

# Town of Williamston

Run date 9/25/2013 @ 3:53 PM

## Trial Balance

for date 7/31/2013

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	153,520.64	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,111.33	0.00
001 000 1013 Court Fines	822.38	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	1,707.93	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	42,840.19	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	263,199.60	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	7,725.93	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 1240 A/R STATE AGENCY	20,024.43	0.00
001 000 1260 A/R OTHER	15,952.00	0.00
001 000 1280 FRANCHISE FEES RECEIVABLE	53,845.21	0.00
001 000 1300 A/R UTILITY BILLING	18,203.24	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	89,490.48
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	50,678.37
001 000 3010 FUND BALANCE	0.00	1,401,452.54
001 000 4000 PROPERTY TAXES - CURRENT	0.00	2,783.47
001 000 4030 MOTOR VEHICLE TAXES	0.00	4,384.39
001 000 4040 HOSPITALITY TAX	0.00	15,952.00
001 000 4200 BUSINESS LICENSE	0.00	684.77
001 000 4300 POLICE FINES	0.00	376.83
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	520.00
001 000 4420 ROOM RENTAL	0.00	237.50
001 000 4520 GARBAGE FEE	0.00	15,451.08
001 000 4521 Garbage Penalty	0.00	309.10
001 000 4600 INTEREST INCOME	0.00	6.66
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	599.00
001 000 4730 DALTON BROS. DONATION TO CEMETERY	0.00	250.00
001 002 1990 Due (to) from Water	0.00	235,211.96
001 003 1990 Due (to) from Sewer	528,313.88	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	34,581.50	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	2,500.00	0.00
001 540 5906 TOWN ATTORNEY	2,000.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNYS)	7,723.22	0.00
001 540 5911 BANK CHARGES	428.03	0.00
001 540 5942 PROFESSIONAL FEES	5,000.00	0.00
001 540 5948 CDBG GRANT EXP	3,143.34	0.00
001 550 5000 ADMIN SALARIES	18,315.24	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	1,318.32	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	1,913.95	0.00
001 550 5102 ADMIN HEALTH INSURANCE	5,104.79	0.00
001 550 5103 ADMIN UNEMPLOYMENT	2,934.00	0.00
001 550 5200 ADMIN R & M CONTRACTS	974.03	0.00
001 550 5201 ADMIN R & M - VEHICLES	13.00	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	4,243.72	0.00
001 550 5300 ADMIN EXPENSES & SUPPLIES	752.22	0.00
001 550 5302 ADMIN UNIFORMS	92.48	0.00
001 550 5310 EMPLOYEE MORALE	75.00	0.00
001 550 5350 ADMIN TRAINING	0.00	941.91
001 550 5400 ADMIN ELECTRICITY / GAS	1,784.11	0.00
001 550 5401 ADMIN TELEPHONE	921.61	0.00
001 550 5402 ADMIN POSTAGE	1,018.90	0.00
001 550 5405 ADMIN WATER	328.24	0.00
001 550 5411 ADMIN FUEL	296.32	0.00
001 560 5000 STREET SALARIES	13,020.80	0.00

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All	Debits	Credits
001 560 5002 STREET SALARIES - OVERTIME	130.68	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	982.17	0.00
001 560 5101 STREET RETIREMENT EXPENSE	1,374.34	0.00
001 560 5102 STREET HEALTH INSURANCE	3,569.67	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	5,595.39	0.00
001 560 5201 STREET R & M - VEHICLES	1,163.55	0.00
001 560 5300 STREET SUPPLIES	1,190.36	0.00
001 560 5302 STREET UNIFORMS	195.72	0.00
001 560 5400 STREET ELECTRICITY / GAS	5,737.32	0.00
001 560 5401 STREET TELEPHONE	183.53	0.00
001 560 5405 STREET WATER	24.24	0.00
001 560 5411 STREET FUEL	2,514.87	0.00
001 570 5000 POLICE SALARIES	36,811.81	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	2,727.65	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	4,419.42	0.00
001 570 5102 POLICE HEALTH INSURANCE	9,019.94	0.00
001 570 5103 POLICE UNEMPLOYMENT	3,957.56	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	257.60	0.00
001 570 5201 POLICE R & M - VEHICLES	221.45	0.00
001 570 5203 POLICE R & M - FACILITIES	96.77	0.00
001 570 5300 POLICE SUPPLIES	74.32	0.00
001 570 5302 POLICE UNIFORMS	923.64	0.00
001 570 5304 POLICE PRINTING	8.48	0.00
001 570 5310 LAWTRAX	2,640.00	0.00
001 570 5400 POLICE ELECTRICITY / GAS	1,615.88	0.00
001 570 5401 POLICE TELEPHONE	462.15	0.00
001 570 5405 POLICE WATER	328.24	0.00
001 570 5411 POLICE FUEL	4,180.18	0.00
001 570 5942 POLICE DRUG FORFEITURES EXPENSE	212.00	0.00
001 571 5000 JUDGE/CLERK OF COURT SALARY	4,182.18	0.00
001 571 5100 JUDGE/CLERK OF COURT FICA / MEDICARE EXPENSE	315.95	0.00
001 571 5101 JUDGE/CLERK OF COURT RETIREMENT EXPENSE	437.04	0.00
001 571 5102 JUDGE/CLERK OF COURT HEALTH INSURANCE	930.18	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	76.02	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	165.00	0.00
001 575 5302 SRO EXPENSE PALMETTO HIGH	148.75	0.00
001 575 5303 SRO EXPENSE CAREER & TECHNOLOGY CENTER	100.00	0.00
001 580 5000 P&R SALARIES	5,648.71	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	428.11	0.00
001 580 5101 P&R RETIREMENT EXPENSE	445.83	0.00
001 580 5102 P&R HEALTH INSURANCE	797.63	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	777.53	0.00
001 580 5300 P&R SUPPLIES	1,164.52	0.00
001 580 5302 P&R UNIFORMS	157.36	0.00
001 580 5400 P&R ELECTRICITY / GAS	1,064.25	0.00
001 580 5401 P&R TELEPHONE	35.30	0.00
001 580 5405 P&R WATER	112.34	0.00
001 580 5411 P&R FUEL	535.27	0.00
001 580 5935 P&R CEMETARY CARE	520.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	35,619.81	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	241.27	0.00
001 590 5400 FIRE ELECTRICITY / GAS	293.38	0.00
001 590 5401 FIRE TELEPHONE	109.51	0.00
001 590 5405 FIRE WATER	50.65	0.00
001 590 5411 FIRE FUEL	172.47	0.00
002 000 1111 CHECKING BB&T	1,257,118.15	0.00
002 000 1190 UNDEPOSITED FUNDS	4,569.44	0.00
002 000 1300 ACCOUNTS RECEIVABLE	98,888.69	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	4,896.08
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 DEPRECIATION	0.00	3,041,024.13

