

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

	November 2019	YTD November 2019	Budget	
			YTD June 19 - November 19	Budget June 19 - May 20
<b>Income</b>				
Members' Assessment	3,436.50	\$ 48,320.86	\$ 45,833.34	\$ 91,666.67
Clubhouse Rental/Barn	1,217.50	\$ 7,200.00	\$ 4,999.98	\$ 10,000.00
Donations		\$ -		\$ -
Advertising		\$ 70.00	\$ 208.32	\$ 416.67
Bank Interest	10.55	\$ 65.34	\$ 41.64	\$ 83.33
Service Charges		\$ 3.00		\$ -
Transfer Fees		\$ 450.00	\$ 416.64	\$ 833.33
Miscellaneous Income		\$ -	\$ 124.98	\$ 250.00
<b>Total Income</b>	<b>4,664.55</b>	<b>56,109.20</b>	<b>\$ 51,624.90</b>	<b>\$ 103,250.00</b>
<b>Expense</b>				
Payroll	2,280.00	\$ 15,985.71	\$ 13,333.32	\$ 26,666.67
Payroll Taxes	187.00	\$ 1,357.76	\$ 1,208.34	\$ 2,416.67
Utilities	696.87	\$ 4,208.86	\$ 4,375.02	\$ 8,750.00
Water & Sewer	371.17	\$ 3,283.04	\$ 2,708.34	\$ 5,416.67
Maintenance, Grounds & Clubhouse	1,100.00	\$ 6,475.83	\$ 3,333.36	\$ 6,666.67
Maintenance, Lake		\$ 4,090.00	\$ 2,500.02	\$ 5,000.00
Cleaning Service	640.00	\$ 3,770.00	\$ 2,500.02	\$ 5,000.00
Supplies	658.27	\$ 1,825.90	\$ 1,666.68	\$ 3,333.33
Equipment Rental				\$ -
Legal & Professional	360.00	\$ 4,056.50	\$ 2,708.34	\$ 5,416.67
Licenses, Permits & Fees	88.00	\$ 364.85	\$ 166.68	\$ 333.33
Liability Insurance		\$ 15,312.00	\$ 6,666.66	\$ 13,333.33
Worker's Comp. Ins.		\$ 1,484.50	\$ 2,708.34	\$ 5,416.67
Office Supplies & Postage	424.26	\$ 3,202.94	\$ 1,875.00	\$ 3,750.00
Telephone	491.24	\$ 1,323.17	\$ 708.36	\$ 1,416.67
Mileage		\$ 446.41	\$ 583.32	\$ 1,166.67
Miscellaneous Expense - Bank Fee		\$ 18.00		\$ -
Transfer to Maintenance Reserve		\$ 4,900.00	\$ 4,083.36	\$ 8,166.67
Transfer to Insurance Holding		\$ 8,000.00		\$ -
Building Improvements		\$ -		\$ -
Land Improvements		\$ -		\$ -
Furniture/Fixtures		\$ -		\$ -
Machinery/Equipment	3,049.00	\$ 4,323.87		\$ -
<b>Total Expense</b>	<b>10,345.81</b>	<b>\$ 84,429.34</b>	<b>\$ 51,125.16</b>	<b>\$ 102,250.00</b>
<b>Profit/Loss</b>	<b>(5,681.26)</b>	<b>\$ (28,320.14)</b>	<b>\$ 499.74</b>	<b>\$ 1,000.00</b>
October 2019 - Account 109	\$22,561.63			
Add November 2019 Income	4,664.55			
Less November 2019 Expenses	10,345.81			
Less November 2019 Interest	10.55			
Add October Sec. State Returned Check	15.00			
<b>November 2019 - Account 109</b>	<b>\$16,884.82</b>			

