

MT BAKER RIM COMMUNITY CLUB
BOARD OF DIRECTORS
MEETING MINUTES
August 16, 2019

I. CALL TO ORDER

- A. Lisa Beliveau, President called the regular Board meeting to order at 7:30 PM at the clubhouse.
 - A quorum was present.
- B. Minutes recorded by Christy Ables, Office Manager in absence of Secretary and Vice President.

II. ROLL CALL

- A. Board Directors Present:
 - ✓ Lisa Beliveau, President
 - ✓ Chris Park, Treasurer
 - ✓ Peter Hauser, Property Standards
 - ✓ Roy Massie, Grounds & Maintenance
 - ✓ Peter Berow, Past-PresidentDirectors Absent: Julie Brown, Secretary; Mark Svetcos, VP & Violations; Seth Carson, Legal & Insurance; Angie Griffin, Member Relations
- B. Others Present:
 - ✓ Staff: Christy Ables, Office Manager; Tex Devenport, Caretaker; Angela Urso, Bookkeeper
 - ✓ Number of Members/Owners in attendance: 1

III. APPROVAL OF MINUTES

- A. May 17, 2019 Board Meeting Minutes – Postpone until next meeting.
- B. June 22, 2019 Special Meeting to appoint director and officer positions – **MSUC**¹ as submitted.
- C. *July 19, 2019 Board Meeting Minutes – No meeting held since quorum not present.*

IV. MEMBER/OWNER OPEN FORUM

Members invited to address the Board with matters of concern. Statements limited to 5 minutes.

- A. Member asked to clarify fines for rental violations.

V. CORRESPONDENCE

- A. Construction noise complaint. Lisa Beliveau moved to adopt policy that if a noise complaint is raised, addressed, and there is immediate compliance, no violation issued. Set expectations with community that we are small association, minimally staffed. Seconded and unanimously carried.
RESOLVED: Policy adopted to not issue violation fines or record formal documentation when noise complaints are addressed with immediate compliance.
- B. BBQ grill reservations and propane policy. Policy proposed that BBQ grill be first-come, first-serve and users supply own propane. Liability concerns discussed. Roy Massie moved to remove BBQ grill from pool area until liability concerns and usage policy adopted. Seconded and unanimously carried.
RESOLVED: Motion carried to remove BBQ grill from pool area until liability concerns addressed by insurance company and usage policy adopted.
- C. Notice of property tax lien foreclosure for 11093. MBR has recorded legal interest (continuing lien for unpaid dues) and thus has option to pay property taxes and fees by Nov. 21, 2019 to prevent property from tax foreclosure sale. Angela gave briefing of lien balance and collection attempts. Lisa Beliveau moved to postpone action until next meeting to allow Legal & Insurance Director to review. Seconded and unanimously carried.
RESOLVED: Motion to postpone action until the next Board meeting adopted.

¹ MSUC = Moved, Seconded, Unanimously Carried

VI. DIRECTOR REPORTS

- A. Property Standards – Peter Hauser reviewed written report distributed prior to and at meeting (attached, member names redacted). Procedure and record-keeping process for tree requests discussed.
- B. Treasurer – Chris Park read written report distributed prior to and at meeting (attached). Caretaker Tex Devenport requested additional recycling pick-up to accommodate increase in vacation rentals. Chris Park moved to add an extra recycling pick-up per month. Revenue from registration fees supports need. Seconded and unanimously carried.
RESOLVED: Motion to add extra recycling pick-up per month adopted.
- A. Grounds & Maintenance – Roy Massie gave verbal report on various maintenance efforts including repair of pool heater, evaluation of MBR lots for plow-truck garage (no suitable location), and his completion of MBR septic inspections. Excellent pool inspection report from DOH, pool supply room complimented as ‘best in county.’ Trip hazard from uneven deck no longer cited due to caretakers’ work grinding/planing surface, prompting discussion to revisit need for capital expenditure to replace deck this year.

VII. FINANCIAL REPORT – Financial statements for month ending July 31, 2019 included with attached Treasurer Report (A/R Aging Summary removed for member privacy).

