Billing Summary Transfer	1,653.22		
3/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT		-2,275.74	
231-001	ACCOUNT TOTAL	2,275.74	-2,275.74	0.00
231-002	ACCT PAY / SEWER MUPB	P Bal	-36,648.42	
3/31/2021	(AP) MUPB/SEWER MOREHEAD UTILI	13,590.95		
3/18/2021	(UB) Billing Summary Transfer		-36.27	
3/29/2021	(UB) Billing Summary Transfer		-17.34	
3/30/2021	(UB) Billing Summary Transfer		-16,522.97	
3/31/2021	(JE) GEN JOUR SEWER BILLING FE	1,173.60		
3/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT	2,233.74		
231-002	ACCOUNT TOTAL	16,998.29	-16,576.58	-36,226.71
231-003	ACCT PAY SEWER BCSD	P Bal	-6,849.50	
3/31/2021	(AP) BATHSANITA BATH COUNTY SA	2,821.55		
3/10/2021	(UB) Billing Summary Transfer		-38.00	
3/30/2021	(UB) Billing Summary Transfer		-3,116.00	
3/31/2021	(JE) GEN JOUR SEWER BILLING FE	192.00		



**BATH COUNTY WATER DISTRICT**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
231-003	ACCOUNT TOTAL	3,013.55	-3,154.00	-6,989.95
231-004	ACCT PAY SEWER OVILLE			
	P Bal		-4,286.38	
3/31/2021	(AP) OVILLWATER CITY OF OWINGS	3,426.17		
3/30/2021	(UB) Billing Summary Transfer		-3,727.56	
3/31/2021	(JE) GEN JOUR SEWER BILLING FE	232.80		
3/31/2021	(JE) GEN JOUR SEWER ADJUSTMENT	42.00		
231-004	ACCOUNT TOTAL	3,700.97	-3,727.56	-4,312.97
231-005	ACCT PAY SEWER MEANS			
	P Bal		-6,428.78	
3/31/2021	(AP) MEANSSEWER MEANS SEWER	2,997.27		
3/29/2021	(UB) Billing Summary Transfer		-25.00	
3/30/2021	(UB) Billing Summary Transfer		-3,125.00	
3/31/2021	(JE) GEN JOUR SEWER BILLING FE	240.00		
231-005	ACCOUNT TOTAL	3,237.27	-3,150.00	-6,341.51
232-000	Accrued Pension			
	P Bal		-1,044,489.00	
232-000	ACCOUNT TOTAL	0.00	0.00	-1,044,489.00
232-005	Accrued Pension OPEB Liab			
	P Bal		-328,737.00	
232-005	ACCOUNT TOTAL	0.00	0.00	-328,737.00
233-000	Deferred inflow Pension			
	P Bal		-45,527.00	
233-000	ACCOUNT TOTAL	0.00	0.00	-45,527.00
233-001	Deferred inflow OPEB			
	P Bal		-79,436.00	
233-001	ACCOUNT TOTAL	0.00	0.00	-79,436.00
235-000	Customer Deposits			
	P Bal		-91,450.00	
3/1/2021	(UB) Billing Summary Transfer		-150.00	
3/4/2021	(UB) Billing Summary Transfer		-150.00	
3/5/2021	(UB) Billing Summary Transfer	50.00		
3/5/2021	(UB) Billing Summary Transfer		-200.00	
3/8/2021	(UB) Billing Summary Transfer		-100.00	
3/9/2021	(UB) Billing Summary Transfer	100.00		
3/9/2021	(UB) Billing Summary Transfer		-50.00	
3/10/2021	(UB) Billing Summary Transfer	50.00		
3/11/2021	(UB) Billing Summary Transfer		-50.00	
3/12/2021	(UB) Billing Summary Transfer		-50.00	
3/16/2021	(UB) Billing Summary Transfer	50.00		
3/19/2021	(UB) Billing Summary Transfer		-50.00	
3/22/2021	(UB) Billing Summary Transfer	50.00		
3/22/2021	(UB) Billing Summary Transfer		-100.00	
3/26/2021	(UB) Billing Summary Transfer	50.00		
3/26/2021	(UB) Billing Summary Transfer		-100.00	
3/29/2021	(UB) Billing Summary Transfer	50.00		
3/30/2021	(UB) Billing Summary Transfer		-50.00	
3/31/2021	(UB) Billing Summary Transfer	150.00		
235-000	ACCOUNT TOTAL	550.00	-1,050.00	-91,950.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date	Debit	Credit	Ending Balance
