

Client: **75871 - Edmonson County Water District**
 Engagement: **Edmonson County Water District**
 Period Ending: **12/31/2021**
 Trial Balance: **Trial Balance - Sewer**
 Workpaper: **Adjusting Journal Entries-Sewer**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
to record disposition of fixed assets				
11030-00	Accum Depr/General Plant		5,825.59	
53600-00	Misc Operating Revenues		4,218.12	
39350-00	Communication Equipment			10,043.71
Total			10,043.71	10,043.71
Adjusting Journal Entries JE # 2				
to record current year depreciation expense				
40300-00	Depreciation		63,280.85	
11010-00	Accum Depr/Collection Plant			50,345.29
11020-00	Accum Depr/Pumping Equipment			8,768.30
11030-00	Accum Depr/General Plant			4,167.26
Total			63,280.85	63,280.85
Adjusting Journal Entries JE # 3				
to record bad debt expense				
90400-00	Bad Debts		135.00	
14200-00	Accounts Receivable			135.00
Total			135.00	135.00
Adjusting Journal Entries JE # 4				
to reverse py AP				
23200-00	Accounts Payable		293.20	
53600-00	Misc Operating Revenues			293.20
Total			293.20	293.20
Adjusting Journal Entries JE # 5				
to record CY AP				
23500-00	Payable to Caveland		2,370.56	
70130-00	Labor & Exp/Treatment System		823.83	
23200-00	Accounts Payable			3,080.39
53600-00	Misc Operating Revenues			114.00
Total			3,194.39	3,194.39
Total Adjusting Journal Entries			76,947.15	76,947.15
Total All Journal Entries			76,947.15	76,947.15