

Town of Williamston

Run date 9/23/2015 @ 12:12 PM

Trial Balance

for date 8/31/2015

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	924,037.06	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,159.63	0.00
001 000 1013 Court Fines	9,492.06	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	1,669.40	0.00
001 000 1015 Upstate Federal Credit Union CD	247,829.42	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	38,597.88	0.00
001 000 1030 VICTIMS RIGHTS ACCOUNTS	13,154.05	0.00
001 000 1060 FIRE DEPT GRANT ACCOUNT	1,282.00	0.00
001 000 1100 PETTY CASH	750.00	0.00
001 000 1140 POICE FINES ACCT COMMUNITY FIR	5,822.33	0.00
001 000 1141 Police Savings Community First	15,873.51	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	394,698.81	0.00
001 000 1180 BB&T Cemetary Fund	52,721.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	6,907.29	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	11,785.19	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	55,853.88	0.00
001 000 1250 A/R GOVERNMENT	6,122.77	0.00
001 000 1260 A/R OTHER	35,469.68	0.00
001 000 1280 FRANCHISE FEES RECEIVABLE	71,118.45	0.00
001 000 1300 A/R UTILITY BILLING	19,042.42	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	129,205.13
001 000 2001 A/P Auditor	6,999.14	0.00
001 000 2020 DEFERRED REVENUE	0.00	59,998.88
001 000 2200 FEDERAL TAX W / H	0.36	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	2,381.24
001 000 3010 FUND BALANCE	0.00	2,013,965.90
001 000 4000 PROPERTY TAXES - CURRENT	0.00	1,631.18
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	1,697.28
001 000 4030 MOTOR VEHICLE TAXES	0.00	14,514.81
001 000 4040 HOSPITALITY TAX	0.00	18,551.20
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	6,456.16
001 000 4070 MERCHANTS INVENTORY TAX	0.00	1,801.87
001 000 4200 BUSINESS LICENSE	0.00	1,080.26
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	8,502.36
001 000 4220 CHARTER FRANCHISE FEE	0.00	12,037.43
001 000 4230 DUKE ENERGY FRANCHISE FEE	0.00	59,081.02
001 000 4250 MASC TELECOMMUNICATIONS	0.00	808.75
001 000 4300 POLICE FINES	0.00	8,399.49
001 000 4310 RESOURCE OFFICER	0.00	41,682.45
001 000 4340 GRANT REVENUE	0.00	2,071.00
001 000 4410 PARK FEES	0.00	1,350.00
001 000 4420 ROOM RENTAL	0.00	1,402.50
001 000 4430 SECURITY FROM SCHOOL DIST	0.00	120.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	80.19
001 000 4520 GARBAGE FEE	0.00	31,531.56
001 000 4521 Garbage Penalty	0.00	683.65
001 000 4600 INTEREST INCOME	0.00	16.49
001 000 4650 SIGN PERMIT FEES	0.00	25.00
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	1,718.68
001 000 4701 DEBT SET OFF REVENUE	228.00	0.00
001 002 1990 Due (to) from Water	0.00	409,082.14
001 003 1990 Due (to) from Sewer	271,504.66	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	45,482.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	5,000.00	0.00
001 540 5906 TOWN ATTORNEY	1,700.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNY)	440.00	0.00
001 540 5911 BANK CHARGES	697.13	0.00
001 540 5942 PROFESSIONAL FEES	10,000.00	0.00
001 550 5000 ADMIN SALARIES	36,026.65	0.00
001 550 5002 ADMIN SALARIES - OVERTIME	228.69	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	2,657.55	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	3,944.56	0.00
001 550 5102 ADMIN HEALTH INSURANCE	10,079.05	0.00
001 550 5200 ADMIN R & M CONTRACTS	4,082.24	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	4,714.07	0.00
001 550 5300 ADMIN EXPENSES & SUPPLIES	6,284.75	0.00

