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 10/05/23  
 Accrual Basis

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Montgomery Co. Water District #1  
**Trial Balance**  
 As of June 30, 2023

	Jun 30, 23	
	Debit	Credit
2020 Project	194,332.29	
Acc. Depreciation	0.00	
Bond & Interest Fund	0.00	
Cash Dep Reserve	142.00	
Cash Project Acct	70.00	
Certificate of Deposit	0.00	
Cleaner Water Project 2022	400.00	
Construction	0.00	
CREDIT CARD	99.42	
Depreciation Fund	0.00	
Depreciation Reserve	143.00	
O & M Checking	32,773.99	
Revenue Fund Checking	54,784.30	
Accounts Receivable	34,131.27	
Allowance for doubtful accounts		5,841.77
Water Bills Receivable	0.00	
Accumulated Depreciation		1,537,146.84
Construction in progress	0.00	
Fixed Assets	2,835,523.22	
ACC.INTEREST PAYABLE	0.00	
Accounts Payable		17,612.56
Accrued P/R & Utility Taxes		1,021.85
Direct Deposit Liabilities	0.00	
Misc. Current and Acc. Liab.		15,179.89
Payable from Restricted Assets		30.94
Payroll Liabilities	2,580.79	
Sewer Collections		19,003.76
Customer Deposits		34,914.80
FmHA Note	0.00	
Contributed Capital		2,054,485.51
Opening Bal Equity		167,731.25
Retained Earnings	889,951.71	
CONNECTION FEE		1,225.00
RECONNECT FEE		450.00
Revenues - Jobbing & Contract		11,251.70
TAP ON FEE		6,250.00
User Fees		189,927.71
ADVERTISING	143.57	
AUTO DEDUCTION	43.00	
AUTO DEPOSIT		225,000.00
BANK CORRECTION		0.09
Contract Labor	5,200.00	
CORRECTION		0.03
EMPLOYEE EXPENSE	1,480.76	
FEE	463.97	
FUEL	757.14	
Insurance	40.72	
Insurance:Health Ins. Employee	4,113.54	
Interest Expense:Loan Interest	250.00	
LAB EXPENSE	1,663.60	
LOCAL TAXES	0.00	
Miscellaneous	303.32	
OFFICE EXPENSE	895.66	
Office Supplies	2,004.13	
Payroll Expenses	69,895.80	
Postage and Delivery	2,149.31	
Professional Fees	5,770.00	
Professional Fees;Legal Fees	6,147.39	
RADIO READ METERS	24,530.32	
RETURNED CHECK	126.88	
SALES TAX	827.66	
SCHOOL TAXES	5,275.64	
SERVICE CHARGE	10.00	
Supplies	13,251.24	

**Montgomery Co. Water District #1**  
**Trial Balance**  
**As of June 30, 2023**

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	Jun 30, 23	
	Debit	Credit
SUPPORT	2,500.00	
TAXES	492.96	
Telephone	2,156.61	
Utilities	99.00	
Utilities:Gas and Electric	6,788.21	
Utilities:Water	313.10	
Water Purchased	82,746.03	
WORKERS COMP INS	1,750.32	
Interest Income		48.17
<b>TOTAL</b>	<b><u>4,287,121.87</u></b>	<b><u>4,287,121.87</u></b>