

BLACKMAN & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Pam Sage, Woodland Camp Association, Inc. Treasurer

We have performed the procedures listed in the attached schedule on the accounting records of Woodland Camp Association, Inc. for the years ended September 30, 2018, September 30, 2019 and September 30, 2020. Woodland Camp Association, Inc.'s management is responsible for the accounting records.

Pam Sage, Woodland Camp Association, Inc. Treasurer, on behalf of Woodland Camp Association, Inc., has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing the accounting records of Woodland Camp Association, Inc., as outlined in the attached schedule. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- 1) We compared monthly bank reconciliation reports for the nine months ended September 30, 2018, and the years ended September 30, 2019 and September 30, 2020 prepared by the Association's bookkeeper with actual monthly bank statements. We mathematically checked the bank reconciliations and compared the resultant cash balances per book to the respective general ledger account balances. We traced all transactions from four randomly selected months from each year to the transactions recorded in the general ledger. We viewed check images on the US Bank account statements provided to us, to verify the signatures appear to have been made by authorized individuals. We were not able to view checks on the Bank of the West statements as no check images were provided.

We found no exceptions as a result of the procedures on the Bank of the West statements we were provided.

The US Bank general ledger account reconciled to the US Bank statements for the years ended September 30, 2018, September 30, 2019, and September 30, 2020, but not all transactions were included in the general ledger. The transactions in the US Bank account consist of checks written from WCA to WCA and deposits that appear to be related to the checks written. These transactions can be traced to a cash equity account which records deposits from "cash customers" and reconciles to cash deposited in the US Bank account. We are unable to trace where the US Bank checks written to WCA are deposited. There does not appear to be any income or expenses reported on the income statement associated with these transactions. A list of all transactions from the cash equity account in the general ledger is included in Exhibit A.

- 2) We compared the 2017-2018, 2018-2019 and 2019-2020 membership lists including the list of associated dues provided by the Association with the income and accounts receivable ledgers from the accounting system. Using the Association provided membership lists, we calculated the estimated total dues for all members and compared it to the total invoiced amounts in the accounting system. We calculated the difference by member for the 2019-2020 membership year (see Exhibit B). We calculated the difference on a total basis for the 2017-2018 and 2018-2019 member years (see Exhibits C and D).
- 3) We compared 2020 year-end payroll reports with the general ledger. We also compared 2019 and 2020 Forms 1099-Misc and 1099-NEC with payroll and vendor data recorded in the accounting system. We were not provided with a list of qualified 1099 vendors and as such noted several vendors that potentially should have received a 1099-Misc or 1099-NEC that did not receive one. We also noted that the amounts reported on several filed 1099-Misc or 1099-NEC do not match the amounts provided from the accounting system. See Exhibits E and F.

4) We calculated the gross profit on retail sales of rock and ice based on purchases of the product, subsequent sales, and available inventory. No inventory records were noted in the general ledger, therefore the year-end inventory value is recorded as zero. A summary of income and losses recorded in the general ledger is as follows:

	2018		2019		2020	
	Rock	Ice	Rock	Ice	Rock	Ice
Purchased for resale	\$ (19,667)	\$ (2,022)	\$ (14,051)	\$ (1,811)	\$ (21,366)	\$ (1,320)
Sold to members	10,401	1,560	10,743	1,708	14,154	1,492
Inventory per QB	-	-	-	-	-	-
Income (Loss)	<u>\$ (9,266)</u>	<u>\$ (462)</u>	<u>\$ (3,308)</u>	<u>\$ (103)</u>	<u>\$ (7,212)</u>	<u>\$ 172</u>

5) No credit card statements were provided. We compared the total amounts paid each year toward the credit card balances in the general ledger with the total expenses on the income statements for the years ended September 30, 2018, September 30, 2019, and September 30, 2020. A summary of these totals is as follows:

	2018	2019	2020
Total Expenses	\$ 416,233	\$ 430,174	\$ 432,068
Credit Card Payments	\$ 12,449	\$ 16,206	\$ 13,325
Credit card payments as a percentage of total expenses	2.99 %	3.77 %	3.08 %

We were engaged by Pam Sage, Woodland Camp Association, Inc. Treasurer, on behalf of Woodland Camp Association, Inc., to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Woodland Camp Association, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Woodland Camp Association, Inc., and is not intended to be and should not be used by anyone other than this specified party.

Blackburn & Associates, P.C.

Omaha, NE
May 5, 2021

Agreed Upon Procedures

The procedures will include:

- Compare monthly bank reconciliation reports from QuickBooks accounting system with actual monthly bank statements and identify any discrepancies found.
- Compare each year's membership list and list of associated dues with income and accounts receivable recorded in Quickbooks and identify any discrepancies found.
- Compare year end payroll reports and 1099-Misc filed with payroll and vendor data recorded in Quickbooks and identify any discrepancies found.
- Calculate the gross profit on retails sales of rock and ice based on purchases of the product, subsequent sales and available inventory.
- Compare credit card payments with credit card statements and identify any discrepancies found.

EXHIBIT A

Woodland Camp Association
US Bank Account Transactions
As of September 30, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Cash								0.00
Check	09/25/18	2563	WOODLAND CAMP ASSOC		US Bank Checking	348.25		-348.25
Check	09/25/18	2564	WOODLAND CAMP ASSOC		US Bank Checking	307.30		-655.55
Deposit	10/01/18		Cash Customers	Deposit	US Bank Checking		541.00	-114.55
Deposit	10/01/18		Cash Customers	Deposit	US Bank Checking		2,552.30	2,437.75
General Journal	10/01/18	aje 5-...		To close out equity accounts	-SPLIT-		655.55	3,093.30
Check	10/04/18	2567	WOODLAND CAMP ASSOC		US Bank Checking	541.00		2,552.30
Check	10/10/18	2565	WOODLAND CAMP ASSOC		US Bank Checking	673.05		1,879.25
Check	10/10/18	2566	WOODLAND CAMP ASSOC		US Bank Checking	1,879.25		0.00
Deposit	10/11/18		Cash Customers	Deposit	US Bank Checking		279.00	279.00
Check	10/16/18	2568	WOODLAND CAMP ASSOC		US Bank Checking	279.00		0.00
Deposit	10/17/18		Cash Customers	Deposit	US Bank Checking		643.00	643.00
Check	10/19/18	2570	WOODLAND CAMP ASSOC		US Bank Checking	100.00		543.00
Check	10/19/18	2575	WOODLAND CAMP ASSOC		US Bank Checking	109.00		434.00
Check	10/22/18	2569	WOODLAND CAMP ASSOC		US Bank Checking	643.00		-209.00
Deposit	10/29/18		Cash Customers	Deposit	US Bank Checking		10.00	-199.00
Check	11/06/18	2561	WOODLAND CAMP ASSOC		US Bank Checking	10.00		-209.00
Deposit	11/15/18		Cash Customers	Deposit	US Bank Checking		100.00	-109.00
Deposit	11/15/18		Cash Customers	Deposit	US Bank Checking		109.00	0.00
Deposit	12/12/18			transfer	US Bank Checking		20.00	20.00
Check	01/30/19	2562	WOODLAND CAMP ASSOC		US Bank Checking	1,000.00		-980.00
Deposit	02/05/19		Cash Customers	Deposit	US Bank Checking		1,000.00	20.00
Check	02/22/19	2571	WOODLAND CAMP ASSOC		US Bank Checking	16.50		3.50
Check	02/27/19	2573	WOODLAND CAMP ASSOC		US Bank Checking	50.00		-46.50
Deposit	02/27/19		Cash Customers	Deposit	US Bank Checking		16.50	-30.00
Deposit	02/27/19		Cash Customers	Deposit	US Bank Checking		50.00	20.00
Deposit	03/19/19		Cash Customers	Deposit	US Bank Checking		1,575.00	1,595.00
Check	03/19/19	2574	WOODLAND CAMP ASSOC		US Bank Checking	1,575.00		20.00
Deposit	03/22/19		Cash Customers	Deposit	US Bank Checking		100.00	120.00
Check	03/22/19	2576	WOODLAND CAMP ASSOC		US Bank Checking	100.00		20.00
Deposit	03/29/19			lot owner made ck out to LHA	US Bank Checking		1,260.00	1,280.00
Deposit	04/02/19		Cash Customers	Deposit	US Bank Checking		10.00	1,290.00
Check	04/02/19	2572	WOODLAND CAMP ASSOC		US Bank Checking	10.00		1,280.00
Deposit	04/09/19		Cash Customers	Deposit	US Bank Checking		2,000.00	3,280.00
Deposit	04/09/19		Cash Customers	Deposit	US Bank Checking		8,878.60	12,158.60
Check	04/09/19	2577	WOODLAND CAMP ASSOC		US Bank Checking	1,260.00		10,898.60
Check	04/09/19	2578	WOODLAND CAMP ASSOC		US Bank Checking	10,878.60		20.00
Deposit	04/15/19		Cash Customers	Deposit	US Bank Checking		970.00	990.00
Check	04/15/19	2579	WOODLAND CAMP ASSOC		US Bank Checking	970.00		20.00
Deposit	04/17/19		Cash Customers	Deposit	US Bank Checking		7,850.00	7,870.00
Deposit	04/19/19		Cash Customers	Deposit	US Bank Checking		680.00	8,550.00
Check	04/19/19	2580	WOODLAND CAMP ASSOC		US Bank Checking	7,850.00		700.00
Check	04/19/19	2581	WOODLAND CAMP ASSOC		US Bank Checking	680.00		20.00
Deposit	04/22/19		Cash Customers	Deposit	US Bank Checking		5,572.50	5,592.50
Check	04/22/19	2582	WOODLAND CAMP ASSOC		US Bank Checking	5,572.50		20.00
Deposit	04/30/19		Cash Customers	Deposit	US Bank Checking		2,239.50	2,259.50
Check	04/30/19	2583	WOODLAND CAMP ASSOC		US Bank Checking	2,239.50		20.00
Deposit	05/08/19		Cash Customers	Deposit	US Bank Checking		943.75	963.75
Check	05/08/19	2584	WOODLAND CAMP ASSOC		US Bank Checking	943.75		20.00
Deposit	05/15/19		Cash Customers	Deposit	US Bank Checking		2,686.35	2,706.35
Check	05/15/19	2585	WOODLAND CAMP ASSOC		US Bank Checking	2,686.35		20.00
Check	05/21/19	2586	WOODLAND CAMP ASSOC		US Bank Checking	623.60		-603.60
Deposit	05/21/19		Cash Customers	Deposit	US Bank Checking		623.60	20.00
Check	05/28/19	2587	WOODLAND CAMP ASSOC		US Bank Checking	1,252.10		-1,232.10
Deposit	05/28/19		Cash Customers	Deposit	US Bank Checking		1,252.10	20.00
Check	06/03/19	2589	WOODLAND CAMP ASSOC		US Bank Checking	110.00		-90.00

EXHIBIT A - CONTINUED

Woodland Camp Association
US Bank Account Transactions
 As of September 30, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	06/03/19		Cash Customers	Deposit	US Bank Checking		110.00	20.00
Check	06/05/19	2588	WOODLAND CAMP ASSOC		US Bank Checking	411.00		-391.00
Deposit	06/05/19		Cash Customers	Deposit	US Bank Checking		411.00	20.00
Check	06/11/19	2590	WOODLAND CAMP ASSOC		US Bank Checking	234.25		-214.25
Deposit	06/11/19		Cash Customers	Deposit	US Bank Checking		234.25	20.00
Deposit	06/18/19		Cash Customers	Deposit	US Bank Checking		588.85	608.85
Check	06/18/19	2600	WOODLAND CAMP ASSOC		US Bank Checking	588.85		20.00
Deposit	06/24/19		Cash Customers	Deposit	US Bank Checking		960.25	980.25
Check	06/26/19	2591	WOODLAND CAMP ASSOC		US Bank Checking	960.25		20.00
Deposit	07/03/19		Cash Customers	Deposit	US Bank Checking		739.25	759.25
Check	07/03/19	2592	WOODLAND CAMP ASSOC		US Bank Checking	739.25		20.00
Deposit	07/09/19		Cash Customers	Deposit	US Bank Checking		994.00	1,014.00
Check	07/09/19	2593	WOODLAND CAMP ASSOC		US Bank Checking	994.00		20.00
Deposit	07/15/19		Cash Customers	Deposit	US Bank Checking		834.25	854.25
Check	07/15/19	2594	WOODLAND CAMP ASSOC		US Bank Checking	834.25		20.00
Deposit	07/18/19		Cash Customers	Deposit	US Bank Checking		100.00	120.00
Check	07/25/19	2595	WOODLAND CAMP ASSOC		US Bank Checking	617.98		-497.98
Check	07/25/19	2596	WOODLAND CAMP ASSOC		US Bank Checking	100.00		-597.98
Deposit	07/25/19		Cash Customers	Deposit	US Bank Checking		617.98	20.00
Check	07/30/19	2597	WOODLAND CAMP ASSOC		US Bank Checking	2,955.75		-2,935.75
Deposit	07/30/19		Cash Customers	Deposit	US Bank Checking		2,955.75	20.00
Deposit	08/06/19		Cash Customers	Deposit	US Bank Checking		45.25	65.25
Deposit	08/06/19		Cash Customers	Deposit	US Bank Checking		219.25	284.50
Check	08/06/19	2599	WOODLAND CAMP ASSOC		US Bank Checking	264.50		20.00
Deposit	08/15/19		Cash Customers	Deposit	US Bank Checking		531.06	551.06
Check	08/15/19	2598	WOODLAND CAMP ASSOC		US Bank Checking	531.06		20.00
Deposit	08/22/19		Cash Customers	Deposit	US Bank Checking		434.75	454.75
Check	08/22/19	2601	WOODLAND CAMP ASSOC		US Bank Checking	434.75		20.00
Deposit	08/28/19		Cash Customers	Deposit	US Bank Checking		706.75	726.75
Check	08/28/19	2602	WOODLAND CAMP ASSOC		US Bank Checking	706.75		20.00
Deposit	08/29/19		COX, EDWARD (2)	CASH CHECK	BW Checking - Woodland	30.00		-10.00
Deposit	09/03/19		Cash Customers	Deposit	US Bank Checking		783.25	773.25
Deposit	09/05/19	8484	COX, EDWARD (2)	CASHED CHECK	BW Checking - Woodland		30.00	803.25
Deposit	09/05/19		Cash Customers	Deposit	US Bank Checking		100.00	903.25
Check	09/05/19	2603	WOODLAND CAMP ASSOC		US Bank Checking	883.25		20.00
Deposit	09/10/19		Cash Customers	Deposit	US Bank Checking		186.20	206.20
Check	09/10/19	2604	WOODLAND CAMP ASSOC		US Bank Checking	186.20		20.00
Deposit	09/17/19		Cash Customers	Deposit	US Bank Checking		413.50	433.50
Check	09/17/19	2605	WOODLAND CAMP ASSOC		US Bank Checking	413.50		20.00
Check	09/25/19	2606	WOODLAND CAMP ASSOC		US Bank Checking	50.00		-30.00
Deposit	09/25/19		Cash Customers	Deposit	US Bank Checking		50.00	20.00
Check	09/26/19	2607	WOODLAND CAMP ASSOC		US Bank Checking	100.00		-80.00
Deposit	09/26/19		Cash Customers	Deposit	US Bank Checking		100.00	20.00
Deposit	09/30/19	8489	COX, EDWARD (2)	TO CASH CHECK	BW Checking - Woodland		20.00	40.00
Deposit	09/30/19		COX, EDWARD (2)	CASH FOR CHECK	BW Checking - Woodland	20.00		20.00
Check	09/30/19	2608	WOODLAND CAMP ASSOC		US Bank Checking	359.60		-339.60
Deposit	09/30/19		Cash Customers	Deposit	US Bank Checking		359.60	20.00
General Journal	10/01/19	aje 5-...		To close out equity accounts	Fund Balance	20.00		0.00
Check	10/07/19	2609	WOODLAND CAMP ASSOC		US Bank Checking	219.00		-219.00
Deposit	10/07/19		Cash Customers	Deposit	US Bank Checking		219.00	0.00
Check	10/14/19	2610	WOODLAND CAMP ASSOC		US Bank Checking	691.05		-691.05
Deposit	10/15/19		Cash Customers	Deposit	US Bank Checking		691.05	0.00
Deposit	10/25/19		Cash Customers	Deposit	US Bank Checking		202.60	202.60
Check	10/25/19	2611	WOODLAND CAMP ASSOC		US Bank Checking	202.60		0.00
Deposit	11/15/19		Cash Customers	Deposit	US Bank Checking		172.00	172.00
Check	11/15/19	2612	WOODLAND CAMP ASSOC		US Bank Checking	172.00		0.00

