

**Willow Springs Association
General Ledger
As of February 28, 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							55,933.66
	Deposit	02/28/2019			8.58		55,942.24
Total 107 - U.S. Bank Business Savings					8.58	0.00	55,942.24
108 - Guaranty Bank CD - 1779861739							0.00
Total 108 - Guaranty Bank CD - 1779861739							0.00
109 - Oak Valley Bank Bus. Checking							32,684.13
	Check	02/04/2019	5332	State Comp Insurance		3,911.55	28,772.58
	Check	02/04/2019	5333	Hasler		300.00	28,472.58
	Check	02/04/2019	5334	Twain Harte Lumber		86.33	28,386.25
	Deposit	02/04/2019			1,069.00		29,455.25
	Check	02/08/2019	5335	Robert A. Hawks Jr., CPA		430.00	29,025.25
	Check	02/08/2019	5336	Waste Management/Cal Sierra Disposal		205.17	28,820.08
	Check	02/08/2019	5337	TUD		162.45	28,657.63
	Deposit	02/18/2019			1,836.50		30,494.13
	Check	02/22/2019	5338	Dave Alley Tree & Landscape		150.00	30,344.13
	Check	02/22/2019	5340	Integrated Services		21.87	30,322.26
	Check	02/25/2019	5341	A T & T		132.32	30,189.94
	Check	02/25/2019	5342	Lowe's		121.81	30,068.13
	Check	02/25/2019	5343	Staples		98.69	29,969.44
	Deposit	02/25/2019			1,978.50		31,947.94
	Check	02/26/2019	5344	James, Robert		120.00	31,827.94
	Check	02/26/2019	5345	Tuolumne County Recorder		61.00	31,766.94
	Paycheck	02/28/2019	5348	Martin, Frank L		1,052.14	30,714.80
	Paycheck	02/28/2019	5350	Padavana, Paul A		390.12	30,324.68
	Paycheck	02/28/2019	5349	Puccio, Jolleen L		589.21	29,735.47
	Paycheck	02/28/2019	5351	Tacci, Tom		13.70	29,721.77
	Liability Check	02/28/2019	E-pay	EDD		23.13	29,698.64
	Liability Check	02/28/2019	Epay	United States Treasury		421.90	29,276.74
	Liability Check	02/28/2019	E-pay	EDD		34.72	29,242.02
	Check	02/28/2019	5346	P G & E		442.50	28,799.52
	Check	02/28/2019	5347	Sierra Instant Printing		355.58	28,443.94
	Check	02/28/2019	5352	Martin, Frank L		59.33	28,384.61
	Check	02/28/2019	5353	Padavana, Paul A		13.00	28,371.61
	Deposit	02/28/2019			1,713.00		30,084.61
Total 109 - Oak Valley Bank Bus. Checking					6,597.00	9,196.52	30,084.61
110 - Oak Valley Bank Insurance Acct							8,821.78
	Deposit	02/28/2019			0.20		8,821.98
Total 110 - Oak Valley Bank Insurance Acct					0.20	0.00	8,821.98
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

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Type	Date	Num	Name	Debit	Credit	Balance
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						35,072.15
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						35,072.15
Total 120 · Accounts Receivable - Other						35,072.15
Total 120 · Accounts Receivable						35,072.15
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						15,332.59
Check	02/04/2019	5332	State Comp Insurance	3,911.55		19,244.14
Paycheck	02/28/2019	5348	Martin, Frank L		10.48	19,233.66
Paycheck	02/28/2019	5350	Padavana, Paul A		33.35	19,200.31
Paycheck	02/28/2019	5349	Puccio, Jolleen L		5.87	19,194.44
Paycheck	02/28/2019	5351	Tacci, Tom		1.00	19,193.44
Total 170 · Prepaid Work Comp Premium				3,911.55	50.70	19,193.44
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

