

# Town of Williamston

Run date 12/27/2013 @ 12:15 PM

## Trial Balance

for date 11/30/2013

| All  | Debits     | Credits      |
|--|------------|--------------|
| 001 000 1000 FIRST CITIZENS CHECKING                     | 121,908.35 | 0.00         |
| 001 000 1012 BB&T CD 10/08 Maturity 1-21-09              | 103,118.95 | 0.00         |
| 001 000 1013 Court Fines                                 | 3,531.50   | 0.00         |
| 001 000 1014 Frist Citizens Money Market Equip. Rep fund | 1,698.19   | 0.00         |
| 001 000 1015 Upstate Federal Credit Union CD             | 245,988.64 | 0.00         |
| 001 000 1018 6 Month CD First Citizens Equip Rep Fund    | 38,563.06  | 0.00         |
| 001 000 1030 VICTIMS RIGHTS ACCOUNTS                     | 13,458.67  | 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              | 15,845.79  | 0.00         |
| 001 000 1150 HOSPITALITY TAX - COMMUNITY                 | 298,274.58 | 0.00         |
| 001 000 1180 BB&T Cemetary Fund                          | 52,721.78  | 0.00         |
| 001 000 1190 Drug Forfeiture & Seizures BB&T             | 7,226.01   | 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                         | 18,369.41  | 0.00         |
| 001 000 2000 ACCOUNTS PAYABLE                            | 0.00       | 85,531.39    |
| 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       | 5,556.53     |
| 001 000 3010 FUND BALANCE                                | 0.00       | 1,408,940.84 |
| 001 000 4000 PROPERTY TAXES - CURRENT                    | 0.00       | 68,129.29    |
| 001 000 4010 PROPERTY TAXES - DELINQUENT                 | 0.00       | 18,375.68    |
| 001 000 4030 MOTOR VEHICLE TAXES                         | 0.00       | 39,562.96    |
| 001 000 4040 HOSPITALITY TAX                             | 0.00       | 65,443.94    |
| 001 000 4050 PAYMENTS IN LIEU OF TAXES                   | 0.00       | 8,251.14     |
| 001 000 4070 MERCHANTS INVENTORY TAX                     | 0.00       | 1,801.87     |
| 001 000 4090 SC LOCAL GOV'T FUND                         | 0.00       | 18,222.56    |
| 001 000 4200 BUSINESS LICENSE                            | 0.00       | 4,511.64     |
| 001 000 4210 MASC INSURANCE PREMIUM FEES                 | 0.00       | 3,863.72     |
| 001 000 4230 DUKE ENERGY FRANCHISE FEE                   | 0.00       | 69,834.84    |
| 001 000 4250 MASC TELECOMMUNICATIONS                     | 0.00       | 486.74       |
| 001 000 4260 WATER & SEWER OPERATIONS                    | 0.00       | 236,479.02   |
| 001 000 4300 POLICE FINES                                | 0.00       | 10,828.90    |
| 001 000 4310 RESOURCE OFFICER                            | 0.00       | 17,500.00    |
| 001 000 4320 DRUG FORFEITURES                            | 0.00       | 705.28       |
| 001 000 4340 GRANT REVENUE                               | 0.00       | 9,967.20     |
| 001 000 4410 PARK FEES                                   | 0.00       | 2,495.00     |
| 001 000 4420 ROOM RENTAL                                 | 0.00       | 1,375.00     |
| 001 000 4430 SECURITY FROM SCHOOL DIST                   | 0.00       | 2,040.00     |
| 001 000 4500 COUNTY SOLID WASTE FEES                     | 7,034.46   | 0.00         |
| 001 000 4520 GARBAGE FEE                                 | 0.00       | 77,508.19    |
| 001 000 4521 Garbage Penalty                             | 0.00       | 1,591.79     |
| 001 000 4600 INTEREST INCOME                             | 0.00       | 163.00       |
| 001 000 4610 SALE OF ASSETS                              | 0.00       | 12,350.00    |
| 001 000 4690 LONG TERM DEBT PROCEEDS                     | 0.00       | 100,004.25   |
| 001 000 4700 OTHER MISCELLANEOUS REVENUES                | 0.00       | 4,822.48     |
| 001 000 4730 DALTON BROS. DONATION TO CEMETERY           | 0.00       | 250.00       |
| 001 000 4780 MONEY FROM COUNTY                           | 0.00       | 30,000.00    |
| 001 002 1990 Due (to) from Water                         | 0.00       | 356,294.41   |
| 001 003 1990 Due (to) from Sewer                         | 539,458.87 | 0.00         |
| 001 540 5901 LIABILITY INS - TORT LIAB,PROP IN           | 34,581.50  | 0.00         |
| 001 540 5902 WORKERS COMP                                | 10,132.50  | 0.00         |
| 001 540 5903 MEMBERSHIP DUES                             | 1,714.72   | 0.00         |
| 001 540 5904 AUDIT FEES                                  | 28,800.00  | 0.00         |
| 001 540 5905 CONSULTANT FEES ADMIN OVERVIEW              | 12,500.00  | 0.00         |
| 001 540 5906 TOWN ATTORNEY                               | 11,500.00  | 0.00         |
| 001 540 5907 OTHER LEGAL FEES (LABOR ATTNYS)             | 11,025.70  | 0.00         |
| 001 540 5911 BANK CHARGES                                | 2,412.13   | 0.00         |
| 001 540 5942 PROFESSIONAL FEES                           | 12,535.00  | 0.00         |
| 001 540 5944 Website Development                         | 2,087.00   | 0.00         |
| 001 540 5948 CDBG GRANT EXP                              | 3,143.34   | 0.00         |
| 001 550 5000 ADMIN SALARIES                              | 91,576.20  | 0.00         |
| 001 550 5011 Bonus                                       | 1,350.00   | 0.00         |
| 001 550 5100 ADMIN FICA / MEDICARE EXPENSE               | 6,723.93   | 0.00         |
| 001 550 5101 ADMIN RETIREMENT EXPENSE                    | 9,569.78   | 0.00         |

