

Willow Springs Association
Profit & Loss YTD Comparison
December 2021

| | Dec 21 | Jun - Dec 21 |
|--|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 601 · Membership Dues | 24,403.50 | 73,210.50 |
| 602 · Bank Interest | 2.08 | 8.56 |
| 603 · Donations | 0.00 | 10.00 |
| 604 · Advertising & Newsletter | 190.00 | 570.00 |
| 606 · Clubhouse Rental/Barn | 1,250.00 | 9,911.50 |
| 607 · Service Charges | 0.00 | 0.00 |
| 608 · Liens & Small Claims | 0.00 | 235.00 |
| 609 · Transfer Fees | 150.00 | 1,375.00 |
| Total Income | 25,995.58 | 85,320.56 |
| Expense | | |
| 711 · Salaries & Wages | | |
| 711.01 · Wages-Office | 2,980.25 | 18,860.25 |
| Total 711 · Salaries & Wages | 2,980.25 | 18,860.25 |
| 730 · Service Charge | 0.00 | 36.50 |
| 738 · Depreciation | 894.34 | 6,260.38 |
| 750 · Equipment Rental | 0.00 | 295.08 |
| 758 · Insurance | | |
| 758.01 · Workman Comp Insurance | 107.48 | 669.18 |
| 758.02 · Insurance - Miscellaneous | 260.00 | 15,789.00 |
| Total 758 · Insurance | 367.48 | 16,458.18 |
| 765 · Legal & Professional Services | 400.00 | 3,110.00 |
| 766 · Licenses Permits & Fees | 0.00 | 104.50 |
| 767 · Maintenance | | |
| 767.03 · Lake Maintenance | 0.00 | 6,210.00 |
| Total 767 · Maintenance | 0.00 | 6,210.00 |
| 768 · Mileage Expense | 52.78 | 807.94 |
| 770 · Office Expense & Postage | 366.66 | 2,910.31 |
| 778 · Repairs & Maintenance | | |
| 778.01 · Equipment Repair/Maintenance | 0.00 | 33.34 |
| 778.02 · Repairs/Maintenance - Ground | 12.00 | 968.96 |
| 778.03 · Repairs/Maintenance - Bldg | 45.00 | 175.00 |
| Total 778 · Repairs & Maintenance | 57.00 | 1,177.30 |
| 779 · Cleaning Service | 0.00 | 2,380.00 |
| 782 · Supplies | | |
| 782.01 · Clubhouse Supplies | 138.71 | 1,269.39 |
| 782.02 · Maintenance Supplies | 30.94 | 760.16 |
| 782.03 · Park Supplies | 0.00 | 818.60 |
| Total 782 · Supplies | 169.65 | 2,848.15 |
| 787 · Taxes - Payroll | 228.00 | 1,498.21 |
| 790 · Telephone | 116.45 | 872.93 |
| 795 · Utilities & Garbage | | |
| 795.01 · Water & Sewer | 428.00 | 3,739.13 |
| 795 · Utilities & Garbage - Other | 923.94 | 5,099.04 |
| Total 795 · Utilities & Garbage | 1,351.94 | 8,838.17 |
| Total Expense | 6,984.55 | 72,667.90 |
| Net Ordinary Income | 19,011.03 | 12,652.66 |
| Net Income | 19,011.03 | 12,652.66 |

Willow Springs Association

Balance Sheet

As of December 31, 2021

| | <u>Dec 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 | 0.00 |
| 108 · Guaranty Bank CD - 1779861739 | 0.00 |
| 109 · Oak Valley Bank Bus. Checking | 19,383.28 |
| 110 · Oak Valley Bank Insurance Acct | 13,868.68 |
| 111 · Guaranty Bank CDs | 0.00 |
| 111.03 · Guaranty Bank CD - 1780681324 | 0.00 |
| 112 · U.S. Bank CD Accounts | 0.00 |
| 113 · OVB - Business Savings- 9504 | 40,034.18 |
| 118 · Umpqua Bank - CD | 0.00 |
| Total Checking/Savings | <u>73,286.14</u> |
| Other Current Assets | |
| 119 · Petty Cash | 70.66 |
| 120 · Accounts Receivable | 26,460.88 |
| 142 · Employee Advances | 0.00 |
| 170 · Prepaid Work Comp Premium | 12,868.45 |
| Total Other Current Assets | <u>39,399.99</u> |
| Total Current Assets | 112,686.13 |
| Fixed Assets | |
| 206 · Buildings | 44,753.00 |
| 207 · Building Improvements | 88,093.00 |
| 208 · Clubhouse Roof (06/02/21) | 19,250.00 |
| 211 · Furniture & Fixtures | 29,717.92 |
| 213 · Machinery & Equipment | 68,686.11 |
| 217 · Land | 10,132.00 |
| 218 · Land Improvements | 199,968.20 |
| 219 · Leasehold Improvement | 0.00 |
| 230 · Accumulated Depreciation | -367,862.38 |
| Total Fixed Assets | <u>92,737.85</u> |
| TOTAL ASSETS | <u><u>205,423.98</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |

