

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

	December 2019	YTD December 2019	Budget	
			YTD June 19 - December 19	Budget June 19 - May 20
Income				
Members' Assessment	13,122.62	\$ 61,492.98	\$ 53,472.23	\$ 91,666.67
Clubhouse Rental/Barn	1,070.00	\$ 8,270.00	\$ 5,833.31	\$ 10,000.00
Donations		\$ -		\$ -
Advertising	75.00	\$ 145.00	\$ 243.04	\$ 416.67
Bank Interest	11.15	\$ 76.49	\$ 48.58	\$ 83.33
Service Charges		\$ 3.00		\$ -
Transfer Fees	150.00	\$ 600.00	\$ 486.08	\$ 833.33
Miscellaneous Income	89.34	\$ 89.34	\$ 145.81	\$ 250.00
Total Income	14,518.11	70,676.81	\$ 60,229.05	\$ 103,250.00
Expense				
Payroll	2,479.00	\$ 18,464.71	\$ 15,555.54	\$ 26,666.67
Payroll Taxes	205.20	\$ 1,562.96	\$ 1,409.73	\$ 2,416.67
Utilities	578.26	\$ 4,787.12	\$ 5,104.19	\$ 8,750.00
Water & Sewer	360.00	\$ 3,643.04	\$ 3,159.73	\$ 5,416.67
Maintenance, Grounds & Clubhouse	388.59	\$ 6,864.42	\$ 3,888.92	\$ 6,666.67
Maintenance, Lake		\$ 4,090.00	\$ 2,916.69	\$ 5,000.00
Cleaning Service	690.00	\$ 4,460.00	\$ 2,916.69	\$ 5,000.00
Supplies	73.20	\$ 1,871.01	\$ 1,944.46	\$ 3,333.33
Equipment Rental				\$ -
Legal & Professional	745.00	\$ 4,801.50	\$ 3,159.73	\$ 5,416.67
Licenses, Permits & Fees	4.00	\$ 368.85	\$ 194.46	\$ 333.33
Liability Insurance		\$ 15,312.00	\$ 7,777.77	\$ 13,333.33
Worker's Comp. Ins.		\$ 1,484.50	\$ 3,159.73	\$ 5,416.67
Office Supplies & Postage	1,325.57	\$ 4,528.51	\$ 2,187.50	\$ 3,750.00
Telephone	141.05	\$ 1,464.22	\$ 826.42	\$ 1,416.67
Mileage	93.96	\$ 540.37	\$ 680.54	\$ 1,166.67
Miscellaneous Expense - Bank Fee		\$ 18.00		\$ -
Transfer to Maintenance Reserve	2,450.00	\$ 7,350.00	\$ 4,763.92	\$ 8,166.67
Transfer to Insurance Holding	4,000.00	\$ 12,000.00		\$ -
Building Improvements		\$ -		\$ -
Land Improvements		\$ -		\$ -
Furniture/Fixtures		\$ -		\$ -
Machinery/Equipment		\$ 4,323.87		\$ -
Total Expense	13,533.83	\$ 97,935.08	\$ 59,646.02	\$ 102,250.00
Profit/Loss	984.28	\$ (27,258.27)	\$ 583.03	\$ 1,000.00
November 2019 - Account 109	\$16,884.82			
Add December 2019 Income	14,518.11			
Less December 2019 Expenses	13,533.83			
Less December 2019 Interest	11.15			
December 2019 - Account 109	\$17,857.95			

