

Town of Williamston

Run date 10/23/2017 @ 11:43 AM

Trial Balance

for date 9/30/2017

001	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	2,863,696.65	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,207.96	0.00
001 000 1013 Court Fines	4,844.60	0.00
001 000 1015 Upstate Federal Credit Union CD	250,576.51	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	38,634.64	0.00
001 000 1021 Envision Williamston - FC	96,588.37	0.00
001 000 1060 FIRE DEPT GRANT ACCOUNT	1,192.00	0.00
001 000 1100 PETTY CASH	750.00	0.00
001 000 1141 Police Savings Community First	15,909.29	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	232,756.27	0.00
001 000 1180 BB&T Cemetary Fund	52,721.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	9,180.17	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	5,808.05	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	89,325.42	0.00
001 000 1300 A/R UTILITY BILLING	19,180.73	0.00
001 000 1899 EFT Clearing	3,415.04	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	68,649.69
001 000 2020 DEFERRED REVENUE	0.00	89,325.42
001 000 2200 FEDERAL TAX W / H	0.36	0.00
001 000 2230 SC / POL RETIREMENT PAYABLE	1,395.56	0.00
001 000 2250 CANCER INSURANCE W / H	564.66	0.00
001 000 2299 OTHER DEDUCTIONS	195.66	0.00
001 000 2310 ACCRUED SALARIES	0.00	25,210.87
001 000 3010 FUND BALANCE	0.00	2,005,217.67
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	9,089.58
001 000 4030 MOTOR VEHICLE TAXES	0.00	30,174.88
001 000 4040 HOSPITALITY TAX	0.00	40,616.70
001 000 4041 ACOMMODATIONS TAX	0.00	20.23
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	8,727.81
001 000 4070 MERCHANTS INVENTORY TAX	0.00	1,801.87
001 000 4200 BUSINESS LICENSE	0.00	1,695.54
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	8,304.69
001 000 4250 MASC TELECOMMUNICATIONS	0.00	371.91
001 000 4270 WATER TOWER LEASE PAYMENT	0.00	1,500.00
001 000 4300 POLICE FINES	0.00	1,264.92
001 000 4320 DRUG FORFEITURES	0.00	96.00
001 000 4330 MEDSHORE RENTAL INCOME	0.00	3,000.00
001 000 4340 GRANT REVENUE	0.00	732.95
001 000 4360 ENVISION WILLIAMSTON INCOME	0.00	77,095.00
001 000 4400 RECREATION FEES	0.00	25,205.20
001 000 4410 PARK FEES	0.00	2,270.00
001 000 4420 ROOM RENTAL	0.00	2,575.00
001 000 4430 SECURITY FROM SCHOOL DIST	0.00	690.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	412.45
001 000 4520 GARBAGE FEE	0.00	47,352.60
001 000 4521 Garbage Penalty	0.00	1,080.44
001 000 4600 INTEREST INCOME	0.00	84.28
001 000 4610 SALE OF ASSETS	0.00	56,001.00
001 000 4650 SIGN PERMIT FEES	0.00	15.00
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	939.24
001 000 4701 DEBT SET OFF REVENUE	101.75	0.00
001 002 1990 Due (to) from Water	0.00	1,754,869.26
001 003 1990 Due (to) from Sewer	0.00	343,936.10
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	41,756.00	0.00
001 540 5902 WORKERS COMP	13,916.00	0.00
001 540 5904 AUDIT FEES	10,000.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	7,500.00	0.00
001 540 5906 TOWN ATTORNEY	3,400.00	0.00
001 540 5911 BANK CHARGES	948.77	0.00
001 540 5919 SC NATIONAL HERITAGE CORRIDOR	8,635.15	0.00
001 550 5000 ADMIN SALARIES	63,796.92	0.00
001 550 5002 ADMIN SALARIES - OVERTIME	5.20	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	4,726.99	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	8,555.85	0.00
001 550 5102 ADMIN HEALTH INSURANCE	18,316.32	0.00
001 550 5200 ADMIN R & M CONTRACTS	6,895.20	0.00
001 550 5201 ADMIN R & M - VEHICLES	1,078.10	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	42,135.15	0.00

