

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
01/02/2026	Transaction # 581	Transaction Description: to reverse 1.2 transfer/ wrong month					
	110-11100	Cash On Hand	0.00	336.50			
	110-11211	General Fund Checking	0.00	6,931.00			
	110-11405	Credit Card Receivable	0.00	90.00			
	110-31100	Property Taxes (Current)	6,931.00	0.00			
	110-32915	Alarm Reg Fees - General Fund	105.00	0.00			
	110-35110	City Court Fines And Costs	321.50	0.00			
		Transaction Total	7,357.50	7,357.50			
01/31/2026	Transaction # 733	Transaction Description: 1.31.2026 int 2892					
	110-11211	General Fund Checking	941.87	0.00			
	110-36100	Interest Earnings	0.00	941.87			
		Transaction Total	941.87	941.87			
01/08/2026	Transaction # 734	Transaction Description: Kates Cobra					
	110-11211	General Fund Checking	853.13	0.00			
	110-13290	Other Accounts Receivable	0.00	853.13			
		Transaction Total	853.13	853.13			
01/31/2026	Transaction # 742	Transaction Description: 1.31.2026 int					
	110-11212	Heritage - Payroll	4.72	0.00			
	110-11213	Heritage - Sex Offender Registry	4.70	0.00			
	110-36100	Interest Earnings	0.00	4.72			
	110-36100	Interest Earnings	0.00	4.70			
		Transaction Total	9.42	9.42			
01/31/2026	Transaction # 743	Transaction Description: 1.31 int					
	110-11219	United Community - General Construction	9.62	0.00			
	110-36100	Interest Earnings	0.00	9.62			
		Transaction Total	9.62	9.62			
01/31/2026	Transaction # 747	Transaction Description: to correct int.					
	110-11211	General Fund Checking	0.00	0.32			
	110-36100	Interest Earnings	0.32	0.00			
		Transaction Total	0.32	0.32			

Fund : 110		General Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	01/31/2026	Transaction #	748	Transaction Description: 1.31.2026 int adj			
		110-11211		General Fund Checking		0.64	0.00
		110-36100		Interest Earnings		0.00	0.64
				Transaction Total		0.64	0.64
Date:	01/31/2026	Transaction #	781	Transaction Description: 1.31.2026 FFM			
		110-11221		First Farmers General Fund Savings		3,418.00	0.00
		110-36100		Interest Earnings		0.00	3,418.00
				Transaction Total		3,418.00	3,418.00
		Total For Fund:	110			12,590.50	12,590.50

Fund : 121		State Street Aid		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	01/31/2026	Transaction #	746	Transaction Description: 1.31.2026 2922 int			
		121-11321		Heritage State Street Aid Checking		305.75	0.00
		121-36100		Interest Earnings		0.00	305.75
				Transaction Total		305.75	305.75
Date:	01/31/2026	Transaction #	781	Transaction Description: 1.31.2026 FFM			
		121-11322		FFMB State Street Aid Savings		204.98	0.00
		121-36100		Interest Earnings		0.00	204.98
				Transaction Total		204.98	204.98
		Total For Fund:	121			510.73	510.73

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
01/02/2026	Transaction # 581	Transaction Description: to reverse 1.2 transfer/ wrong month					
	123-11100	Cash On Hand		0.00		272.57	
	123-11405	Credit Card Receivable		0.00		22.50	
	123-13221	Accounts Receivable - Customers		295.07		0.00	
		Transaction Total		295.07		295.07	
01/28/2026	Transaction # 692	Transaction Description: to record returned ACH's and make correction					
	123-11211	Heritage Sanitation Checking		0.00		124.00	
	123-13221	Accounts Receivable - Customers		0.00		45.00	
	123-13260	Returned Checks Receivable		124.00		0.00	
	123-13260	Returned Checks Receivable		45.00		0.00	
		Transaction Total		169.00		169.00	
01/31/2026	Transaction # 693	Transaction Description: month end JE for clearing					
	123-11211	Heritage Sanitation Checking		0.00		29.25	
	123-43200-320	Operating Supplies -		29.25		0.00	
		Transaction Total		29.25		29.25	
01/31/2026	Transaction # 700	Transaction Description: Billing - Journal - Service					
	123-13221	Accounts Receivable - Customers		0.00		15.00	
	123-34410	Solid Waste Collection Charges		15.00		0.00	
		Transaction Total		15.00		15.00	
01/31/2026	Transaction # 702	Transaction Description: Billing - Journal - Service					
	123-13221	Accounts Receivable - Customers		0.00		51.00	
	123-34410	Solid Waste Collection Charges		51.00		0.00	
		Transaction Total		51.00		51.00	
01/31/2026	Transaction # 704	Transaction Description: Billing - Service					
	123-13221	Accounts Receivable - Customers		1,777.80		0.00	
	123-34410	Solid Waste Collection Charges		0.00		1,777.80	
		Transaction Total		1,777.80		1,777.80	
01/31/2026	Transaction # 705	Transaction Description: Billing - Service					
	123-13221	Accounts Receivable - Customers		11,196.00		0.00	
	123-34410	Solid Waste Collection Charges		0.00		11,196.00	
		Transaction Total		11,196.00		11,196.00	

