

10:53 AM  
 11/13/19  
 Accrual Basis

Willow Springs Association  
 General Ledger  
 As of October 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						63,362.46
Deposit	10/31/2019			10.76		63,373.22
Total 107 · U.S. Bank Business Savings				10.76	0.00	63,373.22
108 · Guaranty Bank CD - 1779861739						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
109 · Oak Valley Bank Bus. Checking						22,332.83
Deposit	10/01/2019			2,365.50		24,698.33
Check	10/01/2019	5534	Wheeler, April		520.00	24,178.33
Check	10/03/2019	Debit	Postalia/TDCPost...		300.00	23,878.33
Check	10/04/2019	5535	P G & E		614.65	23,263.68
Check	10/04/2019	5536	Reich's Outpost		70.83	23,192.85
Check	10/04/2019	5537	Robert A. Hawks ...		250.00	22,942.85
Check	10/04/2019	5538	Total Funds		100.00	22,842.85
Check	10/08/2019	5539	Tractor Supply		20.98	22,821.87
Check	10/08/2019	5540	Waste Manageme...		205.17	22,616.70
Check	10/08/2019	5541	Visa		468.29	22,148.41
Check	10/08/2019	5542	Nemeth, Michael		150.00	21,998.41
Deposit	10/09/2019			2,066.00		24,064.41
Check	10/09/2019	5543	TNT Excavation		1,500.00	22,564.41
Deposit	10/14/2019			1,620.50		24,184.91
Check	10/15/2019	5544	Secretary of State		15.00	24,169.91
Check	10/15/2019	5545	Philadelphia Insur...		12,395.00	11,774.91
Transfer	10/15/2019			12,395.00		24,169.91
Check	10/16/2019	9000...	Cal.Net		39.50	24,130.41
Check	10/16/2019	9001...	J S West		30.00	24,100.41
Deposit	10/21/2019			1,009.50		25,109.91
Check	10/21/2019	Bill P...	Sierra Instant Prin...		19.40	25,090.51
Check	10/21/2019	9003...	TUD		1,326.40	23,764.11
Check	10/21/2019	Bill P...	A T & T		160.11	23,604.00
Check	10/22/2019	9004...	Staples		106.18	23,497.82
Paycheck	10/31/2019	5546	Martin, Frank L		742.41	22,755.41
Paycheck	10/31/2019	5549	Padavana, Paul A		398.62	22,356.79
Paycheck	10/31/2019	5548	Titchenal, Darleen...		730.80	21,625.99
Liability Check	10/31/2019	E-pay	EDD		21.25	21,604.74
Liability Check	10/31/2019	To Pr...	United States Tre...		395.24	21,209.50

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Type	Date	Num	Name	Debit	Credit	Balance
Liability Check	10/31/2019	E-pay	EDD		14.13	21,195.37
Deposit	10/31/2019			1,411.50		22,606.87
Check	10/31/2019	5550	Padavana, Paul A		11.60	22,595.27
Check	10/31/2019	5551	Martin, Frank L		26.68	22,568.59
Check	10/31/2019	5552	Titchenal, Darleen...		6.96	22,561.63
Check	10/31/2019	5547		0.00		22,561.63
Total 109 · Oak Valley Bank Bus. Checking				20,868.00	20,639.20	22,561.63
110 · Oak Valley Bank Insurance Acct						17,909.38
Transfer	10/15/2019				12,395.00	5,514.38
Deposit	10/31/2019			0.42		5,514.80
Total 110 · Oak Valley Bank Insurance Acct				0.42	12,395.00	5,514.80
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						31,692.50
120.01 · Dues						0.00
Total 120.01 · Dues						0.00

