

Town of Williamston

Run date 8/25/2010 @ 9:09 AM

Trial Balance

for date 7/31/2010

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	166,968.66	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	110,438.11	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	34,291.79	0.00
001 000 1045 Police Dept. K-9 Upstate FCU	2,500.05	0.00
001 000 1060 FIRE DEPT GRANT ACCOUNT	1,360.00	0.00
001 000 1100 PETTY CASH	750.00	0.00
001 000 1140 POICE FINES ACCT COMMUNITY FIR	37,802.33	0.00
001 000 1141 Police Savings Community First	26,089.89	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	170,829.32	0.00
001 000 1180 BB&T Cemetary Fund	32,471.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	8,306.08	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	14,549.03	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	81,719.00	0.00
001 000 1300 A/R UTILITY BILLING	18,373.31	0.00
001 000 2000 ACCOUNTS PAYABLE	0.00	126,887.96
001 000 2020 DEFERRED REVENUE	0.00	81,719.00
001 000 2240 GROUP INSURANCE W / H	0.00	189.74
001 000 2310 ACCRUED SALARIES	6,158.23	0.00
001 000 3010 FUND BALANCE	0.00	1,506,010.69
001 000 4000 PROPERTY TAXES - CURRENT	0.00	3,541.96
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	743.76
001 000 4030 MOTOR VEHICLE TAXES	0.00	9,519.85
001 000 4040 HOSPITALITY TAX	0.00	12,763.48
001 000 4041 ACOMMODATIONS TAX	0.00	952.29
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	7,743.91
001 000 4200 BUSINESS LICENSE	0.00	1,538.50
001 000 4300 POLICE FINES	0.00	6,348.56
001 000 4410 PARK FEES	0.00	855.00
001 000 4420 ROOM RENTAL	0.00	625.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	226.92
001 000 4520 GARBAGE FEE	0.00	16,134.06
001 000 4521 Garbage Penalty	0.00	363.39
001 000 4600 INTEREST INCOME	0.00	112.38
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	61.00
001 000 4730 DALTON BROS. DONATION TO CEMETERY	0.00	10,000.00
001 000 4760 RETURNED CHECK FEES	0.00	35.00
001 000 4790 POLICE OFFICER GRANT REVENUE	0.00	10,589.02
001 002 1990 Due (to) from Water	82,811.43	0.00
001 003 1990 Due (to) from Sewer	0.00	30,677.65
001 540 5012 MISS WILLIAMSTON EXPENSE	60.00	0.00
001 540 5901 MASC- SCMIRF, TORT LIAB, PROP IN	27,705.00	0.00
001 540 5902 MASC (SMIT-WORKERS COMP)	16,919.00	0.00
001 540 5904 AUDIT FEES	8,000.00	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	1,500.00	0.00
001 540 5906 TOWN ATTORNEY	5,000.00	0.00
001 540 5908 CONSULTANT - GRANTS/ECON DEV	1,250.00	0.00
001 540 5911 BANK CHARGES	147.55	0.00
001 540 5943 INSURANCE REIMBUREMENT	349.73	0.00
001 550 5000 ADMIN SALARIES	10,914.93	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	824.99	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	823.67	0.00
001 550 5102 ADMIN HEALTH INSURANCE	2,953.20	0.00
001 550 5103 ADMIN UNEMPLOYMENT	48.88	0.00
001 550 5200 ADMIN R & M EQUIP OFFICE	1,159.02	0.00
001 550 5201 ADMIN R & M - VEHICLES	25.46	0.00
001 550 5300 ADMIN SUPPLIES	3,836.45	0.00
001 550 5302 ADMIN UNIFORMS	228.89	0.00
001 550 5350 ADMIN TRAINING	610.89	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	1,622.22	0.00
001 550 5401 ADMIN TELEPHONE	527.98	0.00
001 550 5405 ADMIN WATER	309.12	0.00
001 550 5411 ADMIN FUEL	254.22	0.00
001 560 5000 STREET SALARIES	12,271.04	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	889.43	0.00

