

Town of Williamston

Run date 9/25/2013 @ 3:56 PM

Trial Balance

for date 8/31/2013

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	44,814.89	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,111.33	0.00
001 000 1013 Court Fines	4,331.45	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	1,707.99	0.00
001 000 1015 Upstate Federal Credit Union CD	245,862.54	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	38,563.06	0.00
001 000 1030 VICTIMS RIGHTS ACCOUNTS	43,131.21	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	5,933.33	0.00
001 000 1141 Police Savings Community First	15,841.80	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	261,426.12	0.00
001 000 1170 LESLIE MAZZARA SCHOLARSHIP FUND CF	76.00	0.00
001 000 1180 BB&T Cemetary Fund	52,721.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	6,944.16	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	16,528.32	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	68,678.91	0.00
001 000 1300 A/R UTILITY BILLING	18,226.72	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	90,263.84
001 000 2020 DEFERRED REVENUE	0.00	68,678.91
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	482.09
001 000 3010 FUND BALANCE	0.00	1,401,452.54
001 000 4000 PROPERTY TAXES - CURRENT	0.00	8,622.53
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	42.51
001 000 4030 MOTOR VEHICLE TAXES	0.00	15,270.45
001 000 4040 HOSPITALITY TAX	0.00	15,631.02
001 000 4200 BUSINESS LICENSE	0.00	3,245.46
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	2,934.70
001 000 4250 MASC TELECOMMUNICATIONS	0.00	305.55
001 000 4300 POLICE FINES	0.00	4,827.03
001 000 4310 RESOURCE OFFICER	0.00	17,500.00
001 000 4340 GRANT REVENUE	0.00	3,967.20
001 000 4410 PARK FEES	0.00	1,390.00
001 000 4420 ROOM RENTAL	0.00	600.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	378.20
001 000 4520 GARBAGE FEE	0.00	30,960.50
001 000 4521 Garbage Penalty	0.00	638.59
001 000 4600 INTEREST INCOME	0.00	11.64
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	751.00
001 000 4730 DALTON BROS. DONATION TO CEMETERY	0.00	250.00
001 002 1990 Due (to) from Water	0.00	206,224.28
001 003 1990 Due (to) from Sewer	484,938.99	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	34,581.50	0.00
001 540 5904 AUDIT FEES	23,000.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	5,000.00	0.00
001 540 5906 TOWN ATTORNEY	4,000.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNY)	8,635.92	0.00
001 540 5911 BANK CHARGES	845.70	0.00
001 540 5942 PROFESSIONAL FEES	8,500.00	0.00
001 540 5944 Website Development	1,573.50	0.00
001 540 5948 CDBG GRANT EXP	3,143.34	0.00
001 550 5000 ADMIN SALARIES	36,630.48	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	2,665.76	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	3,827.90	0.00
001 550 5102 ADMIN HEALTH INSURANCE	9,215.27	0.00
001 550 5103 ADMIN UNEMPLOYMENT	2,934.00	0.00
001 550 5200 ADMIN R & M CONTRACTS	1,958.99	0.00
001 550 5201 ADMIN R & M - VEHICLES	37.33	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	4,251.01	0.00
001 550 5300 ADMIN EXPENSES & SUPPLIES	2,285.45	0.00
001 550 5302 ADMIN UNIFORMS	254.32	0.00
001 550 5310 EMPLOYEE MORALE	75.00	0.00
001 550 5350 ADMIN TRAINING	0.00	611.91
001 550 5351 COMMUNITY SUPPORT	98.54	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	1,796.83	0.00
001 550 5401 ADMIN TELEPHONE	1,848.80	0.00

