

Town of Williamston

Run date 12/19/2014 @ 11:14 AM

Trial Balance

for date 9/30/2014

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	452,562.05	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,152.00	0.00
001 000 1013 Court Fines	5,661.29	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	1,708.83	0.00
001 000 1015 Upstate Federal Credit Union CD	246,652.44	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	38,582.40	0.00
001 000 1030 VICTIMS RIGHTS ACCOUNTS	13,145.34	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	5,832.33	0.00
001 000 1141 Police Savings Community First	15,861.64	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	352,440.04	0.00
001 000 1180 BB&T Cemetary Fund	52,721.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	6,906.64	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	11,785.19	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	62,421.00	0.00
001 000 1260 A/R OTHER	14,896.25	0.00
001 000 1300 A/R UTILITY BILLING	18,405.62	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	130,169.83
001 000 2020 DEFERRED REVENUE	0.00	62,421.00
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	1,629.74	0.00
001 000 3010 FUND BALANCE	0.00	1,762,656.50
001 000 4000 PROPERTY TAXES - CURRENT	0.00	2,338.03
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	8,478.64
001 000 4030 MOTOR VEHICLE TAXES	0.00	24,823.45
001 000 4040 HOSPITALITY TAX	0.00	54,380.16
001 000 4041 ACOMMODATIONS TAX	0.00	197.79
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	7,565.23
001 000 4070 MERCHANTS INVENTORY TAX	0.00	1,801.87
001 000 4200 BUSINESS LICENSE	0.00	2,267.13
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	9,829.61
001 000 4250 MASC TELECOMMUNICATIONS	0.00	453.81
001 000 4300 POLICE FINES	0.00	6,157.50
001 000 4330 REVIVE CHURCH RENTAL INCOME	0.00	3,600.00
001 000 4340 GRANT REVENUE	0.00	2,079.44
001 000 4410 PARK FEES	0.00	1,950.00
001 000 4420 ROOM RENTAL	0.00	450.00
001 000 4430 SECURITY FROM SCHOOL DIST	0.00	990.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	151.28
001 000 4520 GARBAGE FEE	0.00	46,691.36
001 000 4521 Garbage Penalty	0.00	1,015.35
001 000 4600 INTEREST INCOME	0.00	25.19
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	8,019.67
001 000 4701 DEBT SET OFF REVENUE	199.48	0.00
001 002 1990 Due (to) from Water	0.00	308,177.04
001 003 1990 Due (to) from Sewer	324,072.42	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	45,239.00	0.00
001 540 5903 MEMBERSHIP DUES	140.00	0.00
001 540 5904 AUDIT FEES	20,000.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	2,500.00	0.00
001 540 5906 TOWN ATTORNEY	3,400.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNY)	1,201.20	0.00
001 540 5911 BANK CHARGES	1,511.86	0.00
001 540 5912 GRANT EXPENSE	12,262.02	0.00
001 540 5942 PROFESSIONAL FEES	6,010.00	0.00
001 540 5946 C FUNDS MONEY FOR PAVING	1,140.00	0.00
001 540 5950 MINERAL SPRING TRAIL EXP	1,000.00	0.00
001 550 5000 ADMIN SALARIES	51,700.84	0.00
001 550 5002 ADMIN SALARIES - OVERTIME	24.34	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	3,782.55	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	5,602.99	0.00
001 550 5102 ADMIN HEALTH INSURANCE	17,416.10	0.00
001 550 5103 ADMIN UNEMPLOYMENT	93.00	0.00
001 550 5200 ADMIN R & M CONTRACTS	9,457.76	0.00
001 550 5201 ADMIN R & M - VEHICLES	398.94	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	1,304.38	0.00