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| All   | Debits     | Credits |
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| 001 550 5102 ADMIN HEALTH INSURANCE                       | 26,064.33  | 0.00    |
| 001 550 5103 ADMIN UNEMPLOYMENT                           | 6,520.00   | 0.00    |
| 001 550 5200 ADMIN R & M CONTRACTS                        | 4,888.15   | 0.00    |
| 001 550 5201 ADMIN R & M - VEHICLES                       | 793.61     | 0.00    |
| 001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS             | 14,261.01  | 0.00    |
| 001 550 5300 ADMIN EXPENSES & SUPPLIES                    | 8,111.76   | 0.00    |
| 001 550 5302 ADMIN UNIFORMS                               | 630.12     | 0.00    |
| 001 550 5310 EMPLOYEE MORALE                              | 306.06     | 0.00    |
| 001 550 5350 ADMIN TRAINING                               | 29.45      | 0.00    |
| 001 550 5351 COMMUNITY SUPPORT                            | 1,485.60   | 0.00    |
| 001 550 5400 ADMIN ELECTRICITY / GAS                      | 6,195.76   | 0.00    |
| 001 550 5401 ADMIN TELEPHONE                              | 4,714.83   | 0.00    |
| 001 550 5402 ADMIN POSTAGE                                | 5,115.20   | 0.00    |
| 001 550 5405 ADMIN WATER                                  | 1,474.39   | 0.00    |
| 001 550 5411 ADMIN FUEL                                   | 1,244.92   | 0.00    |
| 001 552 5300 MAIN STREET SUPPLIES                         | 7,500.00   | 0.00    |
| 001 560 5000 STREET SALARIES                              | 65,104.00  | 0.00    |
| 001 560 5002 STREET SALARIES - OVERTIME                   | 704.82     | 0.00    |
| 001 560 5011 Bonus  | 1,425.00   | 0.00    |
| 001 560 5100 STREET FICA / MEDICARE EXPENSE               | 5,035.80   | 0.00    |
| 001 560 5101 STREET RETIREMENT EXPENSE                    | 6,877.06   | 0.00    |
| 001 560 5102 STREET HEALTH INSURANCE                      | 14,124.55  | 0.00    |
| 001 560 5200 STREET REPAIRS & MAINTENANCE                 | 6,773.26   | 0.00    |
| 001 560 5201 STREET R & M - VEHICLES                      | 4,777.90   | 0.00    |
| 001 560 5300 STREET SUPPLIES                              | 4,426.28   | 0.00    |
| 001 560 5302 STREET UNIFORMS                              | 1,139.53   | 0.00    |
| 001 560 5400 STREET ELECTRICITY / GAS                     | 29,238.77  | 0.00    |
| 001 560 5401 STREET TELEPHONE                             | 839.88     | 0.00    |
| 001 560 5405 STREET WATER                                 | 127.51     | 0.00    |
| 001 560 5411 STREET FUEL                                  | 11,251.07  | 0.00    |
| 001 560 5700 STREET CAPITAL OUTLAY                        | 5,799.28   | 0.00    |
| 001 560 6700 Bad Debt Expense - Garbage                   | 21.70      | 0.00    |
| 001 570 5000 POLICE SALARIES                              | 171,826.29 | 0.00    |
