

# Town of Williamston

Run date 8/13/2014 @ 2:36 PM

## Trial Balance

for date 7/31/2014

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	745,280.81	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,149.46	0.00
001 000 1013 Court Fines	6,974.17	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	1,708.63	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	13,143.56	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	15,857.64	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	339,664.20	0.00
001 000 1180 BB&T Cemetary Fund	52,721.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	6,906.52	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	11,785.19	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	42,714.00	0.00
001 000 1240 A/R STATE AGENCY	18,919.27	0.00
001 000 1300 A/R UTILITY BILLING	18,503.28	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	65,090.13
001 000 2020 DEFERRED REVENUE	0.00	42,714.00
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	1,365.98	0.00
001 000 3010 FUND BALANCE	0.00	1,827,723.45
001 000 4000 PROPERTY TAXES - CURRENT	0.00	2,338.03
001 000 4030 MOTOR VEHICLE TAXES	0.00	2,407.70
001 000 4040 HOSPITALITY TAX	0.00	15,311.47
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	7,565.23
001 000 4200 BUSINESS LICENSE	0.00	749.22
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	9,102.33
001 000 4300 POLICE FINES	0.00	6,724.17
001 000 4330 REVIVE CHURCH RENTAL INCOME	0.00	1,200.00
001 000 4410 PARK FEES	0.00	805.00
001 000 4420 ROOM RENTAL	0.00	225.00
001 000 4430 SECURITY FROM SCHOOL DIST	0.00	90.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	75.64
001 000 4520 GARBAGE FEE	0.00	15,531.02
001 000 4521 Garbage Penalty	0.00	334.23
001 000 4600 INTEREST INCOME	0.00	7.18
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	606.50
001 000 4701 DEBT SET OFF REVENUE	199.48	0.00
001 002 1990 Due (to) from Water	0.00	281,985.67
001 003 1990 Due (to) from Sewer	396,732.93	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	367.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNV)	720.00	0.00
001 540 5911 BANK CHARGES	426.52	0.00
001 540 5942 PROFESSIONAL FEES	6,000.00	0.00
001 540 5946 C FUNDS MONEY FOR PAVING	1,140.00	0.00
001 550 5000 ADMIN SALARIES	17,084.28	0.00
001 550 5002 ADMIN SALARIES - OVERTIME	9.49	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	1,263.67	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	1,886.86	0.00
001 550 5102 ADMIN HEALTH INSURANCE	5,993.58	0.00
001 550 5103 ADMIN UNEMPLOYMENT	93.00	0.00
001 550 5200 ADMIN R & M CONTRACTS	4,864.19	0.00
001 550 5201 ADMIN R & M - VEHICLES	377.76	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	736.00	0.00
001 550 5300 ADMIN EXPENSES & SUPPLIES	1,559.98	0.00
001 550 5302 ADMIN UNIFORMS	359.55	0.00
001 550 5310 EMPLOYEE MORALE	1,563.26	0.00
001 550 5350 ADMIN TRAINING	2,265.14	0.00
001 550 5351 COMMUNITY SUPPORT	122.60	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	2,398.10	0.00
001 550 5401 ADMIN TELEPHONE	767.31	0.00
001 550 5402 ADMIN POSTAGE	1,105.93	0.00
001 552 5000 MAIN STREET SALARIES	2,564.80	0.00
001 552 5100 MAIN STREET FICA/MEDICARE	196.08	0.00
001 552 5101 MAIN STREET RETIREMENT EXP	275.72	0.00

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All	Debits	Credits
001 552 5102 MAIN STREET HEALTH INSURANCE	234.11	0.00
001 552 5300 MAIN STREET SUPPLIES	275.60	0.00
001 560 5000 STREET SALARIES	12,369.76	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	933.81	0.00
001 560 5101 STREET RETIREMENT EXPENSE	1,391.79	0.00
001 560 5102 STREET HEALTH INSURANCE	3,564.86	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	780.95	0.00
001 560 5201 STREET R & M - VEHICLES	933.15	0.00
001 560 5202 STREET VEHICLES	1,444.60	0.00
001 560 5300 STREET SUPPLIES	405.50	0.00
001 560 5302 STREET UNIFORMS	1,032.72	0.00
001 560 5400 STREET ELECTRICITY / GAS	6,345.86	0.00
001 560 5401 STREET TELEPHONE	143.49	0.00
001 570 5000 POLICE SALARIES	36,843.28	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	2,753.55	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	4,952.50	0.00
001 570 5102 POLICE HEALTH INSURANCE	16,259.58	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	614.39	0.00
001 570 5201 POLICE R & M - VEHICLES	370.44	0.00
001 570 5300 POLICE SUPPLIES	2,550.28	0.00
001 570 5301 POLICE TRAINING	543.88	0.00
001 570 5302 POLICE UNIFORMS	536.92	0.00
001 570 5400 POLICE ELECTRICITY / GAS	566.81	0.00
001 570 5401 POLICE TELEPHONE	191.04	0.00
001 570 5700 Police Dept. Capital Outlay	19,495.00	0.00
001 570 5941 POLICE PREVIOUS JAIL / DISPATCH EXP	2,640.00	0.00
001 571 5000 JUDGE/CLERK OF COURT SALARY	1,382.18	0.00
001 571 5100 JUDGE/CLERK OF COURT FICA / MEDICARE EXPENSE	105.74	0.00
001 571 5101 JUDGE/CLERK OF COURT RETIREMENT EXPENSE	148.58	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	3,535.45	0.00
001 575 5000 SRO OFFICERS SALARY	7,767.95	0.00
001 575 5100 SRO OFFICER FICA/MEDICARE	592.26	0.00
001 575 5101 SRO OFFICER RETIREMENT	1,010.61	0.00
001 575 5102 SRO OFFICER HEALTH INSURANCE	690.04	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	2,154.29	0.00
001 575 5302 SRO EXPENSE PALMETTO HIGH	1,454.48	0.00
001 575 5303 SRO EXPENSE CAREER & TECHNOLOGY CENTER	26.71	0.00
001 580 5000 P&R SALARIES	2,908.43	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	220.48	0.00
001 580 5101 P&R RETIREMENT EXPENSE	221.98	0.00
001 580 5102 P&R HEALTH INSURANCE	856.55	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	162.21	0.00
001 580 5300 P&R SUPPLIES	1,274.02	0.00
001 580 5302 P&R UNIFORMS	166.39	0.00
001 580 5400 P&R ELECTRICITY / GAS	1,968.39	0.00
001 580 5401 P&R TELEPHONE	70.90	0.00
001 580 5933 P&R LITTLE LEAGUE	68.52	0.00
001 580 5935 P&R CEMETARY CARE	600.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	13,207.74	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	161.59	0.00
001 590 5201 FIRE R & M - VEHICLES	334.03	0.00
001 590 5400 FIRE ELECTRICITY / GAS	285.85	0.00
001 590 5413 FIRE AC TRAINING FACILITY DUES	562.00	0.00
002 000 1111 CHECKING BB&T	1,433,672.05	0.00
002 000 1190 UNDEPOSITED FUNDS	1,778.24	0.00
002 000 1300 ACCOUNTS RECEIVABLE	105,594.92	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	4,850.01
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 DEPRECIATION	0.00	3,108,140.70
002 000 1610 DEFERRED BOND ISS COSTS	0.10	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	30,594.27

