

Town of Williamston

Run date 7/20/2010 @ 10:52 AM

Trial Balance

for date 6/30/2010

001	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	398,453.29	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	252,884.76	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	110,377.16	0.00
001 000 1015 Upstate Federal Credit Union CD	240,811.59	0.00
001 000 1016 First Citizens CD Equip Rep Fund	66,607.52	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	99,565.66	0.00
001 000 1030 VICTIMS RIGHTS ACCOUNTS	33,276.19	0.00
001 000 1045 Police Dept. K-9 Upstate FCU	2,500.05	0.00
001 000 1060 FIRE DEPT GRANT ACCOUNT	1,350.00	0.00
001 000 1100 PETTY CASH	750.00	0.00
001 000 1140 POICE FINES ACCT COMMUNITY FIR	39,099.75	0.00
001 000 1141 Police Savings Community First	15,500.87	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	193,167.55	0.00
001 000 1180 BB&T Cemetary Fund	22,471.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	8,305.02	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	79,654.24	0.00
001 000 1300 A/R UTILITY BILLING	19,935.15	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	31,456.42
001 000 2020 DEFERRED REVENUE	0.00	75,399.60
001 000 2310 ACCRUED SALARIES	0.00	1,003.76
001 000 3010 FUND BALANCE	0.00	2,026,447.18
001 000 4000 PROPERTY TAXES - CURRENT	0.00	846,547.07
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	25,364.63
001 000 4030 MOTOR VEHICLE TAXES	0.00	93,838.94
001 000 4040 HOSPITALITY TAX	0.00	160,286.99
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	6,375.54
001 000 4060 HOMESTEAD EXEMPTIONS	0.00	92,086.50
001 000 4070 MERCHANTS INVENTORY TAX	0.00	7,207.48
001 000 4080 MANUFACTURING EXEMPTION	0.00	76,349.90
001 000 4090 SC LOCAL GOV'T FUND	0.00	103,004.79
001 000 4200 BUSINESS LICENSE	0.00	51,713.47
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	258,686.42
001 000 4220 CHARTER FRANCHISE FEE	0.00	40,537.25
001 000 4230 DUKE ENERGY FRANCHISE FEE	0.00	163,931.09
001 000 4240 FORT HILL FRANCHISE FEE	0.00	70,134.89
001 000 4250 MASC TELECOMMUNICATIONS	0.00	23,572.66
001 000 4300 POLICE FINES	0.00	106,953.06
001 000 4310 RESOURCE OFFICER	0.00	35,000.00
001 000 4320 DRUG FORFEITURES	0.00	2,481.54
001 000 4340 GRANT REVENUE	0.00	25,649.18
001 000 4400 LITTLE LEAGUE FEES	0.00	14,872.45
001 000 4410 PARK FEES	0.00	7,285.00
001 000 4420 ROOM RENTAL	0.00	4,015.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	8,396.05
001 000 4510 DUMPSTER / METAL SOLD	0.00	345.60
001 000 4520 GARBAGE FEE	0.00	232,025.26
001 000 4521 Garbage Penalty	0.00	4,110.60
001 000 4600 INTEREST INCOME	0.00	6,042.95
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	33,683.86
001 000 4701 DEBT SET OFF REVENUE	0.00	3,398.40
001 000 4780 MONEY FROM COUNTY	0.00	3,000.00
001 002 1990 Due (to) from Water	17,301.34	0.00
001 003 1990 Due (to) from Sewer	0.00	11,846.95
001 540 5012 MISS WILLIAMSTON EXPENSE	2,744.70	0.00
001 540 5901 MASC- SCMIRF, TORT LIAB, PROP IN	54,081.00	0.00
001 540 5902 MASC (SMIT-WORKERS COMP)	59,344.00	0.00
001 540 5904 AUDIT FEES	19,500.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	18,000.00	0.00
001 540 5906 TOWN ATTORNEY	27,500.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNYY)	24,250.88	0.00
001 540 5908 CONSULTANT - GRANTS/ECON DEV	16,250.00	0.00
001 540 5911 BANK CHARGES	1,535.81	0.00
001 540 5913 TRANSFER TO WATER FUND	232,057.34	0.00
001 540 5916 Transfer to - Sewer Fund	255,644.23	0.00
001 540 5942 PROFESSIONAL FEES	8,078.34	0.00
001 540 5943 INSURANCE REIMBUREMENT	8,172.03	0.00
001 550 5000 ADMIN SALARIES	141,989.60	0.00
001 550 5002 ADMIN SALARIES - OVERTIME	196.61	0.00

