

Montgomery Co. Water District #1
Adjusting Journal Entries
January through December 2021

Date	Num	Name	Memo	Account	Debit	Credit
12/31/2021	21 Audit 1		District voided old checks during 2021, to adjust cash to work paper balance	O & M Checking	2,355.09	
			District voided old checks during 2021, to adjust cash to work paper balance	Miscellaneous Income		2,355.09
			to record 2021 activity in the project account	Cash Project Acct		120.00
			to record 2021 activity in the project account	Bank Service Charges	120.00	
					<u>2,475.09</u>	<u>2,475.09</u>
12/31/2021	21 Audit 2		to adjust water deposits to work paper	Customer Deposits	3,246.71	
			to record customer deposits interest per work paper	Customer deposit interest	2,257.30	
			to adjust sewer deposits to work paper	Misc. Current and Acc. Liab.	5,622.97	
			to adjust sewer deposits to work paper	User Fees		11,126.98
					<u>11,126.98</u>	<u>11,126.98</u>
12/31/2021	21 Audit 3		to reclassify late charges per work paper	User Fees	5,981.66	
			to reclassify late charges per work paper	LATE CHARGES		9,563.96
			to reclassify late charges per work paper	Revenues - Jobbing & Contract	3,582.30	
					<u>9,563.96</u>	<u>9,563.96</u>
12/31/2021	21 Audit 4	Audit	to adjust a/r to work paper	Accounts Receivable		8,196.13
		Audit	to adjust a/r to work paper	User Fees	8,196.13	
					<u>8,196.13</u>	<u>8,196.13</u>
12/31/2021	21 Audit 5		reclassify per work paper 2-2	WORKERS COMP INS		155.09
			reclassify per work paper 2-2	Miscellaneous Income	485.95	
			reclassify per work paper 2-2	Supplies		330.86
					<u>485.95</u>	<u>485.95</u>
12/31/2021	21 Audit 6		to record 2021 activity in the Depreciation Reserve Account	Cash Dep Reserve	130.00	
			to record 2021 activity in the Depreciation Reserve Account	TRANSFER		50.00
			to record 2021 activity in the Depreciation Reserve Account	Bank Service Charges	30.00	
			to record 2021 activity in the Depreciation Reserve Account	Bank Service Charges		110.00
					<u>160.00</u>	<u>160.00</u>
12/31/2021	21 Audit 7		to adjust a/p to work paper	Water Purchased		3,435.63
			to adjust a/p to work paper	Water Test		328.75
			to adjust a/p to work paper	Telephone	36.44	
			to adjust a/p to work paper	Gas and Electric		70.83
			to adjust a/p to work paper	Water	3.18	
			to adjust a/p to work paper	FUEL	71.64	
			to adjust a/p to work paper	Supplies	4.75	
			to adjust a/p to work paper	SUPPORT		2,450.00
			to adjust a/p to work paper	LAB EXPENSE	103.75	
			to adjust a/p to work paper	EMPLOYEE EXPENSE	750.78	
			to adjust a/p to work paper	Miscellaneous		500.00
			to adjust a/p to work paper	Accounts Payable	5,814.67	
					<u>6,785.21</u>	<u>6,785.21</u>
12/31/2021	21 Audit 8		to adjust to work paper	Sewer Collections		1,082.36
			to adjust to work paper	Revenues - Jobbing & Contract	1,082.36	
					<u>1,082.36</u>	<u>1,082.36</u>
12/31/2021	21 Audit 9	Audit	to adjust allowance to work paper	Allowance for doubtful accounts	1,852.62	
		Audit	to adjust allowance to work paper	Bad Debt exoense		1,852.62
					<u>1,852.62</u>	<u>1,852.62</u>