- A. Cash balances as of 7/31/19
- | | |
|-----------------|------------|
| Operating | \$ 121,023 |
| Reserves | \$ 257,651 |
| Const. Deposits | \$ 18,003 |
- B. Delinquencies >30 days \$ 3,787
(Balances from installment payment plans in good standing excluded)

VIII. UNFINISHED BUSINESS

IX. NEW BUSINESS

- A. Path to Glacier Creek Rd. (AGM action item) **MSUC**² to make room around rear gate for foot/bike traffic to access Glacier Creek Rd.
- B. Committee to explore pay-per-use of amenities for renters. (AGM action item) Chris Park noted need for financial analysis. Peter Hauser moved to postpone discussion on formation of committee to October board meeting. **MSUC.**
- C. Social events Program Manager. Dawn Chaplin to continue as authorized user of Social account debit card and clubhouse key holder to plan and facilitating MBR social events. **MSUC.**
- D. September Board meeting time. Julie Brown requested by email to move next Board meeting from the third Friday of the month to September, 13, 2019. **MSUC.**

X. NEXT MEETING DATE

- A. The next Board meeting is scheduled for **September 13, 2019** at 7 p.m. in the clubhouse.

XI. ADJOURNMENT

- A. There being no further business the meeting was adjourned at 10:20 pm.

APPROVED:

SECRETARY _____ **DATE** _____

² MSUC = Moved, Seconded, Unanimously Carried

August 2019 Treasurer Report **For Month Ending July 31, 2019**

By Chris Park

Cash balance as of July 31, 2019 was \$395,838 and consisted of \$121,023 allocated to the operating fund, \$258,811 allocated to the replacement fund and \$16,003 held in construction deposits.

Accounts receivable as of July 31st was \$5,854 compared to approximately \$4,844 in 2018. There were very few dues accounts which were not collected, and the remaining dues largely relate to three members. The progress on collections is due to Angela's persistence in following up with members. Liens have been levied against members who haven't paid their 2019 dues.

Revenue for the six months ended July 31st was \$333,102 and has exceeded budgeted revenue by \$12,064 largely due to a recovery of a bad debt relating to the collection from a member of past year's dues and fines for \$12,038 and rental fee income of \$12,100. Total Member's Dues of \$297,337, matching the 2019 budget, have been recognized as income.

We are currently past the halfway point of the 2019 fiscal year and the following trends have emerged: repairs and maintenance, supplies and utilities will all be over budget this year but to what extent remains to be seen due to the seasonality of some of the expenditures such as pool supplies. It should be noted that a large amount of the repairs and maintenance relating to the catch up of road maintenance for the past two years was expended during the month for approximately \$26k when new speed bumps were installed, and road maintenance was completed.

Capital expended during year is related to covering for the road sand in the amount of \$7,613. Design options for the garage shop rebuild are still being considered and the majority of the capital projects are expected to occur over later in the summer or the fall and include the pool deck repair and the club house floors.

A copy of the financial statements have been attached to this report for further details.

Mt. Baker Rim Community Club
Balance Sheet Prev Year Comparison
As of July 31, 2019

	Jul 31, 19	Jul 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
CASH			
1020 · Petty Cash - Office	994.40	517.00	477.40
1025 · PayPal Online Account	9.41	62.51	(53.10)
1080 · Peoples Business Checking	10,686.18	7,399.95	3,286.23
1082 · Peoples Business Savings	107,129.91	111,675.72	(4,545.81)
1084 · Peoples Construction Deposits	16,003.24	14,003.39	1,999.85
1086 · Peoples GM Debit Card	2,204.05	716.60	1,487.45
1088 · Peoples Social Card	392.95	137.20	255.75
1090 · First Federal RESERVES MMA new	153,275.93	158,070.96	(4,795.03)
1091 · First Fed Checking	500.00	500.00	0.00
1093 · First Fed 2YR CD	52,214.61	51,298.75	915.86
1094 · First Fed 3YR CD	52,427.96	51,518.48	909.48
Total CASH	395,838.64	395,900.56	(61.92)
Total Checking/Savings	395,838.64	395,900.56	(61.92)
Accounts Receivable			
1200 · Accounts Receivable	5,854.19	4,844.68	1,009.51
Total Accounts Receivable	5,854.19	4,844.68	1,009.51
Other Current Assets			
1310 · Prepaid Insurance	7,082.81	7,081.19	1.62
1499 · Undeposited Funds	0.00	176.50	(176.50)
Total Other Current Assets	7,082.81	7,257.69	(174.88)
Total Current Assets	408,775.64	408,002.93	772.71
Fixed Assets			
1600 · BUILDING IMPROVEMENTS			
1620 · Original Cost	563,160.95	563,160.95	0.00
1625 · Depreciation	(284,678.32)	(265,397.25)	(19,281.07)
Total 1600 · BUILDING IMPROVEMENTS	278,482.63	297,763.70	(19,281.07)
1630 · ROAD IMPROVEMENTS			
1640 · Original Cost	338,792.00	338,792.00	0.00
1645 · Depreciation	(338,792.00)	(338,792.00)	0.00
1630 · ROAD IMPROVEMENTS - Other	111.72	0.00	111.72
Total 1630 · ROAD IMPROVEMENTS	111.72	0.00	111.72
1650 · EQUIPMENT, OTHER			
1660 · Original Cost	101,795.23	101,795.23	0.00
1665 · Depreciation	(91,091.64)	(86,490.42)	(4,601.22)
Total 1650 · EQUIPMENT, OTHER	10,703.59	15,304.81	(4,601.22)
1670 · VEHICLES			
1680 · Original Cost	38,675.00	38,675.00	0.00
1685 · Depreciation	(36,265.96)	(35,805.20)	(460.76)
Total 1670 · VEHICLES	2,409.04	2,869.80	(460.76)
Total Fixed Assets	291,706.98	315,938.31	(24,231.33)
Other Assets			
1911 · Stock - CHS, Inc.	4,787.92	4,787.92	0.00
Total Other Assets	4,787.92	4,787.92	0.00
TOTAL ASSETS	705,270.54	728,729.16	(23,458.62)