Fund : 123		Solid Waste/Sanitation		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
01/31/2026	123-13221	709	Billing - Service	40,583.80	0.00		
	123-34410		Accounts Receivable - Customers	0.00	40,583.80		
			Solid Waste Collection Charges				
			Transaction Total	40,583.80	40,583.80		
01/31/2026	123-13221	723	Penalty Applied - Penalty	576.33	0.00		
	123-37191		Accounts Receivable - Customers	0.00	576.33		
			Forfeited Discounts and Penalties				
			Transaction Total	576.33	576.33		
01/31/2026	123-11100	730	month end that interfaced twice	33.00	0.00		
	123-13221		Cash On Hand	0.00	33.00		
			Accounts Receivable - Customers				
			Transaction Total	33.00	33.00		
01/31/2026	123-13221	731	1.31.2026 month end interface doubled up	15.00	0.00		
	123-34410		Accounts Receivable - Customers	0.00	15.00		
			Solid Waste Collection Charges				
			Transaction Total	15.00	15.00		
01/31/2026	123-11211	735	1.31 2930	194.47	0.00		
	123-36100		Heritage Sanitation Checking	0.00	194.47		
			Sanitation Interest Sanitation Interest Special Re				
			Transaction Total	194.47	194.47		
01/31/2026	123-11212	743	1.31 int	443.87	0.00		
	123-37910		Sanitation Construction	0.00	443.87		
			Interest Earnings				
			Transaction Total	443.87	443.87		
01/31/2026	123-17000	760	Sanitation Equipment	0.00	2,271.36		
	123-43200-541		Accumulated Depreciation	2,271.36	0.00		
			Sanitation Services - Provision For Depreciation				
			Transaction Total	2,271.36	2,271.36		

Template Name: LGC Defined Journal Entry Journal
Created By: LGC

**City Of Mt. Pleasant
Journal Listing
January 2026**

User:
Date/Time:

Shiphrah Cox
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Fund : 124 Industrial Development

Transaction Type: Journal Entry

Account Number	Description	Debit Amount	Credit Amount
Total For Fund: 123		57,650.95	57,650.95

Fund : 124	Industrial Development	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 01/31/2026	Transaction # 742	Transaction Description: 1.31.2026 int			
	124-11211	Heritage Industrial Development Checking		13.74	0.00
	124-36100	Interest Earnings		0.00	13.74
		Transaction Total		13.74	13.74
	Total For Fund: 124			13.74	13.74

Fund : 125		Drug Fund		Transaction Type: Journal Entry		Debit Amount	Credit Amount
		Account Number	Description				
Date:	01/31/2026	Transaction #	742	Transaction Description: 1.31.2026 int			
		125-11322		Heritage - Confidential Drug Fund		1.63	0.00
		125-36100		Interest Earnings - Drug Fund		0.00	1.63
				Transaction Total		1.63	1.63
Date:	01/31/2026	Transaction #	745	Transaction Description: 1.31.2026 3864			
		125-11321		Heritage Drug Fund Checking		58.13	0.00
		125-36100		Interest Earnings - Drug Fund		0.00	58.13
				Transaction Total		58.13	58.13
		Total For Fund: 125				59.76	59.76

Fund : 171	Capital Projects	Transaction Type:	Journal Entry		
Account Number		Description		Debit Amount	Credit Amount
Date: 01/31/2026	Transaction # 743	Transaction Description: 1.31 int			
	171-11211	United Community - Capital Projects		2,443.82	0.00
	171-36100	Interest Earnings		0.00	2,443.82
		Transaction Total		2,443.82	2,443.82
	Total For Fund: 171			2,443.82	2,443.82

Fund : 210		Debt Service		Transaction Type: Journal Entry			
		Account Number	Description		Debit Amount	Credit Amount	
Date:	01/31/2026	Transaction #	742	Transaction Description: 1.31.2026 int			
		210-11211	Heritage - Debt Service Fund		0.19		0.00
		210-36100	Interest Earnings		0.00		0.19
			Transaction Total		0.19		0.19
		Total For Fund:	210		0.19		0.19

