

Town of Chapin Monthly Financial Report for 2024

Unaudited – Intended for Management Purposes Only

The following is a summary of the Town of Chapin’s financial results for the General and Utility operating funds. The information is summarized from the financial statements for the monthly period ended December 31, 2024.

GENERAL FUND AT A GLANCE

Category	Budget	YTD Actual	%	% Year Passed
Revenues	1,853,761	2,150,260.05	124.99%	100%
Expenditures	1,853,761	1,692,805.39	91.32%	100%
Revenues Over (Under) Expenditures	0	457,454.66		

UTILITIES FUND AT A GLANCE

Category	Budget	YTD Actual	%	% Year Passed
Revenues	8,432,573	7,995,259.36	94.81%	100%
Expenditures	7,875,118	7,027,499.61	89.24%	100%
Revenues Over (Under) Expenditures	557,455	967,759.75		

Town of Chapin
General Fund
Balance Sheet
As of December 31, 2024

	General Fund
Assets	
Cash and equivalents	2,041,195.01
Accounts receivable, net	223,330.48
Prepaid expenses	34,497.50
Total assets	2,299,022.99
Liabilities	
Accounts payable	692.41
Accrued salaries and related liabilities	18,752.85
Other current liabilities	78,002.63
Due from other fund ARP	34,497.50
Due from other fund Water & Sewer	1,638,782.20
Total liabilities	1,770,727.59
Deferred Inflows of Resources	
Unavailable revenue - property taxes	8,503.57
Total deferred inflows of resources	8,503.57
Fund Balance (Deficit)	
Restricted by council	600,000.00
Unassigned	(80,208.17)
Total fund balance (deficit)	519,791.83
Total liabilities, deferred inflows of resources, and fund balance	2,299,022.99

Town of Chapin Hospitality Tax

Balance Sheet

As of December 31, 2024

Dec 31, 24

ASSETS

Current Assets

Checking/Savings

1050 · Restricted Cash 3,491,413.41

Total Checking/Savings 3,491,413.41

Accounts Receivable

1200 · Accounts Receivable 79,488.80

Total Accounts Receivable 79,488.80

Total Current Assets 3,570,902.21

TOTAL ASSETS 3,570,902.21

LIABILITIES & EQUITY

Equity

3900 · Retained Earnings 2,634,627.90

Net Income 936,274.31

Total Equity 3,570,902.21

TOTAL LIABILITIES & EQUITY 3,570,902.21

Town of Chapin Hospitality Tax
Profit & Loss
January through December 2024

Jan - Dec 24

Ordinary Income/Expense	
Income	
4000 · Taxes	
4050 · Local Tax Revenues	
4055 · Hospitality Tax	828,761.37
Total 4050 · Local Tax Revenues	<u>828,761.37</u>
Total 4000 · Taxes	<u>828,761.37</u>
4900 · Miscellaneous Revenues	<u>117,837.14</u>
Total Income	<u>946,598.51</u>
Net Ordinary Income	946,598.51
Other Income/Expense	
Other Expense	
6900 · Other Expense	
6901 · Decorations	10,314.20
6910 · Bank Fees	10.00
Total 6900 · Other Expense	<u>10,324.20</u>
Total Other Expense	<u>10,324.20</u>
Net Other Income	<u>-10,324.20</u>
Net Income	<u><u>936,274.31</u></u>

Town of Chapin
General Fund Transactions
December 1, 2024 to December 31, 2024

Date	Num	Name	Memo	Clr	Deposits	Payments
12/02/2024			Deposit	√	894.74	
12/02/2024			Deposit	√	1,730.00	
12/04/2024			Deposit	√	0.11	
12/04/2024			Deposit	√	140.24	
12/04/2024			Deposit	√	1,727.45	
12/05/2024			Deposit	√	25.00	
12/06/2024	10811	Barnhill's Services, Inc.	Cust no. TOWNOFCHAP	√		395.00
12/06/2024	10812	Charter Communications - Internet	146292101	√		229.98
12/06/2024	10813	Christopher Dale Scott	Prosecution Services	√		1,105.00
12/06/2024	10814	CivicPlus		√		1,483.39
12/06/2024	10815	DC TECHNOLOGIES, INC		√		1,188.00
12/06/2024	10816	Lexington County Summary Court	VOID: Judicial Contract Town of Chapin	√	0.00	
12/06/2024	10817	Mansfield Oil Company	Fuel - Police Acct no. 15774	√		1,815.93
12/06/2024	10818	Motorola Solutions, Inc.		√		349.90
12/06/2024	10819	Novatech	CBE-GC1964	√		1,537.93
12/06/2024	10820	SC PEBA/Insurance Benefits		√		31,689.32
12/06/2024	10821	SCSCJA	SC Summary Court Judges Association Membership - Eargle			100.00
12/06/2024	10822	Verizon Wireless	Acct No. 722205249-00001	√		1,398.65
12/06/2024	10823	Will Bryan Design		√		10,000.00
12/06/2024			Deposit	√	2,137.63	
12/06/2024			Deposit	√	100.00	
12/06/2024	EFT	Bank of America	Acct Ending 2335	√		4,094.33
12/09/2024			Deposit	√	272.50	
12/12/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/11/2024	√		53,087.07
12/12/2024			Deposit	√	390.00	
12/13/2024	DD9256	Adcock, Kevin E	Direct Deposit	√	0.00	
12/13/2024	DD9259	Bowers, Shannon C	Direct Deposit	√	0.00	
12/13/2024	DD9263	Cameron, Richard M	Direct Deposit	√	0.00	
12/13/2024	DD9265	Faraca, James P	Direct Deposit	√	0.00	
12/13/2024	DD9266	Francis, Dylan	Direct Deposit	√	0.00	
12/13/2024	DD9267	Frick, Troy E	Direct Deposit	√	0.00	
12/13/2024	DD9268	Fulmer, Kayla N	Direct Deposit	√	0.00	
12/13/2024	DD9269	Gable, Charles E	Direct Deposit	√	0.00	
12/13/2024	DD9270	Gainous, Blake	Direct Deposit	√	0.00	
12/13/2024	DD9276	Kukucka, Gabriel J	Direct Deposit	√	0.00	
12/13/2024	DD9277	McClure, Kelly	Direct Deposit	√	0.00	
12/13/2024	DD9281	Riddle, Caleb S	Direct Deposit	√	0.00	
12/13/2024	DD9282	Safley, Jared P	Direct Deposit	√	0.00	
12/13/2024	DD9283	Sexton, Selina T	Direct Deposit	√	0.00	
12/13/2024	DD9284	Sipes, William K	Direct Deposit	√	0.00	
12/13/2024	DD9285	Smith, Ryan J	Direct Deposit	√	0.00	
12/13/2024	DD9288	Walston, John I	Direct Deposit	√	0.00	
12/13/2024	DD9289	Williams, Andrew H	Direct Deposit	√	0.00	
12/13/2024	DD9257	Andrade, Jr., Anthony W.	Direct Deposit	√	0.00	
12/13/2024	DD9258	Angoluan, Reynaldo M.	Direct Deposit	√	0.00	
12/13/2024	DD9260	Bryan, John R	Direct Deposit	√	0.00	
12/13/2024	DD9261	Burroughs, Nicholle	Direct Deposit	√	0.00	
12/13/2024	DD9262	Buttler, III, John F	Direct Deposit	√	0.00	
12/13/2024	DD9264	Eargle, Briana H	Direct Deposit	√	0.00	
12/13/2024	DD9271	Galinski, Ryan J	Direct Deposit	√	0.00	
12/13/2024	DD9272	Gilliam, Tammi T	Direct Deposit	√	0.00	
12/13/2024	DD9273	Griffin, Thomas W	Direct Deposit	√	0.00	
12/13/2024	DD9274	Harris, Neil B	Direct Deposit	√	0.00	
12/13/2024	DD9275	Koon, Jr, Albert R.	Direct Deposit	√	0.00	
12/13/2024	DD9278	Moore, Camber R	Direct Deposit	√	0.00	
12/13/2024	DD9279	Patton, David A	Direct Deposit	√	0.00	
12/13/2024	DD9280	Radtko, Reid	Direct Deposit	√	0.00	
12/13/2024	DD9286	Summer, Jerry W	Direct Deposit	√	0.00	
12/13/2024	DD9287	Turney, Blake A	Direct Deposit	√	0.00	
12/13/2024	DD9290	Wright, Susan P	Direct Deposit	√	0.00	
12/13/2024	10824	Boland's True Value	Account #3452444	√		138.94
12/13/2024	10825	City of Columbia	01-17215005-1060522-2	√		28.99
12/13/2024	10826	City of Columbia - 102 Lexington	01-9240708-1060653-2	√		877.36