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001	Debits	Credits
001 550 5011 Bonus	950.00	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	10,344.52	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	14,783.94	0.00
001 550 5102 ADMIN HEALTH INSURANCE	26,551.56	0.00
001 550 5103 ADMIN UNEMPLOYMENT	54.99	0.00
001 550 5200 ADMIN R & M EQUIP OFFICE	19,598.79	0.00
001 550 5201 ADMIN R & M - VEHICLES	2,668.50	0.00
001 550 5206 ADMIN R & M - MUNICIPAL BLDG	29,760.74	0.00
001 550 5300 ADMIN SUPPLIES	50,058.40	0.00
001 550 5302 ADMIN UNIFORMS	2,530.75	0.00
001 550 5350 ADMIN TRAINING	12,463.09	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	21,402.85	0.00
001 550 5401 ADMIN TELEPHONE	12,893.61	0.00
001 550 5402 ADMIN POSTAGE	17.50	0.00
001 550 5405 ADMIN WATER	1,521.27	0.00
001 550 5411 ADMIN FUEL	3,132.41	0.00
001 550 5800 ADMIN CAPITAL EXPENDITURES	22,281.35	0.00
001 560 5000 STREET SALARIES	173,851.78	0.00
001 560 5002 STREET SALARIES - OVERTIME	1,783.17	0.00
001 560 5011 Bonus	1,050.00	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	13,446.12	0.00
001 560 5101 STREET RETIREMENT EXPENSE	16,829.89	0.00
001 560 5102 STREET HEALTH INSURANCE	36,912.24	0.00
001 560 5103 STREET UNEMPLOYMENT	8,200.37	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	26,234.84	0.00
001 560 5201 STREET R & M - VEHICLES	12,138.06	0.00
001 560 5300 STREET SUPPLIES	12,352.73	0.00
001 560 5302 STREET UNIFORMS	3,601.17	0.00
001 560 5400 STREET ELECTRICITY / GAS	55,256.04	0.00
001 560 5401 STREET TELEPHONE	1,744.99	0.00
001 560 5405 STREET WATER	336.03	0.00
001 560 5411 STREET FUEL	25,212.38	0.00
001 560 5700 STREET CAPITAL OUTLAY	19,888.78	0.00
001 560 6700 Bad Debt Expense - Garbage	692.21	0.00
001 570 5000 POLICE SALARIES	605,233.41	0.00
001 570 5002 POLICE SALARIES - OVERTIME	17,942.93	0.00
001 570 5003 Victim's Right Offset	0.00	10,337.30
001 570 5011 Bonus	1,750.00	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	46,949.00	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	64,510.89	0.00
001 570 5102 POLICE HEALTH INSURANCE	83,372.66	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	12,481.43	0.00
001 570 5201 POLICE R & M - VEHICLES	18,628.64	0.00
001 570 5203 POLICE R & M - FACILITIES	8,290.57	0.00
001 570 5300 POLICE SUPPLIES	24,521.32	0.00
001 570 5302 POLICE UNIFORMS	8,766.27	0.00
001 570 5400 POLICE ELECTRICITY / GAS	9,923.92	0.00
001 570 5401 POLICE TELEPHONE	14,266.93	0.00
001 570 5405 POLICE WATER	1,521.26	0.00
001 570 5411 POLICE FUEL	45,030.34	0.00
001 570 5700 Police Dept. Capital Outlay	59,058.21	0.00
001 570 5805 POLICE GRANTS	11,458.68	0.00
001 570 5806 Ford Motor Credit - Principal	28,742.16	0.00
001 570 5807 Ford Motor Credit. - Interest	517.36	0.00
001 570 5931 POLICE VICTIMS ADVOCATE	2,869.77	0.00
001 570 5941 POLICE PREVIOUS JAIL / DISPATCH EXP	1,676.87	0.00
001 570 5942 POLICE DRUG FORFEITURES EXPENSE	21,627.20	0.00
001 571 5000 JUDGE SALARY	16,729.77	0.00
001 571 5007 Clerk of Court - Salaries	5,805.00	0.00
001 571 5011 Bonus	75.00	0.00
001 571 5100 JUDGE FICA / MEDICARE EXPENSE	1,274.62	0.00
001 571 5101 JUDGE RETIREMENT EXPENSE	1,539.45	0.00
001 571 5308 JUDGE COURT EXPENSES	832.23	0.00
001 580 5000 P&R SALARIES	55,775.77	0.00
001 580 5011 Bonus	1,025.00	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	4,345.25	0.00
001 580 5101 P&R RETIREMENT EXPENSE	4,403.40	0.00
001 580 5102 P&R HEALTH INSURANCE	3,788.33	0.00

