

Client: **07014979.000 - Englewood Water District**
Engagement: **07014979 - Englewood Water District**
Period Ending: **9/30/2025**
Trial Balance: **0200.000 - Englewood TB Database**
Workpaper: **0204.000 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To adjust for current year contributed capital items received. Amounts should run first through the income statement and then moved to equity accounts.				
250500-250-200	Contributed Capital - CCC Water		879,596.35	
250500-250-250	Contributed Capital - CCC Waste Water		2,255,620.73	
363410-300-250	Contributed Capital			3,135,217.08
Total			3,135,217.08	3,135,217.08

Adjusting Journal Entries JE # 2				
PBC JE 105284 - Adj Inv per Module				
141001-100-101	Parts Inventory - Operating		803.94	
500493-500-101	Misc Expenses - Admin		2,144.11	
141002-100-101	Supply Inventory - Operating			2,948.05
Total			2,948.05	2,948.05

Adjusting Journal Entries JE # 3				
PBC JE 105290 - To record interest from operating acct (sep & oct)				
101000-100-102	Cash - Centennial Operating		19,045.12	
101000-100-102	Cash - Centennial Operating		17,731.36	
361100-300-101	Interest Income - Centennial Bank			19,045.12
361100-300-101	Interest Income - Centennial Bank			17,731.36
Total			36,776.48	36,776.48

Adjusting Journal Entries JE # 4				
PBC JE 105333 Accrue FY25 Wages				
500120-500-101	Regular Salaries - Admin		10,798.07	
500120-520-101	Regular Salaries - Lab		761.76	
500120-530-101	Regular Salaries - Prod		4,845.67	
500120-531-101	Regular Salaries - Dist		4,046.25	
500120-540-101	Regular Salaries - WRF		4,931.01	
500120-541-101	Regular Salaries - Coll		5,594.73	
500121-500-101	Call Out - Admin		50.00	
500121-531-101	Call Out Pay - Dist		50.00	
500121-540-101	Call Out Pay - WRF		50.00	
500121-541-101	Call Out Pay - Coll		50.00	
500123-500-101	Holiday Pay - Admin		194.46	
500140-500-101	Overtime - Admin		93.64	
500140-530-101	Overtime - Prod		332.41	
500140-531-101	Overtime - Dist		36.88	
500140-541-101	Overtime - Coll		1.21	
500210-500-101	Payroll Taxes - Admin		994.78	
500210-520-101	Payroll Taxes - Lab		59.80	
500210-530-101	Payroll Taxes - Prod		489.07	

500210-531-101	Payroll Taxes - Dist	341.17	
500210-540-101	Payroll Taxes - WRF	417.33	
500210-541-101	Payroll Taxes - Coll	465.18	
216000-200-101	Accrued Wages Payable - Operating		34,603.42
Total		34,603.42	34,603.42

Adjusting Journal Entries JE # 5

PBC JE 105332 Accrue FY25 Exp

500312-540-101	Security Expense - WRF	777.60	
500319-500-101	Licenses, Dues and Fees - Admin	1,891.80	
500490-500-101	Bank Fees - Admin	8,314.70	
500490-500-101	Bank Fees - Admin	1,184.70	
500490-500-101	Bank Fees - Admin	333.40	
202012-200-101	Accrued Expenses		12,502.20
Total		12,502.20	12,502.20

Adjusting Journal Entries JE # 7

PBC

Accrue FY25 wages

500120-500-101	Regular Salaries - Admin	71,564.45	
500120-520-101	Regular Salaries - Lab	5,507.77	
500120-530-101	Regular Salaries - Prod	33,996.75	
500120-531-101	Regular Salaries - Dist	29,142.62	
500120-540-101	Regular Salaries - WRF	40,473.22	
500120-541-101	Regular Salaries - Coll	40,908.09	
500121-500-101	Call Out - Admin	350.00	
500121-531-101	Call Out Pay - Dist	350.00	
500121-540-101	Call Out Pay - WRF	350.00	
500121-541-101	Call Out Pay - Coll	350.00	
500123-500-101	Holiday Pay - Admin	1,758.40	
500140-500-101	Overtime - Admin	2,591.20	
500140-530-101	Overtime - Prod	122.31	
500140-531-101	Overtime - Dist	435.18	
500140-541-101	Overtime - Coll	6,241.76	
500210-500-101	Payroll Taxes - Admin	418.57	
500210-520-101	Payroll Taxes - Lab	2,716.34	
500210-530-101	Payroll Taxes - Prod	2,678.69	
500210-531-101	Payroll Taxes - Dist	3,385.22	
500210-540-101	Payroll Taxes - WRF	3,396.52	
500210-541-101	Payroll Taxes - Coll	9,507.78	
216000-200-101	Accrued Wages Payable - Operating		256,244.87
Total		256,244.87	256,244.87

