

Town of Williamston

Run date 5/09/2013 @ 12:12 PM

Trial Balance

for date 4/30/2013

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	198,339.83	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,103.70	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	1,707.74	0.00
001 000 1015 Upstate Federal Credit Union CD	245,619.93	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	36,821.37	0.00
001 000 1030 VICTIMS RIGHTS ACCOUNTS	40,956.70	0.00
001 000 1060 FIRE DEPT GRANT ACCOUNT	1,312.00	0.00
001 000 1100 PETTY CASH	750.00	0.00
001 000 1140 POICE FINES ACCT COMMUNITY FIR	14,939.62	0.00
001 000 1141 Police Savings Community First	15,837.85	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	263,126.65	0.00
001 000 1170 LESLIE MAZZARA SCHOLARSHIP FUND CF	76.00	0.00
001 000 1180 BB&T Cemetary Fund	52,471.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	8,574.49	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	7,708.90	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	57,839.90	0.00
001 000 1300 A/R UTILITY BILLING	55.12	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	55,829.60
001 000 2020 DEFERRED REVENUE	0.00	57,839.90
001 000 2200 FEDERAL TAX W / H	0.36	0.00
001 000 2299 OTHER DEDUCTIONS	310.50	0.00
001 000 2310 ACCRUED SALARIES	0.00	2,068.01
001 000 3010 FUND BALANCE	0.00	1,462,243.36
001 000 4000 PROPERTY TAXES - CURRENT	0.00	809,328.96
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	3,887.58
001 000 4030 MOTOR VEHICLE TAXES	0.00	80,791.23
001 000 4040 HOSPITALITY TAX	0.00	138,364.68
001 000 4060 HOMESTEAD EXEMPTIONS	0.00	94,732.00
001 000 4070 MERCHANTS INVENTORY TAX	0.00	3,603.74
001 000 4080 MANUFACTURING EXEMPTION	0.00	35,329.80
001 000 4090 SC LOCAL GOV'T FUND	0.00	48,429.61
001 000 4200 BUSINESS LICENSE	0.00	42,176.61
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	17,782.24
001 000 4220 CHARTER FRANCHISE FEE	0.00	41,250.68
001 000 4230 DUKE ENERGY FRANCHISE FEE	0.00	121,126.12
001 000 4250 MASC TELECOMMUNICATIONS	0.00	16,230.54
001 000 4300 POLICE FINES	0.00	71,469.08
001 000 4310 RESOURCE OFFICER	0.00	17,500.00
001 000 4320 DRUG FORFEITURES	0.00	878.35
001 000 4340 GRANT REVENUE	0.00	9,985.14
001 000 4400 LITTLE LEAGUE FEES	0.00	14,003.25
001 000 4410 PARK FEES	0.00	6,000.00
001 000 4420 ROOM RENTAL	0.00	4,790.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	6,883.24
001 000 4510 DUMPSTER / METAL SOLD	0.00	1,443.00
001 000 4520 GARBAGE FEE	0.00	154,684.17
001 000 4521 Garbage Penalty	0.00	3,142.72
001 000 4600 INTEREST INCOME	0.00	917.19
001 000 4610 SALE OF ASSETS	0.00	9,263.85
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	51,191.30
001 000 4701 DEBT SET OFF REVENUE	0.00	137.79
001 000 4780 MONEY FROM COUNTY	0.00	60,500.00
001 000 4900 GAIN/LOSS ON SALE OF CAPITAL ASSETS	0.00	2,750.00
001 002 1990 Due (to) from Water	0.00	266,956.31
001 003 1990 Due (to) from Sewer	536,528.13	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	46,602.50	0.00
001 540 5902 WORKERS COMP	35,220.00	0.00
001 540 5903 MEMBERSHIP DUES	1,714.72	0.00
001 540 5904 AUDIT FEES	9,166.66	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	9,999.98	0.00
001 540 5906 TOWN ATTORNEY	10,166.68	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNY)	2,860.50	0.00
001 540 5908 CONSULTANT - GRANTS/ECON DEV	3,750.01	0.00
001 540 5911 BANK CHARGES	2,639.14	0.00
001 540 5942 PROFESSIONAL FEES	12,105.51	0.00
001 540 5946 C FUNDS MONEY FOR PAVING	2,905.00	0.00
001 540 5948 CDBG GRANT EXP	1,571.67	0.00
001 550 5000 ADMIN SALARIES	73,322.00	0.00

