

Trailer Estates Park & Recreation District

Trial Balance

As of September 30, 2010

11/15/10

Accrual Basis

	Sep 30, 10	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	3,551.96	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	843,194.07	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	20,538.53	
1155 · Health Insurance Receivable	0.19	
1030 · Utility Deposits	38.68	
1100 · Prepaid Insurance	22,834.00	
1120 · Downpayment on Dock	0.00	
1499 · Undeposited Funds		211.26
1610 · Land	100,000.00	
1620 · Structures	1,344,835.00	
1621 · Acc Depr - Sturctures		1,030,442.14
1640 · Park Improvements	607,472.00	
1641 · Acc Depr - Park Improvements		468,149.93
1660 · Furniture and Fixtures	243,888.59	
1661 · Acc Depr - Furniture & Fixtures		165,150.23
2010 · Accounts Payable		191,221.13
2160 · Wages Payable		2,645.00
2171 · Sales Tax Payable		1,549.88
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		20,460.49
2202 · Hall Deposits		275.00
2203 · Blood Pressure	0.00	
2208 · Woodshop	0.00	
2211 · Ceramics	0.00	
2212 · Deferred Rental Revenue		39,882.24
2300 · Due to Clubs	69.60	
2400 · Beautification/Bricks		5,145.08
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - Miscellaneous		4,075.35
2420 · Promissory Notes		897,500.00
2800 · Investment-General Fixed Assets		632,454.00
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		89,052.05
2500 · 50/50 Funds Payable	2,037.89	
3500 · Income from Reserves		50.00
3610 · Interest Income		839.31
3613 · Discounts Received		153.50
3615 · Marina Income:3617 · Boat Slip Rental-Owners		16,756.48
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		41,925.94
3620 · Facility Rentals		25.00
3620 · Facility Rentals:3616 · Marina rentals		20,072.07
3620 · Facility Rentals:3621 · Church rents		9,380.00
3620 · Facility Rentals:3622 · Post Office rents		6,615.00
3620 · Facility Rentals:3623 · Laundry rents		6,097.99
3620 · Facility Rentals:3625 · Storage Lot rentals		25,016.81
3630 · Assessments		1,107,395.60
3640 · Social Activities:3641 · Seasonal		98.00
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		2,110.26
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		6,916.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		3,344.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		894.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics	468.00	
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		638.00
3640 · Social Activities:3641 · Seasonal:3641-11 · Country Line Dance		1,329.75
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		1,256.03
3640 · Social Activities:3641 · Seasonal:3641-16 · Vegas Night 50/50		481.00