| 001 570 5011 Bonus  | 650.00     | 0.00    |
| 001 570 5100 POLICE FICA / MEDICARE EXPENSE               | 12,839.95  | 0.00    |
| 001 570 5101 POLICE RETIREMENT EXPENSE                    | 20,856.24  | 0.00    |
| 001 570 5102 POLICE HEALTH INSURANCE                      | 35,605.21  | 0.00    |
| 001 570 5103 POLICE UNEMPLOYMENT                          | 4,681.94   | 0.00    |
| 001 570 5200 POLICE REPAIRS & MAINTENANCE                 | 1,787.86   | 0.00    |
| 001 570 5201 POLICE R & M - VEHICLES                      | 5,390.15   | 0.00    |
| 001 570 5203 POLICE R & M - FACILITIES                    | 696.77     | 0.00    |
| 001 570 5300 POLICE SUPPLIES                              | 1,994.21   | 0.00    |
| 001 570 5302 POLICE UNIFORMS                              | 2,985.62   | 0.00    |
| 001 570 5304 POLICE PRINTING                              | 280.23     | 0.00    |
| 001 570 5310 LAWTRAX                                      | 2,640.00   | 0.00    |
| 001 570 5400 POLICE ELECTRICITY / GAS                     | 3,284.43   | 0.00    |
| 001 570 5401 POLICE TELEPHONE                             | 2,408.26   | 0.00    |
| 001 570 5405 POLICE WATER                                 | 1,378.73   | 0.00    |
| 001 570 5411 POLICE FUEL                                  | 20,269.76  | 0.00    |
| 001 570 5700 Police Dept. Capital Outlay                  | 34,732.62  | 0.00    |
| 001 570 5931 POLICE VICTIMS ADVOCATE                      | 30,398.87  | 0.00    |
| 001 570 5942 POLICE DRUG FORFEITURES EXPENSE              | 1,736.08   | 0.00    |
| 001 571 5000 JUDGE/CLERK OF COURT SALARY                  | 18,670.90  | 0.00    |
| 001 571 5011 Bonus  | 200.00     | 0.00    |
| 001 571 5100 JUDGE/CLERK OF COURT FICA / MEDICARE EXPENSE | 1,425.30   | 0.00    |
| 001 571 5101 JUDGE/CLERK OF COURT RETIREMENT EXPENSE      | 1,951.12   | 0.00    |
| 001 571 5102 JUDGE/CLERK OF COURT HEALTH INSURANCE        | 3,100.60   | 0.00    |
| 001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES          | 1,504.15   | 0.00    |
| 001 575 5000 SRO OFFICERS SALARY                          | 26,741.12  | 0.00    |
| 001 575 5011 SRO BONUS                                    | 175.00     | 0.00    |
| 001 575 5100 SRO OFFICER FICA/MEDICARE                    | 1,984.44   | 0.00    |
| 001 575 5101 SRO OFFICER RETIREMENT                       | 3,242.87   | 0.00    |
| 001 575 5102 SRO OFFICER HEALTH INSURANCE                 | 6,556.05   | 0.00    |
| 001 575 5301 SRO EXPENSE PALMETTO MIDDLE                  | 4,281.78   | 0.00    |
| 001 575 5302 SRO EXPENSE PALMETTO HIGH                    | 2,630.84   | 0.00    |
| 001 575 5303 SRO EXPENSE CAREER & TECHNOLOGY CENTER       | 1,296.45   | 0.00    |
| 001 580 5000 P&R SALARIES                                 | 24,746.26  | 0.00    |
| 001 580 5011 Bonus  | 1,050.00   | 0.00    |

