

**Willow Springs Association
Profit Loss YTD Comparison
Treasurer's Report
May 2021**

			Budget	
	May 2021	YTD May 2021	YTD June 20 - May 21	June 20 - May 21
Income				
601 Members' Assessment (A/R)	\$ 4,858.00	\$ 103,176.59	\$ 110,000.00	\$ 110,000.00
606 Clubhouse Rental/Barn	\$ 1,350.00	\$ 12,701.76	\$ 12,000.00	\$ 12,000.00
603 Donations		\$ -	\$ -	\$ -
604 Advertising	\$ 25.00	\$ 860.00	\$ 500.00	\$ 500.00
602 Bank Interest	\$ 1.25	\$ 15.08	\$ 100.00	\$ 100.00
607 Service Charges	\$ 375.00	\$ 375.00	\$ -	\$ -
608 Liens & Small Claims	\$ 360.00	\$ 360.00		
609 Transfer Fees	\$ 300.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
Total Income	\$ 7,269.25	\$ 118,988.43	\$ 123,600.00	\$ 123,600.00
610 Misc. Income	\$ -	\$ 185.59	\$ -	\$ 300.00
Total Misc. Income	\$ -	\$ 185.59	\$ 300.00	\$ -
Total Income	\$ 7,269.25	\$ 119,174.02	\$ 123,900.00	\$ 123,900.00
Expense				
711 Payroll	\$ 2,516.00	\$ 34,133.00	\$ 32,000.00	\$ 32,000.00
723 Advertising		\$ 18.00		
730 Service / Bank Charges	\$ -	\$ 40.00	\$ -	\$ -
750 Equipment Rental	\$ -	\$ 250.00	\$ -	\$ -
758 Liability Insurance		\$ 15,057.00	\$ 16,000.00	\$ 16,000.00
758 Work Comp Ins.	\$ -	\$ 1,977.79	\$ 6,500.00	\$ 6,500.00
765 Legal & Professional	\$ 190.00	\$ 8,874.92	\$ 6,500.00	\$ 6,500.00
766 Licenses, Permits & Fees	\$ 49.00	\$ 747.00	\$ 133.33	\$ 400.00
767 Lake Maintance	\$ 1,242.00	\$ 4,822.00	\$ 6,000.00	\$ 6,000.00
768 Mileage Expense	\$ -	\$ 478.50	\$ 1,400.00	\$ 1,400.00
770 Office Expense	\$ 467.22	\$ 6,820.10	\$ 4,500.00	\$ 4,500.00
778 Repairs & Maintenance	\$ 575.25	\$ 8,165.05	\$ 8,000.00	\$ 8,000.00
779 Cleaning Service	\$ 330.00	\$ 5,510.00	\$ 6,000.00	\$ 6,000.00
780 Communication Tech	\$ -	\$ 3,026.08	\$ -	\$ -
782 Supplies	\$ 228.30	\$ 2,183.17	\$ 4,000.00	\$ 4,000.00
787 Payroll Taxes	\$ 247.82	\$ 3,143.77	\$ 2,900.00	\$ 2,900.00
790 Telephone	\$ 118.28	\$ 1,485.14	\$ 1,700.00	\$ 1,700.00
795 Water Sewer	\$ 231.00	\$ 9,606.49	\$ 6,500.00	\$ 6,500.00
795 Utilities & Garbage	\$ 238.49	\$ 9,265.69	\$ 10,500.00	\$ 10,500.00
119 Petty Cash - Account 119	\$ -	\$ 171.12	\$ -	\$ -
107 Transfer to Maint. Reserve (#4988)	\$ -	\$ 7,450.00	\$ -	\$ 9,800.00
110 Transfer to Ins. Holding (#7900)	\$ -	\$ 16,000.00	\$ -	\$ -
786 Other Taxes - FTB		\$ 10.00	\$ -	\$ -
218 Building Improvements	\$ -	\$ 1,818.83	\$ -	\$ -
211 Furniture/Fixtures	\$ -	\$ 870.00	\$ -	\$ -
213 Machinery/Equipment	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 6,433.36	\$ 141,923.65	\$ 112,633.33	\$ 122,700.00
Profit/Loss	835.89	(22,749.63)	11,266.66	1,200.00
Apr. 2021 - Account 109	\$ 12,800.08			
Add May 2021 Income	\$ 7,269.25			
Less May 2021 Expenses	\$ 6,433.36			
Add Expenses pd with Petty Cash	\$ 41.97			
Less May 2021 Interest	\$ 1.25			
May 2021 - Account 109	\$ 13,676.69			

