

# Town of Williamston

Run date 8/17/2015 @ 3:13 PM

## Trial Balance

for date 7/31/2015

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	901,115.21	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	103,159.63	0.00
001 000 1013 Court Fines	4,881.33	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	1,292.00	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	15,873.51	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	417,698.81	0.00
001 000 1180 BB&T Cemetary Fund	52,721.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	6,907.23	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	11,785.19	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	67,403.88	0.00
001 000 1240 A/R STATE AGENCY	19,968.78	0.00
001 000 1260 A/R OTHER	183,829.35	0.00
001 000 1300 A/R UTILITY BILLING	18,315.75	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	84,118.60
001 000 2020 DEFERRED REVENUE	0.00	67,403.88
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	1,144.87
001 000 3010 FUND BALANCE	0.00	2,082,230.21
001 000 4000 PROPERTY TAXES - CURRENT	0.00	446.82
001 000 4030 MOTOR VEHICLE TAXES	0.00	4,056.46
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	6,456.16
001 000 4200 BUSINESS LICENSE	0.00	572.63
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	8,502.36
001 000 4300 POLICE FINES	1,042.57	0.00
001 000 4310 RESOURCE OFFICER	0.00	41,682.45
001 000 4410 PARK FEES	0.00	700.00
001 000 4420 ROOM RENTAL	0.00	775.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	80.19
001 000 4520 GARBAGE FEE	0.00	15,759.84
001 000 4521 Garbage Penalty	0.00	355.26
001 000 4600 INTEREST INCOME	0.00	8.73
001 000 4650 SIGN PERMIT FEES	0.00	15.00
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	1,001.59
001 002 1990 Due (to) from Water	0.00	263,920.55
001 003 1990 Due (to) from Sewer	225,555.63	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	45,482.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	2,500.00	0.00
001 540 5906 TOWN ATTORNEY	1,700.00	0.00
001 540 5911 BANK CHARGES	327.32	0.00
001 550 5000 ADMIN SALARIES	21,408.00	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	1,590.75	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	2,320.40	0.00
001 550 5102 ADMIN HEALTH INSURANCE	3,688.19	0.00
001 550 5200 ADMIN R & M CONTRACTS	1,113.98	0.00
001 550 5206 R & M - MUNICIPAL BLDG & GROUNDS	184.63	0.00
001 550 5300 ADMIN EXPENSES & SUPPLIES	4,056.49	0.00
001 550 5302 ADMIN UNIFORMS	112.51	0.00
001 550 5310 EMPLOYEE MORALE	1,423.58	0.00
001 550 5350 ADMIN TRAINING	1,755.97	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	3,451.95	0.00
001 550 5401 ADMIN TELEPHONE	723.06	0.00
001 550 5403 ADMIN TRANSPORTATION / MILEAGE	294.40	0.00
001 552 5300 MAIN STREET SUPPLIES	1,171.69	0.00
001 560 5000 STREET SALARIES	15,652.19	0.00
001 560 5002 STREET SALARIES - OVERTIME	190.28	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	1,199.81	0.00
001 560 5101 STREET RETIREMENT EXPENSE	1,715.43	0.00
001 560 5102 STREET HEALTH INSURANCE	1,809.74	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	6,658.48	0.00
001 560 5201 STREET R & M - VEHICLES	775.32	0.00

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All	Debits	Credits
001 560 5300 STREET SUPPLIES	181.79	0.00
001 560 5302 STREET UNIFORMS	304.21	0.00
001 560 5400 STREET ELECTRICITY / GAS	7,004.87	0.00
001 560 5401 STREET TELEPHONE	462.30	0.00
001 570 5000 POLICE SALARIES	43,309.76	0.00
001 570 5002 POLICE SALARIES - OVERTIME	361.00	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	3,287.53	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	5,567.93	0.00
001 570 5102 POLICE HEALTH INSURANCE	4,894.89	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	0.00	18.00
001 570 5201 POLICE R & M - VEHICLES	1,627.25	0.00
001 570 5300 POLICE SUPPLIES	697.25	0.00
001 570 5310 LAWTRAX	2,811.20	0.00
001 570 5401 POLICE TELEPHONE	311.31	0.00
001 571 5308 JUDGE/CLERK OF COURT COURT EXPENSES	3,488.47	0.00
001 575 5000 SRO OFFICERS SALARY	5,828.03	0.00
001 575 5100 SRO OFFICER FICA/MEDICARE	444.18	0.00
001 575 5101 SRO OFFICER RETIREMENT	767.13	0.00
001 575 5102 SRO OFFICER HEALTH INSURANCE	492.12	0.00
001 575 5301 SRO EXPENSE PALMETTO MIDDLE	2.63	0.00
001 580 5000 P&R SALARIES	4,909.80	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	372.17	0.00
001 580 5101 P&R RETIREMENT EXPENSE	532.24	0.00
001 580 5102 P&R HEALTH INSURANCE	470.15	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	1,382.86	0.00
001 580 5300 P&R SUPPLIES	247.25	0.00
001 580 5302 P&R UNIFORMS	91.72	0.00
001 580 5400 P&R ELECTRICITY / GAS	1,475.26	0.00
001 580 5401 P&R TELEPHONE	33.23	0.00
001 585 5943 HOSPITALITY EXP - PARK	18,381.83	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	6,377.65	0.00
001 590 5300 FIRE SUPPLIES	835.69	0.00
001 590 5400 FIRE ELECTRICITY / GAS	459.64	0.00
001 590 5401 FIRE TELEPHONE	99.99	0.00
001 590 5940 FIRE MORALE / WELFARE	284.69	0.00
002 000 1111 CHECKING BB&T	1,774,483.56	0.00
002 000 1190 UNDEPOSITED FUNDS	15,184.38	0.00
002 000 1300 ACCOUNTS RECEIVABLE	101,503.90	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	5,407.49
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	3,191,326.03
002 000 2000 ACCOUNTS PAYABLE	0.00	32,084.92
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	88,862.88
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	1,445,250.61
002 000 4401 DHEC Fees	0.00	1,694.83
002 000 4540 WATER REVENUE	0.00	81,841.05
002 000 4560 RECONNECT FEES	0.00	35.00
002 000 4600 GRANT REVENUE	0.00	2,071.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	100.00
002 000 4760 RETURNED CHECK FEES	0.00	315.00
002 000 4810 PENALTIES FOR WATER	0.00	1,960.82
002 001 1990 Due (to) From General	263,920.55	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00

