

## Chart of Accounts

| Account                                | Type                    | Account                               | Type   |
|--|-------------------------|---------------------------------------|--------|
| 1015 . RBC Centura Bank Account        | Bank                    | 3624 . Halls rentals                  | Incom  |
| 1511 . Corporate Certificate of Deposi | Bank                    | 3625 . Storage Lot rentals            | Incom  |
| 1515 . RBC Centura Investment Acct.    | Bank                    | 3630 . Assessments                    | Incom  |
| 1150 . Accounts Receivable             | Accounts Receivable     | 3640 . Social Activities              | Incom  |
| 1030 . Utility Deposits                | Other Current Asset     | 3641 . Seasonal                       | Incom  |
| 1100 . Prepaid Insurance               | Other Current Asset     | 3641-01 . Showtime                    | Incom  |
| 1120 . Downpayment on Dock             | Other Current Asset     | 3641-02 . Saturday Night Dance        | Incom  |
| 1499 . Undeposited Funds               | Other Current Asset     | 3641-03 . New Year's Eve              | Incom  |
| 1610 . Land                            | Fixed Asset             | 3641-04 . Christmas Party             | Incom  |
| 1620 . Structures                      | Fixed Asset             | 3641-05 . Yoga                        | Incom  |
| 1621 . Acc Depr - Structures           | Fixed Asset             | 3641-06 . Aerobics                    | Incom  |
| 1640 . Park Improvements               | Fixed Asset             | 3641-07 . Art-Ceramics-China-Copper   | Incom  |
| 1641 . Acc Depr - Park Improvements    | Fixed Asset             | 3641-08 . Vegas Night                 | Incom  |
| 1660 . Furniture and Fixtures          | Fixed Asset             | 3641-09 . Ballroom dance              | Incom  |
| 1661 . Acc Depr - Furniture & Fixtures | Fixed Asset             | 3641-10 . Square Dance                | Incom  |
| 2010 . Accounts Payable                | Accounts Payable        | 3641-11 . Country Line Dance          | Incom  |
| 2171 . Sales Tax Payable               | Other Current Liability | 3641-12 . Bocci                       | Incom  |
| 2180 . Payroll Liabilities             | Other Current Liability | 3641-13 . Horseshoe                   | Incom  |
| 2181 . Payroll Taxes Payable           | Other Current Liability | 3641-14 . Square Club                 | Incom  |
| 2185 . Retirement Payable              | Other Current Liability | 3642 . Continuing                     | Incom  |
| 2190 . Health Insurance Payable        | Other Current Liability | 3642-01 . Bingo                       | Incom  |
| 2201 . Refundable Key Card Deposits    | Other Current Liability | 3642-02 . Coffee Break                | Incom  |
| 2212 . Deferred Rental Revenue         | Other Current Liability | 3642-03 . Cards                       | Incom  |
| 2300 . Due to Clubs                    | Other Current Liability | 3642-04 . Summer Dance                | Incom  |
| 2400 . Beautification/Bricks           | Other Current Liability | 3642-05 . Pot Luck                    | Incom  |
| 2401 . Kitchen Stove                   | Other Current Liability | 3642-06 . Cook's Night Out            | Incom  |
| 2410 . Donations - Miscellaneous       | Other Current Liability | 3650 . Application Fee Income         | Incom  |
| 2800 . Investment-General Fixed Assets | Equity                  | 3660 . Donation                       | Incom  |
| 3000 . Opening Bal Equity              | Equity                  | 3692 . Soft drink commissions         | Incom  |
| 3200 . Fund Balance                    | Equity                  | 3694 . Gain/Loss on Disposal of Asset | Incom  |
| 3500 . Income from Reserves            | Income                  | 3699 . Miscellaneous Income           | Incom  |
| 3610 . Interest Income                 | Income                  | 3699-01 . Lawn                        | Incom  |
| 3611 . Dividend Income                 | Income                  | 3699-02 . Petty Cash                  | Incom  |
| 3612 . Unrealized (Gain) loss- Invest  | Income                  | 4999 . Uncategorized Income           | Incom  |
| 3613 . Discounts Received              | Income                  | 5110 . Payroll Expenses               | Expens |
| 3615 . Marina Income                   | Income                  | 5120 . Wages                          | Expens |
| 3617 . Boat Slip Rental-Owners         | Income                  | 5210 . Payroll taxes                  | Expens |
| 3618 . Boat Slip Rental - Non-Owners   | Income                  | 5230 . Employee Benefits              | Expens |
| 3620 . Facility Rentals                | Income                  | 5310 . Legal Expense                  | Expens |
| 3616 . Marina rentals                  | Income                  | 5320 . Accounting Expense             | Expens |
| 3621 . Church rents                    | Income                  | 5340 . Cable T.V.                     | Expens |
| 3622 . Post Office rents               | Income                  | 5400 . Utilities                      | Expens |
| 3623 . Laundry rents                   | Income                  | 5410 . Telephone                      | Expens |