236-000	Accrued Sales Tax	P Bal	-1,054.58	
3/2/2021	(EX) ON LINE SALES TAX	516.40		
3/17/2021	(UB) Billing Summary Transfer	10.90		
3/23/2021	(UB) Billing Summary Transfer	25.61		
3/30/2021	(UB) Billing Summary Transfer		-638.05	
3/30/2021	(UB) Billing Summary Transfer	12.19		
236-000	ACCOUNT TOTAL	565.10	-638.05	-1,127.53
236-001	ACCRUED SCHOOL TAX	P Bal	-8,642.45	
3/2/2021	(EX) ON LINE SCHOOL TAX	3,295.82		
3/1/2021	(UB) Billing Summary Transfer	2.28		
3/2/2021	(UB) Billing Summary Transfer	6.38		
3/4/2021	(UB) Billing Summary Transfer		-0.49	
3/9/2021	(UB) Billing Summary Transfer		-0.69	
3/9/2021	(UB) Billing Summary Transfer	1.65		
3/10/2021	(UB) Billing Summary Transfer		-0.49	
3/16/2021	(UB) Billing Summary Transfer		-0.49	
3/16/2021	(UB) Billing Summary Transfer	3.58		
3/18/2021	(UB) Billing Summary Transfer		-1.07	
3/19/2021	(UB) Billing Summary Transfer		-0.49	
3/19/2021	(UB) Billing Summary Transfer	3.34		
3/22/2021	(UB) Billing Summary Transfer		-0.49	
3/23/2021	(UB) Billing Summary Transfer	5.08		
3/24/2021	(UB) Billing Summary Transfer		-1.56	
3/29/2021	(UB) Billing Summary Transfer		-1.56	
3/30/2021	(UB) Billing Summary Transfer		-3,555.08	
3/30/2021	(UB) Billing Summary Transfer	13.95		
3/31/2021	(UB) Billing Summary Transfer	9.36		
236-001	ACCOUNT TOTAL	3,341.44	-3,562.41	-8,863.42
237-000	Accrued Interest	P Bal	-6,354.42	
3/31/2021	(JE) GEN JOUR INTEREST EXP RD		-2,337.22	
237-000	ACCOUNT TOTAL	0.00	-2,337.22	-8,691.64
241-000	Tax Collections Payable	P Bal	0.00	
3/1/2021	(EX) ON LINE 941 TAXES	3,370.04		
3/15/2021	(EX) ON LINE 941 TAX	3,293.01		
3/29/2021	(EX) ON LINE 941 TAX	3,906.83		
3/1/2021	(PR) 3/1/2021 Payroll		-3,370.04	
3/15/2021	(PR) 3/15/2021 Payroll		-3,293.01	
3/22/2021	(PR) 3/22/2021 Payroll		-260.10	
3/29/2021	(PR) 3/29/2021 Payroll		-3,646.73	
241-000	ACCOUNT TOTAL	10,569.88	-10,569.88	0.00
241-001	241-001 KY STATE PAYROLL	P Bal	0.00	
3/31/2021	(EX) ON LINE STATE PAYROLL TAX	2,096.94		
3/1/2021	(PR) 3/1/2021 Payroll		-681.03	
3/15/2021	(PR) 3/15/2021 Payroll		-674.07	
3/22/2021	(PR) 3/22/2021 Payroll		-11.92	
3/29/2021	(PR) 3/29/2021 Payroll		-729.92	
241-001	ACCOUNT TOTAL	2,096.94	-2,096.94	0.00

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
241-002	LOCAL PAYROLL TAXES	P Bal		-1,122.23	
3/1/2021	(PR) 3/1/2021 Payroll			-281.28	
3/15/2021	(PR) 3/15/2021 Payroll			-289.13	
3/22/2021	(PR) 3/22/2021 Payroll			-12.00	
3/29/2021	(PR) 3/29/2021 Payroll			-316.90	
3/31/2021	(AP) KBARBERMIS Kenneth Barber		318.72		
3/31/2021	(AP) COUNTY-TAX BATH COUNTY FI		1,702.82		
241-002	ACCOUNT TOTAL		2,021.54	-899.31	0.00
242-000	Misc. Current & Accrued L	P Bal	0.00		
3/31/2021	(EX) ON LINE RETIREMENT		2,371.23		
3/1/2021	(PR) 3/1/2021 Payroll			-744.79	
3/15/2021	(PR) 3/15/2021 Payroll			-768.91	
3/29/2021	(PR) 3/29/2021 Payroll			-857.53	
242-000	ACCOUNT TOTAL		2,371.23	-2,371.23	0.00
242-001	242-001 AFLAC	P Bal	627.34		
3/15/2021	(EX) ACH AFLAC		480.65		
3/1/2021	(PR) 3/1/2021 Payroll			-218.62	
