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09/01/11

Accrual Basis

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

	Aug 31, 11	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	2,453.68	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	0.00	
1515 · RBC Centura Investment Acct.	960,558.52	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	18,053.00	
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	308.75	
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	15,723.29	
2160 · Wages Payable		3,139.00
2171 · Sales Tax Payable		377.72
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		41.72
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable		344.34
2201 · Refundable Key Card Deposits		26,106.23
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
2215 · Accrued Interest notes payable		23,304.17
2239 · Compensated Absences Payable		15,666.49
2300 · Due to Clubs	0.00	
2400 · Beautification/Bricks		806.00
2400 · Beautification/Bricks:2400-02 · Hearing Enpaired Equipment		400.00
2400 · Beautification/Bricks:2400-03 · East Side of Lg Hall Project		1,365.64
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - W. Ramp		977.90
2420 · Promissory Notes		727,500.00
2420 · Promissory Notes:2420-01 · Promissory Notes Due within 1 y	0.00	
2510 · ACCRUED INTEREST PAYABLE	25,009.20	
2800 · Investment-General Fixed Assets		557,947.29
3000 · Opening Bal Equity	0.00	

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	Debit	Credit
3200 · Fund Balance	295,985.85	
2500 · 50/50 Funds Payable	0.00	
3610 · Interest Income		1,065.49
3613 · Discounts Received		140.54
3615 · Marina Income	0.11	
3615 · Marina Income:3617 · Boat Slip Rental-Owners		13,951.28
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		30,380.29
3620 · Facility Rentals:3616 · Marina rentals		18,436.66
3620 · Facility Rentals:3621 · Church rents		8,085.00
3620 · Facility Rentals:3622 · Post Office rents		6,063.75
3620 · Facility Rentals:3623 · Laundry rents		4,200.00
3620 · Facility Rentals:3625 · Storage Lot rentals		19,264.01
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: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		810.00
3640 · Social Activities:3642 · Continuing:3642-07 · LUAU		540.00
3650 · Application Fee Income		11,550.00
3699 · Miscellaneous Income		5,578.09
3699 · Miscellaneous Income:3699-01 · Lawn		323.09
3699 · Miscellaneous Income:3699-02 · Petty Cash		2,968.66
3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies		4,052.01
3699 · Miscellaneous Income:3699-04 · Hall Deposit	50.00	
5110 · Payroll Expenses	17,022.76	
5110 · Payroll Expenses:5120 · Wages	179,252.26	
5110 · Payroll Expenses:5210 · Payroll taxes	10,568.04	
5110 · Payroll Expenses:5230 · Employee Benefits	91,125.23	
5310 · Legal Expense:5310-01 · Kirk-Pinkerton	175,734.39	
5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense	93,583.29	
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.	209,895.86	
5341 · Payroll Service	552.83	
5400 · Utilities:5410 · Telephone	47.80	

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	Aug 31, 11	
	Debit	Credit
5400 · Utilities:5410 · Telephone:5410-01 · Office	3,773.38	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	551.56	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	865.98	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	703.26	
5400 · Utilities:5410 · Telephone:5410-12 · MAINTENANCE MINUTES (CELL)	63.90	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	1,253.30	
5400 · Utilities:5420 · Electric:5420-03 · Marina	147.37	
5400 · Utilities:5420 · Electric:5420-04 · Pool	16,405.90	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	980.94	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	1,777.13	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	10,181.02	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	247.34	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	4,047.05	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	24,807.34	
5400 · Utilities:5430 · Water:5430-02 · Grounds	51.04	
5400 · Utilities:5430 · Water:5430-03 · Marina	959.65	
5400 · Utilities:5430 · Water:5430-04 · Pool	5,366.50	
5400 · Utilities:5430 · Water:5430-05 · Laundry	3,175.68	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	117.98	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	1,203.00	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	3,293.27	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	1,129.69	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	618.42	
5446 · Trash Removal	113,219.84	
5450 · Insurance	10,712.32	
5450 · Insurance:5450-02 · Florida League of Cities	29,064.50	
5450 · Insurance:5450-03 · Flood Insurance	5,404.00	
5450 · Insurance:5450-04 · Surety Bond	101.00	
5460 · Maintenance & Repairs	1,318.34	
5460 · Maintenance & Repairs:5460-01 · Office	698.49	
5460 · Maintenance & Repairs:5460-02 · Grounds	26,255.36	
5460 · Maintenance & Repairs:5460-03 · Marina	1,306.93	
5460 · Maintenance & Repairs:5460-04 · Pool	16,994.68	
5460 · Maintenance & Repairs:5460-05 · Laundry	140.80	
5460 · Maintenance & Repairs:5460-06 · Woodshop	144.77	
5460 · Maintenance & Repairs:5460-07 · Activity Center	9,387.86	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,188.79	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	6,374.60	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	318.29	
5460 · Maintenance & Repairs:5460-11 · Street Lights	1.99	
5460 · Maintenance & Repairs:5460-13 · Post Office	347.20	
5460 · Maintenance & Repairs:5462 · Tool Expense	984.56	
5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance	857.81	
5460 · Maintenance & Repairs:5464 · Fuel Charge	901.76	
5470 · Administrative Expenses:5471 · Outside Printing	1,810.32	
5470 · Administrative Expenses:5472 · Legal Notices	890.04	

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	Aug 31, 11	
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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	845.43	
5470 · Administrative Expenses:5481 · Employee Drug Testing	184.00	
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	3,428.75	
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	1,217.84	
5492 · Continuing Recreation:5492-08 · Laua	343.53	
5495 · Committee Expense:5495-03 · Web Site	266.38	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	61.27	
5499 · Miscellaneous Expenses:5499-08 · Club Donation	54.68	
5500 · Park Improvements-Donations	647.08	
5501 · Beautification Expense	3,519.87	
5510 · Office Expense	17,687.32	
5590 · Administrative Expenses 5490	586.50	
5720 · Interest Expense	15,726.05	
5800 · Capital Outlay	19,100.00	
TOTAL	<u>4,843,457.92</u>	<u>4,843,457.92</u>