

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

	<u>Jun 2019</u>	<u>YTD Jun 2019</u>	<u>Budget</u> <u>June 19 - May 20</u>
Income			
Members' Assessment	16,785.95	16,785.95	\$ 110,000.00
Clubhouse Rental/Barn	1,295.00	1,295.00	\$ 12,000.00
Donations	-	-	\$ -
Advertising	20.00	20.00	\$ 500.00
Bank Interest	10.49	0.64	\$ 100.00
Service Charges	-	-	\$ -
Transfer Fees	-	-	\$ 1,000.00
Miscellaneous Income	-	-	\$ 300.00
Total Income	<u>18,111.44</u>	<u>18,101.59</u>	<u>\$ 123,900.00</u>
Expense			
Payroll	2,602.01	2,602.01	\$ 32,000.00
Payroll Taxes	225.07	225.07	\$ 2,900.00
Utilities	119.13	119.13	\$ 10,500.00
Water & Sewer	90.00	90.00	\$ 6,500.00
Maintenance, Grounds & Clubhouse	150.00	150.00	\$ 8,000.00
Maintenance, Lake	895.00	895.00	\$ 6,000.00
Cleaning Service	800.00	800.00	\$ 6,000.00
Supplies	177.87	177.87	\$ 4,000.00
Equipment Rental	-	-	\$ -
Legal & Professional	250.00	250.00	\$ 6,500.00
Licenses, Permits & Fees	7.50	7.50	\$ 400.00
Liability Insurance	-	-	\$ 16,000.00
Worker's Comp. Ins.	-	-	\$ 6,500.00
Office Supplies & Postage	502.98	502.98	\$ 4,500.00
Telephone	164.46	164.46	\$ 1,700.00
Mileage	113.01	113.01	\$ 1,400.00
Miscellaneous Expense	-	-	\$ -
Transfer to Maintenance Reserve	2,450.00	2,450.00	\$ 9,800.00
Transfer to Insurance Holding	4,000.00	4,000.00	\$ -
Building Improvements	-	-	\$ -
Land Improvements	-	-	\$ -
Furniture/Fixtures	-	-	\$ -
Machinery/Equipment	1,274.87	1,274.87	\$ -
Total Expense	<u>13,821.90</u>	<u>13,821.90</u>	<u>\$ 122,700.00</u>
Profit/Loss	<u>4,289.54</u>	<u>4,279.69</u>	<u>\$ 1,200.00</u>
May 2019 - Account 109	\$28,659.30		
Add June 2019 Income	18,111.44		
Less June 2019 Expenses	13,821.90		
Less June 2019 Interest	10.49		
June 2019 - Account 109	<u>\$32,938.35</u>		

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

June 2019

	Jun 19	Jun 19
Ordinary Income/Expense		
Income		
601 · Membership Dues	24,403.50	24,403.50
602 · Bank Interest	10.49	10.49
604 · Advertising & Newsletter	20.00	20.00
606 · Clubhouse Rental/Barn	1,295.00	1,295.00
Total Income	25,728.99	25,728.99
Expense		
711 · Salaries & Wages	2,602.01	2,602.01
730 · Service Charge	7.50	7.50
738 · Depreciation	894.34	894.34
758 · Insurance	81.02	81.02
765 · Legal & Professional Servic...	250.00	250.00
767 · Maintenance	895.00	895.00
768 · Mileage Expense	113.01	113.01
770 · Office Expense & Postage	502.98	502.98
778 · Repairs & Maintenance	150.00	150.00
779 · Cleaning Service	800.00	800.00
782 · Supplies	177.87	177.87
787 · Taxes - Payroll	234.43	234.43
790 · Telephone	164.46	164.46
795 · Utilities & Garbage	209.13	209.13
Total Expense	7,081.75	7,081.75
Net Ordinary Income	18,647.24	18,647.24
Net Income	18,647.24	18,647.24

