Capitalized installation labor is broken out into two categories, service installation and meter installation. Time associated with exposing the main, digging the trench, boring highway, installing the service saddle and corporation stop, tapping the main, installing the service tubing and backfilling the trench is classified as Service Installation. Time associated with installing the meter box, connecting the meter to the service line, and installing the meter in the meter setter is classified as meter installation.

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.

2019	Service Installation Labor	Meter Installation Labor
Jan	$ 718.43	$ 143.69
Feb	$ 982.24	$ 140.80
March	$ 1,825.36	$ 198.31
April	$ 1,748.32	$ 284.02
May	$ 1,640.15	$ 279.45
June	$ 844.06	$ 184.64
July	$ 1,865.15	$ 386.63
August	$ 1,362.96	$ 232.94
September	$ 341.15	$ 777.55
October	$ 1,624.50	$ 236.30
November	$ 1,840.73	$ 234.12
December	$ 1,650.45	$ 246.22
Totals	$ 16,443.50	$ 3,344.67
	$ 19,788.17	