

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

	February 2021	YTD February 2021	Budget	
			YTD June 20 - May 21	Budget June 20 - May 21
Income				
120 Members' Assessment (A/R)	\$ 3,472.63	\$ 75,245.69	\$ 82,500.00	\$ 110,000.00
606 Clubhouse Rental/Barn	\$ 445.00	\$ 8,856.76	\$ 9,000.00	\$ 12,000.00
603 Donations		\$ -	\$ -	\$ -
604 Advertising	\$ 15.00	\$ 720.00	\$ 375.00	\$ 500.00
602 Bank Interest	\$ 0.98	\$ 11.45	\$ 75.00	\$ 100.00
607 Service Charges		\$ -	\$ -	\$ -
609 Transfer Fees	\$ 100.00	\$ 950.00	\$ 750.00	\$ 1,000.00
Total Income	\$ 4,033.61	\$ 85,783.90	\$ 92,700.00	\$ 123,600.00
610 Misc. Income	\$ -	\$ 1,161.25	\$ -	\$ 300.00
Total Misc. Income	\$ -	\$ 1,161.25	\$ 225.00	\$ -
Total Income	\$ 4,033.61	\$ 86,945.15	\$ 92,925.00	\$ 123,900.00
Expense				
711 Payroll	\$ 1,865.00	\$ 26,624.00	\$ 24,000.00	\$ 32,000.00
723 Advertising		\$ 18.00		
730 Service / Bank Charges	\$ 20.00	\$ 40.00	\$ -	\$ -
750 Equipment Rental	\$ -	\$ 250.00	\$ -	\$ -
758 Liability Insurance		\$ 15,057.00	\$ 12,000.00	\$ 16,000.00
758 Work Comp Ins.	\$ -	\$ 1,977.79	\$ 4,875.00	\$ 6,500.00
765 Legal & Professional	\$ 740.00	\$ 7,564.92	\$ 4,875.00	\$ 6,500.00
766 Licenses, Permits & Fees	\$ -	\$ 554.00	\$ 300.00	\$ 400.00
767 Lake Maintance		\$ 3,580.00	\$ 4,500.00	\$ 6,000.00
768 Mileage Expense	\$ 70.76	\$ 427.46	\$ 1,050.00	\$ 1,400.00
770 Office Expense	\$ 371.23	\$ 5,571.29	\$ 3,375.00	\$ 4,500.00
778 Repairs & Maintenance	\$ -	\$ 5,682.63	\$ 6,000.00	\$ 8,000.00
779 Cleaning Service	\$ 460.00	\$ 4,520.00	\$ 4,500.00	\$ 6,000.00
780 Communication Tech	\$ -	\$ 3,026.08	\$ -	\$ -
782 Supplies	\$ -	\$ 1,705.09	\$ 3,000.00	\$ 4,000.00
787 Payroll Taxes	\$ 183.71	\$ 2,404.15	\$ 2,175.00	\$ 2,900.00
790 Telephone	\$ 118.01	\$ 1,130.57	\$ 1,275.00	\$ 1,700.00
795 Water Sewer	\$ 1,087.60	\$ 8,385.63	\$ 4,875.00	\$ 6,500.00
795 Utilities & Garbage	\$ 518.18	\$ 6,855.21	\$ 7,875.00	\$ 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)	\$ -	\$ 12,000.00	\$ -	\$ -
786 Other Taxes - FTB		\$ 10.00	\$ -	\$ -
218 Building Improvements	\$ -	\$ 1,818.83	\$ -	\$ -
211 Furniture/Fixtures	\$ -	\$ 870.00	\$ -	\$ -
213 Machinery/Equipment	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 5,434.49	\$ 117,693.77	\$ 84,675.00	\$ 122,700.00
Profit/Loss	(1,400.88)	\$ (30,748.62)	\$ 8,250.00	\$ 1,200.00
Jan. 2021 - Account 109	\$ 5,706.44			
Add Feb. 2021 Income	\$ 4,033.61			
Add Ins. Refund from State Fund	\$ 345.08			
Less Feb. 2021 Expenses	\$ 5,434.49			
Add Expenses pd with Petty Cash	\$ -			
Less Feb. 2021 Interest	\$ 0.98			
Feb. 2021 - Account 109	\$ 4,649.66			
Add Liability Adj. (Nov)	0			
Feb. 2021 - Account 109	\$ 4,649.66			