Willow Springs Association
Balance Sheet
As of June 30, 2019

	Jun 30, 19
ASSETS	
Current Assets	
Checking/Savings	
107 · U.S. Bank Business Savings	60,881.49
109 · Oak Valley Bank Bus. Checking	32,938.35
110 · Oak Valley Bank Insurance Acct	16,824.23
	110,644.07
Total Checking/Savings	
Other Current Assets	
119 · Petty Cash	150.00
120 · Accounts Receivable	28,294.41
170 · Prepaid Work Comp Premium	20,359.17
	48,803.58
Total Other Current Assets	
Total Current Assets	159,447.65
Fixed Assets	
206 · Buildings	44,753.00
207 · Building Improvements	86,274.17
211 · Furniture & Fixtures	28,297.92
213 · Machinery & Equipment	46,137.11
217 · Land	10,132.00
218 · Land Improvements	199,968.20
230 · Accumulated Depreciation	-339,923.34
	75,639.06
Total Fixed Assets	
TOTAL ASSETS	235,086.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
330 · Payroll Liabilities	91.12
	91.12
Total Other Current Liabilities	
Total Current Liabilities	91.12
Total Liabilities	91.12
Equity	
511 · Members Equity	542.00
512 · Retained Earnings	215,806.35
Net Income	18,647.24
	234,995.59
Total Equity	
TOTAL LIABILITIES & EQUITY	235,086.71

**Willow Springs Association
General Ledger
As of June 30, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
107 - U.S. Bank Business Savings						58,421.64
Check	06/10/2019	5441	Willow Springs ...	2,450.00		60,871.64
Deposit	06/30/2019			9.85		60,881.49
Total 107 - U.S. Bank Business Savings				2,459.85	0.00	60,881.49
109 - Oak Valley Bank Bus. Checking						28,659.30
Check	06/03/2019	5433	Wheeler, April		800.00	27,859.30
Check	06/03/2019	5434	Postmaster		118.00	27,741.30
Check	06/03/2019	5435	Twain Harte Lu...		60.13	27,681.17
Deposit	06/04/2019			1,287.50		28,968.67
Check	06/04/2019		Returned Item &...		107.50	28,861.17
Deposit	06/06/2019			1,979.50		30,840.67
Check	06/10/2019	5436	Robert A. Hawk...		250.00	30,590.67
Check	06/10/2019	5437	Reich's Outpost		76.56	30,514.11
Check	06/10/2019	5438	The Union Dem...		71.55	30,442.56
Check	06/10/2019	5439	Waste Manage...		119.13	30,323.43
Check	06/10/2019	5440	Willow Springs ...		4,000.00	26,323.43
Check	06/10/2019	5441	Willow Springs ...		2,450.00	23,873.43
Deposit	06/10/2019			3,411.50		27,284.93
Deposit	06/11/2019			1,215.59		28,500.52
Deposit	06/17/2019			2,608.50		31,109.02
Deposit	06/17/2019			2,605.00		33,714.02
Check	06/18/2019	5442	Dave Alley Tree ...		150.00	33,564.02
Check	06/18/2019	5443	Cal.Net		39.50	33,524.52
Check	06/18/2019	5444			100.00	33,424.52
Deposit	06/18/2019			1,921.36		35,345.88
Deposit	06/20/2019			1,287.50		36,633.38
Deposit	06/24/2019			1,434.50		38,067.88
Paycheck	06/25/2019	5454	Martin, Frank L		1,109.90	36,957.98
Paycheck	06/25/2019	5456	Padavana, Paul A		794.58	36,163.40
Paycheck	06/25/2019	5457	Titchenal, Darle...		354.43	35,808.97
Liability Check	06/25/2019	E-pay	EDD		26.02	35,782.95
Liability Check	06/25/2019	Epay	United States Tr...		516.14	35,266.81
Liability Check	06/25/2019	E-pay	EDD		25.99	35,240.82
Check	06/25/2019	5445	A T & T		144.11	35,096.71
Check	06/25/2019	5446	Integrated Servi...		20.35	35,076.36
Check	06/25/2019	5447	Neopost USA		234.43	34,841.93
Check	06/25/2019	5448	Tidy Tech		41.18	34,800.75
Check	06/25/2019	5449	Staples		1,274.87	33,525.88
Check	06/25/2019	5451	TUD		90.00	33,435.88
Check	06/25/2019	5452	Cal.Net		39.50	33,396.38
Check	06/25/2019	5453	The Lake Doctors		895.00	32,501.38
Check	06/27/2019	5459	Padavana, Paul A		8.48	32,492.90
Check	06/27/2019	5460	Martin, Frank L		104.53	32,388.37
Deposit	06/27/2019			450.00		32,838.37
Deposit	06/27/2019			100.00		32,938.37
Liability Check	06/28/2019	E-pay	EDD		0.01	32,938.36
Liability Check	06/28/2019	E-pay	EDD		0.01	32,938.35
Total 109 - Oak Valley Bank Bus. Checking				18,300.95	14,021.90	32,938.35
110 - Oak Valley Bank Insurance Acct						12,823.59
Check	06/10/2019	5440	Willow Springs ...	4,000.00		16,823.59
Deposit	06/30/2019			0.64		16,824.23
Total 110 - Oak Valley Bank Insurance Acct				4,000.64	0.00	16,824.23
119 - Petty Cash						150.00
Total 119 - Petty Cash						150.00
120 - Accounts Receivable						20,676.86
General Journal	06/01/2019	CPA...		24,403.50		45,080.36
Deposit	06/04/2019				1,287.50	43,792.86
Deposit	06/06/2019				1,654.50	42,138.36
Deposit	06/10/2019				3,411.50	38,726.86
Deposit	06/11/2019				1,215.59	37,511.27
Deposit	06/17/2019				2,508.50	35,002.77
Deposit	06/17/2019				2,505.00	32,497.77
Deposit	06/18/2019				1,601.36	30,896.41
Deposit	06/20/2019				1,287.50	29,608.91