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All	Debits	Credits
001 550 5002 ADMIN SALARIES - OVERTIME	103.95	0.00
001 550 5011 Bonus	400.00	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	5,362.82	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	7,819.53	0.00
001 550 5102 ADMIN HEALTH INSURANCE	21,437.09	0.00
001 550 5200 ADMIN R & M CONTRACTS	8,321.96	0.00
001 550 5201 ADMIN R & M - VEHICLES	176.38	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	16,113.57	0.00
001 550 5300 ADMIN EXPENSES & SUPPLIES	31,075.07	0.00
001 550 5302 ADMIN UNIFORMS	1,309.56	0.00
001 550 5350 ADMIN TRAINING	3,221.25	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	17,983.66	0.00
001 550 5401 ADMIN TELEPHONE	11,484.27	0.00
001 550 5402 ADMIN POSTAGE	690.26	0.00
001 550 5403 ADMIN TRANSPORTATION / MILEAGE	342.00	0.00
001 550 5405 ADMIN WATER	2,122.48	0.00
001 550 5411 ADMIN FUEL	2,358.82	0.00
001 550 5800 ADMIN CAPITAL EXPENDITURES	166,111.36	0.00
001 550 5801 ADMIN ACCOUNTING SOFTWARE	6,570.50	0.00
001 551 5000 MAYOR/COUNCIL SALARIES	20,400.00	0.00
001 551 5100 MAYOR/COUNCIL FICA / MEDICARE EXPENSE	1,341.53	0.00
001 551 5101 MAYOR/COUNCIL RETIREMENT EXPENSE	2,080.92	0.00
001 551 5102 COUNCIL HEALTH INSURANCE	17,622.92	0.00
001 560 5000 STREET SALARIES	156,227.42	0.00
001 560 5002 STREET SALARIES - OVERTIME	1,581.19	0.00
001 560 5011 Bonus	1,450.00	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	11,944.84	0.00
001 560 5101 STREET RETIREMENT EXPENSE	16,513.46	0.00
001 560 5102 STREET HEALTH INSURANCE	35,362.33	0.00
001 560 5103 STREET UNEMPLOYMENT	1,680.00	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	11,566.06	0.00
001 560 5201 STREET R & M - VEHICLES	16,453.75	0.00
001 560 5300 STREET SUPPLIES	9,540.16	0.00
001 560 5302 STREET UNIFORMS	3,156.56	0.00
001 560 5400 STREET ELECTRICITY / GAS	50,571.14	0.00
001 560 5401 STREET TELEPHONE	2,012.44	0.00
001 560 5402 Postage	6.75	0.00
001 560 5405 STREET WATER	277.19	0.00
001 560 5411 STREET FUEL	20,320.05	0.00
001 560 6700 Bad Debt Expense - Garbage	40.83	0.00
001 570 5000 POLICE SALARIES	509,709.18	0.00
001 570 5002 POLICE SALARIES - OVERTIME	65,629.62	0.00
001 570 5011 Bonus	16,333.92	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	44,433.10	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	70,369.20	0.00
001 570 5102 POLICE HEALTH INSURANCE	99,453.83	0.00
001 570 5103 POLICE UNEMPLOYMENT	6,384.97	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	7,604.28	0.00
001 570 5201 POLICE R & M - VEHICLES	8,952.08	0.00
001 570 5202 POLICE VEHICLES	1.00	0.00
001 570 5203 POLICE R & M - FACILITIES	2,153.70	0.00
001 570 5300 POLICE SUPPLIES	11,316.75	0.00
001 570 5302 POLICE UNIFORMS	3,825.91	0.00
001 570 5400 POLICE ELECTRICITY / GAS	8,057.86	0.00
001 570 5401 POLICE TELEPHONE	7,724.48	0.00
001 570 5402 POLICE POSTAGE	525.95	0.00
001 570 5405 POLICE WATER	2,122.45	0.00
001 570 5411 POLICE FUEL	33,484.95	0.00
001 570 5931 POLICE VICTIMS ADVOCATE	225.00	0.00
001 570 5941 POLICE PREVIOUS JAIL / DISPATCH EXP	626.73	0.00
001 570 5942 POLICE DRUG FORFEITURES EXPENSE	1,649.93	0.00
001 571 5000 JUDGE/CLERK OF COURT SALARY	37,341.80	0.00
001 571 5011 Bonus	150.00	0.00
001 571 5100 JUDGE/CLERK OF COURT FICA / MEDICARE EXPENSE	2,828.24	0.00
001 571 5101 JUDGE/CLERK OF COURT RETIREMENT EXPENSE	3,813.65	0.00
001 571 5102 JUDGE/CLERK OF COURT HEALTH INSURANCE	5,953.64	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	1,616.67	0.00
001 580 5000 P&R SALARIES	48,977.38	0.00