3/15/2021	(PR) 3/15/2021 Payroll			-218.62	
3/29/2021	(PR) 3/29/2021 Payroll			-218.62	
242-001	ACCOUNT TOTAL		480.65	-655.86	452.13
242-003	Accrued Vacation & Sick P	P Bal		-40,084.40	
242-003	ACCOUNT TOTAL		0.00	0.00	-40,084.40
242-005	242-005 Liberty National	P Bal		-254.62	
3/1/2021	(PR) 3/1/2021 Payroll			-122.64	
3/15/2021	(PR) 3/15/2021 Payroll			-122.64	
3/29/2021	(PR) 3/29/2021 Payroll			-122.64	
3/3/2021	(AP) LIBERTY LIBERTY NATIONAL		265.47		
3/31/2021	(AP) LIBERTY LIBERTY NATIONAL		265.47		
242-005	ACCOUNT TOTAL		530.94	-367.92	-91.60
271-001	CONTRIB.TAP FEES	P Bal		-1,454,410.04	
3/8/2021	(IC) DEP TIC CURRAN/BURTON			-1,300.00	
3/8/2021	(IC) DEP TIC HOWARD			-650.00	
3/12/2021	(IC) DEP TIC RICKY BARBER			-650.00	
3/19/2021	(IC) DEP TIC KYLE SWARTZ			-650.00	
3/26/2021	(IC) CCD TAP FEE EARL MOSLEY			-650.00	
3/29/2021	(IC) DEP TIC TAP FEE MIKE COVE			-650.00	
271-001	ACCOUNT TOTAL		0.00	-4,550.00	-1,458,960.04
271-002	CONTRIB. AID GRANTS	P Bal		-9,113,867.18	
271-002	ACCOUNT TOTAL		0.00	0.00	-9,113,867.18
271-003	CONTRIB IN AID SHARPSBURG	P Bal		-196,987.50	
271-003	ACCOUNT TOTAL		0.00	0.00	-196,987.50
271-004	CONTRIB.TAP FEES/CONSTRUC	P Bal		-28,364.34	
271-004	ACCOUNT TOTAL		0.00	0.00	-28,364.34

**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
271-021	DEPRE GRANTS	P Bal		-2,905.26	
271-021	ACCOUNT TOTAL		0.00	0.00	-2,905.26
303-002	LAND & LAND RIGHT	P Bal	10,661.83		
303-002	ACCOUNT TOTAL		0.00	0.00	10,661.83
303-004	TRANS & DIST LAND & LAND	P Bal	34,149.78		
303-004	ACCOUNT TOTAL		0.00	0.00	34,149.78
303-005	GEN PLANT LAND & LAND RIG	P Bal	1,200.00		
303-005	ACCOUNT TOTAL		0.00	0.00	1,200.00
304-000	Structures and Improvemen	P Bal	967.82		
304-000	ACCOUNT TOTAL		0.00	0.00	967.82
304-005	GEN PLANT STRUCTURES & IM	P Bal	149,089.34		
304-005	ACCOUNT TOTAL		0.00	0.00	149,089.34
311-002	PUMPING EQUIPMENT	P Bal	1,466,926.49		
311-002	ACCOUNT TOTAL		0.00	0.00	1,466,926.49
320-003	WATER TREATMENT EQUIPT	P Bal	4,492.15		
320-003	ACCOUNT TOTAL		0.00	0.00	4,492.15
330-004	DISTRIBU RESERV. & STDP	P Bal	1,643,105.65		
330-004	ACCOUNT TOTAL		0.00	0.00	1,643,105.65
331-004	TRANSMIS & DISTR MAINS	P Bal	10,421,210.09		
331-004	ACCOUNT TOTAL		0.00	0.00	10,421,210.09
333-004	SERVICES	P Bal	621,452.54		
3/31/2021	(JE) GEN JOUR WO-3/21 NEW SERV		1,276.47		
333-004	ACCOUNT TOTAL		1,276.47	0.00	622,729.01
334-001	METERS	P Bal	714,819.88		
3/31/2021	(JE) GEN JOUR WO-3/21 NEW METE		7,291.53		
334-001	ACCOUNT TOTAL		7,291.53	0.00	722,111.41
334-004	METER INSTALLATION	P Bal	954,303.74		
3/31/2021	(JE) GEN JOUR WO-3/21 NEW METE		1,223.77		
334-004	ACCOUNT TOTAL		1,223.77	0.00	955,527.51
335-004	HYDRANTS	P Bal	170,648.00		
335-004	ACCOUNT TOTAL		0.00	0.00	170,648.00
339-004	OTHER PLANT & MISC EQPT	P Bal	21,389.68		
339-004	ACCOUNT TOTAL		0.00	0.00	21,389.68
340-004	OFFICE FURITURE & EQPT	P Bal	124,878.40		
340-004	ACCOUNT TOTAL		0.00	0.00	124,878.40

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
341-005	TRANSPORTATION EQUIPMENT	P Bal	264,988.80		
