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05/04/10

Accrual Basis

**Trailer Estates Park & Recreation District**  
**Trial Balance**  
**As of April 30, 2010**

|  | Apr 30, 10   |              |
|--|--------------|--------------|
|  | Debit        | Credit       |
| 1010 · Bank of America                                     | 0.00         |              |
| 1015 · RBC Centura Bank Account                            | 2,076.12     |              |
| 1020 · Petty cash  | 0.00         |              |
| 1511 · Corporate Certificate of Deposi                     | 0.00         |              |
| 1515 · RBC Centura Investment Acct.                        | 1,299,325.12 |              |
| 1516 · Provident Securities                                | 0.00         |              |
| 1150 · Accounts Receivable                                 | 21,653.07    |              |
| 1155 · Health Insurance Receivable                         | 0.19         |              |
| 1030 · Utility Deposits                                    | 38.68        |              |
| 1100 · Prepaid Insurance                                   | 22,834.00    |              |
| 1120 · Downpayment on Dock                                 | 0.00         |              |
| 1499 · Undeposited Funds                                   | 935.19       |              |
| 1610 · Land  | 100,000.00   |              |
| 1620 · Structures  | 1,344,835.00 |              |
| 1621 · Acc Depr - Sturctures                               |              | 1,030,442.14 |
| 1640 · Park Improvements                                   | 607,472.00   |              |
| 1641 · Acc Depr - Park Improvements                        |              | 468,149.93   |
| 1660 · Furniture and Fixtures                              | 243,888.59   |              |
| 1661 · Acc Depr - Furniture & Fixtures                     |              | 165,150.23   |
| 2010 · Accounts Payable                                    |              | 199,849.00   |
| 2160 · Wages Payable                                       |              | 2,645.00     |
| 2171 · Sales Tax Payable                                   |              | 1,587.99     |
| 2180 · Payroll Liabilities:2181 · Payroll Taxes Payable    |              | 41.72        |
| 2180 · Payroll Liabilities:2185 · Retirement Payable       |              | 10.00        |
| 2180 · Payroll Liabilities:2190 · Health Insurance Payable | 4,550.39     |              |
| 2201 · Refundable Key Card Deposits                        |              | 21,175.49    |
| 2202 · Hall Deposits                                       |              | 275.00       |
| 2203 · Blood Pressure                                      | 0.00         |              |
| 2208 · Woodshop  | 0.00         |              |
| 2211 · Ceramics  | 0.00         |              |
| 2212 · Deferred Rental Revenue                             |              | 39,882.24    |
| 2300 · Due to Clubs  | 69.60        |              |
| 2400 · Beautification/Bricks                               |              | 4,750.08     |
| 2401 · Kitchen Stove                                       | 0.00         |              |
| 2402 · Chairs  | 0.00         |              |
| 2403 · KILN  | 0.00         |              |
| 2410 · Donations - Miscellaneous                           |              | 4,075.35     |
| 2420 · Promissory Notes                                    |              | 897,500.00   |
| 2800 · Investment-General Fixed Assets                     |              | 632,454.00   |
| 3000 · Opening Bal Equity                                  | 0.00         |              |
| 3200 · Fund Balance  |              | 90,491.79    |
| 2500 · 50/50 Funds Payable                                 | 2,037.89     |              |
| 3500 · Income from Reserves                                |              | 50.00        |
| 3610 · Interest Income                                     |              | 381.84       |
| 3613 · Discounts Received                                  |              | 84.75        |
| 3615 · Marina Income:3617 · Boat Slip Rental-Owners        |              | 10,948.95    |
| 3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners  |              | 20,941.67    |

