

Willow Springs Association
General Ledger
As of July 31, 2019

08/28/19

Accrual Basis

Type	Date	Num	Name	Debit	Credit	Balance
101 · World Savings Bank						0.00
Total 101 · World Savings Bank						0.00
102 · Central California Bank						0.00
Total 102 · Central California Bank						0.00
103 · Umpqua Bank						0.00
Total 103 · Umpqua Bank						0.00
104 · Wachovia Reserve Account						0.00
Total 104 · Wachovia Reserve Account						0.00
105 · Wachovia Insurance Account						0.00
Total 105 · Wachovia Insurance Account						0.00
106 · Umpqua Insurance Reserve Acct.						0.00
Total 106 · Umpqua Insurance Reserve Acct.						0.00
107 · U.S. Bank Business Savings						60,881.49
Deposit	07/31/2019			10.34		60,891.83
Total 107 · U.S. Bank Business Savings				10.34	0.00	60,891.83
108 · Guaranty Bank CD - 1779861739						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
109 · Oak Valley Bank Bus. Checking						34,522.85
Check	07/02/2019	5461	Titchual, David		439.58	34,083.27
Check	07/02/2019	5462	Kalene Mcmillon		100.00	33,983.27
Check	07/02/2019	5463	P G & E		617.46	33,365.81
Check	07/02/2019	5464	TUD		270.00	33,095.81
Check	07/02/2019	5465	Wheeler, April		760.00	32,335.81
Deposit	07/03/2019			2,119.50		34,455.31
Deposit	07/08/2019			1,664.50		36,119.81
Check	07/08/2019	5466	Robert A. Hawks Jr....		315.00	35,804.81
Check	07/08/2019	5467	Total Funds		300.00	35,504.81
Check	07/08/2019	5468	Reich's Outpost		71.34	35,433.47
Check	07/08/2019	5469	State Comp Insuran...		1,484.50	33,948.97
Check	07/08/2019	5470	Tractor Supply		19.99	33,928.98
Check	07/08/2019	5471	Waste Management...		205.17	33,723.81
Check	07/08/2019	5472	James & CarolCotc...		61.42	33,662.39
Deposit	07/09/2019			49.50		33,711.89
Deposit	07/15/2019			1,516.50		35,228.39
Check	07/16/2019	5473	James, Robert		30.00	35,198.39
Check	07/16/2019	5474	Tuolumne County R...		78.00	35,120.39
Check	07/16/2019	5475	Titchenal, David		104.40	35,015.99
Check	07/23/2019	5476	A T & T		145.57	34,870.42
Check	07/23/2019	5477	Franchise Tax Board		10.00	34,860.42
Check	07/23/2019	5478	Robert A. Hawks Jr....		1,320.00	33,540.42
Check	07/23/2019	5479	Integrated Services		25.90	33,514.52
Check	07/23/2019	5480	The Lake Doctors		895.00	32,619.52
Deposit	07/25/2019			717.00		33,336.52
Check	07/30/2019	5481	TUD		349.02	32,987.50
Check	07/30/2019	5482	P G & E		598.36	32,389.14
Check	07/30/2019	5483	Martin, Frank L		90.40	32,298.74
Check	07/30/2019	5484	Padavana, Paul A		25.19	32,273.55
Check	07/30/2019	5485	Titchenal, Darleen A		22.60	32,250.95
Paycheck	07/31/2019	5486	Martin, Frank L		1,109.90	31,141.05
Paycheck	07/31/2019	5488	Padavana, Paul A		780.15	30,360.90
Paycheck	07/31/2019	5489	Titchenal, Darleen A		931.44	29,429.46
Liability Check	07/31/2019	E-pay	EDD		32.20	29,397.26
Liability Check	07/31/2019	EPAY	United States Treas...		612.62	28,784.64
Liability Check	07/31/2019	E-pay	EDD		33.29	28,751.35
Total 109 · Oak Valley Bank Bus. Checking				6,067.00	11,838.50	28,751.35
110 · Oak Valley Bank Insurance Acct						16,824.23
Deposit	07/31/2019			0.71		16,824.94
Total 110 · Oak Valley Bank Insurance Acct				0.71	0.00	16,824.94