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

UN-AUDITED

Accrual Basis

	Nov 19	Jun - Nov 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
601 · Membership Dues	0.00	48,807.00
602 · Bank Interest	10.55	65.34
604 · Advertising & Newsletter	0.00	70.00
606 · Clubhouse Rental/Barn	1,217.50	7,200.00
607 · Service Charges	0.00	3.00
609 · Transfer Fees	0.00	450.00
<b>Total Income</b>	1,228.05	56,595.34
<b>Expense</b>		
711 · Salaries & Wages		
711.01 · Wages-Office	1,605.00	11,062.71
711.02 · Wages - Maintenance	675.00	4,923.00
<b>Total 711 · Salaries &amp; Wages</b>	2,280.00	15,985.71
730 · Service Charge	0.00	18.00
738 · Depreciation	894.34	5,366.04
758 · Insurance		
758.01 · Workman Comp Insurance	59.49	432.65
758.02 · Insurance - Miscellaneous	0.00	15,312.00
<b>Total 758 · Insurance</b>	59.49	15,744.65
765 · Legal & Professional Services	360.00	4,056.50
766 · Licenses Permits & Fees	88.00	364.85
767 · Maintenance		
767.03 · Lake Maintenance	0.00	4,090.00
<b>Total 767 · Maintenance</b>	0.00	4,090.00
768 · Mileage Expense	0.00	446.41
770 · Office Expense & Postage	424.26	3,202.94
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	170.98
778.02 · Repairs/Maintenance - Ground	1,010.00	6,214.85
778.03 · Repairs/Maintenance - Bldg	90.00	90.00
<b>Total 778 · Repairs &amp; Maintenance</b>	1,100.00	6,475.83
779 · Cleaning Service	640.00	3,770.00
782 · Supplies		
782.01 · Clubhouse Supplies	28.09	108.79
782.02 · Maintenance Supplies	75.14	695.69
782.03 · Park Supplies	555.04	1,021.42
<b>Total 782 · Supplies</b>	658.27	1,825.90
787 · Taxes - Payroll	191.39	1,405.57
790 · Telephone	491.24	1,323.17
795 · Utilities & Garbage		
795.01 · Water & Sewer	371.17	3,283.04
795 · Utilities & Garbage - Other	696.87	4,208.86
<b>Total 795 · Utilities &amp; Garbage</b>	1,068.04	7,491.90
<b>Total Expense</b>	8,255.03	71,567.47
<b>Net Ordinary Income</b>	-7,026.98	-14,972.13
<b>Net Income</b>	-7,026.98	-14,972.13

Unaudited

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

12/17/2019  
Page 1 of 1

Willow Springs Association  
 Balance Sheet  
 As of November 30, 2019

UN-AUDITED

	<u>Nov 30, 19</u>
<b>ASSETS</b>	
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	63,383.63
108 · Guaranty Bank CD - 1779861739	0.00
109 · Oak Valley Bank Bus. Checking	16,884.82
110 · Oak Valley Bank Insurance Acct	5,514.94
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
Total Checking/Savings	<u>85,783.39</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	21,163.00
120.06 · Clubhouse Rental	0.00
142 · Employee Advances	0.00
1499 · Undeposited Funds	0.00
170 · Prepaid Work Comp Premium	20,193.04
Total Other Current Assets	<u>41,506.04</u>
Total Current Assets	<u>127,289.43</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	-344,395.04
Total Fixed Assets	<u>74,216.36</u>

Willow Springs Association  
Balance Sheet  
As of November 30, 2019

UN-AUDITED

	Nov 30, 19
TOTAL ASSETS	<u>201,505.79</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>129.57</u>
Total Other Current Liabilities	<u>129.57</u>
Total Current Liabilities	<u>129.57</u>
Total Liabilities	129.57
Equity	
3000 · Opening Bal Equity	0.00
511 · Members Equity	542.00
512 · Retained Earnings	215,806.35
Net Income	<u>-14,972.13</u>
Total Equity	<u>201,376.22</u>
TOTAL LIABILITIES & EQUITY	<u>201,505.79</u>