Fund : 413		Water And Sewer		Transaction Type: Journal Entry			
	Account Number	Description	Debit Amount			Credit Amount	
Date:	01/02/2026	Transaction # 581	Transaction Description: to reverse 1.2 transfer/ wrong month				
	413-11100	Cash On Hand	0.00			1,861.88	
	413-11405	Credit Card Receivable	0.00			189.94	
	413-13221	Accounts Receivable - Customer	2,051.82			0.00	
		Transaction Total	2,051.82			2,051.82	
Date:	01/08/2026	Transaction # 614	Transaction Description: Retainage December				
	413-11216	United Community - Wastewater overrun account	0.00			48,511.10	
	413-11223	UCB Retainage	48,511.10			0.00	
		Transaction Total	48,511.10			48,511.10	
Date:	01/16/2026	Transaction # 662	Transaction Description: CDBG City Water Pay App 9				
	413-11211	Heritage - Water Wastewater Checking	196,799.79			0.00	
	413-33111	CDBG City	0.00			196,799.79	
		Transaction Total	196,799.79			196,799.79	
Date:	01/23/2026	Transaction # 686	Transaction Description: TR funds from construction to gen checking				
	413-11211	Heritage - Water Wastewater Checking	921,710.00			0.00	
	413-11216	United Community - Wastewater overrun account	0.00			921,710.00	
		Transaction Total	921,710.00			921,710.00	
Date:	01/27/2026	Transaction # 688	Transaction Description: Retainage Jan Invoice				
	413-11216	United Community - Wastewater overrun account	0.00			2,764.23	
	413-11223	UCB Retainage	2,764.23			0.00	
		Transaction Total	2,764.23			2,764.23	
Date:	01/28/2026	Transaction # 689	Transaction Description: Prior year USDA Funds				
	413-13710	Due From Federal Government - Grants	0.00			183,884.00	
	413-33430	Grant/Loan Proceeds Sewer Rehab USDA	183,884.00			0.00	
		Transaction Total	183,884.00			183,884.00	
Date:	01/28/2026	Transaction # 690	Transaction Description: CDBG City Prior Year Revenue				
	413-13740	Due From State Of Tenn -	0.00			12,312.31	
	413-33111	CDBG City	12,312.31			0.00	
		Transaction Total	12,312.31			12,312.31	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
01/28/2026	Transaction # 691	Transaction Description: County CDBG Prior year revenue					
	413-13760	Due From County Gov't - Cty-Shared Rev		0.00		18,848.00	
	413-33110	CDBG - County		18,848.00		0.00	
		Transaction Total		18,848.00		18,848.00	
01/28/2026	Transaction # 692	Transaction Description: to record returned ACH's and make correction					
	413-11211	Heritage - Water Wastewater Checking		0.00		431.79	
	413-13221	Accounts Receivable - Customer		0.00		105.71	
	413-13260	Returned Checks Receivable - Water And Sewer		431.79		0.00	
	413-13260	Returned Checks Receivable - Water And Sewer		105.71		0.00	
		Transaction Total		537.50		537.50	
01/31/2026	Transaction # 693	Transaction Description: month end JE for clearing					
	413-11211	Heritage - Water Wastewater Checking		0.00		250.00	
	413-11211	Heritage - Water Wastewater Checking		0.00		58.50	
	413-11211	Heritage - Water Wastewater Checking		147.51		0.00	
	413-37197	Letter of Availability Water		250.00		0.00	
	413-37910	Interest Earnings		0.00		147.51	
	413-52100-310	Office Supplies/Materials - Water And Sewer		58.50		0.00	
		Transaction Total		456.01		456.01	
01/31/2026	Transaction # 696	Transaction Description: Billing - Adjustment - Service					
	413-13221	Accounts Receivable - Customer		0.00		1,182.03	
	413-37120	Flat Rate Water Sales To Gen C		1,182.03		0.00	
		Transaction Total		1,182.03		1,182.03	
01/31/2026	Transaction # 697	Transaction Description: Billing - Adjustment - Service					
	413-13221	Accounts Receivable - Customer		0.00		2,567.25	
	413-37210	Sewer Service Charges		2,567.25		0.00	
		Transaction Total		2,567.25		2,567.25	
01/31/2026	Transaction # 698	Transaction Description: Billing - Adjustment - Tax					
	413-13221	Accounts Receivable - Customer		0.00		115.28	
	413-21521	Due To State Dept Of Rev - Sal		115.28		0.00	
		Transaction Total		115.28		115.28	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
01/31/2026	Transaction # 699	Transaction Description: Billing - Journal - Service					
	413-13221	Accounts Receivable - Customer		0.00		81.72	
	413-37120	Flat Rate Water Sales To Gen C		81.72		0.00	
		Transaction Total		81.72		81.72	
01/31/2026	Transaction # 701	Transaction Description: Billing - Journal - Service					
	413-13221	Accounts Receivable - Customer		0.00		152.13	
	413-37210	Sewer Service Charges		152.13		0.00	
		Transaction Total		152.13		152.13	
01/31/2026	Transaction # 703	Transaction Description: Billing - Journal - Tax					
	413-13221	Accounts Receivable - Customer		0.00		5.67	
	413-21521	Due To State Dept Of Rev - Sal		5.67		0.00	
		Transaction Total		5.67		5.67	
01/31/2026	Transaction # 707	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer		155,367.06		0.00	
	413-37120	Flat Rate Water Sales To Gen C		0.00		155,367.06	
		Transaction Total		155,367.06		155,367.06	
01/31/2026	Transaction # 710	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer		157,264.28		0.00	
	413-37210	Sewer Service Charges		0.00		157,264.28	
		Transaction Total		157,264.28		157,264.28	
01/31/2026	Transaction # 712	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer		4,802.10		0.00	
	413-37210	Sewer Service Charges		0.00		4,802.10	
		Transaction Total		4,802.10		4,802.10	
01/31/2026	Transaction # 713	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer		32.26		0.00	
	413-37120	Flat Rate Water Sales To Gen C		0.00		32.26	
		Transaction Total		32.26		32.26	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description					
01/31/2026	Transaction # 714	Transaction Description: Billing - Service					
	413-13221	Accounts Receivable - Customer			200.00		0.00
	413-37199	Miscellaneous - Water			0.00		200.00
		Transaction Total			200.00		200.00
01/31/2026	Transaction # 716	Transaction Description: Billing - Tax					
	413-13221	Accounts Receivable - Customer			12,211.50		0.00
	413-21521	Due To State Dept Of Rev - Sal			0.00		12,211.50
		Transaction Total			12,211.50		12,211.50
01/31/2026	Transaction # 717	Transaction Description: Billing - Tax					
	413-13221	Accounts Receivable - Customer			3.15		0.00
	413-21521	Due To State Dept Of Rev - Sal			0.00		3.15
		Transaction Total			3.15		3.15
01/31/2026	Transaction # 719	Transaction Description: Cutoff Service Fee-Water					
	413-13221	Accounts Receivable - Customer			2,025.00		0.00
	413-37190	Other Operating Revenues - Wat			0.00		2,025.00
		Transaction Total			2,025.00		2,025.00
01/31/2026	Transaction # 720	Transaction Description: Deposit - Apply					
	413-13221	Accounts Receivable - Customer			0.00		2,069.00
	413-21910	Customer Deposits			2,069.00		0.00
		Transaction Total			2,069.00		2,069.00
01/31/2026	Transaction # 724	Transaction Description: Penalty Applied - Penalty					
	413-13221	Accounts Receivable - Customer			1,306.16		0.00
	413-37191	Forfeited Discounts And Penalt			0.00		1,306.16
		Transaction Total			1,306.16		1,306.16
01/31/2026	Transaction # 725	Transaction Description: Penalty Applied - Penalty					
	413-13221	Accounts Receivable - Customer			1,779.90		0.00
	413-37191	Forfeited Discounts And Penalt			0.00		1,779.90
		Transaction Total			1,779.90		1,779.90