3/4/2021	(AP) LINE-X LINE-X OF MOREHEAD		525.00		
3/4/2021	(AP) LINE-X LINE-X OF MOREHEAD		525.00		
341-005	ACCOUNT TOTAL		1,050.00	0.00	266,038.80
343-005	TOOLS & SHOP EQUIPMENT	P Bal	61,170.67		
343-005	ACCOUNT TOTAL		0.00	0.00	61,170.67
345-005	POWER OPERATED EQUIPMENT	P Bal	226,430.72		
345-005	ACCOUNT TOTAL		0.00	0.00	226,430.72
346-005	COMMUNICATION EQUIPMENT	P Bal	342,038.58		
346-005	ACCOUNT TOTAL		0.00	0.00	342,038.58
347-005	MISC EQUIPMENT	P Bal	34,434.00		
347-005	ACCOUNT TOTAL		0.00	0.00	34,434.00
403-000	DEPRECIATION EXPENSE	P Bal	60,000.00		
3/31/2021	(JE) GEN JOUR DEPRECIATION		30,000.00		
403-000	ACCOUNT TOTAL		30,000.00	0.00	90,000.00
419-000	INTEREST INCOME	P Bal		-2,466.38	
3/31/2021	(IC) BANK STAT INTEREST			-4.53	
3/31/2021	(IC) BANK STAT INTEREST			-6.30	
3/31/2021	(IC) BANK STAT INTEREST			-0.23	
3/31/2021	(IC) BANK STAT INTEREST			-4.82	
3/31/2021	(IC) BANK STAT INTEREST			-9.41	
3/31/2021	(IC) BANK STAT INTEREST			-17.00	
3/31/2021	(IC) BANK STAT INTEREST			-41.05	
3/1/2021	(IC) BANK STAT CD INT 43668			-142.60	
419-000	ACCOUNT TOTAL		0.00	-225.94	-2,692.32
421-000	NONUTILITY INCOME	P Bal		-3,705.60	
3/31/2021	(JE) GEN JOUR SEWER BILLING FE			-1,838.40	
421-000	ACCOUNT TOTAL		0.00	-1,838.40	-5,544.00
422-000	EXTRAORDINAY INCOME	P Bal	0.00		
3/25/2021	(IC) DEP TIC SCRAP SOLD			-4,502.00	
3/26/2021	(IC) DEP TIC SCRAP METAL SOLD			-1,400.00	
3/31/2021	(JE) GEN JOUR TRANS WORK FUND			-3,966.62	
422-000	ACCOUNT TOTAL		0.00	-9,868.62	-9,868.62
427-002	INT LONG-TERM DEBT/KIA SR	P Bal	920.84		
3/31/2021	(JE) GEN JOUR INTEREST EXP KIA		460.42		
427-002	ACCOUNT TOTAL		460.42	0.00	1,381.26
427-003	INT ON LONG-TERM DEBT/RD	P Bal	3,753.60		
3/31/2021	(JE) GEN JOUR INTEREST EXP RD		1,876.80		
427-003	ACCOUNT TOTAL		1,876.80	0.00	5,630.40

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
427-004	INT ON CUSTOMERS METER DE	P Bal	27.66		
3/10/2021	(UB) Billing Summary Transfer		0.01		
3/16/2021	(UB) Billing Summary Transfer		0.10		
3/22/2021	(UB) Billing Summary Transfer		0.09		
3/26/2021	(UB) Billing Summary Transfer		0.02		
3/29/2021	(UB) Billing Summary Transfer		0.04		
3/31/2021	(UB) Billing Summary Transfer		0.13		
427-004	ACCOUNT TOTAL		0.39	0.00	28.05
435-000	Bal Transferred from Inco	P Bal	371,314.47		
435-000	ACCOUNT TOTAL		0.00	0.00	371,314.47
461-001	METERED SALES TO CUSTOMER	P Bal		-355,812.60	
3/1/2021	(UB) Billing Summary Transfer		75.36		
3/2/2021	(UB) Billing Summary Transfer		212.46		
3/4/2021	(UB) Billing Summary Transfer			-16.46	
3/9/2021	(UB) Billing Summary Transfer			-22.84	
3/9/2021	(UB) Billing Summary Transfer		55.08		
3/10/2021	(UB) Billing Summary Transfer			-16.46	
3/16/2021	(UB) Billing Summary Transfer			-16.46	
3/16/2021	(UB) Billing Summary Transfer		119.36		
3/18/2021	(UB) Billing Summary Transfer			-35.60	
3/19/2021	(UB) Billing Summary Transfer			-16.46	
3/19/2021	(UB) Billing Summary Transfer		111.21		
3/22/2021	(UB) Billing Summary Transfer			-16.46	
3/23/2021	(UB) Billing Summary Transfer		169.40		
3/24/2021	(UB) Billing Summary Transfer			-52.06	
