

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

			Budget	
	April 2021	YTD April 2021	YTD June 20 - May 21	Budget June 20 - May 21
<b>Income</b>				
120 Members' Assessment (A/R)	\$ 5,947.00	\$ 98,264.59	\$ 27,500.00	\$ 110,000.00
606 Clubhouse Rental/Barn	\$ 1,615.00	\$ 11,351.76	\$ 11,000.00	\$ 12,000.00
603 Donations		\$ -	\$ -	\$ -
604 Advertising	\$ 20.00	\$ 835.00	\$ 458.33	\$ 500.00
602 Bank Interest	\$ 1.21	\$ 13.83	\$ 91.67	\$ 100.00
607 Service Charges		\$ -	\$ -	\$ -
609 Transfer Fees	\$ 150.00	\$ 1,200.00	\$ 250.00	\$ 1,000.00
<b>Total Income</b>	<b>\$ 7,733.21</b>	<b>\$ 111,665.18</b>	<b>\$ 39,300.00</b>	<b>\$ 123,600.00</b>
610 Misc. Income	\$ -	\$ 185.59	\$ -	\$ 300.00
<b>Total Misc. Income</b>	<b>\$ -</b>	<b>\$ 185.59</b>	<b>\$ 275.00</b>	<b>\$ -</b>
<b>Total Income</b>	<b>\$ 7,733.21</b>	<b>\$ 111,850.77</b>	<b>\$ 39,575.00</b>	<b>\$ 123,900.00</b>
<b>Expense</b>				
711 Payroll	\$ 2,561.00	\$ 31,617.00	\$ 29,333.33	\$ 32,000.00
723 Advertising		\$ 18.00		
730 Service / Bank Charges	\$ -	\$ 40.00	\$ -	\$ -
750 Equipment Rental	\$ -	\$ 250.00	\$ -	\$ -
758 Liability Insurance		\$ 15,057.00	\$ 14,666.67	\$ 16,000.00
758 Work Comp Ins.	\$ -	\$ 1,977.79	\$ 5,958.33	\$ 6,500.00
765 Legal & Professional	\$ 270.00	\$ 8,684.92	\$ 5,958.33	\$ 6,500.00
766 Licenses, Permits & Fees	\$ 93.00	\$ 698.00	\$ 100.00	\$ 400.00
767 Lake Maintance		\$ 3,580.00	\$ 5,500.00	\$ 6,000.00
768 Mileage Expense	\$ 27.84	\$ 478.50	\$ 1,283.33	\$ 1,400.00
770 Office Expense	\$ 252.08	\$ 6,352.88	\$ 4,125.00	\$ 4,500.00
778 Repairs & Maintenance	\$ 287.17	\$ 7,589.80	\$ 7,333.33	\$ 8,000.00
779 Cleaning Service	\$ 400.00	\$ 5,180.00	\$ 5,500.00	\$ 6,000.00
780 Communication Tech	\$ -	\$ 3,026.08	\$ -	\$ -
782 Supplies	\$ 77.25	\$ 1,954.87	\$ 3,666.67	\$ 4,000.00
787 Payroll Taxes	\$ 252.25	\$ 2,895.95	\$ 2,658.33	\$ 2,900.00
790 Telephone	\$ 118.28	\$ 1,366.86	\$ 1,558.33	\$ 1,700.00
795 Water Sewer	\$ 428.00	\$ 9,375.49	\$ 5,958.33	\$ 6,500.00
795 Utilities & Garbage	\$ 712.91	\$ 9,027.20	\$ 9,625.00	\$ 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	\$ -	\$ -	\$ -	\$ -
<b>Total Expense</b>	<b>\$ 5,479.78</b>	<b>\$ 135,490.29</b>	<b>\$ 103,225.00</b>	<b>\$ 122,700.00</b>
<b>Profit/Loss</b>	<b>2,253.43</b>	<b>\$ (23,639.52)</b>	<b>\$ (63,650.00)</b>	<b>\$ 1,200.00</b>
Mar. 2021 - Account 109	\$ 10,546.21			
Add Apr. 2021 Income	\$ 7,733.21			
	\$ -			
Less Apr. 2021 Expenses	\$ 5,479.78			
Add Expenses pd with Petty Cash	\$ 1.65			
Less Apr. 2021 Interest	\$ 1.21			
<b>Apr. 2021 - Account 109</b>	<b>\$ 12,800.08</b>			
<b>Apr. 2021 - Account 109</b>	<b>\$ 12,800.08</b>			