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

Petty Cash	February2021	YTD February 2021
Deposit		
OVCB - Business Checking	\$ -	\$ 171.12
Donation (Coins)	\$ -	\$ -
	\$ -	\$ -
Total Deposits	\$ -	\$ 171.12
Expenses - Included in Treasurer Report		
Maintenance, Grounds & Clubhouse	\$ -	\$ 123.62
Office Supplies & Postage (incl. in total Treasurer report)	\$ -	\$ 37.93
Licenses, Permits, Fee's	\$ -	\$ -
Supplies	\$ -	\$ 27.05
Total Expense	\$ -	\$ 188.60
Profit/Loss	\$ -	\$ (17.48)
Jan. 2021 - Account 119	\$ 75.50	
Add Returned Supplies	\$ 11.50	
Less Feb. 2021 Expense - VISA	\$ -	
Feb. 2021 - Account 119	\$ 87.00	

Profit & Loss

February 2021

UN-AUDITED

	Feb 21	Jun '20 - Feb 21
Ordinary Income/Expense		
Income		
601 · Membership Dues - A/R	3,472.63	75,245.69
602 · Bank Interest	0.98	11.45
604 · Advertising & Newsletter	15.00	720.00
606 · Clubhouse Rental/Barn	445.00	8,856.76
609 · Transfer Fees	100.00	950.00
610 · Miscellaneous Income	345.08	1,320.74
Total Income	4,378.69	87,104.64
Expense		
711 · Salaries & Wages		
711.01 · Wages-Office	1,865.00	26,624.00
711.02 · Wages - Maintenance	0.00	0.00
Total 711 · Salaries & Wages	1,865.00	26,624.00
723 · Advertising	0.00	18.00
730 · Service Charge	20.00	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	740.00	7,564.92
766 · Licenses Permits & Fees	0.00	554.00
767 · Maintenance		
767.03 · Lake Maintenance	0.00	3,580.00
Total 767 · Maintenance	0.00	3,580.00
768 · Mileage Expense	70.76	427.46
770 · Office Expense & Postage	371.23	5,571.29
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	94.17
778.02 · Repairs/Maintenance - Ground	0.00	4,411.21
778.03 · Repairs/Maintenance - Bldg	0.00	1,177.25
Total 778 · Repairs & Maintenance	0.00	5,682.63
779 · Cleaning Service	460.00	4,520.00
780 · Communication Tech	0.00	3,026.08
782 · Supplies		
782.01 · Clubhouse Supplies	0.00	401.13
782.02 · Maintenance Supplies	0.00	830.76
782.03 · Park Supplies	0.00	473.20
Total 782 · Supplies	0.00	1,705.09
786 · Taxes - Other	0.00	10.00
787 · Taxes - Payroll	183.71	2,404.15
790 · Telephone	118.01	1,130.57
795 · Utilities & Garbage		
795.01 · Water & Sewer	1,087.60	8,385.63
795 · Utilities & Garbage - Other	518.18	6,855.21
Total 795 · Utilities & Garbage	1,605.78	15,240.84
Total Expense	5,434.49	95,383.82
Other Cash Expense		
Petty Cash		171.12
Transfer to Maint. Reserve		7,450.00
Transfer to Ins. Holding		12,000.00
Building Improvements		1,818.83
Furniture/Equipment		870.00
Total Expense		117,693.77
Net Ordinary Income	-1,055.80	-30,589.13
Net Income	-1,055.80	-30,589.13

UN-AUDITED

Willow Springs Association
Balance Sheet
As of February 28, 2021

Feb 28, 21

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	75,783.64
108 · Guaranty Bank CD - 1779861739	0.00
109 · Oak Valley Bank Bus. Checking	4,649.66
110 · Oak Valley Bank Insurance Acct	10,465.03
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 90,898.33

Other Current Assets

119 · Petty Cash	87.00
120 · Accounts Receivable	18,839.98
142 · Employee Advances	0.00
170 · Prepaid Work Comp Premium	9,569.59

Total Other Current Assets 28,496.57

Total Current Assets 119,394.90

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	-358,501.06

Total Fixed Assets 62,799.17

TOTAL ASSETS 182,194.07

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

310 · Garnishment	0.00
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Unaudited