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08/09/19

Accrual Basis

Mt. Baker Rim Community Club
Balance Sheet Prev Year Comparison
As of July 31, 2019

	Jul 31, 19	Jul 31, 18	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2080 · Prepaid Dues	1,350.00	1,347.32	2.68
2100 · Payroll Liabilities	2,975.08	2,964.83	10.25
2200 · Federal Income Tax Payable	(150.00)	0.00	(150.00)
2250 · Deposits Held for Contractors	16,000.00	16,000.00	0.00
Total Other Current Liabilities	<u>20,175.08</u>	<u>20,312.15</u>	<u>(137.07)</u>
Total Current Liabilities	<u>20,175.08</u>	<u>20,312.15</u>	<u>(137.07)</u>
Total Liabilities	20,175.08	20,312.15	(137.07)
Equity			
3015 · Retained Earnings	16,281.79	(51,938.45)	68,220.24
3020 · Operating Fund	322,790.23	407,474.23	(84,684.00)
3030 · Replacement Fund	254,769.00	222,024.00	32,745.00
Net Income	91,254.44	130,857.23	(39,602.79)
Total Equity	<u>685,095.46</u>	<u>708,417.01</u>	<u>(23,321.55)</u>
TOTAL LIABILITIES & EQUITY	<u>705,270.54</u>	<u>728,729.16</u>	<u>(23,458.62)</u>

Mt. Baker Rim Community Club
Profit & Loss Budget vs. Actual
 January through July 2019