Town of Chapin
General Fund Transactions
December 1, 2024 to December 31, 2024

12/13/2024	10827	City of Columbia - 102B Lexington	01-9240708-2121942-0	√		26.69
12/13/2024	10828	City of Columbia - 157 NW Columbia	01-9322953-2090107-1	√		458.71
12/13/2024	10829	Community Journals, LLC		√		1,280.00
12/13/2024	10830	Haynsworth Sinkler Boyd	00925-0012/Impact Fee	√		1,365.00
12/13/2024	10831	Ingrid Carmichael				100.00
12/13/2024	10832	Kellermeyer Bergensons Services LLC	4191106	√		695.00
12/13/2024	10833	Lake Murray Tire & Automotive	Town of Chapin - Police	√		113.99
12/13/2024	10834	Lexington County Summary Court	Judicial Contract Town of Chapin	√		6,006.03
12/13/2024	10835	Lexington County Treasurer's Office	Traffic Education Program Fees			140.00
12/13/2024	10836	SCSCJA	Annual Judges Association Staff Seminar - B. Eargle			250.00
12/13/2024	10837	The Emblem Authority		√		482.60
12/13/2024	10838	The Topsy Toad Tavern				300.00
12/13/2024	10839	Town of Chapin Utility Department	Nov Postage	√		98.65
12/13/2024	10840	Lexington County Chronicle		√		94.00
12/13/2024	10841	Lisa Lee Smith Law Firm LLC		√		4,160.00
12/13/2024	E-pay	United States Treasury	57-0662070 QB Tracking # 735117714	√		16,645.56
12/13/2024	10842	SC Employment Security & Workforce	Tammi T Gilliam 4755			426.90
12/13/2024	12122024	SC Dept of Revenue Attn Withholding	25208607-7	√		2,728.22
12/13/2024	12122024	SCDC Program	1620	√		1,257.38
12/13/2024	10843	ASIFlex	732.16	√		680.42
12/13/2024	10844	ASIFlex	Admin Fees 73216 - 12/13//24 Payroll	√		6.95
12/13/2024			Deposit	√	244,398.78	
12/13/2024			Deposit	√	274.52	
12/16/2024			Deposit	√	79.52	
12/17/2024			Deposit	√	303.00	
12/19/2024	10845	Shakeiva Boyd	Refund Community Center Rental - Replacement Chk 10801			205.00
12/20/2024	10846	Charter Communications - Cable	144313901			41.74
12/20/2024	10847	Craig's Firearm Supply		√		87.78
12/20/2024	10848	Kellermeyer Bergensons Services LLC	4191106			131.87
12/20/2024	10849	Lake Murray Tire & Automotive	Town of Chapin - Police			114.54
12/20/2024	10850	Lexington Medical Center, Drug Screening	99700000302	√		140.00
12/20/2024	10851	Motorola Solutions, Inc.		√		4,930.56
12/20/2024	10852	SC Secretary of State_	1 Application for Notary			25.00
12/20/2024	10853	SCDMV				17.00
12/20/2024	10854	Wilson's Refrigeration & A/C		√		551.00
12/20/2024			Deposit	√	5,521.10	
12/20/2024			Deposit	√	85.00	
12/23/2024			Deposit	√	25.00	
12/26/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/23/2024	√		53,291.88
12/27/2024	DD9295	Adcock, Kevin E	Direct Deposit	√	0.00	
12/27/2024	DD9298	Bowers, Shannon C	Direct Deposit	√	0.00	
12/27/2024	DD9305	Francis, Dylan	Direct Deposit	√	0.00	
12/27/2024	DD9306	Frick, Troy E	Direct Deposit	√	0.00	
12/27/2024	DD9307	Fulmer, Kayla N	Direct Deposit	√	0.00	
12/27/2024	DD9309	Gainous, Blake	Direct Deposit	√	0.00	
12/27/2024	DD9313	Harris, Neil B	Direct Deposit	√	0.00	
12/27/2024	DD9315	Kukucka, Gabriel J	Direct Deposit	√	0.00	
12/27/2024	DD9316	McClure, Kelly	Direct Deposit	√	0.00	
12/27/2024	DD9318	Patton, David A	Direct Deposit	√	0.00	
12/27/2024	DD9320	Riddle, Caleb S	Direct Deposit	√	0.00	
12/27/2024	DD9321	Safley, Jared P	Direct Deposit	√	0.00	
12/27/2024	DD9322	Sexton, Selina T	Direct Deposit	√	0.00	
12/27/2024	DD9323	Sipes, William K	Direct Deposit	√	0.00	
12/27/2024	DD9324	Smith, Ryan J	Direct Deposit	√	0.00	
12/27/2024	DD9326	Turney, Blake A	Direct Deposit	√	0.00	
12/27/2024	DD9328	Williams, Andrew H	Direct Deposit	√	0.00	
12/27/2024	DD9317	Moore, Camber R	Direct Deposit	√	0.00	
12/27/2024	DD9296	Andrade, Jr., Anthony W.	Direct Deposit	√	0.00	
12/27/2024	DD9297	Angoluan, Reynaldo M.	Direct Deposit	√	0.00	
12/27/2024	DD9299	Bryan, John R	Direct Deposit	√	0.00	
12/27/2024	DD9300	Burroughs, Nicholle	Direct Deposit	√	0.00	
12/27/2024	DD9301	Buttler, III, John F	Direct Deposit	√	0.00	
12/27/2024	DD9302	Cameron, Richard M	Direct Deposit	√	0.00	
12/27/2024	DD9303	Eargle, Briana H	Direct Deposit	√	0.00	
12/27/2024	DD9304	Faraca, James P	Direct Deposit	√	0.00	
12/27/2024	DD9308	Gable, Charles E	Direct Deposit	√	0.00	

