

Willow Springs Association
General Ledger
As of April 30, 2019

	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							58,402.12
Deposit		04/30/2019			9.60		58,411.72
Total 107 · U.S. Bank Business Savings					9.60	0.00	58,411.72
108 · Guaranty Bank CD - 1779861739							0.00
Total 108 · Guaranty Bank CD - 1779861739							0.00
109 · Oak Valley Bank Bus. Checking							29,586.72
Deposit		04/01/2019			1,760.50		31,347.22
Check		04/01/2019	5387	T & C Signs		38.45	31,308.77
Deposit		04/04/2019			2,618.00		33,926.77
Check		04/04/2019	5388	Canaday, Dena		100.00	33,826.77
Check		04/04/2019	5389	Twain Harte Lumber		127.48	33,699.29
Check		04/04/2019	5390	TUD		180.00	33,519.29
Check		04/05/2019	5391	Sierra Instant Printing		17.67	33,501.62
Deposit		04/08/2019			1,064.00		34,565.62
Deposit		04/12/2019			1,237.50		35,803.12
Check		04/15/2019	5392	J.S. West Propane Gas		30.00	35,773.12
Check		04/15/2019	5393	State Comp Insurance		1,484.50	34,288.62
Check		04/15/2019	5394	Waste Management/Cal Sierra Disposal		205.17	34,083.45
Check		04/18/2019	5395	The Lake Doctors		895.00	33,188.45
Check		04/18/2019	5396	Cal.Net		39.50	33,148.95
Deposit		04/19/2019			696.00		33,844.95
Check		04/22/2019	5397	Integrated Services		20.89	33,824.06
Check		04/22/2019	5398	James, Catherine		120.00	33,704.06
Check		04/22/2019	5399	Tuolumne County Recorder		52.00	33,652.06
Deposit		04/23/2019			1,488.50		35,140.56
Check		04/24/2019	5400	Dave Alley Tree & Landscape		350.00	34,790.56
Check		04/24/2019	5401	Staples		110.36	34,680.20
Paycheck		04/29/2019	5406	Martin, Frank L		1,351.06	33,329.14
Paycheck		04/29/2019	5407	Padavana, Paul A		776.96	32,552.18
Paycheck		04/29/2019	5408	Tacci, Tom		41.10	32,511.08
Liability Check		04/29/2019	E-pay	EDD		25.01	32,486.07
Liability Check		04/29/2019	Epay	United States Treasury		498.74	31,987.33
Liability Check		04/29/2019	E-pay	EDD		37.55	31,949.78
Deposit		04/30/2019			1,827.50		33,777.28
Check		04/30/2019	5402	A T & T		144.03	33,633.25
Check		04/30/2019	5403	P G & E		385.96	33,247.29
Check		04/30/2019	5404	Martin, Frank L		106.23	33,141.06
Check		04/30/2019	5405	Padavana, Paul A		14.13	33,126.93
Total 109 · Oak Valley Bank Bus. Checking					10,692.00	7,151.79	33,126.93
110 · Oak Valley Bank Insurance Acct							12,822.52
Deposit		04/30/2019			0.53		12,823.05
Total 110 · Oak Valley Bank Insurance Acct					0.53	0.00	12,823.05

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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						40.06
112.01 · US Bank CD 353406221161						0.00
Total 112.01 · US Bank CD 353406221161						0.00
112.02 · US Bank CD 353406305667						40.06
Total 112.02 · US Bank CD 353406305667						40.06
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						40.06
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						33,572.37
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						33,572.37
Deposit	04/01/2019			1,460.50		32,111.87
Deposit	04/04/2019			2,073.00		30,038.87
Deposit	04/08/2019			1,064.00		28,974.87
Deposit	04/12/2019			917.50		28,057.37
Deposit	04/19/2019			446.00		27,611.37
Deposit	04/23/2019			938.50		26,672.87
Deposit	04/30/2019			1,707.50		24,965.37
Total 120 · Accounts Receivable - Other				0.00	8,607.00	24,965.37
Total 120 · Accounts Receivable				0.00	8,607.00	24,965.37
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						19,126.93
Check	04/15/2019	5393	State Comp Insurance	1,484.50		20,611.43
Paycheck	04/29/2019	5406	Martin, Frank L		13.46	20,597.97

