

**Willow Springs Association
Profit Loss YTD Comparison
Treasurer's Report
May 2019**

	May 2019	YTD May 2019	Budget June 18 - May 19
Income			
Members' Assessment	4,288.51	110,509.51	\$ 101,000.00
Clubhouse Rental/Barn	625.00	13,545.00	\$ 12,000.00
Donations	-	-	\$ -
Advertising	10.00	645.00	\$ 500.00
Bank Interest	0.54	114.73	\$ 25.00
Service Charges	-	-	\$ -
Transfer Fees	50.00	1,050.00	\$ 1,000.00
Miscellaneous Income	-	371.89	\$ 300.00
Total Income	4,974.05	126,236.13	\$ 114,825.00
Expense			
Payroll	3,112.00	31,121.45	\$ 30,000.00
Payroll Taxes	287.86	2,949.08	\$ 2,500.00
Utilities	749.23	9,912.51	\$ 9,000.00
Water & Sewer	363.42	5,857.91	\$ 5,000.00
Maintenance, Grounds & Clubhouse	-	5,989.85	\$ 8,000.00
Maintenance, Lake	1,490.00	7,340.00	\$ 6,000.00
Cleaning Service	520.00	6,155.99	\$ 5,800.00
Supplies	383.71	4,026.52	\$ 4,500.00
Equipment Rental	-	-	\$ -
Legal & Professional	1,485.00	6,622.00	\$ 6,500.00
Licenses, Permits & Fees	(6.00)	366.00	\$ 425.00
Liability Insurance	-	15,819.00	\$ 16,000.00
Worker's Comp. Ins.	0.00	8,210.48	\$ 6,200.00
Office Supplies & Postage	809.48	3,740.44	\$ 5,500.00
Telephone	167.90	1,865.38	\$ 1,200.00
Mileage	78.54	1,471.58	\$ 1,400.00
Miscellaneous Expense	-	67.50	\$ -
Transfer to Maintenance Reserve	-	9,800.00	\$ 9,800.00
Transfer to Insurance Holding	-	(3,521.17)	\$ -
Building Improvements	-	-	\$ -
Land Improvements	-	-	\$ -
Furniture/Fixtures	-	2,421.44	\$ -
Machinery/Equipment	-	2,575.15	\$ -
Total Expense	9,441.14	122,791.11	\$ 117,825.00
Profit/Loss	(4,467.09)	3,445.02	\$ (3,000.00)
April 2019 - Account 109	\$33,126.93		
Add April 2019 Income	4,974.05		
Subtotal	\$38,100.98		
Less April 2019 Expenses	9,441.14		
Less April 2019 Interest	0.54		
May 2019 - Account 109	\$28,659.30		

**Willow Springs Association
Profit & Loss YTD Comparison**

May 2019

	<u>May 19</u>	<u>Jun '18 - May 19</u>
Ordinary Income/Expense		
Income		
601 · Membership Dues	0.00	97,614.00
602 · Bank Interest	10.46	114.73
604 · Advertising & Newsletter	10.00	645.00
606 · Clubhouse Rental/Barn	625.00	13,545.00
609 · Transfer Fees	50.00	1,050.00
610 · Miscellaneous Income	0.00	371.89
611 · Late Fee	0.00	3,300.00
Total Income	<u>695.46</u>	<u>116,640.62</u>
Expense		
711 · Salaries & Wages	3,112.00	33,434.70
717 · Temporary Help	0.00	60.00
730 · Service Charge	0.00	15.50
738 · Depreciation	1,038.17	12,458.04
758 · Insurance	89.79	16,745.71
765 · Legal & Professional Services	1,485.00	9,259.25
766 · Licenses Permits & Fees	-6.00	372.00
767 · Maintenance	1,490.00	7,340.00
768 · Mileage Expense	78.54	1,444.91
769 · Miscellaneous	40.06	40.06
770 · Office Expense & Postage	809.48	5,078.34
778 · Repairs & Maintenance	0.00	6,958.44
779 · Cleaning Service	520.00	7,285.99
782 · Supplies	383.71	3,815.06
787 · Taxes - Payroll	306.53	3,080.74
790 · Telephone	167.90	1,954.20
795 · Utilities & Garbage	1,112.65	17,094.25
Total Expense	<u>10,627.83</u>	<u>126,437.19</u>
Net Ordinary Income	<u>-9,932.37</u>	<u>-9,796.57</u>
Net Income	<u><u>-9,932.37</u></u>	<u><u>-9,796.57</u></u>