Willow Springs Association  
 General Ledger  
 As of November 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						63,373.22
Deposit	11/30/2019			10.41 ✓		63,383.63
Total 107 · U.S. Bank Business Savings				10.41	0.00	63,383.63
108 · Guaranty Bank CD - 1779861739						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
109 · Oak Valley Bank Bus. Checking						22,576.63
Check	11/01/2019	9005	Integrated Services		27.96	22,548.67
Check	11/01/2019	BillPay	Lowe's		58.25	22,490.42
Check	11/04/2019	5553	Wheeler, April		640.00	21,850.42
Check	11/04/2019	5554	Wheeler, April		28.09	21,822.33
Deposit	11/05/2019			1,531.00		23,353.33
Check	11/06/2019	9006	Neopost USA		71.10	23,282.23
Check	11/06/2019	9007	Total Funds		40.61	23,241.62
Check	11/06/2019	9008	Robert A. Hawks ...		330.00	22,911.62
Check	11/06/2019	BillPay	P G & E		491.70	22,419.92
Check	11/06/2019	BillPay	Waste Manageme...		205.17	22,214.75
Deposit	11/14/2019			2,052.50		24,267.25
Check	11/14/2019	5555	Jay Wallace Plum...		90.00	24,177.25
Check	11/14/2019	5556	Reich's Outpost		75.14	24,102.11
Check	11/18/2019	9009	Visa		132.18	23,969.93
Check	11/18/2019	BillPay	A T & T		160.11	23,809.82
Check	11/18/2019	9011	Cal.Net		4.58	23,805.24
Check	11/18/2019	BillPay	Comcast		177.46	23,627.78
Check	11/18/2019	9010	Visa		8.02	23,619.76
Check	11/19/2019	5557	Martin, Frank L		299.95	23,319.81
Check	11/19/2019	5558	Tuolumne County...		88.00	23,231.81
Check	11/19/2019	5559	James, Robert		30.00	23,201.81
Deposit	11/25/2019			1,170.50		24,372.31
Paycheck	11/26/2019	5561	Martin, Frank L		797.49	23,574.82
Paycheck	11/26/2019	5563	Padavana, Paul A		530.61	23,044.21
Paycheck	11/26/2019	5562	Titchenal, Darleen...		668.67	22,375.54
Liability Check	11/26/2019	E-pay	EDD		22.80	22,352.74
Liability Check	11/26/2019	E-pay	EDD		12.57	22,340.17
Liability Check	11/26/2019	Epay	United States Tre...		434.86	21,905.31
Check	11/26/2019	5560	Cindy Kennedy		100.00	21,805.31

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Check	11/26/2019	BillPay	HD Supply		364.61	21,440.70
Check	11/26/2019	BillPay	A T & T		99.56	21,341.14
Check	11/26/2019	9012	Precision Pump S...		1,010.00	20,331.14
Check	11/26/2019	9013	Integrated Services		26.15	20,304.99
Check	11/26/2019	9014	TUD		250.17	20,054.82
Check	11/26/2019	9015	TUD		121.00	19,933.82
Check	11/26/2019	9016	Solar Traffic System		3,049.00	16,884.82
Total 109 · Oak Valley Bank Bus. Checking				4,754.00	10,445.81	16,884.82
110 · Oak Valley Bank Insurance Acct						5,514.80
Deposit	11/30/2019			0.14		5,514.94
Total 110 · Oak Valley Bank Insurance Acct				0.14	0.00	5,514.94
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						24,599.50
120.01 · Dues						0.00
Total 120.01 · Dues						0.00

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

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						24,599.50
Deposit	11/05/2019				631.00	23,968.50
Deposit	11/14/2019				2,052.50	21,916.00
Deposit	11/25/2019				753.00	21,163.00
Total 120 · Accounts Receivable - Other				0.00	3,436.50	21,163.00
Total 120 · Accounts Receivable				0.00	3,436.50	21,163.00 ✓
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						20,252.53
Paycheck	11/26/2019	5561	Martin, Frank L		7.94	20,244.59
Paycheck	11/26/2019	5563	Padavana, Paul A		44.89	20,199.70
Paycheck	11/26/2019	5562	Titchenal, Darleen...		6.66	20,193.04
Total 170 · Prepaid Work Comp Premium				0.00	59.49	20,193.04
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
Check	11/26/2019	9016	Solar Traffic System	3,049.00		49,186.11
Total 213 · Machinery & Equipment				3,049.00	0.00	49,186.11 ✓
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						-343,500.70