EXHIBIT A - CONTINUED

Woodland Camp Association
US Bank Account Transactions
 As of September 30, 2020

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	11/22/19	aje 5-...	LIDGETT, TAMMIE (2)	To transfer credit to Dallas & Ladona Lidgett from Tammie	Accounts Receivable		100.00	100.00
General Journal	11/22/19	aje 5-...	LIDGETT, DALLAS & LADO...	To receive credit from Tammie Lidgett for Dallas & Ladona	Accounts Receivable	100.00		0.00
Check	08/17/20	2634	WOODLAND CAMP ASSOC		US Bank Checking	210.50		-210.50
Deposit	08/19/20		Cash Customers	Deposit	US Bank Checking		210.50	0.00
Deposit	08/26/20		Cash Customers	Deposit	US Bank Checking		471.25	471.25
Check	08/26/20	2635	WOODLAND CAMP ASSOC		US Bank Checking	471.25		0.00
Deposit	09/01/20		Cash Customers	Deposit	US Bank Checking		306.75	306.75
Check	09/01/20	2636	WOODLAND CAMP ASSOC		US Bank Checking	306.75		0.00
Deposit	09/10/20		Cash Customers	Deposit	US Bank Checking		973.50	973.50
Check	09/10/20	2637	WOODLAND CAMP ASSOC		US Bank Checking	973.50		0.00
Deposit	09/17/20		Cash Customers	Deposit	US Bank Checking		297.00	297.00
Total Cash						58,489.59	58,786.59	297.00
TOTAL						58,489.59	58,786.59	297.00

EXHIBIT B

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
ADAMS, KATIE	970.00	970.00	-
AHERNS, MICHAEL	1,840.00	1,840.00	-
ALEXANDER, MICHAEL	-	1,260.00	(1,260.00)
ANDREASEN, NATHAN	-	680.00	(680.00)
ANDREASEN, SHELLY	1,260.00	970.00	290.00
ANDREWS, CHARLES & JEANNE	1,260.00	1,550.00	(290.00)
BAATZ, JOHN, STEVEN, KAREN & JOSEPH	1,450.00	2,130.00	(680.00)
BAATZ, JOHN, KAREN, & JOSEPH	970.00	970.00	-
BACON, JAMES & KATHLIEN	970.00	970.00	-
BALABAN, SUNSHINE M	1,840.00	-	1,840.00
BALLANTYNE, BEN	680.00	680.00	-
BANKS, WALLACE & LISA	1,550.00	1,840.00	(290.00)
BARNETT, DEBRA K	1,260.00	1,260.00	-
BARRETT, MAURIC & BONNIE	970.00	970.00	-
BARRETT, Maurice and Bonnie, SHAW & TARA,	290.00	680.00	(390.00)
BATES, ERIC & HIEU	970.00	1,260.00	(290.00)
BAXTER, JAIME	680.00	680.00	-
BECKER, JERRY & CANDACE	1,840.00	1,840.00	-
BECKER, KENNETH & PEGGY	970.00	1,260.00	(290.00)
BELT, GARY & CAROLINE	970.00	970.00	-
BICKING, RICHARD	970.00	1,260.00	(290.00)
BIENHOFF, JOHN/STACY	970.00	970.00	-
BISKUP, ASHLEY & CHRISTOPHER	970.00	1,260.00	(290.00)
BLACKETER, ROGER	970.00	1,260.00	(290.00)
BLACKSTAD, JOSEPH & ALLISON	1,550.00	1,550.00	-
BLACKSTAD, LYNN & DAVE	970.00	1,260.00	(290.00)
BLAIR, MELVIN & MIRIAM	1,010.80	1,840.00	(829.20)
BOCK, SUSAN M & LOU B	970.00	1,840.00	(870.00)
BOCK, SUSAN	580.00	-	580.00
BOHLING, ALLAN L OR JEAN L	1,260.00	1,550.00	(290.00)
BOYD, JOHN, THOMAS & LILLIAN	1,260.00	1,550.00	(290.00)
BRINSON, DIANA J.	970.00	1,260.00	(290.00)
BRISBANE, STEVEN ALLEN	680.00	680.00	-
BROTTEN, KAYLEYNE	1,260.00	1,550.00	(290.00)
BROWN, AMBER	1,840.00	970.00	870.00
BROWN, DANIEL & JULIE	970.00	1,260.00	(290.00)
BROWN, KEVIN L	-	970.00	(970.00)
BROWN, MICHAEL G & MICHELLE L	970.00	970.00	-
BROWN, VERNON & JANICE	1,260.00	1,260.00	-
BRYSON, KENRYU C & LISA L	680.00	-	680.00
BUCKLES, JOSHUWA	970.00	970.00	-
BURGIN, OWEN, KELLEY	970.00	970.00	-
BURKS, BRIAN&CINDY	290.00	2,420.00	(2,130.00)
BURNETT, BARRY & KRISTI	1,550.00	1,550.00	-
CAPPELLANO, EMMA	-	1,260.00	(1,260.00)
CAPPELLANO, THOMAS	1,550.00	-	1,550.00
CARD, KEITH & PAMELA	1,550.00	1,550.00	-
CARLOW, LAURA	970.00	1,260.00	(290.00)
CARLSON, TIA	970.00	970.00	-
CHAPIN, BRUCE	-	1,260.00	(1,260.00)
CHRISTENSEN, GEOFF & WENDY	680.00	680.00	-
CHRISTENSEN, KENT & CONNIE	1,840.00	1,840.00	-
CHRISTENSEN, NORMA	1,550.00	1,550.00	-

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
CIMINO, ANDY & KRISTY	1,550.00	1,550.00	-
CLAPP, LORI CLAPP & HEATH CLOYD	2,710.00	2,710.00	-
CLAPP, SHIRLEY & CHARLIE	1,840.00	2,130.00	(290.00)
CLARK, RICHARD	1,260.00	1,260.00	-
CLARK, ROBERT	680.00	680.00	-
CLARK, SANDRA	1,550.00	1,550.00	-
CLAUSEN, MICHAEL & PATRICIA	1,260.00	1,550.00	(290.00)
CLOYED, RANDI CLOYED KRISTI MURRAY	1,260.00	1,260.00	-
COHRON, TAMMIE LESLIE COHRON KENNY CROSON	1,550.00	1,840.00	(290.00)
COLSON, RICHARD & SUE	1,550.00	1,550.00	-
CONN, TODD CONN & JENNIFER CLARK	1,260.00	1,260.00	-
CONNER send inv to Rumelhart, MARVIN CONNER	580.00	680.00	(100.00)
CONVERSE, JEREL & AMBER CONVERSE THOMAS MCKERNAN	580.00	3,000.00	(2,420.00)
CONVERSE, JEREL J. & AMBER	2,130.00	-	2,130.00
CORBITT, CHERYL/J/STEVEN MCQUINN	680.00	680.00	-
CORNELIUS, TODD & PAMELA	1,260.00	1,260.00	-
COX JR., EDWARD	-	970.00	(970.00)
COX, DAVE	970.00	970.00	-
COX, DOUG & DIANE	1,260.00	1,260.00	-
COX, EDWARD	1,550.00	1,550.00	-
COX, MERISSA	-	970.00	(970.00)
COX, RACHEL	970.00	3,100.00	(2,130.00)
COX, RYAN	970.00	970.00	-
CROWE, BRYAN	970.00	1,260.00	(290.00)
DAIGH, DALE	680.00	680.00	-
DAVIDS, VICKI	1,550.00	1,840.00	(290.00)
DEBBAN, DOUGLAS & DONNA	970.00	-	970.00
DENNIS, DOUG	-	680.00	(680.00)
DENNIS, DOUG & GLORIA	-	680.00	(680.00)
DEROBERTS, DYLAN DEROBERTS & Amy Shelton	970.00	1,260.00	(290.00)
DOFNER, MYRA & STAN	1,550.00	1,840.00	(290.00)
DOLLEN, ARLEN & LINDA	1,840.00	1,840.00	-
DOMKE, MARK	1,840.00	1,840.00	-
DUFF, STEPHAN & RUTH	970.00	1,260.00	(290.00)
DUFF, TRENT & KERRY	970.00	970.00	-
EDWARDS, ALTA M	970.00	970.00	-
EGGERS, DANA & DIANE	2,085.00	-	2,085.00
ELY, WILLIAM	-	680.00	(680.00)
ENGELKE, CHAD	680.00	680.00	-
ENGLAND, CHAD & HEATHER	970.00	970.00	-
ENGLEKE, Dennis Engleke deceased Alexis Clapp Renting	680.00	680.00	-
ETTLEMAN, RONALD & KIMBERLY	2,420.00	2,710.00	(290.00)
EVERSON, ROBERT	970.00	970.00	-
FAST, JEFFREY	680.00	1,940.00	(1,260.00)
FAST, JEFFREY (2)	870.00	-	870.00
FENCEROY, OLIVER & KATHY	1,550.00	1,840.00	(290.00)
FENDER, JODY	970.00	970.00	-
FISHER, DARIN T & LISA MARIE	1,550.00	1,550.00	-
FISHER, LISA	580.00	680.00	(100.00)
FISHER, WILLIAM & KIMBERLY	2,130.00	2,420.00	(290.00)
FLORES, MARK A & BRENDA K	1,260.00	1,260.00	-
FOLEY, KENNETH	970.00	1,260.00	(290.00)
FONTAINE, DAVE	1,840.00	1,550.00	290.00

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
FORBES, LEE E AND ARLENE K	680.00	680.00	-
FORINASH, RANDY	2,420.00	2,420.00	-
FORRISTALL, KLINTON P	680.00	680.00	-
FORRISTALL, RANDAL & MICHELLE	970.00	-	970.00
FORRISTALL, RICHARD	970.00	1,260.00	(290.00)
FORT, MARK & LINDA	970.00	970.00	-
FOSTER, JUDITH & WILLIAM	970.00	680.00	290.00
FOSTER, STERLING & DEBRA	970.00	1,260.00	(290.00)
FOSTER, WILLIAM	-	680.00	(680.00)
FOUST, ELIZABETH	1,840.00	2,130.00	(290.00)
FOUTS, FRED & JOELLEN	1,260.00	-	1,260.00
FRANCIS, TIMOTHY	1,260.00	1,550.00	(290.00)
FREDERICK-LUND, THOMAS & JANET	1,260.00	1,260.00	-
FRIEZE, MATT & ALICIA	1,260.00	1,550.00	(290.00)
FROST, CARRIE FROST VICKI KOOPMEINERS	870.00	1,260.00	(390.00)
FUNKE, JOHN S.	-	1,260.00	(1,260.00)
FUNKE, J STEVE	970.00	-	970.00
GAFFNEY, TOM & LAURA	970.00	970.00	-
GALLOWAY, LUCRETIA	970.00	1,260.00	(290.00)
GARDNER, SCOTT & TRACEY	680.00	680.00	-
GARRETT, JAMES	1,840.00	2,130.00	(290.00)
GARRISON, RYAN & CHRISTINIA	1,550.00	1,840.00	(290.00)
GASS JR, WILLIAM L	970.00	970.00	-
GATES, CARL & ELIZABETH	970.00	1,260.00	(290.00)
GAYLORD, RICHARD & CAROL	680.00	680.00	-
GERJEVIC, PAUL	970.00	970.00	-
GEVESHAUSEN, DANIEL & GERI	970.00	1,260.00	(290.00)
GLISSMAN, CLAYTON & LORI	1,260.00	1,260.00	-
GOLKA, ROY JR & JULIE	1,260.00	-	1,260.00
GOLYAR, NICHOL	970.00	970.00	-
GOMEZ, MARY ANN	680.00	680.00	-
GOSLER, SETH	680.00	680.00	-
GRASSAU, VICTORIA	1,260.00	-	1,260.00
GREEN, JAMES	1,550.00	2,130.00	(580.00)
GREEN, STEVEN GREEN & KATHY HALL	680.00	680.00	-
GROUT, RANDY & KATHY	1,550.00	1,840.00	(290.00)
GROW, MARK & JODY	1,260.00	1,550.00	(290.00)
HALL, KATHLEEN & COREY	970.00	1,260.00	(290.00)
HALL, KATHLEEN A.	290.00	-	290.00
HALSTED, JAMES & DIANNA	680.00	680.00	-
HALSTED, PATRICK & SHANNON	1,260.00	1,550.00	(290.00)
HAMMERS, CARRIE	970.00	-	970.00
HANDLEY, LYNN	970.00	970.00	-
HANSEN, SUSAN & BRENT & DIANE	1,260.00	1,260.00	-
HANUS, MICHAEL	680.00	680.00	-
HARPER, RICHARD & MARLENE	2,130.00	2,520.00	(390.00)
HARRISON, TERRY & BARB	970.00	970.00	-
HAUG, DEBORA	680.00	680.00	-
HENRY, RICHARD HENRY & MARDONNA HULL	1,260.00	1,550.00	(290.00)
HERICKS, DANIEL & DEBRA	1,260.00	1,550.00	(290.00)
HILL, LARRY L &/OR BARBARA J	1,260.00	1,550.00	(290.00)
HOEL, CHRIS	970.00	1,650.00	(680.00)
HOFFMAN, DAVID	970.00	1,260.00	(290.00)