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Paycheck	04/29/2019	5407	Padavana, Paul A		65.00	20,532.97
Paycheck	04/29/2019	5408	Tacci, Tom		2.99	20,529.98
Total 170 · Prepaid Work Comp Premium				1,484.50	81.45	20,529.98
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						44,862.24
Total 213 · Machinery & Equipment						44,862.24
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						-337,890.70
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-12,138.50
General Journal	04/01/2019	7265			84.75	-12,223.25
Total 230.02 · Fur & Fixt Depreciation				0.00	84.75	-12,223.25
230.03 · Mach & Equip Depreciation						-48,853.42
General Journal	04/01/2019	7265			195.75	-49,049.17
Total 230.03 · Mach & Equip Depreciation				0.00	195.75	-49,049.17
230.04 · Land Improvements Depreciation						-229,770.82
General Journal	04/01/2019	7265			757.67	-230,528.49
Total 230.04 · Land Improvements Depreciation				0.00	757.67	-230,528.49
230 · Accumulated Depreciation - Other						-785.96
Total 230 · Accumulated Depreciation - Other						-785.96
Total 230 · Accumulated Depreciation				0.00	1,038.17	-338,928.87
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						-104.11
330.01 · Fed Withholding						0.00
Paycheck	04/29/2019	5406	Martin, Frank L	0.00		0.00
Paycheck	04/29/2019	5407	Padavana, Paul A		116.00	-116.00
Paycheck	04/29/2019	5408	Tacci, Tom	0.00		-116.00
Liability Check	04/29/2019	Epay	United States Treasury	116.00		0.00
Total 330.01 · Fed Withholding				116.00	116.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	04/29/2019	5406	Martin, Frank L		226.30	-226.30
Paycheck	04/29/2019	5407	Padavana, Paul A		149.54	-375.84
Paycheck	04/29/2019	5408	Tacci, Tom		6.90	-382.74
Liability Check	04/29/2019	Epay	United States Treasury	382.74		0.00
Total 330.02 · F I C A Payable				382.74	382.74	0.00
330.03 · S D I Payable						0.00
Paycheck	04/29/2019	5406	Martin, Frank L		14.79	-14.79
Paycheck	04/29/2019	5407	Padavana, Paul A		9.77	-24.56

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	Type	Date	Num	Name	Debit	Credit	Balance
	Paycheck	04/29/2019	5408	Tacci, Tom		0.45	-25.01
	Liability Check	04/29/2019	E-pay	EDD	25.01		0.00
Total 330.03 · S D I Payable					25.01	25.01	0.00
330.04 · State Withholding							0.00
	Paycheck	04/29/2019	5406	Martin, Frank L	0.00		0.00
	Paycheck	04/29/2019	5407	Padavana, Paul A	0.00		0.00
	Paycheck	04/29/2019	5408	Tacci, Tom	0.00		0.00
	Liability Check	04/29/2019	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							78.75
	Paycheck	04/29/2019	5406	Martin, Frank L		8.87	69.88
	Paycheck	04/29/2019	5407	Padavana, Paul A		5.87	64.01
	Paycheck	04/29/2019	5408	Tacci, Tom		0.27	63.74
Total 330.05 · F U T A Payable					0.00	15.01	63.74
330.06 · S U T A Payable							0.00
	Paycheck	04/29/2019	5406	Martin, Frank L		22.18	-22.18
	Paycheck	04/29/2019	5407	Padavana, Paul A		14.66	-36.84
	Paycheck	04/29/2019	5408	Tacci, Tom		0.67	-37.51
	Liability Check	04/29/2019	E-pay	EDD	37.51		0.00
Total 330.06 · S U T A Payable					37.51	37.51	0.00
330.07 · ETT							0.00
	Paycheck	04/29/2019	5408	Tacci, Tom		0.04	-0.04
	Liability Check	04/29/2019	E-pay	EDD	0.04		0.00
Total 330.07 · ETT					0.04	0.04	0.00
330 · Payroll Liabilities - Other							-182.86
	Paycheck	04/29/2019	5406	Martin, Frank L	0.00		-182.86
	Paycheck	04/29/2019	5407	Padavana, Paul A	0.00		-182.86
	Paycheck	04/29/2019	5408	Tacci, Tom	0.00		-182.86
	Liability Check	04/29/2019	Epay	United States Treasury	0.00		-182.86
Total 330 · Payroll Liabilities - Other					0.00	0.00	-182.86
Total 330 · Payroll Liabilities					561.30	576.31	-119.12
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							-224,567.84
Total 512 · Retained Earnings							-224,567.84
601 · Membership Dues							-97,614.00
Total 601 · Membership Dues							-97,614.00
602 · Bank Interest							-94.14
	Deposit	04/30/2019				0.53	-94.67
	Deposit	04/30/2019				9.60	-104.27
Total 602 · Bank Interest					0.00	10.13	-104.27
603 · Donations							0.00
Total 603 · Donations							0.00
604 · Advertising & Newsletter							-565.00
	Deposit	04/30/2019				70.00	-635.00
Total 604 · Advertising & Newsletter					0.00	70.00	-635.00
605 · Yard Sales							0.00
Total 605 · Yard Sales							0.00
606 · Clubhouse Rental/Barn							-11,255.00
	Deposit	04/01/2019				300.00	-11,555.00
	Deposit	04/04/2019				445.00	-12,000.00
	Check	04/04/2019	5388	Canaday, Dena	100.00		-11,900.00

