December 31, 2022

Patrice   Patr	Туре	Date	Num	Adj	Name	Memo	Account	Debit	Credit
Separal Journal   12/31/2021   22 Audit-3   1	General Journal	12/31/2021	22 Audit-2		audit		Accounts Receivable		3,639.09
General Journal         12/31/2021         22 Audit-3         N         Accounts Payable         7,026.62         7,026.62         7,026.62         7,026.62         7,026.62         7,026.62         7,026.62         7,026.62         9,650.39         3,650.39         3,650.39         3,650.39         3,650.39         3,650.39         3,650.39         4,664.66         4,600.06         4,664.66         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06         4,600.06<				$\checkmark$	audit		Retained Earnings	3,639.09	
Note								3,639.09	3,639.09
Topic   Top	General Journal	12/31/2021	22 Audit-3	$\checkmark$			Accounts Payable	7,026.62	
General Journal         12/31/2021         22 Audit-4         √         LATE CHARGES         9,563.93           Revenues - Jobbing & Contract         4,664.66         1,869.14           Very Fees         3,050.81         1,852.62           Bank Service Charges         4,000           Bank Service Charges         4,000           Pepreciation Expense         53,168.45           EMPLOYEE EXPENSE         750.78           Equipment         7,574.00           FUEL         71.64           Disability Insurance         1,633.50           KY RETIREMENT         14,215.08           KY RETIREMENT         14,215.08           MAINTENANCE         1,200.00           Miscellaneous         1,700.00           Supplies         6,779.79           SUPPORT         2,450.00           TRANSFER         50.00           A Suppline         36.40           TRANSFER         50.00           Gas and Electric         70.83           Water         3.18				$\checkmark$			Retained Earnings		7,026.62
Niscellaneous Income   1,869.14   Niscellaneous Income   1,869.14   Niscellaneous Income   Niscellaneous Income								7,026.62	7,026.62
Revenues Jobbing & Contract	General Journal	12/31/2021	22 Audit-4	$\checkmark$			LATE CHARGES		9,563.93
V				$\checkmark$			Miscellaneous Income		1,869.14
No				$\checkmark$			Revenues - Jobbing & Contract	4,664.66	
No.   Bank Service Charges   40.00     Depreciation Expense   53,168.45     EMPLOYEE EXPENSE   750.78     Equipment   7,574.00     FUEL   71.64     Disability Insurance   1,633.50     Customer deposit interest   2,257.30     KY RETIREMENT   14,215.08     LAB EXPENSE   103.75     MAINTENANCE   1,200.00     Miscellaneous   1,700.00     Supplies   6,779.79     SUPPORT   2,450.00     V Telephone   36.44     V TRANSFER   50.00     V Gas and Electric   70.83     V Water   3.18				$\checkmark$			User Fees	3,050.81	
√       Depreciation Expense       53,168.45         √       EMPLOYEE EXPENSE       750.78         √       Equipment       7,574.00         √       FUEL       71.64         √       Disability Insurance       1,633.50         √       Customer deposit interest       2,257.30         √       KY RETIREMENT       14,215.08         √       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Bad Debt expense		1,852.62
√         EMPLOYEE EXPENSE         750.78           √         Equipment         7,574.00           √         FUEL         71.64           √         Disability Insurance         1,633.50           √         Customer deposit interest         2,257.30           √         KY RETIREMENT         14,215.08           √         LAB EXPENSE         103.75           √         MAINTENANCE         1,200.00           √         Supplies         6,779.79           √         SUPPORT         2,450.00           √         Telephone         36.44           √         TRANSFER         50.00           √         Gas and Electric         70.83           √         Water         3.18				$\checkmark$			Bank Service Charges	40.00	
√       Equipment       7,574.00         √       Disability Insurance       1,633.50         √       Customer deposit interest       2,257.30         √       KY RETIREMENT       14,215.08         √       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Depreciation Expense	53,168.45	
√       FUEL       71.64         √       Disability Insurance       1,633.50         √       Customer deposit interest       2,257.30         √       KY RETIREMENT       14,215.08         √       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			EMPLOYEE EXPENSE	750.78	
√       Disability Insurance       1,633.50         √       Customer deposit interest       2,257.30         √       KY RETIREMENT       14,215.08         √       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Equipment		7,574.00
√       Customer deposit interest       2,257.30         √       KY RETIREMENT       14,215.08         √       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			FUEL	71.64	
√       KY RETIREMENT       14,215.08         √       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Disability Insurance		1,633.50
√       LAB EXPENSE       103.75         √       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Customer deposit interest	2,257.30	
√       MAINTENANCE       1,200.00         √       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			KY RETIREMENT	14,215.08	
√       Miscellaneous       1,700.00         √       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			LAB EXPENSE	103.75	
√       Supplies       6,779.79         √       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			MAINTENANCE	1,200.00	
√       SUPPORT       2,450.00         √       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Miscellaneous		1,700.00
√       Telephone       36.44         √       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			Supplies		6,779.79
√       TRANSFER       50.00         √       Gas and Electric       70.83         √       Water       3.18				$\checkmark$			SUPPORT		2,450.00
$\sqrt{}$ Gas and Electric 70.83 $\sqrt{}$ Water 3.18				$\checkmark$			Telephone	36.44	
$\sqrt{}$ Water 3.18				$\sqrt{}$			TRANSFER		50.00
				$\sqrt{}$			Gas and Electric		70.83
$\sqrt{}$ Water Purchased 3,435.63				$\sqrt{}$			Water	3.18	
				$\sqrt{}$			Water Purchased		3,435.63