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

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UN-AUDITED

Willow Springs Association
Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
312 · Workers Compensation Payable	1,320.74
330 · Payroll Liabilities	<u>0.00</u>
Total Other Current Liabilities	<u>1,320.74</u>
Total Current Liabilities	<u>1,320.74</u>
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	<u>-20,373.15</u>
Total Equity	<u>180,873.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>182,194.07</u></u>

UN-AUDITED

Willow Springs Association Profit & Loss

Accrual Basis

February 2021

	Feb 21	Jun '20 - Feb 21
Ordinary Income/Expense		
Income		
601 · Membership Dues	0.00	73,210.50
602 · Bank Interest	0.98	11.45
604 · Advertising & Newsletter	15.00	720.00
606 · Clubhouse Rental/Barn	445.00	8,856.76
609 · Transfer Fees	100.00	950.00
610 · Miscellaneous Income	0.00	185.59
Total Income	560.98	83,934.30
Expense		
711 · Salaries & Wages		
711.01 · Wages-Office	1,865.00	26,624.00
711.02 · Wages - Maintenance	0.00	0.00
Total 711 · Salaries & Wages	1,865.00	26,624.00
723 · Advertising	0.00	18.00
730 · Service Charge	20.00	40.00
738 · Depreciation	894.34	8,049.06
750 · Equipment Rental	0.00	250.00
758 · Insurance		
758.01 · Workman Comp Insurance	47.97	2,931.09
758.02 · Insurance - Miscellaneous	0.00	15,057.00
Total 758 · Insurance	47.97	17,988.09
765 · Legal & Professional Services	740.00	7,564.92
766 · Licenses Permits & Fees	0.00	554.00
767 · Maintenance		
767.03 · Lake Maintenance	0.00	3,580.00
Total 767 · Maintenance	0.00	3,580.00
768 · Mileage Expense	70.76	427.46
770 · Office Expense & Postage	371.23	5,571.29
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	94.17
778.02 · Repairs/Maintenance - Ground	0.00	4,411.21
778.03 · Repairs/Maintenance - Bldg	0.00	1,177.25
Total 778 · Repairs & Maintenance	0.00	5,682.63
779 · Cleaning Service	460.00	4,520.00
780 · Communication Tech	0.00	3,026.08
782 · Supplies		
782.01 · Clubhouse Supplies	0.00	401.13
782.02 · Maintenance Supplies	0.00	830.76
782.03 · Park Supplies	0.00	473.20
Total 782 · Supplies	0.00	1,705.09
786 · Taxes - Other	0.00	10.00
787 · Taxes - Payroll	183.71	2,325.42
790 · Telephone	118.01	1,130.57
795 · Utilities & Garbage		
795.01 · Water & Sewer	1,087.60	8,385.63
795 · Utilities & Garbage - Other	518.18	6,855.21
Total 795 · Utilities & Garbage	1,605.78	15,240.84
Total Expense	6,376.80	104,307.45
Net Ordinary Income	-5,815.82	-20,373.15
Net Income	-5,815.82	-20,373.15

Unaudited

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

3/18/2021
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 03/18/21
 Accrual Basis