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
HOFFMAN, DAVID, DURHAM, S & KNUDSEN, E	290.00	-	290.00
HOFFMAN, DAVID & LINDA	870.00	1,260.00	(390.00)
HOLLY, KANDI	-	1,550.00	(1,550.00)
HOLMES, ROBERT H, DAVID, MICHELLE, DENISE,ROBERTA	680.00	680.00	-
HOLMSTEDT, MICHAEL & VICKEY	1,260.00	1,550.00	(290.00)
HORTON, EMERY & LINDA	1,260.00	1,550.00	(290.00)
HORTON, ERIC & ELIZABETH	1,260.00	1,260.00	-
Horton, Rick & Sharon	680.00	680.00	-
HOVER, RITA	680.00	680.00	-
HROMADKA, JOSEPH & KATHLEEN	1,260.00	1,260.00	-
HUEY, DONALD	680.00	680.00	-
HUGHES, SAMMY	970.00	1,260.00	(290.00)
HULL, LORIE	970.00	1,260.00	(290.00)
HUMMEL, JAMES & MARY	1,260.00	1,260.00	-
HUNT, NICHOLAS/JILL	970.00	970.00	-
HUNTER, MARK L & JEROME	2,130.00	2,130.00	-
HURLBERT, GARY & PAULA	970.00	1,260.00	(290.00)
HUSTAK, G SCOTT	970.00	1,260.00	(290.00)
INGRAM, THOMAS & CYNTHIA J	1,550.00	1,840.00	(290.00)
INSERRA, SAM JR & MARILYN	970.00	970.00	-
IVERSON, BRUCE	1,260.00	1,260.00	-
JACKSON, DAVE & TAMRA	1,260.00	1,550.00	(290.00)
JEDLICKA, NICHOLAS & PENNY	1,550.00	1,840.00	(290.00)
JEFFERIS, BARB	-	970.00	(970.00)
JEFFERIS, CHUCK	1,260.00	1,260.00	-
JEFFERIS, ELIZABETH	970.00	1,260.00	(290.00)
JEFFERIS, KEVIN & PAULA JEFFERIS & KAREN BAATZ	1,160.00	1,260.00	(100.00)
JEFFREY, STEVE & KRISTINE	970.00	1,260.00	(290.00)
JENNESS, JASON & JUDY	680.00	680.00	-
JOHNSON, ANDY & LISA	970.00	970.00	-
JONES TRUST, RICHARD & JUDITH	3,290.00	3,290.00	-
JORDAN, ELIZABETH & GLEN	970.00	1,260.00	(290.00)
Justin, Zdan	970.00	680.00	290.00
KAMMRAD, ROD & TAMI	1,550.00	1,840.00	(290.00)
KANGER, RAYMOND & SANDRA KANGER MICHAELA LEWIS	1,260.00	1,260.00	-
KAUFMAN, CHRISTOPHER	970.00	-	970.00
KAUFMAN, CHRISTOPHER & MARTHA ET AL	290.00	-	290.00
KEAST, TROY & STACY	1,260.00	1,550.00	(290.00)
KELLUM, FREDDIE KELLUM & IRENE E TONSI	970.00	970.00	-
KELLY, MARY PAT	1,260.00	1,260.00	-
KELSO, WADE OR JONI	1,550.00	1,550.00	-
KEMP, EDWIN F & LINDA	1,550.00	2,710.00	(1,160.00)
KEMP, EDWIN & LINDA (2)	870.00	-	870.00
KEMP, EDWIN F & LINDA (DANIEL CHRISTOPHER MAGGIE)	2,130.00	2,420.00	(290.00)
KENKEL, MARCUS & DOROTHY	1,550.00	1,840.00	(290.00)
KILNOSKI, JEANNIE & JOHN	2,130.00	2,710.00	(580.00)
KILNOSKI, JEANNIE (2)	580.00	-	580.00
KLIMANTAS, JOHN & TAMMY	970.00	970.00	-
KOEBEL, MAX & LINDA	2,130.00	2,810.00	(680.00)
KOFLER-RUNYON, JANE	970.00	970.00	-
KOOPMEINERS, VICKI	970.00	1,260.00	(290.00)
KRAMER, THOMAS & MYRNA	1,550.00	1,840.00	(290.00)
KRAUSE, LARRY & MARGARET	1,550.00	1,840.00	(290.00)

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
KRUM, ANTHONY TODD	870.00	970.00	(100.00)
KRUM, MICHELLE	1,260.00	1,550.00	(290.00)
KRUSE, CRAIG & ANNETTE	-	970.00	(970.00)
LACOMBE, MARISA & ANDREW	-	1,260.00	(1,260.00)
LAMPERT, MARK, KAREN, MICHAEL	1,260.00	970.00	290.00
LAMPERT, MICHAEL & MARK	-	680.00	(680.00)
LANK, HELEN LANK LARRY COLTON	1,260.00	1,260.00	-
LARSEN, TAMMIE	680.00	680.00	-
LAW, RAY & PAT	970.00	-	970.00
LEE, BRYON L & VICKIE S	870.00	1,260.00	(390.00)
LEE, DEBBIE	1,550.00	1,550.00	-
LIDGETT, DALLAS & LADONA	1,840.00	2,130.00	(290.00)
LOGAN, FRANKLIN A & VICKI J	1,550.00	1,550.00	-
LOVETT, DAVID & TAMMY	970.00	970.00	-
LUKENS, LELAND & ELLA MAE	1,550.00	1,840.00	(290.00)
LUNDY, DEBBIE	970.00	970.00	-
LUSTGRAAF, LORI	1,550.00	1,840.00	(290.00)
MACHAL, JEFF	1,260.00	1,260.00	-
MADDOX, BARB BELT MELEA MADDOX	1,840.00	1,840.00	-
MADDOX, CLIFFORD	870.00	1,260.00	(390.00)
MADDOX, CLIFFORD & BETH	680.00	680.00	-
MALONE, DEB & DAVID	680.00	680.00	-
MALONE, DUSTIN	680.00	680.00	-
MALONE, KIETH	680.00	680.00	-
MALONE, RUSSELL	970.00	1,260.00	(290.00)
MALONE, SHANNON	-	1,550.00	(1,550.00)
MANLEY, JOSEPH & MARY 2	1,260.00	-	1,260.00
MANLEY, MARY AND JOE	290.00	1,840.00	(1,550.00)
MANN, MATTHEW & GRACE	1,260.00	1,260.00	-
MANN, MICHAEL & LEANNA	970.00	1,260.00	(290.00)
MARQUEZ, STEPHEN A & MELISSA A	870.00	2,810.00	(1,940.00)
Matthews, Christina & Troy	970.00	970.00	-
McCALL, PATRICIA A	2,030.00	2,420.00	(390.00)
McCALL, PATTY	1,550.00	1,550.00	-
MCGINNIS, HAROLD & JAMIE	970.00	1,260.00	(290.00)
MCINTOSH, LAVERNE & LINDA	970.00	1,260.00	(290.00)
MCKERN, JERI	680.00	-	680.00
MCNEAL, LOUIS	1,550.00	1,550.00	-
MELICK, CARL & JAMES	970.00	390.00	580.00
MELICK, JAMES	-	680.00	(680.00)
MERKSICK, MILANIE	970.00	970.00	-
MERSICK, MANDIE	-	970.00	(970.00)
METZGER, GEORGIA	1,260.00	1,550.00	(290.00)
MICKEY, DONALD	1,260.00	1,260.00	-
MICKEY, PAT	1,260.00	1,260.00	-
MIKKELSEN, KARLA & STEVEN	680.00	680.00	-
MILLER, BRYAN	1,550.00	1,840.00	(290.00)
MILLER, DAVID AND CATHY	970.00	1,260.00	(290.00)
MILLER, TAMARA	1,550.00	1,550.00	-
Ministries, Woodland Church	680.00	680.00	-
MINOR, JEFF & ANNA	970.00	1,260.00	(290.00)
MONAGHAN, DARLENE	1,260.00	1,840.00	(580.00)
MONTANA, ANTONIA	1,260.00	-	1,260.00

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
MOORE, TERRY & PATTI	1,840.00	1,840.00	-
MORENO, JERRY & KATHY	1,260.00	1,550.00	(290.00)
MOSES, THOMAS & COLLEEN	680.00	680.00	-
MURRAY, DAN & TAMMY	1,840.00	2,130.00	(290.00)
Nagel, DARLA GRAY;CHRISTINE CLARK; CINDY NAGEL	970.00	970.00	-
NAGEL, ROBERT	680.00	680.00	-
NAGEL, WILLIAM & DONNA NAGEL MARY SCHUMACHER	680.00	680.00	-
NAUMANN, DAN	-	1,260.00	(1,260.00)
NAYLOR, CHARLES & LOIS	970.00	970.00	-
NAYLOR, ERNEST L REID (deceased), CHARLES NAYLOR	680.00	680.00	-
NEELY, LYN & WAYNE	1,840.00	2,130.00	(290.00)
NEILL, MARVIN & TAMERA	970.00	970.00	-
NEILL, SHARON	1,550.00	2,810.00	(1,260.00)
NEILL, SHARON (2)	580.00	-	580.00
NELSON RENSHAW TRUCKING, KENYON	680.00	680.00	-
NELSON, MICHEAL & PEGGY	970.00	1,840.00	(870.00)
NELSON, MICHAEL & PEGGY & BUCKINGHAM, C	580.00	-	580.00
NEUMANN, PATRICIA	970.00	1,260.00	(290.00)
NIXON, ROGER & ELLA	1,260.00	1,550.00	(290.00)
NOBILING living trust, DALE & ROXANNE	970.00	1,260.00	(290.00)
NOLAND, BEVERLY NOLAND NELSON RENSHAW TRUCKING	290.00	390.00	(100.00)
OESTREICH, GREGORY	1,550.00	1,840.00	(290.00)
O'HARA, THOMAS & JACQUELINE	1,550.00	1,840.00	(290.00)
OLBERDING, BERNARD J	1,260.00	1,260.00	-
OLSON, DAN & DIANNA	1,550.00	1,550.00	-
OLTROGGE, FREDERICK	970.00	1,260.00	(290.00)
OLTROGGE, MICHEAL	970.00	970.00	-
O'NEAL, CHEYENNE	-	1,260.00	(1,260.00)
OSBORN JR., WALTER E OR JANE E	1,260.00	1,260.00	-
OWEN, FABIAN OWEN & ERIC OWEN	1,260.00	1,260.00	-
PARKER, DOUGLAS	-	680.00	(680.00)
PARROT, LE ROY & MARIANNE	970.00	1,260.00	(290.00)
PATTERSON, SEAN PATTERSON MARGARET MILNER	1,840.00	2,130.00	(290.00)
PEARSON, JAMES & DEBRA	580.00	970.00	(390.00)
PEARSON, JIM & DEBRA	970.00	1,260.00	(290.00)
PEDERSEN, ALAN & BONITA	680.00	-	680.00
PEDERSEN, TROY	-	680.00	(680.00)
PERDUE, WILLIAM	970.00	1,260.00	(290.00)
PETERS, ROBERT & NORMA	970.00	1,260.00	(290.00)
PETERSEN, LAWRENCE & RENEE	970.00	970.00	-
PETERSON, JIMMIE J	680.00	680.00	-
PETRIW, CAROL	970.00	970.00	-
PIEPER, ALAN PIEPER & CATHY OUREN-PIEPER	1,260.00	1,260.00	-
PIEPHO, TIM & LAURIE THOMPSON	2,130.00	2,420.00	(290.00)
PITT, LISA PITT, KENNY/JULIE LAYTON	2,130.00	2,420.00	(290.00)
PITZER, GEORGE & REBECCA	970.00	970.00	-
PITZER, TROY AND AMY	1,260.00	1,550.00	(290.00)
PLAMBECK, ALAN M.	970.00	1,260.00	(290.00)
PLYMALE, AMBER & ALAN	680.00	1,360.00	(680.00)
PLYMALE, ALAN & AMBER (2)	290.00	-	290.00
PLYMALE, JOHN & DARLA	970.00	970.00	-
PLYMALE, VICTORIA & JOHN	580.00	680.00	(100.00)
POAST, RON & KATHY	1,260.00	1,840.00	(580.00)