UN-AUDITED

Willow Springs Association
 Profit & Loss YTD Comparison
 December 2019

Accrual Basis

	Dec 19	Jun - Dec 19
Ordinary Income/Expense		
Income		
601 · Membership Dues	24,403.50	73,210.50
602 · Bank Interest	11.15	76.49
604 · Advertising & Newsletter	75.00	145.00
606 · Clubhouse Rental/Barn	1,070.00	8,270.00
607 · Service Charges	0.00	3.00
609 · Transfer Fees	150.00	600.00
610 · Miscellaneous Income	89.34	89.34
Total Income	25,798.99	82,394.33
Expense		
711 · Salaries & Wages		
711.01 · Wages-Office	1,957.00	13,019.71
711.02 · Wages - Maintenance	522.00	5,445.00
Total 711 · Salaries & Wages	2,479.00	18,464.71
730 · Service Charge	0.00	18.00
738 · Depreciation	894.34	6,260.38
758 · Insurance		
758.01 · Workman Comp Insurance	22.55	225.37
758.02 · Insurance - Miscellaneous	0.00	15,312.00
Total 758 · Insurance	22.55	15,537.37
765 · Legal & Professional Services	745.00	4,801.50
766 · Licenses Permits & Fees	4.00	368.85
767 · Maintenance		
767.03 · Lake Maintenance	0.00	4,090.00
Total 767 · Maintenance	0.00	4,090.00
768 · Mileage Expense	93.96	540.37
770 · Office Expense & Postage	1,325.57	4,528.51
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintena...	38.59	209.57
778.02 · Repairs/Maintenance - Grou...	350.00	6,564.85
778.03 · Repairs/Maintenance - Bldg	0.00	90.00
Total 778 · Repairs & Maintenance	388.59	6,864.42
779 · Cleaning Service	690.00	4,460.00
782 · Supplies		
782.01 · Clubhouse Supplies	38.45	119.15
782.02 · Maintenance Supplies	0.00	695.69

UN-AUDITED

Willow Springs Association
Profit & Loss YTD Comparison
December 2019

Accrual Basis

	<u>Dec 19</u>	<u>Jun - Dec 19</u>
782.03 · Park Supplies	34.75	1,056.17
Total 782 · Supplies	73.20	1,871.01
787 · Taxes - Payroll	210.84	1,616.41
790 · Telephone	141.05	1,464.22
795 · Utilities & Garbage		
795.01 · Water & Sewer	360.00	3,643.04
795 · Utilities & Garbage - Other	578.26	4,787.12
Total 795 · Utilities & Garbage	938.26	8,430.16
Total Expense	8,006.36	79,315.91
Net Ordinary Income	17,792.63	3,078.42
Net Income	<u>17,792.63</u>	<u>3,078.42</u>

UN-AUDITED

Willow Springs Association

Balance Sheet

As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
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	65,844.55
108 · Guaranty Bank CD - 1779861739	0.00
109 · Oak Valley Bank Bus. Checking	17,886.04
110 · Oak Valley Bank Insurance Acct	9,515.17
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
Total Checking/Savings	<u>93,245.76</u>
Accounts Receivable	
1200 · *Accounts Receivable	0.00
Total Accounts Receivable	<u>0.00</u>
Other Current Assets	
119 · Petty Cash	150.00
120 · Accounts Receivable	32,443.88
120.06 · Clubhouse Rental	0.00
142 · Employee Advances	0.00
1499 · Undeposited Funds	0.00
170 · Prepaid Work Comp Premium	20,400.32
Total Other Current Assets	<u>52,994.20</u>
Total Current Assets	<u>146,239.96</u>
Fixed Assets	
206 · Buildings	44,753.00
207 · Building Improvements	86,274.17
211 · Furniture & Fixtures	28,297.92
213 · Machinery & Equipment	49,186.11
217 · Land	10,132.00
218 · Land Improvements	199,968.20
219 · Leasehold Improvement	0.00
230 · Accumulated Depreciation	-345,289.38
Total Fixed Assets	<u>73,322.02</u>

Unaudited

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

Page 1

1/21/2020
Page 1 of 2

UN-AUDITED

Willow Springs Association

Balance Sheet

As of December 31, 2019

	Dec 31, 19
TOTAL ASSETS	<u>219,561.98</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	<u>0.00</u>
Total Accounts Payable	0.00
Other Current Liabilities	
310 · Garnishment	0.00
312 · Workers Compensation Payable	0.00
330 · Payroll Liabilities	<u>135.21</u>
Total Other Current Liabilities	<u>135.21</u>
Total Current Liabilities	<u>135.21</u>
Total Liabilities	135.21
Equity	
3000 · Opening Bal Equity	0.00
511 · Members Equity	542.00
512 · Retained Earnings	215,806.35
Net Income	<u>3,078.42</u>
Total Equity	<u>219,426.77</u>
TOTAL LIABILITIES & EQUITY	<u>219,561.98</u>