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
101 · World Savings Bank						0.00
Total 101 · World Savings Bank						0.00
102 · Central California Bank						0.00
Total 102 · Central California Bank						0.00
103 · Umpqua Bank						0.00
Total 103 · Umpqua Bank						0.00
104 · Wachovia Reserve Account						0.00
Total 104 · Wachovia Reserve Account						0.00
105 · Wachovia Insurance Account						0.00
Total 105 · Wachovia Insurance Account						0.00
106 · Umpqua Insurance Reserve Acct.						0.00
Total 106 · Umpqua Insurance Reserve Acct.						0.00
107 · U.S. Bank Business Savings						75,783.06
Deposit	02/28/2021			0.58		75,783.64
Total 107 · U.S. Bank Business Savings				0.58	0.00	75,783.64
108 · Guaranty Bank CD - 1779861739						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
109 · Oak Valley Bank Bus. Checking						5,706.44
Check	02/01/2021	Debit	Intuit		16.00	5,690.44
Check	02/03/2021	9109	J S West		309.69	5,380.75
Check	02/03/2021	5712	Wheeler, April		460.00	4,920.75
Check	02/04/2021	5713	Titchenal, Darleen...		13.92	4,906.83
Deposit	02/04/2021			962.00		5,868.83
Check	02/08/2021	5714	Sanders, Ronald H		29.00	5,839.83
Check	02/09/2021	Debit	Comcast		118.01	5,721.82
Check	02/09/2021	9110	Hawks & Associat...		510.00	5,211.82
Check	02/09/2021	Debit	Visa		172.05	5,039.77
Check	02/09/2021	Debit	Waste Manageme...		208.49	4,831.28
Deposit	02/10/2021			870.63		5,701.91
Check	02/11/2021	9111	Sproul Trost LLP		230.00	5,471.91
Check	02/16/2021	9112	Sierra Instant Prin...		183.18	5,288.73
Deposit	02/16/2021			825.50		6,114.23
Check	02/22/2021	Debit	TUD		106.00	6,008.23
Check	02/22/2021	Debit	TUD		981.60	5,026.63
Deposit	02/22/2021			47.76		5,074.39
Deposit	02/22/2021			894.32		5,968.71
Paycheck	02/25/2021	5715	Sanders, Ronald H		492.21	5,476.50
Paycheck	02/25/2021	5716	Titchenal, Darleen...		1,164.21	4,312.29
Liability Check	02/25/2021	To Pr...	EDD		34.91	4,277.38
Liability Check	02/25/2021	To Pr...	United States Tre...		316.34	3,961.04
Liability Check	02/25/2021	To Pr...	EDD		29.85	3,931.19
Liability Check	02/25/2021	To Pr...	United States Tre...		11.19	3,920.00
Deposit	02/25/2021			777.50		4,697.50
Check	02/28/2021	5717	Titchenal, Darleen...		27.84	4,669.66
Check	02/28/2021	Debit	Oak Valley Bank		20.00	4,649.66
Total 109 · Oak Valley Bank Bus. Checking				4,377.71	5,434.49	4,649.66

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 03/18/21
 Accrual Basis

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
110 · Oak Valley Bank Insurance Acct						10,464.63
Deposit	02/28/2021			0.40		10,465.03
Total 110 · Oak Valley Bank Insurance Acct				0.40	0.00	10,465.03
111 · Guaranty Bank CDs						0.00
111.01 · Guaranty Bank CD - 1778554426						0.00
Total 111.01 · Guaranty Bank CD - 1778554426						0.00
111.02 · Guaranty Bank CD - 1779864071						0.00
Total 111.02 · Guaranty Bank CD - 1779864071						0.00
111 · Guaranty Bank CDs - Other						0.00
Total 111 · Guaranty Bank CDs - Other						0.00
Total 111 · Guaranty Bank CDs						0.00
111.03 · Guaranty Bank CD - 1780681324						0.00
Total 111.03 · Guaranty Bank CD - 1780681324						0.00
112 · U.S. Bank CD Accounts						0.00
112.01 · US Bank CD 353406221161						0.00
Total 112.01 · US Bank CD 353406221161						0.00
112.02 · US Bank CD 353406305667						0.00
Total 112.02 · US Bank CD 353406305667						0.00
112.03 · US Bank CD 353406770985						0.00
Total 112.03 · US Bank CD 353406770985						0.00
112 · U.S. Bank CD Accounts - Other						0.00
Total 112 · U.S. Bank CD Accounts - Other						0.00
Total 112 · U.S. Bank CD Accounts						0.00
118 · Umpqua Bank - CD						0.00
Total 118 · Umpqua Bank - CD						0.00
1200 · *Accounts Receivable						0.00
Total 1200 · *Accounts Receivable						0.00
119 · Petty Cash						87.00
Total 119 · Petty Cash						87.00
120 · Accounts Receivable						22,312.61
120.01 · Dues						0.00
Total 120.01 · Dues						0.00
120.04 · Advertising/Newsletter						0.00
Total 120.04 · Advertising/Newsletter						0.00
120.09 · Transfer Fees						0.00
Total 120.09 · Transfer Fees						0.00
120.10 · Misc.						0.00
Total 120.10 · Misc.						0.00
120 · Accounts Receivable - Other						22,312.61