	Jan - Jul 19	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010 · Members Dues	297,337.50	295,988.00	100.5%
4018 · Rental Income - Apartment	3,600.00		100.0%
4030 · Members Interest	360.90	400.00	90.2%
4050 · Members Lien Fees	1,600.00		100.0%
4101 · Member Gate Card	620.00	1,300.00	47.7%
4102 · Vendor Gate Card	650.00	2,000.00	32.5%
4140 · Interest Income	2,345.10	3,500.00	67.0%
4165 · Recovery of Bad Debt	12,038.57		100.0%
4168 · Clubhouse Rental Income	350.00	350.00	100.0%
4169 · Violations Income	100.00	1,000.00	10.0%
4173 · Renter Fee Income	12,100.00	14,000.00	86.4%
4175 · Transfer Fees	1,950.00	2,500.00	78.0%
4176 · Social Function Income	50.00		100.0%
Total Income	333,102.07	321,038.00	103.8%
Gross Profit	333,102.07	321,038.00	103.8%
Expense			
5000 · ADMINISTRATION			
5005 · Accounting Expense	8,550.00	8,500.00	100.6%
5006 · Bookkeeping		250.00	
5011 · Bank Service Charges	49.53	60.00	82.6%
5012 · Credit Card Fees	2,900.63	1,900.00	152.7%
5021 · Gate Card Expense	698.08	1,000.00	69.8%
5024 · Annual General Meeting Expense	1,436.40	1,400.00	102.6%
5025 · General Admin./Directors	1,754.03	625.00	280.6%
5028 · Internet Access	779.94	1,600.00	48.7%
5030 · Legal	1,216.50		
5031 · Legal - Filing Fees		200.00	
5032 · Attorney Fees		500.00	
5035 · Licenses & Permits	800.97	700.00	114.4%
5036 · Mileage		50.00	
5045 · Office Supplies	741.07	1,500.00	49.4%
5046 · Postage	114.65	750.00	15.3%
5047 · Computer Software		225.00	
5050 · Social Functions	156.54		100.0%
5060 · Training	325.00	300.00	108.3%
5061 · Amazon Prime Annual Fee		110.00	
5064 · Website	240.00	350.00	68.6%
5120 · General Insurance	16,997.13	15,250.00	111.5%
Total 5000 · ADMINISTRATION	36,760.47	35,270.00	104.2%
5200 · MAINTENANCE & REPAIR			
5210 · Clubhouse-Maintenance	407.17	1,200.00	33.9%
5215 · Gate House-Maintenance	3,555.10	600.00	592.5%
5216 · Office Maintenance		300.00	
5220 · Gate/Security-Maintenance	2,795.55	1,200.00	233.0%
5225 · Pool-Maintenance & Repair	335.60	1,200.00	28.0%
5230 · Grounds-Maintenance	1,848.71	2,400.00	77.0%
5231 · Roads-Maintenance/Paving	27,253.57	18,000.00	151.4%
5235 · Compactor Maintenance		500.00	
5240 · Tree Removal	2,929.50	1,200.00	244.1%
Total 5200 · MAINTENANCE & REPAIR	39,125.20	26,600.00	147.1%
5300 · SUPPLIES			
5310 · Other Supplies	805.49		100.0%
5311 · Clubhouse Supplies	1,765.94	1,100.00	160.5%
5320 · Pool Supplies	9,954.20	8,000.00	124.4%
5325 · Tools	778.26	900.00	86.5%
Total 5300 · SUPPLIES	13,303.89	10,000.00	133.0%
5400 · TAXES			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	194.25	350.00	55.5%

Mt. Baker Rim Community Club Profit & Loss Budget vs. Actual January through July 2019

	Jan - Jul 19	Budget	% of Budget
5412 · FICA/Medicare	7,214.09	10,500.00	68.7%
5414 · State Unemployment Tax	361.59	200.00	180.8%
5415 · Labor & Industries	1,569.40	3,750.00	41.9%
Total 5410 · Payroll Taxes	9,339.33	14,800.00	63.1%
5420 · Income Taxes	273.00		100.0%
5430 · Property Tax - Gatehouse	209.00	225.00	92.9%
5435 · Property Tax - MBR lots	17.90	18.00	99.4%
Total 5400 · TAXES	9,839.23	15,043.00	65.4%
5500 · UTILITIES			
5510 · Telephone	862.49	1,800.00	47.9%
5515 · Garbage	9,569.99	13,500.00	70.9%
5516 · Recycling	4,308.42	5,000.00	86.2%
5520 · Gate House-Power	1,515.36	3,000.00	50.5%
5525 · Clubhouse-Power	2,601.06	5,500.00	47.3%
5530 · Storage Shed-Power	66.05	250.00	26.4%
5535 · Gate House-Water	150.42	300.00	50.1%
5537 · Propane	3,678.90	9,000.00	40.9%
5540 · Clubhouse-Water	316.41	600.00	52.7%
5545 · Clubhouse-Wi-Fi Internet	1,139.88	2,300.00	49.6%
Total 5500 · UTILITIES	24,208.98	41,250.00	58.7%
5600 · VEHICLE/EQUIPMENT			
5610 · Fuel	2,259.11	2,750.00	82.1%
5615 · Maintenance & Repair-Vehicles	640.83	2,500.00	25.6%
Total 5600 · VEHICLE/EQUIPMENT	2,899.94	5,250.00	55.2%
5700 · WAGES & BENEFITS			
5715 · Salary - Caretaker	30,056.57	49,000.00	61.3%
5720 · Wages - Bookkeeper	13,369.90	24,000.00	55.7%
5721 · Wages - MBR Office Manager	18,265.04	22,000.00	83.0%
5724 · Wages - Seasonal PT Caretaker	1,560.00		
5725 · Wages - Asst. Caretaker	22,525.68	39,000.00	57.8%
5726 · Wages - PT Asst. Caretaker	2,812.80	10,000.00	28.1%
5727 · IRA Contributions	1,153.05	4,000.00	28.8%
Total 5700 · WAGES & BENEFITS	89,743.04	148,000.00	60.6%
6560 · Payroll Expenses	1,292.58	2,100.00	61.6%
66900 · Reconciliation Discrepancies	(1,073.98)		
Total Expense	216,099.35	283,513.00	76.2%
Net Ordinary Income	117,002.72	37,525.00	311.8%
Other Income/Expense			
Other Expense			
8070 · Operating Reserve	(11,025.00)	42,000.00	(26.3)%
8500 · CAPITAL EXPENDITURES			
8510 · Building Improvements			
8555 · Sand Cover	7,613.70		100.0%
Total 8510 · Building Improvements	7,613.70		100.0%
8530 · New Equipment			
8538 · Office Equipment	3,154.98		100.0%
Total 8530 · New Equipment	3,154.98		100.0%
8560 · Capital Reserve Fund	11,025.00		
Total 8500 · CAPITAL EXPENDITURES	21,793.68		100.0%
8600 · Depreciation Expense	14,979.60		
Total Other Expense	25,748.28	42,000.00	61.3%
Net Other Income	(25,748.28)	(42,000.00)	61.3%
Net Income	91,254.44	(4,475.00)	(2,039.2)%

