

Current Trial Balance

SPI
DATE: 03/06/2015
TIME: 14:50:21

CHATHAM COUNTY, GA
TRIAL BALANCE

PAGE NUMBER: 1
STATMN41

SELECTION CRITERIA: genledgr.fund='505'
ACCOUNTING PERIOD: 9/15

FUND - 505 - WATER AND SEWER FUND

FUND/ FUND/DEPARTMENT	ACCOUNT	TITLE	DEBITS	CREDITS
505	11.11100	CASH IN BANK - MASTER	151,430.02	
505	11.11101	CASH AP		295,766.40
505	11.11102	CASH PAYROLL		28,101.84
505	11.11103	CASH JURY	.00	
505	11.11104	CASH HEALTH INSURANCE	.00	
505	11.11105	CASH COLLECTIONS (DEPOSIT)	169,723.60	
505	11.11106	CASH GA STATE POOL	2,292,851.42	
505	11.19000	ACCTS REC-WATER/SEWER	467,425.08	
505	11.19002	ACCTS REC-RETURNED CHECKS	.00	
505	11.19003	ACCTS REC-RETURN CK PRIOR	.00	
505	11.19004	ACCTS REC-DEPOSIT IN TRAN	.00	
505	11.19099	ACCTS REC-OTHER	.00	
505	11.19300	ALLOW. UNCOLL. ACCTS REC.		72,455.35
505	11.27109	INTER GOV-OTHER DEPOSIT	.00	
505	11.38000	PREPAID ITEMS-OTHER	.00	
505	11.63001	CUST. DEPOSIT-WATER/SEWER		750.75
505	11.71003	SITES-LAND-WATER&SEWER	176,597.30	
505	11.73002	WATER AND SEWER	10,638,642.92	
505	11.73100	ACCUM DEPREC INFRASTRUCT		7,649,210.28
505	11.75000	MACHINERY AND EQUIPMENT	597,801.61	
505	11.75100	ACCUM DEPREC MACH & EQUIP	.00	
505	11.76001	CIP-SITE IMPROVEMENTS	314,162.73	
	TOTAL ASSETS		14,808,634.68	8,046,284.62
505	12.11001	AP ACCRUALS		.00
505	12.11002	AP VENDOR CHECKS		.00
505	12.11010	ACCTS PAY-USE TAX	50.00	
505	12.12001	ACCRUED SALARY PAYABLE		.00
505	12.13005	PENSION - EMPLOYEES		.00
505	12.13007	GROUP INSURANCE EMPLOYEE		.00
505	12.13027	CURR PORTION BENEFITS PAY		.00
505	12.13033	BENEFITS PAYABLE		48,269.00
505	12.14007	ACCRUED EMPLOYER FICA PAY		.00
505	12.21000	INTERFUND PAY-GF 100		2,278.12
505	12.21001	INTERFUND PAY-SSD 270		.00
505	12.21011	INTERFUND PAY-CIP 350		.00
505	12.21014	INTERFUND PAY-PARKING 555		.00
505	12.21015	INTERFD PAY-LANDFILL 540		.00
505	12.21017	INTERFUND PAY-PENSION 775		6,707.66
505	12.21019	INTERFD PAY-LANDBANK 291		.00
505	12.21024	INTERFD PAY-INSURANCE 650		6,283.33
505	12.21029	INTERFUND PAY-BUILD FD570		.00
505	12.21033	INTERFUND PAY-OPEB FD#786		1,516.67
505	12.21035	INTERFD PAY-COMPUTER#605		168.84
505	12.25005	DEFERRED REB RUNAWAY PT		.00
505	12.25006	DEFERRED REB PINE BARREN		.00
505	12.25999	UNAPPLIED CASH RECEIPTS		.00
505	12.26010	OTHER NON-CUSTOMER		.00

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FUND - 505 - WATER AND SEWER FUND