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
POGGE, CHRIS & RENEE	680.00	680.00	-
POLSON, TERRANCE & CHRISTINE	970.00	1,260.00	(290.00)
POORE, DOUG & KIM	1,550.00	-	1,550.00
PROSOSKI, CONNIE PROSOSKI SHANNON WILTERDINK	1,840.00	2,130.00	(290.00)
RADCLIFF, JOHN & PRICE, HOLLY	1,550.00	-	1,550.00
RADERS, CINDY	748.00	680.00	68.00
RAMSDELL, CLAYTON & MARIE (2)	970.00	-	970.00
RAMSDELL, JASON	1,260.00	1,260.00	-
REDDEN, SHELLY REDDEN TERESA RAINS	1,260.00	1,550.00	(290.00)
REDDING, ERNIE & MARY	1,260.00	1,260.00	-
REDMON, RONALD K & MARILYN K	2,420.00	2,420.00	-
REED, BILL & JUDITH	1,260.00	-	1,260.00
REETZ, JESSICA/BRANDON	970.00	1,260.00	(290.00)
RENO, ED	680.00	680.00	-
RENO, EDWARD & ANN	970.00	970.00	-
RICE, JEFFREY & TRACY	1,260.00	1,260.00	-
RICE, JON II & JULIE	1,840.00	2,130.00	(290.00)
RICE, KAREN	1,550.00	1,840.00	(290.00)
RICE, MILDRED	1,840.00	2,130.00	(290.00)
RICHE, LONNIE & NANCY	680.00	680.00	-
RIFE, DANNY	1,260.00	1,260.00	-
RIFE, JENI	970.00	970.00	-
ROBERTS, GREGG & JAN	1,840.00	2,130.00	(290.00)
RODGERS, CHARLES & RUTH	1,260.00	1,260.00	-
RODREGUEZ-DAMGAARD, REBECCA	1,260.00	1,550.00	(290.00)
ROLFE, JILL	680.00	680.00	-
ROLFE, JILL & CAMILLA	290.00	680.00	(390.00)
RONK, JOSHUA & SHANNON	680.00	680.00	-
RONK, STEPHEN & JOYCE	970.00	970.00	-
ROTHERMUND, ALBERT & CONNIE	1,550.00	1,550.00	-
RUFFCORN, CHARLES & SHARON	970.00	970.00	-
RUMELHART, NORM & LONNA	680.00	680.00	-
RUTHERFORD, KELLY & SHERL	1,260.00	1,260.00	-
RUTHERFORD, KEVIN & DEBRA	1,260.00	1,550.00	(290.00)
SAGE, JACK & PAM	1,260.00	1,550.00	(290.00)
SAGE, JACK & PAM & SAGE-THOMPSON, SHELLEY	870.00	-	870.00
SATIROFF REVOCABLE TRUST, RICHARD A SATIROFF	870.00	1,260.00	(390.00)
SATIROFF, RICHARD	970.00	970.00	-
SCHEER, MISTY	680.00	680.00	-
Schmidt, BRUCE SCHMIDT & BRENDA WALTHER	1,260.00	1,550.00	(290.00)
SCHMIDT, DANIELLE SCHMIDT TONY WEIHS	870.00	1,840.00	(970.00)
SCHNEPEL, THOMAS & LORRAINE	1,260.00	1,260.00	-
SCHROEDER, JANA LEE	970.00	970.00	-
SCHROEDER, PEGGY SCHROEDER STEVE MCQUINN	1,260.00	1,260.00	-
SCHROEDER, TED & JULEE	1,260.00	1,550.00	(290.00)
SCORE, JOE & RONI	1,260.00	1,550.00	(290.00)
SCOTT, BRANDON	1,865.00	2,520.00	(655.00)
SEDDON, PAUL & THERESA	970.00	970.00	-
SELF, DAVID	-	1,260.00	(1,260.00)
SEWING, CLINTON &/OR JEAN	2,130.00	2,130.00	-
SEWING, LARRY & LINDA	1,550.00	1,840.00	(290.00)
SHADLE, PAUL AND ANGIE	100.00	1,260.00	(1,160.00)
SHANNON, PAT & VICKIE	1,260.00	1,550.00	(290.00)

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
SHATAVA, LORRAINE SHATAVA KRISTI MURRAY	290.00	680.00	(390.00)
SHIELDS, MICHAEL & JEANENE	970.00	970.00	-
SHURILA JR/SR, NICK JOSEPH	1,550.00	1,550.00	-
SHURILA SR, JOSEPH	-	-	-
SIMPSON, CHRIS	680.00	-	680.00
SIMPSON, LARRY & CAROL	970.00	1,260.00	(290.00)
SMITH, BOBBY AND NANCY	-	680.00	(680.00)
SMITH, CERIDWEN	680.00	-	680.00
SMITH, CERIDWEN & ROBERT	290.00	1,260.00	(970.00)
snelling, JAMES SNELLING & CHEVY BRANT	680.00	680.00	-
SOBOTA, DIANE	680.00	680.00	-
SOLOMON, STEVEN	970.00	-	970.00
SOLOMON, STEVEN EMILY	870.00	2,420.00	(1,550.00)
STEFFEN, BERNARD & LINDA	1,260.00	1,260.00	-
STILLMUNKS, JAMES & NANCY	970.00	1,260.00	(290.00)
STOTTS, KENNETH R STOTTS & ELIZABETH J UEHLING	970.00	1,260.00	(290.00)
STRAMPE, BRIANA	-	680.00	(680.00)
STRONG, KAREN	680.00	680.00	-
STRONG, RONALD & LINDA	1,840.00	2,130.00	(290.00)
STRUM, ROBERT & SHERRY	680.00	680.00	-
SUDRLA, TERRY & LAURIE	970.00	970.00	-
SUKUP, ELDON & TAMRA	970.00	970.00	-
SUKUP, TAMRA & PROVINE, PATRICIA	580.00	-	580.00
SUTTON, GERALD & DONNA	2,130.00	2,130.00	-
SUTTON, JEFF & APRIL	1,550.00	1,550.00	-
SUTTON, LELAND & IMO	970.00	1,260.00	(290.00)
SUTTON, RYAN	970.00	1,260.00	(290.00)
SWANGER, MICHAEL	970.00	1,260.00	(290.00)
SWIFT, MICHELLE & CHERYL	870.00	970.00	(100.00)
SWIFT, STEVE & CHERYL	1,840.00	1,840.00	-
SWISHER, STEPHEN L & LORI A	980.00	1,260.00	(280.00)
TACKE, BRENDA	970.00	1,260.00	(290.00)
TALCOTT, MICHAEL & JAYMEE	-	680.00	(680.00)
TANNER JR, PATRICK & NIKKI	680.00	680.00	-
TEJRAL, TRAVIS & SHERI	680.00	680.00	-
TERRY, DALE & ANNE	970.00	1,260.00	(290.00)
THACKER, CHARLES	1,260.00	1,260.00	-
THOMAS, GARY	1,260.00	1,260.00	-
THOMAS, JEANETTE	970.00	970.00	-
THOMAS, KEVIN & LEIGH	870.00	-	870.00
THOMAS, KEVIN& LEIGH	1,840.00	2,710.00	(870.00)
THOMPSON, SHELLEY SAGE	-	1,260.00	(1,260.00)
THURLOW, BRITNEY	970.00	1,260.00	(290.00)
TORPY, TERRI & LARRY	970.00	1,260.00	(290.00)
TOWNSEND, SHAWN & DANIEL	1,260.00	1,260.00	-
TUBBS, FRED C & SUSAN	1,260.00	1,260.00	-
TUCKER, BRIAN & COMBS, CHANDRA	970.00	-	970.00
TUNINK, GREG DANIEL	970.00	1,260.00	(290.00)
TUPPER, DARYL & BECKY	970.00	1,260.00	(290.00)
TYSON, TIFFANY	1,260.00	1,260.00	-
VICTOR, TERRY VICTOR & MARK DIENSTBIER	680.00	680.00	-
VINETTE, MARY ANN	970.00	1,260.00	(290.00)
WAGNER REVOCABLE TRUST, RICHARD & JUDITH WAGNER	1,840.00	1,840.00	-

EXHIBIT B - CONTINUED

2019-2020 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount	Dues per Member List	Difference
WAGNER, JUDITH WAGNER TONYA TURNER	290.00	680.00	(390.00)
WALKER, BETHANY	680.00	1,550.00	(870.00)
WALKER, BETHANY & BRANDL, MATTHEW	870.00	-	870.00
WALKER, DWAYNE & SHARON	970.00	970.00	-
WALKER, JOSH	1,260.00	680.00	580.00
WALKER, NELSON	970.00	1,260.00	(290.00)
WALKER, RANDY & MICHELLE	1,260.00	1,550.00	(290.00)
WALTER, JENNY	-	970.00	(970.00)
WALTERS, PATRICIA & RICH	2,130.00	1,840.00	290.00
WALTERS, PATTY	-	680.00	(680.00)
WARREN, MARK & JENNY	1,260.00	1,260.00	-
WASHA, KAREN	970.00	1,260.00	(290.00)
WASHINGTON, LONNIE & PAMELA	970.00	1,260.00	(290.00)
WEAVER (TRUST), GARNETT OR DOUG	-	1,840.00	(1,840.00)
WEAVER, CATHERINE	680.00	680.00	-
WEAVER, KELLY	680.00	680.00	-
WEAVER, WEAVER LIVING TRUST	870.00	1,260.00	(390.00)
WEAVER LIVING TRUST (2)	870.00	-	870.00
WEAVER LIVING TRUST (3)	680.00	-	680.00
WEIGAND, DAVID & DAWN	970.00	1,260.00	(290.00)
WEIHS, TONY	1,260.00	-	1,260.00
WEINFURTNER, ALLEN & DIANE	1,550.00	1,550.00	-
WESSLING, THOMAS AND WENDY	970.00	1,260.00	(290.00)
WEST, JESS & IDA	970.00	1,260.00	(290.00)
WESTPHALEN, STEVE & ROXANNE	2,710.00	2,710.00	-
WHITE, LORRAINE	970.00	970.00	-
WIGGINS, BILL & NANCY	2,520.00	1,260.00	1,260.00
WILBER, MARSHEL D & YVONNE L	1,260.00	1,260.00	-
WILEY, JACK & CATHY	970.00	1,260.00	(290.00)
WILLIAMS, MICHELLE	1,550.00	1,550.00	-
WILSON, DIXIE & PATRICK	970.00	1,260.00	(290.00)
WILSON, PHILIP	970.00	1,260.00	(290.00)
WINGER, DANIEL & STEPHANIE	970.00	1,260.00	(290.00)
WINGER, WALTER AND JO	970.00	970.00	-
WISE, TERRY & BEVERLY	1,840.00	3,290.00	(1,450.00)
WISE, TERRY & BEVERLY (2)	1,160.00	-	1,160.00
WONDER, ROBERT & DAWN	970.00	2,230.00	(1,260.00)
WOOD, VERN	1,840.00	1,550.00	290.00
WOOLRIDGE, MARILYN	680.00	680.00	-
WORDEKEMPER, DANIEL & ANGELA	1,260.00	1,550.00	(290.00)
WRIGHT, DOUG & BETTY WRIGHT DOUGLAS JR & DEBORAH WRIGHT	1,550.00	1,840.00	(290.00)
WRIGHT, EDWARD & KAREN	1,840.00	2,130.00	(290.00)
WRINKLE, CHEYENNE 2	1,260.00	-	1,260.00
WYATT MCCOLLEY, MICHELLE MCCOLLEY	1,260.00	1,260.00	-
YARBROUGH, JAMES YARBROUGH & KATHY WIGGINS	680.00	680.00	-
YOUNG, TERESA YOUNG & JEFF FOSTER	680.00	680.00	-
ZIEMER, BRAD	1,260.00	1,260.00	-
2019 - 2020 Totals	498,768.80	558,250.00	(59,481.20)
2018 - 2019 Totals	500,909.80	550,180.00	(49,270.20)
2017 - 2018 Totals	460,610.00	513,010.00	(52,400.00)

