

Balance Sheet Comparison

Gore Hill County Water District

As of October 21, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF OCTOBER 21, 2025	AS OF OCTOBER 21, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
101015 Infrastructure Replacmnt-CU	11,839.28	11,838.29
101017 Bond Repayment	19,384.22	13,882.54
101018 Main Checking Acct CU	43,819.39	37,221.34
101019 O&M Acct-CU	17,316.36	17,315.07
101020 Deposit Acct CU	6,464.82	6,464.27
101021 Member Account-MFCU	28.38	28.38
101022 CU-Bldg Replacmnt Inf Tech#1301	55,098.67	54,848.74
101023 7month-CUPump Motor Replace-#1300	57,172.88	55,826.52
101027 Admin Savings Ins/Audit	10,186.83	20,185.84
101028 Loan Reserve	36,258.40	36,255.36
Total for Bank Accounts	\$257,569.23	\$253,866.35
Accounts Receivable		
122000 Accounts Receivable	37,169.40	13,365.78
Total for Accounts Receivable	\$37,169.40	\$13,365.78
Other Current Assets		
101007 Deposits	155.63	150.00
118000 Assessments	0.00	0.00
12000 Undeposited Funds	0.00	2,703.16
122001 Returned Checks	0.00	0.00
122002 Grant Receivable	0.00	0.00
141000 Prepaid Expense-Insurance	0.00	0.00
QuickBooks Tax Holding Account	0.00	
Total for Other Current Assets	\$155.63	\$2,853.16
Total for Current Assets	\$294,894.26	\$270,085.29
Fixed Assets		
181000 Land	21,155.62	21,155.62
184000 Office Furniture & Fixtures	788.71	788.71
184100 Office Furn&Fix-Accum Dep	-788.87	-788.87
188000 Construction in Progress	\$1,726,163.47	\$1,659,833.47
construction in progress	50,502.71	50,502.71
Total for 188000 Construction in Progress	\$1,776,666.18	\$1,710,336.18
189100 Water System	891,545.04	891,545.04
189110 Accumulated Depreciation	-858,210.77	-838,606.51
189200 Meters	60,772.77	60,772.77
189210 Meters-Accumulated Depreciation	-60,966.77	-60,966.77

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DISTRIBUTION ACCOUNT	TOTAL	
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189300 Filtration System	826,370.09	826,370.09
189310 Filtration - Accumulated Deprec	-578,460.14	-537,141.57
Total for Fixed Assets	\$2,078,871.86	\$2,073,464.69
Other Assets		
102210 Bond/Loan Reserve Account	0.00	0.00
130000 Prepaid Expenses	0.00	0.00
186000 Tigges #625 repair reimbursemen	-1,687.50	-1,237.50
Total for Other Assets	-\$1,687.50	-\$1,237.50
Total for Assets	\$2,372,078.62	\$2,342,312.48
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 *Accounts Payable	0.00	0.00
Total for Accounts Payable	\$0.00	\$0.00
Credit Cards		
Other Current Liabilities		
202100 Accounts Payable	0.00	0.00
2110 Direct Deposit Liabilities	0.60	0.60
212000 Payroll Taxes Payable	-\$10,219.91	-\$10,219.91
212050-FICA Withheld	3,741.34	3,741.34
212100-FWT	4,108.00	4,108.00
212300-Medicare Withheld	875.36	875.36
212400-Mt State Tax Withheld	192.00	192.00
212500 MT State Unemployment	61.69	61.69
212600 Contractors Taxes Payable		
MT Gross Receipts Tax 1%	0.00	0.00
Retainage Payable	0.00	0.00
Total for 212600 Contractors Taxes Payable	\$0.00	\$0.00
Total for 212000 Payroll Taxes Payable	-\$1,241.52	-\$1,241.52
214000 Customer Deposits	6,560.99	6,560.99
214001-Customer Prepaid Balance	0.00	0.00
235402 Loan Payable-State Revolving Fu	67,000.00	0.00
24000 Payroll Liabilities	\$1,518.21	\$1,518.21
Federal Taxes (941/943/944)	1,285.11	1,285.11
Federal Unemployment (940)	2.64	2.64
MT Income Tax	0.00	0.00
MT Unemployment Tax	0.00	-109.15

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Gore Hill County Water District