Mt. Baker Rim Community Club
Profit & Loss Prev Year Comparison
 January through July 2019

	Jan - Jul 19	Jan - Jul 18	\$ Change
Ordinary Income/Expense			
Income			
4010 · Members Dues	297,337.50	295,987.50	1,350.00
4018 · Rental Income - Apartment	3,600.00	0.00	3,600.00
4030 · Members Interest	360.90	190.81	170.09
4050 · Members Lien Fees	1,600.00	350.00	1,250.00
4101 · Member Gate Card	620.00	790.00	(170.00)
4102 · Vendor Gate Card	650.00	1,310.00	(660.00)
4140 · Interest Income	2,345.10	2,317.08	28.02
4165 · Recovery of Bad Debt	12,038.57	0.00	12,038.57
4168 · Clubhouse Rental Income	350.00	700.00	(350.00)
4169 · Violations Income	100.00	4,525.00	(4,425.00)
4173 · Renter Fee Income	12,100.00	12,100.00	0.00
4175 · Transfer Fees	1,950.00	1,350.00	600.00
4176 · Social Function Income	50.00	0.00	50.00
Total Income	333,102.07	319,620.39	13,481.68
Gross Profit	333,102.07	319,620.39	13,481.68
Expense			
5000 · ADMINISTRATION			
5005 · Accounting Expense	8,550.00	8,200.00	350.00
5011 · Bank Service Charges	49.53	38.20	11.33
5012 · Credit Card Fees	2,900.63	2,120.06	780.57
5021 · Gate Card Expense	698.08	857.02	(158.94)
5024 · Annual General Meeting Expense	1,436.40	928.95	507.45
5025 · General Admin./Directors	1,754.03	367.17	1,386.86
5028 · Internet Access	779.94	909.93	(129.99)
5030 · Legal	1,216.50	0.00	1,216.50
5031 · Legal - Filing Fees	0.00	75.00	(75.00)
5035 · Licenses & Permits	800.97	628.00	172.97
5045 · Office Supplies	741.07	880.04	(138.97)
5046 · Postage	114.65	225.60	(110.95)
5047 · Computer Software	0.00	34.08	(34.08)
5050 · Social Functions	156.54	233.97	(77.43)
5060 · Training	325.00	0.00	325.00
5064 · Website	240.00	203.96	36.04
5120 · General Insurance	16,997.13	17,269.45	(272.32)
Total 5000 · ADMINISTRATION	36,760.47	32,971.43	3,789.04
5200 · MAINTENANCE & REPAIR			
5210 · Clubhouse-Maintenance	407.17	479.68	(72.51)
5215 · Gate House-Maintenance	3,555.10	863.50	2,691.60
5220 · Gate/Security-Maintenance	2,795.55	1,714.43	1,081.12
5225 · Pool-Maintenance & Repair	335.60	168.91	166.69
5230 · Grounds-Maintenance	1,848.71	784.89	1,063.82
5231 · Roads-Maintenance/Paving	27,253.57	0.00	27,253.57
5235 · Compactor Maintenance	0.00	70.15	(70.15)
5240 · Tree Removal	2,929.50	1,302.00	1,627.50
Total 5200 · MAINTENANCE & REPAIR	39,125.20	5,383.56	33,741.64
5300 · SUPPLIES			
5310 · Other Supplies	805.49	0.00	805.49
5311 · Clubhouse Supplies	1,765.94	1,069.17	696.77
5320 · Pool Supplies	9,954.20	7,129.47	2,824.73
5325 · Tools	778.26	487.93	290.33
Total 5300 · SUPPLIES	13,303.89	8,686.57	4,617.32
5400 · TAXES			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	194.25	193.46	0.79
5412 · FICA/Medicare	7,214.09	6,527.32	686.77
5414 · State Unemployment Tax	361.59	111.04	250.55
5415 · Labor & Industries	1,569.40	1,594.39	(24.99)
Total 5410 · Payroll Taxes	9,339.33	8,426.21	913.12