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All	Debits	Credits
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	76,509.39
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	1,170,911.50
002 000 4401 DHEC Fees	0.00	1,686.29
002 000 4540 WATER REVENUE	0.00	82,694.52
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	125.00
002 000 4760 RETURNED CHECK FEES	0.00	350.00
002 000 4790 CASH DRAWER (OVER) SHORT	25.00	0.00
002 000 4810 PENALTIES FOR WATER	0.00	1,779.47
002 001 1990 Due (to) From General	281,985.67	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00
002 500 5911 ADM W BANK CHARGES	320.47	0.00
002 600 5000 WATER SALARIES	2,000.00	0.00
002 600 5002 WATER SALARIES - OVERTIME	103.13	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	151.70	0.00
002 600 5101 WATER RETIREMENT EXPENSE	224.89	0.00
002 600 5102 WATER HEALTH INSURANCE	868.84	0.00
002 600 5201 WATER R & M - VEHICLES	269.66	0.00
002 600 5300 WATER SUPPLIES OPERATING	4,539.58	0.00
002 600 5302 WATER UNIFORMS	174.35	0.00
002 600 5303 WATER LAB FEES	200.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,043.00	0.00
002 600 5350 WATER TRAINING/TRAVEL	615.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	42.21	0.00
002 600 5401 WATER TELEPHONE	37.34	0.00
002 600 5500 WATER PURCHASED	26,850.20	0.00
002 600 6700 Bad Debt Expense - Water	14.73	0.00
003 000 1111 CHECKING BB&T Sewer	300,919.91	0.00
003 000 1112 BB&T Construction Account	7,837.67	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	96,109.77	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	339,609.03	0.00
003 000 1450 SEWER SYSTEM	14,833,118.16	0.00
003 000 1460 ACCUMULATED DEPRECIATION	0.00	5,102,247.30
003 000 2000 ACCOUNTS PAYABLE	0.00	18,093.27
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	958,686.00
003 000 2506 USDA 2010B Bond Payable	0.00	2,571,345.00
003 000 2510 USDA 2010 A Bond Current	0.00	14,018.00
003 000 2511 USDA 2010 B Bond Current	0.00	40,021.00
003 000 2512 Capital Lease Payments	0.00	83,681.63
003 000 3010 RETAINED EARNINGS	0.00	7,033,071.87
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	12,409.10
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	70,332.73
003 000 4581 Sewer Forrest Hill	0.00	517.64
003 000 4701 Interest Earned	0.00	2.30
003 000 4740 LEACHATE TREATMENT	0.00	9,800.00
003 000 4810 Sewer Penalties	0.00	1,717.01

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All	Debits	Credits
003 001 1990 Due (to)/from General	0.00	396,732.93
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	12,625.60	0.00
003 700 5002 SEWER SALARIES - OVERTIME	341.19	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	929.39	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	1,436.79	0.00
003 700 5102 ADM W HEALTH INSURANCE	10,784.92	0.00
003 700 5200 REPAIRS & MAINTENANCE	161.59	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	256.67	0.00
003 700 5203 CAPITAL OUTLAY TREATMENT PLANT	1,141.68	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	0.00	540.61
003 700 5302 Sewer Uniforms	902.75	0.00
003 700 5306 CHEMICALS	245.28	0.00
003 700 5350 TRAINING & TRAVEL	25.00	0.00
003 700 5400 ELECTRICITY / GAS	8,014.82	0.00
003 700 5401 Sewer Telephone	359.38	0.00
003 700 5918 SEWER ENGINEERING	190.00	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 5926 SEWER SLUDGE REMOVAL	15,862.78	0.00
003 700 6710 BOND PAYMENTS USDA A & B	13,480.00	0.00
Total	25,269,172.66	25,264,923.12