Unaudited

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

1/11/2022
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Willow Springs Association
Balance Sheet
As of December 31, 2021

| | <u>Dec 31, 21</u> |
|------------------------------------|-------------------|
| Other Current Liabilities | |
| 310 · Garnishment | 0.00 |
| 312 · Workers Compensation Payable | 0.00 |
| 330 · Payroll Liabilities | 0.00 |
| | <hr/> |
| Total Other Current Liabilities | 0.00 |
| | <hr/> |
| Total Current Liabilities | 0.00 |
| | <hr/> |
| Total Liabilities | 0.00 |
| Equity | |
| 3000 · Opening Bal Equity | 0.00 |
| 511 · Members Equity | 0.00 |
| 512 · Retained Earnings | 192,771.32 |
| Net Income | 12,652.66 |
| | <hr/> |
| Total Equity | 205,423.98 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | <u>205,423.98</u> |

Willow Springs Association
Cash Basis Profit & Loss YTD
Treasurer's Report - December 2021

| | YTD Actual | | Yearly Budget | Budget Balance |
|---|---------------------|------------------------------|----------------------|---------------------|
| | December 2021 | June 2021 - December 2021 | June 21 - May 22 | June 21 - May 22 |
| Income | | | | |
| 601 Members' Assessment (Deposit to Bank) | \$ 13,752.65 | \$ 62,061.70 | \$ 110,000.00 | \$ 47,938.30 |
| 602 Bank Interest | \$ 2.08 | \$ 8.56 | \$ 100.00 | \$ 91.44 |
| 603 Donations | \$ - | \$ 10.00 | \$ - | \$ (10.00) |
| 604 Advertising | \$ 190.00 | \$ 570.00 | \$ 500.00 | \$ (70.00) |
| 606 Clubhouse Rental/Barn | \$ 1,250.00 | \$ 9,911.50 | \$ 12,000.00 | \$ 2,088.50 |
| 607 Service Charges | \$ - | \$ - | \$ - | \$ - |
| 608 Liens & Small Claims | \$ - | \$ 235.00 | \$ - | \$ (235.00) |
| 609 Transfer Fees | \$ 150.00 | \$ 1,375.00 | \$ 1,000.00 | \$ (375.00) |
| Total Income | \$ 15,344.73 | \$ 74,171.76 | \$ 123,600.00 | \$ 49,428.24 |
| 610 Misc. Income | \$ - | \$ - | \$ 300.00 | \$ - |
| Total Misc. Income | \$ - | \$ - | \$ - | \$ - |
| Total Income | \$ 15,344.73 | \$ 74,171.76 | \$ 123,900.00 | \$ 49,428.24 |
| Expense | | | | |
| 711 Payroll | \$ 2,980.25 | \$ 18,860.25 | \$ 32,000.00 | \$ 13,139.75 |
| 723 Advertising | \$ - | \$ - | \$ - | \$ - |
| 730 Service / Bank Charges | \$ - | \$ 36.50 | \$ - | \$ (36.50) |
| 750 Equipment Rental | \$ - | \$ 295.08 | \$ - | \$ (295.08) |
| 758 Liability Insurance | \$ - | \$ 15,529.00 | \$ 16,000.00 | \$ 471.00 |
| 758 Work Comp Ins./Misc. Insurance | \$ 260.00 | \$ 260.00 | \$ 6,500.00 | \$ 6,240.00 |
| 765 Legal & Professional | \$ 400.00 | \$ 3,110.00 | \$ 6,500.00 | \$ 3,390.00 |
| 766 Licenses, Permits & Fees | \$ - | \$ 104.50 | \$ 400.00 | \$ 295.50 |
| 767 Lake Maintance | \$ - | \$ 6,210.00 | \$ 6,000.00 | \$ (210.00) |
| 768 Mileage Expense | \$ 52.78 | \$ 807.94 | \$ 1,400.00 | \$ 592.06 |
| 770 Office Expense | \$ 366.66 | \$ 2,910.31 | \$ 4,500.00 | \$ 1,589.69 |
| 778 Repairs & Maintenance | \$ 57.00 | \$ 1,177.30 | \$ 8,000.00 | \$ 6,822.70 |
| 779 Cleaning Service | \$ - | \$ 2,380.00 | \$ 6,000.00 | \$ 3,620.00 |
| 780 Communication Tech | \$ - | \$ - | \$ - | \$ - |
| 782 Supplies | \$ 169.65 | \$ 2,848.15 | \$ 4,000.00 | \$ 1,151.85 |
| 787 Payroll Taxes | \$ 228.00 | \$ 1,498.21 | \$ 2,900.00 | \$ 1,401.79 |
| 790 Telephone | \$ 116.45 | \$ 872.93 | \$ 1,700.00 | \$ 827.07 |
| 795 Water Sewer | \$ 428.00 | \$ 3,739.13 | \$ 6,500.00 | \$ 2,760.87 |
| 795 Utilities & Garbage | \$ 923.94 | \$ 5,099.04 | \$ 10,500.00 | \$ 5,400.96 |
| 119 Petty Cash - Account 119 | \$ - | \$ 242.66 | \$ - | \$ (242.66) |
| 113 Transfer to Maint. Reserve (#9504) | \$ 2,500.00 | \$ 2,500.00 | \$ 9,800.00 | \$ 7,300.00 |
| 110 Transfer to Ins. Holding (#7900) | \$ 4,000.00 | \$ 12,010.00 | \$ - | \$ (12,010.00) |
| 786 Other Taxes - FTB | \$ - | \$ - | \$ - | \$ - |
| 208 New Roof (06/02/2021) | \$ - | \$ 19,250.00 | \$ - | \$ (19,250.00) |
| 211 Furniture/Fixtures | \$ - | \$ 550.00 | \$ - | \$ (550.00) |
| 213 Machinery/Equipment | \$ - | \$ 19,500.00 | \$ - | \$ (19,500.00) |
| Total Expense | \$ 12,482.73 | \$ 119,791.00 | \$ 122,700.00 | \$ 2,909.00 |
| Profit/Loss | 2,862.00 | (45,619.24) | 1,200.00 | 46,519.24 |