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001 550 5300 ADMIN EXPENSES & SUPPLIES	5,110.86	0.00
001 550 5302 ADMIN UNIFORMS	536.19	0.00
001 550 5310 EMPLOYEE MORALE	1,885.75	0.00
001 550 5350 ADMIN TRAINING	2,523.22	0.00
001 550 5351 COMMUNITY SUPPORT	2,134.15	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	6,981.05	0.00
001 550 5401 ADMIN TELEPHONE	2,556.08	0.00
001 550 5402 ADMIN POSTAGE	3,307.01	0.00
001 550 5403 ADMIN TRANSPORTATION / MILEAGE	130.93	0.00
001 550 5405 ADMIN WATER	2,182.61	0.00
001 550 5411 ADMIN FUEL	704.88	0.00
001 550 5800 ADMIN CAPITAL EXPENDITURES	19,062.50	0.00
001 552 5000 MAIN STREET SALARIES	7,694.40	0.00
001 552 5100 MAIN STREET FICA/MEDICARE	588.00	0.00
001 552 5101 MAIN STREET RETIREMENT EXP	827.16	0.00
001 552 5102 MAIN STREET HEALTH INSURANCE	1,170.55	0.00
001 552 5300 MAIN STREET SUPPLIES	3,671.03	0.00
001 560 5000 STREET SALARIES	38,411.36	0.00
001 560 5002 STREET SALARIES - OVERTIME	913.46	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	2,945.86	0.00
001 560 5101 STREET RETIREMENT EXPENSE	4,289.42	0.00
001 560 5102 STREET HEALTH INSURANCE	9,539.90	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	11,348.06	0.00
001 560 5201 STREET R & M - VEHICLES	7,403.39	0.00
001 560 5202 STREET VEHICLES	1,444.60	0.00
001 560 5300 STREET SUPPLIES	1,096.19	0.00
001 560 5302 STREET UNIFORMS	1,435.68	0.00
001 560 5400 STREET ELECTRICITY / GAS	19,217.08	0.00
001 560 5401 STREET TELEPHONE	429.59	0.00
001 560 5405 STREET WATER	72.08	0.00
001 560 5411 STREET FUEL	6,318.75	0.00
001 560 6700 Bad Debt Expense - Garbage	39.20	0.00
001 570 5000 POLICE SALARIES	107,192.78	0.00
001 570 5002 POLICE SALARIES - OVERTIME	1,284.00	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	8,021.15	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	14,099.31	0.00
001 570 5102 POLICE HEALTH INSURANCE	33,115.85	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	1,269.31	0.00
001 570 5201 POLICE R & M - VEHICLES	2,574.68	0.00
001 570 5300 POLICE SUPPLIES	3,967.88	0.00
001 570 5301 POLICE TRAINING	543.88	0.00
001 570 5302 POLICE UNIFORMS	2,075.69	0.00
001 570 5304 POLICE PRINTING	531.90	0.00
001 570 5400 POLICE ELECTRICITY / GAS	1,668.52	0.00
001 570 5401 POLICE TELEPHONE	1,123.54	0.00
001 570 5405 POLICE WATER	2,182.61	0.00
001 570 5411 POLICE FUEL	13,639.48	0.00
001 570 5700 Police Dept. Capital Outlay	19,495.00	0.00
001 570 5941 POLICE PREVIOUS JAIL / DISPATCH EXP	3,908.76	0.00
001 570 5942 POLICE DRUG FORFEITURES EXPENSE	225.00	0.00
001 571 5000 JUDGE/CLERK OF COURT SALARY	4,146.54	0.00
001 571 5100 JUDGE/CLERK OF COURT FICA / MEDICARE EXPENSE	317.22	0.00
001 571 5101 JUDGE/CLERK OF COURT RETIREMENT EXPENSE	445.74	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	3,606.27	0.00
001 575 5000 SRO OFFICERS SALARY	23,449.64	0.00
001 575 5100 SRO OFFICER FICA/MEDICARE	1,777.88	0.00
001 575 5101 SRO OFFICER RETIREMENT	3,050.80	0.00
001 575 5102 SRO OFFICER HEALTH INSURANCE	3,712.60	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	3,389.75	0.00
001 575 5302 SRO EXPENSE PALMETTO HIGH	3,009.62	0.00
001 575 5303 SRO EXPENSE CAREER & TECHNOLOGY CENTER	102.70	0.00
001 580 5000 P&R SALARIES	8,318.43	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	626.30	0.00
001 580 5101 P&R RETIREMENT EXPENSE	803.56	0.00
001 580 5102 P&R HEALTH INSURANCE	1,743.83	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	2,145.20	0.00
001 580 5202 P&R VEHICLES	54.90	0.00
001 580 5300 P&R SUPPLIES	3,454.77	0.00