Willow Springs Association  
Profit Loss with YTC  
April 2021

	Apr 21	Jun '20 - Apr 21
Ordinary Income/Expense		
Income		
601 · Membership Dues	5,947.00	98,264.59
602 · Bank Interest	1.21	13.83
604 · Advertising & Newsletter	20.00	835.00
606 · Clubhouse Rental/Barn	1,615.00	11,351.76
609 · Transfer Fees	150.00	1,200.00
610 · Miscellaneous Income	0.00	185.59
<b>Total Income</b>	<b>7,733.21</b>	<b>111,850.77</b>
Expense		
711 · Salaries & Wages		
711.01 · Wages-Office	2,561.00	31,617.00
711.02 · Wages - Maintenance	0.00	0.00
<b>Total 711 · Salaries &amp; Wages</b>	<b>2,561.00</b>	<b>31,617.00</b>
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
<b>Total 758 · Insurance</b>	<b>0.00</b>	<b>17,034.79</b>
765 · Legal & Professional Services	270.00	8,684.92
766 · Licenses Permits & Fees	93.00	698.00
767 · Maintenance		
767.03 · Lake Maintenance	0.00	3,580.00
<b>Total 767 · Maintenance</b>	<b>0.00</b>	<b>3,580.00</b>
768 · Mileage Expense	27.84	478.50
770 · Office Expense & Postage	252.08	6,352.88
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	94.17
778.02 · Repairs/Maintenance - Ground	0.00	5,901.21
778.03 · Repairs/Maintenance - Bldg	287.17	1,594.42
<b>Total 778 · Repairs &amp; Maintenance</b>	<b>287.17</b>	<b>7,589.80</b>
779 · Cleaning Service	400.00	5,180.00
780 · Communication Tech	0.00	3,026.08
782 · Supplies		
782.01 · Clubhouse Supplies	77.25	510.80
782.02 · Maintenance Supplies	0.00	901.32
782.03 · Park Supplies	0.00	542.75
<b>Total 782 · Supplies</b>	<b>77.25</b>	<b>1,954.87</b>
786 · Taxes - Other	0.00	10.00
787 · Taxes - Payroll	252.25	2,895.95
790 · Telephone	118.28	1,366.86
795 · Utilities & Garbage		
795.01 · Water & Sewer	428.00	9,375.49
795 · Utilities & Garbage - Other	712.91	9,027.20
<b>Total 795 · Utilities &amp; Garbage</b>	<b>1,140.91</b>	<b>18,402.69</b>
Petty Cash		171.12
Building Improvements		1,818.83
Furniture & Fixtures		870.00
Transfer to Ins. Holding Acct.		7,450.00
Transfer to Maint. Reserve Acct.		16,000.00
<b>Total Expense</b>	<b>5,479.78</b>	<b>135,490.29</b>
<b>Net Ordinary Income</b>	<b>2,253.43</b>	<b>-23,639.52</b>
<b>Net Income</b>	<b>2,253.43</b>	<b>-23,639.52</b>