| Account                       | Type    | Account                                | Type    |
|-------------------------------|---------|--|---------|
| 5410-01 . Office              | Expense | 5450 . Insurance                       | Expense |
| 5410-02 . Grounds             | Expense | 5460 . Maintenance & Repairs           | Expense |
| 5410-03 . Marina              | Expense | 5460-01 . Office                       | Expense |
| 5410-04 . Pool                | Expense | 5460-02 . Grounds                      | Expense |
| 5410-05 . Laundry             | Expense | 5460-03 . Marina                       | Expense |
| 5410-06 . Woodshop            | Expense | 5460-04 . Pool                         | Expense |
| 5410-07 . Activity Center     | Expense | 5460-05 . Laundry                      | Expense |
| 5410-08 . Shuffle             | Expense | 5460-06 . Woodshop                     | Expense |
| 5410-09 . Large & Small Hall  | Expense | 5460-07 . Activity Center              | Expense |
| 5410-10 . Beach Facility      | Expense | 5460-08 . Shuffle Court                | Expense |
| 5410-11 . Street Lights       | Expense | 5460-09 . Large & Small Halls          | Expense |
| 5420 . Electric               | Expense | 5460-10 . Beach Facility               | Expense |
| 5420-01 . Office              | Expense | 5460-11 . Street Lights                | Expense |
| 5420-02 . Grounds             | Expense | 5460-12 . Horseshoe Club               | Expense |
| 5420-03 . Marina              | Expense | 5460-13 . Post Office                  | Expense |
| 5420-04 . Pool                | Expense | 5462 . Tool Expense                    | Expense |
| 5420-05 . Laundry             | Expense | 5463 . Truck & Tractor maintenance     | Expense |
| 5420-06 . Woodshop            | Expense | 5470 . Administrative Expenses         | Expense |
| 5420-07 . Activity Center     | Expense | 5471 . Outside Printing                | Expense |
| 5420-08 . Shuffle             | Expense | 5472 . Legal Notices                   | Expense |
| 5420-09 . Large & Small Hall  | Expense | 5473 . Permits & Fees                  | Expense |
| 5420-10 . Beach Facility      | Expense | 5474 . Elections                       | Expense |
| 5420-11 . Street Lights       | Expense | 5475 . Land Surveys                    | Expense |
| 5430 . Water                  | Expense | 5476 . County Taxes                    | Expense |
| 5430-01 . Office              | Expense | 5477 . State Sales & Use tax           | Expense |
| 5430-02 . Grounds             | Expense | 5478 . Bank Fees                       | Expense |
| 5430-03 . Marina              | Expense | 5490 . Miscellaneous Expense           | Expense |
| 5430-04 . Pool                | Expense | 5480 . Marina Maintenance              | Expense |
| 5430-05 . Laundry             | Expense | 5491 . Seasonal Recreation             | Expense |
| 5430-06 . Woodshop            | Expense | 5491-01 . Showtime                     | Expense |
| 5430-07 . Activity Center     | Expense | 5491-02 . Saturday Night Dances        | Expense |
| 5430-08 . Shuffle             | Expense | 5491-03 . New Year's Eve               | Expense |
| 5430-09 . Large & Small Halls | Expense | 5491-04 . Christmas Party              | Expense |
| 5430-10 . Beach Facility      | Expense | 5491-05 . Yoga                         | Expense |
| 5440 . Natural Gas            | Expense | 5491-06 . Aerobics                     | Expense |
| 5440-01 . Office              | Expense | 5491-07 . Art, Ceramics, China, Copper | Expense |
| 5440-04 . Pool                | Expense | 5491-08 . Vegas Night                  | Expense |
| 5440-05 . Laundry             | Expense | 5491-09 . Ballroom Dance               | Expense |
| 5440-07 . Activity Center     | Expense | 5491-10 . Square Dance                 | Expense |
| 5440-09 . Large & Small Hall  | Expense | 5491-11 . Country Line Dance           | Expense |
| 5440-12 . Kitchen             | Expense | 5491-12 . Bocci                        | Expense |
| 5445 . Propane Gas            | Expense | 5491-13 . Horseshoes                   | Expense |
| 5446 . Trash Removal          | Expense | 5491-14 . Square Club                  | Expense |

| <u>Account</u>                         | <u>Type</u> |
|--|-------------|
| 5491-15 . Summer BBQ                   | Expense     |
| 5492 . Continuing Recreation           | Expense     |
| 5492-01 . Bingo                        | Expense     |
| 5492-02 . Coffee Break                 | Expense     |
| 5492-03 . Cards                        | Expense     |
| 5492-05 . Pot Luck                     | Expense     |
| 5492-06 . Cook's Night Out             | Expense     |
| 5492-07 . Saturday Night Summer Dance  | Expense     |
| 5495 . Committee Expense               | Expense     |
| 5495-01 . Policy & Procedure Committee | Expense     |
| 5495-02 . Deed Restriction Committee   | Expense     |
| 5495-03 . Web Site                     | Expense     |
| 5499 . Miscellaneous Expenses          | Expense     |
| 5499-01 . Budget                       | Expense     |
| 5499-03 . Memorial Service             | Expense     |
| 5499-04 . Health & Welfare             | Expense     |
| 5499-05 . County Storage Lease         | Expense     |
| 5499-06 . Annual Audit Mailing         | Expense     |
| 5499-07 . Activity Keys                | Expense     |
| 5500 . Park Improvements-Donations     | Expense     |
| 5510 . Office Expense                  | Expense     |
| 5600 . Depreciation Expense            | Expense     |
| 5700 . Debt Service                    | Expense     |
| 5720 . Interest Expense                | Expense     |
| 5800 . Capital Outlay                  | Expense     |
| 6999 . Uncategorized Expenses          | Expense     |