

ODD FELLOWS SIERRA RECREATION ASSOCIATION, INC.

Account Listing

February 8, 2011

Account	Type
102 · Petty Cash-Caretaker	Bank
114 · Contingency account	Bank
122 · Wells Fargo Invest. - Timber	Bank
124 · Wells Fargo Invest. - Roads	Bank
125 · Wells Fargo Invest. - Equip	Bank
133 · Oak Valley Community Bank M.M.	Bank
134 · Oak Valley Bank Checking	Bank
135 · Wells Fargo Investments - Water	Bank
136 · OVCB - Land	Bank
1200 · *Accounts Receivable	Accounts Receivable
1499 · Undeposited Funds	Other Current Asset
187 · Note receivable - OFSHOA	Other Current Asset
204 · Office equipment	Other Current Asset
2120 · Payroll Asset	Other Current Asset
202 · Roadways	Fixed Asset
205 · Landed Equipment	Fixed Asset
206 · Leasehold improve	Fixed Asset
207 · Playground equipment	Fixed Asset
208 · Land	Fixed Asset
221 · Accum. depreciation	Fixed Asset
197 · Deposits	Other Asset
201 · Water System	Other Asset
203 · Equipment	Other Asset
185 · Payroll Deductions IRA	Other Current Liability
2100 · Payroll Liabilities	Other Current Liability
320 · Rental Deposit	Other Current Liability
321 · Federal tax liability	Other Current Liability
327 · STATE TAX LIABILITY	Other Current Liability
330 · FUTA LIABILITY	Other Current Liability
331 · Customer overpayments	Other Current Liability
332 · Prepaid assessments	Other Current Liability
335 · Timber tax payable	Other Current Liability
340 · Garnishment payable	Other Current Liability
341 · Income Tax Payable	Other Current Liability
342 · Franchise Tax Payable	Other Current Liability
3000 · Opening Bal Equity	Equity
3900 · Retained Earnings	Equity
470 · RETAIN EARNINGS Assessment	Income
501 · Assessments	Income
502 · Recreation Income	Income
503 · Property Rental	Income
504 · Reserve - water	Income
505 · Timber Income	Income
506 · Fish Donations	Income
507 · Reserve - playground	Income
508 · Gate Income	Income
509 · Land Sales Income	Income
510 · Refunds	Income
511 · Transfer Fees	Income
512 · Fish budget	Income
514 · Return check charges	Income
515 · Special Assessment	Income
516 · Dog Park	Income
517 · Homeowners' Association	Income
6560 · Payroll Expenses	Expense
702 · Advertising	Expense
703 · Amortization	Expense
705 · Auto Mileage Expense	Expense
706 · Bad Debt Expense	Expense
710 · Cash (Over) Short	Expense
715 · Depreciation	Expense
718 · Diver Inspection Related	Expense
720 · Donations	Expense
723 · Dues and Subscriptions	Expense
728 · Employee Benefits	Expense
730 · Equipment Rental	Expense
731 · Fish Derby	Expense

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732 · Fish donation expenses	Expense
735 · Fuel	Expense
736 · Garbage	Expense
737 · Gate Expense	Expense
740 · Health & Safety	Expense
744 · Insurance	Expense
745 · Employee Health Ins. Reimburse	Expense
752 · Interest & Bank Charges	Expense
753 · Lease Expense	Expense
754 · Land Sales Expenses	Expense
755 · Professional Services	Expense
756 · Accounting Services	Expense
758 · Member Communications	Expense
760 · Needle Expense	Expense
766 · Office Supplies	Expense
767 · Outside Service	Expense
769 · Permits & Fees	Expense
770 · Recreation	Expense
771 · Rent	Expense
772 · Maintain Buildings	Expense
773 · Maintain Equipment	Expense
774 · Maintain Roads	Expense
774 · Maintain Roads:776 · Maintain Rds.-Capital Ex...	Expense
775 · Maintain Water Systems	Expense
777 · Maintain Bldg - capital expense	Expense
778 · Maintain Water-Capital Exp	Expense
779 · Maintain Equip - Capital Expens	Expense
780 · General Park Maintenance	Expense
781 · Supplies Shop	Expense
782 · Supplies -Rec Hall	Expense
783 · Taxes - Payroll	Expense
784 · Settlement expense	Expense
785 · Taxes - Property	Expense
786 · Taxes and Licenses	Expense
787 · Timber Expense	Expense
791 · Telephone	Expense
792 · Utilities	Expense
793 · Payroll	Expense
794 · Water Testing & Fees	Expense
795 · Franchise Tax Expenses	Expense
796 · Income Tax Expense	Expense
798 · Fire Loss	Expense
799 · N/D Penalties	Expense
863 · Unrealized gain/loss on invest	Expense
850 · Interest Income	Other Income
857 · Timber Interest Income	Other Income
861 · Miscellaneous Income	Other Income
862 · Gain (Loss) on Sale of Equipmen	Other Income