



## Robert A. Hawks, Jr., CPA

• think **BOLDLY** • plan **CAREFULLY** • execute **PRECISELY** •

August 12, 2019

Willow Springs Association,

### July 2019 Financial Reports

Treasurer's Report  
Profit and Loss Statement  
Balance Sheet  
General Ledger

Please make these adjustments to your check register:

Register Balance: \$28,723.27

Subtract EDD Payments	-02
Add Deposit on 7/9/19 per Bank Statement	49.50
Subtract Payroll Check Error on Check #5486	-.80
Add Deposit Correction per Bank Statement	2.00
Subtract Check #5485	22.60

Total Register Balance: \$28,751.35

**Willow Springs Association  
Profit Loss YTD Comparison  
Treasurer's Report  
July 2019**

	<u>July 2019</u>	<u>YTD July 2019</u>	<u>Budget</u> <u>June 19 - May 20</u>
<b>Income</b>			
Members' Assessment	4,872.00	21,657.95	\$ 110,000.00
Clubhouse Rental/Barn	1,085.00	2,380.00	\$ 12,000.00
Donations		-	\$ -
Advertising	10.00	30.00	\$ 500.00
Bank Interest	11.05	21.54	\$ 100.00
Service Charges		-	\$ -
Transfer Fees		-	\$ 1,000.00
Miscellaneous Income		-	\$ 300.00
<b>Total Income</b>	<u>5,978.05</u>	<u>24,089.49</u>	<u>\$ 123,900.00</u>
<b>Expense</b>			
Payroll	3,220.00	5,822.01	\$ 32,000.00
Payroll Taxes	279.60	504.67	\$ 2,900.00
Utilities	1,431.49	1,550.62	\$ 10,500.00
Water & Sewer	619.02	709.02	\$ 6,500.00
Maintenance, Grounds & Clubhouse		150.00	\$ 8,000.00
Maintenance, Lake	895.00	1,790.00	\$ 6,000.00
Cleaning Service	760.00	1,560.00	\$ 6,000.00
Supplies	592.33	770.20	\$ 4,000.00
Equipment Rental		-	\$ -
Legal & Professional	1,665.00	1,915.00	\$ 6,500.00
Licenses, Permits & Fees	88.00	95.50	\$ 400.00
Liability Insurance		-	\$ 16,000.00
Worker's Comp. Ins.	1,484.50	-	\$ 6,500.00
Office Supplies & Postage	404.40	907.38	\$ 4,500.00
Telephone	171.47	335.93	\$ 1,700.00
Mileage	127.69	240.70	\$ 1,400.00
Miscellaneous Expense		-	\$ -
Transfer to Maintenance Reserve		2,450.00	\$ 9,800.00
Transfer to Insurance Holding		4,000.00	\$ -
Building Improvements		-	\$ -
Land Improvements		-	\$ -
Furniture/Fixtures		-	\$ -
Machinery/Equipment		1,274.87	\$ -
<b>Total Expense</b>	<u>11,738.50</u>	<u>24,075.90</u>	<u>\$ 122,700.00</u>
<b>Profit/Loss</b>	<u>(5,760.45)</u>	<u>13.59</u>	<u>\$ 1,200.00</u>
June 2019 - Account 109	\$32,938.35		
Add June 27th Deposit	\$1,584.50		
Revised June 2019 - Account 109	\$34,522.85		
Add July 2019 Income	5,978.05		
Less July 2019 Expenses	11,738.50		
Less July 2019 Interest	11.05		
July 2019 - Account 109	<u>\$28,751.35</u>		