# UN-AUDITED

## Willow Springs Association Profit & Loss April 2021

Accrual Basis

	Apr 21	Jun '20 - Apr 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
601 · Membership Dues	0.00	97,614.00
602 · Bank Interest	1.21	13.83
604 · Advertising & Newsletter	20.00	835.00
606 · Clubhouse Rental/Barn	1,615.00	11,351.76
609 · Transfer Fees	150.00	1,200.00
610 · Miscellaneous Income	0.00	185.59
<b>Total Income</b>	<b>1,786.21</b>	<b>111,200.18</b>
<b>Expense</b>		
711 · Salaries & Wages		
711.01 · Wages-Office	2,561.00	31,617.00
711.02 · Wages - Maintenance	0.00	0.00
<b>Total 711 · Salaries &amp; Wages</b>	<b>2,561.00</b>	<b>31,617.00</b>
723 · Advertising	0.00	18.00
730 · Service Charge	0.00	40.00
738 · Depreciation	894.34	9,837.74
750 · Equipment Rental	0.00	250.00
758 · Insurance		
758.01 · Workman Comp Insurance	89.95	3,104.14
758.02 · Insurance - Miscellaneous	0.00	15,057.00
<b>Total 758 · Insurance</b>	<b>89.95</b>	<b>18,161.14</b>
765 · Legal & Professional Services	270.00	8,684.92
766 · Licenses Permits & Fees	93.00	698.00
767 · Maintenance		
767.03 · Lake Maintenance	0.00	3,580.00
<b>Total 767 · Maintenance</b>	<b>0.00</b>	<b>3,580.00</b>
768 · Mileage Expense	27.84	478.50
770 · Office Expense & Postage	252.08	6,352.88
778 · Repairs & Maintenance		
778.01 · Equipment Repair/Maintenance	0.00	94.17
778.02 · Repairs/Maintenance - Ground	0.00	5,901.21
778.03 · Repairs/Maintenance - Bldg	287.17	1,594.42
<b>Total 778 · Repairs &amp; Maintenance</b>	<b>287.17</b>	<b>7,589.80</b>
779 · Cleaning Service	400.00	5,180.00
780 · Communication Tech	0.00	3,026.08
782 · Supplies		
782.01 · Clubhouse Supplies	77.25	510.80
782.02 · Maintenance Supplies	0.00	901.32
782.03 · Park Supplies	0.00	542.75
<b>Total 782 · Supplies</b>	<b>77.25</b>	<b>1,954.87</b>
786 · Taxes - Other	0.00	10.00
787 · Taxes - Payroll	252.25	2,817.22
790 · Telephone	118.28	1,366.86
795 · Utilities & Garbage		
795.01 · Water & Sewer	428.00	9,375.49
795 · Utilities & Garbage - Other	712.91	9,027.20
<b>Total 795 · Utilities &amp; Garbage</b>	<b>1,140.91</b>	<b>18,402.69</b>
<b>Total Expense</b>	<b>6,464.07</b>	<b>120,065.70</b>
<b>Net Ordinary Income</b>	<b>-4,677.86</b>	<b>-8,865.52</b>
<b>Net Income</b>	<b>-4,677.86</b>	<b>-8,865.52</b>

Unaudited

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

5/10/2021  
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# UN-AUDITED

Willow Springs Association  
Balance Sheet  
As of April 30, 2021

Apr 30, 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	75,784.90
108 · Guaranty Bank CD - 1779861739	0.00
109 · Oak Valley Bank Bus. Checking	12,800.08
110 · Oak Valley Bank Insurance Acct	14,466.15
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 103,051.13

#### Other Current Assets

119 · Petty Cash	73.46
120 · Accounts Receivable	20,170.08
142 · Employee Advances	0.00
170 · Prepaid Work Comp Premium	9,396.54

Total Other Current Assets 29,640.08

Total Current Assets 132,691.21

### 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	-360,289.74

Total Fixed Assets 61,010.49

TOTAL ASSETS 193,701.70

## 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.

5/10/2021  
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# UN-AUDITED

Willow Springs Association  
Balance Sheet  
As of April 30, 2021

	Apr 30, 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	-8,865.52
Total Equity	192,380.96
TOTAL LIABILITIES & EQUITY	193,701.70

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 Accrual Basis

Willow Springs Association  
 General Ledger  
 As of April 30, 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						75,784.28
Deposit	04/30/2021			0.62		75,784.90
Total 107 · U.S. Bank Business Savings				0.62	0.00	75,784.90
108 · Guaranty Bank CD - 1779861739						0.00
Total 108 · Guaranty Bank CD - 1779861739						0.00
109 · Oak Valley Bank Bus. Checking						10,546.21
Check	04/01/2021		Intuit		16.00	10,530.21
Check	04/01/2021	5724	Wheeler, April		400.00	10,130.21
Deposit	04/01/2021			891.00		11,021.21
Check	04/05/2021	5725	Titchenal, Darleen...		61.12	10,960.09
Deposit	04/05/2021			1,297.00		12,257.09
Deposit	04/05/2021			99.00		12,356.09
Check	04/07/2021		Waste Manageme...		208.49	12,147.60
Deposit	04/12/2021			2,760.50		14,908.10
Deposit	04/12/2021			49.50		14,957.60
Check	04/13/2021		Comcast		118.28	14,839.32
Check	04/13/2021		Visa		251.13	14,588.19
Deposit	04/19/2021			1,091.50		15,679.69
Check	04/20/2021	9120	Sproul Trost LLP		270.00	15,409.69
Check	04/20/2021	9121	Quadient		234.43	15,175.26
Check	04/26/2021		Lowe's		52.17	15,123.09
Check	04/26/2021		TUD		322.00	14,801.09
Check	04/26/2021		TUD		106.00	14,695.09
Deposit	04/26/2021			1,444.50		16,139.59
Deposit	04/26/2021			99.00		16,238.59
Check	04/28/2021	5726			45.00	16,193.59
Check	04/28/2021	5727	Tuolumne County...		48.00	16,145.59
Check	04/29/2021		P G & E		504.42	15,641.17
Paycheck	04/30/2021	5728	Sanders, Ronald H		1,046.26	14,594.91
Paycheck	04/30/2021	5729	Titchenal, Darleen...		1,223.92	13,370.99
Liability Check	04/30/2021	To Pr...	EDD		85.88	13,285.11
Liability Check	04/30/2021	To Pr...	United States Tre...		441.82	12,843.29
Liability Check	04/30/2021	To Pr...	United States Tre...		15.37	12,827.92
Check	04/30/2021	5730	Titchenal, Darleen...		27.84	12,800.08