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
01/31/2026	Transaction # 727	Transaction Description: Refund					
	413-11212	Water Deposit Checking	0.00	90.79			
	413-13655	Due From Natural Gas	90.79	0.00			
		Transaction Total	90.79	90.79			
01/31/2026	Transaction # 729	Transaction Description: Return Payment Fee Water					
	413-13221	Accounts Receivable - Customer	180.00	0.00			
	413-37199	Miscellaneous - Water	0.00	180.00			
		Transaction Total	180.00	180.00			
01/31/2026	Transaction # 730	Transaction Description: month end that interfaced twice					
	413-11100	Cash On Hand	121.81	0.00			
	413-13221	Accounts Receivable - Customer	0.00	121.81			
		Transaction Total	121.81	121.81			
01/31/2026	Transaction # 731	Transaction Description: 1.31.2026 month end interface doubled up					
	413-13221	Accounts Receivable - Customer	201.37	0.00			
	413-37120	Flat Rate Water Sales To Gen C	0.00	201.37			
		Transaction Total	201.37	201.37			
01/31/2026	Transaction # 738	Transaction Description: 1.31.2026 3945 int					
	413-11212	Water Deposit Checking	263.95	0.00			
	413-37910	Interest Earnings	0.00	263.95			
		Transaction Total	263.95	263.95			
01/31/2026	Transaction # 743	Transaction Description: 1.31 int					
	413-11212	Water Deposit Checking	611.66	0.00			
	413-11214	United Community Water/Wastewater	153.75	0.00			
	413-11216	United Community - Wastewater overrun account	7,330.12	0.00			
	413-11223	UCB Retainage	130.00	0.00			
	413-37910	Interest Earnings	0.00	153.75			
	413-37910	Interest Earnings	0.00	130.00			
	413-37910	Interest Earnings	0.00	611.66			
	413-37910	Interest Earnings	0.00	7,330.12			
		Transaction Total	8,225.53	8,225.53			