FUND/ FUND/DEPARTMENT	ACCOUNT	TITLE	DEBITS	CREDITS
505	12.52001	NET OPEB OBLIGATION		113,154.34
505	12.71000	OTHER CUSTOMER DEPOSIT		1,100.00
505	12.71001	DEPOSIT-WATER/SEWER		199,168.79
505	12.71002	DEPOSIT-WATER ONLY		20,633.60
505	12.71003	DEPOSIT-SEWER ONLY		26,310.20
505	12.71004	DEPOSIT-OTHER		53,835.16
TOTAL LIABILITIES			50.00	479,425.71
505	13.21001	CONT CAP-FEDERAL GOVERNME		.00
505	13.21002	CONT CAP-STATE OF GEORGIA		.00
505	13.22000	CONTRIB CAP-CUSTOMERS		.00
505	13.23001	CONTRIB CAP-DEVEL-RICEMIL		.00
505	13.24001	CONT CAP-GENERAL FUND		.00
505	13.24002	CONT CAP-REVENUE SHARING		.00
505	13.24003	CONT CAP-SPECIAL SERVICE		.00
505	13.37001	RETAINED EARN UNRESERVED		3,586,400.00
505	13.40101	FUND BALANCE-CLOSING	2,149,110.74	
505	13.41150	FD BAL RESTRICTED ENCUMB		374,868.80
505	13.42200	FUND BALANCE UNCOMMITTED	437,758.77	
505	13.45000	BUDGET FUND BALANCE	834,593.55	
505	13.45010	REVENUE BUDGET CONTROL	1,967,429.00	
505	13.45020	EXPENSE BUDGET CONTROL		2,802,022.55
505	13.48001	ENCUMBRANCE CONTROL	196,328.83	
505	13.48002	RESERVE FOR ENCUMBRANCE		196,328.83
505	13.48003	PAYROLL RES FOR ENCUMBRAN		.00
505	13.48004	PAYROLL ENCUMBRANCE CONTR		.00
505	13.51001	INVESTMENT IN CAP ASSETS		5,351,307.00
505	13.51011	RELATED DEBT IN CAP ASSET		.00
TOTAL EQUITIES			5,585,220.89	12,310,927.18
505	34.42100	WATER/SEWER REV-WATER		304,690.96
505	34.42101	WATER ONLY REVENUE		93,521.14
505	34.42102	WATER SERVICE CHARGE REV		56,376.41
505	34.42103	WATER TAP-IN REVENUE		6,250.00
505	34.42104	IRRIGATION-WATER REV		6,222.90
505	34.42550	WATER/SEWER REV-SEWER		453,485.72
505	34.42551	SEWER ONLY REVENUE		18,056.47
505	34.42553	SEWER TAP-IN REVENUE		1,050.00
505	34.42554	TRAILER PARK-SEWER REV		.00
505	34.42555	BETHESDA BOYS-SEWER REV		4,822.26
505	34.42556	SPECIAL FLAT RATE-SEWER		2,776.20
505	34.42557	IRRIGATION-SEWER REV		.00
505	34.42558	SEWER ONLY -CWC		69,527.37
505	34.42591	TAP-IN RUNAWAY POINT REV		.00
505	34.42592	TAP-IN HUNTER'S RIDGE REV		.00
505	34.42593	TAP-IN FEES-RICEMILL		.00
505	34.93001	BAD CHECK (NSF) FEE-OTHER		600.00
505	34.93002	BAD CHECK (NSF) FEE-OTHER		.00
505	36.10001	INTEREST REVENUE		1,122.89
505	38.91001	MISCELLANEOUS REVENUE		12,720.39
505	38.91010	OVER / SHORT		.00