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 Accrual Basis

Willow Springs Association  
 General Ledger  
 As of April 30, 2021

1 Dues	5,947.00 +
2 Interest	1.21 +
3 Advertising	20.00 +
4 Clubhouse/Barn	1,615.00 +
5 Transfer Fee's	150.00 +
6 Total Deposit to Bank	7,733.21 T

Type	Date	Num	Name	Debit	Credit	Balance
Total 109 · Oak Valley Bank Bus. Checking			<b>Total CASH Income</b>	7,732.00	5,478.13	12,800.08
110 · Oak Valley Bank Insurance Acct						14,465.56
Deposit	04/30/2021			0.59		14,466.15
Total 110 · Oak Valley Bank Insurance Acct				0.59	0.00	14,466.15
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						75.11
General Journal	04/14/2021	HAC...			1.65	73.46
Total 119 · Petty Cash				0.00	1.65	73.46
120 · Accounts Receivable						26,117.08
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

Willow Springs Association  
 General Ledger  
 As of April 30, 2021

Type	Date	Num	Name	Debit	Credit	Balance
Total 120.10 · Misc.						0.00
120 · Accounts Receivable - Other						26,117.08
Deposit	04/01/2021				891.00	25,226.08
Deposit	04/05/2021				792.00	24,434.08
Deposit	04/05/2021				99.00	24,335.08
Deposit	04/12/2021				1,930.50	22,404.58
Deposit	04/12/2021				49.50	22,355.08
Deposit	04/19/2021				891.50	21,463.58
Deposit	04/26/2021				1,194.50	20,269.08
Deposit	04/26/2021				99.00	20,170.08
Total 120 · Accounts Receivable - Other				0.00	5,947.00	20,170.08
Total 120 · Accounts Receivable				0.00	5,947.00	20,170.08
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						9,486.49
Paycheck	04/30/2021	5728	Sanders, Ronald H		77.21	9,409.28
Paycheck	04/30/2021	5729	Titchenal, Darleen...		12.74	9,396.54
Total 170 · Prepaid Work Comp Premium				0.00	89.95	9,396.54
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						-359,395.40
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-12,905.24

Total Member Assessment



Willow Springs Association  
 General Ledger  
 As of April 30, 2021

Type	Date	Num	Name	Debit	Credit	Balance
General Journal	04/01/2021	HAC...			44.42	-12,949.66
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-12,949.66
230.03 · Mach & Equip Depreciation						-52,750.66
General Journal	04/01/2021	HAC...			151.17	-52,901.83
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-52,901.83
230.04 · Land Improvements Depreciation						-247,397.50
General Journal	04/01/2021	HAC...			698.75	-248,096.25
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-248,096.25
230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation - Other						0.00
Total 230 · Accumulated Depreciation				0.00	894.34	-360,289.74
2000 · Accounts Payable						0.00
Total 2000 · Accounts Payable						0.00
310 · Garnishment						0.00
Total 310 · Garnishment						0.00
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	04/30/2021	5728	Sanders, Ronald H		12.00	-12.00
Paycheck	04/30/2021	5729	Titchenal, Darleen...		38.00	-50.00
Liability Check	04/30/2021	To Pr...	United States Tre...	50.00		0.00
Total 330.01 · Fed Withholding				50.00	50.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	04/30/2021	5728	Sanders, Ronald H		177.62	-177.62
Paycheck	04/30/2021	5729	Titchenal, Darleen...		214.20	-391.82
Liability Check	04/30/2021	To Pr...	United States Tre...	391.82		0.00
Total 330.02 · F I C A Payable				391.82	391.82	0.00
330.03 · S D I Payable						0.00
Paycheck	04/30/2021	5728	Sanders, Ronald H		13.93	-13.93
Paycheck	04/30/2021	5729	Titchenal, Darleen...		16.80	-30.73
Liability Check	04/30/2021	To Pr...	EDD	30.73		0.00
Total 330.03 · S D I Payable				30.73	30.73	0.00
330.04 · State Withholding						0.00
Paycheck	04/30/2021	5728	Sanders, Ronald H	0.00		0.00
Paycheck	04/30/2021	5729	Titchenal, Darleen...		14.18	-14.18
Liability Check	04/30/2021	To Pr...	EDD	14.18		0.00
Total 330.04 · State Withholding				14.18	14.18	0.00
330.05 · F U T A Payable						0.00