Town of Chapin
General Fund Transactions
December 1, 2024 to December 31, 2024

12/27/2024	DD9310	Galinski, Ryan J	Direct Deposit	√	0.00	
12/27/2024	DD9311	Gilliam, Tammi T	Direct Deposit	√	0.00	
12/27/2024	DD9312	Griffin, Thomas W	Direct Deposit	√	0.00	
12/27/2024	DD9314	Koon, Jr, Albert R.	Direct Deposit	√	0.00	
12/27/2024	DD9319	Radtke, Reid	Direct Deposit	√	0.00	
12/27/2024	DD9325	Summer, Jerry W	Direct Deposit	√	0.00	
12/27/2024	DD9327	Walston, John I	Direct Deposit	√	0.00	
12/27/2024	DD9329	Wright, Susan P	Direct Deposit	√	0.00	
12/27/2024	E-pay	United States Treasury	57-0662070 QB Tracking # 1322657518	√		16,447.62
12/27/2024	12272024	SC Dept of Revenue Attn Withholding	25208607-7	√		2,699.83
12/27/2024	10855	ASIFlex	732.16			679.50
12/27/2024	10856	ASIFlex	Admin Fees 73216 - 12/27/24 Payroll			6.59
12/27/2024	12272025	SCDC Program	1620	√		1,199.40
12/27/2024	10857	SC Employment Security & Workforce	Tammi T Gilliam 4755			124.20
12/27/2024			Deposit	√	44,293.62	
12/27/2024	10858	AT&T Mobility	287327440040			425.85
12/27/2024	10859	Boland's True Value	Account #3452444			339.02
12/27/2024	10860	Charter Communications - Telephone	144316501			422.69
12/27/2024	10861	Craig's Firearm Supply				195.47
12/27/2024	10862	Dominion Energy South Carolina	5-2100-8259-7000			6,747.28
12/27/2024	10863	Lake Murray Tire & Automotive	Town of Chapin - Police			842.31
12/27/2024	10864	Novatech	CBE-GC1964			188.75
12/27/2024	10865	O'Reilly	Cust No. 2878452			212.98
12/27/2024	12272024	SC Retirement System	732.16	√		64,206.57
12/30/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/23/2024	√		1,434.13
12/30/2024	FEE	First Community Bank	Stop Payment Fee	√		35.00
12/31/2024	DD9291	Clonts, Michael W	Direct Deposit	√	0.00	
12/31/2024	DD9292	Teal, Leland	Direct Deposit	√	0.00	
12/31/2024	DD9293	White, Richard G	Direct Deposit	√	0.00	
12/31/2024	DD9294	Wingard, Vicky A	Direct Deposit	√	0.00	
12/31/2024	E-pay	United States Treasury	57-0662070 QB Tracking # 1322735518	√		245.06
12/31/2024	E-pay	United States Treasury	57-0662070 QB Tracking # 1322813518	√		110.46
12/31/2024	12312024	SC Retirement System	VOID: 732.16	√	0.00	
12/31/2024	12312024	SC Retirement System	732.16			44,214.19
12/31/2024			Interest	√	266.95	

Town of Chapin
General Fund Profit & Loss - Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · Taxes				
4001 · Real Property Tax	239,968.67	240,000.00	(31.33)	99.99%
4002 · Homestead Exemption	5,989.06	6,000.00	(10.94)	99.82%
4003 · Delinquent Property Taxes	10,575.41	5,500.00	5,075.41	192.28%
4004 · Tax Penalties	6,269.55	1,000.00	5,269.55	626.96%
4005 · State Sales & Use tax credit	256.09	75.00	181.09	341.45%
4006 · Motor Carrier tax	983.91	900.00	83.91	109.32%
4007 · Vehicle Tax	22,035.68	20,000.00	2,035.68	110.18%
Total 4000 · Taxes	<u>286,078.37</u>	<u>273,475.00</u>	<u>12,603.37</u>	<u>104.61%</u>
4100 · License & Permits				
4101 · Business License	584,293.60	415,000.00	169,293.60	140.79%
4102 · Franchise Fees	288,536.77	270,000.00	18,536.77	106.87%
4103 · ITCP/TTCP	712,049.33	675,000.00	37,049.33	105.49%
4104 · Broker Tax	19,164.65	15,000.00	4,164.65	127.76%
4105 · Liquor	11,000.00	18,000.00	(7,000.00)	61.11%
4108 · Subdivision Review	250.00	5,520.00	(5,270.00)	4.53%
4109 · Zoning Permit & Fee	17,285.45	4,500.00	12,785.45	384.12%
4120 · Other Permits	16,868.51	2,000.00	14,868.51	843.43%
Total 4100 · License & Permits	<u>1,649,448.31</u>	<u>1,405,020.00</u>	<u>244,428.31</u>	<u>117.4%</u>
4200 · Intergovernmental Revenue				
4201 · Intergovernmental Rev-SC				
4202 · Local Government Fund	45,762.27	44,516.00	1,246.27	102.8%
4208 · Motor Carrier Tax	86.21			
4212 · Accomodations Tax	2,378.11	4,500.00	(2,121.89)	52.85%
4213 · SCMIRF SCMIT Grants	4,527.20			
4214 · OHSJP Grant	16,198.00			
4215 · Merchant Inventory Tax	1,077.28	1,000.00	77.28	107.73%
Total 4201 · Intergovernmental Rev-SC	<u>70,029.07</u>	<u>50,016.00</u>	<u>20,013.07</u>	<u>140.01%</u>
Total 4200 · Intergovernmental Revenue	<u>70,029.07</u>	<u>50,016.00</u>	<u>20,013.07</u>	<u>140.01%</u>
4400 · Fines & Forfeitures				
4410 · Police Fines	38,948.02	38,000.00	948.02	102.5%

Town of Chapin
General Fund Profit & Loss - Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4415 · Victims Assistance Income	2,834.99	3,500.00	(665.01)	81.0%
Total 4400 · Fines & Forfeitures	41,783.01	41,500.00	283.01	100.68%
4500 · Private Donations				
4502 · Prayer Breakfast	2,242.00	3,200.00	(958.00)	70.06%
Total 4500 · Private Donations	2,242.00	3,200.00	(958.00)	70.06%
4900 · Miscellaneous Revenues				
4901 · Rental Income	46,987.78	24,850.00	22,137.78	189.09%
4903 · Community Center Rental	23,210.00	18,000.00	5,210.00	128.94%
4905 · Festival, Event, Parade Income	23,650.00	25,000.00	(1,350.00)	94.6%
4950 · Interest Income	5,502.67	4,200.00	1,302.67	131.02%
4990 · Other Miscellaneous Income	1,328.84	8,500.00	(7,171.16)	15.63%
Total 4900 · Miscellaneous Revenues	100,679.29	80,550.00	20,129.29	124.99%
Total Income	2,150,260.05	1,853,761.00	296,499.05	115.99%
Gross Profit	2,150,260.05	1,853,761.00	296,499.05	115.99%
Expense				
6000 · Salaries & Benefits				
6001 · Salaries & Wages	797,218.74	859,325.65	(62,106.91)	92.77%
6003 · Overtime Pay	18,093.84	17,600.00	493.84	102.81%
6008 · Bonus	12,182.21	9,000.00	3,182.21	135.36%
6010 · Car Allowance	7,015.32	6,000.00	1,015.32	116.92%
Total 6000 · Salaries & Benefits	834,510.11	891,925.65	(57,415.54)	93.56%
6020 · Fringe Benefits				
6021 · Payroll Taxes	63,206.35	67,497.91	(4,291.56)	93.64%
6023 · Group Health Insurance	150,217.44	177,388.56	(27,171.12)	84.68%
6025 · Retirement Expense	151,111.25	176,398.62	(25,287.37)	85.67%
6028 · Workmens Compensation Ins	17,774.88	24,765.00	(6,990.12)	71.77%
6029 · Unemployment Expense	0.00	540.92	(540.92)	0.0%
Total 6020 · Fringe Benefits	382,309.92	446,591.01	(64,281.09)	85.61%
6100 · Operations Expense				
6300 · Purchased Services				
6301 · Professional & Technical				
6303 · Contract & Temporary Labor	335.16			

