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01/04/12

Accrual Basis

Trailer Estates Park & Recreation District
Trial Balance
As of December 31, 2011

	Dec 31, 11	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	46,672.73	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	1,567,695.24	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	736.52	
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	187.15	
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	5.00	
2160 · Wages Payable	0.00	
2171 · Sales Tax Payable		231.80
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable	0.00	
2180 · Payroll Liabilities:2185 · Retirement Payable	0.00	
2180 · Payroll Liabilities:2190 · Health Insurance Payable	125.70	
2201 · Refundable Key Card Deposits		30,386.23
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
2239 · Compensated Absences Payable		15,666.49
2300 · Due to Clubs	0.00	
2400 · Beautification/Bricks	0.00	
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - W. Ramp	0.00	
2420 · Promissory Notes		687,500.00
2420 · Promissory Notes:2420-01 · Promissory Notes Due within 1 y	0.00	
2510 · ACCRUED INTEREST PAYABLE		18,961.67
2800 · Investment-General Fixed Assets		557,947.29
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		57,517.61
3610 · Interest Income		102.69
3613 · Discounts Received		37.51

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	Debit	Credit
3615 · Marina Income		1,350.21
3615 · Marina Income:3617 · Boat Slip Rental-Owners		3,310.53
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		7,066.88
3620 · Facility Rentals:3616 · Marina rentals		5,028.18
3620 · Facility Rentals:3621 · Church rents		2,940.00
3620 · Facility Rentals:3622 · Post Office rents		1,653.75
3620 · Facility Rentals:3625 · Storage Lot rentals		8,386.85
3630 · Assessments		998,388.20
3640 · Social Activities		16.00
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		343.00
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		1,463.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		2,322.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		31.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		291.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		202.50
3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break		109.14
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		386.00
3650 · Application Fee Income		3,850.00
3692 · Health Insurance Credit		782.05
3699 · Miscellaneous Income		11,591.78
3699 · Miscellaneous Income:3699-01 · Lawn		381.90
3699 · Miscellaneous Income:3699-02 · Petty Cash		268.92
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		38.00
3699 · Miscellaneous Income:3699-04 · Hall Deposit		425.00
3699 · Miscellaneous Income:3699-06 · Beautification - Bricks		600.00
5110 · Payroll Expenses:5120 · Wages	48,138.11	
5110 · Payroll Expenses:5210 · Payroll taxes	3,681.79	
5110 · Payroll Expenses:5230 · Employee Benefits	17,099.63	
5310 · Legal Expense	123.64	
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	5,876.80	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	21,342.93	
5320 · Accounting Expense	5,000.00	
5340 · Cable T.V.	57,940.08	
5341 · Payroll Service	459.75	
5400 · Utilities:5410 · Telephone:5410-01 · Office	587.57	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	100.89	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	61.49	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	153.45	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	109.03	
5400 · Utilities:5420 · Electric:5420-03 · Marina	112.35	
5400 · Utilities:5420 · Electric:5420-04 · Pool	4,874.61	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	115.57	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	229.75	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	962.80	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	26.54	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	756.05	

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	Dec 31, 11	
	Debit	Credit
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	5,228.53	
5400 · Utilities:5430 · Water:5430-02 · Grounds	5.48	
5400 · Utilities:5430 · Water:5430-03 · Marina	144.33	
5400 · Utilities:5430 · Water:5430-04 · Pool	986.97	
5400 · Utilities:5430 · Water:5430-05 · Laundry	557.46	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	27.88	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	187.83	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	256.31	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	119.04	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	77.94	
5446 · Trash Removal	21,000.00	
5450 · Insurance:5450-02 · Florida League of Cities	13,970.28	
5460 · Maintenance & Repairs	490.12	
5460 · Maintenance & Repairs:5460-01 · Office	272.55	
5460 · Maintenance & Repairs:5460-02 · Grounds	4,425.34	
5460 · Maintenance & Repairs:5460-03 · Marina	473.70	
5460 · Maintenance & Repairs:5460-04 · Pool	4,305.92	
5460 · Maintenance & Repairs:5460-05 · Laundry	188.50	
5460 · Maintenance & Repairs:5460-06 · Woodshop	52.06	
5460 · Maintenance & Repairs:5460-07 · Activity Center	600.20	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,920.58	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	10,635.34	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,555.22	
5460 · Maintenance & Repairs:5460-13 · Post Office	25.84	
5460 · Maintenance & Repairs:5460-15 · Janitorial	2,132.72	
5460 · Maintenance & Repairs:5460-16 · Cell Phone Minutes	64.92	
5460 · Maintenance & Repairs:5460.14 · Reimbursements		896.94
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	22.01	
5460 · Maintenance & Repairs:5464 · Fuel Charge	191.71	
5470 · Administrative Expenses:5472 · Legal Notices	1,336.74	
5470 · Administrative Expenses:5473 · Permits & Fees	199.50	
5470 · Administrative Expenses:5474 · Elections	3,198.94	
5470 · Administrative Expenses:5476 · County Taxes	5,744.45	
5470 · Administrative Expenses:5478 · Bank Fees	78.13	
5491 · Seasonal Recreation	225.00	
5491 · Seasonal Recreation:5491-01 · Showtime	300.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	4,362.04	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	171.52	
5491 · Seasonal Recreation:5491-04 · Christmas Party	362.16	
5491 · Seasonal Recreation:5491-05 · Yoga	180.00	
5491 · Seasonal Recreation:5491-10 · Square Dance	20.00	
5491 · Seasonal Recreation:5491-14 · Square Club	20.00	
5491 · Seasonal Recreation:5491-17 · 50/50	33.20	
5492 · Continuing Recreation:5492-01 · Bingo	1,213.85	
5492 · Continuing Recreation:5492-02 · Coffee Break	200.00	
5492 · Continuing Recreation:5492-03 · Cards	53.12	

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	Dec 31, 11	
	Debit	Credit
5492 · Continuing Recreation:5492-05 · Pot Luck	17.31	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	581.31	
5495 · Committee Expense:5495-03 · Web Site	822.14	
5501 · Beautification Bricks	2,098.00	
5510 · Office Expense	4,018.02	
5590 · Administracive Expenses 5490	344.50	
TOTAL	<u>4,194,580.03</u>	<u>4,194,580.03</u>