**Willow Springs Association**  
**Profit & Loss**  
**July 2019**

Accrual Basis

	Jul 19	Jun - Jul 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
601 · Membership Dues	0.00	24,403.50
602 · Bank Interest	11.05	21.54
604 · Advertising & Newsletter	10.00	30.00
606 · Clubhouse Rental/Barn	1,085.00	2,380.00
<b>Total Income</b>	<b>1,106.05</b>	<b>26,835.04</b>
<b>Expense</b>		
711 · Salaries & Wages		
711.01 · Wages-Office	2,239.00	3,842.01
711.02 · Wages - Maintenance	981.00	1,980.00
<b>Total 711 · Salaries &amp; Wages</b>	<b>3,220.00</b>	<b>5,822.01</b>
730 · Service Charge	0.00	7.50
738 · Depreciation	894.34	1,788.68
758 · Insurance		
758.01 · Workman Comp Insurance	85.62	166.64
<b>Total 758 · Insurance</b>	<b>85.62</b>	<b>166.64</b>
765 · Legal & Professional Services	1,665.00	1,915.00
766 · Licenses Permits & Fees	88.00	88.00
767 · Maintenance		
767.03 · Lake Maintenance	895.00	1,790.00
<b>Total 767 · Maintenance</b>	<b>895.00</b>	<b>1,790.00</b>
768 · Mileage Expense	127.69	240.70
770 · Office Expense & Postage	404.40	907.38
778 · Repairs & Maintenance		
778.02 · Repairs/Maintenance - Ground	0.00	150.00
<b>Total 778 · Repairs &amp; Maintenance</b>	<b>0.00</b>	<b>150.00</b>
779 · Cleaning Service	760.00	1,560.00
782 · Supplies		
782.01 · Clubhouse Supplies	501.00	501.00
782.02 · Maintenance Supplies	91.33	167.89
782.03 · Park Supplies	0.00	101.31
<b>Total 782 · Supplies</b>	<b>592.33</b>	<b>770.20</b>
787 · Taxes - Payroll	291.62	526.05
790 · Telephone	171.47	335.93
795 · Utilities & Garbage		
795.01 · Water & Sewer	619.02	709.02
795 · Utilities & Garbage - Other	1,431.49	1,550.62
<b>Total 795 · Utilities &amp; Garbage</b>	<b>2,050.51</b>	<b>2,259.64</b>
<b>Total Expense</b>	<b>11,245.98</b>	<b>18,327.73</b>
<b>Net Ordinary Income</b>	<b>-10,139.93</b>	<b>8,507.31</b>
<b>Net Income</b>	<b>-10,139.93</b>	<b>8,507.31</b>

Unaudited

No assurance provided by Hawks CPA.  
 Prepared on the modified accrual basis.  
 Statement of cash flows omitted.

8/12/2019  
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**Willow Springs Association**  
**Balance Sheet**  
As of July 31, 2019

	<b>Jul 31, 19</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101 · World Savings Bank	0.00
102 · Central California Bank	0.00
103 · Umpqua Bank	0.00
104 · Wachovia Reserve Account	0.00
105 · Wachovia Insurance Account	0.00
106 · Umpqua Insurance Reserve Acct.	0.00
107 · U.S. Bank Business Savings	60,891.83
108 · Guaranty Bank CD - 1779861739	0.00
109 · Oak Valley Bank Bus. Checking	28,751.35
110 · Oak Valley Bank Insurance Acct	16,824.94
111 · Guaranty Bank CDs	0.00
111.03 · Guaranty Bank CD - 1780681324	0.00
112 · U.S. Bank CD Accounts	0.00
118 · Umpqua Bank - CD	0.00
<b>Total Checking/Savings</b>	106,468.12
<b>Accounts Receivable</b>	
1200 · *Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	0.00
<b>Other Current Assets</b>	
119 · Petty Cash	150.00
120 · Accounts Receivable	21,837.91
120.06 · Clubhouse Rental	0.00
142 · Employee Advances	0.00
1499 · Undeposited Funds	0.00
170 · Prepaid Work Comp Premium	21,758.05
<b>Total Other Current Assets</b>	43,745.96
<b>Total Current Assets</b>	150,214.08
<b>Fixed Assets</b>	
206 · Buildings	44,753.00
207 · Building Improvements	86,274.17
211 · Furniture & Fixtures	28,297.92
213 · Machinery & Equipment	46,137.11
217 · Land	10,132.00
218 · Land Improvements	199,968.20
219 · Leasehold Improvement	0.00
230 · Accumulated Depreciation	-340,817.68
<b>Total Fixed Assets</b>	74,744.72
<b>TOTAL ASSETS</b>	<b>224,958.80</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	

Unaudited

No assurance provided by Hawks CPA.  
Prepared on the modified accrual basis.  
Statement of cash flows omitted.