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001	Debits	Credits
001 550 5300 ADMIN EXPENSES & SUPPLIES	5,385.32	0.00
001 550 5302 ADMIN UNIFORMS	327.86	0.00
001 550 5310 EMPLOYEE MORALE	2,020.82	0.00
001 550 5351 COMMUNITY SUPPORT	2,456.06	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	5,799.05	0.00
001 550 5401 ADMIN TELEPHONE	2,674.74	0.00
001 550 5402 ADMIN POSTAGE	2,000.00	0.00
001 550 5403 ADMIN TRANSPORTATION / MILEAGE	28.78	0.00
001 550 5405 ADMIN WATER	1,005.86	0.00
001 550 5411 ADMIN FUEL	538.58	0.00
001 550 5800 ADMIN CAPITAL EXPENDITURES	8,000.00	0.00
001 550 5942 ADMIN PROFESSIONAL FEES	1,223.00	0.00
001 552 5000 MAIN STREET SALARIES	9,692.28	0.00
001 552 5100 MAIN STREET FICA/MEDICARE	741.36	0.00
001 552 5101 MAIN STREET RETIREMENT EXP	1,299.72	0.00
001 552 5102 MAIN STREET HEALTH INSURANCE	1,480.50	0.00
001 552 5300 MAIN STREET SUPPLIES	2,937.24	0.00
001 552 5301 ENVISION WILLIAMSTON EXPENSES	7,070.03	0.00
001 560 5000 STREET SALARIES	40,027.21	0.00
001 560 5002 STREET SALARIES - OVERTIME	1,140.04	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	3,123.56	0.00
001 560 5101 STREET RETIREMENT EXPENSE	5,967.88	0.00
001 560 5102 STREET HEALTH INSURANCE	8,883.00	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	2,197.64	0.00
001 560 5201 STREET R & M - VEHICLES	353.02	0.00
001 560 5300 STREET SUPPLIES	1,571.37	0.00
001 560 5302 STREET UNIFORMS	723.84	0.00
001 560 5400 STREET ELECTRICITY / GAS	20,262.12	0.00
001 560 5401 STREET TELEPHONE	421.76	0.00
001 560 5405 STREET WATER	46.50	0.00
001 560 5411 STREET FUEL	4,739.69	0.00
001 560 5612 Nuisance abatement expense	280.00	0.00
001 570 5000 POLICE SALARIES	146,779.23	0.00
001 570 5002 POLICE SALARIES - OVERTIME	8,388.87	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	11,659.27	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	24,577.77	0.00
001 570 5102 POLICE HEALTH INSURANCE	26,127.26	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	1,467.16	0.00
001 570 5201 POLICE R & M - VEHICLES	4,604.36	0.00
001 570 5203 POLICE R & M - FACILITIES	233.05	0.00
001 570 5300 POLICE SUPPLIES	7,597.86	0.00
001 570 5301 POLICE TRAINING	45.42	0.00
001 570 5302 POLICE UNIFORMS	948.77	0.00
001 570 5310 LAWTRAX	2,900.00	0.00
001 570 5400 POLICE ELECTRICITY / GAS	1,604.84	0.00
001 570 5401 POLICE TELEPHONE	2,142.95	0.00
001 570 5405 POLICE WATER	446.41	0.00
001 570 5411 POLICE FUEL	9,814.56	0.00
001 570 5700 Police Dept. Capital Outlay	9,962.27	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	3,500.00	0.00
001 575 5000 SRO OFFICERS SALARY	24,842.49	0.00
001 575 5002 SRO OFFICERS OVERTIME	247.95	0.00
001 575 5100 SRO OFFICER FICA/MEDICARE	1,828.54	0.00
001 575 5101 SRO OFFICER RETIREMENT	3,974.34	0.00
001 575 5102 SRO OFFICER HEALTH INSURANCE	6,705.72	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	22.23	0.00
001 575 5302 SRO EXPENSE PALMETTO HIGH	786.84	0.00
001 575 5303 SRO EXPENSE CAREER & TECHNOLOGY CENTER	64.19	0.00
001 575 5304 SRO EXPENSE ELEMENTARY SCHOOL	4,389.94	0.00
001 580 5000 P&R SALARIES	24,474.40	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	1,766.92	0.00
001 580 5101 P&R RETIREMENT EXPENSE	3,282.09	0.00
001 580 5102 P&R HEALTH INSURANCE	6,391.02	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	1,851.25	0.00
001 580 5300 P&R SUPPLIES	514.98	0.00
001 580 5302 P&R UNIFORMS	419.77	0.00
001 580 5400 P&R ELECTRICITY / GAS	4,311.75	0.00
001 580 5401 P&R TELEPHONE	265.44	0.00