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	Debit	Credit
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		849.40
3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break		413.32
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		1,015.00
3640 · Social Activities:3642 · Continuing:3642-05 · Pot Luck		17.00
3650 · Application Fee Income		7,850.00
3660 · Donation		2,711.52
3699 · Miscellaneous Income		13,577.32
3699 · Miscellaneous Income:3699-01 · Lawn		581.49
3699 · Miscellaneous Income:3699-02 · Petty Cash		2,994.30
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		3,812.18
3699 · Miscellaneous Income:3699-04 · Hall Deposit		150.00
3699 · Miscellaneous Income:3699-05 · Share Program		90.65
5110 · Payroll Expenses	25,289.01	
5110 · Payroll Expenses:5120 · Wages	206,936.03	
5110 · Payroll Expenses:5210 · Payroll taxes	18,225.04	
5110 · Payroll Expenses:5230 · Employee Benefits	96,835.86	
5310 · Legal Expense		180,122.00
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	401,000.34	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	33,899.71	
5310 · Legal Expense:5310-03 · Other park related legal exp	15,201.10	
5310 · Legal Expense:5310-04 · Dye, Dietrich etal	84,100.42	
5310 · Legal Expense:5310-05 · Daniel Scott	137,540.13	
5310 · Legal Expense:5310-06 · Matthews, etal	100,442.51	
5310 · Legal Expense:5310-07 · Robert Turffs	58,845.52	
5320 · Accounting Expense	14,626.50	
5340 · Cable T.V.	182,699.84	
5400 · Utilities:5410 · Telephone:5410-01 · Office	4,607.51	
5400 · Utilities:5410 · Telephone:5410-03 · Marina	278.25	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	550.51	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	613.14	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	865.64	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	1,374.60	
5400 · Utilities:5420 · Electric:5420-03 · Marina	327.57	
5400 · Utilities:5420 · Electric:5420-04 · Pool	19,470.70	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	1,741.75	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	1,663.58	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	10,621.62	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	308.11	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	4,313.85	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	27,065.19	
5400 · Utilities:5430 · Water:5430-02 · Grounds	51.41	
5400 · Utilities:5430 · Water:5430-03 · Marina	776.00	
5400 · Utilities:5430 · Water:5430-04 · Pool	6,001.47	
5400 · Utilities:5430 · Water:5430-05 · Laundry	3,806.82	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	408.46	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	911.58	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	4,653.53	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	1,886.79	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	794.02	
5446 · Trash Removal	150,659.52	
5450 · Insurance	26,204.80	
5450 · Insurance:5450-01 · Director's & Officers		2,216.02
5450 · Insurance:5450-02 · Florida League of Cities	26,831.00	
5450 · Insurance:5450-04 · Surety Bond	165.00	
5460 · Maintenance & Repairs		1,815.60
5460 · Maintenance & Repairs:5460-01 · Office	7,911.05	
5460 · Maintenance & Repairs:5460-02 · Grounds	22,734.61	
5460 · Maintenance & Repairs:5460-03 · Marina	1,373.33	
5460 · Maintenance & Repairs:5460-04 · Pool	14,736.66	
5460 · Maintenance & Repairs:5460-05 · Laundry	2,261.03	
5460 · Maintenance & Repairs:5460-06 · Woodshop	966.73	
5460 · Maintenance & Repairs:5460-07 · Activity Center	2,923.90	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,952.79	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	3,134.73	

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11/15/10

Accrual Basis

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As of September 30, 2010

	Sep 30, 10	
	Debit	Credit
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,337.36	
5460 · Maintenance & Repairs:5460-13 · Post Office	14.52	
5460 · Maintenance & Repairs:5462 · Tool Expense	310.46	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	788.74	
5460 · Maintenance & Repairs:5464 · Fuel Charge	921.47	
5470 · Administrative Expenses	33.97	
5470 · Administrative Expenses:5471 · Outside Printing	554.66	
5470 · Administrative Expenses:5472 · Legal Notices	630.46	
5470 · Administrative Expenses:5473 · Permits & Fees	671.60	
5470 · Administrative Expenses:5474 · Elections	8,960.27	
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	725.72	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	279.29	
5480 · Marina Maintenance	1,027.80	
5491 · Seasonal Recreation	333.30	
5491 · Seasonal Recreation:5491-01 · Showtime	2,475.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	5,836.04	
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	1,215.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	2,600.00	
5491 · Seasonal Recreation:5491-11 · Country Line Dance	1,800.00	
5491 · Seasonal Recreation:5491-16 · Recreation Items	7.79	
5491 · Seasonal Recreation:5491-17 · 50/50	38.17	
5492 · Continuing Recreation	795.00	
5492 · Continuing Recreation:5492-01 · Bingo	4,575.85	
5492 · Continuing Recreation:5492-02 · Coffee Break	440.00	
5492 · Continuing Recreation:5492-03 · Cards	105.00	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	1,429.42	
5495 · Committee Expense:5495-03 · Web Site	142.80	
5499 · Miscellaneous Expenses	3,496.23	
5499 · Miscellaneous Expenses:5499-02 · Petty Cash	17.50	
5499 · Miscellaneous Expenses:5499-03 · Memorial Service	53.61	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	127.81	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	3,122.15	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	5,184.09	
5500 · Park Improvements-Donations	156.96	
5510 · Office Expense	33,869.25	
TOTAL	<u>5,017,876.04</u>	<u>5,017,876.04</u>