

**TOWN OF ORCHID**  
 Trial Balance & Budget Comparison  
 September 30, 2006

<b>BALANCE SHEET ACCOUNTS</b>	<b>FY 05-06 Actuals</b>	
	Debit	Credit
101.000 · SunTrust - Public Deposit Acct	339,552	
101.001 · Cash in Bank - IRNB Operating	1,282	
101.002 · Cash in Bank - IRNB CD49	51,521	
101.003 · Cash in Bank - IRNB CD50	206,307	
101.006 · Cash in Bank - IRNB CD55	207,451	
102.000 · Cash on Hand	102	
125.000 · Due from other governments	8,216	
125.100 · Franchise Fees Due	115	
1499 · Undeposited Funds	90	
155.000 · Prepaid Items	7,652	
156.000 · Deposits	30,000	
202.000 · Accounts Payable		-
202.001 · Accrued Expenses		20,821
210.000 · Comp. Absences - Current		4,494
216.000 · Accrued Wages Payable		3,147
217.000 · Accrued FIT Withholding		994
217.001 · Accrued FICA - SS (EE)		632
217.002 · Accrued FICA - SS (ER)		632
217.003 · Accrued FICA - Med (EE)		148
217.004 · Accrued FICA - Med (ER)		148
218.000 · Deferred Revenue		360
271.000 · Fund Balance-Gov't Fund		705,052
	<b>852,288</b>	<b>736,428</b>

DRAFT  
Unaudited

<b>STATEMENT OF REVENUES &amp; EXPENDITURES ACCOUNTS</b>	<b>FY 05-06 Actuals</b>	
	Debit	Credit
311.000 · Ad Valorem Taxes/Interest		308,697
312.400 · Gas Tax		4,454
312.600 · Infrastructure-Local Gov't		42,631
315.000 · Local Comm. Services Tax		33,148
321.000 · Registration Fees		15,938
322.000 · Building Permits		52,411
335.120 · State Revenue Sharing		3,963
335.150 · Alcoholic Beverage License		211
335.180 · 1/2 Cent Sales Tax		23,921
360.000 · Misc. Income		195
360.100 · FDOT Highway Lighting Comp		1,394
361.100 · Interest Income		32,324
364.000 · Franchise Fee Income		1,369
513.110 · Salaries	77,812	
513.120 · Hourly Wages	41,858	
513.140 · Casual Labor - office	738	
513.210 · FICA & Medicare Expense	9,156	
513.231 · Life Insurance	686	
513.232 · Health Insurance	18,854	
513.233 · Dental Insurance	1,156	
513.250 · Unemployment Compensation	5,218	

<b>FY 05-06 Budget</b>	
Debit	Credit
	301,525
	4,221
	45,739
	20,807
	13,500
	40,000
	5,260
	-
	23,109
	1,000
	1,394
	12,000
	1,208
108,300	
38,700	
2,400	
11,246	
1,140	
34,270	
1,392	
10,450	

513.310 · Planning/Engineering	12,388		5,000
513.321 · Auditing & Acctg. Fees	5,365		6,000
513.323 · Contract building official	34,260		20,000
513.360 · Pension	14,534		20,895
513.400 · Travel & Per Diem	1,941		2,000
513.410 · Telephone	5,783		6,000
513.412 · Postage & Shipping	1,912		1,500
513.414 · Printing & Copying	1,831		2,650
513.430 · Office Electric	4,140		3,600
513.440 · Office Rent	33,000		33,000
513.441 · Office Equipment Leases	2,416		3,600
513.450 · Gen. Liab./Workers' Comp. Ins.	10,794		15,000
513.460 · Computer R&M	-		500
513.461 · Office Repairs & Maintenance	4,224		4,680
513.462 · Digitization Costs	8,014		20,000
513.491 · Internet-related	494		500
513.492 · Advertising	1,714		4,000
513.499 · Miscellaneous	2,085		1,000
513.510 · Office Supplies	4,421		4,200
513.541 · Dues & Memberships	1,270		2,000
513.542 · Training & Education	1,033		2,000
514.000 · Legal Fees	22,441		35,000
531.460 · Electric - Street Lights	2,321		2,040
531.470 · Materials - Street Lights	1,838		3,000
531.480 · Maintenance - Street Lights	12,999		4,500
532.000 · Waste Collection	50,166		40,200
540.000 · Penalties	75		-
580.000 · Contingency/Reserve Replenish	-		15,000
601.600 · Capital Outlay	7,859		4,000
	<u>404,796</u>	<u>520,656</u>	<u>469,763</u>
<b>Trial Balance Totals</b>	<u>1,257,084</u>	<u>1,257,084</u>	<u>469,763</u>

