

# Town of Williamston

Run date 1/24/2012 @ 12:18 PM

## Trial Balance

for date 12/31/2011

All	Debits	Credits
001 000 1000 FIRST CITIZENS CHECKING	89,912.88	0.00
001 000 1012 BB&T CD 10/08 Maturity 1-21-09	253,053.17	0.00
001 000 1014 Frist Citizens Money Market Equip. Rep fund	10,703.43	0.00
001 000 1015 Upstate Federal Credit Union CD	244,327.22	0.00
001 000 1016 First Citizens CD Equip Rep Fund	67,049.04	0.00
001 000 1017 First Citizen Exp Reimb. CD	214,078.91	0.00
001 000 1018 6 Month CD First Citizens Equip Rep Fund	99,565.66	0.00
001 000 1030 VICTIMS RIGHTS ACCOUNTS	10,129.73	0.00
001 000 1045 Police Dept. K-9 Upstate FCU	71.05	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	35,510.26	0.00
001 000 1141 Police Savings Community First	57,573.63	0.00
001 000 1150 HOSPITALITY TAX - COMMUNITY	166,357.42	0.00
001 000 1170 LESLIE MAZZARA SCHOLARSHIP FUND CF	76.00	0.00
001 000 1180 BB&T Cemetary Fund	42,471.78	0.00
001 000 1190 Drug Forfeiture & Seizures BB&T	12,934.40	0.00
001 000 1210 TAXES RECEIVABLE - CURRENT	3,180.97	0.00
001 000 1220 TAXES RECEIVABLE - DELINQUENT	86,765.14	0.00
001 000 1300 A/R UTILITY BILLING	0.00	437.56
001 000 2000 ACCOUNTS PAYABLE	0.00	48,366.66
001 000 2020 DEFERRED REVENUE	0.00	84,136.14
001 000 2210 FICA / MEDICARE W/H & PAYABLE	155.05	0.00
001 000 2230 SC / POL RETIREMENT PAYABLE	0.00	0.01
001 000 2240 GROUP INSURANCE W / H	0.00	653.43
001 000 2299 OTHER DEDUCTIONS	24.72	0.00
001 000 2310 ACCRUED SALARIES	0.00	9,655.94
001 000 3010 FUND BALANCE	0.00	1,614,445.82
001 000 4000 PROPERTY TAXES - CURRENT	0.00	257,744.36
001 000 4010 PROPERTY TAXES - DELINQUENT	0.00	16,737.58
001 000 4030 MOTOR VEHICLE TAXES	0.00	49,396.27
001 000 4040 HOSPITALITY TAX	0.00	67,522.54
001 000 4050 PAYMENTS IN LIEU OF TAXES	0.00	8,551.35
001 000 4070 MERCHANTS INVENTORY TAX	0.00	3,603.74
001 000 4090 SC LOCAL GOV'T FUND	0.00	18,803.29
001 000 4200 BUSINESS LICENSE	0.00	13,162.76
001 000 4210 MASC INSURANCE PREMIUM FEES	0.00	3,614.53
001 000 4230 DUKE ENERGY FRANCHISE FEE	0.00	69,671.43
001 000 4250 MASC TELECOMMUNICATIONS	0.00	173.68
001 000 4300 POLICE FINES	0.00	42,208.62
001 000 4310 RESOURCE OFFICER	0.00	17,500.00
001 000 4320 DRUG FORFEITURES	0.00	228.89
001 000 4400 LITTLE LEAGUE FEES	0.00	380.00
001 000 4410 PARK FEES	0.00	2,125.00
001 000 4420 ROOM RENTAL	0.00	925.00
001 000 4500 COUNTY SOLID WASTE FEES	0.00	832.04
001 000 4510 DUMPSTER / METAL SOLD	0.00	4,275.55
001 000 4520 GARBAGE FEE	0.00	94,435.37
001 000 4521 Garbage Penalty	0.00	2,009.60
001 000 4600 INTEREST INCOME	0.00	1,200.70
001 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	41,790.28
001 000 4701 DEBT SET OFF REVENUE	0.00	50.00
001 000 4730 DALTON BROS. DONATION TO CEMETERY	0.00	10,000.00
001 000 4780 MONEY FROM COUNTY	0.00	101,052.02
001 000 4790 POLICE OFFICER GRANT REVENUE	0.00	20,916.34
001 002 1990 Due (to) from Water	0.00	539,258.96
001 003 1990 Due (to) from Sewer	349,681.76	0.00
001 540 5012 MISS WILLIAMSTON EXPENSE	1,225.00	0.00
001 540 5901 LIABILITY INS - TORT LIAB,PROP IN	33,507.50	0.00
001 540 5902 WORKERS COMP	30,562.50	0.00
001 540 5903 MASC DUES	1,714.72	0.00
001 540 5904 AUDIT FEES	19,031.25	0.00
001 540 5905 CONSULTANT FEES ADMIN OVERVIEW	15,000.00	0.00
001 540 5906 TOWN ATTORNEY	13,750.00	0.00
001 540 5907 OTHER LEGAL FEES (LABOR ATTNY)	9,106.41	0.00
001 540 5908 CONSULTANT - GRANTS/ECON DEV	6,250.00	0.00
001 540 5911 BANK CHARGES	1,086.89	0.00
001 540 5942 PROFESSIONAL FEES	6,285.00	0.00