Willow Springs Association
General Ledger
As of February 28, 2021

A/R Deposited into Bank as of 2/28/21

Type	Date	Num	Name	Debit	Credit	Balance
Deposit	02/04/2021				917.00	21,395.61
Deposit	02/10/2021				670.63	20,724.98
Deposit	02/16/2021				825.50	19,899.48
Deposit	02/22/2021				47.76	19,851.72
Deposit	02/22/2021				249.24	19,602.48
Deposit	02/25/2021				762.50	18,839.98
Total 120 · Accounts Receivable - Other				0.00	3,472.63	18,839.98
Total 120 · Accounts Receivable		Total Dues deposited into Bank		0.00	3,472.63 ✓	18,839.98
120.06 · Clubhouse Rental						0.00
Total 120.06 · Clubhouse Rental						0.00
142 · Employee Advances						0.00
Total 142 · Employee Advances						0.00
1499 · Undeposited Funds						0.00
Total 1499 · Undeposited Funds						0.00
170 · Prepaid Work Comp Premium						9,617.56
Paycheck	02/25/2021	5715	Sanders, Ronald H		35.91	9,581.65
Paycheck	02/25/2021	5716	Titchenal, Darleen...		12.06	9,569.59
Total 170 · Prepaid Work Comp Premium				0.00	47.97	9,569.59
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
219 · Leasehold Improvement						0.00
Total 219 · Leasehold Improvement						0.00
230 · Accumulated Depreciation						-357,606.72
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-12,816.40
General Journal	02/01/2021	HAC...			44.42	-12,860.82
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-12,860.82
230.03 · Mach & Equip Depreciation						-52,448.32

Recorded on Treasury Report as Member's Assessment

Willow Springs Association
General Ledger
As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
General Journal	02/01/2021	HAC...			151.17	-52,599.49
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-52,599.49
230.04 · Land Improvements Depreciation						-246,000.00
General Journal	02/01/2021	HAC...			698.75	-246,698.75
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-246,698.75
230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-358,501.06
2000 · Accounts Payable						0.00
Total 2000 · Accounts Payable						0.00
310 · Garnishment						0.00
Total 310 · Garnishment						0.00
312 · Workers Compensation Payable						-975.66
Deposit	02/22/2021				345.08	-1,320.74
Total 312 · Workers Compensation Payable				0.00	345.08	-1,320.74
330 · Payroll Liabilities						0.00
330.01 · Fed Withholding						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H	0.00		0.00
Paycheck	02/25/2021	5716	Titchenal, Darleen...		31.00	-31.00
Liability Check	02/25/2021	To Pr...	United States Tre...	31.00		0.00
Total 330.01 · Fed Withholding				31.00	31.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H		82.62	-82.62
Paycheck	02/25/2021	5716	Titchenal, Darleen...		202.72	-285.34
Liability Check	02/25/2021	To Pr...	United States Tre...	285.34		0.00
Total 330.02 · F I C A Payable				285.34	285.34	0.00
330.03 · S D I Payable						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H		6.48	-6.48
Paycheck	02/25/2021	5716	Titchenal, Darleen...		15.90	-22.38
Liability Check	02/25/2021	To Pr...	EDD	22.38		0.00
Total 330.03 · S D I Payable				22.38	22.38	0.00
330.04 · State Withholding						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H	0.00		0.00
Paycheck	02/25/2021	5716	Titchenal, Darleen...		12.53	-12.53
Liability Check	02/25/2021	To Pr...	EDD	12.53		0.00
Total 330.04 · State Withholding				12.53	12.53	0.00
330.05 · F U T A Payable						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H		3.24	-3.24
Paycheck	02/25/2021	5716	Titchenal, Darleen...		7.95	-11.19

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
Liability Check	02/25/2021	To Pr...	United States Tre...	11.19		0.00
Total 330.05 · F U T A Payable				11.19	11.19	0.00
330.06 · S U T A Payable						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H		8.10	-8.10
Paycheck	02/25/2021	5716	Titchenal, Darleen...		19.88	-27.98
Liability Check	02/25/2021	To Pr...	EDD	27.98		0.00
Total 330.06 · S U T A Payable				27.98	27.98	0.00
330.07 · ETT						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H		0.54	-0.54
Paycheck	02/25/2021	5716	Titchenal, Darleen...		1.33	-1.87
Liability Check	02/25/2021	To Pr...	EDD	1.87		0.00
Total 330.07 · ETT				1.87	1.87	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	02/25/2021	5715	Sanders, Ronald H	0.00		0.00
Paycheck	02/25/2021	5716	Titchenal, Darleen...	0.00		0.00
Liability Check	02/25/2021	To Pr...	United States Tre...	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				392.29	392.29	0.00
3000 · Opening Bal Equity						0.00
Total 3000 · Opening Bal Equity						0.00
511 · Members Equity						0.00
Total 511 · Members Equity						0.00
512 · Retained Earnings						-201,246.48
Total 512 · Retained Earnings						-201,246.48
601 · Membership Dues						-73,210.50
Total 601 · Membership Dues						-73,210.50
602 · Bank Interest						-10.47
Deposit	02/28/2021				0.40	-10.87
Deposit	02/28/2021				0.58	-11.45
Total 602 · Bank Interest				0.00	0.98	-11.45
603 · Donations						0.00
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-705.00
Deposit	02/25/2021				15.00	-720.00
Total 604 · Advertising & Newsletter				0.00	15.00	-720.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-8,411.76
Deposit	02/04/2021				45.00	-8,456.76