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All	Debits	Credits
001 580 5011 Bonus	1,025.00	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	3,790.63	0.00
001 580 5101 P&R RETIREMENT EXPENSE	4,621.20	0.00
001 580 5102 P&R HEALTH INSURANCE	4,068.80	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	15,439.62	0.00
001 580 5202 P&R VEHICLES	76.04	0.00
001 580 5204 Security Camera - Park	1,142.96	0.00
001 580 5300 P&R SUPPLIES	9,868.22	0.00
001 580 5302 P&R UNIFORMS	691.55	0.00
001 580 5400 P&R ELECTRICITY / GAS	17,787.25	0.00
001 580 5401 P&R TELEPHONE	388.80	0.00
001 580 5402 P&R POSTAGE	17.55	0.00
001 580 5405 P&R WATER	10,063.29	0.00
001 580 5411 P&R FUEL	3,922.13	0.00
001 580 5932 P&R CHRISTMAS PARK	774.51	0.00
001 580 5933 P&R LITTLE LEAGUE	14,585.64	0.00
001 580 5935 P&R CEMETARY CARE	3,020.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	86,431.26	0.00
001 590 5000 FIRE SALARIES	550.00	0.00
001 590 5011 Mileage Reimbursement	29,680.00	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	1,261.82	0.00
001 590 5201 FIRE R & M - VEHICLES	5,206.63	0.00
001 590 5300 FIRE SUPPLIES	2,590.24	0.00
001 590 5302 FIRE UNIFORMS	873.44	0.00
001 590 5400 FIRE ELECTRICITY / GAS	3,466.30	0.00
001 590 5401 FIRE TELEPHONE	1,059.74	0.00
001 590 5402 FIRE POSTAGE	2.25	0.00
001 590 5405 FIRE WATER	566.75	0.00
001 590 5410 EMERGENCY REPORTING	1,068.00	0.00
001 590 5411 FIRE FUEL	1,696.25	0.00
001 590 5413 FIRE AC TRAINING FACILITY DUES	528.00	0.00
001 590 5804 FIRE RESCUE EQUIPMENT	1,998.10	0.00
001 590 5914 SC Fire Academy - Training	60.00	0.00
001 590 5940 FIRE MORALE / WELFARE	2,662.80	0.00
002 000 1111 CHECKING BB&T	1,058,111.97	0.00
002 000 1190 UNDEPOSITED FUNDS	1,295.47	0.00
002 000 1300 ACCOUNTS RECEIVABLE	93,117.93	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	16,551.77
002 000 1330 EARNED BUT UNBILLED A / R	39,314.48	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	6,365.90
002 000 1430 VEHICLES	47,576.00	0.00
002 000 1440 EQUIPMENT	48,731.70	0.00
002 000 1450 WATER SYSTEM	3,929,215.33	0.00
002 000 1460 ACCUMULATED DEPRECIATON	0.00	2,960,683.53
002 000 1610 DEFERRED BOND ISS COSTS	374.98	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	37,224.07
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 2350 COMPENSATED ABSENCES	0.00	4,008.12
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	316.74
002 000 2502 2002 REFUNDING BOND BB&T	0.00	0.20
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	67,434.41
002 000 2507 2002 REFUNDING BOND BB&T CURRE	0.00	30,244.10
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	871,788.64
002 000 4401 DHEC Fees	0.00	16,562.04
002 000 4540 WATER REVENUE	0.00	752,427.10
002 000 4550 WATER TAP FEES	0.00	800.00
002 000 4560 RECONNECT FEES	0.00	7,150.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	931.54
002 000 4760 RETURNED CHECK FEES	0.00	2,085.00
002 000 4790 CASH DRAWER (OVER) SHORT	41.72	0.00
002 000 4810 PENALTIES FOR WATER	0.00	16,610.23
002 001 1990 Due (to) From General	266,956.31	0.00