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for date 6/30/2010

001	Debits	Credits
001 580 5200 P&R REPAIRS & MAINTENANCE	12,173.14	0.00
001 580 5202 P&R VEHICLES	141.15	0.00
001 580 5300 P&R SUPPLIES	8,804.97	0.00
001 580 5302 P&R UNIFORMS	1,177.94	0.00
001 580 5400 P&R ELECTRICITY / GAS	19,281.10	0.00
001 580 5401 P&R TELEPHONE	817.90	0.00
001 580 5405 P&R WATER	23,041.76	0.00
001 580 5411 P&R FUEL	5,058.49	0.00
001 580 5932 P&R CHRISTMAS PARK	100.00	0.00
001 580 5933 P&R LITTLE LEAGUE	20,123.91	0.00
001 580 5934 P&R PARADES	1,068.67	0.00
001 580 5935 P&R CEMETARY CARE	4,000.00	0.00
001 580 5944 P&R PALMETTO PRIDE GRANT - EXP	81.83	0.00
001 585 5943 HOSPITALITY EXP - PARK	81,006.24	0.00
001 590 5000 FIRE SALARIES	26,780.00	0.00
001 590 5011 Mileage Reimbursement	0.01	0.00
001 590 5100 FIRE FICA / MEDICARE EXPENSE	2,048.65	0.00
001 590 5101 FIRE RETIREMENT EXPENSE	165.18	0.00
001 590 5103 FIRE DEPT UNEMPLOYMENT	2,302.08	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	10,178.36	0.00
001 590 5201 FIRE R & M - VEHICLES	6,041.62	0.00
001 590 5300 FIRE SUPPLIES	4,742.69	0.00
001 590 5302 FIRE UNIFORMS	3,819.71	0.00
001 590 5400 FIRE ELECTRICITY / GAS	4,650.31	0.00
001 590 5401 FIRE TELEPHONE	1,238.36	0.00
001 590 5405 FIRE WATER	566.47	0.00
001 590 5406 FIRE PROPANE - GENERATOR FD	669.60	0.00
001 590 5411 FIRE FUEL	1,374.30	0.00
001 590 5412 FIRE PHYSICALS	5,880.00	0.00
001 590 5413 FIRE AC TRAINING FACILITY DUES	1,103.00	0.00
001 590 5804 FIRE RESCUE EQUIPMENT	6,920.69	0.00
001 590 5805 FIRE CAPITAL LEASE FIRE TRUCK - PRI	102,443.73	0.00
001 590 5806 FIRE CAPITAL LEASE FIRE TRUCK - INT	5,555.25	0.00
001 590 5914 SC Fire Academy - Training	33.00	0.00
001 590 5940 FIRE MORALE / WELFARE	3,362.50	0.00
Total	4,663,387.78	4,663,387.78