Willow Springs Association
Balance Sheet
As of May 31, 2019

	May 31, 19
ASSETS	
Current Assets	
Checking/Savings	
107 · U.S. Bank Business Savings	58,421.64
109 · Oak Valley Bank Bus. Checking	28,659.30
110 · Oak Valley Bank Insurance Acct	12,823.59
Total Checking/Savings	99,904.53
Other Current Assets	
119 · Petty Cash	150.00
120 · Accounts Receivable	20,676.86
170 · Prepaid Work Comp Premium	20,440.19
Total Other Current Assets	41,267.05
Total Current Assets	141,171.58
Fixed Assets	
206 · Buildings	44,753.00
207 · Building Improvements	86,274.17
211 · Furniture & Fixtures	28,297.92
213 · Machinery & Equipment	44,862.24
217 · Land	10,132.00
218 · Land Improvements	199,968.20
230 · Accumulated Depreciation	-339,967.04
Total Fixed Assets	74,320.49
TOTAL ASSETS	215,492.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
330 · Payroll Liabilities	178.80
Total Other Current Liabilities	178.80
Total Current Liabilities	178.80
Total Liabilities	178.80
Equity	
511 · Members Equity	542.00
512 · Retained Earnings	224,567.84
Net Income	-9,796.57
Total Equity	215,313.27
TOTAL LIABILITIES & EQUITY	215,492.07

**Willow Springs Association
General Ledger
As of May 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
107 · U.S. Bank Business Savings						58,411.72
Deposit	05/31/2019			9.92		58,421.64
Total 107 · U.S. Bank Business Savings				9.92	0.00	58,421.64
109 · Oak Valley Bank Bus. Checking						33,126.93
Check	05/02/2019	5409	Wheeler, April		520.00	32,606.93
Check	05/02/2019	5410	Robert A. Hawk...		405.00	32,201.93
Check	05/02/2019	5411	J S West		219.45	31,982.48
Check	05/02/2019	5412	Total Funds		300.00	31,682.48
Check	05/02/2019	5413	Reich's Outpost		86.13	31,596.35
Deposit	05/06/2019			1,615.50		33,211.85
Deposit	05/14/2019			1,346.01		34,557.86
Check	05/20/2019	5414	Cal.Net		39.50	34,518.36
Check	05/20/2019	5415	The Lake Doctors		1,490.00	33,028.36
Check	05/20/2019	5416	Sproul Trost LLP		1,080.00	31,948.36
Check	05/20/2019	5417	Tractor Supply		21.44	31,926.92
Check	05/20/2019	5420	Hasler		161.12	31,765.80
Check	05/20/2019	5421	A T & T		144.11	31,621.69
Check	05/20/2019	5422	Integrated Servi...		23.79	31,597.90
Deposit	05/21/2019			988.00		32,585.90
Check	05/23/2019	5423	Lowe's		276.14	32,309.76
Check	05/23/2019	5424	Staples		73.26	32,236.50
Check	05/23/2019	5425	TUD		363.42	31,873.08
General Journal	05/30/2019	CPA...	Secretary of State	6.00		31,879.08
Check	05/30/2019	5426	P G & E		529.78	31,349.30
Check	05/30/2019	5427	Sierra Instant Pr...		235.60	31,113.70
Paycheck	05/31/2019	5428	Martin, Frank L		1,225.01	29,888.69
Paycheck	05/31/2019	5429	Padavana, Paul A		853.36	29,035.33
Paycheck	05/31/2019	5430	Titchenal, Darle...		639.45	28,395.88
Liability Check	05/31/2019	E-pay	EDD		31.12	28,364.76
Liability Check	05/31/2019	E-pay	EDD		49.80	28,314.96
Liability Check	05/31/2019	Epay	United States Tr...		601.12	27,713.84
Check	05/31/2019	5431	Martin, Frank L		64.98	27,648.86
Check	05/31/2019	5432	Padavana, Paul A		13.56	27,635.30
Deposit	05/31/2019			1,024.00		28,659.30
Total 109 · Oak Valley Bank Bus. Checking				4,979.51	9,447.14	28,659.30
110 · Oak Valley Bank Insurance Acct						12,823.05
Deposit	05/31/2019			0.54		12,823.59
Total 110 · Oak Valley Bank Insurance Acct				0.54	0.00	12,823.59
112 · U.S. Bank CD Accounts						40.06
112.02 · US Bank CD 353406305667						40.06
General Journal	05/31/2019	CPA...			40.06	0.00
Total 112.02 · US Bank CD 353406305667				0.00	40.06	0.00
Total 112 · U.S. Bank CD Accounts				0.00	40.06	0.00
119 · Petty Cash						150.00
Total 119 · Petty Cash						150.00
120 · Accounts Receivable						24,965.37
Deposit	05/06/2019				1,558.00	23,407.37
Deposit	05/14/2019				1,026.01	22,381.36
Deposit	05/21/2019				888.00	21,493.36
Deposit	05/31/2019				816.50	20,676.86
Total 120 · Accounts Receivable				0.00	4,288.51	20,676.86
170 · Prepaid Work Comp Premium						20,529.98
Paycheck	05/31/2019	5428	Martin, Frank L		12.20	20,517.78
Paycheck	05/31/2019	5429	Padavana, Paul A		71.22	20,446.56
Paycheck	05/31/2019	5430	Titchenal, Darle...		6.37	20,440.19
Total 170 · Prepaid Work Comp Premium				0.00	89.79	20,440.19
206 · Buildings						44,753.00

