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12/18/09

Accrual Basis

Trailer Estates Park & Recreation District
Trial Balance
As of August 31, 2009

	Aug 31, 09	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	1,935.49	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	310,065.37	
1515 · RBC Centura Investment Acct.	77,598.96	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	8,922.37	
1155 · Health Insurance Receivable	25,965.19	
1030 · Utility Deposits	38.68	
1100 · Prepaid Insurance	0.00	
1120 · Downpayment on Dock	0.00	
1499 · Undeposited Funds	808.53	
1610 · Land	100,000.00	
1620 · Structures	1,344,835.00	
1621 · Acc Depr - Sturctures		992,601.14
1640 · Park Improvements	606,722.00	
1641 · Acc Depr - Park Improvements		449,457.93
1660 · Furniture and Fixtures	246,161.59	
1661 · Acc Depr - Furniture & Fixtures		153,486.23
2010 · Accounts Payable	0.00	
2160 · Wages Payable		1,700.00
2171 · Sales Tax Payable		867.47
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		41.75
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable		872.52
2201 · Refundable Key Card Deposits		19,742.99
2202 · Hall Deposits		275.00
2203 · Blood Pressure	0.00	
2208 · Woodshop	0.00	
2211 · Ceramics	0.00	
2212 · Deferred Rental Revenue		32,318.24
2300 · Due to Clubs	69.60	
2400 · Beautification/Bricks		6,197.60
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - Miscellaneous		2,892.45
2800 · Investment-General Fixed Assets		702,173.00
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		532,373.99
2500 · 50/50 Funds Payable		3,103.00
3610 · Interest Income		11,182.15
3613 · Discounts Received		158.79
3615 · Marina Income:3617 · Boat Slip Rental-Owners		18,058.12
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		34,109.14
3620 · Facility Rentals:3616 · Marina rentals		18,436.66
3620 · Facility Rentals:3621 · Church rents		7,700.00

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3620 · Facility Rentals:3622 · Post Office rents		6,063.75
3620 · Facility Rentals:3623 · Laundry rents		588.51
3620 · Facility Rentals:3625 · Storage Lot rentals		25,774.40
3630 · Assessments		920,343.29
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		1,916.38
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		11,867.66
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		3,588.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		892.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics		64.00
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		641.00
3640 · Social Activities:3641 · Seasonal:3641-08 · Vegas Night	0.00	
3640 · Social Activities:3641 · Seasonal:3641-09 · Ballroom dance		485.00
3640 · Social Activities:3641 · Seasonal:3641-11 · Country Line Dance		1,551.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50	0.00	
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		678.40
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		920.00
3650 · Application Fee Income		7,375.00
3660 · Donation		100.00
3699 · Miscellaneous Income		3,081.64
3699 · Miscellaneous Income:3699-01 · Lawn		239.25
3699 · Miscellaneous Income:3699-02 · Petty Cash		2,863.04
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		2,263.75
3699 · Miscellaneous Income:3699-04 · Hall Deposit		500.00
5110 · Payroll Expenses	19,252.15	
5110 · Payroll Expenses:5120 · Wages	199,000.00	
5110 · Payroll Expenses:5210 · Payroll taxes	17,211.57	
5110 · Payroll Expenses:5230 · Employee Benefits	52,304.75	
5310 · Legal Expense	2,695.70	
5310 · Legal Expense:5310-02 · Lawsuit	299,652.73	
5310 · Legal Expense:5310-03 · Park Litigation	20,920.06	
5320 · Accounting Expense	16,286.50	
5340 · Cable T.V.	173,755.69	
5400 · Utilities:5410 · Telephone	611.53	
5400 · Utilities:5410 · Telephone:5410-01 · Office	6,829.28	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	551.12	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	684.85	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	760.70	
5400 · Utilities:5410 · Telephone:5410-11 · Street Lights	2,232.57	
5400 · Utilities:5420 · Electric		3,801.00
5400 · Utilities:5420 · Electric:5420-02 · Grounds	1,487.45	
5400 · Utilities:5420 · Electric:5420-03 · Marina	362.28	
5400 · Utilities:5420 · Electric:5420-04 · Pool	22,157.74	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	1,973.07	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	2,220.65	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	10,917.85	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	311.01	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	4,414.83	