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Type	Date	Num	Name	Debit	Credit	Balance
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						31,692.50
Deposit	10/01/2019				2,065.50	29,627.00
Deposit	10/09/2019				1,596.00	28,031.00
Deposit	10/14/2019				1,320.50	26,710.50
Deposit	10/21/2019				799.50	25,911.00
Deposit	10/31/2019				1,311.50	24,599.50
Total 120 · Accounts Receivable - Other				0.00	7,093.00	24,599.50
Total 120 · Accounts Receivable				0.00	7,093.00	24,599.50
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						20,301.32
Paycheck	10/31/2019	5546	Martin, Frank L		7.40	20,293.92
Paycheck	10/31/2019	5549	Padavana, Paul A		34.11	20,259.81
Paycheck	10/31/2019	5548	Titchenal, Darleen...		7.28	20,252.53
Total 170 · Prepaid Work Comp Premium				0.00	48.79	20,252.53
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						-342,606.36

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Type	Date	Num	Name	Debit	Credit	Balance
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-12,105.68
General Journal	10/01/2019	CPA ...			44.42	-12,150.10
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-12,150.10
230.03 · Mach & Equip Depreciation						-49,338.68
General Journal	10/01/2019	CPA ...			151.17	-49,489.85
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-49,489.85
230.04 · Land Improvements Depreciation						-234,820.00
General Journal	10/01/2019	CPA ...			698.75	-235,518.75
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-235,518.75
230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-343,500.70
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						-120.38
330.01 · Fed Withholding						0.00
Paycheck	10/31/2019	5546	Martin, Frank L	0.00		0.00
Paycheck	10/31/2019	5549	Padavana, Paul A		70.00	-70.00
Paycheck	10/31/2019	5548	Titchenal, Darleen...	0.00		-70.00
Liability Check	10/31/2019	To Pr...	United States Tre...	70.00		0.00
Total 330.01 · Fed Withholding				70.00	70.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	10/31/2019	5546	Martin, Frank L		124.34	-124.34
Paycheck	10/31/2019	5549	Padavana, Paul A		78.50	-202.84
Paycheck	10/31/2019	5548	Titchenal, Darleen...		122.40	-325.24
Liability Check	10/31/2019	To Pr...	United States Tre...	325.24		0.00
Total 330.02 · F I C A Payable				325.24	325.24	0.00
330.03 · S D I Payable						0.00
Paycheck	10/31/2019	5546	Martin, Frank L		8.12	-8.12
Paycheck	10/31/2019	5549	Padavana, Paul A		5.13	-13.25
Paycheck	10/31/2019	5548	Titchenal, Darleen...		8.00	-21.25
Liability Check	10/31/2019	E-pay	EDD	21.25		0.00
Total 330.03 · S D I Payable				21.25	21.25	0.00
330.04 · State Withholding						0.00

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Paycheck	10/31/2019	5546	Martin, Frank L	0.00		0.00
Paycheck	10/31/2019	5549	Padavana, Paul A	0.00		0.00
Paycheck	10/31/2019	5548	Titchenal, Darleen...	0.00		0.00
Liability Check	10/31/2019	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						-120.38
Paycheck	10/31/2019	5546	Martin, Frank L	0.00		-120.38
Paycheck	10/31/2019	5549	Padavana, Paul A	0.00		-120.38
Paycheck	10/31/2019	5548	Titchenal, Darleen...		4.80	-125.18
Total 330.05 · F U T A Payable				0.00	4.80	-125.18
330.06 · S U T A Payable						0.00
Paycheck	10/31/2019	5546	Martin, Frank L	0.00		0.00
Paycheck	10/31/2019	5549	Padavana, Paul A	0.00		0.00
Paycheck	10/31/2019	5548	Titchenal, Darleen...		12.00	-12.00
Liability Check	10/31/2019	E-pay	EDD	12.00		0.00
Total 330.06 · S U T A Payable				12.00	12.00	0.00
330.07 · ETT						0.00
Paycheck	10/31/2019	5546	Martin, Frank L		0.82	-0.82
Paycheck	10/31/2019	5549	Padavana, Paul A		0.51	-1.33
Paycheck	10/31/2019	5548	Titchenal, Darleen...		0.80	-2.13
Liability Check	10/31/2019	E-pay	EDD	2.13		0.00
Total 330.07 · ETT				2.13	2.13	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	10/31/2019	5546	Martin, Frank L	0.00		0.00
Paycheck	10/31/2019	5549	Padavana, Paul A	0.00		0.00
Paycheck	10/31/2019	5548	Titchenal, Darleen...	0.00		0.00
Liability Check	10/31/2019	To Pr...	United States Tre...	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				430.62	435.42	-125.18
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
Total 601 · Membership Dues						-48,807.00
602 · Bank Interest						-43.61
Deposit	10/31/2019				0.42	-44.03
Deposit	10/31/2019				10.76	-54.79
Total 602 · Bank Interest				0.00	11.18	-54.79

