

## Trailer Estates Park &amp; Recreation District

## Trial Balance

As of March 31, 2011

04/01/11

Accrual Basis

	Mar 31, 11	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	2,001.27	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	1,390,405.94	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	17,950.56	
1155 · Health Insurance Receivable	0.19	
1030 · Utility Deposits	38.68	
1100 · Prepaid Insurance	19,082.69	
1120 · Downpayment on Dock	0.00	
1499 · Undeposited Funds	1,269.89	
1610 · Land	100,000.00	
1620 · Structures	1,344,835.00	
1621 · Acc Depr - Sturctures		1,068,283.14
1640 · Park Improvements	607,472.00	
1641 · Acc Depr - Park Improvements		486,877.93
1660 · Furniture and Fixtures	244,477.59	
1661 · Acc Depr - Furniture & Fixtures		183,676.23
2010 · Accounts Payable	395.40	
2160 · Wages Payable		3,139.00
2171 · Sales Tax Payable		320.49
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		41.72
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable	0.00	
2201 · Refundable Key Card Deposits		29,880.74
2202 · Hall Deposits	0.00	
2203 · Blood Pressure	0.00	
2208 · Woodshop	0.00	
2211 · Ceramics	0.00	
2212 · Deferred Rental Revenue		35,268.61
2215 · Accrued Interest notes payable		23,339.17
2239 · Compensated Absences Payable		15,666.49
2300 · Due to Clubs	0.00	
2400 · Beautification/Bricks		3,566.00
2400 · Beautification/Bricks:2400-02 · Hearing Enpaired Equipment		200.00
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - Miscellaneous		577.90
2420 · Promissory Notes		727,500.00
2420 · Promissory Notes:2420-01 · Promissory Notes Due within 1 y		170,000.00
2510 · ACCRUED INTEREST PAYABLE	16,193.95	
2800 · Investment-General Fixed Assets		557,947.29
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance	295,985.85	
2500 · 50/50 Funds Payable	0.00	
3610 · Interest Income		575.61
3613 · Discounts Received		71.31
3615 · Marina Income	0.11	
3615 · Marina Income:3617 · Boat Slip Rental-Owners		8,603.19
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		7,229.28
3620 · Facility Rentals:3616 · Marina rentals		10,056.36
3620 · Facility Rentals:3621 · Church rents		4,410.00
3620 · Facility Rentals:3622 · Post Office rents		3,307.50
3620 · Facility Rentals:3623 · Laundry rents		4,200.00
3620 · Facility Rentals:3625 · Storage Lot rentals		15,059.22
3630 · Assessments		1,385,655.50
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		1,994.79
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		6,545.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		2,922.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		595.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics		300.00
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		500.00