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Type	Date	Num	Name	Debit	Credit	Balance
111 · Guaranty Bank CDs						0.00
111.01 · Guaranty Bank CD - 1778554426						0.00
Total 111.01 · Guaranty Bank CD - 1778554426						0.00
111.02 · Guaranty Bank CD - 1779864071						0.00
Total 111.02 · Guaranty Bank CD - 1779864071						0.00
111 · Guaranty Bank CDs - Other						0.00
Total 111 · Guaranty Bank CDs - Other						0.00
Total 111 · Guaranty Bank CDs						0.00
111.03 · Guaranty Bank CD - 1780681324						0.00
Total 111.03 · Guaranty Bank CD - 1780681324						0.00
112 · U.S. Bank CD Accounts						0.00
112.01 · US Bank CD 353406221161						0.00
Total 112.01 · US Bank CD 353406221161						0.00
112.02 · US Bank CD 353406305667						0.00
Total 112.02 · US Bank CD 353406305667						0.00
112.03 · US Bank CD 353406770985						0.00
Total 112.03 · US Bank CD 353406770985						0.00
112 · U.S. Bank CD Accounts - Other						0.00
Total 112 · U.S. Bank CD Accounts - Other						0.00
Total 112 · U.S. Bank CD Accounts						0.00
118 · Umpqua Bank - CD						0.00
Total 118 · Umpqua Bank - CD						0.00
1200 · *Accounts Receivable						0.00
Total 1200 · *Accounts Receivable						0.00
119 · Petty Cash						150.00
Total 119 · Petty Cash						150.00
120 · Accounts Receivable						26,709.91
120.01 · Dues						0.00
Total 120.01 · Dues						0.00
120.04 · Advertising/Newsletter						0.00
Total 120.04 · Advertising/Newsletter						0.00
120.09 · Transfer Fees						0.00
Total 120.09 · Transfer Fees						0.00
120.10 · Misc.						0.00
Total 120.10 · Misc.						0.00
120 · Accounts Receivable - Other						26,709.91
Deposit	07/03/2019				2,009.50	24,700.41
Deposit	07/08/2019				1,017.00	23,683.41
Deposit	07/09/2019				49.50	23,633.91
Deposit	07/15/2019				1,179.00	22,454.91
Deposit	07/25/2019				617.00	21,837.91
Total 120 · Accounts Receivable - Other				0.00	4,872.00	21,837.91
Total 120 · Accounts Receivable				0.00	4,872.00	21,837.91
120.06 · Clubhouse Rental						0.00
Total 120.06 · Clubhouse Rental						0.00
142 · Employee Advances						0.00
Total 142 · Employee Advances						0.00
1499 · Undeposited Funds						0.00
Total 1499 · Undeposited Funds						0.00
170 · Prepaid Work Comp Premium						20,359.17

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Type	Date	Num	Name	Debit	Credit	Balance
Check	07/08/2019	5469	State Comp Insuran...	1,484.50		21,843.67
Paycheck	07/31/2019	5486	Martin, Frank L		11.06	21,832.61
Paycheck	07/31/2019	5488	Padavana, Paul A		65.24	21,767.37
Paycheck	07/31/2019	5489	Titchenal, Darleen A		9.32	21,758.05
Total 170 · Prepaid Work Comp Premium				1,484.50	85.62	21,758.05
206 · Buildings						44,753.00
Total 206 · Buildings						44,753.00
207 · Building Improvements						86,274.17
Total 207 · Building Improvements						86,274.17
211 · Furniture & Fixtures						28,297.92
Total 211 · Furniture & Fixtures						28,297.92
213 · Machinery & Equipment						46,137.11
Total 213 · Machinery & Equipment						46,137.11
217 · Land						10,132.00
Total 217 · Land						10,132.00
218 · Land Improvements						199,968.20
Total 218 · Land Improvements						199,968.20
219 · Leasehold Improvement						0.00
Total 219 · Leasehold Improvement						0.00
230 · Accumulated Depreciation						-339,923.34
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-11,972.42
General Journal	07/01/2019	CPA ...			44.42	-12,016.84
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-12,016.84
230.03 · Mach & Equip Depreciation						-48,885.17
General Journal	07/01/2019	CPA ...			151.17	-49,036.34
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-49,036.34
230.04 · Land Improvements Depreciation						-232,723.75
General Journal	07/01/2019	CPA ...			698.75	-233,422.50
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-233,422.50
230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-340,817.68
2000 · Accounts Payable						0.00
Total 2000 · Accounts Payable						0.00
310 · Garnishment						0.00
Total 310 · Garnishment						0.00
312 · Workers Compensation Payable						0.00
Total 312 · Workers Compensation Payable						0.00
330 · Payroll Liabilities						-91.12
330.01 · Fed Withholding						0.00
Paycheck	07/31/2019	5486	Martin, Frank L	0.00		0.00
Paycheck	07/31/2019	5488	Padavana, Paul A		116.00	-116.00
Paycheck	07/31/2019	5489	Titchenal, Darleen A		4.00	-120.00
Liability Check	07/31/2019	EPAY	United States Treas...	120.00		0.00
Total 330.01 · Fed Withholding				120.00	120.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	07/31/2019	5486	Martin, Frank L		185.90	-185.90
Paycheck	07/31/2019	5488	Padavana, Paul A		150.08	-335.98