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| 001 580 5100 P&R FICA / MEDICARE EXPENSE    | 1,955.33     | 0.00         |
| 001 580 5101 P&R RETIREMENT EXPENSE         | 2,229.15     | 0.00         |
| 001 580 5102 P&R HEALTH INSURANCE           | 2,296.68     | 0.00         |
| 001 580 5200 P&R REPAIRS & MAINTENANCE      | 3,129.94     | 0.00         |
| 001 580 5300 P&R SUPPLIES                   | 821.55       | 0.00         |
| 001 580 5302 P&R UNIFORMS                   | 318.10       | 0.00         |
| 001 580 5400 P&R ELECTRICITY / GAS          | 9,523.96     | 0.00         |
| 001 580 5401 P&R TELEPHONE                  | 176.80       | 0.00         |
| 001 580 5405 P&R WATER                      | 488.86       | 0.00         |
| 001 580 5411 P&R FUEL                       | 2,604.68     | 0.00         |
| 001 580 5933 P&R LITTLE LEAGUE              | 394.79       | 0.00         |
| 001 580 5935 P&R CEMETARY CARE              | 2,080.00     | 0.00         |
| 001 585 5943 HOSPITALITY EXP - PARK         | 61,852.60    | 0.00         |
| 001 590 5011 Mileage Reimbursement          | 171.12       | 0.00         |
| 001 590 5200 FIRE REPAIRS & MAINTENANCE     | 342.76       | 0.00         |
| 001 590 5201 FIRE R & M - VEHICLES          | 2,101.63     | 0.00         |
| 001 590 5300 FIRE SUPPLIES                  | 1,892.48     | 0.00         |
| 001 590 5400 FIRE ELECTRICITY / GAS         | 1,405.46     | 0.00         |
| 001 590 5401 FIRE TELEPHONE                 | 564.45       | 0.00         |
| 001 590 5405 FIRE WATER                     | 218.73       | 0.00         |
| 001 590 5410 EMERGENCY REPORTING            | 1,068.00     | 0.00         |
| 001 590 5411 FIRE FUEL                      | 1,142.32     | 0.00         |
| 001 590 5800 FIRE CAPITAL EXPENDITURES      | 127,985.00   | 0.00         |
| 001 590 5804 FIRE RESCUE EQUIPMENT          | 1,908.00     | 0.00         |
| 001 590 5940 FIRE MORALE / WELFARE          | 1,630.00     | 0.00         |
| 002 000 1111 CHECKING BB&T                  | 1,155,128.88 | 0.00         |
| 002 000 1190 UNDEPOSITED FUNDS              | 4,211.19     | 0.00         |
| 002 000 1300 ACCOUNTS RECEIVABLE            | 97,908.25    | 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         | 3,351.28     |
| 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         | 35,233.83    |
| 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               | 144.71       | 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         | 66,592.97    |
| 002 000 3000 CONTRIBUTED CAPITAL            | 0.00         | 1,503,219.00 |
| 002 000 3010 RETAINED EARNINGS              | 0.00         | 949,106.73   |
| 002 000 4401 DHEC Fees                      | 0.00         | 8,327.97     |
| 002 000 4540 WATER REVENUE                  | 0.00         | 397,770.37   |
| 002 000 4550 WATER TAP FEES                 | 0.00         | 1,650.00     |
| 002 000 4560 RECONNECT FEES                 | 0.00         | 2,825.00     |
| 002 000 4600 GRANT REVENUE                  | 0.00         | 24,935.32    |
| 002 000 4700 OTHER MISCELLANEOUS REVENUES   | 0.00         | 805.77       |
| 002 000 4760 RETURNED CHECK FEES            | 0.00         | 1,205.00     |
| 002 000 4790 CASH DRAWER (OVER) SHORT       | 10.70        | 0.00         |
| 002 000 4810 PENALTIES FOR WATER            | 0.00         | 8,304.27     |
| 002 001 1990 Due (to) From General          | 356,294.41   | 0.00         |
| 002 001 1991 Due (to) from Sewer            | 0.00         | 537,102.00   |
| 002 500 5911 ADM W BANK CHARGES             | 1,279.95     | 0.00         |
| 002 600 5000 WATER SALARIES                 | 10,000.00    | 0.00         |
| 002 600 5002 WATER SALARIES - OVERTIME      | 689.07       | 0.00         |
| 002 600 5011 Bonus                          | 75.00        | 0.00         |
| 002 600 5100 WATER FICA / MEDICARE EXPENSE  | 809.67       | 0.00         |
| 002 600 5101 WATER RETIREMENT EXPENSE       | 1,117.01     | 0.00         |
| 002 600 5102 WATER HEALTH INSURANCE         | 2,583.04     | 0.00         |