Willow Springs Association
General Ledger
As of December 31, 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						63,383.63
Check	12/17/2019	5569	Willow Springs As...	2,450.00		65,833.63
Deposit	12/31/2019			10.92		65,844.55
Total 107 · U.S. Bank Business Savings				2,460.92	0.00	65,844.55
108 · Guaranty Bank CD - 1779861739						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
109 · Oak Valley Bank Bus. Checking						16,912.91
Deposit	12/02/2019			1,243.00		18,155.91
Deposit	12/03/2019			1,244.00		19,399.91
Check	12/03/2019	Tran...	Willow Springs As...		4,000.00	15,399.91
Check	12/03/2019	Debit	Postalia/TDCPost...		300.00	15,099.91
Check	12/03/2019	5567	Wheeler, April		690.00	14,409.91
Check	12/03/2019	5564	Martin, Frank L		24.88	14,385.03
Check	12/03/2019	5565	Padavana, Paul A		8.12	14,376.91
Check	12/03/2019	5566	Titchenal, Darleen...		20.88	14,356.03
Check	12/04/2019	Bill P...	Waste Manageme...		205.17	14,150.86
Check	12/04/2019	9017	Robert A. Hawks ...		340.00	13,810.86
Deposit	12/10/2019			2,443.00		16,253.86
Check	12/11/2019	9018	Sproul Trost LLP		405.00	15,848.86
Check	12/11/2019	9019	Kyle Dahlin Const...		350.00	15,498.86
Check	12/11/2019	Debit	Tractor Supply		38.59	15,460.27
Check	12/11/2019	Debit	Visa		38.74	15,421.53
Deposit	12/12/2019			2,917.00		18,338.53
Deposit	12/16/2019			1,800.12		20,138.65
Deposit	12/16/2019			1,418.50		21,557.15
Check	12/17/2019	9020	Cal.Net		4.58	21,552.57
Check	12/17/2019	5568	Comcast		141.05	21,411.52
Check	12/17/2019	5569	Willow Springs As...		2,450.00	18,961.52
Deposit	12/19/2019			1,931.34		20,892.86
Deposit	12/23/2019			1,510.00		22,402.86
Check	12/24/2019	9021	TUD		90.00	22,312.86
Check	12/24/2019	9022	TUD		270.00	22,042.86
Check	12/24/2019	Debit	Lowe's		34.75	22,008.11
Check	12/24/2019	5570	Johnson, Fran		38.45	21,969.66
Paycheck	12/26/2019	5572	Martin, Frank L		929.03	21,040.63

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	12/26/2019	5571	Padavana, Paul A		405.86	20,634.77
Paycheck	12/26/2019	5573	Titchenal, Darleen...		858.69	19,776.08
Liability Check	12/26/2019	E-pay	EDD		24.79	19,751.29
Liability Check	12/26/2019	Epay	United States Tre...		450.26	19,301.03
Liability Check	12/26/2019	E-pay	EDD		15.57	19,285.46
Check	12/30/2019	9023	Sierra Instant Prin...		493.39	18,792.07
Check	12/30/2019	Debit	P G & E		373.09	18,418.98
Check	12/31/2019	5574	Martin, Frank L		44.08	18,374.90
Check	12/31/2019	9024	Neopost USA		488.86	17,886.04
Total 109 · Oak Valley Bank Bus. Checking				14,506.96	13,533.83	17,886.04
110 · Oak Valley Bank Insurance Acct						5,514.94
Check	12/03/2019	Tran...	Willow Springs As...	4,000.00		9,514.94
Deposit	12/31/2019			0.23		9,515.17
Total 110 · Oak Valley Bank Insurance Acct				4,000.23	0.00	9,515.17
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						21,163.00

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
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						21,163.00
General Journal	12/01/2019	CPA ...		24,403.50		45,566.50
Deposit	12/02/2019				943.00	44,623.50
Deposit	12/03/2019				794.00	43,829.50
Deposit	12/10/2019				2,433.00	41,396.50
Deposit	12/12/2019				2,872.00	38,524.50
Deposit	12/16/2019				1,700.12	36,824.38
Deposit	12/16/2019				1,088.50	35,735.88
Deposit	12/19/2019				1,792.00	33,943.88
Deposit	12/23/2019				1,500.00	32,443.88
Total 120 · Accounts Receivable - Other				24,403.50	13,122.62	32,443.88
Total 120 · Accounts Receivable				24,403.50	13,122.62	32,443.88
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						20,422.87
Paycheck	12/26/2019	5572	Martin, Frank L		9.25	20,413.62
Paycheck	12/26/2019	5573	Titchenal, Darleen...		8.55	20,405.07
Paycheck	12/26/2019	5571	Padavana, Paul A		4.75	20,400.32
Total 170 · Prepaid Work Comp Premium				0.00	22.55	20,400.32
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						49,186.11
Total 213 · Machinery & Equipment						49,186.11
217 · Land						10,132.00
Total 217 · Land						10,132.00