Monthly Summary

| | |
|---|---------------------|
| Oak Valley #2322 Register Balance | \$ 16,510.69 |
| Add Current Month Deposits to Bank | \$ 15,344.73 |
| Less Check 5774 - Retainer for KUBATA | |
| Less Current Month Expenses | \$ 12,482.73 |
| Add Transfer for Insurance | |
| Add Machinery/Equip | |
| Add Current Month Expenses Pd. w/petty cash | \$ 12.67 |
| Add Voided Check 5750 | |
| Less Current Month Interest Earned | \$ 2.08 |
| Oak Valley #2322 Register Balance | \$ 19,383.28 |

| Petty Cash | YTD June 2022 | |
|--|-----------------|------------------|
| | December 2021 | YTD June 2022 |
| Deposit | | |
| OVCB - Business Checking | \$ - | \$ 242.66 |
| Total Deposits | \$ - | \$ 242.66 |
| Expenses - Included in Treasurer Report | | |
| Maintenance, Grounds & Clubhouse | \$ 12.00 | \$ 80.00 |
| Office Supplies & Postage (incl. in total Treasurer report) | \$ 0.67 | \$ 4.57 |
| Supplies, Clubhouses, Maint., Park | | \$ 6.42 |
| Utilities | | \$ 112.50 |
| Total Expense | \$ 12.67 | \$ 203.49 |
| Monthly Summary | | |
| Current Month Petty Cash Beg. Balance | \$ 83.33 | |
| Add Current Month Deposit to Petty Cash | | |
| Less Current Month Expenses | \$ 12.67 | |
| Current Month Petty Cash Ending Balance | \$ 70.66 | |

Willow Springs Association
Cash Basis Profit Loss with YTC
December 2021

| | December | Jun 20 - Jul 21 |
|--|------------------|-------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 601 · Membership Dues | 13,752.65 | 62,061.70 |
| 602 · Bank Interest | 2.08 | 8.56 |
| 603 · Donations | 0.00 | 10.00 |
| 604 · Advertising & Newsletter | 190.00 | 570.00 |
| 606 · Clubhouse Rental/Barn | 1,250.00 | 9,911.50 |
| 608 · Liens & Small Claims | 0.00 | 235.00 |
| 609 · Transfer Fees | 150.00 | 1,375.00 |
| Total Income | <u>15,344.73</u> | <u>74,171.76</u> |
| Expense | | |
| 711 · Salaries & Wages | | |
| 711.01 · Wages-Office | 2,980.25 | 18,860.25 |
| Total 711 · Salaries & Wages | <u>2,980.25</u> | <u>18,860.25</u> |
| 730 · Service Charge | 0.00 | 36.50 |
| 750 · Equipment Rental | 0.00 | 295.08 |
| 758 · Insurance | | |
| Total 758 · Insurance | 260.00 | 15,789.00 |
| 765 · Legal & Professional Services | 400.00 | 3,110.00 |
| 766 · Licenses Permits & Fees | 0.00 | 104.50 |
| 767 · Maintenance | | |
| 767.03 · Lake Maintenance | 0.00 | 6,210.00 |
| Total 767 · Maintenance | <u>0.00</u> | <u>6,210.00</u> |
| 768 · Mileage Expense | 52.78 | 807.94 |
| 770 · Office Expense & Postage | 366.66 | 2,910.31 |
| 778 · Repairs & Maintenance | | |
| 778.01 · Equipment Repair/Maintenance | 0.00 | 33.34 |
| 778.02 · Repairs/Maintenance - Ground | 12.00 | 968.96 |
| 778.03 · Repairs/Maintenance - Bldg | 45.00 | 175.00 |
| Total 778 · Repairs & Maintenance | <u>57.00</u> | <u>1,177.30</u> |
| 779 · Cleaning Service | 0.00 | 2,380.00 |
| 782 · Supplies | | |
| 782.01 · Clubhouse Supplies | 138.71 | 1,269.39 |
| 782.02 · Maintenance Supplies | 30.94 | 760.16 |
| 782.03 · Park Supplies | 0.00 | 818.60 |
| Total 782 · Supplies | <u>169.65</u> | <u>2,848.15</u> |
| 787 · Taxes - Payroll | 228.00 | 1,498.21 |
| 790 · Telephone | 116.45 | 872.93 |
| 795 · Utilities & Garbage | | |
| 795.01 · Water & Sewer | 428.00 | 3,739.13 |
| 795 · Utilities & Garbage - Other | 923.94 | 5,099.04 |
| Total 795 · Utilities & Garbage | <u>1,351.94</u> | <u>8,838.17</u> |
| 119 · Petty Cash | 0.00 | 242.66 |
| 110 · Transfer to Ins. Holding (#7900) | 4,000.00 | 12,010.00 |
| 113 · Transfer to Maint Reserve | 2,500.00 | 2,500.00 |
| 208 · New Roof (06/02/2021) | | 19,250.00 |
| 213 · Kubata Tractor (10/25/21) | 0.00 | 19,500.00 |
| 211 · Furniture - 55 Chairs (11/22/21) | 0.00 | 550.00 |
| Total Expense | <u>12,482.73</u> | <u>119,791.00</u> |
| Net Ordinary Income | <u>2,862.00</u> | <u>-45,619.24</u> |
| Net Income | <u>2,862.00</u> | <u>-45,619.24</u> |