3/29/2021	(UB) Billing Summary Transfer			-52.06	
3/30/2021	(UB) Billing Summary Transfer			-180,505.25	
3/30/2021	(UB) Billing Summary Transfer		464.02		
3/31/2021	(UB) Billing Summary Transfer		311.67		
461-001	ACCOUNT TOTAL		1,518.56	-180,750.11	-535,044.15
461-006	METERED SALES- BULK	P Bal		-672.98	
461-006	ACCOUNT TOTAL		0.00	0.00	-672.98
462-000	Fire Protection Revenue	P Bal		-80.00	
3/30/2021	(UB) Billing Summary Transfer			-40.00	
462-000	ACCOUNT TOTAL		0.00	-40.00	-120.00
470-000	FORFEITED DISCOUNTS	P Bal	0.00		
3/16/2021	(UB) Billing Summary Transfer			-2,803.04	
3/16/2021	(UB) Billing Summary Transfer		7.75		
3/19/2021	(UB) Billing Summary Transfer		12.77		
3/26/2021	(UB) Billing Summary Transfer		5.21		
470-000	ACCOUNT TOTAL		25.73	-2,803.04	-2,777.31
471-000	MISC. SERVICE REVENUES	P Bal		-880.00	
3/1/2021	(UB) Billing Summary Transfer			-60.00	
3/4/2021	(UB) Billing Summary Transfer			-60.00	
3/5/2021	(UB) Billing Summary Transfer			-40.00	
3/8/2021	(UB) Billing Summary Transfer			-20.00	
3/9/2021	(UB) Billing Summary Transfer			-20.00	
3/11/2021	(UB) Billing Summary Transfer			-20.00	

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date	Debit	Credit	Ending Balance
471-000	MISC. SERVICE REVENUES(Cont'd)			
3/12/2021	(UB) Billing Summary Transfer		-60.00	
3/15/2021	(UB) Billing Summary Transfer		-20.00	
3/17/2021	(UB) Billing Summary Transfer		-20.00	
3/22/2021	(UB) Billing Summary Transfer		-40.00	
3/26/2021	(UB) Billing Summary Transfer		-20.00	
3/30/2021	(UB) Billing Summary Transfer		-800.00	
3/30/2021	(UB) Billing Summary Transfer	20.00		
3/31/2021	(UB) Billing Summary Transfer		-280.00	
471-000	ACCOUNT TOTAL	20.00	-1,460.00	-2,320.00
473-000	SERVICE CHARGE ON RETURN	P Bal	-60.00	
3/18/2021	(UB) Billing Summary Transfer		-20.00	
473-000	ACCOUNT TOTAL	0.00	-20.00	-80.00
601-000	SALARIES/WAGES EMPLOYEES	P Bal	749.80	
3/1/2021	(PR) 3/1/2021 Payroll	232.00		
3/15/2021	(PR) 3/15/2021 Payroll	200.00		
3/29/2021	(PR) 3/29/2021 Payroll	232.00		
601-000	ACCOUNT TOTAL	664.00	0.00	1,413.80
601-004	SAL & WAGES CAPITOL LABOR	P Bal	-338.40	
3/31/2021	(JE) GEN JOUR WO-3/21 CAPITOL		-1,050.82	
601-004	ACCOUNT TOTAL	0.00	-1,050.82	-1,389.22
601-006	SAL & WAGES/MAINTENANCE	P Bal	29,759.92	
3/1/2021	(PR) 3/1/2021 Payroll	7,494.54		
3/15/2021	(PR) 3/15/2021 Payroll	6,920.71		
3/29/2021	(PR) 3/29/2021 Payroll	8,715.75		
601-006	ACCOUNT TOTAL	23,131.00	0.00	52,890.92
601-007	SAL & WAGES/OVERTIME	P Bal	524.00	
3/1/2021	(PR) 3/1/2021 Payroll	726.03		
3/15/2021	(PR) 3/15/2021 Payroll	281.09		
3/29/2021	(PR) 3/29/2021 Payroll	100.81		
601-007	ACCOUNT TOTAL	1,107.93	0.00	1,631.93
601-008	SAL & WAGES/OFFICE	P Bal	24,313.96	
3/1/2021	(PR) 3/1/2021 Payroll	6,099.60		
3/15/2021	(PR) 3/15/2021 Payroll	7,054.38		
3/29/2021	(PR) 3/29/2021 Payroll	7,059.60		
601-008	ACCOUNT TOTAL	20,213.58	0.00	44,527.54
603-008	SAL & WAGES COMMISSIONERS	P Bal	3,000.00	
3/22/2021	(PR) 3/22/2021 Payroll	1,500.00		
603-008	ACCOUNT TOTAL	1,500.00	0.00	4,500.00
604-004	INSURANCE-EMP. LIFE	P Bal	493.20	