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	001	Debits	Credits
001 580 5405 P&R WATER		1,460.88	0.00
001 580 5411 P&R FUEL		991.32	0.00
001 580 5933 RECREATION		10,190.04	0.00
001 580 5935 P&R CEMETARY CARE		2,850.00	0.00
001 585 5943 HOSPITALITY EXP - PARK		47,272.29	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE		1,970.98	0.00
001 590 5300 FIRE SUPPLIES		6,451.68	0.00
001 590 5302 FIRE UNIFORMS		3,277.65	0.00
001 590 5400 FIRE ELECTRICITY / GAS		1,299.41	0.00
001 590 5401 FIRE TELEPHONE		299.97	0.00
001 590 5405 FIRE WATER		186.84	0.00
001 590 5411 FIRE FUEL		557.12	0.00
001 590 5413 FIRE AC TRAINING FACILITY DUES		597.00	0.00
001 590 5805 FIRE CAPITAL LEASE FIRE TRUCK - PRI		25,579.77	0.00
001 590 5806 FIRE CAPITAL LEASE FIRE TRUCK - INT		396.49	0.00
001 590 5914 SC Fire Academy - Training		20.00	0.00
001 590 5940 FIRE MORALE / WELFARE		<u>1,855.00</u>	<u>0.00</u>
Total		4,620,326.30	4,608,326.30

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	Debits	Credits
002		
002 000 1111 CHECKING BB&T	689,707.62	0.00
002 000 1112 BB&T Project Fund Water Meters	1,227,748.88	0.00
002 000 1115 Deferred Pension	29,391.00	0.00
002 000 1190 UNDEPOSITED FUNDS	3,759.71	0.00
002 000 1300 ACCOUNTS RECEIVABLE	116,083.84	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	16,551.77
002 000 1330 EARNED BUT UNBILLED A / R	41,778.32	0.00
002 000 1372 CIP WATER METERS	38,000.00	0.00
002 000 1400 LAND	251,415.65	0.00
002 000 1410 BUILDINGS	22,391.80	0.00
002 000 1420 LAND IMPROVEMENTS	256,193.84	0.00
002 000 1421 Unapplied Credits/Overpayments	0.00	4,308.20
002 000 1430 VEHICLES	33,076.00	0.00
002 000 1440 EQUIPMENT	48,733.70	0.00
002 000 1450 WATER SYSTEM	4,011,712.33	0.00
002 000 1460 ACCUMULATED DEPRECIATION	0.00	3,356,046.69
002 000 2000 ACCOUNTS PAYABLE	0.00	493,532.41
002 000 2001 A/P Auditor	0.00	2,250.91
002 000 2210 FICA / MEDICARE W/H & PAYABLE	0.04	0.00
002 000 2230 SC / POL RETIREMENT PAYABLE	0.02	0.00
002 000 2240 GROUP INSURANCE W / H	0.00	31.51
002 000 2310 ACCRUED SALARIES	0.00	2,233.60
002 000 2350 COMPENSATED ABSENCES	0.00	3,922.00
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	4,249.00
002 000 2402 Radio Read Meters - BB&T	0.00	1,500,000.41
002 000 2502 2002 REFUNDING BOND BB&T	0.00	0.20
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	78,438.17
002 000 2513 Net Pension	0.00	302,038.00
002 000 2514 Deferred Pension Credits	0.00	540.00
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	1,322,113.13
002 000 4401 DHEC Fees	0.00	5,106.49
002 000 4540 WATER REVENUE	0.00	268,198.39
002 000 4550 WATER TAP FEES	0.00	1,200.00
002 000 4560 RECONNECT FEES	0.00	3,300.00
002 000 4601 INTEREST INCOME	0.00	36.43
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	550.00
002 000 4760 RETURNED CHECK FEES	0.00	506.10
002 000 4790 CASH DRAWER (OVER) SHORT	0.00	1.41
002 000 4810 PENALTIES FOR WATER	0.00	6,461.10
002 001 1990 Due (to) From General	1,754,869.26	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5911 ADM W BANK CHARGES	22.26	0.00
002 600 5000 WATER SALARIES	26,210.22	0.00
002 600 5002 WATER SALARIES - OVERTIME	3,785.78	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	2,210.62	0.00
002 600 5101 WATER RETIREMENT EXPENSE	4,022.47	0.00
002 600 5102 WATER HEALTH INSURANCE	6,006.48	0.00
002 600 5200 WATER R & M EQUIPMENT	537.14	0.00
002 600 5201 WATER R & M - VEHICLES	1,042.76	0.00
002 600 5300 WATER SUPPLIES OPERATING	18,374.21	0.00
002 600 5302 WATER UNIFORMS	430.60	0.00
002 600 5303 WATER LAB FEES	480.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,043.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	1,092.47	0.00
002 600 5401 WATER TELEPHONE	716.85	0.00
002 600 5405 WATER DEPT. WATER BILL	117.75	0.00
002 600 5411 WATER FUEL	1,481.10	0.00
002 600 5500 WATER PURCHASED	85,593.85	0.00
002 600 5813 Radio Read Meters BB&T Project Account	694,325.25	0.00
002 600 5915 WATER CONTINGENCY-RESTRICTED RESERVE	22,600.00	0.00
002 600 5916 GIS MAPPING	2,082.10	0.00
002 600 5942 WATER PROFESSIONAL FEES	4,900.00	0.00
Total	9,411,936.92	9,411,936.92