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All	Debits	Credits
002 500 5911 ADM W BANK CHARGES	355.27	0.00
002 600 5000 WATER SALARIES	7,812.80	0.00
002 600 5002 WATER SALARIES - OVERTIME	1,368.19	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	690.45	0.00
002 600 5101 WATER RETIREMENT EXPENSE	994.39	0.00
002 600 5102 WATER HEALTH INSURANCE	869.78	0.00
002 600 5201 WATER R & M - VEHICLES	658.99	0.00
002 600 5300 WATER SUPPLIES OPERATING	4,859.15	0.00
002 600 5302 WATER UNIFORMS	146.55	0.00
002 600 5303 WATER LAB FEES	320.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	11,043.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	138.85	0.00
002 600 5401 WATER TELEPHONE	447.46	0.00
002 600 5406 Fire Hydant Maintenance	4,775.00	0.00
002 600 5500 WATER PURCHASED	54,755.79	0.00
003 000 1019 CDBG Grant - First Citizens	21,500.00	0.00
003 000 1111 CHECKING BB&T Sewer	300,947.01	0.00
003 000 1112 BB&T Construction Account	7,837.67	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	88,530.08	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	9,519.02
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	14,833,117.13	0.00
003 000 1460 ACCUMULATED DEPRECIATON	0.00	5,425,601.96
003 000 2000 ACCOUNTS PAYABLE	0.00	402.05
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	942,523.17
003 000 2506 USDA 2010B Bond Payable	0.00	2,530,997.26
003 000 2510 USDA 2010 A Bond Current	0.00	14,905.00
003 000 2511 USDA 2010 B Bond Current	0.00	41,238.67
003 000 3010 RETAINED EARNINGS	0.00	6,943,584.76
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	8,074.92
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	69,668.14
003 000 4581 Sewer Forrest Hill	0.00	391.04
003 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	10.00
003 000 4701 Interest Earned	0.00	2.30
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	379.46
003 000 4810 Sewer Penalties	0.00	2,024.21
003 001 1990 Due (to)/from General	0.00	225,555.63
003 001 1991 Due (to) from water	537,102.00	0.00
003 700 5000 SEWER OPERATION SALARIES	4,940.80	0.00
003 700 5002 SEWER SALARIES - OVERTIME	644.61	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	426.15	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	605.42	0.00
003 700 5102 ADM W HEALTH INSURANCE	0.00	33.90
003 700 5200 REPAIRS & MAINTENANCE	52.77	0.00
003 700 5300 SUPPLIES COLLECTION SYSTEM	51.42	0.00
003 700 5301 SUPPLIES PLANT	266.75	0.00
003 700 5302 Sewer Uniforms	126.55	0.00
003 700 5303 LAB FEES	841.00	0.00
003 700 5306 CHEMICALS	1,009.92	0.00
003 700 5400 ELECTRICITY / GAS	9,617.65	0.00
003 700 5401 Sewer Telephone	536.10	0.00
003 700 5414 Lease payments	1,936.67	0.00
003 700 5916 GIS MAPPING	1,250.00	0.00
003 700 5924 O & M CONTRACT SEWER PLANT	8,083.33	0.00

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# Town of Williamston

## Trial Balance

for date 7/31/2015

	Debits	Credits
003 700 6710 BOND PAYMENTS USDA A & B	13,480.00	0.00
Total	25,825,932.27	25,829,910.37