EXHIBIT C

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
ADAMS, KATIE	970.00
AHERNS, MICHAEL J.	1,840.00
ALLENSWORTH, CINDY & COBERLY, AARON	1,260.00
ALLEY, KEITH & ELSIE	970.00
ANDERSEN, JIM & KATHY	1,260.00
ANDREASEN, NATHAN	680.00
ANDREASEN, SHELLY	970.00
ANDREWS, CHARLES & JEANNE A.	1,550.00
BAATZ, JOHN, KAREN, & JOSEPH	970.00
BAATZ, JOHN, KAREN, & JOSEPH (2)	1,450.00
BACON, JAMES & KATHLIEN	970.00
BALLANTYNE, BEN	680.00
BANKS, WALLACE & LISA	1,840.00
BARNETT, DEBRA K	1,260.00
BARRETT, MAURICE & BONNIE (2)	970.00
BARRETT, MAURICE, BONNIE, SHAWN, & TARA	290.00
BECKER, JERRY & CANDACE	1,840.00
BECKER, KENNETH & PEGGY	970.00
BELT, BARB & MADDOX, MELEA	354.80
BELT, GARY & CAROLINE	970.00
BENAK, LARRY & DEBRA	970.00
BICKING, RICHARD A	970.00
BIENHOFF, JOHN & STACY	970.00
BISKUP, ASHLEY & CHRISTOPHER	970.00
BLACKETER, ROGER	970.00
BLACKSTAD, DAVE & LYNN	957.00
BLACKSTAD, JOSEPH & ALLISON	1,260.00
BOCK, LOU & SUSAN	970.00
BOCK, SUSAN	580.00
BOHLING, ALLAN & JEAN	1,260.00
BOYD, JOHN, THOMAS, & LILLIAN	1,260.00
BRANT, CHEVY L & SNELLING IV, JAMES W	680.00
BREHMER, JASON & DIANE 2	970.00
BRINSON, DIANA	970.00
BRISBANE, STEVEN	680.00
BROWN, DANIEL & JULIE	970.00
BROWN, GRADY & DEENA	1,260.00
BROWN, KEVIN & AMBER	1,550.00
BROWN, MICHAEL & MICHELLE	970.00
BROWN, VERNON & JANICE	1,260.00
BRYSON, KENRYU C & LISA L	1,550.00
BUCKLES, JOSHUWA	970.00
BURGIN, OWEN & KELLEY	970.00
BURGIN, ROBERT & KELLEY	290.00
BURNETT, BARRY & KRISTI	1,550.00
CAPPELLANO, THOMAS	1,550.00
CARD, KEITH & PAMELA	1,550.00
CARLOW, LAURA	970.00
CARLSON, TIA	970.00
CHRISTENSEN, KENT & CONNIE	1,840.00
CHRISTENSEN, MARVIN & NORMA	1,550.00
CICHORZ, CHRISTINA	-
CIMINO, KRISTY	1,550.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
CLAPP, LORI & CLOYD, HEATH (2)	1,550.00
CLAPP, SHIRLEY	2,130.00
CLARK, JR RICHARD	1,260.00
CLARK, ROBERT	680.00
CLARK, SANDRA & LIDGETT, TAMMIE	580.00
CLAUSEN, MICHAEL & PATRICIA	1,260.00
CLOYED, RANDI & KRIS MURRAY	1,260.00
COHRON, TAMMY & CROSON, KENNY	1,550.00
COLSON, RICHARD	1,550.00
CONNER, MARVIN & RUMELHART, NORMAN	580.00
CONVERSE, JEREL & MCKERNAN, THOMAS	580.00
CONVERSE, JEREL J. & AMBER	2,130.00
CORBITT, CHERYL & MCQUINN, STEVEN	680.00
CORNELIUS, TODD & PAM	1,260.00
COX, DAVID	290.00
COX, DOUG & DIANE	1,260.00
COX, EDWARD (2)	1,550.00
COX, RYAN	970.00
CROWE, BRYAN	970.00
DAIGH, DALE	680.00
DAVIDS, VICKI	1,550.00
DEBBAN, DOUGLAS & DONNA	970.00
DENNIS, DOUGLAS & GLORIA	680.00
DICK, DENNIS & KATHY	1,260.00
DOFNER, MYRA & STAN	1,550.00
DOLLEN, LINDA & ARLEN	1,840.00
DOMKE, MARK (1)	1,840.00
DOWNS BAXTER, JAIME	680.00
DUFF, STEPHEN & RUTH	970.00
DUFF, TRENT & KERRY	970.00
EDWARDS, ALTA	1,260.00
EGGERS, DANA & DIANE	1,550.00
ENGELKE, CHAD	680.00
ENGELKE, DENNIS	680.00
ENGLAND, CHAD & HEATHER	970.00
ETTLEMAN JR, RONALD & KIMBERLY	2,420.00
EVERSON, ROBERT	970.00
FAST, JEFFREY	680.00
FAST, JEFFREY (2)	290.00
FENCEROY, OLIVER & KATHY	1,550.00
FENDER, JIMMIE & SHARON	1,260.00
FISHER, DARIN & LISA MARIE	1,260.00
FISHER, LISA MARIE	580.00
FISHER, WILLIAM & KIMBERLY	2,130.00
FLORES, BRENDA S & JOSE	-
FLORES, MARK & BRENDA K(2)	1,260.00
FONTAINE, DAVID	970.00
FORBES, LEE & ARLENE (2)	680.00
FORINASH, RANDY (2)	2,420.00
FORINASH, RANDY (3)	-
FORRISTALL, KLINTON	680.00
FORRISTALL, RANDAL & MICHELLE	970.00
FORRISTALL, RICHARD	970.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
FORT, MARK & LINDA	970.00
FOSTER, JEFFREY & YOUNG, TERESA	680.00
FOSTER, WILLIAM & JUDITH	970.00
FOUST, ELIZABETH & TOM	1,840.00
FOUTS, FRED & JOELLEN	1,260.00
FRANCIS, TIMOTHY	1,550.00
FREDERICK, RONALD & JANET	1,260.00
FRIEZE, MATTHEW & ALICIA (2)	1,260.00
FROST, CARRIE & KOOPMEINERS, VICKI	870.00
FUNKE, J STEVE	970.00
GAFFNEY, THOMAS & LAURA	970.00
GARDNER, SCOTT & TRACEY	680.00
GARRETT, JAMES E.	1,550.00
GARRISON, RYAN & CHRISTINA	1,550.00
GASS JR, WILLIAM	970.00
GATES, CARL & ELIZABETH	970.00
GAYLORD, RICHARD & CAROL	680.00
GERJEVIC, PAUL	970.00
GEVESHAUSEN, DANIEL & GERI	970.00
GLAUBIUS, RANDY & VICKIE	1,260.00
GLISSMAN, CLAYTON A & LORI	1,260.00
GOLKA, ROY JR & JULIE	1,550.00
GOLYAR, NICHOL M.	970.00
GOMEZ, MARY ANN	680.00
GOSLAR, SETH	680.00
GRASSAU, VICTORIA	1,260.00
GRAY, DARLA,CHRISTINA CLARK,CINDY NAGEL	970.00
GREEN, JAMES	1,260.00
GROUT, RANDY & KATHY	1,550.00
GROW, JODY & MARK	1,260.00
HAASE, HARRY & ALICE	970.00
HALL, KATHLEEN & COREY	970.00
HALL, KATHLEEN A.	290.00
HALL, KATHY & GREEN, STEVEN	680.00
HALSTED, JAMES & DIANNA	680.00
HALSTED, PATRICK & SHANNON	1,260.00
HAMMERS, CARRIE	970.00
HANDLEY, TERRY & LYNN	970.00
HANSEN, SUSAN	1,260.00
HANUS, MICHAEL	680.00
HARPER, RICHARD & MARLENE	1,840.00
HARRISON, TERRY & BARBARA	970.00
HENRY, RICHARD & HULL, MARDONNA	1,260.00
HERICKS, DANIEL & DEBRA	1,260.00
HEYER, ROLAND	680.00
HILL, LARRY & BARBARA	1,260.00
HOEL, CHRIS	970.00
HOFFMAN, DAVID & DURHAM, SHARON	870.00
HOFFMAN, DAVID, DURHAM, S & KNUDSEN, E	290.00
HOFFMAN, LINDA & DAVID	680.00
HOLMES, ROBERT, DENISE ET AL	680.00
HOLMSTEDT, MICHAEL & VICKY	1,260.00
HORTON, EMERY & LINDA	1,260.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
HORTON, ERIN & ELIZABETH	970.00
HORTON, RICK & SHARON	773.00
HOVER, RITA	680.00
HROMADKA, JOSEPH & KATHLEEN	1,260.00
HUEY, DONALD	680.00
HUGHES, SAMMY	970.00
HULL, LORIE	970.00
HUMMEL, JAMES & MARY	1,260.00
HUNT, NICHOLAS & JILL	970.00
HUNTER, MARK & JEROME	2,130.00
HURLBERT, GARY & PAULA	970.00
HUSTAK, G SCOTT	970.00
INCONTRO, RICHARD & LYNN	1,260.00
INGRAM, THOMAS & CYNTHIA	1,550.00
INSERRA, SAM & MARILYN	970.00
IVERSON, BRUCE	1,260.00
JACKSON, DAVE & TAMRA	1,260.00
JEDLICKA, NICHOLAS & PENNY	1,550.00
JEFFERIS, CHARLES & BARBARA	1,260.00
JEFFERIS, CHUCK	970.00
JEFFERIS, ELIZABETH (KAY)	970.00
JEFFERIS, KEVIN & PAULA, & BAATZ, KAREN	1,160.00
JEFFREY, STEVE & KRISTINE	970.00
JENNESS, JASON	680.00
JOHANSON, LESTER & RUTH	680.00
JOHNSON, ANDY & LISA	970.00
JONES TRUST, RICHARD & JUDITH	3,290.00
JORDAN, ELIZABETH OR GLEN (2)	970.00
KAMMRAD, ROD & TAMI	1,550.00
KAUFMAN, CHRISTOPHER	1,260.00
KAUFMAN, CHRISTOPHER & MARTHA ET AL	580.00
KEAST, TROY & STACEY	1,260.00
KELLUM, FREDDIE	970.00
KELLUM, FREDDIE (2)	1,160.00
KELLY, MARY PAT	1,260.00
KELSO, WADE & JONI (2)	1,550.00
KEMP, DANIEL, CHRISTOPHER, MAGGIE	2,130.00
KEMP, EDWIN & LINDA	1,550.00
KEMP, EDWIN & LINDA (2)	870.00
KENKEL, MARCUS(2)& DOROTHY	1,550.00
KILNOSKI, JEANNIE	2,130.00
KLEIN, MARALENE (2)	970.00
KOEBEL, MAX & LINDA	1,260.00
KOFLER-RUNYON, JANE M.	970.00
KOOPMEINERS, VICKI L	970.00
KRAMER, THOMAS & MYRNA	1,550.00
KRAUSE, LARRY & MARGARET	1,550.00
KRUM, MICHELLE	1,260.00
LAMPERT, MARK & KAREN et al	1,260.00
LANK, HELEN & COLTON, LARRY G	1,260.00
LARSEN, TAMMIE R.	680.00
LAW, RAY & PAT	970.00
LEE, BYRON L & VICKIE	970.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
LEE, DEBBIE	1,550.00
LEE, MARVIN & CAROLYN (2)	970.00
LEGGETT, ALYSSA KIMBERLY	1,550.00
LEVELL, LAURA	1,550.00
LEWIS, MICHAELA R. & KANGER, SANDRA	1,260.00
LIDGETT, DALLAS & LADONA	1,550.00
LIDGETT, TAMMIE (2)	970.00
LOGAN TRUST, FRANKLIN & VICKI	1,550.00
LOVETT, DAVID & TAMMY	970.00
LUKENS, LELAND & ELLA MAE	1,550.00
LUNDY, DEBBIE	970.00
LUSTGRAAF, LORI L.	1,550.00
MACHAL, JEFF	970.00
MADDOX, CLIFFORD & BETH	680.00
MAHNKE, GALE & BARBARA	970.00
MALONE, DEBORAH 2	680.00
MALONE, DUSTIN	680.00
MALONE, KEITH	680.00
MALONE, RUSSELL	970.00
MANLEY, JOSEPH & MARY 2	970.00
MANN, MATTHEW & GRACE	1,260.00
MANN, MICHAEL & LEANNA	970.00
MARQUEZ, STEPHEN & MELISSA	970.00
McALEXANDER, CLARA MAE & NANCY	970.00
MCCALL, PATTY	1,550.00
MCCALL, PATTY (2)	2,030.00
MCCOLLEY, MICHELLE & WYATT	1,260.00
MCGINNIS, HAROLD & JAMIE, WYANT, MATTHEW	1,260.00
MCINTOSH, LAVERNE & LINDA	970.00
MCKEEMAN, RONALD & ALBAUGH, NICOLE	680.00
MCKERN, JERI	680.00
MCNEAL, DUSTY	-
MCNEAL, LOUIS	1,550.00
MCQUINN, STEVE & SCHROEDER, PEGGY	1,160.00
MELICK, JAMES & CARL	970.00
MERKSICK, MILANIE	970.00
METZGER, GEORGIA	1,260.00
MICKEY, DONALD	1,550.00
MICKEY, PAT	1,260.00
MIKKELSEN, KARLA OR STEVEN	680.00
MILLER, BRYAN	1,550.00
MILLER, DAVID & CATHY (2)	970.00
MILLER, TAMARA	1,260.00
MINOR, JEFF & ANNA	970.00
MONAGHAN, DARLENE	1,260.00
MONTANA, ANTONIA	1,260.00
MOORE, TERRY & PATTI	1,840.00
MORENO, JERRY & MONAHAN, KATHY	1,260.00
MOSES, THOMAS & COLLEEN	680.00
MUELLER, JEFFERY & BOBBIE	1,550.00
MURRAY, DAN & TAMMY	1,840.00
MURRAY, KRIS & SHATAVA, LORRAINE	290.00
NAGEL, ROBERT	680.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
NAGEL, WILLIAM & DONNA,SCHUMACHER, MARY	680.00
NAYLOR, CHARLES & LOIS	970.00
NEELY, WAYNE & LYN (2)	1,840.00
NEILL, MARVIN & TAMERA	970.00
NEILL, SHARON	1,550.00
NEILL, SHARON (2)	870.00
NELSON RENSHAW TRUCKING & BEVERLY NOLAN	290.00
NELSON RENSHAW TRUCKING INC	680.00
NELSON, MICHAEL & PEGGY	970.00
NELSON, MICHAEL & PEGGY & BUCKINGHAM, C	580.00
NEUMANN, PATRICIA A.	970.00
NIXON, ROGER & ELLA (3)	1,550.00
NOBBE, LARRY & COLLEEN	970.00
NOBILING, DALE & ROXANNE	970.00
NULL, GALLEN & SERENA	970.00
OESTREICH, GREGORY	1,550.00
O'HARA, THOMAS & JACQUELINE	1,550.00
OLBERDING, BERNARD	1,260.00
OLSON, DANIEL & DIANNA	1,550.00
OLTROGGE, WILLIAM & JEAN	1,840.00
OSBORN, JR WALTER & JANE	970.00
OWEN, FABIAN & ERIC	1,550.00
PARROTT, LEROY & MARIANNE	970.00
PATTERSON, SEAN M & MILNER, MARGARET A	2,130.00
PEARSON, JAMES & DEBRA	970.00
PEARSON,JAMES (2)	580.00
PEDERSEN, ALAN & BONITA	680.00
PERDUE, WILLIAM E	970.00
PETERS, ROBERT & NORMA	970.00
PETERSON, JIMMIE	680.00
PETERSON, LAWWRANCE & RENEE	970.00
PIEPER, ALAN	1,260.00
PIEPHO, TIM & LAURIE	2,130.00
PITT, LISA & LAYTON, KEN & JULIE	2,420.00
PITZER, GEORGE & REBECCA	970.00
PITZER, TROY & AMY	1,260.00
PLAMBECK, ALAN	970.00
PLYMALE, ALAN & AMBER	680.00
PLYMALE, ALAN & AMBER (2)	290.00
PLYMALE, JOHN & DARLA	970.00
PLYMALE, JOHN B & VICTORIA	290.00
POAST, RON	1,550.00
POGGE, CHRISTOPHER & REYNA	680.00
POLITES, CHRISTOPHER & MOLLIE K	-
POLSON, TERRENCE & CHRISTINE	970.00
POORE, DOUG & KIM	1,550.00
PROSOSKI, CONNIE & WILTERDINK, SHANNON	1,840.00
RADCLIFF, JOHN & PRICE, HOLLY	1,550.00
RAMSDELL, CLAYTON & MARIE (2)	970.00
RAMSDELL, JASON	1,260.00
REDDEN, SHELLY & RAINS, TERESA	1,260.00
REDDING, ERNIE & MARY	1,260.00
REDMON, RONALD & MARILYN	2,420.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
REED, BILL & JUDITH	1,260.00
REETZ, JESSICA & BRANDON	970.00
REID, ERNEST	680.00
RENO, ED	680.00
RENO, EDWARD & ANN	970.00
RICE, JEFFREY & TRACY (2)	1,260.00
RICE, JULIE	1,840.00
RICE, KAREN	1,550.00
RICE, MILDRED (3)	1,840.00
RICHE, LONNIE & NANCY	680.00
RIFE, DANNY	1,260.00
RIFE, JENNI	970.00
ROBERTS, GREGG & JAN	1,840.00
RODEN, DANIEL	680.00
RODGERS, CHARLES & RUTH	970.00
RODRIGUES-DAMGAARD, REBECCA	1,260.00
ROLFE, JILL	1,260.00
ROLFE, JILL & CAMILLA	580.00
RONK, JOSHUA & SHANNON	680.00
RONK, STEPHEN & JOYCE	680.00
ROTHERMUND, ALBERT & CONNIE	1,550.00
RUFFCORN, CHARLES & SHARON	970.00
RUMELHART, NORM & LONNA	1,260.00
RUTHERFORD, KELLY & SHERYL	1,260.00
RUTHERFORD, KEVIN & DEBRA	1,260.00
SADOSKI, ROBERT & KIM (2)	1,550.00
SAGE, JACK & PAM & SAGE-THOMPSON, SHELLY	1,260.00
SAGE, JACK & PAM & SAGE-THOMPSON, SHELLEY	870.00
SATIROFF, RICHARD & JUDITH	970.00
SATIROFF, RICHARD (2)	870.00
SCHEER, MISTY 2	680.00
SCHMIDT, BRUCE & WALTHER, BRENDA	1,260.00
SCHNEPEL, THOMAS & LORRAINE	1,260.00
SCHROEDER, JANALEE	970.00
SCORE, JOE & RONI	1,260.00
SCOTT, BRANDON	1,260.00
SEDDON, PAUL & THERESA (2)	970.00
SEWING, CLINTON & JEAN	2,130.00
SEWING, LARRY & LINDA	1,840.00
SHANNON, PAT & VICKI	970.00
SHIELDS, MICHAEL & JEANENE	970.00
SHURILA JR, JOSEPH	970.00
SHURILA SR, JOSEPH	970.00
SIMPSON, CHRIS	970.00
SIMPSON, LARRY & CAROL	970.00
SLIZOSKI, LARRY & LINDA	970.00
SLOBOTSKI, MICHAEL & SHANNON	970.00
SMITH, CERIDWEN	680.00
SMITH, CERIDWEN & ROBERT	290.00
SOBOTA, DIANE	680.00
SOLOMON, STEVEN	970.00
STANGL, MILLARD & MARIE	680.00
STEFFEN, BERNARD & LINDA	1,260.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
STILLMUNKS, JAMES & NANCY	970.00
STOTTS, SR, KENNETH & UEHLING, ELIZABETH	970.00
STRONG, KAREN KAY	680.00
STRONG, RONALD & LINDA	1,840.00
STRUM, ROBERT & SHERRY	680.00
SUDRLA, TERRY & LAURIE	970.00
SUKUP, ELDON & TAMRA	970.00
SUKUP, TAMRA & PROVINE, PATRICIA	580.00
SUTTON, GERALD & DONNA	2,130.00
SUTTON, JEFF & APRIL	1,550.00
SUTTON, LELAND & IMO JEAN	970.00
SWANGER, MICHAEL	970.00
SWIFT, MICHELLE & CHERYL	870.00
SWIFT, STEVEN & CHERYL	1,840.00
SWISHER, STEPHEN & LORI	970.00
TACKE, BRENDA W.	970.00
TANNER, JR., PATRICK & NIKKI	680.00
TEDESCHI, MARSHA	970.00
TEMPLETON, JULIE JO (2)	970.00
TERRY, DALE & ANNE	970.00
THACKER, CHARLES W.	1,260.00
THOMAS, GARY	1,260.00
THOMAS, JANETTE	970.00
THOMAS, KEVIN (2)	1,840.00
THURLOW, BRITNEY	1,015.00
TORPY, TERRI & LARRY	970.00
TOWNSEND, SHAWN & DANIEL	1,260.00
TUBBS, FRED C. & SUSAN	1,260.00
TUCKER, BRIAN & COMBS, CHANDRA	970.00
TUPPER, DARYL & BECKY	970.00
TYSON, TIFFANY	1,260.00
VASQUEZ, LUZ & COX, DAVID	970.00
VENDITTE, MARY ANN	970.00
WAGNER, JUDITH & TURNER, TONYA	290.00
WAGNER, RICHARD & JUDY (2)	1,840.00
WALKER, BETHANY	680.00
WALKER, BETHANY & BRANDL, MATTHEW	870.00
WALKER, DWAYNE & SHARON	970.00
WALKER, JOSH	1,550.00
WALKER, RANDY & MICHELLE	1,260.00
WALTERS, RICH & PATRICIA	1,550.00
WARREN, MARK & JENNY	1,260.00
WASHA, KAREN (2)	970.00
WASHINGTON, LONNIE & PAMELA	970.00
WEAVER LIVING TRUST	870.00
WEAVER LIVING TRUST (2)	970.00
WEAVER LIVING TRUST (3)	580.00
WEAVER, KATHERINE	680.00
WEAVER, KELLY	680.00
WEIHS, TONY	1,260.00
WEIHS, TONY & SCHMIDT, DANIELLE	870.00
WEINFURTNER, ALLEN & DIANE	1,260.00
WESSLING, THOMAS & WENDY	970.00