# Town of Williamston

Run date 1/24/2012 @ 12:18 PM

## Trial Balance

for date 12/31/2011

All	Debits	Credits
001 540 5945 TRANSPORTATION ENCHANCEMENT GRANT	2,000.00	0.00
001 540 5946 C FUNDS MONEY FOR PAVING	88,435.92	0.00
001 540 5947 INMATE LABOR	3,966.99	0.00
001 540 9999 MISCELLANEOUS EXPENSE	16,090.48	0.00
001 550 5000 ADMIN SALARIES	92,240.43	0.00
001 550 5002 ADMIN SALARIES - OVERTIME	4.95	0.00
001 550 5011 Bonus	1,850.00	0.00
001 550 5100 ADMIN FICA / MEDICARE EXPENSE	6,766.23	0.00
001 550 5101 ADMIN RETIREMENT EXPENSE	8,815.18	0.00
001 550 5102 ADMIN HEALTH INSURANCE	26,262.19	0.00
001 550 5200 ADMIN R & M EQUIP OFFICE	4,648.97	0.00
001 550 5201 ADMIN R & M - VEHICLES	274.51	0.00
001 550 5206 ADMIN R & M - MUNICIPAL BLDG	6,175.03	0.00
001 550 5300 ADMIN SUPPLIES	22,715.82	0.00
001 550 5302 ADMIN UNIFORMS	580.07	0.00
001 550 5350 ADMIN TRAINING	4,856.10	0.00
001 550 5400 ADMIN ELECTRICITY / GAS	10,025.63	0.00
001 550 5401 ADMIN TELEPHONE	8,714.75	0.00
001 550 5402 ADMIN POSTAGE	354.58	0.00
001 550 5403 ADMIN TRANSPORTATION / MILEAGE	113.22	0.00
001 550 5405 ADMIN WATER	3,663.58	0.00
001 550 5411 ADMIN FUEL	2,120.04	0.00
001 550 5800 ADMIN CAPITAL EXPENDITURES	10,498.00	0.00
001 560 5000 STREET SALARIES	79,518.49	0.00
001 560 5002 STREET SALARIES - OVERTIME	647.39	0.00
001 560 5011 Bonus	2,885.00	0.00
001 560 5100 STREET FICA / MEDICARE EXPENSE	6,239.57	0.00
001 560 5101 STREET RETIREMENT EXPENSE	7,775.48	0.00
001 560 5102 STREET HEALTH INSURANCE	17,988.10	0.00
001 560 5200 STREET REPAIRS & MAINTENANCE	5,893.29	0.00
001 560 5201 STREET R & M - VEHICLES	6,394.23	0.00
001 560 5300 STREET SUPPLIES	2,511.70	0.00
001 560 5302 STREET UNIFORMS	1,324.31	0.00
001 560 5307 STREET STORM CLEAN UP COSTS	965.00	0.00
001 560 5400 STREET ELECTRICITY / GAS	29,322.04	0.00
001 560 5401 STREET TELEPHONE	1,172.03	0.00
001 560 5402 Postage	18.48	0.00
001 560 5405 STREET WATER	153.41	0.00
001 560 5411 STREET FUEL	15,239.58	0.00
001 560 5612 Nuisance abatement expense	6,128.50	0.00
001 560 5930 Building Demolition Cost	223.50	0.00
001 560 6700 Bad Debt Expense - Garbage	587.17	0.00
001 570 5000 POLICE SALARIES	304,727.37	0.00
001 570 5002 POLICE SALARIES - OVERTIME	2,594.31	0.00
001 570 5011 Bonus	5,765.00	0.00
001 570 5100 POLICE FICA / MEDICARE EXPENSE	22,807.80	0.00
001 570 5101 POLICE RETIREMENT EXPENSE	40,712.57	0.00
001 570 5102 POLICE HEALTH INSURANCE	56,542.07	0.00
001 570 5103 POLICE UNEMPLOYMENT	4,236.77	0.00
001 570 5200 POLICE REPAIRS & MAINTENANCE	9,984.83	0.00
001 570 5201 POLICE R & M - VEHICLES	5,835.36	0.00
001 570 5203 POLICE R & M - FACILITIES	2,702.85	0.00
001 570 5300 POLICE SUPPLIES	8,299.23	0.00
001 570 5302 POLICE UNIFORMS	1,138.63	0.00
001 570 5400 POLICE ELECTRICITY / GAS	4,959.12	0.00
001 570 5401 POLICE TELEPHONE	5,771.26	0.00
001 570 5402 POLICE POSTAGE	314.83	0.00
001 570 5405 POLICE WATER	3,663.58	0.00
001 570 5411 POLICE FUEL	25,985.15	0.00
001 570 5700 Police Dept. Capital Outlay	60,518.61	0.00
001 570 5931 POLICE VICTIMS ADVOCATE	203.00	0.00
001 570 5941 POLICE PREVIOUS JAIL / DISPATCH EXP	800.58	0.00
001 570 5942 POLICE DRUG FORFEITURES EXPENSE	8,483.29	0.00
001 571 5000 JUDGE SALARY	8,293.08	0.00
001 571 5011 Bonus	305.00	0.00
001 571 5100 JUDGE FICA / MEDICARE EXPENSE	657.78	0.00
001 571 5101 JUDGE RETIREMENT EXPENSE	804.95	0.00
001 571 5308 JUDGE COURT EXPENSES	872.48	0.00