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
01/31/2026	Transaction # 744	Transaction Description: 1.31 access fee int correction					
	413-11212	Water Deposit Checking	611.66	0.00			
	413-11312	Water Access Fees	1,223.32	0.00			
	413-37910	Interest Earnings	0.00	611.66			
	413-37910	Interest Earnings	0.00	1,223.32			
		Transaction Total	1,834.98	1,834.98			
01/31/2026	Transaction # 749	Transaction Description: 2022 USDA Monthly Payment					
	413-11211	Heritage - Water Wastewater Checking	0.00	5,014.00			
	413-23130	Loan Payable - 2022 USDA Sewer Plant Part 2	3,134.00	0.00			
	413-52200-631	Interest On Bonded Debt - Water/Sewer	1,880.00	0.00			
		Transaction Total	5,014.00	5,014.00			
01/31/2026	Transaction # 750	Transaction Description: 2018 USDA Monthly Payment					
	413-11211	Heritage - Water Wastewater Checking	0.00	18,851.00			
	413-23125	Loan Payable - 2018 Sewer Plant Part 1	6,012.00	0.00			
	413-52200-631	Interest On Bonded Debt - Water/Sewer	12,839.00	0.00			
		Transaction Total	18,851.00	18,851.00			
01/31/2026	Transaction # 751	Transaction Description: USDA Rural Development Payment					
	413-11211	Heritage - Water Wastewater Checking	0.00	16,943.00			
	413-23120	Loan Payable - 2011 USDA Water Plant	8,822.19	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	8,120.81	0.00			
		Transaction Total	16,943.00	16,943.00			
01/31/2026	Transaction # 752	Transaction Description: USDA Bonds Mt Joy Project					
	413-11211	Heritage - Water Wastewater Checking	0.00	654.00			
	413-23223	Loan Payable - 2016 Mt Joy Project	336.19	0.00			
	413-52100-631	Interest On Bonded Debt - Water And Sewer	317.81	0.00			
		Transaction Total	654.00	654.00			
01/31/2026	Transaction # 755	Transaction Description: 1.31.2026 3902 INT					
	413-11211	Heritage - Water Wastewater Checking	657.28	0.00			
	413-37910	Interest Earnings	0.00	657.28			
		Transaction Total	657.28	657.28			

Fund : 413		Water And Sewer		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description	Debit Amount	Credit Amount		
01/31/2026	413-21521 413-37120 413-52100-799	756	Transaction Description: Voids on incorrect items				
			Due To State Dept Of Rev - Sal	0.00	5.30		
			Flat Rate Water Sales To Gen C	5.67	0.00		
			Sundry - Grants, Contributions - Water And Sewer	0.00	0.37		
			Transaction Total	5.67	5.67		
01/31/2026	413-16410-942 413-52200-541	762	Transaction Description: Water Equip Mach & Equip Shared				
			Allowance For Depreciation - Equip (Cr) -	0.00	335.88		
			Provision For Depreciation - Water And Sewer	335.88	0.00		
			Transaction Total	335.88	335.88		
01/31/2026	413-16410-921 413-52100-541	763	Transaction Description: Water Sewer Shared Office				
			Allowance For Depreciation - Equip (Cr) -	0.00	23.44		
			Provision For Depreciation - Water And Sewer	23.44	0.00		
			Transaction Total	23.44	23.44		
01/31/2026	413-16410-942 413-52100-541	764	Transaction Description: Water Equip Machinery				
			Allowance For Depreciation - Equip (Cr) -	0.00	129.13		
			Provision For Depreciation - Water And Sewer	129.13	0.00		
			Transaction Total	129.13	129.13		
01/31/2026	413-16211 413-52100-541	765	Transaction Description: Water Building				
			Allow For Depr-Garage Bldg	0.00	140.33		
			Provision For Depreciation - Water And Sewer	140.33	0.00		
			Transaction Total	140.33	140.33		
01/31/2026	413-16621-934 413-52200-541	766	Transaction Description: Sewer Plant Collection				
			Allowance For Dep - Sewer - Collection and	0.00	10,284.39		
			Provision For Depreciation - Water And Sewer	10,284.39	0.00		
			Transaction Total	10,284.39	10,284.39		
01/31/2026	413-16611-932 413-52100-541	767	Transaction Description: Water Plant				
			Allowance For Dep - Water Plant - Water Plant	0.00	22,152.78		
			Provision For Depreciation - Water And Sewer	22,152.78	0.00		
			Transaction Total	22,152.78	22,152.78		