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Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	07/31/2019	5489	Titchenal, Darleen A		156.64	-492.62
Liability Check	07/31/2019	EPAY	United States Treas...	492.62		0.00
Total 330.02 · F I C A Payable				492.62	492.62	0.00
330.03 · S D I Payable						0.00
Paycheck	07/31/2019	5486	Martin, Frank L		12.15	-12.15
Paycheck	07/31/2019	5488	Padavana, Paul A		9.81	-21.96
Paycheck	07/31/2019	5489	Titchenal, Darleen A		10.24	-32.20
Liability Check	07/31/2019	E-pay	EDD	32.20		0.00
Total 330.03 · S D I Payable				32.20	32.20	0.00
330.04 · State Withholding						0.00
Paycheck	07/31/2019	5486	Martin, Frank L	0.00		0.00
Paycheck	07/31/2019	5488	Padavana, Paul A	0.00		0.00
Paycheck	07/31/2019	5489	Titchenal, Darleen A	0.00		0.00
Liability Check	07/31/2019	E-pay	EDD	0.00		0.00
Total 330.04 · State Withholding				0.00	0.00	0.00
330.05 · F U T A Payable						-91.12
Paycheck	07/31/2019	5486	Martin, Frank L	0.00		-91.12
Paycheck	07/31/2019	5488	Padavana, Paul A		5.88	-97.00
Paycheck	07/31/2019	5489	Titchenal, Darleen A		6.14	-103.14
Total 330.05 · F U T A Payable				0.00	12.02	-103.14
330.06 · S U T A Payable						0.00
Paycheck	07/31/2019	5486	Martin, Frank L	0.00		0.00
Paycheck	07/31/2019	5488	Padavana, Paul A		14.72	-14.72
Paycheck	07/31/2019	5489	Titchenal, Darleen A		15.36	-30.08
Liability Check	07/31/2019	E-pay	EDD	30.08		0.00
Total 330.06 · S U T A Payable				30.08	30.08	0.00
330.07 · ETT						0.00
Paycheck	07/31/2019	5486	Martin, Frank L		1.21	-1.21
Paycheck	07/31/2019	5488	Padavana, Paul A		0.98	-2.19
Paycheck	07/31/2019	5489	Titchenal, Darleen A		1.02	-3.21
Liability Check	07/31/2019	E-pay	EDD	3.21		0.00
Total 330.07 · ETT				3.21	3.21	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	07/31/2019	5486	Martin, Frank L	0.00		0.00
Paycheck	07/31/2019	5488	Padavana, Paul A	0.00		0.00
Paycheck	07/31/2019	5489	Titchenal, Darleen A	0.00		0.00
Liability Check	07/31/2019	EPAY	United States Treas...	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				678.11	690.13	-103.14
3000 · Opening Bal Equity						0.00
Total 3000 · Opening Bal Equity						0.00
511 · Members Equity						-542.00
Total 511 · Members Equity						-542.00
512 · Retained Earnings						-215,806.35
Total 512 · Retained Earnings						-215,806.35
601 · Membership Dues						-24,403.50
Total 601 · Membership Dues						-24,403.50
602 · Bank Interest						-10.49
Deposit	07/31/2019				0.71	-11.20
Deposit	07/31/2019				10.34	-21.54
Total 602 · Bank Interest				0.00	11.05	-21.54
603 · Donations						0.00