Willow Springs Association
General Ledger
As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
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						-344,395.04
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-12,194.52
General Journal	12/01/2019	CPA ...			44.42	-12,238.94
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-12,238.94
230.03 · Mach & Equip Depreciation						-49,641.02
General Journal	12/01/2019	CPA ...			151.17	-49,792.19
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-49,792.19
230.04 · Land Improvements Depreciation						-236,217.50
General Journal	12/01/2019	CPA ...			698.75	-236,916.25
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-236,916.25
230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-345,289.38
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						-129.57
330.01 · Fed Withholding						0.00
Paycheck	12/26/2019	5572	Martin, Frank L	0.00		0.00
Paycheck	12/26/2019	5573	Titchenal, Darleen...	0.00		0.00
Liability Check	12/26/2019	Epay	United States Tre...	71.00		71.00
Paycheck	12/26/2019	5571	Padavana, Paul A		71.00	0.00
Total 330.01 · Fed Withholding				71.00	71.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	12/26/2019	5572	Martin, Frank L		155.60	-155.60
Paycheck	12/26/2019	5573	Titchenal, Darleen...		143.82	-299.42
Liability Check	12/26/2019	Epay	United States Tre...	379.26		79.84
Paycheck	12/26/2019	5571	Padavana, Paul A		79.84	0.00
Total 330.02 · F I C A Payable				379.26	379.26	0.00
330.03 · S D I Payable						0.00
Paycheck	12/26/2019	5572	Martin, Frank L		10.17	-10.17

Willow Springs Association
General Ledger
As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	12/26/2019	5573	Titchenal, Darleen...		9.40	-19.57
Liability Check	12/26/2019	E-pay	EDD	24.79		5.22
Paycheck	12/26/2019	5571	Padavana, Paul A		5.22	0.00
Total 330.03 · S D I Payable				24.79	24.79	0.00
330.04 · State Withholding						0.00
Paycheck	12/26/2019	5572	Martin, Frank L	0.00		0.00
Paycheck	12/26/2019	5573	Titchenal, Darleen...	0.00		0.00
Liability Check	12/26/2019	E-pay	EDD	0.00		0.00
Paycheck	12/26/2019	5571	Padavana, Paul A	0.00		0.00
Total 330.04 · State Withholding				0.00	0.00	0.00
330.05 · F U T A Payable						-129.57
Paycheck	12/26/2019	5572	Martin, Frank L	0.00		-129.57
Paycheck	12/26/2019	5573	Titchenal, Darleen...		5.64	-135.21
Paycheck	12/26/2019	5571	Padavana, Paul A	0.00		-135.21
Total 330.05 · F U T A Payable				0.00	5.64	-135.21
330.06 · S U T A Payable						0.00
Paycheck	12/26/2019	5572	Martin, Frank L	0.00		0.00
Paycheck	12/26/2019	5573	Titchenal, Darleen...		14.10	-14.10
Liability Check	12/26/2019	E-pay	EDD	14.10		0.00
Paycheck	12/26/2019	5571	Padavana, Paul A	0.00		0.00
Total 330.06 · S U T A Payable				14.10	14.10	0.00
330.07 · ETT						0.00
Paycheck	12/26/2019	5572	Martin, Frank L	0.00		0.00
Paycheck	12/26/2019	5573	Titchenal, Darleen...		0.94	-0.94
Liability Check	12/26/2019	E-pay	EDD	1.47		0.53
Paycheck	12/26/2019	5571	Padavana, Paul A		0.53	0.00
Total 330.07 · ETT				1.47	1.47	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	12/26/2019	5572	Martin, Frank L	0.00		0.00
Paycheck	12/26/2019	5573	Titchenal, Darleen...	0.00		0.00
Liability Check	12/26/2019	Epay	United States Tre...	0.00		0.00
Paycheck	12/26/2019	5571	Padavana, Paul A	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				490.62	496.26	-135.21
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						-48,807.00