Fund : 413		Water And Sewer		Transaction Type: Journal Entry			
	Account Number	Description	Debit Amount			Credit Amount	
Date:	01/31/2026	Transaction # 768	Transaction Description: Water Plant Distribution				
	413-16611-934	Allowance For Dep - Water - Collection and	0.00			15,458.28	
	413-52100-541	Provision For Depreciation - Water And Sewer	15,458.28			0.00	
		Transaction Total	15,458.28			15,458.28	
Date:	01/31/2026	Transaction # 769	Transaction Description: Water Sewer Shared Equipment				
	413-16410	Allowance For Depr Shared Equipment	0.00			376.99	
	413-52100-541	Provision For Depreciation - Water And Sewer	376.99			0.00	
		Transaction Total	376.99			376.99	
Date:	01/31/2026	Transaction # 771	Transaction Description: Water Equip Mach & Equip Shared				
	413-16410-942	Allowance For Depreciation - Equip (Cr) -	0.00			335.88	
	413-52100-541	Provision For Depreciation - Water And Sewer	335.88			0.00	
		Transaction Total	335.88			335.88	
Date:	01/31/2026	Transaction # 772	Transaction Description: Water Sewer Shared Equip Vehicles				
	413-16410-949	Allowance For Depreciation - Equip (Cr) - Vehicles	0.00			1,374.90	
	413-52200-541	Provision For Depreciation - Water And Sewer	1,374.90			0.00	
		Transaction Total	1,374.90			1,374.90	
Date:	01/31/2026	Transaction # 773	Transaction Description: Water Sewer Shared Equip Vehicles				
	413-16410-949	Allowance For Depreciation - Equip (Cr) - Vehicles	0.00			1,374.90	
	413-52100-541	Provision For Depreciation - Water And Sewer	1,374.90			0.00	
		Transaction Total	1,374.90			1,374.90	
Date:	01/31/2026	Transaction # 774	Transaction Description: Water Sewer Shared Equipment				
	413-16410	Allowance For Depr Shared Equipment	0.00			376.99	
	413-52200-541	Provision For Depreciation - Water And Sewer	376.99			0.00	
		Transaction Total	376.99			376.99	
Date:	01/31/2026	Transaction # 778	Transaction Description: Sewer Plant				
	413-16621-932	Allowance For Dep - Sewer - Plant	0.00			21,850.36	
	413-52200-541	Provision For Depreciation - Water And Sewer	21,850.36			0.00	
		Transaction Total	21,850.36			21,850.36	

Fund : 413		Water And Sewer		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
Date:	01/31/2026	Transaction #	779	Transaction Description: Water Building			
		413-16211	Allow For Depr-Garage Bldg	0.00		140.33	
		413-52200-541	Provision For Depreciation - Water And Sewer	140.33		0.00	
			Transaction Total	140.33		140.33	
Date:	01/31/2026	Transaction #	780	Transaction Description: Water Sewer Shared Office			
		413-16410-921	Allowance For Depreciation - Equip (Cr) -	0.00		23.44	
		413-52200-541	Provision For Depreciation - Water And Sewer	23.44		0.00	
			Transaction Total	23.44		23.44	
Date:	01/31/2026	Transaction #	781	Transaction Description: 1.31.2026 FFM			
		413-11221	FFMB Water/Wastewater Savings	1,357.08		0.00	
		413-11222	FFMB Water Deposit Savings	1,170.47		0.00	
		413-37910	Interest Earnings	0.00		1,170.47	
		413-37910	Interest Earnings	0.00		1,357.08	
			Transaction Total	2,527.55		2,527.55	
Date:	01/31/2026	Transaction #	784	Transaction Description: interest			
		413-11211	Heritage - Water Wastewater Checking	15.52		0.00	
		413-37910	Interest Earnings	0.00		15.52	
			Transaction Total	15.52		15.52	
		Total For Fund: 413		1,859,003.72		1,859,003.72	