# Town of Williamston

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## Trial Balance

for date 7/31/2013

All	Debits	Credits
002 000 1610 DEFERRED BOND ISS COSTS	0.10	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	43,183.88
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	1,201.61
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	64,511.09
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	1,661.24
002 000 4540 WATER REVENUE	0.00	77,337.84
002 000 4560 RECONNECT FEES	0.00	550.00
002 000 4600 GRANT REVENUE	3,967.18	0.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	125.00
002 000 4760 RETURNED CHECK FEES	0.00	315.00
002 000 4790 CASH DRAWER (OVER) SHORT	5.75	0.00
002 000 4810 PENALTIES FOR WATER	0.00	1,678.41
002 001 1990 Due (to) From General	235,211.96	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5911 ADM W BANK CHARGES	247.02	0.00
002 600 5000 WATER SALARIES	2,000.00	0.00
002 600 5002 WATER SALARIES - OVERTIME	271.88	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	170.73	0.00
002 600 5101 WATER RETIREMENT EXPENSE	237.41	0.00
002 600 5102 WATER HEALTH INSURANCE	1,004.89	0.00
002 600 5200 WATER R & M EQUIPMENT	3,339.19	0.00
002 600 5300 WATER SUPPLIES OPERATING	0.00	2,289.96
002 600 5302 WATER UNIFORMS	171.11	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	153.93	0.00
002 600 5401 WATER TELEPHONE	105.94	0.00
002 600 5406 Fire Hydant Maintenance	4,775.00	0.00
002 600 5411 WATER FUEL	828.02	0.00
002 600 5500 WATER PURCHASED	24,687.28	0.00
002 600 5813 Radio Read Meters (to test and apply for grant funds)	4,695.52	0.00
003 000 1019 CDBG Grant - First Citizens	17,363.86	0.00
003 000 1111 CHECKING BB&T Sewer	300,895.41	0.00
003 000 1112 BB&T Construction Account USDA Grant/loan	7,837.67	0.00
003 000 1300 ACCOUNTS RECEIVABLE	90,752.97	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
003 000 2000 ACCOUNTS PAYABLE	0.00	7,947.77
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	0.00	7,298.21
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 4570 SEWER REVENUE (INDUSTRY)	0.00	9,845.75

# Town of Williamston

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## Trial Balance

for date 7/31/2013

	Debits	Credits
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	68,470.34
003 000 4581 Sewer Forrest Hill	0.00	1,309.89
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	1,000.01
003 000 4740 LEACHATE TREATMENT	0.00	16,424.15
003 000 4810 Sewer Penalties	0.00	1,628.57
003 001 1990 Due (to)/from General	0.00	528,313.88
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	12,145.60	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,159.57	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	986.16	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	1,390.39	0.00
003 700 5102 ADM W HEALTH INSURANCE	3,221.80	0.00
003 700 5200 REPAIRS & MAINTENANCE	2,930.65	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	194.50	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	1,014.48	0.00
003 700 5302 Sewer Uniforms	69.48	0.00
003 700 5304 PERMITS / DHEC FEES	142.00	0.00
003 700 5400 ELECTRICITY / GAS	8,649.63	0.00
003 700 5401 Sewer Telephone	253.42	0.00
003 700 5405 WATER	88.13	0.00
003 700 5411 SEWER FUEL - COLLECTION	482.24	0.00
003 700 5920 PRETREATMENT PROGRAM	370.00	0.00
003 700 5924 O & M CONTRACT SEWER PLANT	8,083.33	0.00
003 700 5929 LIFT STATION - R&M	5,808.54	0.00
003 700 6710 BOND PAYMENTS USDA A & B	13,480.00	0.00
Total	24,121,823.92	24,121,952.56