Willow Springs Association
 General Ledger - For CASH Basis
 As of December 31, 2021

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|--|------------|---------|-----------------------|----------------|--------------------|-----------|-----------|-----------|
| 109 · Oak Valley Bank Bus. Checking | | | | | | | | 16,510.69 |
| Check | 12/01/2021 | Debit | Intuit | | 770 · Office ... | | 16.00 | 16,494.69 |
| Check | 12/01/2021 | Debit | P G & E | | 795 · Utilities... | | 386.57 | 16,108.12 |
| Check | 12/06/2021 | 9150 | Philadelphia Insur... | Kumbata tr... | 758.02 · Ins... | | 260.00 | 15,848.12 |
| Deposit | 12/07/2021 | | | Deposit | -SPLIT- | 6,035.72 | | 21,883.84 |
| Deposit | 12/07/2021 | | | Deposit | -SPLIT- | 198.69 | | 22,082.53 |
| Check | 12/07/2021 | Debit | | | 607 · Servic... | | 0.19 | 22,082.34 |
| Check | 12/09/2021 | Debit | Waste Managem... | | 795 · Utilities... | | 208.49 | 21,873.85 |
| Check | 12/09/2021 | 9151 | Hawks & Associa... | | 765 · Legal ... | | 400.00 | 21,473.85 |
| Check | 12/13/2021 | Debit | Comcast | | 790 · Teleph... | | 116.45 | 21,357.40 |
| Check | 12/13/2021 | Debit | Visa | | 782.02 · Mai... | | 30.94 | 21,326.46 |
| Check | 12/13/2021 | Debit | Visa | | -SPLIT- | | 394.31 | 20,932.15 |
| Deposit | 12/15/2021 | | | Deposit | -SPLIT- | 4,415.44 | | 25,347.59 |
| Deposit | 12/15/2021 | | | Deposit | 120 · Accou... | 99.00 | | 25,446.59 |
| Check | 12/16/2021 | Tran... | | | 110 · Oak V... | | 4,000.00 | 21,446.59 |
| Check | 12/16/2021 | Tran... | | For Major E... | 113 · OVB - ... | | 2,500.00 | 18,946.59 |
| Check | 12/20/2021 | 5789 | Johnson, Fran | Christmas L... | 782.01 · Clu... | | 94.39 | 18,852.20 |
| Check | 12/21/2021 | 9152 | Tacketts | Back Flow ... | 778.03 · Rep... | | 45.00 | 18,807.20 |
| Check | 12/21/2021 | 9153 | J S West | | 795 · Utilities... | | 328.88 | 18,478.32 |
| Check | 12/21/2021 | Debit | TUD | | 795.01 · Wat... | | 322.00 | 18,156.32 |
| Check | 12/21/2021 | Debit | TUD | | 795.01 · Wat... | | 106.00 | 18,050.32 |
| Deposit | 12/22/2021 | | | Deposit | -SPLIT- | 2,478.50 | | 20,528.82 |
| Deposit | 12/22/2021 | | | Deposit | 120 · Accou... | 296.99 | | 20,825.81 |
| Check | 12/29/2021 | 5790 | Sanders, Ronald H | | 768 · Mileag... | | 29.58 | 20,796.23 |
| Check | 12/29/2021 | 5791 | Titchenal, Darlee... | | 768 · Mileag... | | 23.20 | 20,773.03 |
| Deposit | 12/30/2021 | | | Deposit | 120 · Accou... | 1,818.50 | | 22,591.53 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | -SPLIT- | | 1,226.92 | 21,364.61 |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | -SPLIT- | | 1,366.24 | 19,998.37 |
| Liability Check | 12/31/2021 | Epay | EDD | 189 4825 7 | -SPLIT- | | 68.09 | 19,930.28 |
| Liability Check | 12/31/2021 | Epay | United States Tre... | 94-1600173 | -SPLIT- | | 547.00 | 19,383.28 |
| Total 109 · Oak Valley Bank Bus. Checking | | | | | | 15,342.84 | 12,470.25 | 19,383.28 |
| 110 · Oak Valley Bank Insurance Acct | | | | | | | | 9,868.25 |
| Check | 12/16/2021 | Tran... | | | 109 · Oak V... | 4,000.00 | | 13,868.25 |
| Deposit | 12/31/2021 | | | Interest | 602 · Bank I... | 0.43 | | 13,868.68 |
| Total 110 · Oak Valley Bank Insurance Acct | | | | | | 4,000.43 | 0.00 | 13,868.68 |
| 113 · OVB - Business Savings- 9504 | | | | | | | | 37,532.53 |
| Check | 12/16/2021 | Tran... | | For Major E... | 109 · Oak V... | 2,500.00 | | 40,032.53 |
| Deposit | 12/31/2021 | | | Interest | 602 · Bank I... | 1.65 | | 40,034.18 |
| Total 113 · OVB - Business Savings- 9504 | | | | | | 2,501.65 | 0.00 | 40,034.18 |
| 119 · Petty Cash | | | | | | | | 83.33 |
| General Journal | 12/20/2021 | CPA ... | Green Works, LLC | | 778.02 · Rep... | | 12.00 | 71.33 |
| General Journal | 12/22/2021 | CPA ... | Postmaster | | 770 · Office ... | | 0.67 | 70.66 |
| Total 119 · Petty Cash | | | | | | 0.00 | 12.67 | 70.66 |
| 120 · Accounts Receivable | | | | | | | | 15,810.03 |
| General Journal | 12/01/2021 | CPA ... | | | 601 · Memb... | 24,403.50 | | 40,213.53 |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 4,895.72 | 35,317.81 |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 148.50 | 35,169.31 |
| Deposit | 12/15/2021 | | | Deposit | 109 · Oak V... | | 4,215.44 | 30,953.87 |
| Deposit | 12/15/2021 | | | Deposit | 109 · Oak V... | | 99.00 | 30,854.87 |
| Deposit | 12/22/2021 | | | Deposit | 109 · Oak V... | | 2,278.50 | 28,576.37 |
| Deposit | 12/22/2021 | | | Deposit | 109 · Oak V... | | 296.99 | 28,279.38 |
| Deposit | 12/30/2021 | | | Deposit | 109 · Oak V... | | 1,818.50 | 26,460.88 |

Willow Springs Association
 General Ledger - For CASH Basis
 As of December 31, 2021