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
01/02/2026	Transaction # 581	Transaction Description: to reverse 1.2 transfer/ wrong month					
	415-11100	Cash On Hand	0.00	166.65			
	415-11405	Credit Card Receivable	0.00	2.13			
	415-13221	Accounts Receivable - Customer	168.78	0.00			
		Transaction Total	168.78	168.78			
01/27/2026	Transaction # 687	Transaction Description: Interest Earned					
	415-11224	Gas CD Heritage \$1M	8,899.09	0.00			
	415-37910	Interest Earnings	0.00	8,899.09			
			Transaction Total	8,899.09	8,899.09		
01/28/2026	Transaction # 692	Transaction Description: to record returned ACH's and make correction					
	415-11211	Heritage Gas Checking	0.00	355.91			
	415-13260	Returned Checks Receivable - Natural Gas	355.91	0.00			
			Transaction Total	355.91	355.91		
01/31/2026	Transaction # 693	Transaction Description: month end JE for clearing					
	415-11211	Heritage Gas Checking	0.00	29.28			
	415-52400-310	Office Supplies Materials - Natural Gas	29.28	0.00			
			Transaction Total	29.28	29.28		
01/31/2026	Transaction # 694	Transaction Description: Billing - Adjustment - Service					
	415-13221	Accounts Receivable - Customer	273,504.60	0.00			
	415-37412	Meter Commercial And Industrial	0.00	273,504.60			
			Transaction Total	273,504.60	273,504.60		
01/31/2026	Transaction # 695	Transaction Description: Billing - Adjustment - Service					
	415-13221	Accounts Receivable - Customer	0.00	1,275.47			
	415-37411	Metered Residential Gas Sales	1,275.47	0.00			
			Transaction Total	1,275.47	1,275.47		
01/31/2026	Transaction # 706	Transaction Description: Billing - Service					
	415-13221	Accounts Receivable - Customer	163,850.20	0.00			
	415-37411	Metered Residential Gas Sales	0.00	163,850.20			
			Transaction Total	163,850.20	163,850.20		

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Transaction #	Description				
01/31/2026		708	Transaction Description: Billing - Service				
	415-13221		Accounts Receivable - Customer		159,948.23		0.00
	415-37412		Meter Commercial And Industrial		0.00		159,948.23
			Transaction Total		159,948.23		159,948.23
01/31/2026		711	Transaction Description: Billing - Service				
	415-13221		Accounts Receivable - Customer		77,243.16		0.00
	415-37412		Meter Commercial And Industrial		0.00		77,243.16
			Transaction Total		77,243.16		77,243.16
01/31/2026		715	Transaction Description: Billing - Tax				
	415-13221		Accounts Receivable - Customer		6,641.25		0.00
	415-21521		Due To State Dept Of Rev-Sa Tx		0.00		6,641.25
			Transaction Total		6,641.25		6,641.25
01/31/2026		718	Transaction Description: Cutoff Service Fee-Gas				
	415-13221		Accounts Receivable - Customer		75.00		0.00
	415-37190		Other Operating Revenues - Water		0.00		75.00
			Transaction Total		75.00		75.00
01/31/2026		721	Transaction Description: Deposit - Apply				
	415-13221		Accounts Receivable - Customer		0.00		650.00
	415-21910		Customer Deposits		650.00		0.00
			Transaction Total		650.00		650.00
01/31/2026		722	Transaction Description: Penalty - Penalty				
	415-13221		Accounts Receivable - Customer		0.00		107.85
	415-37191		Forfeited Discounts And Penalt		107.85		0.00
			Transaction Total		107.85		107.85
01/31/2026		726	Transaction Description: Penalty Applied - Penalty				
	415-13221		Accounts Receivable - Customer		1,466.95		0.00
	415-37191		Forfeited Discounts And Penalt		0.00		1,466.95
			Transaction Total		1,466.95		1,466.95

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
01/31/2026	Transaction # 727	Transaction Description: Refund					
	415-13221	Accounts Receivable - Customer	90.79	0.00			
	415-21415	Due To Water Fund - Due To Water Fund -	0.00	90.79			
		Transaction Total	90.79	90.79			
01/31/2026	Transaction # 728	Transaction Description: Return Payment Fee Gas					
	415-13221	Accounts Receivable - Customer	30.00	0.00			
	415-37199	Miscellaneous	0.00	30.00			
		Transaction Total	30.00	30.00			
01/31/2026	Transaction # 738	Transaction Description: 1.31.2026 3945 int					
	415-11212	Heritage Gas Deposit	263.95	0.00			
	415-37910	Interest Earnings	0.00	263.95			
		Transaction Total	263.95	263.95			
01/31/2026	Transaction # 739	Transaction Description: 1.31 3953					
	415-11211	Heritage Gas Checking	490.02	0.00			
	415-37190	Other Operating Revenues - Water	0.00	490.02			
		Transaction Total	490.02	490.02			
01/31/2026	Transaction # 743	Transaction Description: 1.31 int					
	415-11212	Heritage Gas Deposit	611.66	0.00			
	415-11217	Gas Construction United Community	2,433.54	0.00			
	415-37910	Interest Earnings	0.00	2,433.54			
	415-37910	Interest Earnings	0.00	611.66			
		Transaction Total	3,045.20	3,045.20			
01/31/2026	Transaction # 744	Transaction Description: 1.31 access fee int correction					
	415-11212	Heritage Gas Deposit	611.66	0.00			
	415-37910	Interest Earnings	0.00	611.66			
		Transaction Total	611.66	611.66			
01/31/2026	Transaction # 753	Transaction Description: 1.31 interest 3902					
	415-11211	Heritage Gas Checking	657.28	0.00			
	415-37910	Interest Earnings	0.00	657.28			
		Transaction Total	657.28	657.28			