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001 560 5101 STREET RETIREMENT EXPENSE	1,318.71	0.00
001 560 5102 STREET HEALTH INSURANCE	3,698.80	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	816.06	0.00
001 560 5201 STREET R & M - VEHICLES	1,098.78	0.00
001 560 5300 STREET SUPPLIES	148.54	0.00
001 560 5302 STREET UNIFORMS	261.08	0.00
001 560 5400 STREET ELECTRICITY / GAS	4,639.40	0.00
001 560 5405 STREET WATER	28.21	0.00
001 560 5411 STREET FUEL	1,790.14	0.00
001 560 6700 Bad Debt Expense - Garbage	0.80	0.00
001 570 5000 POLICE SALARIES	43,627.67	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	3,272.67	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	2,997.19	0.00
001 570 5102 POLICE HEALTH INSURANCE	9,241.95	0.00
001 570 5103 POLICE UNEMPLOYMENT	3,586.00	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	708.36	0.00
001 570 5201 POLICE R & M - VEHICLES	1,007.62	0.00
001 570 5300 POLICE SUPPLIES	312.28	0.00
001 570 5302 POLICE UNIFORMS	69.96	0.00
001 570 5400 POLICE ELECTRICITY / GAS	972.68	0.00
001 570 5401 POLICE TELEPHONE	623.52	0.00
001 570 5405 POLICE WATER	309.12	0.00
001 570 5411 POLICE FUEL	4,274.32	0.00
001 570 5700 Police Dept. Capital Outlay	34,587.56	0.00
001 570 5941 POLICE PREVIOUS JAIL / DISPATCH EXP	201.59	0.00
001 571 5007 Clerk of Court - Salaries	375.00	0.00
001 580 5000 P&R SALARIES	2,375.87	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	181.75	0.00
001 580 5101 P&R RETIREMENT EXPENSE	107.96	0.00
001 580 5102 P&R HEALTH INSURANCE	551.40	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	3,154.98	0.00
001 580 5300 P&R SUPPLIES	1,922.56	0.00
001 580 5302 P&R UNIFORMS	90.94	0.00
001 580 5400 P&R ELECTRICITY / GAS	1,338.19	0.00
001 580 5401 P&R TELEPHONE	55.81	0.00
001 580 5405 P&R WATER	89.80	0.00
001 580 5411 P&R FUEL	613.53	0.00
001 580 5933 P&R LITTLE LEAGUE	243.80	0.00
001 585 5943 HOSPITALITY EXP - PARK	140,205.50	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	133.00	0.00
001 590 5201 FIRE R & M - VEHICLES	327.89	0.00
001 590 5300 FIRE SUPPLIES	1,238.54	0.00
001 590 5302 FIRE UNIFORMS	604.20	0.00
001 590 5400 FIRE ELECTRICITY / GAS	444.58	0.00
001 590 5401 FIRE TELEPHONE	103.96	0.00
001 590 5405 FIRE WATER	44.46	0.00
001 590 5411 FIRE FUEL	322.18	0.00
002 000 1111 CHECKING BB&T	506,720.02	0.00
002 000 1190 UNDEPOSITED FUNDS	28,066.47	0.00
002 000 1300 ACCOUNTS RECEIVABLE	102,336.33	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	3,713.69
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 DEPRECIATON	0.00	2,892,314.80
002 000 1610 DEFERRED BOND ISS COSTS	3,074.92	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	32,627.21
002 000 2350 COMPENSATED ABSENCES	0.00	6,020.97
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	3,008.54
002 000 2502 2002 REFUNDING BOND BB&T	22,738.02	0.00
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	54,222.72
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,886,139.30
002 000 3010 RETAINED EARNINGS	0.00	207,109.92