**EXCESS REVENUES OVER  
EXPENDITURES @ 9/30/2006**

**115,860**

<b>BALANCE SHEET ACCOUNTS</b>
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101.000 · SunTrust - Public Deposit Acct  
 101.001 · Cash in Bank - IRNB Operating  
 101.002 · Cash in Bank - IRNB CD49  
 101.003 · Cash in Bank - IRNB CD50  
 101.006 · Cash in Bank - IRNB CD55  
 102.000 · Cash on Hand  
 125.000 · Due from other governments  
 125.100 · Franchise Fees Due  
 1499 · Undeposited Funds  
 155.000 · Prepaid Items  
 156.000 · Deposits  
 202.000 · Accounts Payable  
 202.001 · Accrued Expenses  
 210.000 · Comp. Absences - Current  
 216.000 · Accrued Wages Payable  
 217.000 · Accrued FIT Withholding  
 217.001 · Accrued FICA - SS (EE)  
 217.002 · Accrued FICA - SS (ER)  
 217.003 · Accrued FICA - Med (EE)  
 217.004 · Accrued FICA - Med (ER)  
 218.000 · Deferred Revenue  
 271.000 · Fund Balance-Gov't Fund

STATEMENT OF REVENUES & EXPENDITURES ACCOUNTS	Variance
	+ / -
311.000 · Ad Valorem Taxes/Interest	7,172
312.400 · Gas Tax	233
312.600 · Infrastructure-Local Gov't	(3,108)
315.000 · Local Comm. Services Tax	12,341
321.000 · Registration Fees	2,438
322.000 · Building Permits	12,411
335.120 · State Revenue Sharing	(1,297)
335.150 · Alcoholic Beverage License	211
335.180 · 1/2 Cent Sales Tax	812
360.000 · Misc. Income	(805)
360.100 · FDOT Highway Lighting Comp	-
361.100 · Interest Income	20,324
364.000 · Franchise Fee Income	161
513.110 · Salaries	30,488
513.120 · Hourly Wages	(3,158)
513.140 · Casual Labor - office	1,662
513.210 · FICA & Medicare Expense	2,090
513.231 · Life Insurance	454
513.232 · Health Insurance	15,416
513.233 · Dental Insurance	236
513.250 · Unemployment Compensation	5,232

513.310 · Planning/Engineering	(7,388)
513.321 · Auditing & Acctg. Fees	635
513.323 · Contract building official	(14,260)
513.360 · Pension	6,361
513.400 · Travel & Per Diem	59
513.410 · Telephone	217
513.412 · Postage & Shipping	(412)
513.414 · Printing & Copying	819
513.430 · Office Electric	(540)
513.440 · Office Rent	-
513.441 · Office Equipment Leases	1,184
513.450 · Gen. Liab./Workers' Comp. Ins.	4,206
513.460 · Computer R&M	500
513.461 · Office Repairs & Maintenance	456
513.462 · Digitization Costs	11,986
513.491 · Internet-related	6
513.492 · Advertising	2,286
513.499 · Miscellaneous	(1,085)
513.510 · Office Supplies	(221)
513.541 · Dues & Memberships	730
513.542 · Training & Education	967
514.000 · Legal Fees	12,559
531.460 · Electric - Street Lights	(281)
531.470 · Materials - Street Lights	1,162
531.480 · Maintenance - Street Lights	(8,499)
532.000 · Waste Collection	(9,966)
540.000 · Penalties	(75)
580.000 · Contingency/Reserve Replenish	15,000
601.600 · Capital Outlay	(3,859)
	<u>115,860</u>

**Trial Balance Totals**

<b>EXCESS REVENUES OVER EXPENDITURES @ 9/30/2006</b>
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