

**Montgomery Co. Water District #1**  
**Trial Balance**  
As of December 31, 2022

	Dec 31, 22	
	Debit	Credit
Acc. Depreciation	0.00	
Bond & Interest Fund	0.00	
Cash Dep Reserve	142.00	
Cash Project Acct		10.00
Certificate of Deposit	0.00	
Construction	0.00	
CREDIT CARD	99.42	
Depreciation Fund	0.00	
O & M Checking	4,345.50	
Revenue Fund Checking	91,777.25	
Accounts Receivable	30,019.96	
Allowance for doubtful accounts		5,041.79
Water Bills Receivable	0.00	
Accumulated Depreciation		1,487,715.08
Construction in progress	0.00	
Fixed Assets	2,820,478.86	
ACC.INTEREST PAYABLE	0.00	
Accounts Payable		12,019.87
Accrued P/R & Utility Taxes		1,021.85
Direct Deposit Liabilities	0.00	
Misc. Current and Acc. Liab.		13,317.15
Payable from Restricted Assets		29.45
Payroll Liabilities	3,873.44	
Sewer Collections		32,622.80
Customer Deposits		33,763.59
FmHA Note	0.00	
Contributed Capital		2,058,485.51
Opening Bal Equity		167,369.25
Retained Earnings	848,086.07	
CONNECTION FEE		1,150.00
Miscellaneous Income		74.00
RECONNECT FEE		500.00
RECONNECT FEES		25.00
Revenues - Jobbing & Contract	7,864.81	
TAP ON FEE		2,750.00
User Fees		141,297.70
AUTO DEDUCTION	25.00	
AUTO DEPOSIT	50.00	
Contract Labor	4,540.00	
EMPLOYEE EXPENSE	750.78	
FEE	477.29	
FUEL	570.19	
Insurance:Health Ins. Employee	3,758.64	
LAB EXPENSE	1,426.99	
Licenses and Permits	136.00	
Miscellaneous	896.18	
OFFICE EXPENSE	750.00	
Office Supplies	1,860.03	
Payroll Expenses	55,819.11	
Postage and Delivery	1,729.86	
POSTAL PERMIT FEE	265.00	
Professional Fees	5,770.00	
REIMBURSEMENT		12,842.46
RETURNED CHECK	13.78	
SALES TAX	549.53	
SCHOOL TAXES	4,758.03	
Supplies	4,988.11	
TANK MAINTENANCE	13,132.51	
Telephone	2,893.00	
Utilities	75.00	
Utilities:Gas and Electric	6,223.97	
Utilities:Water	196.32	
Water Purchased	51,730.67	
Interest Income		37.80

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As of December 31, 2022

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	Dec 31, 22	
	<u>Debit</u>	<u>Credit</u>
TOTAL	<u>3,970,073.30</u>	<u>3,970,073.30</u>