

	Initials	Date
Approved by		
Prepared by	QZ	1/15/2020

GALLATIN Co WATER  
ADJUSTMENTS  
2019

		1	2	3	4	
	G					
1	2000	Accounts Payable		✓ 1551944	1070696	1
2	5120	DATA Usage (Budget)		✓ 188769	✓ 188743	2
3	5380	MATERIALS		✓ 22701	✓ 154345	3
4	5430	SAMPLING		✓ 39500	✓ 36500	4
5	5300	Processing (Office)			✓ 3583	5
6	5470	UNIFORMS		✓ 53830	✓ 44755	6
7	5480	Utilities-OFFICE		✓ 31795	✓ 38797	7
8	5355	TANK MAINTENANCE			✓ 47700	8
9	5285	MAINTENANCE-			✓ 190253	9
10	5480	UTILITIES- Pumping		✓ 488930	✓ 600993	10
11	5040	AUTO		✓ 86320	✓ 68577	11
12	5020	ADVERTISING		✓ 2500	✓ 2500	12
13	5270	LEGAL			✓ 16500	13
14	5330	POSTAGE		✓ 50000	✓ 50000	14
15	5460	MEALS (VHAS)		✓ 33940	✓ 30910	15
16	5360	PURCHASED WATER		✓ 62500	✓ 62500	16
17	5230	MAINTENANCE - SMALL TOOLS			✓ 18288	17
18	5300	OFFICE		9911		18
19		TO REVERSE A/P @ 12/31/19				19
20						20
21						21
22		H				22
23	1560	METERS - INSTALLATION		✓ 591800		23
24	1566	SERVICES		✓ 240000		24
25	5380	MATERIALS	80% SAME % as PY		✓ 347040	25
26	5420	LABOR			✓ 240000	26
27	5390	RET. EXPENSE 2400 x 2400			✓ 57744	27
28	5160	Payroll Tax x.0765			✓ 18360	28
29		EQUIPMENT USAGE / EXPRESS			168656	29
30						30
31		CAPITALIZE NEW METERS				31
32						32
33						33
34		I				34
35	5050	BAD DEBT ALLOWANCE		940963		35
36	1135	ALLOWANCE FOR BAD DEBTS			940963	36
37						37
38		Adjust Allowance to \$1029480				38
39						39
40						40
41		J	2019	2019		41
42	5400	WAGES- Admin	26732	66860	66860	26732
43	5420	WAGES - Distribution	62599	145736	145736	62599
44	2040	Accrued Wages	<89331	<212596	89331	141731
45						45
46		To Adjust for 2 additional day Accrual for 2019				46
47						47
48						48
49						49
50						50

	Initials	Date
Approved by		
Prepared by	QJ	1/20/21

GALLATIN CO WATER  
ADJUSTMENTS  
12-31-20

	1	2	3	4
	A. ✓	Posted	Debit	Credit
1	2000	ACCOUNTS Payable	1070696	1400160
2	5120	DATA Usage (Badger)	193130	188769
3	5380	MATERIALS		22701
4	5430	SAMPLING	30500	32500
5	5470	UNIFORMS	36683	53830
6	5480	UTILITIES - OFFICE	27411	31795
7	<del>5480</del>	UTILITIES - PUMPING (5490)	523711	488930
8	5040	AUTO	37361	86320
9	5020	ADVERTISING		2500
10	5330	POSTAGE		50000
11	5460	MEALS (XMAS)		33940
12	5360	PURCHASE WATER	68750	62500
13	5300	OFFICE	3799	9911
14	5355	TANK MAINTENANCE	57483	
15	5385	R.M. - VEHICLE	433	
16	5310	OUTSIDE SERVICE - SCADA	44900	
17		TO REVERSE 2019 A/PAYABLE		
18				
19				
20	<del>114</del>	B GAP ✓		
21	1560	METERS & INSTALLATION	164000	
22	1564	SERVICES	624000	
23	5380	MATERIALS .80 x 12292 <sup>m</sup>		983360
24	5420	LABOR		624000
25	5390	RETIREMENT EXPENSE 24.06%	6240-	150134
26	5160	Payroll Tax 7.65%	6240-	47736
27	5280	EXCESS (EQ Usage & LABOR - OFFICE)		458770
28		CAPITALIZE NEW METERS		
29				
30				
31		C ✓		
32	6040	Hookup Fees	290200	
33	2340	ESCROW METERS NOT INSTALLED		290200
34				
35			1100	
36			802	
37			2902	
38			(48-1902)	(meters)
39				
40	0011	next payable at year end		
41	5400	WAGES - ADMIN	208199	66860
42	5420	WAGES - DISTRIBUTION	398439	145736
43	2060	Accrued WAGES	212596	606638
44				
45		TO REVERSE Accrued WAGES @ 12/31/19 END		
46		Record Accrued WAGES @ 12/31/20		
47				
48				
49				
50				