



Note: Where a one-to-one comparison between accounts can be made, a difference is calculated. Otherwise, the analysis compares groups of related accounts to identify variances.

GLWA General Ledger Accounts

DWSD General Ledger Accounts

as of 10.14.19 TB

	Description	Fund		Object	Project	Balance 6.30.19		Description per TB	Description	Fund	Approp	C. Center	Object	Balance 6.30.19	Difference		Remarks
	Income - Local System Charges	5910	887211	000	447300	(20,181,400)		GLWA Charge	Expense - Wholesale charges	5720	20267	488001	628512	20,181,400	-		
	Income - Local System Charges	5960	897211	000	447300	(181,159,300)		GLWA Charge	Expense - Wholesale charges	5820	20268	498001	628512	181,159,300	-		
						(201,340,700)								201,340,700	-		

Shared Services - Due from DWSD to GLWA

Accounts Receivable Shared Services	5910	000000	000	124410	27,943,152		AP-GLWA -Sewer	Accounts Payable Shared Services	5720	00000	000000	225996	(11,008,459)				object 241200 was re-classed to 225996
Accounts Receivable Shared Services	5960	000000	000	124410	179,585		AP-GLWA -Sewer	Accounts Payable Shared Services	5820	00000	000000	225996	(18,624,952)				object 241200 was re-classed to 225996
AR Shared Services Accrual	5910	000000	000	124411	487,524												
Unbilled Shared Services	5910	000000	000	124415	1,551,094												
Unbilled Shared Services	5960	000000	000	124415	-												
					30,161,355									(29,633,411)	527,944		

Shared Services - Due from GLWA to DWSD

Accrued Payable Shared Services	5910	000000	000	241110	(15,963,934)		AR-GLWA-Water	Accounts Receivable Shared Services	5720	00000	000000	124591	8,954,367	(7,009,567)			
Accrued Payable Shared Services	5960	000000	000	241110	-		AR-GLWA-Sewer	Accounts Receivable Shared Services	5820	00000	000000	124596	18,344,503	18,344,503			
					(15,963,934)									27,298,869	11,334,936		

Key			
GLWA Fund:	Fund	DWSD Fund:	Fund
Water	5910	Water O&M	5720
Sewer	5960	Water - I & E	5721
		Water - Bond Fund 2016	5731
		Sewer O&M	5820
		Sewer I & E	5821
		Sewer - Bond Fund 2018	5831

68,879,930	Total Variance
(57,017,050)	Reconciled Variance
11,862,880	Difference - Shared Services