EXHIBIT C - CONTINUED

2018-2019 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
WEST, JESS R.	680.00
WESTPHALEN, STEVE & ROXANNE	2,710.00
WHITE, LORRAINE	970.00
WIGGINS, BILL(1)	1,260.00
WILBER, MARSHEL & YVONNE	1,260.00
WILEY, JACK & CATHY	970.00
WILLIAMS, MICHELE	1,260.00
WILSON, DIXIE & PATRICK	970.00
WILSON, PHILIP	970.00
WINGER, DANIEL & STEPHANIE	1,260.00
WINGER, JO & WALTER	970.00
WISE, TERRY & BEVERLY	1,550.00
WISE, TERRY & BEVERLY (2)	1,160.00
WONDER, ROBERT & DAWN	970.00
WOOD, VERN	1,840.00
WOOLRIDGE, MARILYN	680.00
WORDEKEMPER, DANIEL & ANGELA	1,260.00
WRIGHT, DOUG,BETTY,DEB & DOUG JR	1,550.00
WRIGHT, DOUGLAS & DEBORAH	870.00
WRIGHT, EDWARD & KAREN	1,840.00
WRINKLE, CHEYENNE 2	1,260.00
YARBROUGH, JAMES & WIGGINS, KATHY	680.00
ZABEL, MICHAEL G	970.00
ZIEMER, BRAD	1,260.00
Total	500,909.80

Total Dues per Member List	<u><u>550,180.00</u></u>
Difference	<u><u>(49,270.20)</u></u>