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Type	Date	Num	Name	Debit	Credit	Balance
Paycheck	04/30/2021	5728	Sanders, Ronald H		6.97	-6.97
Paycheck	04/30/2021	5729	Titchenal, Darleen...		8.40	-15.37
Liability Check	04/30/2021	To Pr...	United States Tre...	15.37		0.00
Total 330.05 · F U T A Payable				15.37	15.37	0.00
330.06 · S U T A Payable						0.00
Paycheck	04/30/2021	5728	Sanders, Ronald H		17.41	-17.41
Paycheck	04/30/2021	5729	Titchenal, Darleen...		21.00	-38.41
Liability Check	04/30/2021	To Pr...	EDD	38.41		0.00
Total 330.06 · S U T A Payable				38.41	38.41	0.00
330.07 · ETT						0.00
Paycheck	04/30/2021	5728	Sanders, Ronald H		1.16	-1.16
Paycheck	04/30/2021	5729	Titchenal, Darleen...		1.40	-2.56
Liability Check	04/30/2021	To Pr...	EDD	2.56		0.00
Total 330.07 · ETT				2.56	2.56	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	04/30/2021	5728	Sanders, Ronald H	0.00		0.00
Paycheck	04/30/2021	5729	Titchenal, Darleen...	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				543.07	543.07	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						-97,614.00
Total 601 · Membership Dues						-97,614.00
602 · Bank Interest						-12.62
Deposit	04/30/2021				0.59	-13.21
Deposit	04/30/2021				0.62	-13.83
Total 602 · Bank Interest				0.00	1.21	-13.83
603 · Donations						0.00
Total 603 · Donations						0.00
604 · Advertising & Newsletter						-815.00
Deposit	04/12/2021				20.00	-835.00
Total 604 · Advertising & Newsletter				0.00	20.00	-835.00
605 · Yard Sales						0.00
Total 605 · Yard Sales						0.00
606 · Clubhouse Rental/Barn						-9,736.76

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Type	Date	Num	Name	Debit	Credit	Balance
Deposit	04/05/2021				455.00	-10,191.76
Deposit	04/12/2021				760.00	-10,951.76
Deposit	04/19/2021				150.00	-11,101.76
Deposit	04/26/2021				250.00	-11,351.76
Total 606 · Clubhouse Rental/Barn				0.00	1,615.00	-11,351.76
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						-1,050.00
Deposit	04/05/2021				50.00	-1,100.00
Deposit	04/12/2021				50.00	-1,150.00
Deposit	04/19/2021				50.00	-1,200.00
Total 609 · Transfer Fees				0.00	150.00	-1,200.00
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						29,056.00
711.01 · Wages-Office						29,056.00
Paycheck	04/30/2021	5728	Sanders, Ronald H	1,161.00		30,217.00
Paycheck	04/30/2021	5729	Titchenal, Darleen...	1,400.00		31,617.00
Total 711.01 · Wages-Office				2,561.00	0.00	31,617.00
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				2,561.00	0.00	31,617.00
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

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Type	Date	Num	Name	Debit	Credit	Balance
Total 728 · Bad Debt Expense						0.00
730 · Service Charge						40.00
Total 730 · Service Charge						40.00
734 · Contributions/Donations						0.00
Total 734 · Contributions/Donations						0.00
738 · Depreciation						8,943.40
General Journal	04/01/2021	HAC...		894.34		9,837.74
Total 738 · Depreciation				894.34	0.00	9,837.74
744 · Dues & Subscriptions						0.00
Total 744 · Dues & Subscriptions						0.00
750 · Equipment Rental						250.00
Total 750 · Equipment Rental						250.00
758 · Insurance						18,071.19
758.01 · Workman Comp Insurance						3,014.19
Paycheck	04/30/2021	5728	Sanders, Ronald H	77.21		3,091.40
Paycheck	04/30/2021	5729	Titchenal, Darleen...	12.74		3,104.14
Total 758.01 · Workman Comp Insurance				89.95	0.00	3,104.14
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				89.95	0.00	18,161.14
762 · Interest						0.00
Total 762 · Interest						0.00
765 · Legal & Professional Services						8,414.92
Check	04/20/2021	9120	Sproul Trost LLP	270.00		8,684.92
Total 765 · Legal & Professional Services				270.00	0.00	8,684.92
766 · Licenses Permits & Fees						605.00
Check	04/28/2021	5726		45.00		650.00
Check	04/28/2021	5727	Tuolumne County...	48.00		698.00
Total 766 · Licenses Permits & Fees				93.00	0.00	698.00
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

