

Trailer Estates Park & Recreation District

Trial Balance

As of March 31, 2010

04/06/10

Accrual Basis

	Mar 31, 10	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	4,938.64	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	1,134,599.59	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	21,264.85	
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		970.71
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		199,849.00
2160 · Wages Payable		2,645.00
2171 · Sales Tax Payable		1,471.22
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		25,545.49
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		7,361.60
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - Miscellaneous		4,075.35
2800 · Investment-General Fixed Assets		632,454.00
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		90,491.79
2500 · 50/50 Funds Payable	2,037.89	
3500 · Income from Reserves		50.00
3610 · Interest Income		282.46
3613 · Discounts Received		75.97
3615 · Marina Income:3617 · Boat Slip Rental-Owners		10,128.08
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		19,057.70
3620 · Facility Rentals		25.00
3620 · Facility Rentals:3616 · Marina rentals		10,750.71
3620 · Facility Rentals:3621 · Church rents		4,235.00
3620 · Facility Rentals:3622 · Post Office rents		3,307.50
3620 · Facility Rentals:3623 · Laundry rents		6,097.99
3620 · Facility Rentals:3625 · Storage Lot rentals		16,339.46
3630 · Assessments		980,847.48
3640 · Social Activities:3641 · Seasonal		98.00
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		2,114.26
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		6,361.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		3,344.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		815.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics	493.00	
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		482.00
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		1,194.03
3640 · Social Activities:3641 · Seasonal:3641-16 · Vegas Night 50/50		436.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		599.90
3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break		265.79
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		425.00

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	Mar 31, 10	
	Debit	Credit
3650 · Application Fee Income		6,050.00
3699 · Miscellaneous Income		731,077.32
3699 · Miscellaneous Income:3699-01 · Lawn		518.33
3699 · Miscellaneous Income:3699-02 · Petty Cash		1,914.42
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		2,255.32
3699 · Miscellaneous Income:3699-04 · Hall Deposit		200.00
5110 · Payroll Expenses	12,666.50	
5110 · Payroll Expenses:5120 · Wages	104,520.67	
5110 · Payroll Expenses:5210 · Payroll taxes	9,351.41	
5110 · Payroll Expenses:5230 · Employee Benefits	41,376.32	
5310 · Legal Expense:5310-02 · Lawsuit	469,289.49	
5310 · Legal Expense:5310-03 · Park Litigation	1,001.20	
5320 · Accounting Expense	11,910.00	
5340 · Cable T.V.	107,874.05	
5400 · Utilities:5410 · Telephone:5410-01 · Office	2,765.85	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	274.87	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	311.84	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	247.73	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	673.99	
5400 · Utilities:5420 · Electric:5420-03 · Marina	194.06	
5400 · Utilities:5420 · Electric:5420-04 · Pool	10,685.61	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	1,009.18	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	794.11	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	6,084.28	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	154.67	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	2,284.10	
5400 · Utilities:5420 · Electric:5420-11 · Streeet Lights	13,771.53	
5400 · Utilities:5430 · Water:5430-02 · Grounds	31.77	
5400 · Utilities:5430 · Water:5430-03 · Marina	387.38	
5400 · Utilities:5430 · Water:5430-04 · Pool	3,444.86	
5400 · Utilities:5430 · Water:5430-05 · Laundry	2,293.57	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	234.80	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	470.73	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	3,196.64	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	1,004.51	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	423.40	
5446 · Trash Removal	75,389.76	
5450 · Insurance	15,005.80	
5450 · Insurance:5450-01 · Director's & Officers		2,216.02
5450 · Insurance:5450-02 · Florida League of Cities	13,064.00	
5450 · Insurance:5450-04 · Surety Bond	101.00	
5460 · Maintenance & Repairs	119.00	
5460 · Maintenance & Repairs:5460-01 · Office	820.39	
5460 · Maintenance & Repairs:5460-02 · Grounds	13,533.96	
5460 · Maintenance & Repairs:5460-03 · Marina	886.46	
5460 · Maintenance & Repairs:5460-04 · Pool	6,482.04	
5460 · Maintenance & Repairs:5460-05 · Laundry	1,292.69	
5460 · Maintenance & Repairs:5460-06 · Woodshop	135.93	
5460 · Maintenance & Repairs:5460-07 · Activity Center	459.02	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,949.59	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	1,422.81	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	629.98	
5460 · Maintenance & Repairs:5460-13 · Post Office	14.52	
5460 · Maintenance & Repairs:5462 · Tool Expense	77.98	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	50.09	
5460 · Maintenance & Repairs:5464 · Fuel Charge	147.30	
5470 · Administrative Expenses	33.97	
5470 · Administrative Expenses:5471 · Outside Printing	90.00	
5470 · Administrative Expenses:5472 · Legal Notices	517.62	
5470 · Administrative Expenses:5473 · Permits & Fees	296.60	
5470 · Administrative Expenses:5474 · Elections	6,958.82	
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	315.58	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	279.29	
5480 · Marina Maintenance	790.94	

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04/06/10
Accrual Basis

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

	Mar 31, 10	
	Debit	Credit
5491 · Seasonal Recreation	333.30	
5491 · Seasonal Recreation:5491-01 · Showtime	2,475.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	5,426.04	
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	2,550.00	
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	3,104.25	
5492 · Continuing Recreation:5492-02 · Coffee Break	360.00	
5492 · Continuing Recreation:5492-03 · Cards	105.00	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	286.75	
5495 · Committee Expense:5495-03 · Web Site	142.80	
5499 · Miscellaneous Expenses	3,754.62	
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	76.19	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	25.00	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	5,033.71	
5500 · Park Improvements-Donations	120.00	
5510 · Office Expense	7,641.91	
TOTAL	<u>4,481,708.91</u>	<u>4,481,708.91</u>