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| 002 600 5200 WATER R & M EQUIPMENT                                 | 5,962.91      | 0.00         |
| 002 600 5201 WATER R & M - VEHICLES                                | 1,200.34      | 0.00         |
| 002 600 5204 WATER R & M - WATER TANK                              | 12,043.00     | 0.00         |
| 002 600 5300 WATER SUPPLIES OPERATING                              | 9,314.79      | 0.00         |
| 002 600 5302 WATER UNIFORMS  | 1,019.71      | 0.00         |
| 002 600 5303 WATER LAB FEES  | 640.00        | 0.00         |
| 002 600 5304 WATER PERMITS / DHEC FEES                             | 11,308.00     | 0.00         |
| 002 600 5306 Grant Expense   | 28,902.50     | 0.00         |
| 002 600 5350 WATER TRAINING/TRAVEL                                 | 633.90        | 0.00         |
| 002 600 5400 WATER ELECTRICITY / GAS                               | 837.17        | 0.00         |
| 002 600 5401 WATER TELEPHONE                                       | 267.39        | 0.00         |
| 002 600 5405 WATER DEPT. WATER BILL                                | 126.40        | 0.00         |
| 002 600 5406 Fire Hydrant Maintenance                              | 4,853.98      | 0.00         |
| 002 600 5410 OPERATIONAL EXP TO GF                                 | 93,239.51     | 0.00         |
| 002 600 5411 WATER FUEL  | 4,174.99      | 0.00         |
| 002 600 5500 WATER PURCHASED                                       | 142,008.94    | 0.00         |
| 002 600 5813 Radio Read Meters (to test and apply for grant funds) | 4,695.52      | 0.00         |
| 002 600 5915 WATER CONTINGENCY-RESTRICTED RESERVE                  | 53,597.50     | 0.00         |
| 002 600 5942 WATER PROFESSIONAL FEES                               | 1,935.00      | 0.00         |
| 002 600 6700 Bad Debt Expense - Water                              | 130.33        | 0.00         |
| 003 000 1019 CDBG Grant - First Citizens                           | 3,943.30      | 0.00         |
| 003 000 1111 CHECKING BB&T Sewer                                   | 300,901.87    | 0.00         |
| 003 000 1112 BB&T Construction Account                             | 7,837.67      | 0.00         |
| USDA Grant/loan  |               |              |
| 003 000 1300 ACCOUNTS RECEIVABLE                                   | 86,888.70     | 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 DEPRECIATION                              | 0.00          | 4,805,827.20 |
| 003 000 2000 ACCOUNTS PAYABLE                                      | 0.00          | 7,950.63     |
| 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                                      | 699.58        | 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          | 6,743,119.28 |
| 003 000 4340 CDBG Grant Revenue                                    | 0.00          | 239,646.00   |
| 003 000 4570 SEWER REVENUE (INDUSTRY)                              | 0.00          | 66,548.48    |
| 003 000 4580 SEWER REVENUE (RESID/COMM)                            | 0.00          | 342,960.83   |
| 003 000 4581 Sewer Forrest Hill                                    | 0.00          | 4,990.26     |
| 003 000 4582 CEDAR GROVE SEWER REVENUE                             | 0.00          | 2,471.23     |
| 003 000 4590 SEWER TAP FEES  | 0.00          | 1,000.00     |
| 003 000 4700 OTHER MISCELLANEOUS REVENUES                          | 0.00          | 150.00       |
| 003 000 4701 Interest Earned                                       | 0.00          | 6.46         |
| 003 000 4730 INDUSTRY PRETREATMENT CHARGE                          | 0.00          | 1,421.02     |
| 003 000 4740 LEACHATE TREATMENT                                    | 0.00          | 64,052.11    |
| 003 000 4810 Sewer Penalties                                       | 0.00          | 8,298.30     |
| 003 001 1990 Due (to)/from General                                 | 0.00          | 539,458.87   |
| 003 001 1991 Due (to) from water                                   | 537,102.00    | 0.00         |
| 003 500 5911 ADM BANK CHARGES                                      | 22.80         | 0.00         |
| 003 700 5000 SEWER OPERATION SALARIES                              | 60,680.48     | 0.00         |
| 003 700 5002 SEWER SALARIES - OVERTIME                             | 2,960.30      | 0.00         |
| 003 700 5011 Bonus   | 675.00        | 0.00         |
| 003 700 5100 SEWER FICA / MEDICARE EXPENSE                         | 4,777.66      | 0.00         |
| 003 700 5101 ADM W RETIREMENT EXPENSE                              | 6,650.48      | 0.00         |
| 003 700 5102 ADM W HEALTH INSURANCE                                | 17,150.80     | 0.00         |