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Type	Date	Num	Name	Debit	Credit	Balance
Deposit	04/12/2019				320.00	-12,220.00
Deposit	04/19/2019				250.00	-12,470.00
Deposit	04/23/2019				450.00	-12,920.00
Total 606 · Clubhouse Rental/Barn				100.00	1,765.00	-12,920.00
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						-750.00
Deposit	04/04/2019				100.00	-850.00
Deposit	04/23/2019				100.00	-950.00
Deposit	04/30/2019				50.00	-1,000.00
Total 609 · Transfer Fees				0.00	250.00	-1,000.00
610 · Miscellaneous Income						-371.89
Total 610 · Miscellaneous Income						-371.89
611 · Late Fee						-3,300.00
Total 611 · Late Fee						-3,300.00
701 · Suspense						0.00
Total 701 · Suspense						0.00
711 · Salaries & Wages						27,821.20
711.01 · Wages-Office						19,175.70
Paycheck	04/29/2019	5406	Martin, Frank L	1,479.00		20,654.70
Paycheck	04/29/2019	5408	Tacci, Tom	45.00		20,699.70
Total 711.01 · Wages-Office				1,524.00	0.00	20,699.70
711.02 · Wages - Maintenance						8,645.50
Paycheck	04/29/2019	5407	Padavana, Paul A	977.50		9,623.00
Total 711.02 · Wages - Maintenance				977.50	0.00	9,623.00
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				2,501.50	0.00	30,322.70
717 · Temporary Help						60.00
Total 717 · Temporary Help						60.00
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						15.50
Total 730 · Service Charge						15.50
734 · Contributions/Donations						0.00
Total 734 · Contributions/Donations						0.00
738 · Depreciation						10,381.70
General Journal	04/01/2019	7265		1,038.17		11,419.87
Total 738 · Depreciation				1,038.17	0.00	11,419.87
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						0.00
Total 750 · Equipment Rental						0.00
758 · Insurance						16,574.47
758.01 · Workman Comp Insurance						755.47
Paycheck	04/29/2019	5406	Martin, Frank L	13.46		768.93