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001 580 5302 P&R UNIFORMS	232.53	0.00
001 580 5400 P&R ELECTRICITY / GAS	5,554.25	0.00
001 580 5401 P&R TELEPHONE	256.64	0.00
001 580 5405 P&R WATER	2,481.50	0.00
001 580 5411 P&R FUEL	1,482.25	0.00
001 580 5933 P&R LITTLE LEAGUE	68.52	0.00
001 580 5935 P&R CEMETARY CARE	1,200.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	41,007.65	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	488.65	0.00
001 590 5201 FIRE R & M - VEHICLES	504.00	0.00
001 590 5300 FIRE SUPPLIES	649.82	0.00
001 590 5400 FIRE ELECTRICITY / GAS	993.55	0.00
001 590 5401 FIRE TELEPHONE	427.28	0.00
001 590 5405 FIRE WATER	148.77	0.00
001 590 5406 FIRE PROPANE - GENERATOR FD	720.30	0.00
001 590 5411 FIRE FUEL	665.57	0.00
001 590 5413 FIRE AC TRAINING FACILITY DUES	562.00	0.00
001 590 5800 FIRE CAPITAL EXPENDITURES	25,976.20	0.00
001 590 5940 FIRE MORALE / WELFARE	500.00	0.00
001 590 5941 STATE GRANT EXPENDITURES	530.00	0.00
002 000 1111 CHECKING BB&T	1,541,537.13	0.00
002 000 1190 UNDEPOSITED FUNDS	2,052.25	0.00
002 000 1300 ACCOUNTS RECEIVABLE	109,075.46	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	16,551.77
002 000 1330 EARNED BUT UNBILLED A / R	41,052.88	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	3,763.39
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 DEPRECIATON	0.00	3,108,140.70
002 000 2000 ACCOUNTS PAYABLE	0.00	30,021.15
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	372.03
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	403.00
002 000 2502 2002 REFUNDING BOND BB&T	0.00	0.20
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	75,854.28
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	1,206,945.01
002 000 4401 DHEC Fees	0.00	5,049.24
002 000 4540 WATER REVENUE	0.00	245,490.61
002 000 4550 WATER TAP FEES	0.00	400.00
002 000 4560 RECONNECT FEES	0.00	1,700.00
002 000 4590 SEWER TAP FEES	0.00	800.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	7,513.14
002 000 4760 RETURNED CHECK FEES	0.00	840.00
002 000 4790 CASH DRAWER (OVER) SHORT	35.76	0.00
002 000 4810 PENALTIES FOR WATER	0.00	5,357.21
002 001 1990 Due (to) From General	308,177.04	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5911 ADM W BANK CHARGES	1,057.73	0.00
002 600 5000 WATER SALARIES	6,000.00	0.00
002 600 5002 WATER SALARIES - OVERTIME	675.01	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	495.34	0.00
002 600 5101 WATER RETIREMENT EXPENSE	716.37	0.00
002 600 5102 WATER HEALTH INSURANCE	1,805.28	0.00
002 600 5201 WATER R & M - VEHICLES	282.66	0.00
002 600 5204 WATER R & M - WATER TANK	116.56	0.00
002 600 5300 WATER SUPPLIES OPERATING	8,571.78	0.00
002 600 5302 WATER UNIFORMS	221.57	0.00
002 600 5303 WATER LAB FEES	520.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,043.00	0.00
002 600 5350 WATER TRAINING/TRAVEL	615.00	0.00