As of October 21, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF OCTOBER 21, 2025	AS OF OCTOBER 21, 2024 (PY)
Total for 24000 Payroll Liabilities	\$2,805.96	\$2,696.81
Direct Deposit Payable	0.00	0.00
Montana Department of Revenue Payable	0.00	0.00
Out Of Scope Agency Payable	0.00	0.00
Total for Other Current Liabilities	\$75,126.03	\$8,016.88
Total for Current Liabilities	\$75,126.03	\$8,016.88
Long-term Liabilities		
235403 LT Portion of debt	1,287,020.38	1,356,035.42
Total for Long-term Liabilities	\$1,287,020.38	\$1,356,035.42
Total for Liabilities	\$1,362,146.41	\$1,364,052.30
Equity		
32000 Unrestricted Net Assets	974,897.82	950,884.06
Net Income	35,034.39	27,376.12
30000 Opening Balance Equity	0.00	0.00
Total for Equity	\$1,009,932.21	\$978,260.18
Total for Liabilities and Equity	\$2,372,078.62	\$2,342,312.48

Profit and Loss Comparison

Gore Hill County Water District

July 1-October 21, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	JUL 1 - OCT 21 2025	JUL 1 - OCT 21 2024 (PY)
Income		
343021 Water Fees	55,332.12	42,619.14
343027 O&M Fees	17,627.36	25,116.72
343030 625 Bond Repayment	17,396.77	17,925.74
Total for Income	\$90,356.25	\$85,661.60
Cost of Goods Sold		
Gross Profit	\$90,356.25	\$85,661.60
Expenses		
435010 GHWD-Other Expenses	\$4,653.17	
GHWD-435010-110 Bookkeeping	3,449.64	3,365.49
GHWD-435010-111 Directors Fee	1,350.00	1,800.00
GHWD-435010-112-Secretarial	1,674.30	1,633.47
GHWD-435010-140-Payroll Tax Exp	454.30	
GHWD-435010-210 Office Supplies	5,138.79	1,068.35
GHWD-435010-230 Materials/Suppl	3,285.81	10,542.08
GHWD-435010-231-Repair/Maint	87.25	1,005.00
GHWD-435010-231 Repairs & Main	4,214.51	3,892.60
GHWD-435010-340-Utilities	12,346.43	15,059.18
GHWD-435010-350 Engr	7,462.97	7,761.14
GHWD-435010-351-Prof Fees	-0.01	
GHWD-435010-352 Water Testing	548.00	3,516.25
GHWD-435010-540-Tax/Fee/License	10.00	
GHWD-435010-510-Insurance		7,168.00
Total for 435010 GHWD-Other Expenses	\$44,675.16	\$56,811.56
66000 Payroll Expenses		
Taxes	1,340.04	1,334.89
Wages	1,282.50	
Total for 66000 Payroll Expenses	\$2,622.54	\$1,334.89
Purchases	7,460.00	
Reimbursements	590.02	630.63
Total for Expenses	\$55,347.72	\$58,777.08
Net Operating Income	\$35,008.53	\$26,884.52
Other Income		
371020 Interest Income	25.86	363.37
371021 Dividend Income		128.23
Total for Other Income	\$25.86	\$491.60
Other Expenses		
Net Other Income	\$25.86	\$491.60
Net Income	\$35,034.39	\$27,376.12

Gore Hill County Water District

Trial Balance

As of October 21, 2025

	DEBIT	CREDIT
101015 Infrastructure Replacmnt-CU	11,839.28	
101017 Bond Repayment	19,384.22	
101018 Main Checking Acct CU	43,819.39	
101019 O&M Acct-CU	17,316.36	
101020 Deposit Acct CU	6,464.82	
101021 Member Account-MFCU	28.38	
101022 CU-Bldg Replacmnt Inf Tech#1301	55,098.67	
101023 7month-CUPump Motor Replace-#1300	57,172.88	
101027 Admin Savings Ins/Audit	10,186.83	
101028 Loan Reserve	36,258.40	
122000 Accounts Receivable	37,169.40	
101007 Deposits	155.63	
118000 Assessments	0.00	
12000 Undeposited Funds	0.00	
122001 Returned Checks	0.00	
122002 Grant Receivable	0.00	
141000 Prepaid Expense-Insurance	0.00	
QuickBooks Tax Holding Account	0.00	
181000 Land	21,155.62	
184000 Office Furniture & Fixtures	788.71	
184100 Office Furn&Fix-Accum Dep		788.87
188000 Construction in Progress	1,726,163.47	
Construction in Progress:construction in progress	50,502.71	
189100 Water System	891,545.04	
189110 Accumulated Depreciation		858,210.77
189200 Meters	60,772.77	
189210 Meters-Accumulated Depreciation		60,966.77
189300 Filtration System	826,370.09	
189310 Filtration - Accumulated Deprec		578,460.14
102210 Bond/Loan Reserve Account	0.00	
130000 Prepaid Expenses	0.00	
186000 Tigges #625 repair reimbursemen		1,687.50
20000 *Accounts Payable		0.00
202100 Accounts Payable		0.00
2110 Direct Deposit Liabilities		0.60
212000 Payroll Taxes Payable	10,219.91	
Payroll Taxes Payable:212050-FICA Withheld		3,741.34
Payroll Taxes Payable:212100-FWT		4,108.00
Payroll Taxes Payable:212300-Medicare Withheld		875.36
Payroll Taxes Payable:212400-Mt State Tax Withheld		192.00
212500 Payroll Taxes Payable:MT State Unemployment		61.69
Payroll Taxes Payable:Contractors Taxes Payable:MT Gross Receipts Tax 1%		0.00
Payroll Taxes Payable:Contractors Taxes Payable:Retainage Payable		0.00
214000 Customer Deposits		6,560.99
214001-Customer Prepaid Balance		0.00