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**Willow Springs Association**  
**Balance Sheet**  
As of July 31, 2019

	<b>Jul 31, 19</b>
<b>Accounts Payable</b>	
2000 · Accounts Payable	0.00
<b>Total Accounts Payable</b>	0.00
<b>Other Current Liabilities</b>	
310 · Garnishment	0.00
312 · Workers Compensation Payable	0.00
330 · Payroll Liabilities	103.14
<b>Total Other Current Liabilities</b>	103.14
<b>Total Current Liabilities</b>	103.14
<b>Total Liabilities</b>	103.14
<b>Equity</b>	
3000 · Opening Bal Equity	0.00
511 · Members Equity	542.00
512 · Retained Earnings	215,806.35
Net Income	8,507.31
<b>Total Equity</b>	224,855.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>224,958.80</b>

UN-AUDITED

## Willow Springs Association General Ledger As of July 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
<b>101 · World Savings Bank</b>						0.00
Total 101 · World Savings Bank						0.00
<b>102 · Central California Bank</b>						0.00
Total 102 · Central California Bank						0.00
<b>103 · Umpqua Bank</b>						0.00
Total 103 · Umpqua Bank						0.00
<b>104 · Wachovia Reserve Account</b>						0.00
Total 104 · Wachovia Reserve Account						0.00
<b>105 · Wachovia Insurance Account</b>						0.00
Total 105 · Wachovia Insurance Account						0.00
<b>106 · Umpqua Insurance Reserve Acct.</b>						0.00
Total 106 · Umpqua Insurance Reserve Acct.						0.00
<b>107 · U.S. Bank Business Savings</b>						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
<b>108 · Guaranty Bank CD - 1779861739</b>						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
<b>109 · Oak Valley Bank Bus. Checking</b>						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	Hauschildt, 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
<b>110 · Oak Valley Bank Insurance Acct</b>						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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08/12/19

Accrual Basis

**Willow Springs Association  
General Ledger  
As of July 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
<b>111 · Guaranty Bank CDs</b>						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
<b>112 · U.S. Bank CD Accounts</b>						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

No assurance provided by Hawks CPA.  
Prepared on the modified accrual basis.  
Statement of cash flows omitted.

## Willow Springs Association General Ledger As of July 31, 2019

08/12/19

Accrual Basis

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
<b>206 · Buildings</b>						44,753.00
Total 206 · Buildings						44,753.00
<b>207 · Building Improvements</b>						86,274.17
Total 207 · Building Improvements						86,274.17
<b>211 · Furniture &amp; Fixtures</b>						28,297.92
Total 211 · Furniture & Fixtures						28,297.92
<b>213 · Machinery &amp; Equipment</b>						46,137.11
Total 213 · Machinery & Equipment						46,137.11
<b>217 · Land</b>						10,132.00
Total 217 · Land						10,132.00
<b>218 · Land Improvements</b>						199,968.20
Total 218 · Land Improvements						199,968.20
<b>219 · Leasehold Improvement</b>						0.00
Total 219 · Leasehold Improvement						0.00
<b>230 · Accumulated Depreciation</b>						-339,923.34
<b>230.01 · Building Depreciation</b>						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
<b>230.02 · Fur &amp; Fixt Depreciation</b>						-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
<b>230.03 · Mach &amp; Equip Depreciation</b>						-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
<b>230.04 · Land Improvements Depreciation</b>						-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
<b>230 · Accumulated Depreciation - Other</b>						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-340,817.68
<b>2000 · Accounts Payable</b>						0.00
Total 2000 · Accounts Payable						0.00
<b>310 · Garnishment</b>						0.00
Total 310 · Garnishment						0.00
<b>312 · Workers Compensation Payable</b>						0.00
Total 312 · Workers Compensation Payable						0.00
<b>330 · Payroll Liabilities</b>						-91.12
<b>330.01 · Fed Withholding</b>						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
<b>330.02 · F I C A Payable</b>						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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08/12/19

