

The cost of meters for 2019 was \$39,685.15 for 175 meters.

When the bookkeeper receives an invoice for meters purchased the cost of the meter is credited to the operation and maintenance cash account (GL# 1340) and it is debited to the meter capital account (GL#33440). It is not coded in the expense account therefore there is no adjusting journal entry moving it to the capital accounts.

The cost of labor for meter and service installations was \$19,788.17

When the bookkeeper receives timecards that have hours worked listed as “service installation” or “meter installation” those hours are coded in the payroll system as such. Hours worked are coded as services (GL#33340) and meter installations (GL#33450). The bookkeeper uses the payroll report to enter those wages into the general ledger.

**\*Please note there is an entry of \$6,968 in GL#33440, this invoice has the item listed as “flow meter.” Bookkeeper mistakenly listed this as a meter due to its labeling on the invoice. This is not a customer meter. The \$6,968 is not included in the \$39,685.15 above nor is it included in the 175 meters**