Mt. Baker Rim Community Club
Profit & Loss Prev Year Comparison
January through July 2019

	Jan - Jul 19	Jan - Jul 18	\$ Change
5420 · Income Taxes	273.00	220.00	53.00
5430 · Property Tax - Gatehouse	209.00	209.00	0.00
5435 · Property Tax - MBR lots	17.90	17.90	0.00
Total 5400 · TAXES	9,839.23	8,873.11	966.12
5500 · UTILITIES			
5510 · Telephone	862.49	965.03	(102.54)
5515 · Garbage	9,569.99	7,315.94	2,254.05
5516 · Recycling	4,308.42	3,382.09	926.33
5520 · Gate House-Power	1,515.36	1,961.45	(446.09)
5525 · Clubhouse-Power	2,601.06	2,687.93	(86.87)
5530 · Storage Shed-Power	66.05	76.45	(10.40)
5535 · Gate House-Water	150.42	150.63	(0.21)
5537 · Propane	3,678.90	4,680.03	(1,001.13)
5540 · Clubhouse-Water	316.41	303.76	12.65
5545 · Clubhouse-Wi-Fi Internet	1,139.88	1,329.86	(189.98)
5550 · MBR Lots - Water	0.00	(134.00)	134.00
Total 5500 · UTILITIES	24,208.98	22,719.17	1,489.81
5600 · VEHICLE/EQUIPMENT			
5610 · Fuel	2,259.11	2,375.81	(116.70)
5615 · Maintenance & Repair-Vehicles	640.83	1,425.39	(784.56)
Total 5600 · VEHICLE/EQUIPMENT	2,899.94	3,801.20	(901.26)
5700 · WAGES & BENEFITS			
5710 · Employee Medical	0.00	250.00	(250.00)
5715 · Salary - Caretaker	30,056.57	27,865.55	2,191.02
5720 · Wages - Bookkeeper	13,369.90	13,048.25	321.65
5721 · Wages - MBR Office Manager	18,265.04	13,364.00	4,901.04
5724 · Wages - Seasonal PT Caretaker	1,560.00	0.00	1,560.00
5725 · Wages - Asst. Caretaker	22,525.68	21,811.50	714.18
5726 · Wages - PT Asst. Caretaker	2,812.80	4,237.50	(1,424.70)
5727 · IRA Contributions	1,153.05	2,001.93	(848.88)
Total 5700 · WAGES & BENEFITS	89,743.04	82,578.73	7,164.31
6560 · Payroll Expenses	1,292.58	1,192.88	99.70
66900 · Reconciliation Discrepancies	(1,073.98)	0.00	(1,073.98)
Total Expense	216,099.35	166,206.65	49,892.70
Net Ordinary Income	117,002.72	153,413.74	(36,411.02)
Other Income/Expense			
Other Expense			
8070 · Operating Reserve	(11,025.00)	0.00	(11,025.00)
8500 · CAPITAL EXPENDITURES			
8510 · Building Improvements			
8515 · Clubhouse			
8550 · Siding Improvements	0.00	(116.03)	116.03
8552 · Tiling Bathrooms	0.00	7,756.34	(7,756.34)
8554 · Lighting Project Clubhouse	0.00	1,808.77	(1,808.77)
Total 8515 · Clubhouse	0.00	9,449.08	(9,449.08)
8555 · Sand Cover	7,613.70	0.00	7,613.70
Total 8510 · Building Improvements	7,613.70	9,449.08	(1,835.38)
8530 · New Equipment			
8538 · Office Equipment	3,154.98	0.00	3,154.98
Total 8530 · New Equipment	3,154.98	0.00	3,154.98
8560 · Capital Reserve Fund	11,025.00	0.00	11,025.00
Total 8500 · CAPITAL EXPENDITURES	21,793.68	9,449.08	12,344.60