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505	39.12100	TRANS IN FR GENERAL FUND		.00
505	39.21018	GOV FD-SALE CAP ASSET-W&S		.00
505	39.22011	PROPRETY-SALE-CAPITAL		.00
TOTAL REVENUE			.00	1,031,222.71
505	61.10051	OP XFER OUT-CIP FD#350		.00
5054400	51.11001	REGULAR EMPLOYEES	191,350.72	
5054400	51.12001	TEMPORARY EMPLOYEES	17,015.91	
5054400	51.13001	REGULAR EMPLOY-OVERTIME	5,846.43	
5054400	51.21001	REGULAR EMPLOY-INSURANCE	43,983.33	
5054400	51.22001	REG EMPLOY-EMPLOYER FICA	14,452.27	
5054400	51.24001	REG EMPLOY-PENSION CONTRI	26,830.64	
5054400	51.27001	REG EMPLOY-WORKER COMPENS		.00
5054400	51.29001	OPEB EMPLOYER CONTRIB.	10,616.69	
5054400	52.11001	MANAGEMENT CONSULTING SER		.00
5054400	52.12006	PHYSICIAN FEES		.00
5054400	52.12011	MPC-WATER CONSERVATION	73,125.00	
5054400	52.21101	DISPOSAL (GARBAGE) EXP		.00
5054400	52.22001	REPAIRS & MAINTENANCE	206,991.32	
5054400	52.22010	FLEET MAINTENANCE PARTS	2,625.45	
5054400	52.22011	FLEET MAINTENANCE LABOR	5,212.02	
5054400	52.22012	FLEET MAINTENANCE OUTSIDE	1,492.56	
5054400	52.23201	EQUIPMENT RENTALS		.00
5054400	52.31021	INSURANCE PREM.- GENERAL		.00
5054400	52.32001	TELEPHONE EXPENSE	2,335.87	
5054400	52.32005	POSTAGE-POST OFFICE EXP	8.79	
5054400	52.33001	ADVERT-PROF PUBLICATIONS	228.56	
5054400	52.34001	PRINTING AND BINDING EXP		.00
5054400	52.35001	TRAVEL EXPENSES	787.60	
5054400	52.35002	TRAVEL-INMATE TRANSPORT		.00
5054400	52.35003	LODGING EXP - DO NOT USE		.00
5054400	52.36001	DUES/FEES-ORGANIZATIONS	500.00	
5054400	52.37001	TRAIN.-SEM. - DO NOT USE		.00
5054400	52.37002	TRAIN.-CONF. - DO NOT USE		.00
5054400	52.37020	EDUCATION/TRAINING	210.00	
5054400	52.38020	ENGINEERING LIC -OTHER		.00
5054400	52.39001	OTHER PURCHASED SERVICES	166,335.81	
5054400	52.39002	WATER UTILITY MGT FEES	7,432.61	
5054400	53.11010	SUPPLIES - OFFICE	590.31	
5054400	53.11021	PRINT SHOP COPY FEE		.00
5054400	53.12103	WATER/SEWER EXP-POOLER		.00
5054400	53.12111	SEWAGE TREATMENT FEE-SAV	363,921.98	
5054400	53.12701	GASOLINE/DIESEL-BULK PUR	17,082.05	
5054400	53.12720	VEHICLE-OIL & LUBE		.00
5054400	53.12901	UTILITIES OTHER	73,186.77	
5054400	53.14003	BOOKS & REPORTS		.00
5054400	53.16009	OTHER SMALL EQUIPMENT		.00
5054400	53.17001	UNIFORMS	1,014.26	
5054400	53.17009	MATERIALS & SUPPLIES EXP	10,817.75	
5054400	54.12009	LAND IMPROVE-OTHER		12,552.73
5054400	54.13009	BUILDING-OTHER		.00

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5054400	54.14031	DRAINAGE-OTHER		.00
5054400	54.22001	VEHICLES-AUTOMOBILES		.00
5054400	54.24009	COMPUTER-PERIPHERAL EQUIP		.00
5054400	54.25001	OTHER EQUIPMENT		.00
5054400	55.11001	INDIRECT COST ALLOCATION	89,933.00	
5054400	55.11005	INTERNAL SVC-COMPUTER REP	583.36	
5054400	55.11006	INTERNAL SVC-SOFTWARE LIC	92.00	
5054400	55.11010	VEHICLE WARRANTY REIMBURS		.00
5054400	55.11020	REIMBURSEMENTS TO FUNDS		.00
5054400	56.11001	DEPRECIATION-GENERAL	151,904.32	
5054400	57.30101	MISC CHARGES (NO IDC)		.00
5054400	57.50001	LOSS/DISPOS/FIXED ASSETS		.00
5059010	55.11006	INTERNAL SVC-SOFTWARE LIC		.00
5059010	57.40001	BAD DEBTS		.00
5059901	61.10051	OP XFER OUT-CIP FD#350		.00
5059959	51.29001	OPEB EMPLOYER CONTRIB.		.00
5059959	51.29003	COMPENSATED ABSENCES		.00
5059959	51.29004	ACCRUED OPEB EXPENSE		.00
5059999	53.12701	GASOLINE/DIESEL-BULK PUR		.00
TOTAL EXPENSES			1,486,507.38	12,552.73
TOTAL WATER AND SEWER FUND			21,880,412.95	21,880,412.95
TOTAL REPORT			21,880,412.95	21,880,412.95