# Town of Williamston

Run date 12/27/2013 @ 12:15 PM

## Trial Balance

for date 11/30/2013

| All   | Debits               | Credits              |
|---|----------------------|----------------------|
| 003 700 5200 REPAIRS & MAINTENANCE                      | 9,150.72             | 0.00                 |
| 003 700 5201 Sewer Repairs & Main. Vehicles             | 653.04               | 0.00                 |
| 003 700 5203 CAPITAL OUTLAY TREATMENT PLANT             | 2,583.36             | 0.00                 |
| 003 700 5207 BOUNDARY & RW MAINT - COLL SYSTEM          | 55.79                | 0.00                 |
| 003 700 5300 SUPPLIES COLLECTION SYSTEM                 | 2,494.64             | 0.00                 |
| 003 700 5301 SUPPLIES PLANT                             | 243.62               | 0.00                 |
| 003 700 5302 Sewer Uniforms                             | 485.57               | 0.00                 |
| 003 700 5304 PERMITS / DHEC FEES                        | 1,817.00             | 0.00                 |
| 003 700 5306 CHEMICALS                                  | 5,186.36             | 0.00                 |
| 003 700 5400 ELECTRICITY / GAS                          | 42,204.35            | 0.00                 |
| 003 700 5401 Sewer Telephone                            | 1,696.28             | 0.00                 |
| 003 700 5405 WATER                                      | 409.29               | 0.00                 |
| 003 700 5410 OPERATIONAL EXP TO GF                      | 143,239.51           | 0.00                 |
| 003 700 5411 SEWER FUEL - COLLECTION                    | 1,810.37             | 0.00                 |
| 003 700 5920 PRETREATMENT PROGRAM                       | 1,850.00             | 0.00                 |
| 003 700 5924 O & M CONTRACT SEWER PLANT                 | 41,453.35            | 0.00                 |
| 003 700 5929 LIFT STATION - R&M                         | 26,478.54            | 0.00                 |
| 003 700 5930 Sludge Removal (Town will be reimb. later) | 18,418.18            | 0.00                 |
| 003 700 5948 CDBG Transactions                          | 253,043.76           | 0.00                 |
| 003 700 6700 Bad Debt Expense - Sewer                   | 173.08               | 0.00                 |
| 003 700 6710 BOND PAYMENTS USDA A & B                   | 67,400.00            | 0.00                 |
| Total   | <u>25,933,881.61</u> | <u>25,933,881.61</u> |