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All	Debits	Credits
001 550 5402 ADMIN POSTAGE	2,041.94	0.00
001 550 5405 ADMIN WATER	546.20	0.00
001 550 5411 ADMIN FUEL	601.53	0.00
001 552 5300 MAIN STREET SUPPLIES	7,500.00	0.00
001 560 5000 STREET SALARIES	26,041.60	0.00
001 560 5002 STREET SALARIES - OVERTIME	704.82	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	2,010.24	0.00
001 560 5101 STREET RETIREMENT EXPENSE	2,795.02	0.00
001 560 5102 STREET HEALTH INSURANCE	5,077.51	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	6,189.12	0.00
001 560 5201 STREET R & M - VEHICLES	3,421.13	0.00
001 560 5300 STREET SUPPLIES	1,277.55	0.00
001 560 5302 STREET UNIFORMS	538.23	0.00
001 560 5400 STREET ELECTRICITY / GAS	11,330.49	0.00
001 560 5401 STREET TELEPHONE	325.51	0.00
001 560 5405 STREET WATER	52.79	0.00
001 560 5411 STREET FUEL	4,882.19	0.00
001 570 5000 POLICE SALARIES	69,882.41	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	5,218.73	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	8,174.54	0.00
001 570 5102 POLICE HEALTH INSURANCE	13,501.87	0.00
001 570 5103 POLICE UNEMPLOYMENT	3,957.56	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	665.64	0.00
001 570 5201 POLICE R & M - VEHICLES	628.68	0.00
001 570 5203 POLICE R & M - FACILITIES	96.77	0.00
001 570 5300 POLICE SUPPLIES	578.72	0.00
001 570 5302 POLICE UNIFORMS	1,649.76	0.00
001 570 5304 POLICE PRINTING	174.23	0.00
001 570 5310 LAWTRAX	2,640.00	0.00
001 570 5400 POLICE ELECTRICITY / GAS	1,687.33	0.00
001 570 5401 POLICE TELEPHONE	949.97	0.00
001 570 5405 POLICE WATER	545.80	0.00
001 570 5411 POLICE FUEL	7,887.78	0.00
001 570 5700 Police Dept. Capital Outlay	13,800.00	0.00
001 570 5942 POLICE DRUG FORFEITURES EXPENSE	994.09	0.00
001 571 5000 JUDGE/CLERK OF COURT SALARY	7,804.36	0.00
001 571 5100 JUDGE/CLERK OF COURT FICA / MEDICARE EXPENSE	591.00	0.00
001 571 5101 JUDGE/CLERK OF COURT RETIREMENT EXPENSE	815.56	0.00
001 571 5102 JUDGE/CLERK OF COURT HEALTH INSURANCE	1,240.24	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	691.09	0.00
001 575 5000 SRO OFFICERS SALARY	5,790.32	0.00
001 575 5100 SRO OFFICER FICA/MEDICARE	430.99	0.00
001 575 5101 SRO OFFICER RETIREMENT	636.58	0.00
001 575 5102 SRO OFFICER HEALTH INSURANCE	1,127.25	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	3,351.50	0.00
001 575 5302 SRO EXPENSE PALMETTO HIGH	1,779.25	0.00
001 575 5303 SRO EXPENSE CAREER & TECHNOLOGY CENTER	431.04	0.00
001 580 5000 P&R SALARIES	11,647.42	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	885.00	0.00
001 580 5101 P&R RETIREMENT EXPENSE	891.66	0.00
001 580 5102 P&R HEALTH INSURANCE	1,011.78	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	1,305.62	0.00
001 580 5300 P&R SUPPLIES	0.00	588.98
001 580 5302 P&R UNIFORMS	219.87	0.00
001 580 5400 P&R ELECTRICITY / GAS	4,242.49	0.00
001 580 5401 P&R TELEPHONE	70.66	0.00
001 580 5405 P&R WATER	206.47	0.00
001 580 5411 P&R FUEL	1,319.46	0.00
001 580 5933 P&R LITTLE LEAGUE	394.79	0.00
001 580 5935 P&R CEMETARY CARE	1,040.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	44,875.10	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	267.76	0.00
001 590 5201 FIRE R & M - VEHICLES	39.90	0.00
001 590 5300 FIRE SUPPLIES	448.60	0.00
001 590 5400 FIRE ELECTRICITY / GAS	595.54	0.00
001 590 5401 FIRE TELEPHONE	218.98	0.00
001 590 5405 FIRE WATER	111.38	0.00
001 590 5411 FIRE FUEL	406.42	0.00

