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Trailer Estates Park & Recreation District

Trial Balance

As of January 31, 2010

02/03/10

Accrual Basis

	Jan 31, 10	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	1,151.03	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	680,059.93	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	22,728.62	
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		1,233.00
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		1,712.85
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		41.72
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable	4,550.39	
2201 · Refundable Key Card Deposits		29,255.49
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		6,717.60
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	2,037.89	
3500 · Income from Reserves		50.00
3610 · Interest Income		121.58
3613 · Discounts Received		50.16
3615 · Marina Income:3617 · Boat Slip Rental-Owners		5,949.61
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		20,807.86
3620 · Facility Rentals		25.00
3620 · Facility Rentals:3616 · Marina rentals		7,023.74
3620 · Facility Rentals:3621 · Church rents		2,800.00
3620 · Facility Rentals:3622 · Post Office rents		2,205.00
3620 · Facility Rentals:3625 · Storage Lot rentals		12,035.25
3630 · Assessments		887,884.48
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		908.61
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		3,195.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		3,344.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		392.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics	168.00	
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		180.00
3640 · Social Activities:3641 · Seasonal:3641-11 · Country Line Dance		488.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		499.03
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		290.40
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		425.00
3650 · Application Fee Income		4,700.00
3699 · Miscellaneous Income		13,238.92
3699 · Miscellaneous Income:3699-01 · Lawn		518.33
3699 · Miscellaneous Income:3699-02 · Petty Cash		1,279.92

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	Debit	Credit
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		1,971.87
3699 · Miscellaneous Income:3699-04 · Hall Deposit		200.00
5110 · Payroll Expenses	7,495.60	
5110 · Payroll Expenses:5120 · Wages	64,894.26	
5110 · Payroll Expenses:5210 · Payroll taxes	5,700.59	
5110 · Payroll Expenses:5230 · Employee Benefits	27,596.90	
5310 · Legal Expense:5310-02 · Lawsuit	272,427.72	
5310 · Legal Expense:5310-03 · Park Litigation	1,001.20	
5320 · Accounting Expense	11,910.00	
5340 · Cable T.V.	71,054.73	
5400 · Utilities:5410 · Telephone:5410-01 · Office	1,509.73	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	219.75	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	245.61	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	198.00	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	453.73	
5400 · Utilities:5420 · Electric:5420-03 · Marina	132.77	
5400 · Utilities:5420 · Electric:5420-04 · Pool	6,664.78	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	662.94	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	642.64	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	3,878.91	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	107.65	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	1,488.45	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	9,490.73	
5400 · Utilities:5430 · Water:5430-02 · Grounds	23.05	
5400 · Utilities:5430 · Water:5430-03 · Marina	291.98	
5400 · Utilities:5430 · Water:5430-04 · Pool	2,474.88	
5400 · Utilities:5430 · Water:5430-05 · Laundry	1,258.74	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	171.42	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	302.68	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	850.92	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	413.24	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	237.30	
5446 · Trash Removal	50,219.84	
5450 · Insurance	12,890.78	
5460 · Maintenance & Repairs	119.00	
5460 · Maintenance & Repairs:5460-01 · Office	43.94	
5460 · Maintenance & Repairs:5460-02 · Grounds	10,447.06	
5460 · Maintenance & Repairs:5460-03 · Marina	626.86	
5460 · Maintenance & Repairs:5460-04 · Pool	2,605.89	
5460 · Maintenance & Repairs:5460-05 · Laundry	526.04	
5460 · Maintenance & Repairs:5460-06 · Woodshop	132.96	
5460 · Maintenance & Repairs:5460-07 · Activity Center	241.72	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,949.59	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	993.41	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	400.00	
5460 · Maintenance & Repairs:5460-13 · Post Office	14.52	
5460 · Maintenance & Repairs:5462 · Tool Expense	17.17	
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	60.00	
5470 · Administrative Expenses:5472 · Legal Notices	472.05	
5470 · Administrative Expenses:5473 · Permits & Fees	285.00	
5470 · Administrative Expenses:5474 · Elections	6,865.55	
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	137.10	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	279.29	
5480 · Marina Maintenance	437.95	
5491 · Seasonal Recreation:5491-01 · Showtime	1,225.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	2,928.88	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	3,246.47	
5491 · Seasonal Recreation:5491-04 · Christmas Party	418.61	
5491 · Seasonal Recreation:5491-05 · Yoga	630.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	550.00	
5491 · Seasonal Recreation:5491-16 · Recreation Items	7.79	

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Accrual Basis

Trailer Estates Park & Recreation District
Trial Balance
As of January 31, 2010

	Jan 31, 10	
	<u>Debit</u>	<u>Credit</u>
5492 · Continuing Recreation:5492-01 · Bingo	1,462.00	
5492 · Continuing Recreation:5492-02 · Coffee Break	200.00	
5492 · Continuing Recreation:5492-03 · Cards	60.00	
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	
5499 · Miscellaneous Expenses:5499-02 · Petty Cash	17.50	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	76.19	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	25.00	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	1,660.49	
5510 · Office Expense	4,582.28	
TOTAL	<u>3,642,423.20</u>	<u>3,642,423.20</u>