Town of Williamston

Trial Balance

for date 6/30/2010

002	Debits	Credits
002 000 1111 CHECKING BB&T	462,494.84	0.00
002 000 1190 UNDEPOSITED FUNDS	523.50	0.00
002 000 1300 ACCOUNTS RECEIVABLE	98,303.34	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	19,604.93
002 000 1330 EARNED BUT UNBILLED A / R	45,373.04	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	163,864.33	0.00
002 000 1421 Unapplied Credits/Overpayments	0.00	4,428.90
002 000 1430 VEHICLES	113,419.32	0.00
002 000 1440 EQUIPMENT	74,669.96	0.00
002 000 1450 WATER SYSTEM	3,929,218.07	0.00
002 000 1460 ACCUMULATED DEPRECIATION	0.00	2,809,168.21
002 000 1610 DEFERRED BOND ISS COSTS	3,074.92	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	32,654.62
002 000 2350 COMPENSATED ABSENCES	0.00	6,169.04
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	3,084.52
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	51,414.82
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,886,139.30
002 000 3010 RETAINED EARNINGS	132,948.30	0.00
002 000 4401 DHEC Fees	0.00	25,020.04
002 000 4540 WATER REVENUE	0.00	964,574.87
002 000 4550 WATER TAP FEES	0.00	4,900.00
002 000 4560 RECONNECT FEES	0.00	16,334.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	1,170.87
002 000 4710 TRANSFER FROM GENERAL FUND	0.00	232,057.34
002 000 4760 RETURNED CHECK FEES	0.00	2,773.45
002 000 4790 CASH DRAWER (OVER) SHORT	9.60	0.00
002 000 4810 PENALTIES FOR WATER	0.00	19,987.83
002 001 1990 Due (to) From General	0.00	17,301.34
002 001 1991 Due (to) from Sewer	0.00	43,090.28
002 500 5911 ADM W BANK CHARGES	2,557.34	0.00
002 500 5916 ADM W P & I \$2.5 MILLION BB&T BOND	40,511.58	0.00
002 600 5000 WATER SALARIES	191,152.99	0.00
002 600 5002 WATER SALARIES - OVERTIME	12,533.72	0.00
002 600 5011 Bonus	1,050.00	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	15,217.81	0.00
002 600 5101 WATER RETIREMENT EXPENSE	19,072.52	0.00
002 600 5102 WATER HEALTH INSURANCE	32,006.85	0.00
002 600 5103 WATER UNEMPLOYMENT	3,016.00	0.00
002 600 5200 WATER R & M EQUIPMENT	2,431.34	0.00
002 600 5201 WATER R & M - VEHICLES	6,928.83	0.00
002 600 5204 WATER R & M - WATER TANK	85,464.36	0.00
002 600 5300 WATER SUPPLIES OPERATING	28,859.58	0.00
002 600 5302 WATER UNIFORMS	3,231.73	0.00
002 600 5303 WATER LAB FEES	1,920.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	9,799.25	0.00
002 600 5400 WATER ELECTRICITY / GAS	714.11	0.00
002 600 5401 WATER TELEPHONE	2,885.43	0.00
002 600 5402 WATER POSTAGE	11,759.88	0.00
002 600 5411 WATER FUEL	12,304.88	0.00
002 600 5500 WATER PURCHASED	348,419.91	0.00
002 600 5813 Radio Read Meters (to test and apply for grant funds)	2,246.97	0.00
002 600 5817 Handheld meters (15 of these)	900.00	0.00
002 600 5819 WATER MAIN STREET UTILITIES	769.65	0.00
002 600 5942 WATER PROFESSIONAL FEES	1,250.00	0.00
002 600 6700 Bad Debt Expense - Water	5,162.96	0.00
Total	6,139,874.36	6,139,874.36