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	Debit	Credit
3640 · Social Activities:3641 · Seasonal:3641-11 · Country Line Dance		1,159.00
3640 · Social Activities:3641 · Seasonal:3641-12 · Bocci		54.29
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		1,364.00
3640 · Social Activities:3641 · Seasonal:3641-16 · Vegas Night 50/50		385.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		552.95
3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break		184.53
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		345.00
3650 · Application Fee Income		9,750.00
3699 · Miscellaneous Income		798.92
3699 · Miscellaneous Income:3699-01 · Lawn		207.09
3699 · Miscellaneous Income:3699-02 · Petty Cash		1,615.02
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		2,673.23
3699 · Miscellaneous Income:3699-04 · Hall Deposit	50.00	
5110 · Payroll Expenses	10,662.40	
5110 · Payroll Expenses:5120 · Wages	105,808.76	
5110 · Payroll Expenses:5210 · Payroll taxes	9,289.34	
5110 · Payroll Expenses:5230 · Employee Benefits	57,025.11	
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	166,176.75	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	29,462.35	
5310 · Legal Expense:5310-03 · Other park related legal exp	8,307.73	
5310 · Legal Expense:5310-04 · Dye, Dietrich etal	797.50	
5310 · Legal Expense:5310-06 · Matthews, etal	1,579.66	
5320 · Accounting Expense	12,405.46	
5340 · Cable T.V.	113,323.56	
5400 · Utilities:5410 · Telephone	47.80	
5400 · Utilities:5410 · Telephone:5410-01 · Office	1,892.21	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	282.74	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	376.29	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	454.35	
5400 · Utilities:5410 · Telephone:5410-12 · MAINTENANCE MINUTES (CELL)	63.90	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	662.95	
5400 · Utilities:5420 · Electric:5420-03 · Marina	147.37	
5400 · Utilities:5420 · Electric:5420-04 · Pool	10,588.65	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	397.57	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	876.71	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	6,031.04	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	124.37	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	2,083.36	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	13,440.55	
5400 · Utilities:5430 · Water:5430-02 · Grounds	23.22	
5400 · Utilities:5430 · Water:5430-03 · Marina	476.78	
5400 · Utilities:5430 · Water:5430-04 · Pool	2,969.80	
5400 · Utilities:5430 · Water:5430-05 · Laundry	1,805.34	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	63.29	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	535.50	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	2,465.28	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	610.85	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	335.12	
5446 · Trash Removal	60,719.84	
5450 · Insurance	10,370.32	
5450 · Insurance:5450-02 · Florida League of Cities	1,609.00	
5450 · Insurance:5450-04 · Surety Bond	101.00	
5460 · Maintenance & Repairs	169.00	
5460 · Maintenance & Repairs:5460-01 · Office	335.36	
5460 · Maintenance & Repairs:5460-02 · Grounds	16,848.09	
5460 · Maintenance & Repairs:5460-03 · Marina	456.68	
5460 · Maintenance & Repairs:5460-04 · Pool	10,216.82	
5460 · Maintenance & Repairs:5460-05 · Laundry	54.97	
5460 · Maintenance & Repairs:5460-06 · Woodshop	105.62	
5460 · Maintenance & Repairs:5460-07 · Activity Center	7,710.39	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,169.53	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	975.02	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	14.37	
5460 · Maintenance & Repairs:5460-11 · Street Lights	1.99	

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Accrual Basis

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As of March 31, 2011

	Mar 31, 11	
	Debit	Credit
5460 · Maintenance & Repairs:5460-13 · Post Office	321.70	
5460 · Maintenance & Repairs:5462 · Tool Expense	209.54	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	581.77	
5460 · Maintenance & Repairs:5464 · Fuel Charge	319.37	
5470 · Administrative Expenses:5471 · Outside Printing	1,000.00	
5470 · Administrative Expenses:5472 · Legal Notices	890.04	
5470 · Administrative Expenses:5473 · Permits & Fees	1,495.00	
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	339.05	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	17.05	
5491 · Seasonal Recreation	225.00	
5491 · Seasonal Recreation:5491-01 · Showtime	2,250.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	6,912.37	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	2,792.12	
5491 · Seasonal Recreation:5491-04 · Christmas Party	8.44	
5491 · Seasonal Recreation:5491-05 · Yoga	990.00	
5491 · Seasonal Recreation:5491-06 · Aerobics	840.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	2,805.00	
5491 · Seasonal Recreation:5491-11 · Country Line Dance	1,650.00	
5491 · Seasonal Recreation:5491-16 · Recreation Items	182.89	
5491 · Seasonal Recreation:5491-17 · 50/50	543.47	
5492 · Continuing Recreation:5492-01 · Bingo	2,460.40	
5492 · Continuing Recreation:5492-02 · Coffee Break	440.00	
5492 · Continuing Recreation:5492-03 · Cards	309.71	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	240.00	
5495 · Committee Expense:5495-03 · Web Site	136.38	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	61.27	
5500 · Park Improvements-Donations	96.41	
5501 · Beautification Expense	1,350.00	
5510 · Office Expense	7,722.62	
5720 · Interest Expense	15,726.05	
<b>TOTAL</b>	<b><u>4,777,408.50</u></b>	<b><u>4,777,408.50</u></b>