Cash Basis

**Willow Springs Association
Profit Loss YTD Comparison
Treasurer's Report
May 2021**

Petty Cash	May2021	YTD May 2021
Deposit		
OVCB - Business Checking	\$ -	\$ 171.12
Supplies - Refund	\$ -	\$ 11.50
	\$ -	\$ -
Total Deposits	<u>\$ -</u>	<u>\$ 182.62</u>
Expenses - Included in Treasurer Report		
Maintenance, Grounds & Clubhouse	\$ 32.00	\$ 165.62
Office Supplies & Postage (incl. in total Treasurer report)		\$ 41.47
Licenses, Permits, Fee's		\$ -
Supplies	\$ 9.97	\$ 37.02
Total Expense	<u>\$ 41.97</u>	<u>\$ 244.11</u>
Profit/Loss	<u>\$ (41.97)</u>	<u>\$ (61.49)</u>
Apr. 2021 - Account 119	\$ 73.46	
Add Returned Supplies	\$ -	
Less May2021 Expense - VISA	\$ 41.97	
May 2021 - Account 119	<u>\$ 31.49</u>	

Willow Springs Association
Profit & Loss
May 2021

	May 21	Jun '20 - May 21
Ordinary Income/Expense		
Income		
601 · Membership Dues	4,858.00	103,176.59
602 · Bank Interest	1.25	15.08
604 · Advertising & Newsletter	25.00	860.00
606 · Clubhouse Rental/Barn	1,350.00	12,701.76
607 · Service Charges	375.00	375.00
608 · Liens & Small Claims	360.00	360.00
609 · Transfer Fees	300.00	1,500.00
610 · Miscellaneous Income	0.00	185.59
Total Income	7,269.25	119,174.02
Expense		
711 · Salaries & Wages		
711.01 · Wages-Office	2,516.00	34,133.00
711.02 · Wages - Maintenance	0.00	0.00
Total 711 · Salaries & Wages	2,516.00	34,133.00
723 · Advertising	0.00	18.00
730 · Service Charge	0.00	40.00
750 · Equipment Rental	0.00	250.00
758 · Insurance		
758.01 · Workman Comp Insurance	0.00	1,977.79
758.02 · Insurance - Miscellaneous	0.00	15,057.00
Total 758 · Insurance	0.00	17,034.79
765 · Legal & Professional Services	190.00	8,874.92
766 · Licenses Permits & Fees	49.00	747.00
767 · Maintenance		
767.03 · Lake Maintenance	1,242.00	4,822.00
Total 767 · Maintenance	1,242.00	4,822.00
768 · Mileage Expense	0.00	478.50
770 · Office Expense & Postage	467.22	6,820.10
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	94.17
778.02 · Repairs/Maintenance - Ground	539.74	6,440.95
778.03 · Repairs/Maintenance - Bldg	35.51	1,629.93
Total 778 · Repairs & Maintenance	575.25	8,165.05
779 · Cleaning Service	330.00	5,510.00
780 · Communication Tech	0.00	3,026.08
782 · Supplies		
782.01 · Clubhouse Supplies	40.88	551.68
782.02 · Maintenance Supplies	0.00	901.32
782.03 · Park Supplies	187.42	730.17
Total 782 · Supplies	228.30	2,183.17
786 · Taxes - Other	0.00	10.00
787 · Taxes - Payroll	247.82	3,143.77
790 · Telephone	118.28	1,485.14
795 · Utilities & Garbage		
795.01 · Water & Sewer	231.00	9,606.49
795 · Utilities & Garbage - Other	238.49	9,265.69
Total 795 · Utilities & Garbage	469.49	18,872.18
119 - Petty Cash		171.12
107 - Maint. Reserve		7,450.00
110 - Insurance Holding		16,000.00
218 - Building Improvements		1,818.83
211 - Furniture & Fixtures		870.00
Total Expense	6,433.36	141,923.65
Net Ordinary Income	835.89	-22,749.63
Net Income	835.89	-22,749.63

