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10/03/11

Accrual Basis

Trailer Estates Park & Recreation District
Trial Balance
As of September 30, 2011

	Sep 30, 11	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	34,633.84	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	883,219.97	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	7,135.12	
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	216.19	
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	0.00	
2160 · Wages Payable		3,139.00
2171 · Sales Tax Payable		524.63
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		41.72
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable	125.70	
2201 · Refundable Key Card Deposits		26,031.23
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	
2400 · Beautification/Bricks:2400-03 · East Side of Lg Hall Project		300.00
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - W. Ramp		400.00
2420 · Promissory Notes		727,500.00
2420 · Promissory Notes:2420-01 · Promissory Notes Due within 1 y	0.00	
2510 · ACCRUED INTEREST PAYABLE	1,705.03	
2800 · Investment-General Fixed Assets		557,947.29
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance	293,307.95	
2500 · 50/50 Funds Payable	0.00	

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	Sep 30, 11	
	Debit	Credit
3610 · Interest Income		1,137.21
3613 · Discounts Received		147.40
3615 · Marina Income:3617 · Boat Slip Rental-Owners		14,678.88
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		32,175.88
3620 · Facility Rentals:3616 · Marina rentals		20,112.72
3620 · Facility Rentals:3621 · Church rents		8,820.00
3620 · Facility Rentals:3622 · Post Office rents		6,615.00
3620 · Facility Rentals:3623 · Laundry rents		4,200.00
3620 · Facility Rentals:3625 · Storage Lot rentals		21,544.01
3630 · Assessments		1,565,184.48
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		2,199.21
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance		7,861.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve		2,922.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		636.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics		322.00
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper		651.00
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		1,608.00
3640 · Social Activities:3641 · Seasonal:3641-16 · Vegas Night 50/50		385.00
3640 · Social Activities:3642 · Continuing		16.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		672.95
3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break		301.71
3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance		1,225.00
3640 · Social Activities:3642 · Continuing:3642-07 · LUAU		540.00
3650 · Application Fee Income		11,700.00
3699 · Miscellaneous Income		6,269.28
3699 · Miscellaneous Income:3699-01 · Lawn		474.22
3699 · Miscellaneous Income:3699-02 · Petty Cash		3,115.50
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		5,639.82
3699 · Miscellaneous Income:3699-04 · Hall Deposit		50.00
3699 · Miscellaneous Income:3699-06 · Beautification - Bricks		2,986.00
5110 · Payroll Expenses	17,305.98	
5110 · Payroll Expenses:5120 · Wages	182,529.61	
5110 · Payroll Expenses:5210 · Payroll taxes	16,991.95	
5110 · Payroll Expenses:5230 · Employee Benefits	93,961.51	
5310 · Legal Expense	3,150.00	
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	177,928.48	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	94,775.66	
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.	229,209.22	
5341 · Payroll Service	451.30	
5400 · Utilities:5410 · Telephone	47.80	

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	Sep 30, 11	
	Debit	Credit
5400 · Utilities:5410 · Telephone:5410-01 · Office	4,228.91	
5400 · Utilities:5410 · Telephone:5410-02 · Grounds	58.47	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	606.70	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	865.98	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	753.01	
5400 · Utilities:5410 · Telephone:5410-12 · MAINTENANCE MINUTES (CELL)	63.90	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	1,377.55	
5400 · Utilities:5420 · Electric:5420-03 · Marina	147.37	
5400 · Utilities:5420 · Electric:5420-04 · Pool	17,691.84	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	1,090.50	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	2,016.80	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	11,189.83	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	271.75	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	4,400.96	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	27,081.56	
5400 · Utilities:5430 · Water:5430-02 · Grounds	58.17	
5400 · Utilities:5430 · Water:5430-03 · Marina	1,052.03	
5400 · Utilities:5430 · Water:5430-04 · Pool	5,691.76	
5400 · Utilities:5430 · Water:5430-05 · Laundry	3,354.81	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	126.75	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	1,289.76	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	3,356.96	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	1,181.64	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	651.39	
5446 · Trash Removal	123,719.84	
5450 · Insurance:5450-01 · Director's & Officers	4,729.32	
5450 · Insurance:5450-02 · Florida League of Cities	41,222.50	
5450 · Insurance:5450-03 · Flood Insurance	10,881.00	
5450 · Insurance:5450-04 · Surety Bond	607.00	
5460 · Maintenance & Repairs	1,542.63	
5460 · Maintenance & Repairs:5460-01 · Office	760.51	
5460 · Maintenance & Repairs:5460-02 · Grounds	24,068.93	
5460 · Maintenance & Repairs:5460-03 · Marina	1,306.93	
5460 · Maintenance & Repairs:5460-04 · Pool	17,590.52	
5460 · Maintenance & Repairs:5460-05 · Laundry	5,537.85	
5460 · Maintenance & Repairs:5460-06 · Woodshop	144.77	
5460 · Maintenance & Repairs:5460-07 · Activity Center	9,413.73	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,188.79	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	5,315.21	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,118.29	
5460 · Maintenance & Repairs:5460-13 · Post Office	347.20	
5460 · Maintenance & Repairs:5460.14 · Reimbursements	5,639.82	
5460 · Maintenance & Repairs:5462 · Tool Expense	1,286.09	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	881.33	
5460 · Maintenance & Repairs:5464 · Fuel Charge	1,033.42	
5470 · Administrative Expenses:5471 · Outside Printing	1,873.62	

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	Sep 30, 11	
	Debit	Credit
5470 · Administrative Expenses:5472 · Legal Notices	890.04	
5470 · Administrative Expenses:5473 · Permits & Fees	2,024.00	
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	933.93	
5470 · Administrative Expenses:5481 · Employee Drug Testing	276.00	
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	7,322.37	
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	1,080.00	
5491 · Seasonal Recreation:5491-06 · Aerobics	910.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper	2,960.00	
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	3,448.75	
5492 · Continuing Recreation:5492-02 · Coffee Break	535.79	
5492 · Continuing Recreation:5492-03 · Cards	339.71	
5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance	1,437.84	
5492 · Continuing Recreation:5492-08 · Laua	343.53	
5495 · Committee Expense:5495-03 · Web Site	266.38	
5499 · Miscellaneous Expenses		98.89
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	61.27	
5499 · Miscellaneous Expenses:5499-05 · County Storage Lease	3,209.54	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	151.42	
5500 · Park Improvements-Donations	617.14	
5501 · Beautification Bricks	6,391.40	
5510 · Office Expense	18,496.51	
5590 · Administrative Expenses 5490	586.50	
5720 · Interest Expense	15,726.05	
5800 · Capital Outlay	19,100.00	
6999 · Uncategorized Expenses	0.00	
TOTAL	<u>4,831,168.72</u>	<u>4,831,168.72</u>