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	Type	Date	Num	Name	Debit	Credit	Balance
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							-335,814.36
230.01 · Building Depreciation							-46,342.00
Total 230.01 · Building Depreciation							-46,342.00
230.02 · Fur & Fixt Depreciation							-11,969.00
General Journal		02/01/2019	7262			84.75	-12,053.75
Total 230.02 · Fur & Fixt Depreciation					0.00	84.75	-12,053.75
230.03 · Mach & Equip Depreciation							-48,461.92
General Journal		02/01/2019	7262			195.75	-48,657.67
Total 230.03 · Mach & Equip Depreciation					0.00	195.75	-48,657.67
230.04 · Land Improvements Depreciation							-228,255.48
General Journal		02/01/2019	7262			757.67	-229,013.15
Total 230.04 · Land Improvements Depreciation					0.00	757.67	-229,013.15
230 · Accumulated Depreciation - Other							-785.96
Total 230 · Accumulated Depreciation - Other							-785.96
Total 230 · Accumulated Depreciation					0.00	1,038.17	-336,852.53
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							-73.61
330.01 · Fed Withholding							0.00
Paycheck		02/28/2019	5348	Martin, Frank L	0.00		0.00
Paycheck		02/28/2019	5350	Padavana, Paul A		68.00	-68.00
Paycheck		02/28/2019	5349	Puccio, Jolleen L	0.00		-68.00
Paycheck		02/28/2019	5351	Tacci, Tom	0.00		-68.00
Liability Check		02/28/2019	Epay	United States Treasury	68.00		0.00
Total 330.01 · Fed Withholding					68.00	68.00	0.00
330.02 · F I C A Payable							0.00
Paycheck		02/28/2019	5348	Martin, Frank L		176.20	-176.20
Paycheck		02/28/2019	5350	Padavana, Paul A		76.72	-252.92
Paycheck		02/28/2019	5349	Puccio, Jolleen L		98.68	-351.60
Paycheck		02/28/2019	5351	Tacci, Tom		2.30	-353.90
Liability Check		02/28/2019	Epay	United States Treasury	353.90		0.00
Total 330.02 · F I C A Payable					353.90	353.90	0.00
330.03 · S D I Payable							0.00
Paycheck		02/28/2019	5348	Martin, Frank L		11.51	-11.51
Paycheck		02/28/2019	5350	Padavana, Paul A		5.02	-16.53
Paycheck		02/28/2019	5349	Puccio, Jolleen L		6.45	-22.98
Paycheck		02/28/2019	5351	Tacci, Tom		0.15	-23.13
Liability Check		02/28/2019	E-pay	EDD	23.13		0.00
Total 330.03 · S D I Payable					23.13	23.13	0.00
330.04 · State Withholding							0.00
Paycheck		02/28/2019	5348	Martin, Frank L	0.00		0.00
Paycheck		02/28/2019	5350	Padavana, Paul A	0.00		0.00
Paycheck		02/28/2019	5349	Puccio, Jolleen L	0.00		0.00