EXHIBIT D

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
AHERNS, MICHAEL J.	1,740.00
ALLENSWORTH, CINDY & COBERLY, AARON	1,160.00
ALLEY, KEITH & ELSIE	870.00
ANDERSEN, JIM & KATHY	1,160.00
ANDREASEN, SHELLY	1,450.00
ANDREWS, CHARLES & JEANNE A.	1,160.00
BAATZ, JOHN, KAREN, & JOSEPH	870.00
BAATZ, JOHN, KAREN, & JOSEPH (2)	580.00
BACON, JAMES & KATHLIEN	870.00
BANKS, WALLACE & LISA	870.00
BARBER, TOM & CONNIE	870.00
BARNETT, DEBRA K	870.00
BARRETT, MAURICE & BONNIE (2)	870.00
BARRETT, MAURICE, BONNIE, SHAWN, & TARA	290.00
BEAVER, NANNETTE	1,160.00
BECKER, JERRY & CANDACE	1,740.00
BECKER, KENNETH & PEGGY	870.00
BELT, GARY & CAROLINE	870.00
BENAK, LARRY & DEBRA	870.00
BICKING, RICHARD A	870.00
BIENHOFF, JOHN & STACY	870.00
BISKUP, ASHLEY & CHRISTOPHER	870.00
BLACKETER, ROGER	870.00
BLACKSTAD, JOSEPH & ALLISON	1,160.00
BOCK, LOU & SUSAN	870.00
BOCK, SUSAN	580.00
BOHLING, ALLAN & JEAN	1,160.00
BOYD, JOHN, THOMAS, & LILLIAN	1,740.00
BRANT, CHEVY L & SNELLING IV, JAMES W	580.00
BREHMER, JASON & DIANE 2	870.00
BRINSON, DIANA	870.00
BRISBANE, STEVEN	580.00
BROWN, DANIEL & JULIE	870.00
BROWN, GRADY & DEENA	1,160.00
BROWN, KEVIN & AMBER	2,320.00
BROWN, MICHAEL & MICHELLE	870.00
BROWN, VERNON & JANICE	1,160.00
BRYSON, KENRYU C & LISA L	290.00
BUCKLES, JOSHUWA	870.00
BURNETT, BARRY & KRISTI	1,450.00
CAPPELLANO, THOMAS	1,450.00
CARD, KEITH & PAMELA	580.00
CARLOW, LAURA	870.00
CARLSON, TIA	870.00
CHRISTENSEN, DANIEL & PAULA	1,450.00
CHRISTENSEN, KENT & CONNIE	2,610.00
CHRISTENSEN, MARVIN & NORMA	1,450.00
CIMINO, KRISTY	870.00
CLAPP, LORI & CLOYD, HEATH (2)	1,450.00
CLAPP, SHIRLEY	2,320.00
CLARK, JR RICHARD	1,160.00
CLARK, ROBERT	580.00
CLARK, SANDRA & LIDGETT, TAMMIE	580.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
CLAUSEN, MICHAEL & PATRICIA	1,160.00
CLOYED, RANDI & KRIS MURRAY	1,160.00
COFFMAN, DANNY & KATHY	2,320.00
COHRON, TAMMY & CROSON, KENNY	1,450.00
COLSON, RICHARD	1,450.00
CONNER, MARVIN & RUMELHART, NORMAN	580.00
CONVERSE, JEREL & MCKERNAN, THOMAS	870.00
CONVERSE, JEREL J. & AMBER	1,740.00
CORBITT, CHERYL & MCQUINN, STEVEN	580.00
CORNELIUS, TODD & PAM	1,160.00
COX, DOUG & DIANE	1,160.00
COX, DOUG & DIANE (2)	290.00
COX, EDWARD (2)	870.00
COX, RYAN	480.00
CROWE, BRYAN	870.00
DAIGH, DALE	580.00
DAVIDS, VICKI	1,450.00
DEBBAN, DOUGLAS & DONNA	870.00
DICK, DENNIS & KATHY	1,160.00
DOFNER, MYRA & STAN	1,450.00
DOLLEN, LINDA & ARLEN	2,030.00
DOMKE, MARK (1)	1,740.00
DOWNS BAXTER, JAIME	580.00
DUFF, STEPHEN & RUTH	870.00
DUFF, TRENT & KERRY	870.00
EDWARDS, ALTA	1,160.00
EGGERS, DANA & DIANE	1,450.00
ENGELKE, CHAD	580.00
ENGELKE, DENNIS	580.00
ENGLAND, CHAD & HEATHER	870.00
ETTLEMAN JR, RONALD & KIMBERLY	2,320.00
EVERSON, ROBERT	870.00
FAIRCHILD, WILLIAM E.	870.00
FENCEROY, OLIVER & KATHY	1,450.00
FENDER, JIMMIE & SHARON	1,160.00
FIALA, ROGER & LISA	1,160.00
FISHER, DARIN & LISA MARIE	1,160.00
FISHER, LISA MARIE	290.00
FISHER, WILLIAM & KIMBERLY	2,030.00
FLORES, BRENDA S & JOSE	2,030.00
FLORES, MARK & BRENDA K(2)	1,160.00
FONTAINE, DAVID	1,160.00
FORBES, LEE & ARLENE (2)	580.00
FORINASH, RANDY (2)	1,740.00
FORINASH, RANDY (3)	870.00
FORRISTALL, KLINTON	580.00
FORRISTALL, RANDAL & MICHELLE	870.00
FORRISTALL, RICHARD	870.00
FORT, MARK & LINDA	870.00
FOSTER, JEFFREY & YOUNG, TERESA	580.00
FOSTER, WILLIAM & JUDITH	870.00
FOUTS, FRED & JOELLEN	1,160.00
FRANCIS, TIMOTHY	1,450.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
FREEMAN, ANDREW & SUSAN	1,160.00
FRIEZE, MATTHEW & ALICIA	870.00
FROST, CARRIE & KOOPMEINERS, VICKI	870.00
FUNKE, J STEVE	870.00
GAFFNEY, THOMAS & LAURA	870.00
GARDNER, SCOTT & TRACEY	580.00
GARRETT, JAMES E.	1,450.00
GARRISON, RYAN & CHRISTINA	1,450.00
GASS JR, WILLIAM	1,160.00
GATES, CARL & ELIZABETH	870.00
GAYLORD, RICHARD & CAROL	580.00
GERJEVIC, PAUL	870.00
GEVESHAUSEN, DANIEL & GERI	870.00
GLAUBIUS, RANDY & VICKIE	870.00
GLISSMAN, CLAYTON A & LORI	1,160.00
GOLKA, ROY JR & JULIE	1,160.00
GOLYAR, NICHOL M.	1,160.00
GOMEZ, MARY ANN	580.00
GOSLAR, SETH	580.00
GRASSAU, VICTORIA	1,160.00
GRAY, DARLA,CHRISTINA CLARK,CINDY NAGEL	870.00
GREEN, JAMES	1,160.00
GROUT, RANDY & KATHY	1,740.00
GROW, JODY & MARK	1,160.00
HAASE, HARRY & ALICE	870.00
HAGAN, KENNETH & JOANN	1,160.00
HALL, KATHLEEN & COREY	870.00
HALL, KATHY & GREEN, STEVEN	580.00
HALSTED, JAMES & DIANNA	580.00
HALSTED, PATRICK & SHANNON	1,160.00
HAMMERS, CARRIE	870.00
HANDLEY, TERRY & LYNN	870.00
HANSEN, SUSAN	1,160.00
HANUS, MICHAEL	580.00
HARPER, RICHARD & MARLENE	1,740.00
HARRISON, TERRY & BARBARA	870.00
HEISTERKAMP, MARY JOANNE	870.00
HENRY, RICHARD & HULL, MARDONNA	1,160.00
HILL, LARRY & BARBARA	1,160.00
HOEL, CHRIS	870.00
HOFFMAN, DAVID & DURHAM, SHARON	1,160.00
HOLFORD, RUSSELL & INEZ	870.00
HOLMES, ROBERT, DENISE ET AL	580.00
HOLMSTEDT, MICHAEL & VICKY	1,160.00
HORTON, EMERY & LINDA	1,160.00
HOVER, RITA	580.00
HROMADKA, JOSEPH & KATHLEEN	1,160.00
HUEY, DONALD	580.00
HUGHES, SAMMY	870.00
HULL, LORIE	870.00
HUMMEL, JAMES & MARY	1,160.00
HUNT, NICHOLAS & JILL	870.00
HUNTER, MARK & JEROME	2,030.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
HURLBERT, GARY & PAULA	870.00
HUSTAK, G SCOTT	870.00
INCONTRO, RICHARD & LYNN	1,160.00
INGRAM, THOMAS & CYNTHIA	1,450.00
INSERRA, SAM & MARILYN	870.00
IVERSON, BRUCE	1,160.00
JACKSON, DAVE & TAMRA	1,160.00
JEDLICKA, NICHOLAS & PENNY	1,450.00
JEFFERIS, CHARLES & BARBARA	1,160.00
JEFFERIS, CHUCK	870.00
JEFFERIS, ELIZABETH (KAY)	870.00
JEFFERIS, KEVIN & PAULA	2,030.00
JENNESS, JASON	580.00
JOHANSON, LESTER & RUTH	580.00
JOHNSON, ANDY & LISA	870.00
JONES TRUST, RICHARD & JUDITH	2,900.00
JORDAN, ELIZABETH OR GLEN (2)	870.00
KAMMRAD, ROD & TAMI	1,450.00
KAUFMAN, CHRISTOPHER	1,160.00
KAUFMAN, CHRISTOPHER & MARTHA ET AL	580.00
KEAST, TROY & STACEY	1,160.00
KELLUM, FREDDIE	870.00
KELLUM, FREDDIE (2)	1,160.00
KELLY, MARY PAT	1,160.00
KELLY, SHAWN & JENNIFER	1,160.00
KELSO, WADE & JONI (2)	1,450.00
KEMP, DANIEL, CHRISTOPHER, MAGGIE	2,030.00
KEMP, EDWIN & LINDA	1,450.00
KEMP, EDWIN & LINDA (2)	870.00
KENKEL, MARCUS(2)& DOROTHY	1,450.00
KILNOSKI, JEANNIE	2,030.00
KIRCHNER, MELVIN (2)	-
KLEIN, MARALENE (2)	1,740.00
KOEBEL, MAX & LINDA	1,160.00
KOFLER-RUNYON, JANE M.	870.00
KOOPMEINERS, VICKI L	870.00
KRAMER, THOMAS & MYRNA	1,450.00
KRAUSE, LARRY & MARGARET	1,450.00
KRUM, MICHELLE	1,160.00
LAMPERT, MARK & KAREN et al	1,160.00
LANK, HELEN & COLTON, LARRY G	1,160.00
LARSEN, TAMMIE R.	580.00
LAW, RAY & PAT	870.00
LEE, BYRON L & VICKIE	870.00
LEE, DEBBIE	1,450.00
LEE, MARVIN & CAROLYN (2)	870.00
LEGETT, ALYSSA KIMBERLY	1,450.00
LEVELL, LAURA	1,450.00
LEWIS, MICHAELA R. & KANGER, SANDRA	1,740.00
LIDGETT, DALLAS & LADONA	1,450.00
LIDGETT, TAMMIE (2)	770.00
LOGAN TRUST, FRANKLIN & VICKI	1,450.00
LOVETT, DAVID & TAMMY	870.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
LUKENS, LELAND & ELLA MAE	1,450.00
LUND, THOMAS F	870.00
LUNDY, DEBBIE	870.00
LUSTGRAAF, LORI L.	1,450.00
MADDOX, CLIFFORD & BETH	580.00
MAHNKE, GALE & BARBARA	870.00
MALONE, DEBORAH 2	580.00
MALONE, DUSTIN	580.00
MALONE, KEITH	580.00
MALONE, RUSSELL	870.00
MANLEY, JOSEPH & MARY 2	580.00
MANN, MATTHEW & GRACE	1,160.00
MANN, MICHAEL & LEANNA	870.00
MARQUEZ, STEPHEN & MELISSA	870.00
McALEXANDER, CLARA MAE & NANCY	1,450.00
MCCALL, PATTY	1,450.00
MCCALL, PATTY (2)	2,030.00
MCCOLLEY, MICHELLE & WYATT	1,160.00
MCGINNIS, HAROLD & DONNA	1,160.00
MCINTOSH, LAVERNE & LINDA	870.00
MCKEEMAN, RONALD & ALBAUGH, NICOLE	580.00
MCKERN, JERI	580.00
MCNEAL, DUSTY	870.00
MCNEAL, LOUIS	1,450.00
MCQUINN, STEVE & SCHROEDER, PEGGY	1,160.00
MELLICK, JAMES & CARL	870.00
MERKSICK, MILANIE	870.00
METZGER, GEORGIA	1,160.00
MICKEY, DONNIE (2)	1,450.00
MICKEY, PAT	1,160.00
MIKKELSEN, KARLA OR STEVEN	580.00
MILLER, BRYAN	1,450.00
MILLER, DAVID & CATHY	1,740.00
MILLER, DAVID & CATHY (2)	870.00
MINOR, JEFF & ANNA	870.00
MOHENG, JANET	580.00
MOHENG, LARRY & JANET	580.00
MONAGHAN, DARLENE	1,450.00
MONTANA, ANTONIA	1,160.00
MOORE, TERRY & PATTI	1,740.00
MORENO, JERRY & MONAHAN, KATHY	1,160.00
MOSES, THOMAS & COLLEEN	580.00
MUELLER, JEFFERY & BOBBIE	1,450.00
MUELLER, JOHN & JANET	870.00
MURRAY, DAN & TAMMY	1,740.00
MURRAY, KRIS & SHATAVA, LORRAINE	580.00
NAGEL, ROBERT	580.00
NAGEL, WILLIAM & DONNA,SCHUMACHER, MARY	580.00
NAYLOR, CHARLES & LOIS	870.00
NEELY, WAYNE & LYN (2)	1,740.00
NEILL, MARVIN & TAMERA	870.00
NEILL, SHARON	1,450.00
NEILL, SHARON (2)	870.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
NELSON RENSHAW TRUCKING INC	870.00
NELSON, MICHAEL & PEGGY	870.00
NELSON, MICHAEL & PEGGY & BUCKINGHAM, C	580.00
NIXON, ROGER & ELLA (3)	1,160.00
NOBBE, LARRY & COLLEEN	870.00
NOBILING, DALE & ROXANNE	870.00
NULL, GALLEN & SERENA	870.00
OESTREICH, GREGORY	1,450.00
O'HARA, THOMAS & JACQUELINE	1,450.00
OLBERDING, BERNARD	1,160.00
OLSON, DANIEL & DIANNA	1,450.00
OLTROGGE, WILLIAM & JEAN	1,740.00
OSBORN, JR WALTER & JANE	870.00
OSMERS JEFF	870.00
OWEN, FABIAN & ERIC	1,450.00
PARROTT, LEROY & MARIANNE	870.00
PATTERSON, SEAN M & MILNER, MARGARET A	870.00
PATTERSON, STEPHANIE	580.00
PEARSON, JAMES & DEBRA	870.00
PEARSON,JAMES (2)	580.00
PEDERSEN, ALAN & BONITA	580.00
PERDUE, WILLIAM E	870.00
PETERS, ROBERT & NORMA	870.00
PETERSON, JIMMIE	580.00
PETERSON, LAWGRANCE & RENEE	1,160.00
PIEPER, ALAN	1,160.00
PIEPHO, TIM & LAURIE	2,030.00
PITT, LISA & LAYTON, KEN & JULIE	290.00
PITT, LISA JUNE	1,160.00
PITZER, GEORGE & REBECCA	870.00
PITZER, TROY & AMY	1,160.00
PLAMBECK, ALAN	870.00
PLYMALE, ALAN & AMBER	580.00
PLYMALE, ALAN & AMBER (2)	290.00
PLYMALE, JOHN & DARLA	870.00
POAST, RON	1,160.00
POGGE, CHRISTOPHER & REYNA	580.00
POLITES, CHRISTOPHER & MOLLIE K	1,450.00
POLSON, TERRENCE & CHRISTINE	870.00
POORE, DOUG & KIM	1,450.00
PROSOSKI, CONNIE & WILTERDINK, SHANNON	1,740.00
PUSH III, ARTHUR	1,160.00
RADCLIFF, JOHN & PRICE, HOLLY	1,450.00
RAMSDELL, JASON	1,160.00
REDDEN, SHELLY & RAINS, TERESA	1,160.00
REDDING, ERNIE & MARY	1,160.00
REDMON, RONALD & MARILYN	2,320.00
REED, BILL & JUDITH	1,160.00
REETZ, JESSICA & BRANDON	870.00
REID, ERNEST	580.00
RENO, ED	580.00
RENO, EDWARD & ANN	870.00
RICE, JEFFREY & TRACY (2)	1,160.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
RICE, JULIE	1,740.00
RICE, KAREN	1,450.00
RICE, MILDRED (3)	1,740.00
RICHE, LONNIE & NANCY	580.00
RIFE, DANNY	1,160.00
RIFE, JENNI	870.00
ROBERTS, GREGG & JAN	1,740.00
RODEN, DANIEL	580.00
RODGERS, CHARLES & RUTH	870.00
RODRIGUES-DAMGAARD, REBECCA	1,160.00
ROLFE, FRANK	1,740.00
ROLFE, JILL	870.00
ROLFE, JILL & CAMILLA	580.00
RONK, JOSHUA & SHANNON	580.00
RONK, STEPHEN & JOYCE	580.00
ROTHERMUND, ALBERT & CONNIE	1,450.00
RUFFCORN, CHARLES & SHARON	870.00
RUMELHART, NORM & LONNA	1,160.00
RUTHERFORD, KELLY & SHERYL	1,160.00
RUTHERFORD, KEVIN & DEBRA	1,160.00
SADOSKI, ROBERT & KIM (2)	1,740.00
SAGE, JACK & PAM & SAGE-THOMPSON, SHELLY	1,160.00
SAGE, JACK & PAM & SAGE-THOMPSON, SHELLEY	870.00
SATIROFF, RICHARD & JUDITH	870.00
SATIROFF, RICHARD (2)	870.00
SCHMIDT, BRUCE & WALTHER, BRENDA	1,160.00
SCHNEPEL, THOMAS & LORRAINE	1,160.00
SCHROEDER, JANALEE	870.00
SCORE, JOE & RONI	1,160.00
SEDDON, PAUL & THERESA	580.00
SEWING, CLINTON & JEAN	2,030.00
SEWING, LARRY & LINDA	1,740.00
SHIELDS, MICHAEL & JEANENE	870.00
SHURILA SR, JOSEPH	1,160.00
SIKORA, WILLIAM & MARION	580.00
SIMPSON, CHRIS	-
SIMPSON, LARRY & CAROL	870.00
SLIZOSKI, LARRY & LINDA	870.00
SLOBOTSKI, MICHAEL & SHANNON	870.00
SMITH, CERIDWEN	580.00
SMITH, CERIDWEN & ROBERT	290.00
SOBOTA, DIANE	580.00
SOLOMON, STEVEN	870.00
STANDLEY, MICHAEL (2)	1,740.00
STANGL, MILLARD & MARIE	580.00
STEFFEN, BERNARD & LINDA	1,160.00
STILLMUNKS, JAMES & NANCY	870.00
STITHEM, ROBERT & NELDA	580.00
STOTTS, SR, KENNETH & UEHLING, ELIZABETH	870.00
STRONG, KAREN KAY	580.00
STRONG, RONALD & LINDA	1,740.00
STRUM, ROBERT & SHERRY	580.00
SUDRLA, TERRY & LAURIE	870.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
SUKUP, ELDON & TAMRA	870.00
SUKUP, TAMRA & PROVINE, PATRICIA	580.00
SUTTON, DENNIS & MARGARET	870.00
SUTTON, GERALD & DONNA	1,160.00
SUTTON, LELAND & IMO JEAN	870.00
SWANGER, MICHAEL	870.00
SWIFT, MICHELLE & CHERYL	870.00
SWIFT, STEVEN & CHERYL	1,740.00
SWISHER, STEPHEN & LORI	870.00
TACKE, BRENDA W.	870.00
TANNER, JR., PATRICK & NIKKI	580.00
TEDESCHI, MARSHA	870.00
TEMPLETON, JULIE JO (2)	1,160.00
TERRY, DALE & ANNE	870.00
THACKER, CHARLES W.	870.00
THOMAS, GARY	870.00
THOMAS, JANETTE	870.00
THOMAS, KEVIN (2)	1,740.00
TIETSORT, EUGENE & MICHELLE	1,160.00
TORPY, TERRI & LARRY	870.00
TOWNSEND, SHAWN & DANIEL	1,160.00
TUBBS, FRED C. & SUSAN	1,160.00
TUCKER, BRIAN & COMBS, CHANDRA	870.00
TYSON, TIFFANY	1,160.00
VARGAS, PEDRO & MINDI	580.00
VASQUEZ, LUZ & COX, DAVID	870.00
VENDITTE, MARY ANN	870.00
WAGNER, RICHARD & JUDY (2)	2,030.00
WALKER, DWAYNE & SHARON	870.00
WALKER, RANDY & MICHELLE	1,450.00
WALTERS, RICH & PATRICIA	1,450.00
WARREN, MARK & JENNY	1,160.00
WASHA, KAREN (2)	870.00
WASHINGTON, LONNIE & PAMELA	870.00
WEAVER LIVING TRUST	870.00
WEAVER LIVING TRUST (2)	870.00
WEAVER LIVING TRUST (3)	580.00
WEAVER, KATHERINE	580.00
WEAVER, KELLY	580.00
WEIHS, TONY	870.00
WEIHS, TONY & SCHMIDT, DANIELLE	870.00
WEINFURTNER, ALLEN & DIANE	1,160.00
WEST, JESS R.	580.00
WESTPHALEN, STEVE & ROXANNE	2,610.00
WHITE, GREGG	580.00
WHITE, LORRAINE	870.00
WIGGINS, BILL(1)	1,450.00
WILBER, MARSHEL & YVONNE	1,160.00
WILEY, JACK & CATHY	870.00
WILKE, MARK & DAVID	1,160.00
WILLIAMS, MICHELE	1,160.00
WINGER, DANIEL & STEPHANIE	1,160.00
WINGER, JO & WALTER	870.00