Town of Chapin
General Fund Profit & Loss - Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6304 · Accounting	34,378.49			
6305 · Payroll Processing fees	2,960.00	2,000.00	960.00	148.0%
6307 · Auditing	13,250.00	12,500.00	750.00	106.0%
6308 · Tax Collection Cost	3,652.00	3,700.00	(48.00)	98.7%
6311 · Firing Range	1,810.40	1,000.00	810.40	181.04%
6312 · Magistrate	23,524.71	24,100.00	(575.29)	97.61%
6313 · Municode	3,468.46	3,500.00	(31.54)	99.1%
6314 · Jurors	200.00	1,600.00	(1,400.00)	12.5%
6315 · Prisoner Housing	0.00	1,000.00	(1,000.00)	0.0%
6316 · Legal Expense	35,167.43	62,000.00	(26,832.57)	56.72%
6321 · Awareness, Promotion, Advertisi	17,975.00	8,135.00	9,840.00	220.96%
6325 · Insurance	60,530.63	64,630.00	(4,099.37)	93.66%
6330 · Remittance to State	25,624.13	22,000.00	3,624.13	116.47%
6336 · Postage	2,665.28	3,600.00	(934.72)	74.04%
6337 · Copier Supplies/Maintenance	3,871.30	4,470.00	(598.70)	86.61%
6356 · Professional & Technical Other	1,386.00	65,500.00	(64,114.00)	2.12%
Total 6301 · Professional & Technical	230,798.99	279,735.00	(48,936.01)	82.51%
6331 · Cable Service	496.42	504.00	(7.58)	98.5%
6333 · Internet, Web services	13,027.60	11,737.50	1,290.10	110.99%
6335 · Telephone, Cells	16,374.78	15,925.00	449.78	102.82%
6342 · Electricity	61,024.89	65,860.00	(4,835.11)	92.66%
6343 · Utility expense, Water & Sewer	8,558.73	7,100.00	1,458.73	120.55%
6344 · Mayors Prayer Breakfast	768.48	1,000.00	(231.52)	76.85%
6346 · Community Events & Promotions	19,987.65	18,500.00	1,487.65	108.04%
6347 · Public Notices	437.90	1,200.00	(762.10)	36.49%
6348 · Dues, Subscriptions, Fees	6,120.68	4,195.00	1,925.68	145.9%
6349 · Printing & Copying	121.00			
6352 · Employee Travel & Training	10,359.21	20,400.00	(10,040.79)	50.78%
6357 · Meeting Expenses	4,115.93	3,400.00	715.93	121.06%
Total 6300 · Purchased Services	372,192.26	429,556.50	(57,364.24)	86.65%
6400 · Property Services				
6403 · Equipment Rental	720.60	3,323.00	(2,602.40)	21.69%

Town of Chapin
General Fund Profit & Loss - Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6405 · Property security services	1,006.65	1,100.00	(93.35)	91.51%
Total 6400 · Property Services	1,727.25	4,423.00	(2,695.75)	39.05%
6420 · Repair & Maintenance				
6421 · Building & Grounds	8,010.69	9,100.00	(1,089.31)	88.03%
6422 · Janitorial, Cleaning	6,263.54	6,255.00	8.54	100.14%
6424 · Vehicle Gas & Oil	21,861.15	25,100.00	(3,238.85)	87.1%
6425 · Vehicle Repair	9,383.19	10,000.00	(616.81)	93.83%
6430 · Maintenance Agreements	0.00	3,100.00	(3,100.00)	0.0%
6431 · Computer System Maintenance	17,537.00	17,200.00	337.00	101.96%
6434 · Street or Streetscape repair	97.04			
6435 · Repair & Maintenance Other	(4,244.42)	1,500.00	(5,744.42)	(282.96%)
Total 6420 · Repair & Maintenance	58,908.19	72,255.00	(13,346.81)	81.53%
6600 · Supplies & Materials				
6601 · Equipment & Tools	6,440.62	6,500.00	(59.38)	99.09%
6602 · Office Supplies	7,509.21	8,800.00	(1,290.79)	85.33%
6603 · Cleaning supplies	2,033.40	1,100.00	933.40	184.86%
6605 · Software	23,140.59	27,395.00	(4,254.41)	84.47%
6607 · Computers & Office Equipment	2,889.31	9,600.00	(6,710.69)	30.1%
6610 · Uniforms and Equipment	8,635.35	5,500.00	3,135.35	157.01%
6615 · Supplies & Materials - Other	0.00			
Total 6600 · Supplies & Materials	50,648.48	58,895.00	(8,246.52)	86.0%
Total 6100 · Operations Expense	483,476.18	565,129.50	(81,653.32)	85.55%
6900 · Other Expenses				
6905 · Contributions	2,000.00	1,500.00	500.00	133.33%
6906 · Other	88.90	1,514.84	(1,425.94)	5.87%
6910 · Bank Fees	202.28			
6911 · Victims Assistance	3,040.00	3,500.00	(460.00)	86.86%
Total 6900 · Other Expenses	5,331.18	6,514.84	(1,183.66)	81.83%
7000 · Capital Outlay				
7010 · Vehicles	49,828.00			
7019 · Software	(6,250.00)			
7020 · Furniture & Fixtures	0.00			

Town of Chapin
General Fund Profit & Loss - Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 7000 · Capital Outlay	43,578.00			
9000 · Other Financing (Sources) Uses				
9006 · Transfers In	(56,400.00)	(56,400.00)	0.00	100.0%
Total 9000 · Other Financing (Sources) Uses	(56,400.00)	(56,400.00)	0.00	100.0%
Total Expense	1,692,805.39	1,853,761.00	(160,955.61)	91.32%
Net Income	<u>457,454.66</u>	<u>0.00</u>	<u>457,454.66</u>	<u>100.0%</u>

Town of Chapin
Utility Fund Profit & Loss - Budget vs. Actual
January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
7000 · Application fees	18,280.00	15,600.00	2,680.00	117.18%
7001 · Carolina Water	29,972.71	27,000.00	2,972.71	111.01%
70041 · Income Sewer Billings	3,847,058.74	3,642,665.28	204,393.46	105.61%
70042 · Income Water Billings	1,402,917.86	1,469,318.00	-66,400.14	95.48%
7006 · Reimbursement from SCDOT	55,917.29			
7008 · Sewer Inspections	10,098.72	7,700.00	2,398.72	131.15%
7009 · Sewer Tap Fees	460,462.50	825,675.00	-365,212.50	55.77%
7010 · Interest Income	153,430.28	72,000.00	81,430.28	213.1%
7014 · Water Meter Purchase	17,256.28	23,000.00	-5,743.72	75.03%
7015 · Water Tap Fees	113,375.00	3,600.00	109,775.00	3,149.31%
7016 · Transfer In from fund balance	1,341,263.00	1,341,263.00	0.00	100.0%
70162 · RIA Grant	500,000.00	500,000.00	0.00	100.0%
7020 · Miscellaneous Income	525.00	5,000.00	-4,475.00	10.5%
7022 · Septage Receiving Revenue	44,701.98	41,500.00	3,201.98	107.72%
7023 · Tranfer from Utility Capital	0.00	458,252.21	-458,252.21	0.0%
Total Income	<u>7,995,259.36</u>	<u>8,432,573.49</u>	<u>-437,314.13</u>	<u>94.81%</u>
Gross Profit	7,995,259.36	8,432,573.49	-437,314.13	94.81%
Expense				
6001 · Utility Dept. Office Rental Exp				
64301 · Electric & Utilities (Water)	1,427.53			
64302 · Electric & Utilities (Elect)	5,865.10			
64761 · Telephone	1,241.01			
66901 · Rent	56,400.00			
Total 6001 · Utility Dept. Office Rental Exp	<u>64,933.64</u>			
6002 · Capital Replacement/Improvement				
60021 · Non Capital under \$5000	25,091.75	40,810.00	-15,718.25	61.48%
60022 · Sidewalk Hwy 76 N	12,650.00			
60025 · Automotive Equipment	38,293.33	37,500.00	793.33	102.12%
60027 · Heavy Equipment	121,777.94	147,500.00	-25,722.06	82.56%
60028 · Construction				