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

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						-12,150.10
General Journal	11/01/2019	CPA ...			44.42	-12,194.52
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-12,194.52
230.03 · Mach & Equip Depreciation						-49,489.85
General Journal	11/01/2019	CPA ...			151.17	-49,641.02
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-49,641.02
230.04 · Land Improvements Depreciation						-235,518.75
General Journal	11/01/2019	CPA ...			698.75	-236,217.50
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-236,217.50
230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-344,395.04
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						-125.18
330.01 · Fed Withholding						0.00
Paycheck	11/26/2019	5561	Martin, Frank L	0.00		0.00
Paycheck	11/26/2019	5563	Padavana, Paul A		86.00	-86.00
Paycheck	11/26/2019	5562	Titchenal, Darleen...	0.00		-86.00
Liability Check	11/26/2019	Epay	United States Tre...	86.00		0.00
Total 330.01 · Fed Withholding				86.00	86.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	11/26/2019	5561	Martin, Frank L		133.56	-133.56
Paycheck	11/26/2019	5563	Padavana, Paul A		103.28	-236.84
Paycheck	11/26/2019	5562	Titchenal, Darleen...		112.02	-348.86
Liability Check	11/26/2019	Epay	United States Tre...	348.86		0.00
Total 330.02 · F I C A Payable				348.86	348.86	0.00
330.03 · S D I Payable						0.00
Paycheck	11/26/2019	5561	Martin, Frank L		8.73	-8.73
Paycheck	11/26/2019	5563	Padavana, Paul A		6.75	-15.48
Paycheck	11/26/2019	5562	Titchenal, Darleen...		7.32	-22.80
Liability Check	11/26/2019	E-pay	EDD	22.80		0.00
Total 330.03 · S D I Payable				22.80	22.80	0.00
330.04 · State Withholding						0.00



Willow Springs Association  
 General Ledger  
 As of November 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	11/26/2019	5561	Martin, Frank L	0.00		0.00
Paycheck	11/26/2019	5563	Padavana, Paul A	0.00		0.00
Paycheck	11/26/2019	5562	Titchenal, Darleen...	0.00		0.00
Liability Check	11/26/2019	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						-125.18
Paycheck	11/26/2019	5561	Martin, Frank L	0.00		-125.18
Paycheck	11/26/2019	5563	Padavana, Paul A	0.00		-125.18
Paycheck	11/26/2019	5562	Titchenal, Darleen...		4.39	-129.57
Total 330.05 · F U T A Payable				0.00	4.39	-129.57
330.06 · S U T A Payable						0.00
Paycheck	11/26/2019	5561	Martin, Frank L	0.00		0.00
Paycheck	11/26/2019	5563	Padavana, Paul A	0.00		0.00
Paycheck	11/26/2019	5562	Titchenal, Darleen...		10.98	-10.98
Liability Check	11/26/2019	E-pay	EDD	10.98		0.00
Total 330.06 · S U T A Payable				10.98	10.98	0.00
330.07 · ETT						0.00
Paycheck	11/26/2019	5561	Martin, Frank L		0.19	-0.19
Paycheck	11/26/2019	5563	Padavana, Paul A		0.67	-0.86
Paycheck	11/26/2019	5562	Titchenal, Darleen...		0.73	-1.59
Liability Check	11/26/2019	E-pay	EDD	1.59		0.00
Total 330.07 · ETT				1.59	1.59	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	11/26/2019	5561	Martin, Frank L	0.00		0.00
Paycheck	11/26/2019	5563	Padavana, Paul A	0.00		0.00
Paycheck	11/26/2019	5562	Titchenal, Darleen...	0.00		0.00
Liability Check	11/26/2019	Epay	United States Tre...	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				470.23	474.62	-129.57
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						-54.79
Deposit	11/30/2019				10.41 ✓	-65.20
Deposit	11/30/2019				0.14 ✓	-65.34
Total 602 · Bank Interest				0.00	10.55	-65.34