Willow Springs Association
General Ledger
As of May 31, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Total 206 · Buildings						44,753.00
207 · Building Improvements						86,274.17
Total 207 · Building Improvements						86,274.17
211 · Furniture & Fixtures						28,297.92
Total 211 · Furniture & Fixtures						28,297.92
213 · Machinery & Equipment						44,862.24
Total 213 · Machinery & Equipment						44,862.24
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						-338,928.87
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-12,223.25
General Journal 05/01/2019 CPA...					84.75	-12,308.00
Total 230.02 · Fur & Fixt Depreciation				0.00	84.75	-12,308.00
230.03 · Mach & Equip Depreciation						-49,049.17
General Journal 05/01/2019 CPA...					195.75	-49,244.92
Total 230.03 · Mach & Equip Depreciation				0.00	195.75	-49,244.92
230.04 · Land Improvements Depreciation						-230,528.49
General Journal 05/01/2019 CPA...					757.67	-231,286.16
Total 230.04 · Land Improvements Depreciation				0.00	757.67	-231,286.16
230 · Accumulated Depreciation - Other						-785.96
Total 230 · Accumulated Depreciation - Other						-785.96
Total 230 · Accumulated Depreciation				0.00	1,038.17	-339,967.04
330 · Payroll Liabilities						-160.13
330.01 · Fed Withholding						0.00
Paycheck 05/31/2019 5428 Martin, Frank L				0.00		0.00
Paycheck 05/31/2019 5429 Padavana, Paul A					125.00	-125.00
Paycheck 05/31/2019 5430 Titchenal, Darle...				0.00		-125.00
Liability Check 05/31/2019 Epay United States Tr...				125.00		0.00
Total 330.01 · Fed Withholding				125.00	125.00	0.00
330.02 · F I C A Payable						0.00
Paycheck 05/31/2019 5428 Martin, Frank L					205.16	-205.16
Paycheck 05/31/2019 5429 Padavana, Paul A					163.86	-369.02
Paycheck 05/31/2019 5430 Titchenal, Darle...					107.10	-476.12
Liability Check 05/31/2019 Epay United States Tr...				476.12		0.00
Total 330.02 · F I C A Payable				476.12	476.12	0.00
330.03 · S D I Payable						0.00
Paycheck 05/31/2019 5428 Martin, Frank L					13.41	-13.41
Paycheck 05/31/2019 5429 Padavana, Paul A					10.71	-24.12
Paycheck 05/31/2019 5430 Titchenal, Darle...					7.00	-31.12
Liability Check 05/31/2019 E-pay EDD				31.12		0.00
Total 330.03 · S D I Payable				31.12	31.12	0.00
330.04 · State Withholding						0.00
Paycheck 05/31/2019 5428 Martin, Frank L				0.00		0.00
Paycheck 05/31/2019 5429 Padavana, Paul A				0.00		0.00
Paycheck 05/31/2019 5430 Titchenal, Darle...				0.00		0.00
Liability Check 05/31/2019 E-pay EDD				0.00		0.00
Total 330.04 · State Withholding				0.00	0.00	0.00