Willow Springs Association
General Ledger
As of June 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Deposit	06/24/2019				1,314.50	28,294.41
Total 120 · Accounts Receivable				24,403.50	16,785.95	28,294.41
170 · Prepaid Work Comp Premium						20,440.19
Paycheck	06/25/2019	5454	Martin, Frank L		11.06	20,429.13
Paycheck	06/25/2019	5456	Padavana, Paul A		66.43	20,362.70
Paycheck	06/25/2019	5457	Titchenal, Darle...		3.53	20,359.17
Total 170 · Prepaid Work Comp Premium				0.00	81.02	20,359.17
206 · Buildings						44,753.00
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
Check	06/25/2019	5449	Staples	1,274.87		46,137.11
Total 213 · Machinery & Equipment				1,274.87	0.00	46,137.11
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						-339,029.00
230.01 · Building Depreciation						-46,342.00
Total 230.01 · Building Depreciation						-46,342.00
230.02 · Fur & Fixt Depreciation						-11,928.00
General Journal	06/01/2019	CPA...			44.42	-11,972.42
Total 230.02 · Fur & Fixt Depreciation				0.00	44.42	-11,972.42
230.03 · Mach & Equip Depreciation						-48,734.00
General Journal	06/01/2019	CPA...			151.17	-48,885.17
Total 230.03 · Mach & Equip Depreciation				0.00	151.17	-48,885.17
230.04 · Land Improvements Depreciation						-232,025.00
General Journal	06/01/2019	CPA...			698.75	-232,723.75
Total 230.04 · Land Improvements Depreciation				0.00	698.75	-232,723.75
Total 230 · Accumulated Depreciation				0.00	894.34	-339,923.34
330 · Payroll Liabilities						-81.76
330.01 · Fed Withholding						0.00
Paycheck	06/25/2019	5454	Martin, Frank L	0.00		0.00
Paycheck	06/25/2019	5456	Padavana, Paul A		118.00	-118.00
Paycheck	06/25/2019	5457	Titchenal, Darle...	0.00		-118.00
Liability Check	06/25/2019	Epay	United States Tr...	118.00		0.00
Total 330.01 · Fed Withholding				118.00	118.00	0.00
330.02 · F I C A Payable						0.00
Paycheck	06/25/2019	5454	Martin, Frank L		185.90	-185.90
Paycheck	06/25/2019	5456	Padavana, Paul A		152.86	-338.76
Paycheck	06/25/2019	5457	Titchenal, Darle...		59.38	-398.14
Liability Check	06/25/2019	Epay	United States Tr...	398.14		0.00
Total 330.02 · F I C A Payable				398.14	398.14	0.00
330.03 · S D I Payable						0.00
Paycheck	06/25/2019	5454	Martin, Frank L		12.15	-12.15
Paycheck	06/25/2019	5456	Padavana, Paul A		9.99	-22.14
Paycheck	06/25/2019	5457	Titchenal, Darle...		3.88	-26.02
Liability Check	06/25/2019	E-pay	EDD	26.02		0.00