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---|------------|---------|----------------------|----------------|------------------|-----------|-----------|-------------|
| Total 120 · Accounts Receivable | | | | | | 24,403.50 | 13,752.65 | 26,460.88 |
| 170 · Prepaid Work Comp Premium | | | | | | | | 12,975.93 |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | | 14.38 | 12,961.55 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | | 93.10 | 12,868.45 |
| Total 170 · Prepaid Work Comp Premium | | | | | | 0.00 | 107.48 | 12,868.45 |
| 206 · Buildings | | | | | | | | 44,753.00 |
| Total 206 · Buildings | | | | | | | | 44,753.00 |
| 207 · Building Improvements | | | | | | | | 88,093.00 |
| Total 207 · Building Improvements | | | | | | | | 88,093.00 |
| 208 · Clubhouse Roof (06/02/21) | | | | | | | | 19,250.00 |
| Total 208 · Clubhouse Roof (06/02/21) | | | | | | | | 19,250.00 |
| 211 · Furniture & Fixtures | | | | | | | | 29,717.92 |
| Total 211 · Furniture & Fixtures | | | | | | | | 29,717.92 |
| 213 · Machinery & Equipment | | | | | | | | 68,686.11 |
| Total 213 · Machinery & Equipment | | | | | | | | 68,686.11 |
| 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 | | | | | | | | -366,968.04 |
| 230.01 · Building Depreciation | | | | | | | | -46,363.00 |
| Total 230.01 · Building Depreciation | | | | | | | | -46,363.00 |
| 230.02 · Fur & Fixt Depreciation | | | | | | | | -13,434.60 |
| General Journal | 12/01/2021 | CPA ... | | 2019 - 2020... | -SPLIT- | | 44.42 | -13,479.02 |
| Total 230.02 · Fur & Fixt Depreciation | | | | | | 0.00 | 44.42 | -13,479.02 |
| 230.03 · Mach & Equip Depreciation | | | | | | | | -54,182.94 |
| General Journal | 12/01/2021 | CPA ... | | 2019 - 2020... | 230.02 · Fur ... | | 151.17 | -54,334.11 |
| Total 230.03 · Mach & Equip Depreciation | | | | | | 0.00 | 151.17 | -54,334.11 |
| 230.04 · Land Improvements Depreciation | | | | | | | | -252,987.50 |
| General Journal | 12/01/2021 | CPA ... | | 2019 - 2020... | 230.02 · Fur ... | | 698.75 | -253,686.25 |
| Total 230.04 · Land Improvements Depreciation | | | | | | 0.00 | 698.75 | -253,686.25 |
| Total 230 · Accumulated Depreciation | | | | | | 0.00 | 894.34 | -367,862.38 |
| 330 · Payroll Liabilities | | | | | | | | 0.00 |
| 330.01 · Fed Withholding | | | | | | | | 0.00 |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | | 56.00 | -56.00 |
| Liability Check | 12/31/2021 | Epay | United States Tre... | 94-1600173 | 109 · Oak V... | 91.00 | | 35.00 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | | 35.00 | 0.00 |
| Total 330.01 · Fed Withholding | | | | | | 91.00 | 91.00 | 0.00 |
| 330.02 · F I C A Payable | | | | | | | | 0.00 |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | | 241.80 | -241.80 |
| Liability Check | 12/31/2021 | Epay | United States Tre... | 94-1600173 | 109 · Oak V... | 456.00 | | 214.20 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | | 214.20 | 0.00 |
| Total 330.02 · F I C A Payable | | | | | | 456.00 | 456.00 | 0.00 |

Willow Springs Association