Unaudited

Willow Springs Association Profit & Loss

May 2021

Accrual Basis

	May 21	Jun '20 - May 21
Ordinary Income/Expense		
Income		
601 · Membership Dues	0.00	97,614.00
602 · Bank Interest	1.25	15.08
604 · Advertising & Newsletter	25.00	860.00
606 · Clubhouse Rental/Barn	1,350.00	12,701.76
607 · Service Charges	375.00	375.00
608 · Liens & Small Claims	360.00	360.00
609 · Transfer Fees	300.00	1,500.00
610 · Miscellaneous Income	0.00	185.59
Total Income	2,411.25	113,611.43
Expense		
711 · Salaries & Wages		
711.01 · Wages-Office	2,516.00	34,133.00
711.02 · Wages - Maintenance	0.00	0.00
Total 711 · Salaries & Wages	2,516.00	34,133.00
723 · Advertising	0.00	18.00
730 · Service Charge	0.00	40.00
738 · Depreciation	894.34	10,732.08
750 · Equipment Rental	0.00	250.00
758 · Insurance		
758.01 · Workman Comp Insurance	86.95	3,191.09
758.02 · Insurance - Miscellaneous	0.00	15,057.00
Total 758 · Insurance	86.95	18,248.09
765 · Legal & Professional Services	190.00	8,874.92
766 · Licenses Permits & Fees	49.00	747.00
767 · Maintenance		
767.03 · Lake Maintenance	1,242.00	4,822.00
Total 767 · Maintenance	1,242.00	4,822.00
768 · Mileage Expense	0.00	478.50
770 · Office Expense & Postage	467.22	6,820.10
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	94.17
778.02 · Repairs/Maintenance - Ground	539.74	6,440.95
778.03 · Repairs/Maintenance - Bldg	35.51	1,629.93
Total 778 · Repairs & Maintenance	575.25	8,165.05
779 · Cleaning Service	330.00	5,510.00
780 · Communication Tech	0.00	3,026.08
782 · Supplies		
782.01 · Clubhouse Supplies	40.88	551.68
782.02 · Maintenance Supplies	0.00	901.32
782.03 · Park Supplies	187.42	730.17
Total 782 · Supplies	228.30	2,183.17
786 · Taxes - Other	0.00	10.00
787 · Taxes - Payroll	247.82	3,065.04
790 · Telephone	118.28	1,485.14
795 · Utilities & Garbage		
795.01 · Water & Sewer	231.00	9,606.49
795 · Utilities & Garbage - Other	238.49	9,265.69
Total 795 · Utilities & Garbage	469.49	18,872.18
Total Expense	7,414.65	127,480.35
Net Ordinary Income	-5,003.40	-13,868.92
Net Income	-5,003.40	-13,868.92

Unaudited

Willow Springs Association

Balance Sheet

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
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	75,785.54
108 · Guaranty Bank CD - 1779861739	0.00
109 · Oak Valley Bank Bus. Checking	13,676.69
110 · Oak Valley Bank Insurance Acct	14,466.76
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>103,928.99</u>
Other Current Assets	
119 · Petty Cash	31.49
120 · Accounts Receivable	15,312.08
142 · Employee Advances	0.00
170 · Prepaid Work Comp Premium	9,309.59
Total Other Current Assets	<u>24,653.16</u>
Total Current Assets	<u>128,582.15</u>
Fixed Assets	
206 · Buildings	44,753.00
207 · Building Improvements	88,093.00
211 · Furniture & Fixtures	29,167.92
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	-361,184.08
Total Fixed Assets	<u>60,116.15</u>
TOTAL ASSETS	<u><u>188,698.30</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
310 · Garnishment	0.00

Willow Springs Association
Balance Sheet
As of May 31, 2021

	May 31, 21
312 · Workers Compensation Payable	1,320.74
330 · Payroll Liabilities	0.00
Total Other Current Liabilities	1,320.74
Total Current Liabilities	1,320.74
Total Liabilities	1,320.74
Equity	
3000 · Opening Bal Equity	0.00
511 · Members Equity	0.00
512 · Retained Earnings	201,246.48
Net Income	-13,868.92
Total Equity	187,377.56
TOTAL LIABILITIES & EQUITY	188,698.30