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All	Debits	Credits
002 000 1111 CHECKING BB&T	1,321,395.39	0.00
002 000 1190 UNDEPOSITED FUNDS	4,021.70	0.00
002 000 1300 ACCOUNTS RECEIVABLE	101,492.77	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	16,551.77
002 000 1330 EARNED BUT UNBILLED A / R	39,694.74	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	4,998.64
002 000 1430 VEHICLES	47,576.00	0.00
002 000 1440 EQUIPMENT	48,733.70	0.00
002 000 1450 WATER SYSTEM	3,929,212.33	0.00
002 000 1460 ACCUMULATED DEPRECIATON	0.00	3,041,024.13
002 000 1610 DEFERRED BOND ISS COSTS	0.10	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	31,858.25
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	225.45	0.00
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	66,974.91
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	949,205.01
002 000 4401 DHEC Fees	0.00	3,330.16
002 000 4540 WATER REVENUE	0.00	157,744.82
002 000 4550 WATER TAP FEES	0.00	1,650.00
002 000 4560 RECONNECT FEES	0.00	525.00
002 000 4600 GRANT REVENUE	3,967.18	0.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	185.00
002 000 4760 RETURNED CHECK FEES	0.00	595.00
002 000 4790 CASH DRAWER (OVER) SHORT	5.75	0.00
002 000 4810 PENALTIES FOR WATER	0.00	3,456.19
002 001 1990 Due (to) From General	206,224.28	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5911 ADM W BANK CHARGES	683.16	0.00
002 600 5000 WATER SALARIES	4,000.00	0.00
002 600 5002 WATER SALARIES - OVERTIME	571.88	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	345.15	0.00
002 600 5101 WATER RETIREMENT EXPENSE	477.76	0.00
002 600 5102 WATER HEALTH INSURANCE	1,230.34	0.00
002 600 5200 WATER R & M EQUIPMENT	4,554.54	0.00
002 600 5201 WATER R & M - VEHICLES	837.79	0.00
002 600 5300 WATER SUPPLIES OPERATING	579.10	0.00
002 600 5302 WATER UNIFORMS	385.01	0.00
002 600 5303 WATER LAB FEES	160.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,283.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	316.97	0.00
002 600 5401 WATER TELEPHONE	147.85	0.00
002 600 5405 WATER DEPT. WATER BILL	126.40	0.00
002 600 5406 Fire Hydant Maintenance	4,775.00	0.00
002 600 5411 WATER FUEL	1,797.83	0.00
002 600 5500 WATER PURCHASED	51,225.13	0.00
002 600 5813 Radio Read Meters (to test and apply for grant funds)	4,695.52	0.00
002 600 5942 WATER PROFESSIONAL FEES	1,935.00	0.00
003 000 1019 CDBG Grant - First Citizens	14,220.52	0.00
003 000 1111 CHECKING BB&T Sewer	300,895.41	0.00
003 000 1112 BB&T Construction Account	7,837.67	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	95,282.07	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	9,519.02
003 000 1330 EARNED BUT UNBILLED A / R	41,743.45	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	14,442,075.19	0.00
003 000 1460 ACCUMULATED DEPRECIATON	0.00	4,805,827.20

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All	Debits	Credits
003 000 2000 ACCOUNTS PAYABLE	0.00	8,688.69
003 000 2100 SLUDGE REMOVAL LIABILITY	0.00	16,000.00
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 2310 ACCRUED SALARIES	1,426.23	0.00
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	64,014.59
003 000 2505 USDA 2010A Bond Payable	0.00	972,628.00
003 000 2506 USDA 2010B Bond Payable	0.00	2,612,002.00
003 000 2510 USDA 2010 A Bond Current	0.00	14,465.00
003 000 2511 USDA 2010 B Bond Current	0.00	38,840.00
003 000 3010 RETAINED EARNINGS	0.00	6,743,149.64
003 000 4340 CDBG Grant Revenue	0.00	70,537.00
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	25,051.57
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	135,930.61
003 000 4581 Sewer Forrest Hill	0.00	2,672.09
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	1,000.01
003 000 4590 SEWER TAP FEES	0.00	1,000.00
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	1,002.38
003 000 4740 LEACHATE TREATMENT	0.00	34,652.11
003 000 4810 Sewer Penalties	0.00	3,522.43
003 001 1990 Due (to)/from General	0.00	484,938.99
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	24,291.20	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,903.25	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	1,956.38	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	2,737.32	0.00
003 700 5102 ADM W HEALTH INSURANCE	4,648.03	0.00
003 700 5200 REPAIRS & MAINTENANCE	3,852.38	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	201.50	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	1,014.48	0.00
003 700 5302 Sewer Uniforms	156.33	0.00
003 700 5304 PERMITS / DHEC FEES	217.00	0.00
003 700 5400 ELECTRICITY / GAS	18,500.80	0.00
003 700 5401 Sewer Telephone	614.79	0.00
003 700 5405 WATER	182.21	0.00
003 700 5411 SEWER FUEL - COLLECTION	784.03	0.00
003 700 5920 PRETREATMENT PROGRAM	740.00	0.00
003 700 5924 O & M CONTRACT SEWER PLANT	16,166.66	0.00
003 700 5929 LIFT STATION - R&M	5,808.54	0.00
003 700 5948 CDBG Transactions	73,680.34	0.00
003 700 6710 BOND PAYMENTS USDA A & B	26,960.00	0.00
Total	24,288,301.85	24,288,430.49