Adjusting Journal Entries JE # 8

PBC

JE 105376 To record Compensated Absences

500160-500-101	Vacation-Sick-PTO - Admin	32,674.91	
500160-520-101	Vacation and Sick - Lab	715.57	
500160-530-101	Vacation and Sick - Prod	8,437.75	
500160-531-101	Vacation and Sick - Dist	16,003.56	
500160-540-101	Vacation and Sick - WRF	7,775.05	
500160-541-101	Vacation and Sick - Coll	9,662.99	
210000-200-101	Compensated Absences		75,269.83
Total		75,269.83	75,269.83

Adjusting Journal Entries JE # 9

PBC #105449 - Adjustment of FEMA receivable

115902-100-103	Accounts Receivable - FEMA	677.07	
360104-300-101	FEMA Proceeds	187,464.87	
115902-100-103	Accounts Receivable - FEMA		187,464.87
360104-300-101	FEMA Proceeds		677.07
Total		188,141.94	188,141.94

X

Adjusting Journal Entries JE # 10

PBC #105445 - Reclass FEMA payment

115902-100-103	Accounts Receivable - FEMA	9,785.00	
360104-300-101	FEMA Proceeds		9,785.00
Total		9,785.00	9,785.00

X

Adjusting Journal Entries JE # 11

To adjust prepaid benefits to that computed by actuary

9-500110-500-102	Benefit Payments	4,086.21	
9-151100-100-100	Prepaid Benefits		4,086.21
Total		4,086.21	4,086.21

X

Adjusting Journal Entries JE # 12

To adjust for employee pension plan activity and changes

235002-200-101	Net Pension Liability - Employee Plan	202,729.00	
190002-100-101	Deferred Outflows - Employee Plan		42,536.00
290002-200-101	Deferred Inflows - Employee Plan		74,395.00
500220-500-101	Retirement - Admin		85,798.00
Total		202,729.00	202,729.00

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Adjusting Journal Entries JE # 13

PBC #106372 - To correct A/R balance for FEMA

115902-100-103	Accounts Receivable - FEMA	7,522.07	
360104-300-101	FEMA Proceeds		7,522.07
Total		7,522.07	7,522.07

X

Adjusting Journal Entries JE # 14

To adjust OPEB to actual

192000-100-101	Deferred Outflow - OPEB	4,852.00	
500225-500-101	OPEB	57,745.00	
239901-200-101	OPEB Liability		62,597.00
Total		62,597.00	62,597.00

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Adjusting Journal Entries JE # 15

To adjust for current year FRS changes

235000-200-101	Net Pension Liability - FRS	762,222.00	
235001-200-101	Net Pension Liability - HIS	298,271.00	
290000-200-101	Deferred Inflows - FRS	127,564.00	
291001-200-101	Deferred Inflows - HIS	8,157.00	
190000-100-101	Deferred Outflows - FRS		510,058.00
190001-100-101	Deferred Outflows - HIS		189,616.00
500220-500-101	Retirement - Admin		181,985.00

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500220-520-101	Retirement - Lab		10,692.00
500220-530-101	Retirement - Prod		81,783.00
500220-531-101	Retirement - Dist		64,819.00
500220-540-101	Retirement - WRF		76,380.00
500220-541-101	Retirement - Coll		80,881.00
Total		1,196,214.00	1,196,214.00
Total Adjusting Journal Entries		5,224,637.15	5,224,637.15
Total All Journal Entries		5,224,637.15	5,224,637.15