Willow Springs Association

General Ledger

As of May 31, 2021

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
107 · U.S. Bank Business Savings								75,784.90
Deposit	05/31/2021			Interest	602 · Bank I...	0.64		75,785.54
Total 107 · U.S. Bank Business Savings						0.64	0.00	75,785.54
109 · Oak Valley Bank Bus. Checking								12,800.08
Check	05/01/2021	Debit	Intuit		770 · Office ...		16.00	12,784.08
Check	05/03/2021	9122	J S West		795 · Utilities...		30.00	12,754.08
Check	05/03/2021	9123	HD Supply		782.03 · Par...		148.01	12,606.07
Check	05/04/2021	5731	Wheeler, April		779 · Cleani...		330.00	12,276.07
Check	05/06/2021	9124	Hawks & Associa...		765 · Legal ...		190.00	12,086.07
Deposit	05/06/2021			Deposit	-SPLIT-	1,478.00		13,564.07
Check	05/11/2021	Debit	Comcast		790 · Teleph...		118.28	13,445.79
Check	05/11/2021	Debit	Visa		-SPLIT-		204.31	13,241.48
Check	05/11/2021	Debit	Visa		-SPLIT-		70.32	13,171.16
Check	05/11/2021	Debit	Waste Managem...		795 · Utilities...		208.49	12,962.67
Check	05/12/2021	5732	Oak Valley Bank		766 · Licens...		15.00	12,947.67
Check	05/12/2021	5733	Tuolumne County...		766 · Licens...		34.00	12,913.67
Check	05/12/2021	9125	Solitude Lake Ma...		767.03 · Lak...		1,242.00	11,671.67
Check	05/12/2021	5734	Frank Martin		770 · Office ...		69.99	11,601.68
Deposit	05/13/2021			Deposit	-SPLIT-	2,635.50		14,237.18
Deposit	05/13/2021			Deposit	120 · Accou...	49.50		14,286.68
Check	05/17/2021	9126	Sierra Instant Pri...		770 · Office ...		183.18	14,103.50
Deposit	05/18/2021			Deposit	-SPLIT-	487.50		14,591.00
Check	05/20/2021	9127	Shawn Smih		778.02 · Rep...		338.94	14,252.06
Check	05/24/2021	Debit	TUD		795.01 · Wat...		231.00	14,021.06
Check	05/25/2021	9128	F.P. Mailing Solut...		770 · Office ...		198.05	13,823.01
Deposit	05/25/2021			Deposit	-SPLIT-	1,746.50		15,569.51
Deposit	05/25/2021			Deposit	120 · Accou...	49.50		15,619.01
Paycheck	05/27/2021	5735	Sanders, Ronald H		-SPLIT-		1,010.24	14,608.77
Paycheck	05/27/2021	5736	Titchenal, Darlee...		-SPLIT-		1,223.92	13,384.85
Deposit	05/27/2021			Deposit	-SPLIT-	821.50		14,206.35
Liability Check	05/31/2021	Epay	EDD	189 4825 7,...	-SPLIT-		84.63	14,121.72
Liability Check	05/31/2021	Epay	United States Tre...	94-1600173	330.05 · F U...		15.09	14,106.63
Liability Check	05/31/2021	Epay	United States Tre...	94-1600173	-SPLIT-		429.94	13,676.69
Total 109 · Oak Valley Bank Bus. Checking						7,268.00	6,391.39	13,676.69
110 · Oak Valley Bank Insurance Acct								14,466.15
Deposit	05/31/2021			Interest	602 · Bank I...	0.61		14,466.76
Total 110 · Oak Valley Bank Insurance Acct						0.61	0.00	14,466.76
119 · Petty Cash								73.46
General Journal	05/04/2021	HAC...	Green Waste Dis...	Slash	778.02 · Rep...		12.00	61.46
General Journal	05/05/2021	HAC...	Green Waste Dis...	Slash	778.02 · Rep...		8.00	53.46
General Journal	05/05/2021	HAC...	Green Waste Dis...	Slash	778.02 · Rep...		8.00	45.46
General Journal	05/10/2021	HAC...	Green Waste Dis...	Lower Lake...	778.02 · Rep...		4.00	41.46
General Journal	05/20/2021	HAC...		Batteries for...	782.03 · Par...		9.97	31.49
Total 119 · Petty Cash						0.00	41.97	31.49
120 · Accounts Receivable								20,170.08
Deposit	05/06/2021			Deposit	109 · Oak V...		743.00	19,427.08
Deposit	05/13/2021			Deposit	109 · Oak V...		1,755.50	17,671.58
Deposit	05/13/2021			Deposit	109 · Oak V...		49.50	17,622.08
Deposit	05/18/2021			Deposit	109 · Oak V...		287.50	17,334.58
Deposit	05/25/2021			Deposit	109 · Oak V...		1,246.50	16,088.08
Deposit	05/25/2021			Deposit	109 · Oak V...		49.50	16,038.58
Deposit	05/27/2021			Deposit	109 · Oak V...		726.50	15,312.08