**Willow Springs Association
General Ledger
As of May 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
330.05 · F U T A Payable						22.73
Paycheck	05/31/2019	5428	Martin, Frank L		8.05	14.68
Paycheck	05/31/2019	5429	Padavana, Paul A		6.42	8.26
Paycheck	05/31/2019	5430	Titchenal, Darle...		4.20	4.06
Total 330.05 · F U T A Payable				0.00	18.67	4.06
330.06 · S U T A Payable						0.00
Paycheck	05/31/2019	5428	Martin, Frank L		20.12	-20.12
Paycheck	05/31/2019	5429	Padavana, Paul A		16.07	-36.19
Paycheck	05/31/2019	5430	Titchenal, Darle...		10.50	-46.69
Liability Check	05/31/2019	E-pay	EDD	46.69		0.00
Total 330.06 · S U T A Payable				46.69	46.69	0.00
330.07 · ETT						0.00
Paycheck	05/31/2019	5428	Martin, Frank L		1.34	-1.34
Paycheck	05/31/2019	5429	Padavana, Paul A		1.07	-2.41
Paycheck	05/31/2019	5430	Titchenal, Darle...		0.70	-3.11
Liability Check	05/31/2019	E-pay	EDD	3.11		0.00
Total 330.07 · ETT				3.11	3.11	0.00
330 · Payroll Liabilities - Other						-182.86
Paycheck	05/31/2019	5428	Martin, Frank L	0.00		-182.86
Paycheck	05/31/2019	5429	Padavana, Paul A	0.00		-182.86
Paycheck	05/31/2019	5430	Titchenal, Darle...	0.00		-182.86
Liability Check	05/31/2019	Epay	United States Tr...	0.00		-182.86
Total 330 · Payroll Liabilities - Other				0.00	0.00	-182.86
Total 330 · Payroll Liabilities				682.04	700.71	-178.80
511 · Members Equity						-542.00
Total 511 · Members Equity						-542.00
512 · Retained Earnings						-224,567.84
Total 512 · Retained Earnings						-224,567.84
601 · Membership Dues						-97,614.00
Total 601 · Membership Dues						-97,614.00
602 · Bank Interest						-104.27
Deposit	05/31/2019				0.54	-104.81
Deposit	05/31/2019				9.92	-114.73
Total 602 · Bank Interest				0.00	10.46	-114.73
604 · Advertising & Newsletter						-635.00
Deposit	05/31/2019				10.00	-645.00
Total 604 · Advertising & Newsletter				0.00	10.00	-645.00
606 · Clubhouse Rental/Barn						-12,920.00
Deposit	05/06/2019				57.50	-12,977.50
Deposit	05/14/2019				320.00	-13,297.50
Deposit	05/21/2019				100.00	-13,397.50
Deposit	05/31/2019				147.50	-13,545.00
Total 606 · Clubhouse Rental/Barn				0.00	625.00	-13,545.00
609 · Transfer Fees						-1,000.00
Deposit	05/31/2019				50.00	-1,050.00
Total 609 · Transfer Fees				0.00	50.00	-1,050.00
610 · Miscellaneous Income						-371.89
Total 610 · Miscellaneous Income						-371.89
611 · Late Fee						-3,300.00
Total 611 · Late Fee						-3,300.00
711 · Salaries & Wages						30,322.70

