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02/01/12

Accrual Basis

Trailer Estates Park & Recreation District
Trial Balance
As of January 31, 2012

	Jan 31, 12	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	70,003.36	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	1,547,017.23	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	463.45	
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	31.74	
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		205.70
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		33,391.23
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		157.24
3613 · Discounts Received		48.00

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	Debit	Credit
3615 · Marina Income:3617 · Boat Slip Rental-Owners		4,847.09
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		7,717.46
3620 · Facility Rentals:3616 · Marina rentals		6,704.24
3620 · Facility Rentals:3621 · Church rents		2,940.00
3620 · Facility Rentals:3622 · Post Office rents		2,205.00
3620 · Facility Rentals:3625 · Storage Lot rentals		9,342.45
3630 · Assessments		1,072,735.06
3640 · Social Activities		16.00
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		887.00
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		2,533.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		2,322.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		216.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics		138.00
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		25.00
3640 · Social Activities:3641 · Seasonal:3641-11 · Country Line Dance		335.00
3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50		584.00
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		7,750.00
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		797.83
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		38.00
3699 · Miscellaneous Income:3699-04 · Hall Deposit		325.00
3699 · Miscellaneous Income:3699-06 · Beautification - Bricks		1,000.00
5110 · Payroll Expenses:5120 · Wages	65,494.47	
5110 · Payroll Expenses:5210 · Payroll taxes	5,009.55	
5110 · Payroll Expenses:5230 · Employee Benefits	22,479.41	
5310 · Legal Expense	123.64	
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	6,957.80	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	22,802.45	
5320 · Accounting Expense	8,250.00	
5340 · Cable T.V.	77,705.29	
5341 · Payroll Service	594.27	
5400 · Utilities:5410 · Telephone:5410-01 · Office	707.22	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	151.89	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	122.86	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	199.29	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	219.77	
5400 · Utilities:5420 · Electric:5420-03 · Marina	112.35	
5400 · Utilities:5420 · Electric:5420-04 · Pool	6,711.18	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	172.35	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	367.32	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	2,072.69	

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	Jan 31, 12	
	Debit	Credit
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	51.52	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	1,274.07	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	7,488.37	
5400 · Utilities:5430 · Water:5430-02 · Grounds	8.11	
5400 · Utilities:5430 · Water:5430-03 · Marina	247.22	
5400 · Utilities:5430 · Water:5430-04 · Pool	1,516.22	
5400 · Utilities:5430 · Water:5430-05 · Laundry	963.00	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	49.94	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	290.03	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	499.91	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	220.99	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	149.30	
5446 · Trash Removal	31,500.00	
5450 · Insurance:5450-01 · Director's & Officers	4,822.00	
5450 · Insurance:5450-02 · Florida League of Cities	14,252.06	
5460 · Maintenance & Repairs	558.77	
5460 · Maintenance & Repairs:5460-01 · Office	422.93	
5460 · Maintenance & Repairs:5460-02 · Grounds	5,104.59	
5460 · Maintenance & Repairs:5460-03 · Marina	972.39	
5460 · Maintenance & Repairs:5460-04 · Pool	6,020.32	
5460 · Maintenance & Repairs:5460-05 · Laundry	188.50	
5460 · Maintenance & Repairs:5460-06 · Woodshop	52.06	
5460 · Maintenance & Repairs:5460-07 · Activity Center	784.17	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	2,487.53	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	10,978.68	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,655.22	
5460 · Maintenance & Repairs:5460-13 · Post Office	1,173.84	
5460 · Maintenance & Repairs:5460-15 · Janitorial	2,792.08	
5460 · Maintenance & Repairs:5460-16 · Cell Phone Minutes	64.92	
5460 · Maintenance & Repairs:5460.14 · Reimbursements		896.94
5460 · Maintenance & Repairs:5462 · Tool Expense	10.67	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	88.78	
5460 · Maintenance & Repairs:5464 · Fuel Charge	280.09	
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	134.76	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	20.00	
5491 · Seasonal Recreation	225.00	
5491 · Seasonal Recreation:5491-01 · Showtime	850.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	5,432.04	
5491 · Seasonal Recreation:5491-03 · New Year's Eve	732.65	
5491 · Seasonal Recreation:5491-04 · Christmas Party	362.16	
5491 · Seasonal Recreation:5491-05 · Yoga	540.00	
5491 · Seasonal Recreation:5491-06 · Aerobics	280.00	

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	Jan 31, 12	
	Debit	Credit
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	860.00	
5491 · Seasonal Recreation:5491-10 · Square Dance	20.00	
5491 · Seasonal Recreation:5491-11 · Country Line Dance	450.00	
5491 · Seasonal Recreation:5491-14 · Square Club	20.00	
5491 · Seasonal Recreation:5491-17 · 50/50	508.60	
5492 · Continuing Recreation:5492-01 · Bingo	1,472.85	
5492 · Continuing Recreation:5492-02 · Coffee Break	240.00	
5492 · Continuing Recreation:5492-03 · Cards	123.12	
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	
5499 · Miscellaneous Expenses	385.85	
5501 · Beautification Bricks	2,153.00	
5510 · Office Expense	5,479.95	
5590 · Administrative Expenses 5490	344.50	
TOTAL	<u>4,283,309.58</u>	<u>4,283,309.58</u>