Town of Williamston

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All	Debits	Credits
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5904 AUDIT FEES	9,166.67	0.00
002 500 5905 ADM W BOOKEEPING FEES	9,166.65	0.00
002 500 5906 ADM W TOWN ATTORNEY	7,166.68	0.00
002 500 5908 ADM W CONSULTANT - GRANTS/ECON DEV	2,083.34	0.00
002 500 5911 ADM W BANK CHARGES	1,711.75	0.00
002 600 5000 WATER SALARIES	186,263.23	0.00
002 600 5002 WATER SALARIES - OVERTIME	6,774.73	0.00
002 600 5011 Bonus	825.00	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	14,647.81	0.00
002 600 5101 WATER RETIREMENT EXPENSE	20,256.15	0.00
002 600 5102 WATER HEALTH INSURANCE	33,326.44	0.00
002 600 5103 WATER UNEMPLOYMENT	338.00	0.00
002 600 5200 WATER R & M	29,373.68	0.00
002 600 5201 WATER R & M - VEHICLES	2,023.68	0.00
002 600 5204 WATER R & M - WATER TANK	12,043.00	0.00
002 600 5300 WATER SUPPLIES OPERATING	25,076.65	0.00
002 600 5302 WATER UNIFORMS	3,202.29	0.00
002 600 5303 WATER LAB FEES	2,040.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,218.00	0.00
002 600 5350 Water Training	750.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	1,329.30	0.00
002 600 5401 WATER TELEPHONE	1,687.82	0.00
002 600 5402 WATER POSTAGE	10,109.48	0.00
002 600 5405 WATER DEPT. WATER BILL	384.87	0.00
002 600 5406 Fire Hydant Maintenance	4,750.00	0.00
002 600 5411 WATER FUEL	10,140.19	0.00
002 600 5500 WATER PURCHASED	293,406.39	0.00
002 600 5813 Radio Read Meters (to test and apply for grant funds)	10,354.27	0.00
002 600 5942 WATER PROFESSIONAL FEES	5,285.00	0.00
002 600 6700 Bad Debt Expense - Water	231.14	0.00
002 600 6710 BOND PAYMENTS 2002 REFUNDING BOND	101,666.45	0.00
003 000 1019 CDBG Grant - First Citizens	18,935.53	0.00
003 000 1111 CHECKING BB&T Sewer	300,895.41	0.00
003 000 1112 BB&T Construction Account	7,906.05	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	82,771.74	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	9,519.02
003 000 1330 EARNED BUT UNBILLED A / R	41,534.06	0.00
003 000 1400 LAND	121,251.38	0.00
003 000 1405 LAND IMPROVEMENTS	92,328.51	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	14,352,349.31	0.00
003 000 1460 ACCUMULATED DEPRECIATION	0.00	4,619,394.19
003 000 1610 DEFERRED BOND ISS COSTS	60,904.22	0.00
003 000 2000 ACCOUNTS PAYABLE	0.00	7,677.78
003 000 2100 SLUDGE REMOVAL LIABILITY	0.00	75,000.00
003 000 2210 FICA / MEDICARE W/H & PAYABLE	0.00	0.09
003 000 2230 SC / POL RETIREMENT PAYABLE	0.00	0.01
003 000 2240 GROUP INSURANCE W / H	0.00	405.42
003 000 2320 ACCRUED RETIREMENT	202.84	0.00
003 000 2350 COMPENSATED ABSENCES	0.00	4,745.22
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	2,369.04
003 000 2490 ACC CAP ENCROACHMENT	0.00	37,064.00
003 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	58,769.58
003 000 2505 USDA 2010A Bond Payable	0.00	987,247.12
003 000 2506 USDA 2010B Bond Payable	0.00	2,650,841.60
003 000 2507 2002 REFUNDING BOND BB& T CURRENT	0.00	95,772.26
003 000 2510 USDA 2010 A Bond Current	0.00	14,073.00
003 000 2511 USDA 2010 B Bond Current	0.00	37,694.00
003 000 3010 RETAINED EARNINGS	0.00	5,933,506.23
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	53,246.21
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	691,134.61
003 000 4581 Sewer Forrest Hill	0.00	10,291.07
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	4,974.06
003 000 4590 SEWER TAP FEES	0.00	800.00
003 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	9,089.96