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001 550 5302 ADMIN UNIFORMS	410.11	0.00
001 550 5310 EMPLOYEE MORALE	1,468.04	0.00
001 550 5350 ADMIN TRAINING	1,755.97	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	6,135.11	0.00
001 550 5401 ADMIN TELEPHONE	1,439.42	0.00
001 550 5402 ADMIN POSTAGE	2,223.13	0.00
001 550 5403 ADMIN TRANSPORTATION / MILEAGE	294.40	0.00
001 550 5405 ADMIN WATER	1,177.23	0.00
001 550 5411 ADMIN FUEL	326.55	0.00
001 552 5000 MAIN STREET SALARIES	6,728.00	0.00
001 552 5100 MAIN STREET FICA/MEDICARE	514.66	0.00
001 552 5101 MAIN STREET RETIREMENT EXP	729.70	0.00
001 552 5102 MAIN STREET HEALTH INSURANCE	984.24	0.00
001 552 5300 MAIN STREET SUPPLIES	1,614.99	0.00
001 560 5000 STREET SALARIES	29,575.39	0.00
001 560 5002 STREET SALARIES - OVERTIME	685.35	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	2,282.36	0.00
001 560 5101 STREET RETIREMENT EXPENSE	3,288.46	0.00
001 560 5102 STREET HEALTH INSURANCE	4,937.10	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	6,738.23	0.00
001 560 5201 STREET R & M - VEHICLES	1,157.48	0.00
001 560 5300 STREET SUPPLIES	657.69	0.00
001 560 5302 STREET UNIFORMS	791.46	0.00
001 560 5400 STREET ELECTRICITY / GAS	13,998.59	0.00
001 560 5401 STREET TELEPHONE	639.57	0.00
001 560 5405 STREET WATER	46.50	0.00
001 560 5411 STREET FUEL	3,201.87	0.00
001 570 5000 POLICE SALARIES	81,184.76	0.00
001 570 5002 POLICE SALARIES - OVERTIME	421.34	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	6,083.05	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	10,892.41	0.00
001 570 5102 POLICE HEALTH INSURANCE	18,491.30	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	714.00	0.00
001 570 5201 POLICE R & M - VEHICLES	6,864.51	0.00
001 570 5300 POLICE SUPPLIES	2,743.77	0.00
001 570 5302 POLICE UNIFORMS	111.37	0.00
001 570 5310 LAWTRAX	2,811.20	0.00
001 570 5400 POLICE ELECTRICITY / GAS	566.24	0.00
001 570 5401 POLICE TELEPHONE	945.68	0.00
001 570 5405 POLICE WATER	1,177.23	0.00
001 570 5411 POLICE FUEL	5,685.65	0.00
001 570 5700 Police Dept. Capital Outlay	9,995.00	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	3,488.47	0.00
001 575 5000 SRO OFFICERS SALARY	17,851.23	0.00
001 575 5100 SRO OFFICER FICA/MEDICARE	1,360.60	0.00
001 575 5101 SRO OFFICER RETIREMENT	2,362.12	0.00
001 575 5102 SRO OFFICER HEALTH INSURANCE	2,460.60	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	72.38	0.00
001 580 5000 P&R SALARIES	9,899.60	0.00
001 580 5002 P&R OVERTIME	216.65	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	763.64	0.00
001 580 5101 P&R RETIREMENT EXPENSE	1,100.28	0.00
001 580 5102 P&R HEALTH INSURANCE	1,960.15	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	5,088.44	0.00
001 580 5300 P&R SUPPLIES	697.48	0.00
001 580 5302 P&R UNIFORMS	191.02	0.00
001 580 5400 P&R ELECTRICITY / GAS	2,861.53	0.00
001 580 5401 P&R TELEPHONE	119.66	0.00
001 580 5405 P&R WATER	1,891.89	0.00
001 580 5411 P&R FUEL	695.07	0.00
001 580 5935 P&R CEMETARY CARE	1,200.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	93,939.91	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	6,528.78	0.00
001 590 5201 FIRE R & M - VEHICLES	23.53	0.00
001 590 5202 FIRE VEHICLES	13.57	0.00
001 590 5300 FIRE SUPPLIES	1,098.48	0.00
001 590 5302 FIRE UNIFORMS	723.32	0.00
001 590 5400 FIRE ELECTRICITY / GAS	905.77	0.00