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
603 · Donations						0.00
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-70.00
Total 604 · Advertising & Newsletter						-70.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-5,982.50
Deposit	11/05/2019				900.00	-6,882.50
Deposit	11/25/2019				417.50	-7,300.00
Check	11/26/2019	5560	Cindy Kennedy	100.00		-7,200.00
Total 606 · Clubhouse Rental/Barn				100.00	1,317.50	-7,200.00
607 · Service Charges						-3.00
Total 607 · Service Charges						-3.00
				1 Clubhouse Rental	1,317.50 +	
				2 Security Deposit	100.00 -	
				3 Total Income Deposited	1,217.50 T	✓
608 · Liens & Small Claims						0.00
Total 608 · Liens & Small Claims						0.00
609 · Transfer Fees						-450.00
Total 609 · Transfer Fees						-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						13,705.71
711.01 · Wages-Office						9,457.71
Paycheck	11/26/2019	5561	Martin, Frank L	873.00		10,330.71
Paycheck	11/26/2019	5562	Titchenal, Darleen...	732.00		11,062.71
Total 711.01 · Wages-Office				1,605.00	0.00	11,062.71
711.02 · Wages - Maintenance						4,248.00
Paycheck	11/26/2019	5563	Padavana, Paul A	675.00		4,923.00
Total 711.02 · Wages - Maintenance				675.00	0.00	4,923.00
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				2,280.00	0.00	15,985.71
717 · Temporary Help						0.00
Total 717 · Temporary Help						0.00
720 · Accounting						0.00

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
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						4,471.70
General Journal	11/01/2019	CPA ...		894.34		5,366.04
Total 738 · Depreciation				894.34	0.00	5,366.04
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						0.00
Total 750 · Equipment Rental						0.00
758 · Insurance						15,685.16
758.01 · Workman Comp Insurance						373.16
Paycheck	11/26/2019	5561	Martin, Frank L	7.94		381.10
Paycheck	11/26/2019	5563	Padavana, Paul A	44.89		425.99
Paycheck	11/26/2019	5562	Titchenal, Darleen...	6.66		432.65
Total 758.01 · Workman Comp Insurance				59.49	0.00	432.65
758.02 · Insurance - Miscellaneous						15,312.00
Total 758.02 · Insurance - Miscellaneous						15,312.00
758 · Insurance - Other						0.00
Total 758 · Insurance - Other						0.00
Total 758 · Insurance				59.49	0.00	15,744.65
762 · Interest						0.00
Total 762 · Interest						0.00
765 · Legal & Professional Services						3,696.50
Check	11/06/2019	9008	Robert A. Hawks ...	330.00		4,026.50
Check	11/19/2019	5559	James, Robert	30.00		4,056.50
Total 765 · Legal & Professional Services				360.00	✓ 0.00	4,056.50
766 · Licenses Permits & Fees						276.85
Check	11/19/2019	5558	Tuolumne County...	88.00		364.85
Total 766 · Licenses Permits & Fees				88.00	✓ 0.00	364.85
767 · Maintenance						4,090.00
767.01 · Clubhouse Maintenance						0.00
Total 767.01 · Clubhouse Maintenance						0.00

