

FREMONT COUNTY DISTRICT LIBRARY

Journal Entry

09/30/2022

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
Adj 01		3101			
To adjust off prepaid Expense					
Prepaid Expenses	Prepaid Expenses		0.00	15,970.00	
Property Improvement	Property Improvement		15,970.00	0.00	
Total			15,970.00	15,970.00	0.00
AJE 02		5003			
To book revenue that was improperly accrued into 2021					
Retained Earnings	Retained Earnings		6,665.00	0.00	
County Warrant Income	County Warrant Income		0.00	6,774.00	
Supplies	Supplies		109.00	0.00	
Total			6,774.00	6,774.00	0.00
AJE 03		4103			
To tie Payroll liabilities to Payroll Summary					
Payroll Liabilities	Payroll Liabilities		0.00	1,498.81	
Payroll Liabilities:Federal Tax Payable	Payroll Liabilities:Federal Tax Payable		13.52	0.00	
Payroll Liabilities:Health Insurance	Payroll Liabilities:Health Insurance		76.22	0.00	
Payroll Liabilities:Idaho NCPERS Plan	Payroll Liabilities:Idaho NCPERS Plan		16.00	0.00	
Payroll Liabilities:Medicare-Company Payable	Payroll Liabilities:Medicare-Company Payable		0.00	35.59	
Payroll Liabilities:PERSI Payable-Company	Payroll Liabilities:PERSI Payable-Company		0.00	226.43	
Payroll Liabilities:Social Security-Company Payable	Payroll Liabilities:Social Security-Company Payable		0.00	121.21	
Payroll Liabilities:Vision Insurance	Payroll Liabilities:Vision Insurance		14.79	0.00	
Payroll Expenses:Wages	Payroll Expenses:Wages		1,761.51	0.00	
Total			1,882.04	1,882.04	0.00
AJE 04		3102			
To tru up taxes receivable and deferred revenue					
Property Tax Receivable	Property Tax Receivable		74.75	0.00	
Deferred Revenue	Deferred Revenue		0.00	550.43	
County Warrant Income	County Warrant Income		475.68	0.00	
Total			550.43	550.43	0.00
AJE5		4001			
To adjust accounts payable to actual					
Accounts Payable	Accounts Payable		9,309.50	0.00	
Building Maintenance	Building Maintenance		0.00	9,309.50	
Total			9,309.50	9,309.50	0.00
GRAND TOTAL			34,485.97	34,485.97	0.00