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Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	02/28/2019	5351	Tacci, Tom	0.00		0.00
Liability Check	02/28/2019	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						109.25
Paycheck	02/28/2019	5348	Martin, Frank L		6.91	102.34
Paycheck	02/28/2019	5350	Padavana, Paul A		3.01	99.33
Paycheck	02/28/2019	5349	Puccio, Jolleen L		3.87	95.46
Paycheck	02/28/2019	5351	Tacci, Tom		0.09	95.37
Total 330.05 · F U T A Payable				0.00	13.88	95.37
330.06 · S U T A Payable						0.00
Paycheck	02/28/2019	5348	Martin, Frank L		17.28	-17.28
Paycheck	02/28/2019	5350	Padavana, Paul A		7.52	-24.80
Paycheck	02/28/2019	5349	Puccio, Jolleen L		9.67	-34.47
Paycheck	02/28/2019	5351	Tacci, Tom		0.23	-34.70
Liability Check	02/28/2019	E-pay	EDD	34.70		0.00
Total 330.06 · S U T A Payable				34.70	34.70	0.00
330.07 · ETT						0.00
Paycheck	02/28/2019	5351	Tacci, Tom		0.02	-0.02
Liability Check	02/28/2019	E-pay	EDD	0.02		0.00
Total 330.07 · ETT				0.02	0.02	0.00
330 · Payroll Liabilities - Other						-182.86
Paycheck	02/28/2019	5348	Martin, Frank L	0.00		-182.86
Paycheck	02/28/2019	5350	Padavana, Paul A	0.00		-182.86
Paycheck	02/28/2019	5349	Puccio, Jolleen L	0.00		-182.86
Paycheck	02/28/2019	5351	Tacci, Tom	0.00		-182.86
Liability Check	02/28/2019	Epay	United States Treasury	0.00		-182.86
Total 330 · Payroll Liabilities - Other				0.00	0.00	-182.86
Total 330 · Payroll Liabilities				479.75	493.63	-87.49
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						-80,608.40
Deposit	02/04/2019				669.00	-81,277.40
Deposit	02/18/2019				1,121.50	-82,398.90
Deposit	02/25/2019				1,458.50	-83,857.40
Deposit	02/28/2019				1,688.00	-85,545.40
Total 601 · Membership Dues				0.00	4,937.00	-85,545.40
602 · Bank Interest						-74.94
Deposit	02/28/2019				0.20	-75.14
Deposit	02/28/2019				8.58	-83.72
Total 602 · Bank Interest				0.00	8.78	-83.72
603 · Donations						0.00
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-340.00
Deposit	02/25/2019				20.00	-360.00
Total 604 · Advertising & Newsletter				0.00	20.00	-360.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-9,000.00
Deposit	02/04/2019				400.00	-9,400.00
Deposit	02/18/2019				715.00	-10,115.00

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Type	Date	Num	Name	Debit	Credit	Balance
Deposit	02/25/2019				450.00	-10,565.00
Deposit	02/28/2019				25.00	-10,590.00
Total 606 · Clubhouse Rental/Barn				0.00	1,590.00	-10,590.00
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						-600.00
Deposit	02/25/2019				50.00	-650.00
Total 609 · Transfer Fees				0.00	50.00	-650.00
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						22,735.50
711.01 · Wages-Office						15,220.50
Paycheck	02/28/2019	5348	Martin, Frank L	1,151.75		16,372.25
Paycheck	02/28/2019	5349	Puccio, Jolleen L	645.00		17,017.25
Paycheck	02/28/2019	5351	Tacci, Tom	15.00		17,032.25
Total 711.01 · Wages-Office				1,811.75	0.00	17,032.25
711.02 · Wages - Maintenance						7,515.00
Paycheck	02/28/2019	5350	Padavana, Paul A	501.50		8,016.50
Total 711.02 · Wages - Maintenance				501.50	0.00	8,016.50
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				2,313.25	0.00	25,048.75
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						8,305.36
General Journal	02/01/2019	7262		1,038.17		9,343.53
Total 738 · Depreciation				1,038.17	0.00	9,343.53
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						0.00
Total 750 · Equipment Rental						0.00
758 · Insurance						16,457.26
758.01 · Workman Comp Insurance						638.26
Paycheck	02/28/2019	5348	Martin, Frank L	10.48		648.74
Paycheck	02/28/2019	5350	Padavana, Paul A	33.35		682.09
Paycheck	02/28/2019	5349	Puccio, Jolleen L	5.87		687.96