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 As of December 31, 2021

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---|------------|---------|----------------------|------------|-----------------|--------|-----------|-------------|
| 330.03 · S D I Payable | | | | | | | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | | 18.97 | -18.97 |
| Liability Check | 12/31/2021 | Epay | EDD | 189 4825 7 | 109 · Oak V... | 35.77 | | 16.80 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | | 16.80 | 0.00 |
| Total 330.03 · S D I Payable | | | | | | 35.77 | 35.77 | 0.00 |
| 330.04 · State Withholding | | | | | | | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | | 18.14 | -18.14 |
| Liability Check | 12/31/2021 | Epay | EDD | 189 4825 7 | 109 · Oak V... | 32.32 | | 14.18 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | | 14.18 | 0.00 |
| Total 330.04 · State Withholding | | | | | | 32.32 | 32.32 | 0.00 |
| 330.05 · F U T A Payable | | | | | | | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 0.00 | | 0.00 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 0.00 | | 0.00 |
| Total 330.05 · F U T A Payable | | | | | | 0.00 | 0.00 | 0.00 |
| 330.06 · S U T A Payable | | | | | | | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 0.00 | | 0.00 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 0.00 | | 0.00 |
| Total 330.06 · S U T A Payable | | | | | | 0.00 | 0.00 | 0.00 |
| 330.07 · ETT | | | | | | | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 0.00 | | 0.00 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 0.00 | | 0.00 |
| Total 330.07 · ETT | | | | | | 0.00 | 0.00 | 0.00 |
| 330 · Payroll Liabilities - Other | | | | | | | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 0.00 | | 0.00 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 0.00 | | 0.00 |
| Total 330 · Payroll Liabilities - Other | | | | | | 0.00 | 0.00 | 0.00 |
| Total 330 · Payroll Liabilities | | | | | | 615.09 | 615.09 | 0.00 |
| 512 · Retained Earnings | | | | | | | | |
| Total 512 · Retained Earnings | | | | | | | | -192,771.32 |
| 601 · Membership Dues | | | | | | | | |
| General Journal | 12/01/2021 | CPA ... | | | 120 · Accou... | | 24,403.50 | -48,807.00 |
| Total 601 · Membership Dues | | | | | | 0.00 | 24,403.50 | -73,210.50 |
| 602 · Bank Interest | | | | | | | | |
| Deposit | 12/31/2021 | | | Interest | 113 · OVB - ... | | 1.65 | -8.13 |
| Deposit | 12/31/2021 | | | Interest | 110 · Oak V... | | 0.43 | -8.56 |
| Total 602 · Bank Interest | | | | | | 0.00 | 2.08 | -8.56 |
| 603 · Donations | | | | | | | | |
| Total 603 · Donations | | | | | | | | -10.00 |
| 604 · Advertising & Newsletter | | | | | | | | |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 140.00 | -520.00 |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 50.00 | -570.00 |
| Total 604 · Advertising & Newsletter | | | | | | 0.00 | 190.00 | -570.00 |
| 606 · Clubhouse Rental/Barn | | | | | | | | |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 950.00 | -8,661.50 |