Willow Springs Association
General Ledger
As of May 31, 2021

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 120 · Accounts Receivable						0.00	4,858.00	15,312.08
170 · Prepaid Work Comp Premium								9,396.54
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		74.21	9,322.33
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		12.74	9,309.59
Total 170 · Prepaid Work Comp Premium						0.00	86.95	9,309.59
206 · Buildings								44,753.00
Total 206 · Buildings								44,753.00
207 · Building Improvements								88,093.00
Total 207 · Building Improvements								88,093.00
211 · Furniture & Fixtures								29,167.92
Total 211 · Furniture & Fixtures								29,167.92
213 · Machinery & Equipment								49,186.11
Total 213 · Machinery & Equipment								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
230 · Accumulated Depreciation								-360,289.74
230.01 · Building Depreciation								-46,342.00
Total 230.01 · Building Depreciation								-46,342.00
230.02 · Fur & Fixt Depreciation								-12,949.66
General Journal	05/01/2021	HAC...		2019 - 2020...	-SPLIT-		44.42	-12,994.08
Total 230.02 · Fur & Fixt Depreciation						0.00	44.42	-12,994.08
230.03 · Mach & Equip Depreciation								-52,901.83
General Journal	05/01/2021	HAC...		2019 - 2020...	230.02 · Fur ...		151.17	-53,053.00
Total 230.03 · Mach & Equip Depreciation						0.00	151.17	-53,053.00
230.04 · Land Improvements Depreciation								-248,096.25
General Journal	05/01/2021	HAC...		2019 - 2020...	230.02 · Fur ...		698.75	-248,795.00
Total 230.04 · Land Improvements Depreciation						0.00	698.75	-248,795.00
Total 230 · Accumulated Depreciation						0.00	894.34	-361,184.08
312 · Workers Compensation Payable								-1,320.74
Total 312 · Workers Compensation Payable								-1,320.74
330 · Payroll Liabilities								0.00
330.01 · Fed Withholding								0.00
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		7.00	-7.00
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		38.00	-45.00
Liability Check	05/31/2021	Epay	United States Tre...	94-1600173	109 · Oak V...	45.00		0.00
Total 330.01 · Fed Withholding						45.00	45.00	0.00
330.02 · F I C A Payable								0.00
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		170.74	-170.74
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		214.20	-384.94
Liability Check	05/31/2021	Epay	United States Tre...	94-1600173	109 · Oak V...	384.94		0.00
Total 330.02 · F I C A Payable						384.94	384.94	0.00

Willow Springs Association
General Ledger
As of May 31, 2021

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
330.03 · S D I Payable								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		13.39	-13.39
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		16.80	-30.19
Liability Check	05/31/2021	Epay	EDD	189 4825 7,...	109 · Oak V...	30.19		0.00
Total 330.03 · S D I Payable						30.19	30.19	0.00
330.04 · State Withholding								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...	0.00		0.00
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		14.18	-14.18
Liability Check	05/31/2021	Epay	EDD	189 4825 7,...	109 · Oak V...	14.18		0.00
Total 330.04 · State Withholding						14.18	14.18	0.00
330.05 · F U T A Payable								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		6.69	-6.69
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		8.40	-15.09
Liability Check	05/31/2021	Epay	United States Tre...	94-1600173	109 · Oak V...	15.09		0.00
Total 330.05 · F U T A Payable						15.09	15.09	0.00
330.06 · S U T A Payable								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		16.74	-16.74
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		21.00	-37.74
Liability Check	05/31/2021	Epay	EDD	189 4825 7,...	109 · Oak V...	37.74		0.00
Total 330.06 · S U T A Payable						37.74	37.74	0.00
330.07 · ETT								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...		1.12	-1.12
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...		1.40	-2.52
Liability Check	05/31/2021	Epay	EDD	189 4825 7,...	109 · Oak V...	2.52		0.00
Total 330.07 · ETT						2.52	2.52	0.00
330 · Payroll Liabilities - Other								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...	0.00		0.00
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...	0.00		0.00
Total 330 · Payroll Liabilities - Other						0.00	0.00	0.00
Total 330 · Payroll Liabilities						529.66	529.66	0.00
512 · Retained Earnings								-201,246.48
Total 512 · Retained Earnings								-201,246.48
601 · Membership Dues								-97,614.00
Total 601 · Membership Dues								-97,614.00
602 · Bank Interest								
Deposit	05/31/2021			Interest	110 · Oak V...		0.61	-14.44
Deposit	05/31/2021			Interest	107 · U.S. B...		0.64	-15.08
Total 602 · Bank Interest						0.00	1.25	-15.08
604 · Advertising & Newsletter								
Deposit	05/06/2021			Deposit	109 · Oak V...		25.00	-860.00
Total 604 · Advertising & Newsletter						0.00	25.00	-860.00
606 · Clubhouse Rental/Barn								
Deposit	05/06/2021			Deposit	109 · Oak V...		710.00	-12,061.76
Deposit	05/13/2021			Deposit	109 · Oak V...		45.00	-12,106.76
Deposit	05/18/2021			Deposit	109 · Oak V...		100.00	-12,206.76