Town of Chapin
Utility Fund Profit & Loss - Budget vs. Actual
January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
600281 · Lagoon Closeout	1,479,222.05	1,841,263.00	-362,040.95	80.34%
600282 · Well Abandonment	26,284.00			
60028 · Construction - Other	21,955.15	78,800.00	-56,844.85	27.86%
Total 60028 · Construction	1,527,461.20	1,920,063.00	-392,601.80	79.55%
60029 · Equipment Replacement	289,293.52	150,500.00	138,793.52	192.22%
60032 · Professional Services	65,522.00	211,820.00	-146,298.00	30.93%
Total 6002 · Capital Replacement/Improvement	2,080,089.74	2,508,193.00	-428,103.26	82.93%
6003 · Chemicals	174,264.57	357,000.00	-182,735.43	48.81%
6050 · Automobile Expense	94.47			
6060 · Bank Service Charges	10.00			
6210 · Debt Service Payment	624,840.04	624,840.04	0.00	100.0%
6220 · Dues and Subscriptions	1,265.00	2,000.00	-735.00	63.25%
6225 · Easement compensation	0.00	4,000.00	-4,000.00	0.0%
6230 · Equipment Maintenance	9,186.90	4,500.00	4,686.90	204.15%
6240 · Equipment Rental	1,272.31	3,000.00	-1,727.69	42.41%
6245 · Truck Maintenance	13,813.64	15,000.00	-1,186.36	92.09%
6250 · Facility Maintenance	2,990.39	5,000.00	-2,009.61	59.81%
6383 · Insurance W/S	86,199.83	82,100.00	4,099.83	104.99%
6420 · Contract Operating Fees	8,248.91	6,900.00	1,348.91	119.55%
6430 · Electric & Utilities	275,677.24	268,000.00	7,677.24	102.87%
6445 · Fuel	55,475.54	59,000.00	-3,524.46	94.03%
6446 · Generator Service Agreement	12,557.32	7,000.00	5,557.32	179.39%
6450 · Instrument Calibration	5,563.23	4,000.00	1,563.23	139.08%
6460 · Lab Analysis	23,438.50	27,000.00	-3,561.50	86.81%
6465 · Lab Supplies	5,578.63	4,000.00	1,578.63	139.47%
6468 · Pipe/Fittings/Meters	89,061.49	126,500.00	-37,438.51	70.4%
6470 · Operating Supplies (meters, sig	52,539.55	84,000.00	-31,460.45	62.55%
6473 · Electrical/Pumps	196,005.41	35,000.00	161,005.41	560.02%
6475 · Repairs By Outside Contractors	364,765.21	240,000.00	124,765.21	151.99%
6476 · Telephone, Cell Phone, Tablets	29,206.01	41,000.00	-11,793.99	71.23%
6477 · Training	953.00	10,000.00	-9,047.00	9.53%
6478 · Internet Service Provider	3,109.87	4,000.00	-890.13	77.75%

Town of Chapin
Utility Fund Profit & Loss - Budget vs. Actual
January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6479 · SCDHEC Well Monitoring	9,868.28	9,000.00	868.28	109.65%
6480 · Waste Disposal	13,541.90	5,000.00	8,541.90	270.84%
6485 · Sludge Disposal	103,180.79	210,000.00	-106,819.21	49.13%
6490 · Water Purchase From C/Cola	895,687.40	969,830.27	-74,142.87	92.36%
6500 · Water Tank Maintenance Contract	14,280.80	14,500.00	-219.20	98.49%
6510 · Safety	14,089.94	10,000.00	4,089.94	140.9%
6515 · Tools	4,697.22	8,500.00	-3,802.78	55.26%
6525 · Sewer/water tap reimbursement	3,899.97			
6530 · Miscellaneous	0.00			
6600 · Personnel				
66100 · Salaries	1,011,897.21	1,184,995.68	-173,098.47	85.39%
66200 · Payroll Taxes	79,950.12	84,528.83	-4,578.71	94.58%
66300 · Retirement	191,596.77	202,706.67	-11,109.90	94.52%
66400 · Health & Dental	136,014.27	174,582.00	-38,567.73	77.91%
66500 · Overtime	9,812.20	25,142.00	-15,329.80	39.03%
66600 · Part-time	38,211.75	48,900.00	-10,688.25	78.14%
66700 · Bonus	12,680.13	10,200.00	2,480.13	124.32%
66800 · Unemployment Taxes	0.00	1,200.00	-1,200.00	0.0%
Total 6600 · Personnel	1,480,162.45	1,732,255.18	-252,092.73	85.45%
6620 · Uniforms	4,201.61	6,000.00	-1,798.39	70.03%
6640 · Professional Fees	8,594.62			
6650 · Accounting Fees	12,250.00	13,000.00	-750.00	94.23%
6651 · Financial Advisor	1,651.00	13,000.00	-11,349.00	12.7%
6660 · Legal Fees	50,664.28	200,000.00	-149,335.72	25.33%
6665 · Permits and Licenses	3,460.00	4,000.00	-540.00	86.5%
6680 · Engineering Fees	89,841.00	43,000.00	46,841.00	208.93%
6700 · Operational Expense				
6701 · Bank Analysis Charge	415.76	1,000.00	-584.24	41.58%
6704 · Returned Check	0.00	500.00	-500.00	0.0%
Total 6700 · Operational Expense	415.76	1,500.00	-1,084.24	27.72%
67100 · Repairs				
6725 · Landscape Repair	6,352.98			

Town of Chapin
Utility Fund Profit & Loss - Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6740 • Equipment Repairs	21,389.30			
Total 67100 • Repairs	27,742.28			
6750 • Office Expense				
6751 • Self-mailers/Printing	486.00	1,000.00	-514.00	48.6%
6755 • Advertising	32.70	1,000.00	-967.30	3.27%
6765 • Computer Hardware Maintenance	7,317.00	4,600.00	2,717.00	159.07%
6770 • Computers & Printers Equipment	9,505.95	4,000.00	5,505.95	237.65%
6775 • Handheld Software Maintenance	1,793.64	1,800.00	-6.36	99.65%
6777 • Printing & Copier Expense	1,785.38	3,100.00	-1,314.62	57.59%
6780 • Office Supplies	2,936.21	4,000.00	-1,063.79	73.41%
6785 • Software Maintenance	25,562.78	33,000.00	-7,437.22	77.46%
6787 • Postage	48,780.62	46,000.00	2,780.62	106.05%
6790 • Repair/Service Calls	0.00	1,000.00	-1,000.00	0.0%
6795 • Credit Card Fees	120.00	500.00	-380.00	24.0%
6800 • Other	2,534.03			
6750 • Office Expense - Other	953.69			
Total 6750 • Office Expense	101,808.00	100,000.00	1,808.00	101.81%
6781 • Meals/Water/Kitchen	804.16	3,500.00	-2,695.84	22.98%
6900 • Travel & Ent				
6905 • Lodging	2,838.64	7,000.00	-4,161.36	40.55%
6920 • Meals	1,325.25	2,000.00	-674.75	66.26%
6930 • Travel	1,353.82	1,000.00	353.82	135.38%
Total 6900 • Travel & Ent	5,517.71	10,000.00	-4,482.29	55.18%
Total Expense	7,027,499.61	7,875,118.49	-847,618.88	89.24%
Net Ordinary Income	967,759.75	557,455.00	410,304.75	173.6%
Net Income	967,759.75	557,455.00	410,304.75	173.6%