Town of Williamston

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Trial Balance

for date 6/30/2010

003	Debits	Credits
003 000 1111 CHECKING BB&T Sewer	965.41	0.00
003 000 1112 BB&T Construction Account	7,963.99	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	65,825.41	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	10,001.11
003 000 1330 EARNED BUT UNBILLED A / R	23,129.00	0.00
003 000 1372 WIP - WWTP Upgrade/LAS Install Phase 1	542,541.14	0.00
003 000 1373 WIP - WWTP Upgrade/LAS Install Phase 2	22,963.53	0.00
003 000 1400 LAND	72,821.51	0.00
003 000 1450 SEWER SYSTEM	8,419,501.19	0.00
003 000 1460 ACCUMULATED DEPRECIATON	0.00	3,990,749.15
003 000 1610 DEFERRED BOND ISS COSTS	9,738.43	0.00
003 000 2000 ACCOUNTS PAYABLE	0.00	2,897.63
003 000 2001 Auditor A/P	0.00	183,664.09
003 000 2100 SLUDGE REMOVAL LIABILITY	0.00	280,000.00
003 000 2350 COMPENSATED ABSENCES	0.00	1,891.00
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	946.00
003 000 2490 ACC CAP ENCROACHMENT	0.00	37,064.00
003 000 2502 2002 REFUNDING BOND BB&T	0.00	696,064.78
003 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	35,379.16
003 000 3010 RETAINED EARNINGS	0.00	3,624,736.99
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	35,132.54
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	630,312.52
003 000 4581 Sewer Forrest Hill	0.00	18,757.67
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	2,584.10
003 000 4590 SEWER TAP FEES	0.00	800.00
003 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	2,820.00
003 000 4701 Interest Earned	0.00	0.56
003 000 4710 Transfers from - GF	0.00	255,644.23
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	6,749.01
003 000 4740 LEACHATE TREATMENT	0.00	107,589.53
003 000 4810 Sewer Penalties	0.00	14,103.24
003 001 1990 Due (to)/from General	11,846.95	0.00
003 001 1991 Due (to) from water	43,090.28	0.00
003 500 5908 ADM CONSULTANT - GRANTS/ECON DEV	1,800.00	0.00
003 500 5911 ADM BANK CHARGES	67.69	0.00
003 700 5000 SEWER OPERATION SALARIES	80,141.92	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,903.94	0.00
003 700 5011 Bonus	250.00	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	5,862.30	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	7,667.97	0.00
003 700 5102 ADM W HEALTH INSURANCE	14,149.10	0.00
003 700 5103 ADM W UNEMPLOYMENT	232.00	0.00
003 700 5200 REPAIRS & MAINTENANCE	22,418.62	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	8,805.12	0.00
003 700 5205 UPGRADES - TREATMENT PLANT	279,822.46	0.00
003 700 5207 Upgrades - Boundary Surveys for ppty sales/lease	53,148.07	0.00
003 700 5300 SUPPLIES	4,128.44	0.00
003 700 5302 Sewer Uniforms	1,133.11	0.00
003 700 5303 LAB FEES	12,274.70	0.00
003 700 5304 PERMITS / DHEC FEES	457.50	0.00
003 700 5306 CHEMICALS	14,458.11	0.00
003 700 5400 ELECTRICITY / GAS	45,964.95	0.00
003 700 5401 Sewer Telephone	806.27	0.00
003 700 5405 WATER	18,905.36	0.00
003 700 5411 SEWER FUEL	417.67	0.00
003 700 5807 SEWER EQUIPMENT PURCHASE	4,959.89	0.00
003 700 5819 Main St. Utilities Sewer	769.65	0.00
003 700 5908 SEWER CONSULTANT - GRANTS/ECON DEV	26,650.00	0.00
003 700 5917 NPDES Permit Application and testing	1,600.00	0.00
003 700 5918 SEWER ENGINEERING	2,905.00	0.00
003 700 5920 PRETREATMENT PROGRAM	7,914.50	0.00
003 700 5924 PLANT OPERATION & LIFT STATION	52,841.10	0.00
003 700 5942 PROFESSIONAL FEES	43,605.58	0.00
003 700 6700 Bad Debt Expense - Sewer	1,439.45	0.00
Total	9,937,887.31	9,937,887.31