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| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---|------------|---------|-----------------------|----------------|------------------|----------|----------|-----------|
| Deposit | 12/15/2021 | | | Deposit | 109 · Oak V... | | 100.00 | -9,711.50 |
| Deposit | 12/22/2021 | | | Deposit | 109 · Oak V... | | 200.00 | -9,911.50 |
| Total 606 · Clubhouse Rental/Barn | | | | | | 0.00 | 1,250.00 | -9,911.50 |
| 607 · Service Charges | | | | | | | | 0.00 |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 0.19 | -0.19 |
| Check | 12/07/2021 | Debit | | | 109 · Oak V... | 0.19 | | 0.00 |
| Total 607 · Service Charges | | | | | | 0.19 | 0.19 | 0.00 |
| 608 · Liens & Small Claims | | | | | | | | -235.00 |
| Total 608 · Liens & Small Claims | | | | | | | | -235.00 |
| 609 · Transfer Fees | | | | | | | | -1,225.00 |
| Deposit | 12/07/2021 | | | Deposit | 109 · Oak V... | | 50.00 | -1,275.00 |
| Deposit | 12/15/2021 | | | Deposit | 109 · Oak V... | | 100.00 | -1,375.00 |
| Total 609 · Transfer Fees | | | | | | 0.00 | 150.00 | -1,375.00 |
| 711 · Salaries & Wages | | | | | | | | 15,880.00 |
| 711.01 · Wages-Office | | | | | | | | 15,880.00 |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 1,580.25 | | 17,460.25 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 1,400.00 | | 18,860.25 |
| Total 711.01 · Wages-Office | | | | | | 2,980.25 | 0.00 | 18,860.25 |
| Total 711 · Salaries & Wages | | | | | | 2,980.25 | 0.00 | 18,860.25 |
| 730 · Service Charge | | | | | | | | 36.50 |
| Total 730 · Service Charge | | | | | | | | 36.50 |
| 738 · Depreciation | | | | | | | | 5,366.04 |
| General Journal | 12/01/2021 | CPA ... | | 2019 - 2020... | 230.02 · Fur ... | 894.34 | | 6,260.38 |
| Total 738 · Depreciation | | | | | | 894.34 | 0.00 | 6,260.38 |
| 750 · Equipment Rental | | | | | | | | 295.08 |
| Total 750 · Equipment Rental | | | | | | | | 295.08 |
| 758 · Insurance | | | | | | | | 16,090.70 |
| 758.01 · Workman Comp Insurance | | | | | | | | 561.70 |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 14.38 | | 576.08 |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 93.10 | | 669.18 |
| Total 758.01 · Workman Comp Insurance | | | | | | 107.48 | 0.00 | 669.18 |
| 758.02 · Insurance - Miscellaneous | | | | | | | | 15,529.00 |
| Check | 12/06/2021 | 9150 | Philadelphia Insur... | Kumbata tr... | 109 · Oak V... | 260.00 | | 15,789.00 |
| Total 758.02 · Insurance - Miscellaneous | | | | | | 260.00 | 0.00 | 15,789.00 |
| Total 758 · Insurance | | | | | | 367.48 | 0.00 | 16,458.18 |
| 765 · Legal & Professional Services | | | | | | | | 2,710.00 |
| Check | 12/09/2021 | 9151 | Hawks & Associa... | | 109 · Oak V... | 400.00 | | 3,110.00 |
| Total 765 · Legal & Professional Services | | | | | | 400.00 | 0.00 | 3,110.00 |
| 766 · Licenses Permits & Fees | | | | | | | | 104.50 |
| Total 766 · Licenses Permits & Fees | | | | | | | | 104.50 |
| 767 · Maintenance | | | | | | | | 6,210.00 |
| 767.03 · Lake Maintenance | | | | | | | | 6,210.00 |