Town of Chapin
Utility Fund Transactions - O and M Account
December 1, 2024 to December 31, 2024

Date	Num	Name	Memo	Clr	Deposits	Payments
12/02/2024	DEBIT	Staples	Toner, stapler, envelopes, staples	√		195.76
12/05/2024	8225	Boland's True Value	3452445	√		570.73
12/05/2024	8226	Charter Communications	145588801112124	√		119.98
12/05/2024	8227	Dominion Energy	5210045006782 11/24	√		6,685.31
12/05/2024	8228	Eddie Gable	Distilled Water, Clorox	√		49.63
12/05/2024	8229	Grainger	9324129734	√		100.45
12/05/2024	8230	MAC Service & Pumping	3502	√		1,400.00
12/05/2024	8231	Mansfield Oil Company	SQLCD-1024005	√		2,352.34
12/05/2024	8232	Metts Construction Inc	24-2875	√		80.25
12/05/2024	8233	STAline Waterworks, Inc.		√		3,728.50
12/05/2024	8234	Susan Wright	Walgreens - Chuck Gunter	√		17.54
12/05/2024	8235	T-21 Construction & Land Services	1100	√		5,000.00
12/05/2024	Transfer	TD Bank	Transfer from General Revenue	√	250,000.00	
12/05/2024	DEBIT	Northern Tools & Equipment	Public works tools	√		577.76
12/05/2024	DEBIT	Disputed charge	Disputed charge/provisional credit issued	√		42.83
12/06/2024	DEBIT	Staples	Office supplies	√		65.88
12/09/2024	DEBIT	Northern Tools & Equipment	Shredder/vac for public works	√		1,176.99
12/10/2024	DEBT	CAROLINA CONNECT	November 2024 WWTP internet	√		15.66
12/11/2024	DEBIT	The Notary Store	Notary stamp and embosser/Susan	√		125.68
12/11/2024	DEBIT	Amazon	Bulbs	√		25.66
12/11/2024	DEBIT	Staples	Maintenance purchases/toner/dry erase/calendars	√		223.49
12/12/2024	8236	Brigman's Septic Tank Service, LLC	T-10 & Harding Street	√		1,010.00
12/12/2024	8237	City of Columbia		√		56,895.29
12/12/2024	8238	Electric Control & Supply Co	1243377-01	√		308.53
12/12/2024	8239	Eurofins Environmental		√		2,039.50
12/12/2024	8240	Haynsworth Sinkler Boyd	SRF Bond Counsel	√		15,000.00
12/12/2024	8241	Hussey Gay Bell		√		8,750.00
12/12/2024	8242	Industrial Solutions and Supply, Inc.		√		6,923.44
12/12/2024	8243	Lake Murray Tire & Automotive	250369	√		227.44
12/12/2024	8244	MAC Service & Pumping		√		6,400.00
12/12/2024	8245	Omni-site.net	97095	√		948.60
12/12/2024	8246	Professional Mail Services, Inc.		√		3,974.21
12/12/2024	8247	Republic Services	0743-001875207	√		7,144.01
12/12/2024	8248	SCDES	SC0040631-QA-2025	√		2,130.00
12/12/2024	8249	Town Of Chapin.	November 2024	√		221,396.04
12/12/2024	8250	Verizon	9979505548	√		785.20
12/12/2024	8251	Westpark Communications, L.P.	241200002	√		174.55
12/12/2024	DEBIT	Publix	Chuck Gunter ceremony	√		141.27
12/13/2024	Transfer	TD Bank	Transfer from General Revenue	√	200,000.00	
12/13/2024	DEBIT	Greenheck	Exhaust Fan Replacement	√		160.00
12/13/2024	DEP	Deposit	Provisional credit	√	42.83	
12/16/2024	DEBIT	Greenheck	Exhaust Fan	√		160.00
12/18/2024	DEBIT	Publix	Potatoes for Christmas lunch	√		24.29
12/19/2024	8252	American Engineering Consultants, Inc.	24-00572	√		1,951.00
12/19/2024	8253	Generator Services Inc		√		1,045.34
12/19/2024	8254	Lake Murray Tire & Automotive	250566	√		137.76
12/19/2024	8255	Lake Murray Utility Company, Inc.	200 John Lindler Road	√		3,100.00
12/19/2024	8256	MAC Service & Pumping	3507	√		4,600.00
12/19/2024	8257	Metts Construction Inc	24-2968	√		80.25
12/19/2024	8258	North American Geochemical, LLC	12172024	√		3,671.25
12/19/2024	8259	T-21 Construction & Land Services	1103	√		500.00
12/19/2024	8260	Westpark Communications, L.P.	241200625	√		220.23
12/20/2024	8261	Lake Murray Tire & Automotive	250833	√		117.88
12/20/2024	8262	Kayla Fulmer	Christmas lunch supplies	√		30.97
12/23/2024	DEP	Deposit	TOC reimbursement postage	√	98.65	
12/25/2024	DEBIT	WEASC	Renewal - Kevin Sipes	√		45.00
12/26/2024	DEBIT	WALGREENS	Debit	√		7.47
12/26/2024	DEBIT	Food Lion	Water/WWTP lab	√		14.97
12/26/2024	DEBIT	Blanchard Equipment Co., Inc.	WWTP/Blake	√		165.13
12/26/2024	DEBIT	Roysons Chapin Automotive	Oil change/Anthony	√		49.08

Town of Chapin
Utility Fund Transactions - O and M Account
December 1, 2024 to December 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Deposits</u>	<u>Payments</u>
12/27/2024	8263	Griffin Gear, Inc.	PO # 2024-56			19,990.00
12/27/2024	8264	MAC Service & Pumping	3508			3,300.00
12/27/2024	8265	Palmetto Utility Protection Service	INV5354	√		687.30
12/27/2024	8266	Pete Duty & Associates Inc				30,931.73
12/27/2024	8267	Tracer Electronics, LLC	146843			12,909.94
12/27/2024	8268	WEASC 1	008188 Susan Wright			45.00
12/27/2024	8269	USA BLUEBOOK	INV00559014			477.12
12/27/2024	DEBIT	WEASC	Dues - Kayla Fulmer	√		45.00
12/30/2024	DEBIT	4 Imprint	Utilities sweatshirts			1,482.77
12/30/2024	DEBIT	Caliber Collision	Repair/Dave's accident	√		2,938.83
12/31/2024	DEBIT	Pitney Bowes	Postage			200.00
12/31/2024	ACH	Dominion Energy	Online payment for voided check never received ch#8189			6,317.45