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	Debits	Credits
All		
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	1,921.38
003 000 4740 LEACHATE TREATMENT	0.00	104,150.59
003 000 4741 Grant Revenue	0.00	708,572.25
003 000 4810 Sewer Penalties	0.00	16,618.90
003 000 4890 GAIN/LOSS OF CAPITAL ASSETS	0.00	11,000.00
003 001 1990 Due (to)/from General	0.00	536,528.13
003 001 1991 Due (to) from water	537,102.00	0.00
003 500 5905 ADM BOOKEEPING FEES	4,166.70	0.00
003 500 5906 ADM TOWN ATTORNEY	5,166.64	0.00
003 500 5908 ADM CONSULTANT - GRANTS/ECON DEV	2,083.32	0.00
003 500 5911 ADM BANK CHARGES	5.00	0.00
003 700 5000 SEWER OPERATION SALARIES	120,881.19	0.00
003 700 5002 SEWER SALARIES - OVERTIME	2,293.15	0.00
003 700 5011 Bonus	550.00	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	9,072.59	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	12,990.86	0.00
003 700 5102 ADM W HEALTH INSURANCE	27,597.30	0.00
003 700 5200 REPAIRS & MAINTENANCE	19,262.02	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	5,034.76	0.00
003 700 5300 SUPPLIES	14,485.73	0.00
003 700 5302 Sewer Uniforms	1,208.99	0.00
003 700 5303 LAB FEES	460.00	0.00
003 700 5304 PERMITS / DHEC FEES	2,372.50	0.00
003 700 5400 ELECTRICITY / GAS	62,793.87	0.00
003 700 5401 Sewer Telephone	2,635.66	0.00
003 700 5402 POSTAGE	16.20	0.00
003 700 5405 WATER	903.63	0.00
003 700 5411 SEWER FUEL	2,846.52	0.00
003 700 5808 Construction in Progress	96,520.59	0.00
003 700 5904 SEWER AUDIT FEES	9,166.67	0.00
003 700 5918 SEWER ENGINEERING	4,500.00	0.00
003 700 5920 PRETREATMENT PROGRAM	3,300.00	0.00
003 700 5924 O & M SEWER PLANT	171,156.42	0.00
003 700 5942 PROFESSIONAL FEES	1,543.00	0.00
003 700 5948 CDBG Transactions	4,715.01	0.00
003 700 6700 Bad Debt Expense - Sewer	153.60	0.00
003 700 6710 BOND PAYMENTS USDA A & B	134,800.00	0.00
Total	27,227,451.67	27,227,451.67