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Type	Date	Num	Name	Debit	Credit	Balance
603 · Donations						0.00
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-60.00
Deposit	10/21/2019				10.00	-70.00
Total 604 · Advertising & Newsletter				0.00	10.00	-70.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-4,862.50
Deposit	10/01/2019				250.00	-5,112.50
Deposit	10/09/2019				470.00	-5,582.50
Deposit	10/14/2019				200.00	-5,782.50
Deposit	10/21/2019				200.00	-5,982.50
Total 606 · Clubhouse Rental/Barn				0.00	1,120.00	-5,982.50
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						-200.00
Deposit	10/01/2019				50.00	-250.00
Deposit	10/14/2019				100.00	-350.00
Deposit	10/31/2019				100.00	-450.00
Total 609 · Transfer Fees				0.00	250.00	-450.00
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						11,580.01
711.01 · Wages-Office						7,845.01
Paycheck	10/31/2019	5546	Martin, Frank L	812.70		8,657.71
Paycheck	10/31/2019	5548	Titchenal, Darleen...	800.00		9,457.71
Total 711.01 · Wages-Office				1,612.70	0.00	9,457.71
711.02 · Wages - Maintenance						3,735.00
Paycheck	10/31/2019	5549	Padavana, Paul A	513.00		4,248.00
Total 711.02 · Wages - Maintenance				513.00	0.00	4,248.00
711.03 · Wages - Janitorial						0.00
Total 711.03 · Wages - Janitorial						0.00
711 · Salaries & Wages - Other						0.00

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Type	Date	Num	Name	Debit	Credit	Balance
Total 711 · Salaries & Wages - Other						0.00
Total 711 · Salaries & Wages				2,125.70	0.00	13,705.71
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						3,577.36
General Journal	10/01/2019	CPA ...		894.34		4,471.70
Total 738 · Depreciation				894.34	0.00	4,471.70
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						0.00
Total 750 · Equipment Rental						0.00
758 · Insurance						3,241.37
758.01 · Workman Comp Insurance						324.37
Paycheck	10/31/2019	5546	Martin, Frank L	7.40		331.77
Paycheck	10/31/2019	5549	Padavana, Paul A	34.11		365.88
Paycheck	10/31/2019	5548	Titchenal, Darleen...	7.28		373.16
Total 758.01 · Workman Comp Insurance				48.79	0.00	373.16
758.02 · Insurance - Miscellaneous						2,917.00
Check	10/15/2019	5545	Philadelphia Insur...	12,395.00		15,312.00
Total 758.02 · Insurance - Miscellaneous				12,395.00	0.00	15,312.00
758 · Insurance - Other						0.00
Total 758 · Insurance - Other						0.00
Total 758 · Insurance				12,443.79	0.00	15,685.16
762 · Interest						0.00
Total 762 · Interest						0.00
765 · Legal & Professional Services						3,446.50
Check	10/04/2019	5537	Robert A. Hawks ...	250.00		3,696.50
Total 765 · Legal & Professional Services				250.00	0.00	3,696.50