**Willow Springs Association
General Ledger
As of May 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
711.01 · Wages-Office						20,699.70
Paycheck	05/31/2019	5428	Martin, Frank L	1,341.00		22,040.70
Paycheck	05/31/2019	5430	Titchenal, Darle...	700.00		22,740.70
Total 711.01 · Wages-Office				2,041.00	0.00	22,740.70
711.02 · Wages - Maintenance						9,623.00
Paycheck	05/31/2019	5429	Padavana, Paul A	1,071.00		10,694.00
Total 711.02 · Wages - Maintenance				1,071.00	0.00	10,694.00
Total 711 · Salaries & Wages				3,112.00	0.00	33,434.70
717 · Temporary Help						60.00
Total 717 · Temporary Help						60.00
730 · Service Charge						15.50
Total 730 · Service Charge						15.50
738 · Depreciation						11,419.87
General Journal	05/01/2019	CPA...		1,038.17		12,458.04
Total 738 · Depreciation				1,038.17	0.00	12,458.04
758 · Insurance						16,655.92
758.01 · Workman Comp Insurance						836.92
Paycheck	05/31/2019	5428	Martin, Frank L	12.20		849.12
Paycheck	05/31/2019	5429	Padavana, Paul A	71.22		920.34
Paycheck	05/31/2019	5430	Titchenal, Darle...	6.37		926.71
Total 758.01 · Workman Comp Insurance				89.79	0.00	926.71
758.02 · Insurance - Miscellaneous						15,819.00
Total 758.02 · Insurance - Miscellaneous						15,819.00
Total 758 · Insurance				89.79	0.00	16,745.71
765 · Legal & Professional Services						7,774.25
Check	05/02/2019	5410	Robert A. Hawk...	405.00		8,179.25
Check	05/20/2019	5416	Sproul Trost LLP	1,080.00		9,259.25
Total 765 · Legal & Professional Services				1,485.00	0.00	9,259.25
766 · Licenses Permits & Fees						378.00
General Journal	05/30/2019	CPA...	Secretary of State		6.00	372.00
Total 766 · Licenses Permits & Fees				0.00	6.00	372.00
767 · Maintenance						5,850.00
767.03 · Lake Maintenance						5,850.00
Check	05/20/2019	5415	The Lake Doctors	1,490.00		7,340.00
Total 767.03 · Lake Maintenance				1,490.00	0.00	7,340.00
Total 767 · Maintenance				1,490.00	0.00	7,340.00
768 · Mileage Expense						1,366.37
Check	05/31/2019	5431	Martin, Frank L	64.98		1,431.35
Check	05/31/2019	5432	Padavana, Paul A	13.56		1,444.91
Total 768 · Mileage Expense				78.54	0.00	1,444.91
769 · Miscellaneous						0.00
General Journal	05/31/2019	CPA...		40.06		40.06
Total 769 · Miscellaneous				40.06	0.00	40.06
770 · Office Expense & Postage						4,268.86
Check	05/02/2019	5412	Total Funds	300.00		4,568.86
Check	05/20/2019	5414	Cal.Net	39.50		4,608.36
Check	05/20/2019	5420	Hasler	161.12		4,769.48
Check	05/23/2019	5424	Staples	73.26		4,842.74
Check	05/30/2019	5427	Sierra Instant Pr...	235.60		5,078.34

**Willow Springs Association
General Ledger
As of May 31, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
Total 770 · Office Expense & Postage				809.48	0.00	5,078.34
778 · Repairs & Maintenance						6,958.44
778.01 · Equipment Repair/Maintenance						360.02
Total 778.01 · Equipment Repair/Maintenance						360.02
778.02 · Repairs/Maintenance - Ground						5,635.42
Total 778.02 · Repairs/Maintenance - Ground						5,635.42
778.03 · Repairs/Maintenance - Bldg						460.00
Total 778.03 · Repairs/Maintenance - Bldg						460.00
778 · Repairs & Maintenance - Other						503.00
Total 778 · Repairs & Maintenance - Other						503.00
Total 778 · Repairs & Maintenance						6,958.44
779 · Cleaning Service						6,765.99
Check	05/02/2019	5409	Wheeler, April	520.00		7,285.99
Total 779 · Cleaning Service						7,285.99
782 · Supplies						3,431.35
782.01 · Clubhouse Supplies						531.09
Total 782.01 · Clubhouse Supplies						531.09
782.02 · Maintenance Supplies						1,521.41
Check	05/02/2019	5413	Reich's Outpost	86.13		1,607.54
Total 782.02 · Maintenance Supplies						1,607.54
782.03 · Park Supplies						1,378.85
Check	05/20/2019	5417	Tractor Supply	21.44		1,400.29
Check	05/23/2019	5423	Lowe's	276.14		1,676.43
Total 782.03 · Park Supplies						1,676.43
Total 782 · Supplies						3,815.06
787 · Taxes - Payroll						2,774.21
Paycheck	05/31/2019	5428	Martin, Frank L	132.09		2,906.30
Paycheck	05/31/2019	5429	Padavana, Paul A	105.49		3,011.79
Paycheck	05/31/2019	5430	Titchenal, Darle...	68.95		3,080.74
Total 787 · Taxes - Payroll						3,080.74
790 · Telephone						1,786.30
Check	05/20/2019	5421	A T & T	144.11		1,930.41
Check	05/20/2019	5422	Integrated Servi...	23.79		1,954.20
Total 790 · Telephone						1,954.20
795 · Utilities & Garbage						15,981.60
795.01 · Water & Sewer						6,624.80
Check	05/23/2019	5425	TUD	363.42		6,988.22
Total 795.01 · Water & Sewer						6,988.22
795 · Utilities & Garbage - Other						9,356.80
Check	05/02/2019	5411	J S West	219.45		9,576.25
Check	05/30/2019	5426	P G & E	529.78		10,106.03
Total 795 · Utilities & Garbage - Other						10,106.03
Total 795 · Utilities & Garbage						17,094.25
TOTAL				16,305.84	16,305.84	0.00