

8:11 AM
 01/07/10
 Accrual Basis

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

	Dec 31, 09	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	6,125.21	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	470,836.27	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	14,119.29	
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	588.15	
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		1,120.51
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		23,435.49
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		6,397.60
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		74.72
3613 · Discounts Received		41.08
3615 · Marina Income:3617 · Boat Slip Rental-Owners		3,882.01
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		12,552.11
3620 · Facility Rentals:3616 · Marina rentals		5,028.18
3620 · Facility Rentals:3621 · Church rents		2,100.00
3620 · Facility Rentals:3622 · Post Office rents		1,653.75
3620 · Facility Rentals:3625 · Storage Lot rentals		9,437.50
3630 · Assessments		619,078.18
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		450.75
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		1,985.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		2,814.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		128.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		271.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		152.00
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		425.00
3650 · Application Fee Income		1,900.00
3699 · Miscellaneous Income		2,844.50
3699 · Miscellaneous Income:3699-01 · Lawn		476.12
3699 · Miscellaneous Income:3699-02 · Petty Cash		769.99
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		814.00
3699 · Miscellaneous Income:3699-04 · Hall Deposit		125.00
5110 · Payroll Expenses	5,255.60	
5110 · Payroll Expenses:5120 · Wages	49,159.41	
5110 · Payroll Expenses:5210 · Payroll taxes	4,181.70	

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5110 · Payroll Expenses:5230 · Employee Benefits	26,267.92	
5310 · Legal Expense:5310-02 · Lawsuit	269,673.32	
5310 · Legal Expense:5310-03 · Park Litigation	1,001.20	
5320 · Accounting Expense	11,410.00	
5340 · Cable T.V.	28,777.35	
5400 · Utilities:5410 · Telephone:5410-01 · Office	1,131.97	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	164.63	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	183.67	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	148.39	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	383.01	
5400 · Utilities:5420 · Electric:5420-03 · Marina	105.04	
5400 · Utilities:5420 · Electric:5420-04 · Pool	5,764.80	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	606.69	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	551.93	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	2,931.83	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	90.08	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	1,210.14	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	7,070.98	
5400 · Utilities:5430 · Water:5430-02 · Grounds	18.57	
5400 · Utilities:5430 · Water:5430-03 · Marina	185.61	
5400 · Utilities:5430 · Water:5430-04 · Pool	1,826.89	
5400 · Utilities:5430 · Water:5430-05 · Laundry	821.09	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	134.57	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	211.38	
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	37,604.88	
5450 · Insurance	14,639.00	
5460 · Maintenance & Repairs	119.00	
5460 · Maintenance & Repairs:5460-01 · Office	43.94	
5460 · Maintenance & Repairs:5460-02 · Grounds	8,898.09	
5460 · Maintenance & Repairs:5460-03 · Marina	626.86	
5460 · Maintenance & Repairs:5460-04 · Pool	1,644.35	
5460 · Maintenance & Repairs:5460-05 · Laundry	526.04	
5460 · Maintenance & Repairs:5460-06 · Woodshop	132.96	
5460 · Maintenance & Repairs:5460-07 · Activity Center	159.86	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,949.59	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	874.40	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	300.00	
5460 · Maintenance & Repairs:5462 · Tool Expense	2.97	
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	45.00	
5470 · Administrative Expenses:5472 · Legal Notices	340.05	
5470 · Administrative Expenses:5473 · Permits & Fees	285.00	
5470 · Administrative Expenses:5474 · Elections	6,780.23	
5470 · Administrative Expenses:5476 · County Taxes	6,064.29	
5470 · Administrative Expenses:5477 · State Sales & Use tax	1.22	
5470 · Administrative Expenses:5478 · Bank Fees	54.17	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	279.29	
5480 · Marina Maintenance	202.75	
5491 · Seasonal Recreation:5491-01 · Showtime	375.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	2,018.88	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	1,500.00	
5491 · Seasonal Recreation:5491-04 · Christmas Party	418.61	
5491 · Seasonal Recreation:5491-05 · Yoga	180.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	150.00	
5491 · Seasonal Recreation:5491-16 · Recreation Items	7.79	
5492 · Continuing Recreation:5492-01 · Bingo	974.60	
5492 · Continuing Recreation:5492-02 · Coffee Break	120.00	
5492 · Continuing Recreation:5492-03 · Cards	40.00	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	286.75	
5495 · Committee Expense:5495-03 · Web Site	142.80	
5499 · Miscellaneous Expenses	572.03	

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	Dec 31, 09	
	Debit	Credit
5499 · Miscellaneous Expenses:5499-02 · Petty Cash	17.50	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	32.19	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	25.00	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	1,081.69	
5510 · Office Expense	4,004.92	
TOTAL	3,331,313.25	3,331,313.25