Accrual Basis

**Willow Springs Association  
General Ledger  
As of July 31, 2019**

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
<b>330.03 · S D I Payable</b>						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
<b>330.04 · State Withholding</b>						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
<b>330.05 · F U T A Payable</b>						-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
<b>330.06 · S U T A Payable</b>						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
<b>330.07 · ETT</b>						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
<b>330 · Payroll Liabilities - Other</b>						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
<b>3000 · Opening Bal Equity</b>						0.00
Total 3000 · Opening Bal Equity						0.00
<b>511 · Members Equity</b>						-542.00
Total 511 · Members Equity						-542.00
<b>512 · Retained Earnings</b>						-215,806.35
Total 512 · Retained Earnings						-215,806.35
<b>601 · Membership Dues</b>						-24,403.50
Total 601 · Membership Dues						-24,403.50
<b>602 · Bank Interest</b>						-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
<b>603 · Donations</b>						0.00

No assurance provided by Hawks CPA.  
Prepared on the modified accrual basis.  
Statement of cash flows omitted.

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Accrual Basis

**Willow Springs Association  
General Ledger  
As of July 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
Total 603 · Donations						0.00
<b>604 · Advertising &amp; Newsletter</b>						-20.00
Deposit	07/03/2019				10.00	-30.00
Total 604 · Advertising & Newsletter						-30.00
<b>605 · Yard Sales</b>						0.00
Total 605 · Yard Sales						0.00
<b>606 · Clubhouse Rental/Barn</b>						-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
<b>607 · Service Charges</b>						0.00
Total 607 · Service Charges						0.00
<b>608 · Liens &amp; Small Claims</b>						0.00
Total 608 · Liens & Small Claims						0.00
<b>609 · Transfer Fees</b>						0.00
Total 609 · Transfer Fees						0.00
<b>610 · Miscellaneous Income</b>						0.00
Total 610 · Miscellaneous Income						0.00
<b>611 · Late Fee</b>						0.00
Total 611 · Late Fee						0.00
<b>701 · Suspense</b>						0.00
Total 701 · Suspense						0.00
<b>711 · Salaries &amp; Wages</b>						2,602.01
<b>711.01 · Wages-Office</b>						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
<b>711.02 · Wages - Maintenance</b>						999.00
Paycheck	07/31/2019	5488	Padavana, Paul A	981.00		1,980.00
Total 711.02 · Wages - Maintenance						1,980.00
<b>711.03 · Wages - Janitorial</b>						0.00
Total 711.03 · Wages - Janitorial						0.00
<b>711 · Salaries &amp; Wages - Other</b>						0.00
Total 711 · Salaries & Wages - Other						0.00
Total 711 · Salaries & Wages				3,220.00	0.00	5,822.01
<b>717 · Temporary Help</b>						0.00
Total 717 · Temporary Help						0.00
<b>720 · Accounting</b>						0.00
Total 720 · Accounting						0.00
<b>723 · Advertising</b>						0.00
Total 723 · Advertising						0.00
<b>728 · Bad Debt Expense</b>						0.00
Total 728 · Bad Debt Expense						0.00
<b>730 · Service Charge</b>						7.50
Total 730 · Service Charge						7.50
<b>734 · Contributions/Donations</b>						0.00

No assurance provided by Hawks CPA.  
Prepared on the modified accrual basis.  
Statement of cash flows omitted.