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| 3620 · Facility Rentals   |            | 25.00        |
| 3620 · Facility Rentals:3616 · Marina rentals                                 |            | 12,426.77    |
| 3620 · Facility Rentals:3621 · Church rents                                   |            | 4,970.00     |
| 3620 · Facility Rentals:3622 · Post Office rents                              |            | 3,858.75     |
| 3620 · Facility Rentals:3623 · Laundry rents                                  |            | 6,097.99     |
| 3620 · Facility Rentals:3625 · Storage Lot rentals                            |            | 18,606.39    |
| 3630 · Assessments  |            | 1,056,524.02 |
| 3640 · Social Activities:3641 · Seasonal                                      |            | 98.00        |
| 3640 · Social Activities:3641 · Seasonal:3641-01 · Showtime                   |            | 2,110.26     |
| 3640 · Social Activities:3641 · Seasonal:3641-02 · Saturday Night Dance       |            | 6,916.00     |
| 3640 · Social Activities:3641 · Seasonal:3641-03 · New Year's Eve             |            | 3,344.00     |
| 3640 · Social Activities:3641 · Seasonal:3641-05 · Yoga                       |            | 872.00       |
| 3640 · Social Activities:3641 · Seasonal:3641-06 · Aerobics                   | 468.00     |              |
| 3640 · Social Activities:3641 · Seasonal:3641-07 · Art-Ceramics-China-Copper  |            | 638.00       |
| 3640 · Social Activities:3641 · Seasonal:3641-11 · Country Line Dance         |            | 1,329.75     |
| 3640 · Social Activities:3641 · Seasonal:3641-15 · Saturday Night Dance 50/50 |            | 1,256.03     |
| 3640 · Social Activities:3641 · Seasonal:3641-16 · Vegas Night 50/50          |            | 481.00       |
| 3640 · Social Activities:3642 · Continuing:3642-01 · Bingo                    |            | 631.90       |
| 3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break             |            | 290.43       |
| 3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance             |            | 425.00       |
| 3650 · Application Fee Income   |            | 6,600.00     |
| 3660 · Donation   |            | 2,711.52     |
| 3699 · Miscellaneous Income   |            | 13,577.32    |
| 3699 · Miscellaneous Income:3699-01 · Lawn                                    |            | 518.33       |
| 3699 · Miscellaneous Income:3699-02 · Petty Cash                              |            | 2,427.55     |
| 3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies                |            | 2,596.05     |
| 3699 · Miscellaneous Income:3699-04 · Hall Deposit                            |            | 150.00       |
| 5110 · Payroll Expenses   | 14,794.10  |              |
| 5110 · Payroll Expenses:5120 · Wages  | 120,277.20 |              |
| 5110 · Payroll Expenses:5210 · Payroll taxes                                  | 10,746.88  |              |
| 5110 · Payroll Expenses:5230 · Employee Benefits                              | 48,158.59  |              |
| 5310 · Legal Expense:5310-02 · Lawsuit  | 486,144.49 |              |
| 5310 · Legal Expense:5310-03 · Park Litigation                                | 1,001.20   |              |
| 5320 · Accounting Expense   | 13,737.50  |              |
| 5340 · Cable T.V.   | 126,283.71 |              |
| 5400 · Utilities:5410 · Telephone:5410-01 · Office                            | 3,145.00   |              |
| 5400 · Utilities:5410 · Telephone:5410-06 · Woodshop                          | 330.07     |              |
| 5400 · Utilities:5410 · Telephone:5410-07 · Activity Center                   | 374.90     |              |
| 5400 · Utilities:5410 · Telephone:5410-08 · Shuffle                           | 247.73     |              |
| 5400 · Utilities:5420 · Electric:5420-02 · Grounds                            | 779.64     |              |
| 5400 · Utilities:5420 · Electric:5420-03 · Marina                             | 221.14     |              |
| 5400 · Utilities:5420 · Electric:5420-04 · Pool                               | 12,521.04  |              |
| 5400 · Utilities:5420 · Electric:5420-05 · Laundry                            | 1,099.68   |              |
| 5400 · Utilities:5420 · Electric:5420-06 · Woodshop                           | 927.56     |              |
| 5400 · Utilities:5420 · Electric:5420-07 · Activity Center                    | 6,806.48   |              |
| 5400 · Utilities:5420 · Electric:5420-08 · Shuffle                            | 176.27     |              |
| 5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall                 | 2,709.86   |              |