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Accrual Basis

Mt. Baker Rim Community Club
Profit & Loss Prev Year Comparison
January through July 2019

	<u>Jan - Jul 19</u>	<u>Jan - Jul 18</u>	<u>\$ Change</u>
8600 - Depreciation Expense	14,979.60	13,107.43	1,872.17
Total Other Expense	<u>25,748.28</u>	<u>22,556.51</u>	<u>3,191.77</u>
Net Other Income	<u>(25,748.28)</u>	<u>(22,556.51)</u>	<u>(3,191.77)</u>
Net Income	<u>91,254.44</u>	<u>130,857.23</u>	<u>(39,602.79)</u>

Mt. Baker Rim Community Club
Monthly Expense Report
 July 2019

Ordinary Income/Expense	Jul 19	Jul 18	Jan - Jul 19
Expense			
5000 · ADMINISTRATION			
5005 · Accounting Expense	0.00	0.00	8,550.00
5011 · Bank Service Charges	5.95	0.00	49.53
5012 · Credit Card Fees	43.62	39.04	2,900.63
5021 · Gate Card Expense	0.00	0.00	698.08
5024 · Annual General Meeting Expense	0.00	0.00	1,436.40
5025 · General Admin./Directors	0.00	0.00	1,754.03
5028 · Internet Access	129.99	129.99	779.94
5030 · Legal	0.00	0.00	1,216.50
5035 · Licenses & Permits	0.00	0.00	800.97
5045 · Office Supplies	301.60	203.25	741.07
5046 · Postage	0.00	0.00	114.65
5050 · Social Functions	0.00	178.68	156.54
5060 · Training	325.00	0.00	325.00
5064 · Website	0.00	0.00	240.00
5120 · General Insurance	0.00	0.00	16,997.13
Total 5000 · ADMINISTRATION	806.16	550.96	36,760.47
5200 · MAINTENANCE & REPAIR			
5210 · Clubhouse-Maintenance	0.00	100.00	407.17
5215 · Gate House-Maintenance	0.00	163.08	3,555.10
5220 · Gate/Security-Maintenance	683.54	47.70	2,795.55
5225 · Pool-Maintenance & Repair	0.00	0.00	335.60
5230 · Grounds-Maintenance	140.54	41.06	1,848.71
5231 · Roads-Maintenance/Paving	26,317.76	0.00	27,253.57
5240 · Tree Removal	2,929.50	0.00	2,929.50
Total 5200 · MAINTENANCE & REPAIR	30,071.34	351.84	39,125.20
5300 · SUPPLIES			
5310 · Other Supplies	65.13	0.00	805.49
5311 · Clubhouse Supplies	373.14	81.19	1,765.94
5320 · Pool Supplies	2,943.27	2,030.77	9,954.20
5325 · Tools	0.00	119.00	778.26
Total 5300 · SUPPLIES	3,381.54	2,230.96	13,303.89
5400 · TAXES			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	12.91	10.67	194.25
5412 · FICA/Medicare	1,424.40	1,337.77	7,214.09
5414 · State Unemployment Tax	71.38	22.77	361.59
5415 · Labor & Industries	432.39	402.43	1,569.40
Total 5410 · Payroll Taxes	1,941.08	1,773.64	9,339.33
5420 · Income Taxes	0.00	0.00	273.00
5430 · Property Tax - Gatehouse	0.00	0.00	209.00
5435 · Property Tax - MBR lots	0.00	0.00	17.90
Total 5400 · TAXES	1,941.08	1,773.64	9,839.23
5500 · UTILITIES			
5510 · Telephone	156.42	136.36	862.49
5515 · Garbage	1,163.35	1,181.77	9,569.99
5516 · Recycling	718.07	582.84	4,308.42
5520 · Gate House-Power	126.25	124.42	1,515.36
5525 · Clubhouse-Power	691.67	419.67	2,601.06
5530 · Storage Shed-Power	24.81	19.70	66.05
5535 · Gate House-Water	75.21	75.21	150.42
5537 · Propane	1,228.93	1,190.90	3,678.90
5540 · Clubhouse-Water	173.43	170.04	316.41
5545 · Clubhouse-Wi-Fi Internet	189.98	189.98	1,139.88
Total 5500 · UTILITIES	4,548.12	4,090.89	24,208.98