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001 590 5401 FIRE TELEPHONE	199.98	0.00
001 590 5405 FIRE WATER	47.63	0.00
001 590 5411 FIRE FUEL	301.51	0.00
001 590 5413 FIRE AC TRAINING FACILITY DUES	431.75	0.00
001 590 5914 SC Fire Academy - Training	562.00	0.00
001 590 5940 FIRE MORALE / WELFARE	2,113.69	0.00
002 000 1111 CHECKING BB&T	1,676,072.29	0.00
002 000 1115 Deferred Pension	17,943.00	0.00
002 000 1190 UNDEPOSITED FUNDS	2,698.96	0.00
002 000 1300 ACCOUNTS RECEIVABLE	107,324.60	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	16,551.77
002 000 1330 EARNED BUT UNBILLED A / R	40,634.19	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	4,629.57
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	3,191,326.03
002 000 2000 ACCOUNTS PAYABLE	0.00	35,382.79
002 000 2001 A/P Auditor	2,250.91	0.00
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	731.02
002 000 2350 COMPENSATED ABSENCES	0.00	153.21
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	165.98
002 000 2502 2002 REFUNDING BOND BB&T	0.00	0.20
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	89,355.98
002 000 2513 Net Pension	0.00	202,106.00
002 000 2514 Deferred Pension Credits	0.00	17,039.00
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	1,218,044.71
002 000 4401 DHEC Fees	0.00	3,389.98
002 000 4540 WATER REVENUE	0.00	163,826.67
002 000 4560 RECONNECT FEES	0.00	985.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	250.00
002 000 4760 RETURNED CHECK FEES	0.00	560.00
002 000 4790 CASH DRAWER (OVER) SHORT	4.75	0.00
002 000 4810 PENALTIES FOR WATER	0.00	3,625.10
002 001 1990 Due (to) From General	409,082.14	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5911 ADM W BANK CHARGES	647.46	0.00
002 600 5000 WATER SALARIES	15,789.60	0.00
002 600 5002 WATER SALARIES - OVERTIME	2,234.87	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	1,343.19	0.00
002 600 5101 WATER RETIREMENT EXPENSE	1,959.21	0.00
002 600 5102 WATER HEALTH INSURANCE	2,609.34	0.00
002 600 5200 WATER R & M EQUIPMENT	212.46	0.00
002 600 5201 WATER R & M - VEHICLES	1,303.66	0.00
002 600 5300 WATER SUPPLIES OPERATING	9,016.20	0.00
002 600 5302 WATER UNIFORMS	391.14	0.00
002 600 5303 WATER LAB FEES	500.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,043.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	238.03	0.00
002 600 5401 WATER TELEPHONE	671.28	0.00
002 600 5405 WATER DEPT. WATER BILL	85.58	0.00
002 600 5406 Fire Hydant Maintenance	4,775.00	0.00
002 600 5411 WATER FUEL	622.26	0.00
002 600 5500 WATER PURCHASED	55,499.02	0.00
003 000 1019 CDBG Grant - First Citizens	21,500.00	0.00
003 000 1111 CHECKING BB&T Sewer	350,949.36	0.00
003 000 1112 BB&T Construction Account	7,837.67	0.00
USDA Grant/loan		
003 000 1115 Deferred Pension	42,095.00	0.00
003 000 1300 ACCOUNTS RECEIVABLE	94,632.99	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	9,519.02

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All	Debits	Credits
003 000 1330 EARNED BUT UNBILLED A / R	38,739.59	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	5,426,426.66
003 000 2000 ACCOUNTS PAYABLE	0.00	13,552.74
003 000 2001 Auditor A/P	2,006.38	0.00
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	1,558.45	0.00
003 000 2320 ACCRUED RETIREMENT	202.84	0.00
003 000 2350 COMPENSATED ABSENCES	0.00	4,493.69
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	4,868.16
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	942,638.17
003 000 2506 USDA 2010B Bond Payable	0.00	2,530,506.26
003 000 2510 USDA 2010 A Bond Current	0.00	15,281.00
003 000 2511 USDA 2010 B Bond Current	0.00	41,238.67
003 000 2513 Net Pension	0.00	474,151.00
003 000 2514 Deferred Pension Credits	0.00	39,975.00
003 000 3010 RETAINED EARNINGS	0.00	6,470,001.76
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	18,632.54
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	138,716.89
003 000 4581 Sewer Forrest Hill	0.00	829.47
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	853.61
003 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	10.00
003 000 4701 Interest Earned	0.00	4.65
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	614.88
003 000 4810 Sewer Penalties	0.00	3,627.69
003 001 1990 Due (to)/from General	0.00	271,504.66
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	11,081.60	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,279.74	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	929.60	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	1,344.68	0.00
003 700 5102 ADM W HEALTH INSURANCE	2,400.70	0.00
003 700 5200 REPAIRS & MAINTENANCE	14,214.23	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	188.30	0.00
003 700 5301 SUPPLIES PLANT	680.99	0.00
003 700 5302 Sewer Uniforms	272.62	0.00
003 700 5303 LAB FEES	3,161.00	0.00
003 700 5304 PERMITS / DHEC FEES	75.00	0.00
003 700 5306 CHEMICALS	5,808.18	0.00
003 700 5400 ELECTRICITY / GAS	17,771.46	0.00
003 700 5401 Sewer Telephone	917.26	0.00
003 700 5405 WATER	59.07	0.00
003 700 5411 SEWER FUEL - COLLECTION	717.49	0.00
003 700 5414 Lease payments	4,485.49	0.00
003 700 5916 GIS MAPPING	2,200.00	0.00
003 700 5920 PRETREATMENT PROGRAM	370.00	0.00
003 700 5924 O & M CONTRACT SEWER PLANT	16,166.66	0.00
003 700 5926 SEWER SLUDGE REMOVAL	19,109.99	0.00
003 700 5929 LIFT STATION - R&M	200.00	0.00
003 700 6710 BOND PAYMENTS USDA A & B	26,960.00	0.00
Total	26,343,282.77	26,343,282.77