

11:46 AM

Trailer Estates Park & Recreation District

**Trial Balance**

As of August 31, 2008

11/25/08

Accrual Basis

	Aug 31, 08	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	5,431.64	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	298,627.98	
1515 · RBC Centura Investment Acct.	340,571.92	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	3,717.44	
1030 · Utility Deposits	38.68	
1100 · Prepaid Insurance	27,887.00	
1120 · Downpayment on Dock	0.00	
1499 · Undeposited Funds		337.39
1610 · Land	0.00	
1620 · Structures	0.00	
1621 · Acc Depr - Sturctures	0.00	
1640 · Park Improvements	0.00	
1641 · Acc Depr - Park Improvements	0.00	
1660 · Furniture and Fixtures	0.00	
1661 · Acc Depr - Furniture & Fixtures	0.00	
2010 · Accounts Payable	0.00	
2171 · Sales Tax Payable		1,120.61
2180 · Payroll Liabilities:2181 · Payroll Taxes Payable		1,998.68
2180 · Payroll Liabilities:2185 · Retirement Payable		10.00
2180 · Payroll Liabilities:2190 · Health Insurance Payable	0.00	
2201 · Refundable Key Card Deposits		19,066.99
2203 · Blood Pressure	0.00	
2208 · Woodshop	0.00	
2211 · Ceramics	0.00	
2212 · Deferred Rental Revenue		3,659.04
2300 · Due to Clubs	32.70	
2400 · Beautification/Bricks		3,581.05
2401 · Kitchen Stove	0.00	
2402 · Chairs	0.00	
2403 · KILN	0.00	
2410 · Donations - Miscellaneous		74.85
2800 · Investment-General Fixed Assets	0.00	
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		527,182.91
3610 · Interest Income		25,354.09
3613 · Discounts Received		167.04
3615 · Marina Income:3617 · Boat Slip Rental-Owners		18,199.34
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		44,783.84
3620 · Facility Rentals:3616 · Marina rentals		18,436.66
3620 · Facility Rentals:3621 · Church rents		7,100.00
3620 · Facility Rentals:3622 · Post Office rents		6,063.75
3620 · Facility Rentals:3623 · Laundry rents		1,713.50
3620 · Facility Rentals:3624 · Halls rentals		50.00
3620 · Facility Rentals:3625 · Storage Lot rentals		26,316.38
3630 · Assessments		901,999.17
3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime		2,389.32
3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Ni...		10,955.00
3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's ...		2,390.00
3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga		883.00
3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics		406.00
3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramic...		584.20
3640 · Social Activities:3641 · Seasonal:3641-08 · Vegas Night		110.00
3640 · Social Activities:3641 · Seasonal:3641-09 · Ballroom da...		1,355.00
3640 · Social Activities:3641 · Seasonal:3641-10 · Square Dance		913.00
3640 · Social Activities:3641 · Seasonal:3641-11 · Country Lin...		1,438.00
3640 · Social Activities:3642 · Continuing		342.00
3640 · Social Activities:3642 · Continuing:3642-01 · Bingo		581.90
3640 · Social Activities:3642 · Continuing:3642-04 · Summer D...		780.00
3650 · Application Fee Income		6,775.00
3660 · Donation		7,506.98
3699 · Miscellaneous Income		5,450.09