3/22/2021	(AP) HUMANA HUMANA	147.75		
604-004	ACCOUNT TOTAL	147.75	0.00	640.95

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
604-005	INSURANCE-EMP HRA FEBCO	P Bal	5,689.20		
3/31/2021	(EX) FEBCO MED-I-BANK		1,358.99		
604-005	ACCOUNT TOTAL		1,358.99	0.00	7,048.19
604-006	BCWD 50% SOC SEC	P Bal	4,432.76		
3/1/2021	(PR) 3/1/2021 Payroll		1,097.91		
3/15/2021	(PR) 3/15/2021 Payroll		1,090.55		
3/22/2021	(PR) 3/22/2021 Payroll		130.05		
3/29/2021	(PR) 3/29/2021 Payroll		1,216.90		
604-006	ACCOUNT TOTAL		3,535.41	0.00	7,968.17
604-007	INSURANCE-EMP. HEALTH	P Bal	20,172.40		
3/15/2021	(EX) ACH KACO		10,086.20		
604-007	ACCOUNT TOTAL		10,086.20	0.00	30,258.60
604-008	EMPLOYEE RETIREMENT	P Bal	13,211.63		
3/31/2021	(EX) ON LINE RETIREMENT		10,674.23		
604-008	ACCOUNT TOTAL		10,674.23	0.00	23,885.86
610-001	PURCHASED WATER-ALL	P Bal	150,195.84		
3/31/2021	(JE) GEN JOUR MUPB		81,944.51		
3/31/2021	(JE) GEN JOUR FRENCHBURG		297.71		
3/31/2021	(JE) GEN JOUR MT STERLING		5,579.30		
3/31/2021	(JE) GEN JOUR OWINGSVILLE		4,035.15		
610-001	ACCOUNT TOTAL		91,856.67	0.00	242,052.51
615-001	PURCHASED POWER/OPERATIONS	P Bal	14,274.71		
3/15/2021	(EX) ACH CLARK/PRESTON		374.02		
3/15/2021	(EX) ACH CLARK/HOPE MEANS		361.09		
3/15/2021	(EX) ACH CLARK/HAWKINS BR		29.57		
3/15/2021	(EX) ACH CLARK/HWY 36		29.46		
3/15/2021	(EX) ACH CLARK/PINE GROVE		49.91		
3/15/2021	(EX) ACH FLEMING/WYOMING		1,180.71		
3/15/2021	(EX) ACH FLEMING/WHITE OAK		219.71		
3/15/2021	(EX) ACH FLEMING/WYOMING RD TO		18.73		
3/15/2021	(EX) ACH FLEMING/HART PIKE		16.97		
3/15/2021	(EX) ACH FLEMING/HWY 111		17.93		
3/15/2021	(EX) ACH FLEMING/ORE MINES		2,278.52		
3/15/2021	(EX) ACH FLEMING/HWY 60		17.76		
3/15/2021	(EX) ACH FLEMING/WELLS RD		18.36		
3/15/2021	(EX) ACH FLEMING/ORE MINES PUM		17.85		
3/15/2021	(EX) ACH KU/FARMERS		33.24		
3/15/2021	(EX) ACH KU/OVERLOOK		113.62		
3/15/2021	(EX) ACH KU/OLD MIDLAND TRAIL		2,241.49		
3/15/2021	(EX) ACH KU/BY PASS		32.48		
3/15/2021	(EX) ACH KU/E HWY 60		35.38		
3/15/2021	(EX) ACH KU/STEPSTONE		32.48		
3/15/2021	(EX) ACH KU/HOWARDS MILL		33.60		
3/15/2021	(EX) ACH KU/CLARENCE		32.48		
3/15/2021	(EX) ACH DELTA/ORE MINES		154.83		
615-001	ACCOUNT TOTAL		7,340.19	0.00	21,614.90



**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
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Account	Description Transactions-Date		Debit	Credit	Ending Balance
618-004	CHEMICALS CHLORINE	P Bal	1,009.59		
3/1/2021	(AP) BRENNTAG BRENNTAG MID-SOU		854.73		
618-004	ACCOUNT TOTAL		854.73	0.00	1,864.32
620-005	MATERIALS/MAIN LINES	P Bal	2,258.78		
3/10/2021	(AP) CORE&MAIN CORE & MAIN LP		827.56		
3/5/2021	(AP) OTHER BLUEBANK DIESEL2020		3,627.64		
3/18/2021	(AP) OTHER-4 ARTS BODY SHOP		150.00		
3/24/2021	(AP) DITCHWITCH DITCH WITCH OF		121.05		
3/5/2021	(AP) KY811 KENTUCKY UNDERGROUN		39.00		
3/29/2021	(AP) CORE&MAIN CORE & MAIN LP		32.50		
3/12/2021	(EX) DEBIT WAL-MART		36.47		
3/5/2021	(EX) DEBIT KY ENV PROT.		257.50		
3/31/2021	(JE) GEN JOUR WO-3/21 MAIN OF		637.16		