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Type	Date	Num	Name	Debit	Credit	Balance
766 · Licenses Permits & Fees						276.85
Check	10/15/2019	5544	Secretary of State	15.00		291.85
Total 766 · Licenses Permits & Fees				15.00	0.00	291.85
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						401.17
Check	10/31/2019	5550	Padavana, Paul A	11.60		412.77
Check	10/31/2019	5551	Martin, Frank L	26.68		439.45
Check	10/31/2019	5552	Titchenal, Darleen...	6.96		446.41
Check	10/31/2019	5547		0.00		446.41
Total 768 · Mileage Expense				45.24	0.00	446.41
769 · Miscellaneous						0.00
Total 769 · Miscellaneous						0.00
770 · Office Expense & Postage						2,056.34
Check	10/03/2019	Debit	Postalia/TDCPost...	300.00		2,356.34
Check	10/04/2019	5538	Total Funds	100.00		2,456.34
Check	10/08/2019	5541	Visa	157.26		2,613.60
Check	10/16/2019	9000...	Cal.Net	39.50		2,653.10
Check	10/21/2019	Bill P...	Sierra Instant Prin...	19.40		2,672.50
Check	10/22/2019	9004...	Staples	106.18		2,778.68
Total 770 · Office Expense & Postage				722.34	0.00	2,778.68
773 · Over/Short						0.00
Total 773 · Over/Short						0.00
778 · Repairs & Maintenance						3,704.85
778.01 · Equipment Repair/Maintenance						150.00
Check	10/08/2019	5539	Tractor Supply	20.98		170.98
Total 778.01 · Equipment Repair/Maintenance				20.98	0.00	170.98
778.02 · Repairs/Maintenance - Ground						3,554.85
Check	10/08/2019	5542	Nemeth, Michael	150.00		3,704.85
Check	10/09/2019	5543	TNT Excavation	1,500.00		5,204.85
Total 778.02 · Repairs/Maintenance - Ground				1,650.00	0.00	5,204.85
778.03 · Repairs/Maintenance - Bldg						0.00



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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				1,670.98	0.00	5,375.83
779 · Cleaning Service						2,610.00
Check	10/01/2019	5534	Wheeler, April	520.00		3,130.00
Total 779 · Cleaning Service				520.00	0.00	3,130.00
782 · Supplies						785.77
782.01 · Clubhouse Supplies						80.70
Check	10/01/2019	5534	Wheeler, April			80.70
Total 782.01 · Clubhouse Supplies				0.00	0.00	80.70
782.02 · Maintenance Supplies						238.69
Check	10/04/2019	5536	Reich's Outpost	70.83		309.52
Check	10/08/2019	5541	Visa	311.03		620.55
Total 782.02 · Maintenance Supplies				381.86	0.00	620.55
782.03 · Park Supplies						466.38
Total 782.03 · Park Supplies						466.38
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				381.86	0.00	1,167.63
786 · Taxes - Other						0.00
Total 786 · Taxes - Other						0.00
787 · Taxes - Payroll						1,032.63
Paycheck	10/31/2019	5546	Martin, Frank L	62.99		1,095.62
Paycheck	10/31/2019	5549	Padavana, Paul A	39.76		1,135.38
Paycheck	10/31/2019	5548	Titchenal, Darleen...	78.80		1,214.18
Total 787 · Taxes - Payroll				181.55	0.00	1,214.18
788 · Taxes - Property						0.00
Total 788 · Taxes - Property						0.00
790 · Telephone						671.82
Check	10/21/2019	Bill P...	A T & T	160.11		831.93
Total 790 · Telephone				160.11	0.00	831.93
795 · Utilities & Garbage						4,247.64
795.01 · Water & Sewer						1,585.47
Check	10/21/2019	9003...	TUD	1,326.40		2,911.87
Total 795.01 · Water & Sewer				1,326.40	0.00	2,911.87

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795 · Utilities & Garbage - Other						2,662.17
Check	10/04/2019	5535	P G & E	614.65		3,276.82
Check	10/08/2019	5540	Waste Manageme...	205.17		3,481.99
Check	10/16/2019	9001...	J S West	30.00		3,511.99
Total 795 · Utilities & Garbage - Other				849.82	0.00	3,511.99
Total 795 · Utilities & Garbage				2,176.22	0.00	6,423.86
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				42,896.93	42,896.93	0.00