**Trailer Estates Park & Recreation District  
 Trial Balance  
 As of August 31, 2008**

	Aug 31, 08	
	Debit	Credit
3699 · Miscellaneous Income:3699-01 · Lawn		909.73
3699 · Miscellaneous Income:3699-02 · Petty Cash		3,002.79
3699 · Miscellaneous Income:3699-03 · Reimbursement - sup...		209.90
5110 · Payroll Expenses	3,305.00	
5110 · Payroll Expenses:5120 · Wages	196,322.28	
5110 · Payroll Expenses:5210 · Payroll taxes	17,596.24	
5110 · Payroll Expenses:5230 · Employee Benefits	69,728.38	
5310 · Legal Expense	16,868.73	
5320 · Accounting Expense	9,710.00	
5340 · Cable T.V.	181,424.23	
5400 · Utilities:5410 · Telephone		89.93
5400 · Utilities:5410 · Telephone:5410-01 · Office	5,012.65	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	578.98	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	671.00	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	538.18	
5400 · Utilities:5420 · Electric:5420-01 · Office	6,054.18	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	14,671.02	
5400 · Utilities:5420 · Electric:5420-03 · Marina	672.28	
5400 · Utilities:5420 · Electric:5420-04 · Pool	10,316.17	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	2,160.86	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	1,906.75	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	11,009.98	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	404.87	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	6,296.52	
5400 · Utilities:5420 · Electric:5420-10 · Beach Facility	85.15	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	11,270.69	
5400 · Utilities:5430 · Water:5430-02 · Grounds	129.28	
5400 · Utilities:5430 · Water:5430-03 · Marina	702.28	
5400 · Utilities:5430 · Water:5430-04 · Pool	3,965.24	
5400 · Utilities:5430 · Water:5430-05 · Laundry	2,443.77	
5400 · Utilities:5430 · Water:5430-07 · Activity Center	1,246.27	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	330.94	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	662.20	
5400 · Utilities:5440 · Natural Gas:5440-04 · Pool	3,889.73	
5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry	1,900.95	
5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen	814.89	
5446 · Trash Removal	135,460.93	
5450 · Insurance	76,389.00	
5460 · Maintenance & Repairs		8.75
5460 · Maintenance & Repairs:5460-01 · Office	1,254.89	
5460 · Maintenance & Repairs:5460-02 · Grounds	23,261.99	
5460 · Maintenance & Repairs:5460-04 · Pool	13,686.52	
5460 · Maintenance & Repairs:5460-05 · Laundry	385.41	
5460 · Maintenance & Repairs:5460-06 · Woodshop	1,682.93	
5460 · Maintenance & Repairs:5460-07 · Activity Center	4,101.16	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,747.40	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	12,577.86	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,125.13	
5460 · Maintenance & Repairs:5460-12 · Horseshoe Club	419.96	
5460 · Maintenance & Repairs:5460-13 · Post Office	2,378.85	
5460 · Maintenance & Repairs:5462 · Tool Expense	573.56	
5460 · Maintenance & Repairs:5463 · Truck & Tractor mainten...	2,466.72	
5470 · Administrative Expenses	131.00	
5470 · Administrative Expenses:5471 · Outside Printing	2,055.03	
5470 · Administrative Expenses:5472 · Legal Notices	264.63	
5470 · Administrative Expenses:5473 · Permits & Fees	475.00	
5470 · Administrative Expenses:5474 · Elections	6,693.63	
5470 · Administrative Expenses:5476 · County Taxes	8,100.67	
5470 · Administrative Expenses:5478 · Bank Fees	110.00	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	93.14	
5480 · Marina Maintenance	2,699.63	
5491 · Seasonal Recreation	315.69	
5491 · Seasonal Recreation:5491-01 · Showtime	3,470.00	
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	7,633.74	

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11/25/08

Accrual Basis

## Trailer Estates Park & Recreation District

### Trial Balance

As of August 31, 2008

	Aug 31, 08	
	Debit	Credit
5491 · Seasonal Recreation:5491-03 · New Year's Eve	2,144.18	
5491 · Seasonal Recreation:5491-04 · Christmas Party	498.38	
5491 · Seasonal Recreation:5491-05 · Yoga	1,440.00	
5491 · Seasonal Recreation:5491-06 · Aerobics	1,400.00	
5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Cop...	2,000.00	
5491 · Seasonal Recreation:5491-08 · Vegas Night	217.22	
5491 · Seasonal Recreation:5491-09 · Ballroom Dance	1,200.00	
5491 · Seasonal Recreation:5491-10 · Square Dance	850.00	
5491 · Seasonal Recreation:5491-11 · Country Line Dance	1,800.00	
5491 · Seasonal Recreation:5491-15 · Summer BBQ	311.20	
5492 · Continuing Recreation	1,284.00	
5492 · Continuing Recreation:5492-01 · Bingo	3,721.26	
5492 · Continuing Recreation:5492-02 · Coffee Break	527.54	
5492 · Continuing Recreation:5492-03 · Cards	264.08	
5492 · Continuing Recreation:5492-05 · Pot Luck	27.54	
5492 · Continuing Recreation:5492-07 · Saturday Night Summ...	660.00	
5495 · Committee Expense:5495-01 · Policy & Procedure Com...	134.86	
5495 · Committee Expense:5495-03 · Web Site	1,682.70	
5499 · Miscellaneous Expenses	95.00	
5499 · Miscellaneous Expenses:5499-01 · Budget	1,165.56	
5499 · Miscellaneous Expenses:5499-04 · Health & Welfare	169.18	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	635.53	
5499 · Miscellaneous Expenses:5499-07 · Activity Keys	314.70	
5500 · Park Improvements-Donations	6,481.22	
5510 · Office Expense	17,209.37	
5720 · Interest Expense	6.84	
5800 · Capital Outlay	39,504.00	
<b>TOTAL</b>	<b><u>1,654,295.88</u></b>	<b><u>1,654,295.88</u></b>