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	Aug 31, 09	
	Debit	Credit
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	22,992.12	
5400 · Utilities:5430 · Water:5430-02 · Grounds	60.25	
5400 · Utilities:5430 · Water:5430-03 · Marina	611.75	
5400 · Utilities:5430 · Water:5430-04 · Pool	5,910.15	
5400 · Utilities:5430 · Water:5430-05 · Laundry	2,857.43	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	355.70	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	786.61	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	4,130.52	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	1,973.91	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	874.89	
5446 · Trash Removal	138,295.22	
5450 · Insurance	96,064.93	
5460 · Maintenance & Repairs		3,195.93
5460 · Maintenance & Repairs:5460-01 · Office	1,351.00	
5460 · Maintenance & Repairs:5460-02 · Grounds	25,627.65	
5460 · Maintenance & Repairs:5460-03 · Marina	757.23	
5460 · Maintenance & Repairs:5460-04 · Pool	15,589.76	
5460 · Maintenance & Repairs:5460-05 · Laundry	148.22	
5460 · Maintenance & Repairs:5460-06 · Woodshop	388.52	
5460 · Maintenance & Repairs:5460-07 · Activity Center	979.87	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	2,026.79	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	4,952.77	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,003.66	
5460 · Maintenance & Repairs:5460-12 · Horseshoe Club	1.75	
5460 · Maintenance & Repairs:5460-13 · Post Office	491.45	
5460 · Maintenance & Repairs:5462 · Tool Expense	355.95	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	659.14	
5460 · Maintenance & Repairs:5464 · Fuel Charge	349.94	
5470 · Administrative Expenses	15.00	
5470 · Administrative Expenses:5471 · Outside Printing	2,613.03	
5470 · Administrative Expenses:5472 · Legal Notices	734.49	
5470 · Administrative Expenses:5473 · Permits & Fees	700.19	
5470 · Administrative Expenses:5474 · Elections	9,527.30	
5470 · Administrative Expenses:5476 · County Taxes	6,029.26	
5470 · Administrative Expenses:5478 · Bank Fees	791.46	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	72.95	
5480 · Marina Maintenance	546.86	
5491 · Seasonal Recreation	185.47	
5491 · Seasonal Recreation:5491-01 · Showtime	3,915.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	8,003.00	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	2,942.82	
5491 · Seasonal Recreation:5491-04 · Christmas Party	741.92	
5491 · Seasonal Recreation:5491-05 · Yoga	1,440.00	
5491 · Seasonal Recreation:5491-06 · Aerobics	710.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	2,800.00	
5491 · Seasonal Recreation:5491-09 · Ballroom Dance	585.00	
5491 · Seasonal Recreation:5491-11 · Country Line Dance	1,800.00	

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As of August 31, 2009

	Aug 31, 09	
	<u>Debit</u>	<u>Credit</u>
5491 · Seasonal Recreation:5491-15 · Summer BBQ	251.55	
5491 · Seasonal Recreation:5491-16 · Recreation Items	186.86	
5492 · Continuing Recreation	589.97	
5492 · Continuing Recreation:5492-01 · Bingo	3,974.75	
5492 · Continuing Recreation:5492-02 · Coffee Break	440.00	
5492 · Continuing Recreation:5492-03 · Cards	253.50	
5492 · Continuing Recreation:5492-05 · Pot Luck	95.98	
5492 · Continuing Recreation:5492-06 · Cook's Night Out	20.00	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	1,205.74	
5495 · Committee Expense:5495-03 · Web Site	315.06	
5495 · Committee Expense:5495-04 · Audit Committee	140.80	
5499 · Miscellaneous Expenses	1,538.50	
5499 · Miscellaneous Expenses:5499-01 · Budget	1,505.45	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	68.66	
5499 · Miscellaneous Expenses:5499-05 · County Storage Lease	3,059.36	
5500 · Park Improvements-Donations	2,407.44	
5510 · Office Expense	17,029.76	
TOTAL	<u>3,986,551.17</u>	<u>3,986,551.17</u>