Willow Springs Association

General Ledger

As of May 31, 2021

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	05/25/2021			Deposit	109 · Oak V...		450.00	-12,656.76
Deposit	05/27/2021			Deposit	109 · Oak V...		45.00	-12,701.76
Total 606 · Clubhouse Rental/Barn						0.00	1,350.00	-12,701.76
607 · Service Charges								0.00
Deposit	05/13/2021			Deposit	109 · Oak V...		375.00	-375.00
Total 607 · Service Charges						0.00	375.00	-375.00
608 · Liens & Small Claims								0.00
Deposit	05/13/2021			Deposit	109 · Oak V...		360.00	-360.00
Total 608 · Liens & Small Claims						0.00	360.00	-360.00
609 · Transfer Fees								-1,200.00
Deposit	05/13/2021			Deposit	109 · Oak V...		100.00	-1,300.00
Deposit	05/18/2021			Deposit	109 · Oak V...		100.00	-1,400.00
Deposit	05/25/2021			Deposit	109 · Oak V...		50.00	-1,450.00
Deposit	05/27/2021			Deposit	109 · Oak V...		50.00	-1,500.00
Total 609 · Transfer Fees						0.00	300.00	-1,500.00
610 · Miscellaneous Income								-185.59
Total 610 · Miscellaneous Income								-185.59
711 · Salaries & Wages								31,617.00
711.01 · Wages-Office								31,617.00
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...	1,116.00		32,733.00
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...	1,400.00		34,133.00
Total 711.01 · Wages-Office						2,516.00	0.00	34,133.00
Total 711 · Salaries & Wages						2,516.00	0.00	34,133.00
723 · Advertising								18.00
Total 723 · Advertising								18.00
730 · Service Charge								40.00
Total 730 · Service Charge								40.00
738 · Depreciation								9,837.74
General Journal	05/01/2021	HAC...		2019 - 2020...	230.02 · Fur ...	894.34		10,732.08
Total 738 · Depreciation						894.34	0.00	10,732.08
750 · Equipment Rental								250.00
Total 750 · Equipment Rental								250.00
758 · Insurance								18,161.14
758.01 · Workman Comp Insurance								3,104.14
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...	74.21		3,178.35
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...	12.74		3,191.09
Total 758.01 · Workman Comp Insurance						86.95	0.00	3,191.09
758.02 · Insurance - Miscellaneous								15,057.00
Total 758.02 · Insurance - Miscellaneous								15,057.00
Total 758 · Insurance						86.95	0.00	18,248.09
765 · Legal & Professional Services								8,684.92
Check	05/06/2021	9124	Hawks & Associa...		109 · Oak V...	190.00		8,874.92