Gore Hill County Water District

Trial Balance

As of October 21, 2025

	DEBIT	CREDIT
235402 Loan Payable-State Revolving Fu		67,000.00
24000 Payroll Liabilities		1,518.21
Payroll Liabilities:Federal Taxes (941/943/944)		1,285.11
Payroll Liabilities:Federal Unemployment (940)		2.64
Payroll Liabilities:MT Income Tax		0.00
Payroll Liabilities:MT Unemployment Tax		0.00
Direct Deposit Payable		0.00
Montana Department of Revenue Payable		0.00
Out Of Scope Agency Payable		0.00
235403 LT Portion of debt		1,287,020.38
30000 Opening Balance Equity		0.00
32000 Unrestricted Net Assets		974,897.82
343021 Water Fees		55,332.12
343027 O&M Fees		17,627.36
343030 625 Bond Repayment		17,396.77
435010 GHWD-Other Expenses	4,653.17	
GHWD-Other Expenses:GHWD-435010-110 Bookkeeping	3,449.64	
GHWD-Other Expenses:GHWD-435010-111 Directors Fee	1,350.00	
GHWD-Other Expenses:GHWD-435010-112-Secretarial	1,674.30	
GHWD-Other Expenses:GHWD-435010-140-Payroll Tax Exp	454.30	
GHWD-Other Expenses:GHWD-435010-210 Office Supplies	5,138.79	
GHWD-Other Expenses:GHWD-435010-230 Materials/Suppl	3,285.81	
GHWD-Other Expenses:GHWD-435010-231 Repairs & Main	4,214.51	
GHWD-Other Expenses:GHWD-435010-231-Repair/Maint	87.25	
GHWD-Other Expenses:GHWD-435010-340-Utilities	12,346.43	
GHWD-Other Expenses:GHWD-435010-350 Engr	7,462.97	
GHWD-Other Expenses:GHWD-435010-351-Prof Fees		0.01
GHWD-Other Expenses:GHWD-435010-352 Water Testing	548.00	
GHWD-Other Expenses:GHWD-435010-540-Tax/Fee/License	10.00	
Payroll Expenses:Taxes	1,340.04	
Payroll Expenses:Wages	1,282.50	
Purchases	7,460.00	
Reimbursements	590.02	
371020 Interest Income		25.86
TOTAL	\$3,937,760.31	\$3,937,760.31

Expenses by Vendor Summary

Gore Hill County Water District

July 1-October 21, 2025

VENDOR	TOTAL
Associated Business Systems Inc.	320.62
AT&T Mobility	717.00
Black Mountain Software	399.18
City of Great Falls	3,589.04
Energy Laboratories Inc	208.00
Energy West Montana-Pumphouse 1&2	340.00
Glatfelter Insurance Group	24.93
Hawkins Inc.	7,460.00
Jon Nash	2,892.49
J&V Restaurant Supply	4,516.65
KDS Networks	75.00
Liffring Machine & Repair	219.80
Montana Dept of L&I	2,656.51
Montana State Fund	4.80
Northwestern Energy-Pumphouse 1&2	454.30
Northwest Pipe Fittings, Inc.	11,669.72
Townsend Controls	393.32
Utilities Underground Location Ctr	1,078.00
Utility Service Associates LLC	14.00
Wendy Weissman	12.25
672.64	
TOTAL	\$37,718.25