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08/11/25

Accrual Basis

**McKinney Water District**  
**Trial Balance**  
**As of May 31, 2025**

	May 31, 25	
	Debit	Credit
101.2 · Surcharge Account	151,572.61	
101.1 · TANK PROJECT CONSTRUCTION	57,794.07	
CONSTRUCTION ACCOUNT	0.00	
102 · Cash on Hand	120.00	
103 · Operating & Maintenance	60,232.23	
104 · Revenue Account	596.22	
105 · Customer Deposits	22,115.99	
106 · Depreciation Account	52,779.56	
107 · Sinking Fund	167,509.71	
prepaid Expense-Other	8,921.00	
108 · CD - Customer Deposits	117,846.02	
109 · CD - Depreciation	117,846.02	
110 · CD - Revenue	0.00	
120 · Prepaid Insurance	8,687.62	
Prepaid Water	0.00	
125 · Inventory	85,133.89	
Intergovernmental Receivables	0.00	
135 · Customer Accounts Receivable	200,183.93	
136 · Allowance for Doubtful Accounts		104,607.99
Rent Receivable	0.00	
150 · Construction in Process	42,978.00	
151 · Other Tangible Assets	117,676.45	
152 · Office Equipment	64,186.53	
153 · Capitalized Interest	34,388.06	
154 · Capitalized Engineer/Design	532,562.34	
155 · Water Tanks	442,753.99	
156 · Pump	261,615.50	
157 · Hydrants	13,925.00	
158 · Meters	244,676.75	
159 · Services	116,141.32	
160 · Transmission Lines	2,624,575.36	
161 · Building	43,178.43	
162 · Land & Land Rights	23,043.75	
15000 · Furniture and Equipment	0.00	
170 · Accumulated Depreciation		3,342,927.16
Bond Discount	0.00	
A/P - Contractors	735.00	
203 · Accrued Interest		12,279.65
204 · Accrued Sales Tax		168.24
205 · Accrued Utility Taxes		2,512.37
206 · Accrued Payroll Taxes	0.00	
207 · Customer Deposits Liability		107,757.55
208 · Accounts Payable		58,320.00
209 · Payroll Liabilities		4,049.61
220 · Bonds Payable - RDA 2000		313,000.00
221 · Bonds Payable - RDA (Series D)		205,000.00

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Accrual Basis

**McKinney Water District**  
**Trial Balance**  
**As of May 31, 2025**

	May 31, 25	
	Debit	Credit
Bonds Payable - RDA (Series C)	0.00	
Bonds Payable - RDA (Series B)	0.00	
Bonds Payable - RDA (Series A)	0.00	
225 · Bonds Payable - 1999 RDA		124,600.00
250 · Contributed Capital		1,913,136.00
251 · Customer Contributions		47,324.00
252 · Tap On Fees		220,430.49
253 · Opening Balance Equity	687,946.09	
254 · Retained Earnings	32,889.92	
300 · Sales to Customers		546,351.71
303 · Reconnect Fees		483.00
305 · Miscellaneous Income		16.97
400 · Water Samples	4,258.20	
401 · Purchased Water	228,742.32	
PAY CHK	1,118.56	
423 · Garnishment	2,948.00	
425 · Credit Card Processing Fees	5,553.37	
401.5 · Reconciliation Discrepancies	0.03	
402 · Wages	113,832.90	
403 · Payroll Taxes	8,794.05	
404 · Contract Labor	76,100.38	
405 · Labor - Meter Reading	1,498.50	
406 · Commissioner Fees	4,280.00	
407 · Meeting Fees	3,880.00	
408 · Utility Taxes	12,927.02	
409 · Other Tax & License	3,802.03	
410 · Insurance	1,328.25	
411 · Postage Rental	170.22	
412 · Legal & Professional	205.00	
413 · Postage	2,707.55	
414 · Repair & Maintenance - Material	56,843.09	
415 · Office Expense - Other	25,230.55	
416 · Office Supplies	4,558.29	
418 · Utilities	8,699.73	
420 · Vehicle Expense	10,690.09	
421 · Bad Debt Expense	409.56	
422 · Miscellaneous Expense	202.06	
500 · Tap Fees		1,421.33
501 · Interest Income		3,072.26
506 · Bluegrass 911 Fees	36,107.59	
504 · Interest on Bonds	54,836.00	
80000 · Ask My Accountant	3,123.63	
<b>TOTAL</b>	<b>7,007,458.33</b>	<b>7,007,458.33</b>