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
Deposit	02/10/2021				100.00	-8,556.76
Deposit	02/22/2021				300.00	-8,856.76
Total 606 · Clubhouse Rental/Barn				0.00	445.00	-8,856.76
607 · Service Charges						0.00
Total 607 · Service Charges						0.00
608 · Liens & Small Claims						0.00
Total 608 · Liens & Small Claims						0.00
609 · Transfer Fees						-850.00
Deposit	02/10/2021				100.00	-950.00
Total 609 · Transfer Fees				0.00	100.00	-950.00
610 · Miscellaneous Income						-185.59
Total 610 · Miscellaneous Income						-185.59
611 · Late Fee						0.00
Total 611 · Late Fee						0.00
701 · Suspense						0.00
Total 701 · Suspense						0.00
711 · Salaries & Wages						24,759.00
711.01 · Wages-Office						24,759.00
Paycheck	02/25/2021	5715	Sanders, Ronald H	540.00		25,299.00
Paycheck	02/25/2021	5716	Titchenal, Darleen...	1,325.00		26,624.00
Total 711.01 · Wages-Office				1,865.00	0.00	26,624.00
711.02 · Wages - Maintenance						0.00
Total 711.02 · Wages - Maintenance						0.00
711.03 · Wages - Janitorial						0.00
Total 711.03 · Wages - Janitorial						0.00
711 · Salaries & Wages - Other						0.00
Total 711 · Salaries & Wages - Other						0.00
Total 711 · Salaries & Wages				1,865.00	0.00	26,624.00
717 · Temporary Help						0.00
Total 717 · Temporary Help						0.00
720 · Accounting						0.00
Total 720 · Accounting						0.00
723 · Advertising						18.00
Total 723 · Advertising						18.00
728 · Bad Debt Expense						0.00
Total 728 · Bad Debt Expense						0.00
730 · Service Charge						20.00
Check	02/28/2021	Debit	Oak Valley Bank	20.00		40.00

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 Accrual Basis

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
Total 730 · Service Charge				20.00	0.00	40.00
734 · Contributions/Donations						0.00
Total 734 · Contributions/Donations						0.00
738 · Depreciation						7,154.72
General Journal	02/01/2021	HAC...		894.34		8,049.06
Total 738 · Depreciation				894.34	0.00	8,049.06
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						250.00
Total 750 · Equipment Rental						250.00
758 · Insurance						17,940.12
758.01 · Workman Comp Insurance						2,883.12
Paycheck	02/25/2021	5715	Sanders, Ronald H	35.91		2,919.03
Paycheck	02/25/2021	5716	Titchenal, Darleen...	12.06		2,931.09
Total 758.01 · Workman Comp Insurance				47.97	0.00	2,931.09
758.02 · Insurance - Miscellaneous						15,057.00
Total 758.02 · Insurance - Miscellaneous						15,057.00
758 · Insurance - Other						0.00
Total 758 · Insurance - Other						0.00
Total 758 · Insurance				47.97	0.00	17,988.09
762 · Interest						0.00
Total 762 · Interest						0.00
765 · Legal & Professional Services						6,824.92
Check	02/09/2021	9110	Hawks & Associat...	510.00		7,334.92
Check	02/11/2021	9111	Sproul Trost LLP	230.00		7,564.92
Total 765 · Legal & Professional Services				740.00	0.00	7,564.92
766 · Licenses Permits & Fees						554.00
Total 766 · Licenses Permits & Fees						554.00
767 · Maintenance						3,580.00
767.01 · Clubhouse Maintenance						0.00
Total 767.01 · Clubhouse Maintenance						0.00
767.02 · Ground Maintenance						0.00
Total 767.02 · Ground Maintenance						0.00
767.03 · Lake Maintenance						3,580.00
Total 767.03 · Lake Maintenance						3,580.00
767 · Maintenance - Other						0.00
Total 767 · Maintenance - Other						0.00
Total 767 · Maintenance						3,580.00
768 · Mileage Expense						356.70

