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Accrual Basis

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

	Dec 31, 10	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	2,749.64	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	1,403,246.83	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	23,459.41	
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		336.20
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		10,187.19
2160 · Wages Payable		2,645.00
2171 · Sales Tax Payable		1,587.05
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		23,655.49
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		5,545.08
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	268,240.44	
3610 · Interest Income		225.06
3613 · Discounts Received		40.70
3615 · Marina Income	0.11	
3615 · Marina Income:3617 · Boat Slip Rental-Owners		3,120.55
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		7,298.12

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	Dec 31, 10	
	Debit	Credit
3620 · Facility Rentals:3616 · Marina rentals		5,028.18
3620 · Facility Rentals:3621 · Church rents		2,205.00
3620 · Facility Rentals:3622 · Post Office rents		1,653.75
3620 · Facility Rentals:3625 · Storage Lot rentals		9,422.99
3630 · Assessments		1,105,537.02
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		490.05
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		1,430.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		2,310.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		288.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		54.00
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		345.00
3650 · Application Fee Income		2,700.00
3699 · Miscellaneous Income		20.00
3699 · Miscellaneous Income:3699-01 · Lawn		43.45
3699 · Miscellaneous Income:3699-02 · Petty Cash		652.67
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		527.15
3699 · Miscellaneous Income:3699-04 · Hall Deposit	0.00	
2510 · ACCRUED INTEREST PAYABLE		10,959.42
5110 · Payroll Expenses	6,090.00	
5110 · Payroll Expenses:5120 · Wages	49,162.11	
5110 · Payroll Expenses:5210 · Payroll taxes	4,198.58	
5110 · Payroll Expenses:5230 · Employee Benefits	34,997.59	
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	135,889.86	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	15,677.25	
5310 · Legal Expense:5310-03 · Other park related legal exp	1,387.73	
5310 · Legal Expense:5310-04 · Dye, Dietrich etal	797.50	
5310 · Legal Expense:5310-06 · Matthews, etal	1,579.66	
5320 · Accounting Expense	7,127.96	
5340 · Cable T.V.	55,267.71	
5400 · Utilities:5410 · Telephone:5410-01 · Office	670.97	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	110.08	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	182.29	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	404.53	
5400 · Utilities:5410 · Telephone:5410-12 · MAINTENANCE MINUTES (CELL)	63.90	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	335.59	
5400 · Utilities:5420 · Electric:5420-03 · Marina	87.11	
5400 · Utilities:5420 · Electric:5420-04 · Pool	4,761.78	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	217.37	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	425.97	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	2,440.54	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	59.06	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	897.68	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	6,705.29	
5400 · Utilities:5430 · Water:5430-02 · Grounds	9.90	
5400 · Utilities:5430 · Water:5430-03 · Marina	242.23	
5400 · Utilities:5430 · Water:5430-04 · Pool	1,379.49	

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	Dec 31, 10	
	Debit	Credit
5400 · Utilities:5430 · Water:5430-05 · Laundry	497.89	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	31.46	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	293.67	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	374.88	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	130.28	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	86.54	
5446 · Trash Removal	37,664.88	
5450 · Insurance:5450-02 · Florida League of Cities		12,158.00
5450 · Insurance:5450-04 · Surety Bond	101.00	
5460 · Maintenance & Repairs:5460-01 · Office	279.43	
5460 · Maintenance & Repairs:5460-02 · Grounds	6,357.84	
5460 · Maintenance & Repairs:5460-03 · Marina	62.09	
5460 · Maintenance & Repairs:5460-04 · Pool	8,072.14	
5460 · Maintenance & Repairs:5460-07 · Activity Center	6,717.83	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	800.59	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	364.23	
5460 · Maintenance & Repairs:5460-13 · Post Office	321.70	
5460 · Maintenance & Repairs:5462 · Tool Expense	183.87	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	538.77	
5460 · Maintenance & Repairs:5464 · Fuel Charge	160.11	
5470 · Administrative Expenses:5472 · Legal Notices	686.06	
5470 · Administrative Expenses:5473 · Permits & Fees	687.00	
5470 · Administrative Expenses:5474 · Elections	5,930.19	
5470 · Administrative Expenses:5476 · County Taxes	5,928.89	
5470 · Administrative Expenses:5477 · State Sales & Use tax	22.99	
5470 · Administrative Expenses:5478 · Bank Fees	81.62	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	14.15	
5491 · Seasonal Recreation	225.00	
5491 · Seasonal Recreation:5491-01 · Showtime	400.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	2,714.55	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	1,400.00	
5491 · Seasonal Recreation:5491-04 · Christmas Party	8.44	
5491 · Seasonal Recreation:5491-05 · Yoga	45.00	
5491 · Seasonal Recreation:5491-16 · Recreation Items	48.98	
5491 · Seasonal Recreation:5491-17 · 50/50	15.90	
5492 · Continuing Recreation:5492-01 · Bingo	643.35	
5492 · Continuing Recreation:5492-02 · Coffee Break	160.00	
5492 · Continuing Recreation:5492-03 · Cards	35.43	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	240.00	
5510 · Office Expense	2,604.95	
5720 · Interest Expense	10,959.42	
TOTAL	<u>4,448,445.73</u>	<u>4,448,445.73</u>