EXHIBIT D - CONTINUED

2017-2018 Dues Invoiced per AR Ledger in QuickBooks

Customer Name	Amount
WISE, TERRY & BEVERLY	1,740.00
WISE, TERRY & BEVERLY (2)	1,160.00
WONDER, ROBERT & DAWN	870.00
WOOD, VERN	1,740.00
WOOLRIDGE, MARILYN	580.00
WORDEKEMPER, DANIEL & ANGELA	1,160.00
WRIGHT, DOUG,BETTY,DEB & DOUG JR	1,450.00
WRIGHT, DOUGLAS & DEBORAH	870.00
WRIGHT, EDWARD & KAREN	870.00
WRINKLE, CHEYENNE 2	1,450.00
YARBROUGH, JAMES & WIGGINS, KATHY	580.00
ZABEL, MICHAEL G	870.00
ZIEMER, BRAD	1,160.00
Total	460,610.00

Total Dues per Member List

513,010.00

Difference

(52,400.00)

EXHIBIT E**Payroll Summary**

<u>Year Ended Dec 31, 2020</u>	<u>W-3</u>	<u>Payroll Ledger</u>	<u>Difference</u>
Wages	102,643.00	104,168.03	(1,525.03)
Payroll Taxes	7,852.21	7,852.27	(0.06)
SUTA	7698.35	7698.35	-
FUTA	345	345	-

EXHIBIT F**1099-Misc and 1099-NEC Summary**

Year Ended Dec 31, 2019

<u>Name</u>	<u>1099s Filed</u>	<u>Vendor Ledger</u>	<u>Difference</u>
Billy's Ice	-	1,811.10	(1,811.10)
C&H hauling	-	5,280.00	(5,280.00)
Danny Rife	-	-	-
David Cox	-	8,457.18	(8,457.18)
Devening Trucking	-	14,620.07	(14,620.07)
Doug Cox	7,350.00	12,550.00	(5,200.00)
Edward Cox	1,500.00	250.73	1,249.27
Geoff Christensen	-	1,800.00	(1,800.00)
Hach Company	-	-	-
Heath Cloyd	1,200.00	2,700.00	(1,500.00)
Levenson's Supply	-	1,119.72	(1,119.72)
Loess Hills Accounting	11,287.00	12,125.56	(838.56)
Mark Flint	-	-	-
Randy Walker	-	735.07	(735.07)
Rivers Egde Exteriors	-	940.00	(940.00)
Stephen Ebke Law Office	612.00	612.00	-
Walthill Services LLC	-	36,822.66	(36,822.66)

Year Ended Dec 31, 2020

	<u>1099s Filed</u>	<u>Vendor Ledger</u>	<u>Difference</u>
Billy's Ice	-	1,320.15	(1,320.15)
C&H hauling	-	5,440.00	(5,440.00)
Danny Rife	-	1,460.00	(1,460.00)
David Cox	-	-	-
Devening Trucking	-	19,895.33	(19,895.33)
Doug Cox	-	2,100.00	(2,100.00)
Edward Cox	-	-	-
Geoff Christensen	-	-	-
Hach Company	-	1,305.79	(1,305.79)
Heath Cloyd	-	-	-
Levenson's Supply	-	-	-
Loess Hills Accounting	13,273.94	9,750.81	3,523.13
Mark Flint	-	687.50	(687.50)
Randy Walker	-	-	-
Rivers Egde Exteriors	-	-	-
Stephen Ebke Law Office	-	2,014.00	(2,014.00)
Walthill Services LLC	-	-	-

Woodland Camp Association Balance Sheets

	<u>Sep 30, 18</u>	<u>Sep 30, 19</u>	<u>Sep 30, 20</u>
ASSETS			
Current Assets			
Checking/Savings			
US Bank Checking	\$ 1,071.83	\$ 24.82	\$ 321.82
IA - NE Checking	521.00	521.00	521.00
BW Improvements Fund 4202	100.00	100.00	100.00
BW Money Market Plus	158,267.94	243,526.97	263,743.74
BW Checking - Woodland	16,736.97	8,299.34	50,098.61
Cash on Hand	957.00	1,084.70	1,190.30
CD - Bank of West #600868087	40,992.99	41,280.69	41,539.70
Major Maintenance Projects 1170	17,780.88	17,789.80	17,790.56
Social Fund - BW 39360008	1,364.38	1,987.13	1,987.37
Total Checking/Savings	<u>237,792.99</u>	<u>314,614.45</u>	<u>377,293.10</u>
Accounts Receivable	(1,018.91)	(6,976.95)	(2,840.42)
Total Current Assets	<u>236,774.08</u>	<u>307,637.50</u>	<u>374,452.68</u>
Fixed Assets			
Building Improvements	213,239.77	214,179.77	217,015.79
Accum Depr - Building Improv	(88,293.27)	(93,659.27)	(95,425.27)
Campgrounds	631,299.49	726,533.01	737,182.53
Accum Depr-Campgrounds	(490,207.00)	(524,980.00)	(559,556.00)
Office Equipment	20,095.35	20,095.35	20,693.48
Accum Depr. Office Equipment	(19,899.00)	(20,355.00)	(20,742.00)
Shop Equipment	114,203.88	114,853.71	160,644.78
Accum Depr - Shop Equipment	(102,206.08)	(106,933.08)	(115,496.08)
Vehicles	978.00	327.00	15,296.00
Accum Depr - Vehicles	(758.00)	(247.00)	(3,321.00)
Total Fixed Assets	<u>278,453.14</u>	<u>329,814.49</u>	<u>356,292.23</u>
TOTAL ASSETS	<u><u>\$ 515,227.22</u></u>	<u><u>\$ 637,451.99</u></u>	<u><u>\$ 730,744.91</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	\$ (123.35)	\$ (123.35)	\$ (123.35)
Other Current Liabilities	6,200.17	5,157.71	(1,410.19)
Total Current Liabilities	<u>6,076.82</u>	<u>5,034.36</u>	<u>(1,533.54)</u>
Total Liabilities	6,076.82	5,034.36	(1,533.54)
Equity			
Cash	(655.55)	20.00	297.00
Opening Balance Equity	1,727.38	-	-
Fund Balance	421,202.06	508,089.81	632,417.63
Net Income	86,876.51	124,307.82	99,563.82
Total Equity	<u>509,150.40</u>	<u>632,417.63</u>	<u>732,278.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 515,227.22</u></u>	<u><u>\$ 637,451.99</u></u>	<u><u>\$ 730,744.91</u></u>

Woodland Camp Association

Profit & Loss

	<u>Oct '17 - Sep 18</u>	<u>Oct '18 - Sep 19</u>	<u>Oct '19 - Sep 20</u>
Ordinary Income/Expense			
Income			
Dues -- 2019-2020	\$ -	\$ -	\$ 450,660.00
Dues -- 2018-2019	-	455,986.00	(290.00)
Dues -- 2017-2018	458,200.00	(950.00)	-
Dues -- 2016-2017	(1,407.76)	(95.20)	-
Electrical Assessment	-	39,900.00	39,000.00
Mowing Charges	510.00	60.00	420.00
Overnite Camp	5,160.00	7,390.00	3,646.00
Transfer Fees	1,175.00	1,340.00	1,175.00
Shirts Sold	220.00	80.00	66.00
Propane Sold	6,764.00	8,212.10	6,742.37
Rock Sold	10,401.00	10,743.00	14,145.00
Ice Sold	1,559.50	1,707.75	1,492.00
Gain on Sale of Assets	-	651.00	2,337.00
Gate Keys	880.00	800.00	780.00
Late Fees	1,868.17	5,616.95	3,857.92
Misc. Income	2,962.54	1,527.60	1,412.60
Prior Years Dues	2,367.76	3,655.20	2,900.00
Service Charge Income	1,626.02	2,000.69	1,857.11
Total Income	<u>492,286.23</u>	<u>538,625.09</u>	<u>530,201.00</u>
Cost of Goods Sold			
Gravel Bought	19,666.86	14,050.78	21,366.04
Ice Bought	2,022.45	1,811.10	1,320.15
Propane for resale	2,085.05	3,550.65	3,061.66
Total COGS	<u>23,774.36</u>	<u>19,412.53</u>	<u>25,747.85</u>
Gross Profit	<u>468,511.87</u>	<u>519,212.56</u>	<u>504,453.15</u>
Expense			
Auto/Truck Expense	134.20	22.00	-
Bank Service Charges	982.50	1,021.54	1,253.79
Contract Labor	-	5,400.00	13,022.50
Depreciation Expense	36,512.00	45,462.00	50,540.00
Insurance Expense	24,702.50	22,380.50	22,625.84
Licenses & Permits	210.40	775.40	481.25
Meals	-	19.98	110.38
Miscellaneous Expenses	1,589.45	1,861.90	1,561.77
No Lead Gas Bought	5,164.50	6,310.16	4,685.94
Payroll Expenses	124,534.97	124,031.94	110,651.03
Postage and Delivery	723.73	838.74	771.80
Professional Fees	10,102.00	11,497.00	13,933.00
Propane Expense	3,973.89	5,136.26	3,858.00
R & M - Building	-	2,410.53	275.40
R & M Campgrounds	14,326.60	6,274.00	4,649.74
R & M Other	7,643.49	3,276.82	7,667.83
R & M Pool	1,584.47	3,940.82	7,767.74

Woodland Camp Association Profit & Loss

	<u>Oct '17 - Sep 18</u>	<u>Oct '18 - Sep 19</u>	<u>Oct '19 - Sep 20</u>
R & M Roads	-	900.00	-
Rental Equipment	1,010.08	1,185.56	796.89
Returned Checks	-	-	-
Social Fund Expense	1,034.14	50.54	733.80
Supplies -Clubhouse	229.65	-	236.53
Supplies - Office	2,219.65	2,445.42	2,544.26
Supplies - Pool	12,097.70	14,430.37	458.39
Supplies - Restroom	2,344.58	2,407.93	1,621.04
Supplies - Shop	4,805.61	8,144.84	12,183.25
Supplies - Small Tools	747.75	-	213.98
Taxes - Payroll	19,357.03	19,213.69	16,868.45
Taxes - Real Estate	3,751.00	3,710.00	6,676.00
Telephone	2,379.21	2,536.39	2,239.92
Trash Removal Costs	5,030.00	5,120.00	5,440.00
Travel	-	554.97	-
Utility - Gas\Elec\Water	105,267.71	108,560.03	112,451.73
Total Expense	<u>392,458.81</u>	<u>409,919.33</u>	<u>406,320.25</u>
Net Ordinary Income	76,053.06	109,293.23	98,132.90
Other Income/Expense			
Other Income			
Donations Received			
Riverfront	1,841.36	-	-
Donations Received - Other	8,171.20	5,534.25	522.70
Total Donations Received	<u>10,012.56</u>	<u>5,534.25</u>	<u>522.70</u>
Fund Raisers	160.00	9,761.10	425.00
Interest/ Dividend Income	650.89	561.77	483.22
Total Other Income	<u>10,823.45</u>	<u>15,857.12</u>	<u>1,430.92</u>
Other Expense			
Fund Raisers Expense	-	842.53	-
Total Other Expense	<u>-</u>	<u>842.53</u>	<u>-</u>
Net Other Income	<u>10,823.45</u>	<u>15,014.59</u>	<u>1,430.92</u>
Net Income	<u><u>\$ 86,876.51</u></u>	<u><u>\$ 124,307.82</u></u>	<u><u>\$ 99,563.82</u></u>

Woodland Camp Association Statements of Cash Flows

	<u>Oct '17 - Sep 18</u>	<u>Oct '18 - Sep 19</u>	<u>Oct '19 - Sep 20</u>
OPERATING ACTIVITIES			
Net Income	\$ 86,877	\$ 124,308	\$ 99,564
Adjustments to reconcile Net Income to net cash provided by operations:			
Non-cash Transactions:			
Depreciation	36,512	45,462	50,540
Gain on Disposal of Assets	-	(651)	(2,337)
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(3,788)	5,958	(4,137)
Increase (Decrease) in Operating Liabilities:			
Other Current Liabilities	(3,633)	(1,042)	(6,568)
Net cash provided by Operating Activities	115,967	174,034	137,062
INVESTING ACTIVITIES			
Building Improvements	(10,633)	(940)	(2,836)
Campgrounds	(52,091)	(95,234)	(10,650)
Office Equipment	-	-	(598)
Shop Equipment	(663)	(650)	(45,628)
Vehicles	-	651	(14,969)
Net cash (used) by Investing Activities	(63,387)	(96,172)	(74,681)
FINANCING ACTIVITIES			
Cash Equity Account	(656)	676	277
Opening Balance Equity	1,727	(1,727)	-
Fund Balance	9	11	20
Net cash provided (used) by Financing Activities	1,080	(1,041)	297
Net Increase in Cash	53,660	76,821	62,679
Cash at beginning of period	184,133	237,793	314,614
Cash at end of period	\$ 237,793	\$ 314,614	\$ 377,293