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002 000 4401 DHEC Fees	0.00	1,672.87
002 000 4540 WATER REVENUE	0.00	87,331.47
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	200.09
002 000 4760 RETURNED CHECK FEES	0.00	383.55
002 000 4810 PENALTIES FOR WATER	0.00	3,097.35
002 001 1990 Due (to) From General	0.00	82,811.43
002 001 1991 Due (to) from Sewer	0.00	54,937.23
002 500 5911 ADM W BANK CHARGES	185.58	0.00
002 500 5916 ADM W P & I \$2.5 MILLION BB&T BOND	2,777.86	0.00
002 600 5000 WATER SALARIES	12,859.22	0.00
002 600 5002 WATER SALARIES - OVERTIME	692.24	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	1,028.45	0.00
002 600 5101 WATER RETIREMENT EXPENSE	1,252.16	0.00
002 600 5102 WATER HEALTH INSURANCE	3,170.40	0.00
002 600 5200 WATER R & M EQUIPMENT	91.32	0.00
002 600 5201 WATER R & M - VEHICLES	423.54	0.00
002 600 5300 WATER SUPPLIES OPERATING	2,865.67	0.00
002 600 5302 WATER UNIFORMS	326.55	0.00
002 600 5303 WATER LAB FEES	160.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	8,828.00	0.00
002 600 5400 WATER ELECTRICITY / GAS	74.08	0.00
002 600 5401 WATER TELEPHONE	3.93	0.00
002 600 5402 WATER POSTAGE	982.96	0.00
002 600 5406 Fire Hydant Maintenance	4,479.36	0.00
002 600 5411 WATER FUEL	992.61	0.00
002 600 5500 WATER PURCHASED	28,792.04	0.00
002 600 5813 Radio Read Meters (to test and apply for grant funds)	458.62	0.00
002 600 5820 WATER SYSTEM MAP UPDATES	1,310.63	0.00
002 600 6700 Bad Debt Expense - Water	152.92	0.00
003 000 1111 CHECKING BB&T Sewer	965.41	0.00
003 000 1112 BB&T Construction Account	7,955.11	0.00
USDA Grant/loan		
003 000 1300 ACCOUNTS RECEIVABLE	68,620.37	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 DEPRECIATION	0.00	4,156,085.63
003 000 1610 DEFERRED BOND ISS COSTS	9,738.43	0.00
003 000 2000 ACCOUNTS PAYABLE	0.00	4,254.93
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	1,058.38
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	528.39
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	3,816,623.79
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	901.50
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	54,658.73
003 000 4581 Sewer Forrest Hill	0.00	1,693.09
003 000 4701 Interest Earned	0.00	0.12
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	1,672.85
003 000 4810 Sewer Penalties	0.00	1,683.60
003 001 1990 Due (to)/from General	30,677.65	0.00
003 001 1991 Due (to) from water	54,937.23	0.00
003 500 5911 ADM BANK CHARGES	9.00	0.00
003 700 5000 SEWER OPERATION SALARIES	6,188.97	0.00
003 700 5002 SEWER SALARIES - OVERTIME	121.51	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	438.07	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	583.08	0.00
003 700 5102 ADM W HEALTH INSURANCE	1,860.50	0.00
003 700 5103 ADM W UNEMPLOYMENT	1,624.00	0.00
003 700 5200 REPAIRS & MAINTENANCE	1,162.66	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	470.83	0.00
003 700 5300 SUPPLIES	285.32	0.00

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All	Debits	Credits
003 700 5302 Sewer Uniforms	90.44	0.00
003 700 5306 CHEMICALS	1,704.91	0.00
003 700 5400 ELECTRICITY / GAS	4,103.84	0.00
003 700 5401 Sewer Telephone	7.77	0.00
003 700 5405 WATER	1,418.93	0.00
003 700 5411 SEWER FUEL	183.20	0.00
003 700 5820 SEWER SYSTEM MAP UPDATES	1,310.62	0.00
003 700 5918 SEWER ENGINEERING	1,755.00	0.00
003 700 5924 PLANT OPERATION & LIFT STATION	4,162.00	0.00
003 700 6700 Bad Debt Expense - Sewer	2.93	0.00
Total	<u>16,444,169.34</u>	<u>16,444,169.34</u>