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	Paycheck	04/29/2019	5407	Padavana, Paul A	65.00		833.93
	Paycheck	04/29/2019	5408	Tacci, Tom	2.99		836.92
Total 758.01 · Workman Comp Insurance					81.45	0.00	836.92
758.02 · Insurance - Miscellaneous							15,819.00
Total 758.02 · Insurance - Miscellaneous							15,819.00
758 · Insurance - Other							0.00
Total 758 · Insurance - Other							0.00
Total 758 · Insurance					81.45	0.00	16,655.92
762 · Interest							0.00
Total 762 · Interest							0.00
765 · Legal & Professional Services							7,654.25
	Check	04/22/2019	5398	James, Catherine	120.00		7,774.25
Total 765 · Legal & Professional Services					120.00	0.00	7,774.25
766 · Licenses Permits & Fees							313.00
	Check	04/22/2019	5399	Tuolumne County Recorder	52.00		365.00
	Check	04/30/2019	5404	Martin, Frank L	13.00		378.00
Total 766 · Licenses Permits & Fees					65.00	0.00	378.00
767 · Maintenance							4,955.00
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							4,955.00
	Check	04/18/2019	5395	The Lake Doctors	895.00		5,850.00
Total 767.03 · Lake Maintenance					895.00	0.00	5,850.00
767 · Maintenance - Other							0.00
Total 767 · Maintenance - Other							0.00
Total 767 · Maintenance					895.00	0.00	5,850.00
768 · Mileage Expense							1,259.01
	Check	04/30/2019	5404	Martin, Frank L	93.23		1,352.24
	Check	04/30/2019	5405	Padavana, Paul A	14.13		1,366.37
Total 768 · Mileage Expense					107.36	0.00	1,366.37
769 · Miscellaneous							0.00
Total 769 · Miscellaneous							0.00
770 · Office Expense & Postage							4,205.77
	Check	04/05/2019	5391	Sierra Instant Printing	17.67		4,223.44
	Check	04/18/2019	5396	Cal.Net	39.50		4,262.94
	Check	04/24/2019	5401	Staples	5.92		4,268.86
Total 770 · Office Expense & Postage					63.09	0.00	4,268.86
773 · Over/Short							0.00
Total 773 · Over/Short							0.00
778 · Repairs & Maintenance							6,608.44
778.01 · Equipment Repair/Maintenance							360.02
Total 778.01 · Equipment Repair/Maintenance							360.02
778.02 · Repairs/Maintenance - Ground							5,285.42
	Check	04/24/2019	5400	Dave Alley Tree & Landscape	350.00		5,635.42
Total 778.02 · Repairs/Maintenance - Ground					350.00	0.00	5,635.42
778.03 · Repairs/Maintenance - Bldg							460.00
Total 778.03 · Repairs/Maintenance - Bldg							460.00
778 · Repairs & Maintenance - Other							503.00
Total 778 · Repairs & Maintenance - Other							503.00
Total 778 · Repairs & Maintenance					350.00	0.00	6,958.44
779 · Cleaning Service							6,765.99

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	Type	Date	Num	Name	Debit	Credit	Balance
Total 779 · Cleaning Service							6,765.99
782 · Supplies							3,160.98
782.01 · Clubhouse Supplies							388.20
Check	04/01/2019	5387	T & C Signs	38.45			426.65
Check	04/24/2019	5401	Staples	104.44			531.09
Total 782.01 · Clubhouse Supplies				142.89	0.00		531.09
782.02 · Maintenance Supplies							1,521.41
Total 782.02 · Maintenance Supplies							1,521.41
782.03 · Park Supplies							1,251.37
Check	04/04/2019	5389	Twain Harte Lumber	127.48			1,378.85
Total 782.03 · Park Supplies				127.48	0.00		1,378.85
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				270.37	0.00		3,431.35
786 · Taxes - Other							0.00
Total 786 · Taxes - Other							0.00
787 · Taxes - Payroll							2,489.27
Paycheck	04/29/2019	5406	Martin, Frank L	144.20			2,633.47
Paycheck	04/29/2019	5407	Padavana, Paul A	95.30			2,728.77
Paycheck	04/29/2019	5408	Tacci, Tom	4.43			2,733.20
Total 787 · Taxes - Payroll				243.93	0.00		2,733.20
788 · Taxes - Property							0.00
Total 788 · Taxes - Property							0.00
790 · Telephone							1,621.38
Check	04/22/2019	5397	Integrated Services	20.89			1,642.27
Check	04/30/2019	5402	A T & T	144.03			1,786.30
Total 790 · Telephone				164.92	0.00		1,786.30
795 · Utilities & Garbage							15,180.47
795.01 · Water & Sewer							6,444.80
Check	04/04/2019	5390	TUD	180.00			6,624.80
Total 795.01 · Water & Sewer				180.00	0.00		6,624.80
795 · Utilities & Garbage - Other							8,735.67
Check	04/15/2019	5392	J.S. West Propane Gas	30.00			8,765.67
Check	04/15/2019	5394	Waste Management/Cal Sierra Dispr	205.17			8,970.84
Check	04/30/2019	5403	P G & E	385.96			9,356.80
Total 795 · Utilities & Garbage - Other				621.13	0.00		9,356.80
Total 795 · Utilities & Garbage				801.13	0.00		15,981.60
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 acct							0.00
Total no acct							0.00
TOTAL					19,549.85	19,549.85	0.00