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002 600 5400 WATER ELECTRICITY / GAS	116.68	0.00
002 600 5401 WATER TELEPHONE	108.16	0.00
002 600 5406 Fire Hydant Maintenance	4,775.00	0.00
002 600 5411 WATER FUEL	2,454.14	0.00
002 600 5500 WATER PURCHASED	81,900.61	0.00
002 600 5942 WATER PROFESSIONAL FEES	2,175.00	0.00
002 600 6700 Bad Debt Expense - Water	225.00	0.00
003 000 1111 CHECKING BB&T Sewer	300,924.44	0.00
003 000 1112 BB&T Construction Account	7,837.67	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	96,886.68	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	9,519.02
003 000 1330 EARNED BUT UNBILLED A / R	42,299.00	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	14,833,118.16	0.00
003 000 1460 ACCUMULATED DEPRECIATION	0.00	5,115,263.27
003 000 2000 ACCOUNTS PAYABLE	0.00	12,352.33
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	4,222.97
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	4,574.00
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	957,723.00
003 000 2506 USDA 2010B Bond Payable	0.00	2,571,981.00
003 000 2510 USDA 2010 A Bond Current	0.00	14,905.00
003 000 2511 USDA 2010 B Bond Current	0.00	40,021.00
003 000 3010 RETAINED EARNINGS	0.00	7,059,883.33
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	29,003.90
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	213,024.85
003 000 4581 Sewer Forrest Hill	0.00	1,842.87
003 000 4701 Interest Earned	0.00	6.83
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	1,382.52
003 000 4740 LEACHATE TREATMENT	0.00	29,400.00
003 000 4810 Sewer Penalties	0.00	5,135.91
003 001 1990 Due (to)/from General	0.00	324,072.42
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	37,916.91	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,771.68	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	2,909.19	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	4,309.40	0.00
003 700 5102 ADM W HEALTH INSURANCE	16,453.12	0.00
003 700 5200 REPAIRS & MAINTENANCE	11,223.09	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	298.40	0.00
003 700 5203 CAPITAL OUTLAY TREATMENT PLANT	1,141.68	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	2,604.19	0.00
003 700 5301 SUPPLIES PLANT	254.64	0.00
003 700 5302 Sewer Uniforms	1,186.43	0.00
003 700 5304 PERMITS / DHEC FEES	75.00	0.00
003 700 5306 CHEMICALS	245.28	0.00
003 700 5350 TRAINING & TRAVEL	25.00	0.00
003 700 5400 ELECTRICITY / GAS	24,320.08	0.00
003 700 5401 Sewer Telephone	1,239.37	0.00
003 700 5405 WATER	133.71	0.00
003 700 5411 SEWER FUEL - COLLECTION	1,285.54	0.00
003 700 5413 FUEL - TREATMENT PLANT GENERATOR	1,456.38	0.00
003 700 5414 Lease payments	2,283.36	0.00
003 700 5918 SEWER ENGINEERING	1,690.00	0.00
003 700 5920 PRETREATMENT PROGRAM	1,110.00	0.00
003 700 5924 O & M CONTRACT SEWER PLANT	24,249.99	0.00
003 700 5926 SEWER SLUDGE REMOVAL	15,862.78	0.00
003 700 5929 LIFT STATION - R&M	1,515.40	0.00

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003 700 6700 Bad Debt Expense - Sewer		246.56	0.00
003 700 6710 BOND PAYMENTS USDA A & B		40,440.00	0.00
003 700 6750 Grant Expense		30,960.00	0.00
Total		<u>25,708,042.45</u>	<u>25,708,042.45</u>