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
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
Total 768 · Mileage Expense						446.41
769 · Miscellaneous						0.00
Total 769 · Miscellaneous						0.00
770 · Office Expense & Postage						2,778.68
Check	11/06/2019	9006	Neopost USA	71.10		2,849.78
Check	11/06/2019	9007	Total Funds	40.61		2,890.39
Check	11/18/2019	9011	Cal.Net	4.58		2,894.97
Check	11/18/2019	9010	Visa	8.02		2,902.99
Check	11/19/2019	5557	Martin, Frank L	299.95		3,202.94
Total 770 · Office Expense & Postage				424.26	0.00	3,202.94
773 · Over/Short						0.00
Total 773 · Over/Short						0.00
778 · Repairs & Maintenance						5,375.83
778.01 · Equipment Repair/Maintenance						170.98
Total 778.01 · Equipment Repair/Maintenance						170.98
778.02 · Repairs/Maintenance - Ground						5,204.85
Check	11/26/2019	9012	Precision Pump S...	1,010.00		6,214.85
Total 778.02 · Repairs/Maintenance - Ground				1,010.00	0.00	6,214.85
778.03 · Repairs/Maintenance - Bldg						0.00
Check	11/14/2019	5555	Jay Wallace Plum...	90.00		90.00
Total 778.03 · Repairs/Maintenance - Bldg				90.00	0.00	90.00
778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance				1,100.00	0.00	6,475.83
779 · Cleaning Service						3,130.00
Check	11/04/2019	5553	Wheeler, April	640.00		3,770.00
Check	11/04/2019	5554	Wheeler, April			3,770.00
Total 779 · Cleaning Service				640.00	0.00	3,770.00
782 · Supplies						1,167.63
782.01 · Clubhouse Supplies						80.70
Check	11/04/2019	5554	Wheeler, April	28.09		108.79

Willow Springs Association  
 General Ledger  
 As of November 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Total 782.01 · Clubhouse Supplies				28.09	0.00	108.79
782.02 · Maintenance Supplies						620.55
Check	11/14/2019	5556	Reich's Outpost	75.14		695.69
Total 782.02 · Maintenance Supplies				75.14	0.00	695.69
782.03 · Park Supplies						466.38
Check	11/01/2019	BillPay	Lowe's	58.25		524.63
Check	11/18/2019	9009	Visa	132.18		656.81
Check	11/26/2019	BillPay	HD Supply	364.61		1,021.42
Total 782.03 · Park Supplies				555.04	0.00	1,021.42
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				658.27	0.00	1,825.90
786 · Taxes - Other						0.00
Total 786 · Taxes - Other						0.00
787 · Taxes - Payroll						1,214.18
Paycheck	11/26/2019	5561	Martin, Frank L	66.97		1,281.15
Paycheck	11/26/2019	5563	Padavana, Paul A	52.31		1,333.46
Paycheck	11/26/2019	5562	Titchenal, Darleen...	72.11		1,405.57
Total 787 · Taxes - Payroll				191.39	0.00	1,405.57
788 · Taxes - Property						0.00
Total 788 · Taxes - Property						0.00
					191.39 +	
					4.39 -	0.00
					187.00 T	0.00
790 · Telephone						831.93
Check	11/01/2019	9005	Integrated Services	27.96		859.89
Check	11/18/2019	BillPay	A T & T	160.11		1,020.00
Check	11/18/2019	BillPay	Comcast	177.46		1,197.46
Check	11/26/2019	BillPay	A T & T	99.56		1,297.02
Check	11/26/2019	9013	Integrated Services	26.15		1,323.17
Total 790 · Telephone				491.24	0.00	1,323.17
795 · Utilities & Garbage						6,423.86
795.01 · Water & Sewer						2,911.87
Check	11/26/2019	9014	TUD	250.17		3,162.04
Check	11/26/2019	9015	TUD	121.00		3,283.04
Total 795.01 · Water & Sewer				371.17	0.00	3,283.04
795 · Utilities & Garbage - Other						3,511.99
Check	11/06/2019	BillPay	P G & E	491.70		4,003.69
Check	11/06/2019	BillPay	Waste Manageme...	205.17		4,208.86
Total 795 · Utilities & Garbage - Other				696.87	0.00	4,208.86

4:09 PM  
12/17/19  
Accrual Basis

Willow Springs Association  
General Ledger  
As of November 30, 2019

---

Type	Date	Num	Name	Debit	Credit	Balance
Total 795 · Utilities & Garbage				1,068.04	0.00	7,491.90
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				<u>16,638.81</u>	<u>16,638.81</u>	<u>0.00</u>