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
General Journal	12/01/2019	CPA ...			24,403.50	-73,210.50
Total 601 · Membership Dues				0.00	24,403.50	-73,210.50
602 · Bank Interest						-65.34
Deposit	12/31/2019				0.23	-65.57
Deposit	12/31/2019				10.92	-76.49
Total 602 · Bank Interest				0.00	11.15	-76.49
603 · Donations						0.00
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-70.00
Deposit	12/10/2019				10.00	-80.00
Deposit	12/12/2019				45.00	-125.00
Deposit	12/16/2019				10.00	-135.00
Deposit	12/23/2019				10.00	-145.00
Total 604 · Advertising & Newsletter				0.00	75.00	-145.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-7,200.00
Deposit	12/02/2019				250.00	-7,450.00
Deposit	12/03/2019				400.00	-7,850.00
Deposit	12/16/2019				100.00	-7,950.00
Deposit	12/16/2019				320.00	-8,270.00
Total 606 · Clubhouse Rental/Barn				0.00	1,070.00	-8,270.00
607 · Service Charges						-3.00
Total 607 · Service Charges						-3.00
608 · Liens & Small Claims						0.00
Total 608 · Liens & Small Claims						0.00
609 · Transfer Fees						-450.00
Deposit	12/02/2019				50.00	-500.00
Deposit	12/03/2019				50.00	-550.00
Deposit	12/19/2019				50.00	-600.00
Total 609 · Transfer Fees				0.00	150.00	-600.00
610 · Miscellaneous Income						0.00
Deposit	12/19/2019				89.34	-89.34
Total 610 · Miscellaneous Income				0.00	89.34	-89.34
611 · Late Fee						0.00
Total 611 · Late Fee						0.00
701 · Suspense						0.00
Total 701 · Suspense						0.00
711 · Salaries & Wages						15,985.71
711.01 · Wages-Office						11,062.71

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	12/26/2019	5572	Martin, Frank L	1,017.00		12,079.71
Paycheck	12/26/2019	5573	Titchenal, Darleen...	940.00		13,019.71
Total 711.01 · Wages-Office				1,957.00	0.00	13,019.71
711.02 · Wages - Maintenance						4,923.00
Paycheck	12/26/2019	5571	Padavana, Paul A	522.00		5,445.00
Total 711.02 · Wages - Maintenance				522.00	0.00	5,445.00
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				2,479.00	0.00	18,464.71
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						18.00
Total 730 · Service Charge						18.00
734 · Contributions/Donations						0.00
Total 734 · Contributions/Donations						0.00
738 · Depreciation						5,366.04
General Journal	12/01/2019	CPA ...		894.34		6,260.38
Total 738 · Depreciation				894.34	0.00	6,260.38
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						0.00
Total 750 · Equipment Rental						0.00
758 · Insurance						15,514.82
758.01 · Workman Comp Insurance						202.82
Paycheck	12/26/2019	5572	Martin, Frank L	9.25		212.07
Paycheck	12/26/2019	5573	Titchenal, Darleen...	8.55		220.62
Paycheck	12/26/2019	5571	Padavana, Paul A	4.75		225.37
Total 758.01 · Workman Comp Insurance				22.55	0.00	225.37
758.02 · Insurance - Miscellaneous						15,312.00
Total 758.02 · Insurance - Miscellaneous						15,312.00
758 · Insurance - Other						0.00

