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10/01/08

Accrual Basis

Trailer Estates Park & Recreation District

Trial Balance

As of September 30, 2008

	Sep 30, 08	
	Debit	Credit
1010 · Bank of America	0.00	
1015 · RBC Centura Bank Account	2,111.58	
1020 · Petty cash	0.00	
1511 · Corporate Certificate of Deposi	299,617.77	
1515 · RBC Centura Investment Acct.	258,999.81	
1516 · Provident Securities	0.00	
1150 · Accounts Receivable	895.47	
1030 · Utility Deposits	38.68	
1100 · Prepaid Insurance	27,887.00	
1120 · Downpayment on Dock	0.00	
1499 · Undeposited Funds	0.00	
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		1,072.25
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		1,194.24
2201 · Refundable Key Card Deposits		19,121.99
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		152.73
2800 · Investment-General Fixed Assets	0.00	
3000 · Opening Bal Equity	0.00	
3200 · Fund Balance		526,794.74
3610 · Interest Income		26,706.43
3613 · Discounts Received		183.17
3615 · Marina Income	88.72	
3615 · Marina Income:3617 · Boat Slip Rental-Owners		18,270.19
3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners		48,870.61
3620 · Facility Rentals:3616 · Marina rentals		20,112.72
3620 · Facility Rentals:3621 · Church rents		7,800.00
3620 · Facility Rentals:3622 · Post Office rents		6,615.00
3620 · Facility Rentals:3623 · Laundry rents		1,713.50
3620 · Facility Rentals:3624 · Halls rentals		50.00
3620 · Facility Rentals:3625 · Storage Lot rentals		28,083.65
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		656.90
3640 · Social Activities:3642 · Continuing:3642-04 · Summer D...		1,220.00
3650 · Application Fee Income		6,925.00
3660 · Donation		7,506.98

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As of September 30, 2008

	Sep 30, 08	
	Debit	Credit
3699 · Miscellaneous Income		5,861.25
3699 · Miscellaneous Income:3699-01 · Lawn		1,049.67
3699 · Miscellaneous Income:3699-02 · Petty Cash		3,219.28
3699 · Miscellaneous Income:3699-03 · Reimbursement - sup...		209.90
5110 · Payroll Expenses	4,300.00	
5110 · Payroll Expenses:5120 · Wages	220,149.25	
5110 · Payroll Expenses:5210 · Payroll taxes	19,508.90	
5110 · Payroll Expenses:5230 · Employee Benefits	70,800.21	
5310 · Legal Expense	17,128.51	
5320 · Accounting Expense	9,710.00	
5340 · Cable T.V.	198,142.68	
5400 · Utilities:5410 · Telephone		89.93
5400 · Utilities:5410 · Telephone:5410-01 · Office	5,433.16	
5400 · Utilities:5410 · Telephone:5410-06 · Woodshop	632.19	
5400 · Utilities:5410 · Telephone:5410-07 · Activity Center	727.32	
5400 · Utilities:5410 · Telephone:5410-08 · Shuffle	586.18	
5400 · Utilities:5420 · Electric:5420-01 · Office	6,054.18	
5400 · Utilities:5420 · Electric:5420-02 · Grounds	14,806.87	
5400 · Utilities:5420 · Electric:5420-03 · Marina	701.11	
5400 · Utilities:5420 · Electric:5420-04 · Pool	11,918.20	
5400 · Utilities:5420 · Electric:5420-05 · Laundry	2,422.08	
5400 · Utilities:5420 · Electric:5420-06 · Woodshop	2,193.48	
5400 · Utilities:5420 · Electric:5420-07 · Activity Center	11,950.44	
5400 · Utilities:5420 · Electric:5420-08 · Shuffle	434.09	
5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall	6,670.40	
5400 · Utilities:5420 · Electric:5420-10 · Beach Facility	85.15	
5400 · Utilities:5420 · Electric:5420-11 · Street Lights	13,592.36	
5400 · Utilities:5430 · Water:5430-02 · Grounds	135.42	
5400 · Utilities:5430 · Water:5430-03 · Marina	766.80	
5400 · Utilities:5430 · Water:5430-04 · Pool	4,492.86	
5400 · Utilities:5430 · Water:5430-05 · Laundry	2,580.97	
5400 · Utilities:5430 · Water:5430-07 · Activity Center	1,246.27	
5400 · Utilities:5430 · Water:5430-08 · Shuffle	355.55	
5400 · Utilities:5430 · Water:5430-10 · Beach Facility	703.94	
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	1,018.92	
5446 · Trash Removal	148,015.89	
5450 · Insurance	94,681.00	
5460 · Maintenance & Repairs		8.75
5460 · Maintenance & Repairs:5460-01 · Office	1,504.99	
5460 · Maintenance & Repairs:5460-02 · Grounds	25,157.33	
5460 · Maintenance & Repairs:5460-04 · Pool	14,561.87	
5460 · Maintenance & Repairs:5460-05 · Laundry	509.51	
5460 · Maintenance & Repairs:5460-06 · Woodshop	1,698.87	
5460 · Maintenance & Repairs:5460-07 · Activity Center	5,279.92	
5460 · Maintenance & Repairs:5460-08 · Shuffle Court	1,759.40	
5460 · Maintenance & Repairs:5460-09 · Large & Small Halls	12,868.90	
5460 · Maintenance & Repairs:5460-10 · Beach Facility	1,203.95	
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...	2,649.30	
5470 · Administrative Expenses	3,271.41	
5470 · Administrative Expenses:5471 · Outside Printing	2,055.03	
5470 · Administrative Expenses:5472 · Legal Notices	443.75	
5470 · Administrative Expenses:5473 · Permits & Fees	575.00	
5470 · Administrative Expenses:5474 · Elections	6,693.63	
5470 · Administrative Expenses:5476 · County Taxes	8,100.67	
5470 · Administrative Expenses:5478 · Bank Fees	163.00	
5470 · Administrative Expenses:5490 · Miscellaneous Expense	93.14	
5480 · Marina Maintenance	2,949.63	
5491 · Seasonal Recreation	315.69	
5491 · Seasonal Recreation:5491-01 · Showtime	3,470.00	

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Accrual Basis

Trailer Estates Park & Recreation District
Trial Balance
As of September 30, 2008

	Sep 30, 08	
	Debit	Credit
5491 · Seasonal Recreation:5491-02 · Saturday Night Dances	7,833.74	
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	4,109.16	
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...	680.00	
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	175.63	
5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing	635.53	
5499 · Miscellaneous Expenses:5499-07 · Activity Keys	314.70	
5500 · Park Improvements-Donations	6,480.43	
5510 · Office Expense	20,415.90	
5720 · Interest Expense	6.84	
5800 · Capital Outlay	42,704.00	
TOTAL	<u>1,666,502.34</u>	<u>1,666,502.34</u>