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	Debits	Credits
003		
003 000 1019 CDBG Grant - First Citizens	1,500.78	0.00
003 000 1111 CHECKING BB&T Sewer	351,011.16	0.00
003 000 1112 BB&T Construction Account USDA Grant/loan	7,837.67	0.00
003 000 1115 Deferred Pension	35,427.00	0.00
003 000 1300 ACCOUNTS RECEIVABLE	106,813.77	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	9,519.02
003 000 1330 EARNED BUT UNBILLED A / R	40,920.63	0.00
003 000 1400 LAND	121,251.38	0.00
003 000 1430 VEHICLES	95,453.72	0.00
003 000 1440 EQUIPMENT	248,089.03	0.00
003 000 1450 SEWER SYSTEM	15,276,587.41	0.00
003 000 1460 ACCUMULATED DEPRECIATION	0.00	6,057,622.81
003 000 2000 ACCOUNTS PAYABLE	0.00	33,348.36
003 000 2100 SLUDGE REMOVAL LIABILITY	0.00	16,000.00
003 000 2240 GROUP INSURANCE W / H	0.00	405.42
003 000 2310 ACCRUED SALARIES	0.00	1,795.20
003 000 2350 COMPENSATED ABSENCES	0.00	1,320.00
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	1,430.00
003 000 2490 ACC CAP ENCROACHMENT	0.00	37,064.00
003 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	78,780.16
003 000 2505 USDA 2010A Bond Payable	0.00	910,790.40
003 000 2506 USDA 2010B Bond Payable	0.00	2,445,465.96
003 000 2510 USDA 2010 A Bond Current	0.00	15,710.10
003 000 2511 USDA 2010 B Bond Current	0.00	42,077.12
003 000 2513 Net Pension	0.00	474,151.00
003 000 2514 Deferred Pension Credits	109,428.00	0.00
003 000 3010 RETAINED EARNINGS	0.00	7,038,295.89
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	16,592.91
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	249,647.54
003 000 4581 Sewer Forrest Hill	0.00	3,144.76
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	780.41
003 000 4701 Interest Earned	0.00	7.96
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	530.64
003 000 4740 LEACHATE TREATMENT	0.00	19,600.00
003 000 4810 Sewer Penalties	0.00	6,952.85
003 001 1990 Due (to)/from General	343,936.10	0.00
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	21,607.32	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,090.77	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	1,719.75	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	3,043.80	0.00
003 700 5102 ADM W HEALTH INSURANCE	4,441.50	0.00
003 700 5200 REPAIRS & MAINTENANCE	7,198.65	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	956.61	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	1,279.23	0.00
003 700 5301 SUPPLIES PLANT	3.20	0.00
003 700 5302 Sewer Uniforms	548.95	0.00
003 700 5304 PERMITS / DHEC FEES	75.00	0.00
003 700 5306 CHEMICALS	8,066.05	0.00
003 700 5400 ELECTRICITY / GAS	25,456.59	0.00
003 700 5401 Sewer Telephone	1,226.78	0.00
003 700 5405 WATER	1,483.53	0.00
003 700 5411 SEWER FUEL - COLLECTION	1,001.26	0.00
003 700 5413 FUEL - TREATMENT PLANT GENERATOR	608.15	0.00
003 700 5414 Lease payments	5,387.52	0.00
003 700 5920 PRETREATMENT PROGRAM	1,190.00	0.00
003 700 5924 O & M CONTRACT SEWER PLANT	16,166.66	0.00
003 700 5926 SEWER SLUDGE REMOVAL	25,320.23	0.00
003 700 5929 LIFT STATION - R&M	8,362.31	0.00
003 700 5942 PROFESSIONAL FEES	9,000.00	0.00
003 700 6710 BOND PAYMENTS USDA A & B	40,440.00	0.00
Total	17,461,032.51	17,461,032.51