Willow Springs Association
General Ledger
As of May 31, 2021

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 765 · Legal & Professional Services						190.00	0.00	8,874.92
766 · Licenses Permits & Fees								698.00
Check	05/12/2021	5732	Oak Valley Bank		109 · Oak V...	15.00		713.00
Check	05/12/2021	5733	Tuolumne County...		109 · Oak V...	34.00		747.00
Total 766 · Licenses Permits & Fees						49.00	0.00	747.00
767 · Maintenance								3,580.00
767.03 · Lake Maintenance								3,580.00
Check	05/12/2021	9125	Solitude Lake Ma...		109 · Oak V...	1,242.00		4,822.00
Total 767.03 · Lake Maintenance						1,242.00	0.00	4,822.00
Total 767 · Maintenance						1,242.00	0.00	4,822.00
768 · Mileage Expense								478.50
Total 768 · Mileage Expense								478.50
770 · Office Expense & Postage								6,352.88
Check	05/01/2021	Debit	Intuit		109 · Oak V...	16.00		6,368.88
Check	05/12/2021	5734	Frank Martin		109 · Oak V...	69.99		6,438.87
Check	05/17/2021	9126	Sierra Instant Pri...		109 · Oak V...	183.18		6,622.05
Check	05/25/2021	9128	F.P. Mailing Solut...		109 · Oak V...	198.05		6,820.10
Total 770 · Office Expense & Postage						467.22	0.00	6,820.10
778 · Repairs & Maintenance								7,589.80
778.01 · Equipment Repair/Maintenance								94.17
Total 778.01 · Equipment Repair/Maintenance								94.17
778.02 · Repairs/Maintenance - Ground								5,901.21
General Journal	05/04/2021	HAC...	Green Waste Dis...	Slash	119 · Petty ...	12.00		5,913.21
General Journal	05/05/2021	HAC...	Green Waste Dis...	Slash	119 · Petty ...	8.00		5,921.21
General Journal	05/05/2021	HAC...	Green Waste Dis...	Slash	119 · Petty ...	8.00		5,929.21
General Journal	05/10/2021	HAC...	Green Waste Dis...	Lower Lake...	119 · Petty ...	4.00		5,933.21
Check	05/11/2021	Debit	Visa		109 · Oak V...	168.80		6,102.01
Check	05/20/2021	9127	Shawn Smih		109 · Oak V...	338.94		6,440.95
Total 778.02 · Repairs/Maintenance - Ground						539.74	0.00	6,440.95
778.03 · Repairs/Maintenance - Bldg								1,594.42
Check	05/11/2021	Debit	Visa		109 · Oak V...	35.51		1,629.93
Total 778.03 · Repairs/Maintenance - Bldg						35.51	0.00	1,629.93
Total 778 · Repairs & Maintenance						575.25	0.00	8,165.05
779 · Cleaning Service								5,180.00
Check	05/04/2021	5731	Wheeler, April		109 · Oak V...	330.00		5,510.00
Total 779 · Cleaning Service						330.00	0.00	5,510.00
780 · Communication Tech								3,026.08
Total 780 · Communication Tech								3,026.08
782 · Supplies								1,954.87
782.01 · Clubhouse Supplies								510.80
Check	05/11/2021	Debit	Visa		109 · Oak V...	40.88		551.68
Total 782.01 · Clubhouse Supplies						40.88	0.00	551.68
782.02 · Maintenance Supplies								901.32
Total 782.02 · Maintenance Supplies								901.32

Willow Springs Association
General Ledger
As of May 31, 2021

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
782.03 · Park Supplies								
Check	05/03/2021	9123	HD Supply		109 · Oak V...	148.01		542.75
Check	05/11/2021	Debit	Visa		109 · Oak V...	29.44		690.76
General Journal	05/20/2021	HAC...		Batteries for...	119 · Petty ...	9.97		720.20
Total 782.03 · Park Supplies						187.42	0.00	730.17
Total 782 · Supplies						228.30	0.00	2,183.17
786 · Taxes - Other								
Total 786 · Taxes - Other								10.00
787 · Taxes - Payroll								
Paycheck	05/27/2021	5735	Sanders, Ronald H		109 · Oak V...	109.92		2,817.22
Paycheck	05/27/2021	5736	Titchenal, Darlee...		109 · Oak V...	137.90		2,927.14
Total 787 · Taxes - Payroll						247.82	0.00	3,065.04
790 · Telephone								
Check	05/11/2021	Debit	Comcast		109 · Oak V...	118.28		1,366.86
Total 790 · Telephone						118.28	0.00	1,485.14
795 · Utilities & Garbage								
795.01 · Water & Sewer								
Check	05/24/2021	Debit	TUD		109 · Oak V...	231.00		18,402.69
Total 795.01 · Water & Sewer						231.00	0.00	9,375.49
795 · Utilities & Garbage - Other								
Check	05/03/2021	9122	J S West		109 · Oak V...	30.00		9,606.49
Check	05/11/2021	Debit	Waste Managem...		109 · Oak V...	208.49		9,027.20
Total 795 · Utilities & Garbage - Other						238.49	0.00	9,057.20
Total 795 · Utilities & Garbage						469.49	0.00	9,265.69
TOTAL						15,213.56	15,213.56	0.00