Town of Chapin
Utility Fund Transactions - General Revenue Account
December 1, 2024 to December 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Deposits</u>	<u>Payments</u>
12/01/2024	QS1	Deposit	QS1/IVR	√	4,876.28	
12/02/2024	DEP	Deposit	Deposit	√	7,621.76	
12/02/2024	EL	Deposit	EL	√	549.44	
12/02/2024	EL	Deposit	EL	√	1,599.87	
12/02/2024	QS1	Deposit	QS1/IVR	√	5,431.85	
12/02/2024	DEP	Deposit	Deposit	√	6,193.86	
12/02/2024	DEP	Deposit	Deposit	√	869.50	
12/02/2024	CREDIT	Deposit	Credit	√	346.00	
12/02/2024	DEBIT	Deposit	174 Firebridge	√	25.00	
12/02/2024	ADJ	Nacha	ACH November 2024	√	122,345.87	
12/03/2024	DEP	Deposit	Deposit	√	574.51	
12/03/2024	DEP	Deposit	Deposit	√	623.77	
12/03/2024	QS1	Deposit	QS1/IVR	√	5,035.89	
12/03/2024	EL	Deposit	EL	√	214.17	
12/03/2024	DEP	Deposit	Deposit	√	9,361.09	
12/03/2024	DEP	Deposit	Deposit	√	1,558.90	
12/03/2024	CREDIT	Deposit	Credit	√	83.00	
12/03/2024	DEBIT	authnet gateway billing	December 2024	√		10.00
12/04/2024	NSF	Return Deposit Item	NSF acct# 14142	√		55.50
12/04/2024	EL	Deposit	EL	√	143.50	
12/04/2024	DEP	Deposit	Deposit	√	8,650.34	
12/04/2024	DEP	Deposit	Deposit	√	5,070.91	
12/04/2024	QS1	Deposit	QS1/IVR	√	2,656.62	
12/04/2024	DEP	Deposit	Deposit	√	246.95	
12/04/2024	CREDIT	Deposit	Credit	√	55.00	
12/05/2024	Transfer	TD Bank	Transfer to Operating	√		250,000.00
12/05/2024	2491	Andrea Cornelison # 9860	Overpayment on acct#9860	√		37.00
12/05/2024	2492	Barbara Garofalo	Security Deposit refund acct# 14205	√		79.30
12/05/2024	2493	Meg Liles	Security Deposit refund acct# 4281	√		100.00
12/05/2024	2494	Shelly Sims #6702	VOID: Security Deposit Refund		0.00	
12/05/2024	NSF	Return Deposit Item	NSF acct# 14039	√		55.50
12/05/2024	NSF	Return Deposit Item	NSF acct# 8052	√		141.00
12/05/2024	NSF	Return Deposit Item	NSF acct# 14759	√		141.00
12/05/2024	NSF	Return Deposit Item	NSF acct# 15237	√		55.50
12/05/2024	NSF	Return Deposit Item	NSF acct#15186	√		141.00
12/05/2024	NSF	Return Deposit Item	NSF acct# 15483	√		85.50
12/05/2024	NSF	Return Deposit Item	NSF acct#14839	√		103.17
12/05/2024	NSF	Return Deposit Item	NSF acct#11039	√		106.00
12/05/2024	NSF	Return Deposit Item	NSF acct#8435	√		141.00
12/05/2024	NSF	Return Deposit Item	NSF acct#6333	√		120.18
12/05/2024	NSF	Return Deposit Item	NSF acct#7574	√		93.50
12/05/2024	DEP	Deposit	Deposit	√	3,384.38	
12/05/2024	QS1	Deposit	QS1/IVR	√	4,693.09	
12/05/2024	DEP	Deposit	363 Griffon Dr	√	25.00	
12/05/2024	CREDIT	Deposit	400 Lookover Point	√	550.00	
12/05/2024	EL	Deposit	EL	√	437.96	
12/05/2024	NSF	Return Deposit Item	Returned item check#2494	√	44.50	
12/05/2024	NSF	Return Deposit Item	Returned check#2483	√	107.30	

Town of Chapin
Utility Fund Transactions - General Revenue Account
December 1, 2024 to December 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Deposits</u>	<u>Payments</u>
12/06/2024	QS1	Deposit	QS1/IVR	√	4,990.21	
12/06/2024	DEP	Deposit	Deposit	√	1,002.87	
12/06/2024	CREDIT	Deposit	Credit	√	150.00	
12/06/2024	NSF	Return Deposit Item	NSF acct# 15895	√		55.50
12/06/2024	DEP	Deposit	Deposit	√	4,722.75	
12/07/2024	QS1	Deposit	QS1/IVR	√	3,929.66	
12/08/2024	QS1	Deposit	QS1/IVR	√	4,226.60	
12/09/2024	DEBIT	SIMPLIFILE	Recording license payment	√		99.00
12/09/2024	EL	Deposit	EL	√	266.00	
12/09/2024	QS1	Deposit	QS1/IVR	√	7,624.11	
12/09/2024	DEP	Deposit	Deposit	√	2,001.46	
12/09/2024	CREDIT	Deposit	CREDIT	√	135.50	
12/09/2024	DEBIT	Deposit	DEBIT	√	67.57	
12/09/2024	DEP	Deposit	Deposit	√	4,061.05	
12/10/2024	CREDIT	Deposit	Credit	√	171.50	
12/10/2024	DEBIT	Deposit	337 Griffon	√	25.00	
12/10/2024	EL	Deposit	EL	√	367.15	
12/10/2024	NSF	Return Deposit Item	Returned check#2481	√	63.83	
12/11/2024	DEBIT	Deposit	Debit	√	178.50	
12/11/2024	QS1	Deposit	QS1/IVR	√	6,408.61	
12/11/2024	QS1	Deposit	QS1/IVR	√	5,017.13	
12/11/2024	DEP	Deposit	Deposit	√	6,496.47	
12/11/2024	DEP	Deposit	Deposit	√	5,623.04	
12/11/2024	EL	Deposit	EL	√	471.79	
12/12/2024	DEP	Deposit	Deposit	√	196.68	
12/12/2024	CREDIT	Deposit	CREDIT	√	420.57	
12/12/2024	DEBIT	Deposit	DEBIT	√	55.50	
12/12/2024	QS1	Deposit	QS1/IVR	√	4,564.71	
12/12/2024	DEP	Deposit	Deposit	√	4,917.35	
12/12/2024	DEP	Deposit	Deposit	√	6,863.07	
12/12/2024	EL	Deposit	EL	√	923.27	
12/12/2024	NSF	Return Deposit Item	Returned check#2491	√	37.00	
12/12/2024	NSF	Return Deposit Item	Returned item check#2492	√	79.30	
12/13/2024	DEP	Deposit	Deposit	√	1,729.28	
12/13/2024	DEP	Deposit	Deposit	√	573.70	
12/13/2024	Transfer	TD Bank	Transfer to Operating	√		200,000.00
12/13/2024	NSF	Return Deposit Item	NSF acct# 16245	√		118.37
12/13/2024	QS1	Deposit	QS1/IVR	√	2,892.21	
12/13/2024	DEP	Deposit	Deposit	√	8,548.39	
12/13/2024	EL	Deposit	EL	√	111.00	
12/13/2024	CREDIT	Deposit	Credit	√	447.34	
12/13/2024	DEBIT	Deposit	DEBIT	√	125.00	
12/13/2024	NSF	Return Deposit Item	Returned item check# 2488	√	44.50	
12/13/2024	NSF	Return Deposit Item	Returned check #2493	√	100.00	
12/14/2024	QS1	Deposit	QS1/IVR	√	2,101.44	
12/15/2024	QS1	Deposit	QS1/IVR	√	2,227.36	
12/15/2024			Service Charge	√		30.43
12/15/2024			Interest	√	9,291.44	
12/16/2024	NSF	Return Deposit Item	NSF Acct# 13555			28.00