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**As of April 30, 2010**

|   | Apr 30, 10 |          |
|---|------------|----------|
|   | Debit      | Credit   |
| 5400 · Utilities:5420 · Electric:5420-11 · Street Lights        | 15,979.54  |          |
| 5400 · Utilities:5430 · Water:5430-02 · Grounds                 | 35.53      |          |
| 5400 · Utilities:5430 · Water:5430-03 · Marina                  | 436.52     |          |
| 5400 · Utilities:5430 · Water:5430-04 · Pool                    | 4,141.32   |          |
| 5400 · Utilities:5430 · Water:5430-05 · Laundry                 | 2,845.80   |          |
| 5400 · Utilities:5430 · Water:5430-08 · Shuffle                 | 266.50     |          |
| 5400 · Utilities:5430 · Water:5430-10 · Beach Facility          | 557.76     |          |
| 5400 · Utilities:5440 · Natural Gas:5440-04 · Pool              | 4,497.30   |          |
| 5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry           | 1,300.94   |          |
| 5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen           | 525.21     |          |
| 5446 · Trash Removal  | 87,884.72  |          |
| 5450 · Insurance  | 20,241.80  |          |
| 5450 · Insurance:5450-01 · Director's & Officers                |            | 2,216.02 |
| 5450 · Insurance:5450-02 · Florida League of Cities             | 13,064.00  |          |
| 5450 · Insurance:5450-04 · Surety Bond                          | 165.00     |          |
| 5460 · Maintenance & Repairs                                    | 119.00     |          |
| 5460 · Maintenance & Repairs:5460-01 · Office                   | 1,204.89   |          |
| 5460 · Maintenance & Repairs:5460-02 · Grounds                  | 15,318.02  |          |
| 5460 · Maintenance & Repairs:5460-03 · Marina                   | 898.22     |          |
| 5460 · Maintenance & Repairs:5460-04 · Pool                     | 8,587.09   |          |
| 5460 · Maintenance & Repairs:5460-05 · Laundry                  | 1,292.69   |          |
| 5460 · Maintenance & Repairs:5460-06 · Woodshop                 | 164.10     |          |
| 5460 · Maintenance & Repairs:5460-07 · Activity Center          | 491.25     |          |
| 5460 · Maintenance & Repairs:5460-08 · Shuffle Court            | 1,996.73   |          |
| 5460 · Maintenance & Repairs:5460-09 · Large & Small Halls      | 1,454.49   |          |
| 5460 · Maintenance & Repairs:5460-10 · Beach Facility           | 729.98     |          |
| 5460 · Maintenance & Repairs:5460-13 · Post Office              | 14.52      |          |
| 5460 · Maintenance & Repairs:5462 · Tool Expense                | 95.85      |          |
| 5460 · Maintenance & Repairs:5463 · Truck & Tractor maintenance | 239.55     |          |
| 5460 · Maintenance & Repairs:5464 · Fuel Charge                 | 147.30     |          |
| 5470 · Administrative Expenses                                  | 33.97      |          |
| 5470 · Administrative Expenses:5471 · Outside Printing          | 454.66     |          |
| 5470 · Administrative Expenses:5472 · Legal Notices             | 608.76     |          |
| 5470 · Administrative Expenses:5473 · Permits & Fees            | 296.60     |          |
| 5470 · Administrative Expenses:5474 · Elections                 | 7,042.25   |          |
| 5470 · Administrative Expenses:5476 · County Taxes              | 6,064.29   |          |
| 5470 · Administrative Expenses:5477 · State Sales & Use tax     | 1.22       |          |
| 5470 · Administrative Expenses:5478 · Bank Fees                 | 380.04     |          |
| 5470 · Administrative Expenses:5490 · Miscellaneous Expense     | 279.29     |          |
| 5480 · Marina Maintenance                                       | 790.94     |          |
| 5491 · Seasonal Recreation                                      | 333.30     |          |
| 5491 · Seasonal Recreation:5491-01 · Showtime                   | 2,475.00   |          |
| 5491 · Seasonal Recreation:5491-02 · Saturday Night Dances      | 5,836.04   |          |
| 5491 · Seasonal Recreation:5491-03 · New Year's Eve             | 3,246.47   |          |
| 5491 · Seasonal Recreation:5491-04 · Christmas Party            | 418.61     |          |
| 5491 · Seasonal Recreation:5491-05 · Yoga                       | 1,215.00   |          |
| 5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper  | 2,600.00   |          |

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|  | Apr 30, 10                 |                            |
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|  | Debit                      | Credit                     |
| 5491 · Seasonal Recreation:5491-11 · Country Line Dance            | 1,800.00                   |                            |
| 5491 · Seasonal Recreation:5491-16 · Recreation Items              | 7.79                       |                            |
| 5491 · Seasonal Recreation:5491-17 · 50/50                         | 38.17                      |                            |
| 5492 · Continuing Recreation                                       | 795.00                     |                            |
| 5492 · Continuing Recreation:5492-01 · Bingo                       | 3,641.65                   |                            |
| 5492 · Continuing Recreation:5492-02 · Coffee Break                | 440.00                     |                            |
| 5492 · Continuing Recreation:5492-03 · Cards                       | 105.00                     |                            |
| 5492 · Continuing Recreation:5492-07 · Saturday Night Summer Dance | 286.75                     |                            |
| 5495 · Committee Expense:5495-03 · Web Site                        | 142.80                     |                            |
| 5499 · Miscellaneous Expenses                                      | 3,754.62                   |                            |
| 5499 · Miscellaneous Expenses:5499-02 · Petty Cash                 | 17.50                      |                            |
| 5499 · Miscellaneous Expenses:5499-03 · Memorial Service           | 53.61                      |                            |
| 5499 · Miscellaneous Expenses:5499-04 · Health & Welfare           | 76.19                      |                            |
| 5499 · Miscellaneous Expenses:5499-06 · Annual Audit Mailing       | 25.00                      |                            |
| 5499 · Miscellaneous Expenses:5499-08 · Club Donation              | 5,033.71                   |                            |
| 5500 · Park Improvements-Donations                                 | 120.00                     |                            |
| 5510 · Office Expense  | 8,808.52                   |                            |
| <b>TOTAL</b>   | <b><u>4,742,585.25</u></b> | <b><u>4,742,585.25</u></b> |