**Willow Springs Association
General Ledger
As of June 30, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
Liability Adjust	06/28/2019				0.01	-0.01
Liability Check	06/28/2019	E-pay	EDD	0.01		0.00
Total 330.03 · S D I Payable				26.03	26.03	0.00
330.04 · State Withholding						0.00
Paycheck	06/25/2019	5454	Martin, Frank L	0.00		0.00
Paycheck	06/25/2019	5456	Padavana, Paul A	0.00		0.00
Paycheck	06/25/2019	5457	Titchenal, Darle...	0.00		0.00
Liability Check	06/25/2019	E-pay	EDD	0.00		0.00
Liability Check	06/28/2019	E-pay	EDD	0.00		0.00
Total 330.04 · State Withholding				0.00	0.00	0.00
330.05 · F U T A Payable						-81.76
Paycheck	06/25/2019	5454	Martin, Frank L		1.03	-82.79
Paycheck	06/25/2019	5456	Padavana, Paul A		6.00	-88.79
Paycheck	06/25/2019	5457	Titchenal, Darle...		2.33	-91.12
Total 330.05 · F U T A Payable				0.00	9.36	-91.12
330.06 · S U T A Payable						0.00
Paycheck	06/25/2019	5454	Martin, Frank L		2.58	-2.58
Paycheck	06/25/2019	5456	Padavana, Paul A		14.98	-17.56
Paycheck	06/25/2019	5457	Titchenal, Darle...		5.82	-23.38
Liability Check	06/25/2019	E-pay	EDD	23.38		0.00
Liability Adjust	06/28/2019				0.01	-0.01
Liability Check	06/28/2019	E-pay	EDD	0.01		0.00
Total 330.06 · S U T A Payable				23.39	23.39	0.00
330.07 · ETT						0.00
Paycheck	06/25/2019	5454	Martin, Frank L		1.22	-1.22
Paycheck	06/25/2019	5456	Padavana, Paul A		1.00	-2.22
Paycheck	06/25/2019	5457	Titchenal, Darle...		0.39	-2.61
Liability Check	06/25/2019	E-pay	EDD	2.61		0.00
Liability Check	06/28/2019	E-pay	EDD	0.00		0.00
Total 330.07 · ETT				2.61	2.61	0.00
330 · Payroll Liabilities - Other						0.00
Paycheck	06/25/2019	5454	Martin, Frank L	0.00		0.00
Paycheck	06/25/2019	5456	Padavana, Paul A	0.00		0.00
Paycheck	06/25/2019	5457	Titchenal, Darle...	0.00		0.00
Liability Check	06/25/2019	Epay	United States Tr...	0.00		0.00
Total 330 · Payroll Liabilities - Other				0.00	0.00	0.00
Total 330 · Payroll Liabilities				568.17	577.53	-91.12
511 · Members Equity						-542.00
Total 511 · Members Equity						-542.00
512 · Retained Earnings						-215,806.35
Total 512 · Retained Earnings						-215,806.35
601 · Membership Dues						0.00
General Journal	06/01/2019	CPA...			24,403.50	-24,403.50
Total 601 · Membership Dues				0.00	24,403.50	-24,403.50
602 · Bank Interest						0.00
Deposit	06/30/2019				0.64	-0.64
Deposit	06/30/2019				9.85	-10.49
Total 602 · Bank Interest				0.00	10.49	-10.49
604 · Advertising & Newsletter						0.00
Deposit	06/24/2019				20.00	-20.00
Total 604 · Advertising & Newsletter				0.00	20.00	-20.00
606 · Clubhouse Rental/Barn						0.00
Check	06/04/2019		Returned Item &...	100.00		100.00