## December 31, 2022

			$\sqrt{}$			Water Test		328.75
			$\sqrt{}$			WORKERS COMP INS	1,478.41	
			$\sqrt{}$			Retained Earnings		43,732.31
							81,040.50	81,040.50
General Journal	12/31/2022	22 Audit-5	$\sqrt{}$		reclassify	KY RETIREMENT	15,715.27	
			$\sqrt{}$		reclassify	Payroll Liabilities		15,715.27
							15,715.27	15,715.27
General Journal	12/31/2022	22 Audit-6	$\sqrt{}$		reclassify late charges collected	LATE CHARGES		9,909.04
			$\sqrt{}$		reclassify water late charges collected	User Fees	6,030.37	
			$\sqrt{}$		reclassify sewer late charges collected	Revenues - Jobbing & Contract	3,878.67	
							9,909.04	9,909.04
General Journal	12/31/2022	22 Audit-7	$\sqrt{}$	audit	to adjust a/r to work paper	Accounts Receivable	4,111.31	
			$\sqrt{}$	audit	to adjust a/r to work paper	User Fees		4,111.31
							4,111.31	4,111.31
General Journal	12/31/2022	22 Audit-8	$\sqrt{}$		ADJUST SEWER DEPOSITS TO WP	Misc. Current and Acc. Liab.	1,760.34	
			$\sqrt{}$		ADJUST WATER DEPOSITS TO WP	Customer Deposits	3,069.96	
			$\sqrt{}$		ADJUST WATER DEPOSITS TO WP	Customer deposit interest	2,142.55	
			$\sqrt{}$		ADJUST WATER DEPOSITS TO WP	Payable from Restricted Assets		1.49
			$\sqrt{}$		ADJUST WATER DEPOSITS TO WP	User Fees		6,971.36
							6,972.85	6,972.85
General Journal	12/31/2022	22 Audit-9	$\sqrt{}$		reclassify	Cleaner Water Project Fund bank	200.00	
			$\sqrt{}$		reclassify	Miscellaneous		200.00
							200.00	200.00
General Journal	12/31/2022	22 Audit-10	$\sqrt{}$		reclassify	Cash Project Acct	80.00	
			$\sqrt{}$		reclassify	Bank Service Charges	120.00	
			$\sqrt{}$		reclassify	AUTO DEPOSIT		50.00
			$\sqrt{}$		reclassify	TRANSFER		150.00
							200.00	200.00
General Journal	12/31/2022	22 Audit-11	$\sqrt{}$		reclassify	REIMBURSEMENT	13,132.51	
			$\sqrt{}$		reclassify	TANK MAINTENANCE		13,132.51

## December 31, 2022

							13,132.51	13,132.51
General Journal	12/31/2022	22 Audit-12	$\sqrt{}$			Miscellaneous Income	637.87	
			$\sqrt{}$			Miscellaneous		400.00
			$\sqrt{}$			Supplies		51.54
			$\sqrt{}$			WORKERS COMP INS		186.33
							637.87	637.87
General Journal	12/31/2022	22 Audit-13	$\sqrt{}$	audit	to adjust allowance to w/p	Allowance for doubtful accounts		799.98
			$\sqrt{}$	audit	to adjust allowance to w/p	Bad Debt expense	799.98	
							799.98	799.98
General Journal	12/31/2022	22 Audit-14	$\sqrt{}$		-MULTIPLE-	Misc. Current and Acc. Liab.	2,835.67	
			$\sqrt{}$		-MULTIPLE-	Revenues - Jobbing & Contract		2,835.67
							2,835.67	2,835.67
General Journal	12/31/2022	22 Audit-15	$\sqrt{}$		to adjust to work payable	Sewer Collections	13,619.04	
			$\sqrt{}$		to adjust to work payable	Revenues - Jobbing & Contract	4,159.42	
			$\sqrt{}$		to adjust to work payable	Miscellaneous Income		17,778.46
							17,778.46	17,778.46
General Journal	12/31/2022	22 Audit-16	$\sqrt{}$		to post 2022 expense	Depreciation Expense	49,431.76	
			$\sqrt{}$		to post 2022 expense	Accumulated Depreciation		49,431.76
			$\sqrt{}$		to post 2022 expense	Fixed Assets	15,044.36	
			$\sqrt{}$		to post 2022 expense	Supplies		15,044.36
							64,476.12	64,476.12
General Journal	12/31/2022	22 Audit-17	$\sqrt{}$			Accounts Payable		5,592.69
			$\sqrt{}$			Water Purchased	4,004.72	
			$\sqrt{}$			Telephone		130.83
			$\sqrt{}$			Gas and Electric	307.50	
			$\sqrt{}$			Water	0.63	
			$\sqrt{}$			FUEL		4.67
			$\sqrt{}$			Supplies	648.26	
			$\sqrt{}$			LAB EXPENSE	37.10	
			$\sqrt{}$			EMPLOYEE EXPENSE	729.98	

December 31, 2022

5,728.19 5,728.19