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Run date 1/24/2012 @ 12:18 PM

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for date 12/31/2011

All	Debits	Credits
001 580 5000 P&R SALARIES	27,445.47	0.00
001 580 5002 P&R OVERTIME	31.50	0.00
001 580 5011 Bonus	1,510.00	0.00
001 580 5100 P&R FICA / MEDICARE EXPENSE	2,201.53	0.00
001 580 5101 P&R RETIREMENT EXPENSE	2,034.34	0.00
001 580 5102 P&R HEALTH INSURANCE	1,847.48	0.00
001 580 5200 P&R REPAIRS & MAINTENANCE	7,637.53	0.00
001 580 5300 P&R SUPPLIES	5,956.97	0.00
001 580 5302 P&R UNIFORMS	374.55	0.00
001 580 5400 P&R ELECTRICITY / GAS	9,334.93	0.00
001 580 5401 P&R TELEPHONE	516.47	0.00
001 580 5402 P&R POSTAGE	18.48	0.00
001 580 5405 P&R WATER	4,590.62	0.00
001 580 5411 P&R FUEL	3,535.54	0.00
001 580 5932 P&R CHRISTMAS PARK	5,174.13	0.00
001 580 5933 P&R LITTLE LEAGUE	381.54	0.00
001 580 5934 P&R PARADES	1,290.00	0.00
001 580 5935 P&R CEMETARY CARE	2,500.00	0.00
001 585 5943 HOSPITALITY EXP - PARK	45,400.35	0.00
001 590 5011 Mileage Reimbursement	29,880.43	0.00
001 590 5200 FIRE REPAIRS & MAINTENANCE	2,959.51	0.00
001 590 5201 FIRE R & M - VEHICLES	5,625.99	0.00
001 590 5300 FIRE SUPPLIES	1,048.01	0.00
001 590 5302 FIRE UNIFORMS	317.95	0.00
001 590 5400 FIRE ELECTRICITY / GAS	2,119.75	0.00
001 590 5401 FIRE TELEPHONE	625.14	0.00
001 590 5402 FIRE POSTAGE	9.24	0.00
001 590 5405 FIRE WATER	309.97	0.00
001 590 5406 FIRE PROPANE - GENERATOR FD	180.26	0.00
001 590 5410 EMERGENCY REPORTING	1,068.00	0.00
001 590 5411 FIRE FUEL	1,676.81	0.00
001 590 5914 SC Fire Academy - Training	141.00	0.00
001 590 5940 FIRE MORALE / WELFARE	1,779.04	0.00
002 000 1111 CHECKING BB&T	720,587.30	0.00
002 000 1190 UNDEPOSITED FUNDS	0.00	9,015.94
002 000 1300 ACCOUNTS RECEIVABLE	90,419.18	0.00
002 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	15,405.26
002 000 1330 EARNED BUT UNBILLED A / R	42,197.85	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	2,478.12
002 000 1430 VEHICLES	103,616.82	0.00
002 000 1440 EQUIPMENT	80,833.66	0.00
002 000 1450 WATER SYSTEM	3,929,218.07	0.00
002 000 1460 ACCUMULATED DEPRECIATON	0.00	2,960,861.61
002 000 1610 DEFERRED BOND ISS COSTS	1,274.98	0.00
002 000 2000 ACCOUNTS PAYABLE	0.00	4,997.48
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 2350 COMPENSATED ABSENCES	0.00	4,704.27
002 000 2370 COMPENSATED ABSENCES CURRENT	0.00	371.75
002 000 2502 2002 REFUNDING BOND BB&T	0.00	24,244.70
002 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	72,006.27
002 000 2507 2002 REFUNDING BOND BB&T CURRE	0.00	70,384.32
002 000 3000 CONTRIBUTED CAPITAL	0.00	1,503,219.00
002 000 3010 RETAINED EARNINGS	0.00	685,326.78
002 000 4401 DHEC Fees	0.00	9,924.60
002 000 4540 WATER REVENUE	0.00	484,787.95
002 000 4550 WATER TAP FEES	0.00	2,700.00
002 000 4560 RECONNECT FEES	0.00	4,200.00
002 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	1,729.07
002 000 4760 RETURNED CHECK FEES	0.00	1,365.00
002 000 4790 CASH DRAWER (OVER) SHORT	6.76	0.00
002 000 4810 PENALTIES FOR WATER	0.00	12,126.09
002 001 1990 Due (to) From General	539,258.96	0.00
002 001 1991 Due (to) from Sewer	0.00	537,102.00

