

ODD FELLOWS SIERRA RECREATION ASSOCIATION, INC.

Account Listing

June 16, 2009

<u>Account</u>	<u>Type</u>	<u>Accnt. #</u>
102 - Petty Cash-Caretaker	Bank	102
114 - Contingency account	Bank	114
122 - Wells Fargo Invest. - Timber	Bank	122
124 - Wells Fargo Invest. - Roads	Bank	124
125 - Wells Fargo Invest. - Equip	Bank	125
133 - Oak Valley Community Bank M.M.	Bank	133
134 - Oak Valley Bank Checking	Bank	134
135 - Wells Fargo Investments - Water	Bank	135
1200 - *Accounts Receivable	Accounts Receivable	1200
1499 - Undeposited Funds	Other Current Asset	1499
204 - Office equipment	Other Current Asset	204
2120 - Payroll Asset	Other Current Asset	2120
202 - Roadways	Fixed Asset	202
205 - Landed Equipment	Fixed Asset	205
206 - Leasehold improve	Fixed Asset	206
207 - Playground equipment	Fixed Asset	207
221 - Accum. depreciation	Fixed Asset	221
201 - Water System	Other Asset	201
203 - Equipment	Other Asset	203
185 - Payroll Deductions IRA	Other Current Liability	185
2100 - Payroll Liabilities	Other Current Liability	2100
321 - Federal tax liability	Other Current Liability	321
327 - STATE TAX LIABILITY	Other Current Liability	327
330 - FUTA LIABILITY	Other Current Liability	330
335 - Timber tax payable	Other Current Liability	335
341 - Income Tax Payable	Other Current Liability	341
342 - Franchise Tax Payable	Other Current Liability	342
3000 - Opening Bal Equity	Equity	3000
3900 - Retained Earnings	Equity	3900
470 - RETAIN EARNINGS	Equity	470
Assessment	Income	
501 - Assessments	Income	501
502 - Recreation Income	Income	502
503 - Property Rental	Income	503
504 - Reserve - water	Income	504
505 - Timber Income	Income	505
506 - Fish Donations	Income	506
507 - Reserve - playground	Income	507
508 - Gate Income	Income	508
509 - Land Sales Income	Income	509
510 - Refunds	Income	510
511 - Transfer Fees	Income	511
512 - Fish budget	Income	512
514 - Return check charges	Income	514
515 - Special Assessment	Income	515
6560 - Payroll Expenses	Expense	6560
702 - Advertising	Expense	702
703 - Amortization	Expense	703

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705 · Auto Mileage Expense	Expense	705
706 · Bad Debt Expense	Expense	706
710 · Cash (Over) Short	Expense	710
715 · Depreciation	Expense	715
720 · Donations	Expense	720
723 · Dues and Subscriptions	Expense	723
728 · Employee Benefits	Expense	728
730 · Equipment Rental	Expense	730
731 · Fish Derby	Expense	731
732 · Fish donation expenses	Expense	732
735 · Fuel	Expense	735
736 · Garbage	Expense	736
737 · Gate Expense	Expense	737
740 · Health & Safety	Expense	740
744 · Insurance	Expense	744
745 · Employee Health Ins. Reimburse	Expense	745
752 · Interest & Bank Charges	Expense	752
753 · Lease Expense	Expense	753
754 · Land Sales Expenses	Expense	754
755 · Professional Services	Expense	755
756 · Accounting Services	Expense	756
758 · Member Communications	Expense	758
760 · Needle Expense	Expense	760
766 · Office Supplies	Expense	766
767 · Outside Service	Expense	767
769 · Permits & Fees	Expense	769
770 · Recreation	Expense	770
771 · Rent	Expense	771
772 · Maintain Buildings	Expense	772
773 · Maintain Equipment	Expense	773
774 · Maintain Roads	Expense	774
774 · Maintain Roads:776 · Maintain Rds.-Capital Expe	Expense	776
775 · Maintain Water Systems	Expense	775
777 · Road Fee 10%	Expense	777
778 · Maintain Water-Capital Exp	Expense	778
779 · Maintain Equip - Capital Expens	Expense	779
780 · General Park Maintenance	Expense	780
781 · Supplies Shop	Expense	781
782 · Supplies -Rec Hall	Expense	782
783 · Taxes - Payroll	Expense	783
784 · Settlement expense	Expense	784
785 · Taxes - Property	Expense	785-
786 · Taxes and Licenses	Expense	786
787 · Timber Expense	Expense	787
791 · Telephone	Expense	791
792 · Utilities	Expense	792
793 · Payroll	Expense	793
794 · Water Testing & Fees	Expense	794
795 · Franchise Tax Expenses	Expense	795

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796 · Income Tax Expense	Expense	796
798 · Fire Loss	Expense	798
799 · N/D Penalties	Expense	799
863 · Unrealized gain/loss on invest	Expense	863
850 · Interest Income	Other Income	850
857 · Timber Interest Income	Other Income	857
861 · Miscellaneous Income	Other Income	861
862 · Gain (Loss) on Sale of Equipmen	Other Income	862