Town of Chapin
Utility Fund Transactions - General Revenue Account
December 1, 2024 to December 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Deposits</u>	<u>Payments</u>
12/16/2024	NSF	Return Deposit Item	NSF acct# 11456	√		25.00
12/16/2024	DEP	Deposit	Deposit	√	8,088.63	
12/16/2024	DEP	Deposit	Deposit	√	7,620.05	
12/16/2024	QS1	Deposit	QS1/IVR	√	4,341.25	
12/16/2024	CREDIT	Deposit	CREDIT	√	141.52	
12/16/2024	DEBIT	Deposit	DEBIT	√	369.10	
12/16/2024	2494	Shelly Sims #6702	Security Deposit Refund	√		44.50
12/17/2024	DEP	Deposit	Deposit	√	19,446.82	
12/17/2024	DEP	Deposit	Deposit	√	761.52	
12/17/2024	EL	Deposit	EL	√	145.14	
12/17/2024	QS1	Deposit	QS1/IVR	√	2,508.97	
12/17/2024	CREDIT	Deposit	CREDIT	√	639.00	
12/17/2024	DEBIT	Deposit	DEBIT	√	86.40	
12/18/2024	EL	Deposit	EL	√	510.06	
12/18/2024	DEP	Deposit	Deposit	√	251.28	
12/18/2024	DEP	Deposit	Deposit	√	378.41	
12/18/2024	QS1	Deposit	QS1/IVR	√	3,400.32	
12/18/2024	DEP	Deposit	Deposit	√	726.73	
12/18/2024	CREDIT	Deposit	CREDIT	√	276.07	
12/18/2024	DEBIT	Deposit	DEBIT	√	55.00	
12/19/2024	DEP	Deposit	Deposti	√	3,603.67	
12/19/2024	QS1	Deposit	QS1/IVR	√	2,928.17	
12/19/2024	CREDIT	Deposit	CREDIT	√	125.00	
12/19/2024	DEBIT	Deposit	Debit	√	192.00	
12/20/2024	EL	Deposit	EL	√	320.48	
12/20/2024	EL	Deposit	EL	√	657.83	
12/20/2024	DEP	Deposit	Deposit	√	518.07	
12/20/2024	DEP	Deposit	Deposit	√	308.86	
12/20/2024	DEBIT	Deposit	Debit	√	125.00	
12/20/2024	CREDIT	Deposit	Credit	√	355.94	
12/20/2024	DEP	Deposit	Deposit	√	616.95	
12/20/2024	DEP	Deposit	Deposit	√	7,884.58	
12/20/2024	DEP	Deposit	Deposit	√	8,814.43	
12/21/2024	QS1	Deposit	QS1/IVR	√	3,632.63	
12/22/2024	QS1	Deposit	QS1/IVR	√	2,598.61	
12/23/2024	DEBIT	Deposit	DEBIT	√	55.50	
12/23/2024	CREDIT	Deposit	Credit	√	677.90	
12/23/2024	DEP	Deposit	Deposit	√	581.69	
12/23/2024	QS1	Deposit	QS1/IVR	√	1,631.81	
12/23/2024	DEP	Deposit	Deposit	√	6,763.29	
12/23/2024	DEP	Deposit	Deposit	√	12,828.77	
12/23/2024	DEP	Deposit	Deposit	√	4,665.16	
12/24/2024	QS1	Deposit	QS1/IVR	√	2,102.57	
12/25/2024	QS1	Deposit	QS1/IVR	√	2,458.94	
12/26/2024	ADJ	Nacha	ACH December 2024	√	121,045.87	
12/26/2024	QS1	Deposit	QS1/IVR		672.42	
12/26/2024	EL	Deposit	EL	√	1,007.56	
12/26/2024	DEP	Deposit	Deposit	√	154.90	
12/26/2024	EL	Deposit	EL	√	460.03	

Town of Chapin
Utility Fund Transactions - General Revenue Account
December 1, 2024 to December 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Deposits</u>	<u>Payments</u>
12/26/2024	EL	Deposit	EL	√	161.77	
12/26/2024	EL	Deposit	EL	√	219.78	
12/26/2024	DEP	Deposit	Deposit	√	6,607.98	
12/26/2024	DEP	Deposit	Deposit	√	6,268.00	
12/26/2024	DEP	Deposit	Deposit	√	604.18	
12/26/2024	CREDIT	Deposit	CREDIT	√	28.00	
12/27/2024	QS1	Deposit	QS1/IVR	√	4,374.39	
12/27/2024	2495	Terrance Simonian	Acct# 14755			55.50
12/27/2024	QS1	Deposit	QS1/IVR	√	3,933.34	
12/27/2024	QS1	Deposit	QS1/IVR	√	505.75	
12/28/2024	NSF	Return Deposit Item	Acct# 14142	√		141.00
12/29/2024	QS1	Deposit	QS1/IVR	√	1,369.24	
12/30/2024	EL	Deposit	EL	√	627.12	
12/30/2024	QS1	Deposit	QS1/IVR	√	782.34	
12/31/2024	EL	Deposit	EL	√	876.23	
12/31/2024	NSF	Return Deposit Item	Acct# 11294	√		55.50
12/31/2024	NSF	Return Deposit Item	NSF acct# 15895	√		141.00
12/31/2024	NSF	Return Deposit Item	NSF Acct#14039	√		141.00
12/31/2024	NSF	Return Deposit Item	NSF acct# 7316	√		55.50
12/31/2024	NSF	Return Deposit Item	NSF acct# 15237	√		85.50
12/31/2024	NSF	Return Deposit Item	NSF acct# 16971	√		55.50
12/31/2024	NSF	Return Deposit Item	NSF acct# 14183	√		55.50
12/31/2024	NSF	Return Deposit Item	NSF acct# 6365	√		28.00
12/31/2024	NSF	Return Deposit Item	NSF acct# 14298	√		55.50
12/31/2024	NSF	Return Deposit Item	NSF acct#6315	√		55.50

Town of Chapin
Utility Fund
Balance Sheet
As of December 31, 2024

	Utility Fund
Assets	
Current assets:	
Cash and equivalents	8,728,130.89
Accounts receivable, net	439,264.81
Inventory	563,087.62
Due from State	0.00
Due (to) from other funds	1,086,437.54
Total current assets	10,816,920.86
Noncurrent assets:	
Capital assets, net of accumulated depreciation	31,087,320.17
Total noncurrent assets	31,087,320.17
Total Assets	41,904,241.03
Deferred Outflows of Resources	
Deferred pension charges	312,283.17
Liabilities	
Current liabilities:	
Accounts payable	623,383.68
Payroll liabilities	0.00
Accrued Interest SRLF	56,662.00
Retainage Payable	39,439.97
Other liabilities	0.00
	719,485.65
Noncurrent liabilities	
Amounts due within one year:	
Accrued compensated absences and related benefits	56,674.31
Revolving Fund Loan Current	401,040.06
Amounts due beyond one year:	
Customer deposits	64,139.17
Revolving Fund Loan Long Term	11,527,702.88
Net pension liability	1,865,647.66
Total noncurrent assets	13,915,204.08
Total Liabilities	14,634,689.73
Deferred Inflows of Resources	
Deferred pension credits	16,172.02
Net position	
Invested in capital assets, net of related debt	12,439,305.89
Restricted by council	1,574,483.20
Unrestricted	14,205,221.49
Total net position	28,219,010.58