# Town of Williamston

Run date 1/24/2012 @ 12:18 PM

## Trial Balance

for date 12/31/2011

All	Debits	Credits
002 500 5911 ADM W BANK CHARGES	224.23	0.00
002 500 5916 ADM W P & I \$2.5 MILLION BB&T BOND	4,583.27	0.00
002 600 5000 WATER SALARIES	84,459.01	0.00
002 600 5002 WATER SALARIES - OVERTIME	1,627.07	0.00
002 600 5011 Bonus	2,130.00	0.00
002 600 5100 WATER FICA / MEDICARE EXPENSE	6,534.95	0.00
002 600 5101 WATER RETIREMENT EXPENSE	8,265.18	0.00
002 600 5102 WATER HEALTH INSURANCE	14,655.83	0.00
002 600 5200 WATER R & M EQUIPMENT	2,452.44	0.00
002 600 5201 WATER R & M - VEHICLES	2,150.11	0.00
002 600 5204 WATER R & M - WATER TANK	1,150.00	0.00
002 600 5300 WATER SUPPLIES OPERATING	9,036.12	0.00
002 600 5302 WATER UNIFORMS	1,134.75	0.00
002 600 5303 WATER LAB FEES	1,040.00	0.00
002 600 5304 WATER PERMITS / DHEC FEES	8,908.00	0.00
002 600 5350 Water Training	662.37	0.00
002 600 5400 WATER ELECTRICITY / GAS	479.40	0.00
002 600 5401 WATER TELEPHONE	994.90	0.00
002 600 5402 WATER POSTAGE	6,137.92	0.00
002 600 5406 Fire Hydant Maintenance	4,800.00	0.00
002 600 5411 WATER FUEL	5,096.72	0.00
002 600 5500 WATER PURCHASED	136,100.83	0.00
002 600 5813 Radio Read Meters (to test and apply for grant funds)	4,086.30	0.00
002 600 5904 Auditing Fees	4,375.00	0.00
002 600 5942 WATER PROFESSIONAL FEES	1,435.00	0.00
002 600 6700 Bad Debt Expense - Water	864.89	0.00
002 600 6710 BOND PAYMENTS 2002 REFUNDING BOND	148,512.01	0.00
003 000 1111 CHECKING BB&T Sewer	114,346.41	0.00
003 000 1112 BB&T Construction Account	7,837.67	0.00
USDA Grant/loan		
003 000 1114 Due From USDA	0.00	30,960.30
003 000 1300 ACCOUNTS RECEIVABLE	84,240.45	0.00
003 000 1310 ALLOWANCE FOR BAD DEBTS	0.00	8,011.67
003 000 1330 EARNED BUT UNBILLED A / R	43,537.27	0.00
003 000 1372 WIP - WWTP Upgrade/LAS Install Phase 1	350,433.60	0.00
003 000 1373 WIP - WWTP Upgrade/LAS Install Phase 2	5,184,940.53	0.00
003 000 1400 LAND	121,251.38	0.00
003 000 1440 EQUIPMENT	7,650.00	0.00
003 000 1450 SEWER SYSTEM	8,419,501.19	0.00
003 000 1460 ACCUMULATED DEPRECIATION	0.00	4,311,124.10
003 000 1610 DEFERRED BOND ISS COSTS	63,357.61	0.00
003 000 2000 ACCOUNTS PAYABLE	0.00	2,217.50
003 000 2100 SLUDGE REMOVAL LIABILITY	0.00	75,000.00
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	79.22
003 000 2320 ACCRUED RETIREMENT	202.84	0.00
003 000 2350 COMPENSATED ABSENCES	0.00	1,991.68
003 000 2370 COMPENSATED ABSENCES CURRENT	0.00	994.34
003 000 2490 ACC CAP ENCROACHMENT	0.00	37,064.00
003 000 2502 2002 REFUNDING BOND BB&T	0.00	76,774.70
003 000 2504 CUSTOMER DEPOSITS PAYABLE	0.00	35,379.16
003 000 2505 USDA 2010A Bond Payable	0.00	1,019,224.24
003 000 2506 USDA 2010B Bond Payable	0.00	2,670,651.60
003 000 2507 2002 REFUNDING BOND BB& T CURRENT	0.00	266,324.81
003 000 2508 ACCRUED INTEREST	0.00	15,143.16
003 000 2509 RETAINAGE PAYABLE	0.00	226,636.00
003 000 3010 RETAINED EARNINGS	0.00	5,786,616.18
003 000 4570 SEWER REVENUE (INDUSTRY)	0.00	63,995.98
003 000 4580 SEWER REVENUE (RESID/COMM)	0.00	428,572.19
003 000 4581 Sewer Forrest Hill	0.00	5,870.74
003 000 4582 CEDAR GROVE SEWER REVENUE	0.00	4,919.03
003 000 4700 OTHER MISCELLANEOUS REVENUES	0.00	7,320.00
003 000 4701 Interest Earned	0.00	0.45
003 000 4730 INDUSTRY PRETREATMENT CHARGE	0.00	2,184.13
003 000 4740 LEACHATE TREATMENT	0.00	59,541.16
003 000 4810 Sewer Penalties	0.00	12,307.55
003 001 1990 Due (to)/from General	0.00	349,681.76