620-005	ACCOUNT TOTAL		5,728.88	0.00	7,987.66
620-006	MATERIALS/SERVICE LINES	P Bal	2,628.20		
2/25/2021	(AP) CINTAS CINTAS CORPORATION		82.66		
2/18/2021	(AP) UTILITYSOL UTILITY SOLUTI		183.82		
3/18/2021	(AP) UTILITYSOL UTILITY SOLUTI		36.50		
3/22/2021	(AP) MOREHEADEL MOREHEAD ELECT		538.70		
3/1/2021	(AP) ACE HARDWA BATH COUNTY AC		7.50		
3/3/2021	(AP) ACE HARDWA BATH COUNTY AC		11.99		
3/10/2021	(AP) ACE HARDWA BATH COUNTY AC		31.99		
3/12/2021	(AP) ACE HARDWA BATH COUNTY AC		27.58		
3/15/2021	(AP) ACE HARDWA BATH COUNTY AC		11.97		
3/22/2021	(AP) ACE HARDWA BATH COUNTY AC		3.00		
3/23/2021	(AP) ACE HARDWA BATH COUNTY AC		19.99		
3/24/2021	(AP) ACE HARDWA BATH COUNTY AC		25.77		
3/29/2021	(AP) ACE HARDWA BATH COUNTY AC		113.95		
3/29/2021	(AP) ACE HARDWA BATH COUNTY AC		79.93		
3/22/2021	(AP) UTILITYSOL UTILITY SOLUTI		27.00		
3/30/2021	(AP) UTILITYSOL UTILITY SOLUTI		66.60		
3/4/2021	(AP) CINTAS CINTAS CORPORATION		69.55		
3/11/2021	(AP) CINTAS CINTAS CORPORATION		69.55		
3/18/2021	(AP) CINTAS CINTAS CORPORATION		69.55		
3/25/2021	(AP) CINTAS CINTAS CORPORATION		69.55		
3/11/2021	(AP) CINTAS CINTAS CORPORATION			-13.11	
3/26/2021	(AP) MOREHEADEL MOREHEAD ELECT		237.40		
3/10/2021	(AP) ACE HARDWA BATH COUNTY AC			-31.99	
3/10/2021	(AP) ACE HARDWA BATH COUNTY AC		71.97		
3/22/2021	(AP) ACE HARDWA BATH COUNTY AC		87.79		
3/31/2021	(JE) GEN JOUR WO-3/21 MAIN OF		809.71		
620-006	ACCOUNT TOTAL		2,754.02	-45.10	5,337.12
632-000	CONT. SERVICE/AUDIT	P Bal	1,083.34		
3/31/2021	(JE) GEN JOUR 1/12 AUDIT		541.67		
632-000	ACCOUNT TOTAL		541.67	0.00	1,625.01
635-005	CONT. SERV/WATER TESTING	P Bal	0.00		
3/25/2021	(AP) FOUSSER FOUSSER ENVIRONMENT		610.00		
3/31/2021	(AP) MSUWATTEST MSU WATER TEST		1,365.00		

**BATH COUNTY WATER DISTRICT**  
**Detailed Trial Balance**  
**Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
635-005	ACCOUNT TOTAL		1,975.00	0.00	1,975.00
635-008	635-008 CONTR SERV-OTHER/	P Bal	400.00		
3/22/2021	(PR) 3/22/2021 Payroll		200.00		
635-008	ACCOUNT TOTAL		200.00	0.00	600.00
650-005	TRANSPORT EXPENCE	P Bal	4,296.83		
3/8/2021	(AP) MEANSBP MEANS FOOD MART		13.84		
3/4/2021	(AP) MEANSBP MEANS FOOD MART		62.15		
3/17/2021	(AP) MEANSBP MEANS FOOD MART		38.24		
3/29/2021	(AP) MEANSBP MEANS FOOD MART		72.40		
3/5/2021	(AP) SHORTYS SHORTYS QUICK STO		51.15		
3/8/2021	(AP) SHORTYS SHORTYS QUICK STO		61.62		
3/11/2021	(AP) SHORTYS SHORTYS QUICK STO		47.00		
3/11/2021	(AP) SHORTYS SHORTYS QUICK STO		63.06		
3/19/2021	(AP) SHORTYS SHORTYS QUICK STO		65.74		
3/23/2021	(AP) SHORTYS SHORTYS QUICK STO		62.88		
3/1/2021	(AP) SALTICKBP SALT LICK MART		68.98		
3/2/2021	(AP) SALTICKBP SALT LICK MART		74.65		
3/5/2021	(AP) SALTICKBP SALT LICK MART		75.85		
3/9/2021	(AP) SALTICKBP SALT LICK MART		74.86		
3/12/2021	(AP) SALTICKBP SALT LICK MART		77.55		
3/15/2021	(AP) SALTICKBP SALT LICK MART		80.07		
3/15/2021	(AP) SALTICKBP SALT LICK MART		67.64		
3/16/2021	(AP) SALTICKBP SALT LICK MART		63.74		
3/16/2021	(AP) SALTICKBP SALT LICK MART		51.49		
3/17/2021	(AP) SALTICKBP SALT LICK MART		61.30		
