

## Trailer Estates Park &amp; Recreation District

## Trial Balance

As of November 30, 2009

12/01/09

Accrual Basis

	Nov 30, 09	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	27,852.81	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	150,213.44	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	11,372.18	
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	1,816.83	
1610 · Land	100,000.00	
1620 · Structures	1,344,835.00	
1621 · Acc Depr - Structures		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		1,136.52
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		41.72
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable		436.26
2201 · Refundable Key Card Deposits		21,425.49
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		6,297.60
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - Miscellaneous		3,397.45
2800 · Investment-General Fixed Assets		702,173.00
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		297,459.79
2500 · 50/50 Funds Payable	2,009.90	
3610 · Interest Income		42.35
3613 · Discounts Received		26.12
3615 · Marina Income:3617 · Boat Slip Rental-Owners		2,799.80
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		8,784.17
3620 · Facility Rentals:3616 · Marina rentals		3,352.12
3620 · Facility Rentals:3621 · Church rents		1,400.00
3620 · Facility Rentals:3622 · Post Office rents		1,102.50
3620 · Facility Rentals:3625 · Storage Lot rentals		7,084.02
3630 · Assessments		8,738.93
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		188.00
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		1,065.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		133.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		64.00
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		425.00
3650 · Application Fee Income		1,000.00
3699 · Miscellaneous Income		2,824.50
3699 · Miscellaneous Income:3699-01 · Lawn		305.36
3699 · Miscellaneous Income:3699-02 · Petty Cash		398.36
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		365.41
3699 · Miscellaneous Income:3699-04 · Hall Deposit		
5110 · Payroll Expenses	3,336.60	
5110 · Payroll Expenses:5120 · Wages	32,282.79	
5110 · Payroll Expenses:5210 · Payroll taxes	2,736.62	
5110 · Payroll Expenses:5230 · Employee Benefits	19,954.79	
5310 · Legal Expense:5310-02 · Lawsuit	28,375.04	

**Trailer Estates Park & Recreation District**  
**Trial Balance**  
 As of November 30, 2009

	Nov 30, 09	
	Debit	Credit
5310 · Legal Expense:5310-03 · Park Litigation	807.50	
5320 · Accounting Expense	9,453.00	
5340 · Cable T.V.	18,777.35	
5400 · Utilities:5410 · Telephone:5410-01 · Office	766.31	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	109.63	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	121.81	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	98.52	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	259.05	
5400 · Utilities:5420 · Electric:5420-03 · Marina	67.42	
5400 · Utilities:5420 · Electric:5420-04 · Pool	3,448.72	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	470.52	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	408.70	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	1,962.26	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	60.50	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	783.67	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	4,608.30	
5400 · Utilities:5430 · Water:5430-02 · Grounds	13.57	
5400 · Utilities:5430 · Water:5430-03 · Marina	122.78	
5400 · Utilities:5430 · Water:5430-04 · Pool	1,113.92	
5400 · Utilities:5430 · Water:5430-05 · Laundry	496.84	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	99.27	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	131.99	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	412.71	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	267.24	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	161.59	
5446 · Trash Removal	25,049.92	
5460 · Maintenance & Repairs:5460-02 · Grounds	7,437.26	
5460 · Maintenance & Repairs:5460-03 · Marina	626.86	
5460 · Maintenance & Repairs:5460-04 · Pool	1,355.64	
5460 · Maintenance & Repairs:5460-05 · Laundry	515.10	
5460 · Maintenance & Repairs:5460-06 · Woodshop	97.97	
5460 · Maintenance & Repairs:5460-07 · Activity Center	81.64	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,949.59	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	203.83	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	200.00	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	50.09	
5460 · Maintenance & Repairs:5464 · Fuel Charge	147.30	
5470 · Administrative Expenses	13.97	
5470 · Administrative Expenses:5471 · Outside Printing	30.00	
5470 · Administrative Expenses:5472 · Legal Notices	340.05	
5470 · Administrative Expenses:5473 · Permits & Fees	285.00	
5470 · Administrative Expenses:5474 · Elections	1,793.09	
5470 · Administrative Expenses:5476 · County Taxes	6,064.29	
5470 · Administrative Expenses:5478 · Bank Fees	7.19	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	279.29	
5480 · Marina Maintenance	150.75	
5491 · Seasonal Recreation:5491-01 · Showtime	375.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	890.00	
5491 · Seasonal Recreation:5491-04 · Christmas Party	32.94	
5492 · Continuing Recreation:5492-01 · Bingo	519.40	
5492 · Continuing Recreation:5492-02 · Coffee Break	80.00	
5492 · Continuing Recreation:5492-03 · Cards	5.00	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	786.75	
5495 · Committee Expense:5495-03 · Web Site	142.80	
5499 · Miscellaneous Expenses	572.03	
5499 · Miscellaneous Expenses:5499-02 · Petty Cash	17.50	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	6.27	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	25.00	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	357.79	
5510 · Office Expense	3,059.47	
<b>TOTAL</b>	<b>2,702,315.01</b>	<b>2,702,315.01</b>