

Montgomery Co. Water District #1
Journal
December 31, 2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Adj</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
General Journal	12/31/2021	22 Audit-2	√	audit		Accounts Receivable		3,639.09
			√	audit		Retained Earnings	3,639.09	
							3,639.09	3,639.09
General Journal	12/31/2021	22 Audit-3	√			Accounts Payable	7,026.62	
			√			Retained Earnings		7,026.62
							7,026.62	7,026.62
General Journal	12/31/2021	22 Audit-4	√			LATE CHARGES		9,563.93
			√			Miscellaneous Income		1,869.14
			√			Revenues - Jobbing & Contract	4,664.66	
			√			User Fees	3,050.81	
			√			Bad Debt expense		1,852.62
			√			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
			√			Telephone	36.44	
			√			TRANSFER		50.00
			√			Gas and Electric		70.83
			√			Water	3.18	
			√			Water Purchased		3,435.63

Montgomery Co. Water District #1
Journal
December 31, 2022

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

Montgomery Co. Water District #1
Journal
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							13,132.51	13,132.51
General Journal	12/31/2022	22 Audit-12	√			Miscellaneous Income	637.87	
			√			Miscellaneous		400.00
			√			Supplies		51.54
			√			WORKERS COMP INS		186.33
							<u>637.87</u>	<u>637.87</u>
General Journal	12/31/2022	22 Audit-13	√	audit	to adjust allowance to w/p	Allowance for doubtful accounts		799.98
			√	audit	to adjust allowance to w/p	Bad Debt expense	799.98	
							<u>799.98</u>	<u>799.98</u>
General Journal	12/31/2022	22 Audit-14	√		-MULTIPLE-	Misc. Current and Acc. Liab.	2,835.67	
			√		-MULTIPLE-	Revenues - Jobbing & Contract		2,835.67
							<u>2,835.67</u>	<u>2,835.67</u>
General Journal	12/31/2022	22 Audit-15	√		to adjust to work payable	Sewer Collections	13,619.04	
			√		to adjust to work payable	Revenues - Jobbing & Contract	4,159.42	
			√		to adjust to work payable	Miscellaneous Income		17,778.46
							<u>17,778.46</u>	<u>17,778.46</u>
General Journal	12/31/2022	22 Audit-16	√		to post 2022 expense	Depreciation Expense	49,431.76	
			√		to post 2022 expense	Accumulated Depreciation		49,431.76
			√		to post 2022 expense	Fixed Assets	15,044.36	
			√		to post 2022 expense	Supplies		15,044.36
							<u>64,476.12</u>	<u>64,476.12</u>
General Journal	12/31/2022	22 Audit-17	√			Accounts Payable		5,592.69
			√			Water Purchased	4,004.72	
			√			Telephone		130.83
			√			Gas and Electric	307.50	
			√			Water	0.63	
			√			FUEL		4.67
			√			Supplies	648.26	
			√			LAB EXPENSE	37.10	
			√			EMPLOYEE EXPENSE	729.98	

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5,728.19

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