3/22/2021	(AP) SALTICKBP SALT LICK MART		84.52		
3/24/2021	(AP) SALTICKBP SALT LICK MART		50.00		
3/30/2021	(AP) SALTICKBP SALT LICK MART		72.05		
3/31/2021	(AP) SALTICKBP SALT LICK MART		42.00		
3/31/2021	(AP) SALTICKBP SALT LICK MART		75.97		
3/1/2021	(AP) BATH MOTOR BATH MOTOR PAR		34.27		
3/3/2021	(AP) BATH MOTOR BATH MOTOR PAR		42.43		
3/4/2021	(AP) BATH MOTOR BATH MOTOR PAR		18.76		
3/4/2021	(AP) BATH MOTOR BATH MOTOR PAR		160.00		
3/10/2021	(AP) BATH MOTOR BATH MOTOR PAR		2.09		
3/10/2021	(AP) BATH MOTOR BATH MOTOR PAR		80.00		
3/23/2021	(AP) KPS KPS SALES, LLC		69.30		
3/31/2021	(AP) WAPAUTO WHOLESALE AUTO PA		58.94		
3/25/2021	(AP) JACKSON JACKSON TOWING		300.00		
3/13/2021	(AP) BATH MOTOR BATH MOTOR PAR		360.50		
650-005	ACCOUNT TOTAL		2,685.04	0.00	6,981.87
657-005	INSUR GEN LBLTY/OPERATION	P Bal	3,669.10		
3/31/2021	(JE) GEN JOUR 1/12 GEN & LIAB		1,834.55		
657-005	ACCOUNT TOTAL		1,834.55	0.00	5,503.65
658-005	INSUR-WORKERS COMP	P Bal	1,220.66		
3/31/2021	(JE) GEN JOUR 1/12 WORK COMP		618.00		
658-005	ACCOUNT TOTAL		618.00	0.00	1,838.66

**BATH COUNTY WATER DISTRICT  
Detailed Trial Balance  
Entries From 3/1/2021 Through 3/31/2021**

Account	Description Transactions-Date		Debit	Credit	Ending Balance
667-007	REG COMMEXP-OTHER CUST	P Bal	725.04		
3/31/2021	(JE) GEN JOUR 1/12 REG. COMM.		362.52		
667-007	ACCOUNT TOTAL		362.52	0.00	1,087.56
670-007	BAD DEBT EXPENSE/CUST	P Bal		-1,308.87	
3/5/2021	(IC) CCD PD WO 108864 CARPENTE			-163.19	
3/9/2021	(IC) DEP TIC PD WO JOHN RIGGS			-170.14	
3/31/2021	(JE) GEN JOUR PROVISIONS FOR U		1,054.42		
670-007	ACCOUNT TOTAL		1,054.42	-333.33	-587.78
675-006	OFFICE UTILITIES	P Bal	3,586.52		
3/15/2021	(EX) ACH KU/OFFICE		217.31		
3/15/2021	(EX) ACH KU/SHOP		78.93		
3/15/2021	(EX) ACH DELTA/OFFICE		192.45		
3/15/2021	(EX) ACH BCWD/OFFICE		34.29		
3/15/2021	(EX) ACH AT&T WIRELESS		330.53		
3/15/2021	(EX) ACH AT&T 800 LISTING		1.87		
3/11/2021	(AP) INTERNET SPECTRUM BUSINES		239.98		
3/22/2021	(AP) PHONE WINDSTREAM		591.17		
675-006	ACCOUNT TOTAL		1,686.53	0.00	5,273.05
675-007	OFFICE SUPPLIES & MISC.	P Bal	10,469.26		
3/2/2021	(EX) DEBIT POSTMASTER MONEY OR		42.60		
3/3/2021	(EX) DEBIT DOLLAR STORE		31.27		
3/4/2021	(EX) DEBIT WALMART		67.62		
3/1/2021	(EX) CCD CREDIT CARD FEES		37.50		
3/10/2021	(EX) CCD CREDIT CARD FEES		335.50		
3/16/2021	(EX) BANK CHAR RT CK IMOGENE A		5.00		
3/19/2021	(EX) DEBIT DOLLAR STORE		28.09		
3/22/2021	(AP) CLERK-BCO. ROGER COYLE		50.00		
3/22/2021	(AP) AMERICANBU AMERICAN BUSIN		189.68		
3/30/2021	(AP) THESHEPHER SHEPHERDS PRIN		103.80		
3/2/2021	(EX) CCD CREDIT CARD FEES		1,349.24		
3/31/2021	(JE) GEN JOUR 1/12 SERVICE AGR		1,028.78		
675-007	ACCOUNT TOTAL		3,269.08	0.00	13,738.34
675-008	POSTAGE EXPENSE	P Bal	2,952.73		
3/2/2021	(EX) DEBIT POSTMASTER		18.05		
3/31/2021	(EX) DEBIT POSTMASTER		1,121.37		
3/12/2021	(EX) DEBIT POSTMASTER		14.00		
675-008	ACCOUNT TOTAL		1,153.42	0.00	4,106.15
			1,127,953.61	-1,127,953.61	0.00

Entry Count: 986  
<< End Detail Trial Balance >>