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Type	Date	Num	Name	Debit	Credit	Balance
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-20.00
Deposit	07/03/2019				10.00	-30.00
Total 604 · Advertising & Newsletter						-30.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-1,295.00
Check	07/02/2019	5462	Kalene Mcmillon	100.00		-1,195.00
Deposit	07/03/2019				100.00	-1,295.00
Deposit	07/08/2019				647.50	-1,942.50
Deposit	07/15/2019				337.50	-2,280.00
Deposit	07/25/2019				100.00	-2,380.00
Total 606 · Clubhouse Rental/Barn						-2,380.00
607 · Service Charges						0.00
Total 607 · Service Charges						0.00
608 · Liens & Small Claims						0.00
Total 608 · Liens & Small Claims						0.00
609 · Transfer Fees						0.00
Total 609 · Transfer Fees						0.00
610 · Miscellaneous Income						0.00
Total 610 · Miscellaneous Income						0.00
611 · Late Fee						0.00
Total 611 · Late Fee						0.00
701 · Suspense						0.00
Total 701 · Suspense						0.00
711 · Salaries & Wages						2,602.01
711.01 · Wages-Office						1,603.01
Paycheck	07/31/2019	5486	Martin, Frank L	1,215.00		2,818.01
Paycheck	07/31/2019	5489	Titchenal, Darleen A	1,024.00		3,842.01
Total 711.01 · Wages-Office						3,842.01
711.02 · Wages - Maintenance						999.00
Paycheck	07/31/2019	5488	Padavana, Paul A	981.00		1,980.00
Total 711.02 · Wages - Maintenance						1,980.00
711.03 · Wages - Janitorial						0.00
Total 711.03 · Wages - Janitorial						0.00
711 · Salaries & Wages - Other						0.00
Total 711 · Salaries & Wages - Other						0.00
Total 711 · Salaries & Wages						5,822.01
717 · Temporary Help						0.00
Total 717 · Temporary Help						0.00
720 · Accounting						0.00
Total 720 · Accounting						0.00
723 · Advertising						0.00
Total 723 · Advertising						0.00
728 · Bad Debt Expense						0.00
Total 728 · Bad Debt Expense						0.00
730 · Service Charge						7.50
Total 730 · Service Charge						7.50
734 · Contributions/Donations						0.00

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Type	Date	Num	Name	Debit	Credit	Balance
Total 734 · Contributions/Donations						0.00
738 · Depreciation						894.34
General Journal	07/01/2019	CPA ...		894.34		1,788.68
Total 738 · Depreciation						1,788.68
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						0.00
Total 750 · Equipment Rental						0.00
758 · Insurance						81.02
758.01 · Workman Comp Insurance						81.02
Paycheck	07/31/2019	5486	Martin, Frank L	11.06		92.08
Paycheck	07/31/2019	5488	Padavana, Paul A	65.24		157.32
Paycheck	07/31/2019	5489	Titchenal, Darleen A	9.32		166.64
Total 758.01 · Workman Comp Insurance						166.64
758.02 · Insurance - Miscellaneous						0.00
Total 758.02 · Insurance - Miscellaneous						0.00
758 · Insurance - Other						0.00
Total 758 · Insurance - Other						0.00
Total 758 · Insurance						166.64
762 · Interest						0.00
Total 762 · Interest						0.00
765 · Legal & Professional Services						250.00
Check	07/08/2019	5466	Robert A. Hawks Jr....	315.00		565.00
Check	07/16/2019	5473	James, Robert	30.00		595.00
Check	07/23/2019	5478	Robert A. Hawks Jr....	1,320.00		1,915.00
Total 765 · Legal & Professional Services						1,915.00
766 · Licenses Permits & Fees						0.00
Check	07/16/2019	5474	Tuolumne County R...	78.00		78.00
Check	07/23/2019	5477	Franchise Tax Board	10.00		88.00
Total 766 · Licenses Permits & Fees						88.00
767 · Maintenance						895.00
767.01 · Clubhouse Maintenance						0.00
Total 767.01 · Clubhouse Maintenance						0.00
767.02 · Ground Maintenance						0.00
Total 767.02 · Ground Maintenance						0.00
767.03 · Lake Maintenance						895.00
Check	07/23/2019	5480	The Lake Doctors	895.00		1,790.00
Total 767.03 · Lake Maintenance						1,790.00
767 · Maintenance - Other						0.00
Total 767 · Maintenance - Other						0.00
Total 767 · Maintenance						1,790.00
768 · Mileage Expense						113.01
Check	07/30/2019	5483	Martin, Frank L	90.40		203.41
Check	07/30/2019	5484	Padavana, Paul A	14.69		218.10
Check	07/30/2019	5485	Titchenal, Darleen A	22.60		240.70
Total 768 · Mileage Expense						240.70
769 · Miscellaneous						0.00
Total 769 · Miscellaneous						0.00
770 · Office Expense & Postage						502.98