Willow Springs Association
General Ledger
As of June 30, 2019

Type	Date	Num	Name	Debit	Credit	Balance
Deposit	06/06/2019				325.00	-225.00
Deposit	06/17/2019				100.00	-325.00
Deposit	06/17/2019				100.00	-425.00
Check	06/18/2019	5444		100.00		-325.00
Deposit	06/18/2019				320.00	-645.00
Deposit	06/24/2019				100.00	-745.00
Deposit	06/27/2019				450.00	-1,195.00
Deposit	06/27/2019				100.00	-1,295.00
Total 606 · Clubhouse Rental/Barn				200.00	1,495.00	-1,295.00
711 · Salaries & Wages						0.00
711.01 · Wages-Office						0.00
Paycheck	06/25/2019	5454	Martin, Frank L	1,215.00		1,215.00
Paycheck	06/25/2019	5457	Titchenal, Darle...	388.00		1,603.00
Liability Adjust	06/28/2019			0.01		1,603.01
Total 711.01 · Wages-Office				1,603.01	0.00	1,603.01
711.02 · Wages - Maintenance						0.00
Paycheck	06/25/2019	5456	Padavana, Paul A	999.00		999.00
Total 711.02 · Wages - Maintenance				999.00	0.00	999.00
Total 711 · Salaries & Wages				2,602.01	0.00	2,602.01
730 · Service Charge						0.00
Check	06/04/2019		Returned Item &...	7.50		7.50
Total 730 · Service Charge				7.50	0.00	7.50
738 · Depreciation						0.00
General Journal	06/01/2019	CPA...		894.34		894.34
Total 738 · Depreciation				894.34	0.00	894.34
758 · Insurance						0.00
758.01 · Workman Comp Insurance						0.00
Paycheck	06/25/2019	5454	Martin, Frank L	11.06		11.06
Paycheck	06/25/2019	5456	Padavana, Paul A	66.43		77.49
Paycheck	06/25/2019	5457	Titchenal, Darle...	3.53		81.02
Total 758.01 · Workman Comp Insurance				81.02	0.00	81.02
Total 758 · Insurance				81.02	0.00	81.02
765 · Legal & Professional Services						0.00
Check	06/10/2019	5436	Robert A. Hawk...	250.00		250.00
Total 765 · Legal & Professional Services				250.00	0.00	250.00
767 · Maintenance						0.00
767.03 · Lake Maintenance						0.00
Check	06/25/2019	5453	The Lake Doctors	895.00		895.00
Total 767.03 · Lake Maintenance				895.00	0.00	895.00
Total 767 · Maintenance				895.00	0.00	895.00
768 · Mileage Expense						0.00
Check	06/27/2019	5459	Padavana, Paul A	8.48		8.48
Check	06/27/2019	5460	Martin, Frank L	104.53		113.01
Total 768 · Mileage Expense				113.01	0.00	113.01
770 · Office Expense & Postage						0.00
Check	06/03/2019	5434	Postmaster	118.00		118.00
Check	06/10/2019	5438	The Union Dem...	71.55		189.55
Check	06/18/2019	5443	Cal.Net	39.50		229.05
Check	06/25/2019	5447	Neopost USA	234.43		463.48
Check	06/25/2019	5452	Cal.Net	39.50		502.98
Total 770 · Office Expense & Postage				502.98	0.00	502.98

**Willow Springs Association
General Ledger
As of June 30, 2019**

Type	Date	Num	Name	Debit	Credit	Balance
778 - Repairs & Maintenance						0.00
778.02 - Repairs/Maintenance - Ground						0.00
Check	06/18/2019	5442	Dave Alley Tree ...	150.00		150.00
Total 778.02 - Repairs/Maintenance - Ground				150.00	0.00	150.00
Total 778 - Repairs & Maintenance				150.00	0.00	150.00
779 - Cleaning Service						0.00
Check	06/03/2019	5433	Wheeler, April	800.00		800.00
Total 779 - Cleaning Service				800.00	0.00	800.00
782 - Supplies						0.00
782.02 - Maintenance Supplies						0.00
Check	06/10/2019	5437	Reich's Outpost	76.56		76.56
Total 782.02 - Maintenance Supplies				76.56	0.00	76.56
782.03 - Park Supplies						0.00
Check	06/03/2019	5435	Twain Harte Lu...	60.13		60.13
Check	06/25/2019	5448	Tidy Tech	41.18		101.31
Total 782.03 - Park Supplies				101.31	0.00	101.31
Total 782 - Supplies				177.87	0.00	177.87
787 - Taxes - Payroll						0.00
Paycheck	06/25/2019	5454	Martin, Frank L	97.78		97.78
Paycheck	06/25/2019	5456	Padavana, Paul A	98.41		196.19
Paycheck	06/25/2019	5457	Titchenal, Darle...	38.23		234.42
Liability Adjust	06/28/2019			0.01		234.43
Total 787 - Taxes - Payroll				234.43	0.00	234.43
790 - Telephone						0.00
Check	06/25/2019	5445	A T & T	144.11		144.11
Check	06/25/2019	5446	Integrated Servi...	20.35		164.46
Total 790 - Telephone				164.46	0.00	164.46
795 - Utilities & Garbage						0.00
795.01 - Water & Sewer						0.00
Check	06/25/2019	5451	TUD	90.00		90.00
Total 795.01 - Water & Sewer				90.00	0.00	90.00
795 - Utilities & Garbage - Other						0.00
Check	06/10/2019	5439	Waste Manage...	119.13		119.13
Total 795 - Utilities & Garbage - Other				119.13	0.00	119.13
Total 795 - Utilities & Garbage				209.13	0.00	209.13
TOTAL				58,289.73	58,289.73	0.00