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Type	Date	Num	Name	Debit	Credit	Balance
Total 767 · Maintenance - Other						0.00
Total 767 · Maintenance						3,580.00
768 · Mileage Expense						450.66
Check	04/30/2021	5730	Titchenal, Darleen...	27.84		478.50
Total 768 · Mileage Expense						478.50
769 · Miscellaneous						0.00
Total 769 · Miscellaneous						0.00
770 · Office Expense & Postage						6,100.80
Check	04/01/2021	Debit	Intuit	16.00		6,116.80
General Journal	04/14/2021	HAC...		1.65		6,118.45
Check	04/20/2021	9121	Quadient	234.43		6,352.88
Total 770 · Office Expense & Postage						6,352.88
773 · Over/Short						0.00
Total 773 · Over/Short						0.00
778 · Repairs & Maintenance						7,302.63
778.01 · Equipment Repair/Maintenance						94.17
Total 778.01 · Equipment Repair/Maintenance						94.17
778.02 · Repairs/Maintenance - Ground						5,901.21
Total 778.02 · Repairs/Maintenance - Ground						5,901.21
778.03 · Repairs/Maintenance - Bldg						1,307.25
Check	04/13/2021	Debit	Visa	235.00		1,542.25
Check	04/26/2021	Debit	Lowe's	52.17		1,594.42
Total 778.03 · Repairs/Maintenance - Bldg						1,594.42
778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance - Other						0.00
Total 778 · Repairs & Maintenance						7,589.80
779 · Cleaning Service						4,780.00
Check	04/01/2021	5724	Wheeler, April	400.00		5,180.00
Total 779 · Cleaning Service						5,180.00
780 · Communication Tech						3,026.08
Total 780 · Communication Tech						3,026.08
782 · Supplies						1,877.62
782.01 · Clubhouse Supplies						433.55
Check	04/05/2021	5725	Titchenal, Darleen...	61.12		494.67
Check	04/13/2021	Debit	Visa	16.13		510.80
Total 782.01 · Clubhouse Supplies						510.80
782.02 · Maintenance Supplies						901.32
Total 782.02 · Maintenance Supplies						901.32
782.03 · Park Supplies						542.75

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Type	Date	Num	Name	Debit	Credit	Balance
Total 782.03 · Park Supplies						542.75
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
Total 782 · Supplies				77.25	0.00	1,954.87
786 · Taxes - Other						10.00
Total 786 · Taxes - Other						10.00
787 · Taxes - Payroll						2,564.97
Paycheck	04/30/2021	5728	Sanders, Ronald H	114.35		2,679.32
Paycheck	04/30/2021	5729	Titchenal, Darleen...	137.90		2,817.22
Total 787 · Taxes - Payroll				252.25	0.00	2,817.22
788 · Taxes - Property						0.00
Total 788 · Taxes - Property						0.00
790 · Telephone						1,248.58
Check	04/13/2021	Debit	Comcast	118.28		1,366.86
Total 790 · Telephone				118.28	0.00	1,366.86
795 · Utilities & Garbage						17,261.78
795.01 · Water & Sewer						8,947.49
Check	04/26/2021	Debit	TUD	322.00		9,269.49
Check	04/26/2021	Debit	TUD	106.00		9,375.49
Total 795.01 · Water & Sewer				428.00	0.00	9,375.49
795 · Utilities & Garbage - Other						8,314.29
Check	04/07/2021	Debit	Waste Manageme...	208.49		8,522.78
Check	04/29/2021	Debit	P G & E	504.42		9,027.20
Total 795 · Utilities & Garbage - Other				712.91	0.00	9,027.20
Total 795 · Utilities & Garbage				1,140.91	0.00	18,402.69
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				14,740.35	14,740.35	0.00