Fund : 415		Natural Gas		Transaction Type: Journal Entry		Debit Amount	Credit Amount
Date:	Account Number	Description	Debit Amount	Credit Amount			
Date: 01/31/2026	Transaction # 754	Transaction Description: WRONG FUND					
	415-11211	Heritage Gas Checking	0.00	657.28			
	415-37910	Interest Earnings	657.28	0.00			
		Transaction Total	657.28	657.28			
Date: 01/31/2026	Transaction # 759	Transaction Description: Gas Vehicles					
	415-16651	Allow For Dep - Nat Gas Plant	0.00	5,727.24			
	415-52400-541	Provision For Depreciation - Natural Gas	5,727.24	0.00			
		Transaction Total	5,727.24	5,727.24			
Date: 01/31/2026	Transaction # 761	Transaction Description: Gas Plant					
	415-16651	Allow For Dep - Nat Gas Plant	0.00	40.50			
	415-52400-541	Provision For Depreciation - Natural Gas	40.50	0.00			
		Transaction Total	40.50	40.50			
Date: 01/31/2026	Transaction # 770	Transaction Description: Gas Building					
	415-16651	Allow For Dep - Nat Gas Plant	0.00	976.03			
	415-52400-541	Provision For Depreciation - Natural Gas	976.03	0.00			
		Transaction Total	976.03	976.03			
Date: 01/31/2026	Transaction # 775	Transaction Description: Gas Distribution					
	415-16651	Allow For Dep - Nat Gas Plant	0.00	8,548.50			
	415-52400-541	Provision For Depreciation - Natural Gas	8,548.50	0.00			
		Transaction Total	8,548.50	8,548.50			
Date: 01/31/2026	Transaction # 776	Transaction Description: Gas Equipment					
	415-16651	Allow For Dep - Nat Gas Plant	0.00	4,849.79			
	415-52400-541	Provision For Depreciation - Natural Gas	4,849.79	0.00			
		Transaction Total	4,849.79	4,849.79			
Date: 01/31/2026	Transaction # 777	Transaction Description: Gas Administrative					
	415-16651	Allow For Dep - Nat Gas Plant	0.00	48.68			
	415-52400-541	Provision For Depreciation - Natural Gas	48.68	0.00			
		Transaction Total	48.68	48.68			

Fund : 415 Natural Gas		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount
Date:	01/31/2026	Transaction #	781	Transaction Description:	1.31.2026 FFM
		415-11221	FFMB Gas Savings	6,329.12	0.00
		415-11223	FFMB Gas Deposit Savings	1,202.35	0.00
		415-37910	Interest Earnings	0.00	6,329.12
		415-37910	Interest Earnings	0.00	1,202.35
			Transaction Total	7,531.47	7,531.47
		Total For Fund:	415	727,784.16	727,784.16

Fund : 612		Parks, Recreation, Community Center		Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount		
Date:	01/31/2026	Transaction #	736	Transaction Description:		1.31.26 3961	
		612-11211	Heritage Parks & Rec Checking	116.40			0.00
		612-36100	Interest Earnings	0.00			116.40
			Transaction Total	116.40			116.40
Date:	01/31/2026	Transaction #	737	Transaction Description:		1.31 3961	
		612-11211	Heritage Parks & Rec Checking	0.00			0.02
		612-36100	Interest Earnings	0.02			0.00
			Transaction Total	0.02			0.02
Date:	01/31/2026	Transaction #	786	Transaction Description:		to clear dec int adj entered wrong	
		612-11211	Heritage Parks & Rec Checking	220.00			0.00
		612-36100	Interest Earnings	0.00			220.00
			Transaction Total	220.00			220.00
		Total For Fund: 612		336.42			336.42

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**City Of Mt. Pleasant
Journal Listing
January 2026**

User:
Date/Time:

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Fund : 612	Parks, Recreation, Community Center	Transaction Type: Journal Entry			
		Account Number	Description	Debit Amount	Credit Amount
Total	Journal Entry			2,660,393.99	2,660,393.99