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Check	07/02/2019	5461	Titchual, David	439.58		942.56
Check	07/08/2019	5467	Total Funds	300.00		1,242.56
Check	07/16/2019	5475	Titchenal, David	104.40		1,346.96
Total 770 · Office Expense & Postage				843.98	0.00	1,346.96
773 · Over/Short						0.00
Total 773 · Over/Short						0.00
778 · Repairs & Maintenance						150.00
778.01 · Equipment Repair/Maintenance						0.00
Total 778.01 · Equipment Repair/Maintenance						0.00
778.02 · Repairs/Maintenance - Ground						150.00
Total 778.02 · Repairs/Maintenance - Ground						150.00
778.03 · Repairs/Maintenance - Bldg						0.00
Total 778.03 · Repairs/Maintenance - Bldg						0.00
778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance						150.00
779 · Cleaning Service						800.00
Check	07/02/2019	5465	Wheeler, April	760.00		1,560.00
Total 779 · Cleaning Service						1,560.00
782 · Supplies						177.87
782.01 · Clubhouse Supplies						0.00
Check	07/08/2019	5472	James & CarolCotc...	61.42		61.42
Total 782.01 · Clubhouse Supplies						61.42
782.02 · Maintenance Supplies						76.56
Check	07/08/2019	5468	Reich's Outpost	71.34		147.90
Check	07/08/2019	5470	Tractor Supply	19.99		167.89
Total 782.02 · Maintenance Supplies						167.89
782.03 · Park Supplies						101.31
Total 782.03 · Park Supplies						101.31
782.04 · Lake Maintenance Supplies						0.00
Total 782.04 · Lake Maintenance Supplies						0.00
782 · Supplies - Other						0.00
Total 782 · Supplies - Other						0.00
Total 782 · Supplies						330.62
786 · Taxes - Other						0.00
Total 786 · Taxes - Other						0.00
787 · Taxes - Payroll						234.43
Paycheck	07/31/2019	5486	Martin, Frank L	94.16		328.59
Paycheck	07/31/2019	5488	Padavana, Paul A	96.62		425.21
Paycheck	07/31/2019	5489	Titchenal, Darleen A	100.84		526.05
Total 787 · Taxes - Payroll						526.05
788 · Taxes - Property						0.00
Total 788 · Taxes - Property						0.00
790 · Telephone						164.46
Check	07/23/2019	5476	A T & T	145.57		310.03
Check	07/23/2019	5479	Integrated Services	25.90		335.93
Total 790 · Telephone						335.93
795 · Utilities & Garbage						209.13
795.01 · Water & Sewer						90.00

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Check	07/02/2019	5464	TUD	270.00		360.00
Check	07/30/2019	5481	TUD	349.02		709.02
Total 795.01 · Water & Sewer				619.02	0.00	709.02
795 · Utilities & Garbage - Other						119.13
Check	07/02/2019	5463	P G & E	617.46		736.59
Check	07/08/2019	5471	Waste Management...	205.17		941.76
Check	07/30/2019	5482	P G & E	598.36		1,540.12
Check	07/30/2019	5484	Padavana, Paul A	10.50		1,550.62
Total 795 · Utilities & Garbage - Other				1,431.49	0.00	1,550.62
Total 795 · Utilities & Garbage				2,050.51	0.00	2,259.64
960 · Insurance Proceeds (Fire)						0.00
Total 960 · Insurance Proceeds (Fire)						0.00
970 · Bathroom Repair (Fire)						0.00
Total 970 · Bathroom Repair (Fire)						0.00
No acctnt						0.00
Total no acctnt						0.00
TOTAL				19,586.64	19,586.64	0.00