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| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance | | |
|---|------------|---------|----------------------|----------------|-----------------|--------|--------|----------|------|----------|
| Total 767.03 · Lake Maintenance | | | | | | | | 6,210.00 | | |
| Total 767 · Maintenance | | | | | | | | 6,210.00 | | |
| 768 · Mileage Expense | | | | | | | | 755.16 | | |
| Check | 12/29/2021 | 5790 | Sanders, Ronald H | | 109 · Oak V... | 29.58 | | 784.74 | | |
| Check | 12/29/2021 | 5791 | Titchenal, Darlee... | | 109 · Oak V... | 23.20 | | 807.94 | | |
| Total 768 · Mileage Expense | | | | | | | | 52.78 | 0.00 | 807.94 |
| 770 · Office Expense & Postage | | | | | | | | 2,543.65 | | |
| Check | 12/01/2021 | Debit | Intuit | | 109 · Oak V... | 16.00 | | 2,559.65 | | |
| Check | 12/13/2021 | Debit | Visa | QB Software | 109 · Oak V... | 349.99 | | 2,909.64 | | |
| General Journal | 12/22/2021 | CPA ... | Postmaster | | 119 · Petty ... | 0.67 | | 2,910.31 | | |
| Total 770 · Office Expense & Postage | | | | | | | | 366.66 | 0.00 | 2,910.31 |
| 778 · Repairs & Maintenance | | | | | | | | 1,120.30 | | |
| 778.01 · Equipment Repair/Maintenance | | | | | | | | 33.34 | | |
| Total 778.01 · Equipment Repair/Maintenance | | | | | | | | 33.34 | | |
| 778.02 · Repairs/Maintenance - Ground | | | | | | | | 956.96 | | |
| General Journal | 12/20/2021 | CPA ... | Green Works, LLC | | 119 · Petty ... | 12.00 | | 968.96 | | |
| Total 778.02 · Repairs/Maintenance - Ground | | | | | | | | 12.00 | 0.00 | 968.96 |
| 778.03 · Repairs/Maintenance - Bldg | | | | | | | | 130.00 | | |
| Check | 12/21/2021 | 9152 | Tacketts | Back Flow ... | 109 · Oak V... | 45.00 | | 175.00 | | |
| Total 778.03 · Repairs/Maintenance - Bldg | | | | | | | | 45.00 | 0.00 | 175.00 |
| Total 778 · Repairs & Maintenance | | | | | | | | 57.00 | 0.00 | 1,177.30 |
| 779 · Cleaning Service | | | | | | | | 2,380.00 | | |
| Total 779 · Cleaning Service | | | | | | | | 2,380.00 | | |
| 782 · Supplies | | | | | | | | 2,678.50 | | |
| 782.01 · Clubhouse Supplies | | | | | | | | 1,130.68 | | |
| Check | 12/13/2021 | Debit | Visa | | 109 · Oak V... | 44.32 | | 1,175.00 | | |
| Check | 12/20/2021 | 5789 | Johnson, Fran | Christmas L... | 109 · Oak V... | 94.39 | | 1,269.39 | | |
| Total 782.01 · Clubhouse Supplies | | | | | | | | 138.71 | 0.00 | 1,269.39 |
| 782.02 · Maintenance Supplies | | | | | | | | 729.22 | | |
| Check | 12/13/2021 | Debit | Visa | | 109 · Oak V... | 30.94 | | 760.16 | | |
| Total 782.02 · Maintenance Supplies | | | | | | | | 30.94 | 0.00 | 760.16 |
| 782.03 · Park Supplies | | | | | | | | 818.60 | | |
| Total 782.03 · Park Supplies | | | | | | | | 818.60 | | |
| Total 782 · Supplies | | | | | | | | 169.65 | 0.00 | 2,848.15 |
| 787 · Taxes - Payroll | | | | | | | | 1,270.21 | | |
| Paycheck | 12/31/2021 | 5792 | Titchenal, Darlee... | | 109 · Oak V... | 120.90 | | 1,391.11 | | |
| Paycheck | 12/31/2021 | 5793 | Sanders, Ronald H | | 109 · Oak V... | 107.10 | | 1,498.21 | | |
| Total 787 · Taxes - Payroll | | | | | | | | 228.00 | 0.00 | 1,498.21 |
| 790 · Telephone | | | | | | | | 756.48 | | |
| Check | 12/13/2021 | Debit | Comcast | | 109 · Oak V... | 116.45 | | 872.93 | | |
| Total 790 · Telephone | | | | | | | | 116.45 | 0.00 | 872.93 |
| 795 · Utilities & Garbage | | | | | | | | 7,486.23 | | |
| UNAUDITED | | | | | | | | | | Page 5 |

Willow Springs Association
 General Ledger - For CASH Basis
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| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---|------------|-------|------------------|------|----------------|-----------|-----------|----------|
| 795.01 · Water & Sewer | | | | | | | | |
| Check | 12/21/2021 | Debit | TUD | | 109 · Oak V... | 322.00 | | 3,311.13 |
| Check | 12/21/2021 | Debit | TUD | | 109 · Oak V... | 106.00 | | 3,633.13 |
| Total 795.01 · Water & Sewer | | | | | | 428.00 | 0.00 | 3,739.13 |
| 795 · Utilities & Garbage - Other | | | | | | | | |
| Check | 12/01/2021 | Debit | P G & E | | 109 · Oak V... | 386.57 | | 4,175.10 |
| Check | 12/09/2021 | Debit | Waste Managem... | | 109 · Oak V... | 208.49 | | 4,561.67 |
| Check | 12/21/2021 | 9153 | J S West | | 109 · Oak V... | 328.88 | | 4,770.16 |
| Total 795 · Utilities & Garbage - Other | | | | | | 923.94 | 0.00 | 5,099.04 |
| Total 795 · Utilities & Garbage | | | | | | 1,351.94 | 0.00 | 8,838.17 |
| TOTAL | | | | | | 53,848.25 | 53,848.25 | 0.00 |