**Willow Springs Association**  
**General Ledger**  
**As of July 31, 2019**

08/12/19

Accrual Basis

Type	Date	Num	Name	Debit	Credit	Balance
Total 734 · Contributions/Donations						0.00
<b>738 · Depreciation</b>						894.34
General Journal	07/01/2019	CPA ...		894.34		1,788.68
Total 738 · Depreciation						1,788.68
<b>744 · Dues &amp; Subscriptions</b>						0.00
Total 744 · Dues & Subscriptions						0.00
<b>750 · Equipment Rental</b>						0.00
Total 750 · Equipment Rental						0.00
<b>758 · Insurance</b>						81.02
<b>758.01 · Workman Comp Insurance</b>						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
<b>758.02 · Insurance - Miscellaneous</b>						0.00
Total 758.02 · Insurance - Miscellaneous						0.00
<b>758 · Insurance - Other</b>						0.00
Total 758 · Insurance - Other						0.00
Total 758 · Insurance						166.64
<b>762 · Interest</b>						0.00
Total 762 · Interest						0.00
<b>765 · Legal &amp; Professional Services</b>						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
<b>766 · Licenses Permits &amp; Fees</b>						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
<b>767 · Maintenance</b>						895.00
<b>767.01 · Clubhouse Maintenance</b>						0.00
Total 767.01 · Clubhouse Maintenance						0.00
<b>767.02 · Ground Maintenance</b>						0.00
Total 767.02 · Ground Maintenance						0.00
<b>767.03 · Lake Maintenance</b>						895.00
Check	07/23/2019	5480	The Lake Doctors	895.00		1,790.00
Total 767.03 · Lake Maintenance						1,790.00
<b>767 · Maintenance - Other</b>						0.00
Total 767 · Maintenance - Other						0.00
Total 767 · Maintenance						1,790.00
<b>768 · Mileage Expense</b>						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
<b>769 · Miscellaneous</b>						0.00
Total 769 · Miscellaneous						0.00
<b>770 · Office Expense &amp; Postage</b>						502.98

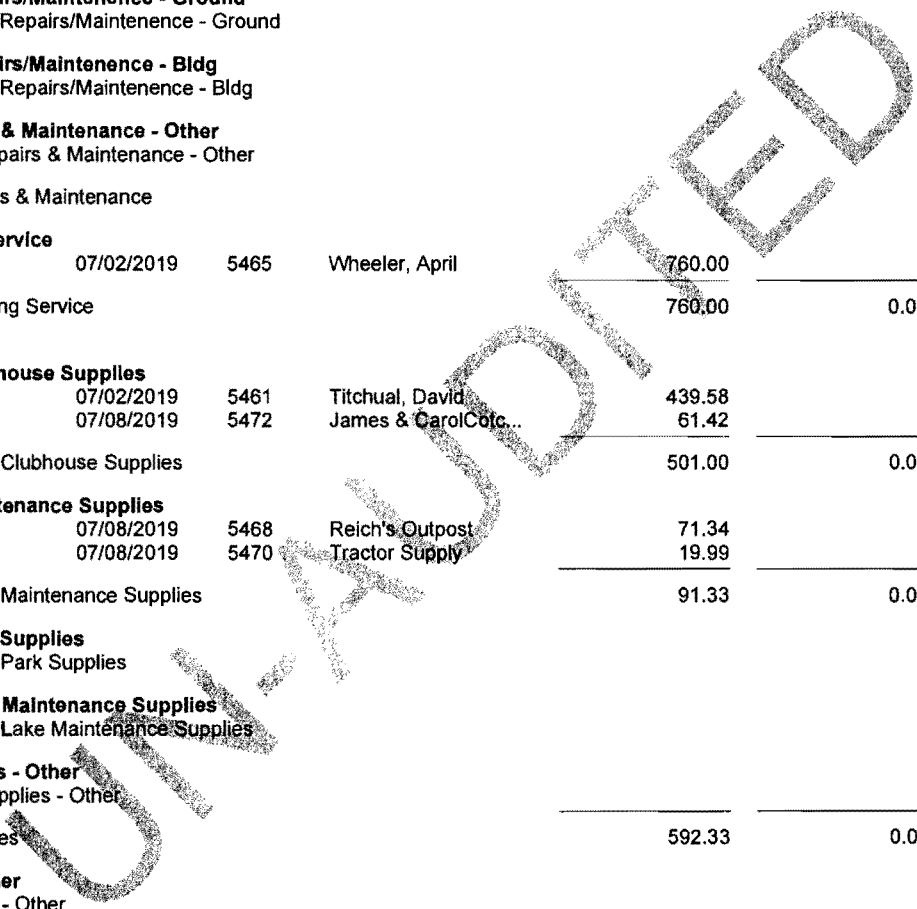
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Accrual Basis