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Paycheck	02/28/2019	5351	Tacci, Tom	1.00		688.96
Total 758.01 - Workman Comp Insurance				50.70	0.00	688.96
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				50.70	0.00	16,507.96
762 - Interest						0.00
Total 762 - Interest						0.00
765 - Legal & Professional Services						6,692.25
Check	02/08/2019	5335	Robert A. Hawks Jr., CPA	430.00		7,122.25
Check	02/26/2019	5344	James, Robert	120.00		7,242.25
Total 765 - Legal & Professional Services				550.00	0.00	7,242.25
766 - Licenses Permits & Fees						252.00
Check	02/26/2019	5345	Tuolumne County Recorder	61.00		313.00
Total 766 - Licenses Permits & Fees				61.00	0.00	313.00
767 - Maintenance						4,060.00
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						4,060.00
Total 767.03 - Lake Maintenance						4,060.00
767 - Maintenance - Other						0.00
Total 767 - Maintenance - Other						0.00
Total 767 - Maintenance						4,060.00
768 - Mileage Expense						1,093.45
Check	02/28/2019	5352	Martin, Frank L	59.33		1,152.78
Check	02/28/2019	5353	Padavana, Paul A	13.00		1,165.78
Total 768 - Mileage Expense				72.33	0.00	1,165.78
769 - Miscellaneous						0.00
Total 769 - Miscellaneous						0.00
770 - Office Expense & Postage						3,182.57
Check	02/04/2019	5333	Hasler	300.00		3,482.57
Check	02/25/2019	5343	Staples	98.69		3,581.26
Check	02/28/2019	5347	Sierra Instant Printing	355.58		3,936.84
Total 770 - Office Expense & Postage				754.27	0.00	3,936.84
773 - Over/Short						0.00
Total 773 - Over/Short						0.00
778 - Repairs & Maintenance						6,308.44
778.01 - Equipment Repair/Maintenance						360.02
Total 778.01 - Equipment Repair/Maintenance						360.02
778.02 - Repairs/Maintenance - Ground						4,985.42
Check	02/22/2019	5338	Dave Alley Tree & Landscape	150.00		5,135.42
Total 778.02 - Repairs/Maintenance - Ground				150.00	0.00	5,135.42
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				150.00	0.00	6,458.44
779 - Cleaning Service						5,215.99
Total 779 - Cleaning Service						5,215.99
782 - Supplies						2,531.32
782.01 - Clubhouse Supplies						372.40

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Total 782.01 · Clubhouse Supplies							372.40
782.02 · Maintenance Supplies							1,427.24
Check	02/04/2019	5334	Twain Harte Lumber	86.33			1,513.57
Total 782.02 · Maintenance Supplies					86.33	0.00	1,513.57
782.03 · Park Supplies							731.68
Check	02/25/2019	5342	Lowe's	121.81			853.49
Total 782.03 · Park Supplies					121.81	0.00	853.49
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					208.14	0.00	2,739.46
786 · Taxes - Other							0.00
Total 786 · Taxes - Other							0.00
787 · Taxes - Payroll							1,993.32
Paycheck	02/28/2019	5348	Martin, Frank L	112.29			2,105.61
Paycheck	02/28/2019	5350	Padavana, Paul A	48.89			2,154.50
Paycheck	02/28/2019	5349	Puccio, Jolleen L	62.88			2,217.38
Paycheck	02/28/2019	5351	Tacci, Tom	1.49			2,218.87
Total 787 · Taxes - Payroll					225.55	0.00	2,218.87
788 · Taxes - Property							0.00
Total 788 · Taxes - Property							0.00
790 · Telephone							1,329.23
Check	02/22/2019	5340	Integrated Services	21.87			1,351.10
Check	02/25/2019	5341	A T & T	132.32			1,483.42
Total 790 · Telephone					154.19	0.00	1,483.42
795 · Utilities & Garbage							12,738.95
795.01 · Water & Sewer							5,726.20
Check	02/08/2019	5337	TUD	162.45			5,888.65
Total 795.01 · Water & Sewer					162.45	0.00	5,888.65
795 · Utilities & Garbage - Other							7,012.75
Check	02/08/2019	5336	Waste Management/Cal Sierra Dispos	205.17			7,217.92
Check	02/28/2019	5346	P G & E	442.50			7,660.42
Total 795 · Utilities & Garbage - Other					647.67	0.00	7,660.42
Total 795 · Utilities & Garbage					810.12	0.00	13,549.07
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					17,384.80	17,384.80	0.00