# Town of Williamston

Run date 1/24/2012 @ 12:18 PM

## Trial Balance

for date 12/31/2011

All	Debits	Credits
003 001 1991 Due (to) from water	537,102.00	0.00
003 500 5911 ADM BANK CHARGES	72.50	0.00
003 500 5916 Interest Payable on Bonds	23,439.04	0.00
003 700 5000 SEWER OPERATION SALARIES	53,604.52	0.00
003 700 5002 SEWER SALARIES - OVERTIME	1,374.55	0.00
003 700 5011 Bonus	1,090.00	0.00
003 700 5100 SEWER FICA / MEDICARE EXPENSE	4,057.10	0.00
003 700 5101 ADM W RETIREMENT EXPENSE	5,235.48	0.00
003 700 5102 ADM W HEALTH INSURANCE	13,366.09	0.00
003 700 5200 REPAIRS & MAINTENANCE	8,595.08	0.00
003 700 5201 Sewer Repairs & Main. Vehicles	4,691.50	0.00
003 700 5300 SUPPLIES	4,525.64	0.00
003 700 5302 Sewer Uniforms	498.64	0.00
003 700 5303 LAB FEES	60.00	0.00
003 700 5304 PERMITS / DHEC FEES	1,725.00	0.00
003 700 5306 CHEMICALS	2,821.42	0.00
003 700 5400 ELECTRICITY / GAS	35,528.07	0.00
003 700 5401 Sewer Telephone	1,223.63	0.00
003 700 5402 POSTAGE	18.76	0.00
003 700 5405 WATER	1,276.40	0.00
003 700 5411 SEWER FUEL	2,989.54	0.00
003 700 5808 Construction in Progress	257,596.75	0.00
003 700 5904 SEWER AUDIT FEES	4,375.00	0.00
003 700 5917 NPDES Permit Application and testing	150.00	0.00
003 700 5918 SEWER ENGINEERING	847.79	0.00
003 700 5919 PRETREATMENT PROGRAM UPDATE	270.00	0.00
003 700 5920 PRETREATMENT PROGRAM	4,560.00	0.00
003 700 5924 PLANT OPERATION & LIFT STATION	95,086.90	0.00
003 700 6700 Bad Debt Expense - Sewer	0.00	375.56
003 700 6710 BOND PAYMENTS USDA A & B	35,480.96	0.00
Total	<u>25,051,808.49</u>	<u>25,051,808.49</u>