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Total 758 · Insurance - Other						0.00
Total 758 · Insurance				22.55	0.00	15,537.37
762 · Interest						0.00
Total 762 · Interest						0.00
765 · Legal & Professional Services						4,056.50
Check	12/04/2019	9017	Robert A. Hawks ...	340.00		4,396.50
Check	12/11/2019	9018	Sproul Trost LLP	405.00		4,801.50
Total 765 · Legal & Professional Services				745.00	0.00	4,801.50
766 · Licenses Permits & Fees						364.85
Check	12/03/2019	5564	Martin, Frank L	4.00		368.85
Total 766 · Licenses Permits & Fees				4.00	0.00	368.85
767 · Maintenance						4,090.00
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						4,090.00
Total 767.03 · Lake Maintenance						4,090.00
767 · Maintenance - Other						0.00
Total 767 · Maintenance - Other						0.00
Total 767 · Maintenance						4,090.00
768 · Mileage Expense						446.41
Check	12/03/2019	5564	Martin, Frank L	20.88		467.29
Check	12/03/2019	5565	Padavana, Paul A	8.12		475.41
Check	12/03/2019	5566	Titchenal, Darleen...	20.88		496.29
Check	12/31/2019	5574	Martin, Frank L	44.08		540.37
Total 768 · Mileage Expense				93.96	0.00	540.37
769 · Miscellaneous						0.00
Total 769 · Miscellaneous						0.00
770 · Office Expense & Postage						3,202.94
Check	12/03/2019	Debit	Postalia/TDCPost...	300.00		3,502.94
Check	12/11/2019	Debit	Visa	38.74		3,541.68
Check	12/17/2019	9020	Cal.Net	4.58		3,546.26
Check	12/30/2019	9023	Sierra Instant Prin...	493.39		4,039.65
Check	12/31/2019	9024	Neopost USA	488.86		4,528.51
Total 770 · Office Expense & Postage				1,325.57	0.00	4,528.51
773 · Over/Short						0.00
Total 773 · Over/Short						0.00
778 · Repairs & Maintenance						6,475.83
778.01 · Equipment Repair/Maintenance						170.98

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Check	12/11/2019	Debit	Tractor Supply	38.59		209.57
Total 778.01 · Equipment Repair/Maintenance				38.59	0.00	209.57
778.02 · Repairs/Maintenance - Ground						6,214.85
Check	12/11/2019	9019	Kyle Dahlin Const...	350.00		6,564.85
Total 778.02 · Repairs/Maintenance - Ground				350.00	0.00	6,564.85
778.03 · Repairs/Maintenance - Bldg						90.00
Total 778.03 · Repairs/Maintenance - Bldg						90.00
778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance				388.59	0.00	6,864.42
779 · Cleaning Service						3,770.00
Check	12/03/2019	5567	Wheeler, April	690.00		4,460.00
Total 779 · Cleaning Service				690.00	0.00	4,460.00
782 · Supplies						1,797.81
782.01 · Clubhouse Supplies						80.70
Check	12/24/2019	5570	Johnson, Fran	38.45		119.15
Total 782.01 · Clubhouse Supplies				38.45	0.00	119.15
782.02 · Maintenance Supplies						695.69
Total 782.02 · Maintenance Supplies						695.69
782.03 · Park Supplies						1,021.42
Check	12/24/2019	Debit	Lowe's	34.75		1,056.17
Total 782.03 · Park Supplies				34.75	0.00	1,056.17
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				73.20	0.00	1,871.01
786 · Taxes - Other						0.00
Total 786 · Taxes - Other						0.00
787 · Taxes - Payroll						1,405.57
Paycheck	12/26/2019	5572	Martin, Frank L	77.80		1,483.37
Paycheck	12/26/2019	5573	Titchenal, Darleen...	92.59		1,575.96
Paycheck	12/26/2019	5571	Padavana, Paul A	40.45		1,616.41
Total 787 · Taxes - Payroll				210.84	0.00	1,616.41
788 · Taxes - Property						0.00
Total 788 · Taxes - Property						0.00
790 · Telephone						1,323.17

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 Accrual Basis

Willow Springs Association
 General Ledger
 As of December 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Check	12/17/2019	5568	Comcast	141.05		1,464.22
Total 790 · Telephone				141.05	0.00	1,464.22
795 · Utilities & Garbage						7,491.90
795.01 · Water & Sewer						3,283.04
Check	12/24/2019	9021	TUD	90.00		3,373.04
Check	12/24/2019	9022	TUD	270.00		3,643.04
Total 795.01 · Water & Sewer				360.00	0.00	3,643.04
795 · Utilities & Garbage - Other						4,208.86
Check	12/04/2019	Bill P...	Waste Manageme...	205.17		4,414.03
Check	12/30/2019	Debit	P G & E	373.09		4,787.12
Total 795 · Utilities & Garbage - Other				578.26	0.00	4,787.12
Total 795 · Utilities & Garbage				938.26	0.00	8,430.16
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				53,868.59	53,868.59	0.00