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06/07/10

Accrual Basis

**Trailer Estates Park & Recreation District
Trial Balance
As of May 31, 2010**

| | May 31, 10 | |
|------------------------------------------------------------|--------------|--------------|
| | Debit | Credit |
| 1010 · Bank of America | 0.00 | |
| 1015 · RBC Centura Bank Account | 31,533.76 | |
| 1020 · Petty cash | 0.00 | |
| 1511 · Corporate Certificate of Deposi | 0.00 | |
| 1515 · RBC Centura Investment Acct. | 1,194,033.27 | |
| 1516 · Provident Securities | 0.00 | |
| 1150 · Accounts Receivable | 22,282.51 | |
| 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 | | 319.50 |
| 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 | | 2,027.41 |
| 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 | | 20,010.49 |
| 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 | | 4,930.08 |
| 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 | | 489.60 |
| 3613 · Discounts Received | | 93.82 |
| 3615 · Marina Income:3617 · Boat Slip Rental-Owners | | 12,422.34 |
| 3615 · Marina Income:3618 · Boat Slip Rental - Non-Owners | | 28,843.90 |

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| | Debit | Credit |
| 3620 · Facility Rentals | | 25.00 |
| 3620 · Facility Rentals:3616 · Marina rentals | | 14,102.83 |
| 3620 · Facility Rentals:3621 · Church rents | | 5,705.00 |
| 3620 · Facility Rentals:3622 · Post Office rents | | 4,410.00 |
| 3620 · Facility Rentals:3623 · Laundry rents | | 6,097.99 |
| 3620 · Facility Rentals:3625 · Storage Lot rentals | | 19,156.95 |
| 3630 · Assessments | | 1,080,131.88 |
| 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 | | 894.00 |
| 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 | | 729.40 |
| 3640 · Social Activities:3642 · Continuing:3642-02 · Coffee Break | | 290.43 |
| 3640 · Social Activities:3642 · Continuing:3642-04 · Summer Dance | | 580.00 |
| 3650 · Application Fee Income | | 6,800.00 |
| 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 | | 2,559.38 |
| 3699 · Miscellaneous Income:3699-03 · Reimbursement - supplies | | 2,746.43 |
| 3699 · Miscellaneous Income:3699-04 · Hall Deposit | | 200.00 |
| 3699 · Miscellaneous Income:3699-05 · Share Program | | 90.65 |
| 5110 · Payroll Expenses | 16,913.10 | |
| 5110 · Payroll Expenses:5120 · Wages | 135,973.20 | |
| 5110 · Payroll Expenses:5210 · Payroll taxes | 12,129.73 | |
| 5110 · Payroll Expenses:5230 · Employee Benefits | 54,473.06 | |
| 5310 · Legal Expense:5310-02 · Miscellaneous lawsuit expense | 527,950.13 | |
| 5310 · Legal Expense:5310-03 · Other park related legal exp | 1,001.20 | |
| 5320 · Accounting Expense | 13,737.50 | |
| 5340 · Cable T.V. | 126,283.71 | |
| 5400 · Utilities:5410 · Telephone:5410-01 · Office | 3,486.66 | |
| 5400 · Utilities:5410 · Telephone:5410-06 · Woodshop | 385.27 | |
| 5400 · Utilities:5410 · Telephone:5410-07 · Activity Center | 438.46 | |
| 5400 · Utilities:5410 · Telephone:5410-08 · Shuffle | 297.53 | |
| 5400 · Utilities:5420 · Electric:5420-02 · Grounds | 888.48 | |
| 5400 · Utilities:5420 · Electric:5420-03 · Marina | 248.01 | |
| 5400 · Utilities:5420 · Electric:5420-04 · Pool | 14,136.82 | |
| 5400 · Utilities:5420 · Electric:5420-05 · Laundry | 1,220.84 | |
| 5400 · Utilities:5420 · Electric:5420-06 · Woodshop | 1,007.27 | |
| 5400 · Utilities:5420 · Electric:5420-07 · Activity Center | 7,516.21 | |
| 5400 · Utilities:5420 · Electric:5420-08 · Shuffle | 208.33 | |

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| | May 31, 10 | |
|-----------------------------------------------------------------|------------|----------|
| | Debit | Credit |
| 5400 · Utilities:5420 · Electric:5420-09 · Large & Small Hall | 3,059.70 | |
| 5400 · Utilities:5420 · Electric:5420-11 · Street Lights | 18,186.50 | |
| 5400 · Utilities:5430 · Water:5430-02 · Grounds | 39.11 | |
| 5400 · Utilities:5430 · Water:5430-03 · Marina | 484.98 | |
| 5400 · Utilities:5430 · Water:5430-04 · Pool | 4,624.25 | |
| 5400 · Utilities:5430 · Water:5430-05 · Laundry | 3,155.60 | |
| 5400 · Utilities:5430 · Water:5430-08 · Shuffle | 293.04 | |
| 5400 · Utilities:5430 · Water:5430-10 · Beach Facility | 625.23 | |
| 5400 · Utilities:5440 · Natural Gas:5440-04 · Pool | 4,280.12 | |
| 5400 · Utilities:5440 · Natural Gas:5440-05 · Laundry | 1,538.87 | |
| 5400 · Utilities:5440 · Natural Gas:5440-12 · Kitchen | 610.86 | |
| 5446 · Trash Removal | 100,439.68 | |
| 5450 · Insurance | 21,495.80 | |
| 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 | 1,992.12 | |
| 5460 · Maintenance & Repairs:5460-02 · Grounds | 16,937.39 | |
| 5460 · Maintenance & Repairs:5460-03 · Marina | 913.70 | |
| 5460 · Maintenance & Repairs:5460-04 · Pool | 9,552.30 | |
| 5460 · Maintenance & Repairs:5460-05 · Laundry | 1,795.63 | |
| 5460 · Maintenance & Repairs:5460-06 · Woodshop | 164.14 | |
| 5460 · Maintenance & Repairs:5460-07 · Activity Center | 648.79 | |
| 5460 · Maintenance & Repairs:5460-08 · Shuffle Court | 1,952.79 | |
| 5460 · Maintenance & Repairs:5460-09 · Large & Small Halls | 1,761.68 | |
| 5460 · Maintenance & Repairs:5460-10 · Beach Facility | 837.36 | |
| 5460 · Maintenance & Repairs:5460-13 · Post Office | 14.52 | |
| 5460 · Maintenance & Repairs:5462 · Tool Expense | 163.96 | |
| 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 | 469.66 | |
| 5470 · Administrative Expenses:5472 · Legal Notices | 608.76 | |
| 5470 · Administrative Expenses:5473 · Permits & Fees | 671.60 | |
| 5470 · Administrative Expenses:5474 · Elections | 7,111.29 | |
| 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 | 450.35 | |
| 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 | 6,036.04 | |
| 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 | |

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| | May 31, 10 | |
|--------------------------------------------------------------------|----------------------------|----------------------------|
| | <u>Debit</u> | <u>Credit</u> |
| 5491 · Seasonal Recreation:5491-07 · Art,Ceramics,China,Copper | 2,600.00 | |
| 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 | 3,978.50 | |
| 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 | 386.75 | |
| 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 | 5,184.09 | |
| 5500 · Park Improvements-Donations | 120.00 | |
| 5510 · Office Expense | 28,496.54 | |
| TOTAL | <u>4,779,869.71</u> | <u>4,779,869.71</u> |