**Willow Springs Association  
General Ledger  
As of July 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
Check	07/08/2019	5467	Total Funds	300.00		802.98
Check	07/16/2019	5475	Hauschildt, David	104.40		907.38
Total 770 · Office Expense & Postage				404.40	0.00	907.38
<b>773 · Over/Short</b>						0.00
Total 773 · Over/Short						0.00
<b>778 · Repairs &amp; Maintenance</b>						150.00
<b>778.01 · Equipment Repair/Maintenance</b>						0.00
Total 778.01 · Equipment Repair/Maintenance						0.00
<b>778.02 · Repairs/Maintenance - Ground</b>						150.00
Total 778.02 · Repairs/Maintenance - Ground						150.00
<b>778.03 · Repairs/Maintenance - Bldg</b>						0.00
Total 778.03 · Repairs/Maintenance - Bldg						0.00
<b>778 · Repairs &amp; Maintenance - Other</b>						0.00
Total 778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance						150.00
<b>779 · Cleaning Service</b>						800.00
Check	07/02/2019	5465	Wheeler, April	760.00		1,560.00
Total 779 · Cleaning Service				760.00	0.00	1,560.00
<b>782 · Supplies</b>						177.87
<b>782.01 · Clubhouse Supplies</b>						0.00
Check	07/02/2019	5461	Titchual, David	439.58		439.58
Check	07/08/2019	5472	James & Carol Cofc...	61.42		501.00
Total 782.01 · Clubhouse Supplies				501.00	0.00	501.00
<b>782.02 · Maintenance Supplies</b>						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				91.33	0.00	167.89
<b>782.03 · Park Supplies</b>						101.31
Total 782.03 · Park Supplies						101.31
<b>782.04 · Lake Maintenance Supplies</b>						0.00
Total 782.04 · Lake Maintenance Supplies						0.00
<b>782 · Supplies - Other</b>						0.00
Total 782 · Supplies - Other						0.00
Total 782 · Supplies				592.33	0.00	770.20
<b>786 · Taxes - Other</b>						0.00
Total 786 · Taxes - Other						0.00
<b>787 · Taxes - Payroll</b>						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				291.62	0.00	526.05
<b>788 · Taxes - Property</b>						0.00
Total 788 · Taxes - Property						0.00
<b>790 · Telephone</b>						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				171.47	0.00	335.93
<b>795 · Utilities &amp; Garbage</b>						209.13
<b>795.01 · Water &amp; Sewer</b>						90.00



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Accrual Basis

**Willow Springs Association**  
**General Ledger**  
 As of July 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
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
<b>795 · Utilities &amp; Garbage - Other</b>						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
<b>960 · Insurance Proceeds (Fire)</b>						0.00
Total 960 · Insurance Proceeds (Fire)						0.00
<b>970 · Bathroom Repair (Fire)</b>						0.00
Total 970 · Bathroom Repair (Fire)						0.00
<b>No acct</b>						0.00
Total no acct						0.00
<b>TOTAL</b>				<b>19,586.64</b>	<b>19,586.64</b>	<b>0.00</b>

UN-AUDITED