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
Check	02/04/2021	5713	Titchenal, Darleen...	13.92		370.62
Check	02/08/2021	5714	Sanders, Ronald H	29.00		399.62
Check	02/28/2021	5717	Titchenal, Darleen...	27.84		427.46
Total 768 · Mileage Expense				70.76	0.00	427.46
769 · Miscellaneous						0.00
Total 769 · Miscellaneous						0.00
770 · Office Expense & Postage						5,200.06
Check	02/01/2021	Debit	Intuit	16.00		5,216.06
Check	02/09/2021	Debit	Visa	172.05		5,388.11
Check	02/16/2021	9112	Sierra Instant Prin...	183.18		5,571.29
Total 770 · Office Expense & Postage				371.23	0.00	5,571.29
773 · Over/Short						0.00
Total 773 · Over/Short						0.00
778 · Repairs & Maintenance						5,682.63
778.01 · Equipment Repair/Maintenance						94.17
Total 778.01 · Equipment Repair/Maintenance						94.17
778.02 · Repairs/Maintenance - Ground						4,411.21
Total 778.02 · Repairs/Maintenance - Ground						4,411.21
778.03 · Repairs/Maintenance - Bldg						1,177.25
Total 778.03 · Repairs/Maintenance - Bldg						1,177.25
778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance						5,682.63
779 · Cleaning Service						4,060.00
Check	02/03/2021	5712	Wheeler, April	460.00		4,520.00
Total 779 · Cleaning Service				460.00	0.00	4,520.00
780 · Communication Tech						3,026.08
Total 780 · Communication Tech						3,026.08
782 · Supplies						1,705.09
782.01 · Clubhouse Supplies						401.13
Total 782.01 · Clubhouse Supplies						401.13
782.02 · Maintenance Supplies						830.76
Total 782.02 · Maintenance Supplies						830.76
782.03 · Park Supplies						473.20
Total 782.03 · Park Supplies						473.20
782.04 · Lake Maintenance Supplies						0.00
Total 782.04 · Lake Maintenance Supplies						0.00
782 · Supplies - Other						0.00
Total 782 · Supplies - Other						0.00

Willow Springs Association
 General Ledger
 As of February 28, 2021

Type	Date	Num	Name	Debit	Credit	Balance
Total 782 · Supplies						1,705.09
786 · Taxes - Other						10.00
Total 786 · Taxes - Other						10.00
787 · Taxes - Payroll						2,141.71
Paycheck	02/25/2021	5715	Sanders, Ronald H	53.19		2,194.90
Paycheck	02/25/2021	5716	Titchenal, Darleen...	130.52		2,325.42
Total 787 · Taxes - Payroll				183.71	0.00	2,325.42
788 · Taxes - Property						0.00
Total 788 · Taxes - Property						0.00
790 · Telephone						1,012.56
Check	02/09/2021	Debit	Comcast	118.01		1,130.57
Total 790 · Telephone				118.01	0.00	1,130.57
795 · Utilities & Garbage						13,635.06
795.01 · Water & Sewer						7,298.03
Check	02/22/2021	Debit	TUD	106.00		7,404.03
Check	02/22/2021	Debit	TUD	981.60		8,385.63
Total 795.01 · Water & Sewer				1,087.60	0.00	8,385.63
795 · Utilities & Garbage - Other						6,337.03
Check	02/03/2021	9109	J S West	309.69		6,646.72
Check	02/09/2021	Debit	Waste Manageme...	208.49		6,855.21
Total 795 · Utilities & Garbage - Other				518.18	0.00	6,855.21
Total 795 · Utilities & Garbage				1,605.78	0.00	15,240.84
960 · Insurance Proceeds (Fire)						0.00
Total 960 · Insurance Proceeds (Fire)						0.00
971 · Other Income - Donation						0.00
Total 971 · Other Income - Donation						0.00
970 · Bathroom Repair (Fire)						0.00
Total 970 · Bathroom Repair (Fire)						0.00
No acct						0.00
Total no acct						0.00
TOTAL				11,147.78	11,147.78	0.00