Mt. Baker Rim Community Club
Monthly Expense Report
July 2019

	Jul 19	Jul 18	Jan - Jul 19
5600 · VEHICLE/EQUIPMENT			
5610 · Fuel	259.34	393.45	2,259.11
5615 · Maintenance & Repair-Vehicles	0.00	0.00	640.83
Total 5600 · VEHICLE/EQUIPMENT	259.34	393.45	2,899.94
5700 · WAGES & BENEFITS			
5715 · Salary - Caretaker	6,180.00	5,573.07	30,056.57
5720 · Wages - Bookkeeper	2,138.02	2,840.50	13,369.90
5721 · Wages - MBR Office Manager	3,624.57	2,856.00	18,265.04
5724 · Wages - Seasonal PT Caretaker	870.00	0.00	1,560.00
5725 · Wages - Asst. Caretaker	4,524.39	4,440.00	22,525.68
5726 · Wages - PT Asst. Caretaker	1,282.35	1,777.50	2,812.80
5727 · IRA Contributions	199.88	385.61	1,153.05
Total 5700 · WAGES & BENEFITS	18,819.21	17,872.68	89,743.04
6560 · Payroll Expenses	231.00	148.70	1,292.58
66900 · Reconciliation Discrepancies	0.00	0.00	(1,073.98)
Total Expense	60,057.79	27,413.12	216,099.35
Net Ordinary Income	(60,057.79)	(27,413.12)	(216,099.35)
Other Income/Expense			
Other Expense			
8070 · Operating Reserve	0.00	0.00	(11,025.00)
8500 · CAPITAL EXPENDITURES			
8510 · Building Improvements			
8555 · Sand Cover	0.00	0.00	7,613.70
Total 8510 · Building Improvements	0.00	0.00	7,613.70
8530 · New Equipment			
8538 · Office Equipment	0.00	0.00	3,154.98
Total 8530 · New Equipment	0.00	0.00	3,154.98
8560 · Capital Reserve Fund	0.00	0.00	11,025.00
Total 8500 · CAPITAL EXPENDITURES	0.00	0.00	21,793.68
8600 · Depreciation Expense	1,872.45	1,872.49	14,979.60
Total Other Expense	1,872.45	1,872.49	25,748.28
Net Other Income	(1,872.45)	(1,872.49)	(25,748.28)
Net Income	(61,930.24)	(29,285.61)	(241,847.63)

Property Standards Director Report

Submitted August 11, 2019

by Peter Hauser

SUMMARY

This report covers Property Standards (PS) requests for June and July 2019. Most requests pertained to tree removal. Currently there are no new construction plans under review.

FRONT GATE TREE 7/7/2019:

Caretaker requested Board authorization to remove dead tree behind entry area map and bulletin board (MBR property). Approval granted by unanimous written consent via email in July and removal promptly executed.

15033 Welcome Rd 7/5/2019:

After submission of county occupancy permit, former Property Standards Director Mark ABLONDI performed the final property walk-through for refund of construction deposit. This prevented conflict for owner and current PS Director and served as knowledge transfer opportunity. Refund of full deposit APPROVED 7/9/2019.

11099 Welcome Rd 7/30/2019:

Owner requested information on the removal of the trees on the back of lot. PS Director Peter HAUSER met with owner to view property and recommended large trees at back of lot remain intact unless an arborist advises otherwise in order to not disrupt the soil and stand of trees between the lots. The tree at the front of the property should also be reviewed by an arborist to ensure it remains healthy before a decision as to its removal is made. Provided owner with Whatcom Co. tree removal permit paperwork should he wish to proceed with the application.

LOT 16006 7/28/2019:

Owner requested information on the removal of trees on his lot 16006. After reviewing the trees and the lot on 8/3/2019, PS Director Peter Hauser requested the removal of yard debris that had been left on the neighboring property and determined the trees in question would require arborist recommendation for removal before further consideration as they are mature trees and do not visibly appear hazardous to life or property at this time. Provided owner with Whatcom Co. tree removal permit paperwork should he wish to proceed with the application.

12028 Shuksan Rim Dr. 7/11/2019:

Whatcom Co. sent notice of a request for Reasonable Use Determination for 12028 Shuksan Rim Dr. Due to the history of this property, recommend that a proper soil stability study be conducted before any construction permit were to be approved due to recent filling of the wetland at the back of the property by previous owner.

21012 Pinnacle 7/7/2019:

Owner requested permission to remove five hazardous trees near the cabin and overhanging the roof. Some of the trees deemed to be rotten and hazardous, others deemed less than 9" diameter and thus no board approval required. Determination made that all requested trees **APPROVED** for removal.