

**MT BAKER RIM COMMUNITY CLUB**  
**BOARD OF DIRECTORS**  
**MEETING MINUTES**  
**September 13, 2019**

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- I. CALL TO ORDER
- A. Lisa Beliveau, President called the Board meeting to order at 7:10 PM at the Clubhouse.  
 A quorum was present.
- II. ROLL CALL
- A. Board Members Present:
- ✓ Lisa Beliveau, President
  - ✓ Chris Park, Treasurer
  - ✓ Julie Brown, Secretary
  - ✓ Mark Svetcos, VP & Violations
  - ✓ Peter Hauser, Property Standards
  - ✓ Angela Griffin, Member Relations
  - ✓ Seth Carson, Legal & Insurance
  - ✓ Roy Massie, Grounds & Maintenance
- Directors not present: Pete Berow, Past President
- B. Others Present:
- ✓ Staff: Christy Ables, Office Manager; Tex Devenport, Caretaker; Angela Urso, Bookkeeper
  - ✓ Number of owners/members in attendance: 1
- III. APPROVAL OF MINUTES
- A. May & August board minutes – unanimous agreement to approve draft minutes by email
- IV. OWNER/MEMBER OPEN FORM
- V. CORRESPONDENCE
- A. Interested buyer question about grandfathering clause on park model/trailer homes (pre-1976)  
 Discussion on review of governing documents and research.
- VI. DIRECTOR REPORTS
- A. President – Lisa Beliveau reviewed written report distributed prior to and at meeting.
  - B. Treasurer – Chris Park summarized monthly financial statements.
  - C. Violations – Mark Svetcos gave verbal report
  - D. Property Standards – septic installation approved for member
  - E. Grounds & Maintenance - Roy Massie gave updates on pool deck leveling. Due to trending weather, pool closed for season.
  - F. Member Relations – no report
  - G. Legal & Insurance – no report
  - H. Past-President – no report
- VII. FINANCIAL REPORT – Financial statements for month ending August 30, 2019 attached.

VIII. UNFINISHED BUSINESS

- A. Update on proposed website redesign project – discussed adding online rental registration form to website to streamline process.

IX. NEW BUSINESS

- A. Open Bookkeeper position – Chris Park & Christy to draft list of all office staff tasks/responsibilities to aid in job description
- B. Peter Berow resignation – Board would like to recognize and thank Peter for his years of dedication to community through board service.
- C. Violation fine advisory committee – Rheannon Schoephoester to chair committee to review schedule of violations and fines and propose amendments, if warranted. Primary focus on rental-related rules and associated fines, per feedback from handful of members at AGM.

X. NEXT MEETING DATE

- A. The next Board meeting is scheduled for January 17, 2019 at 7 pm in the clubhouse.

XI. ADJOURNMENT

- A. There being no further business the meeting was adjourned at 9:30 pm.

**APPROVED:**

**SECRETARY** \_\_\_\_\_ **DATE** \_\_\_\_\_

7:29 PM

09/20/19

Accrual Basis

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

	Aug 31, 19	Aug 31, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>CASH</b>			
1020 · Petty Cash - Office	1,629.40	513.40	1,116.00
1025 · PayPal Online Account	149.29	110.76	38.53
1080 · Peoples Business Checking	7,329.62	10,489.43	(3,159.81)
1082 · Peoples Business Savings	92,166.39	87,693.66	4,472.73
1084 · Peoples Construction Deposits	16,000.00	14,005.18	1,994.82
1086 · Peoples GM Debit Card	1,718.30	2,483.16	(764.86)
1088 · Peoples Social Card	392.95	137.20	255.75
1090 · First Federal RESERVES MMA new	153,370.42	158,272.34	(4,901.92)
1091 · First Fed Checking	500.00	500.00	0.00
1093 · First Fed 2YR CD	52,298.05	51,364.14	933.91
1094 · First Fed 3YR CD	52,505.94	51,595.11	910.83
<b>Total CASH</b>	378,060.36	377,164.38	895.98
<b>Total Checking/Savings</b>	378,060.36	377,164.38	895.98
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	7,665.47	4,936.77	2,728.70
<b>Total Accounts Receivable</b>	7,665.47	4,936.77	2,728.70
<b>Other Current Assets</b>			
1310 · Prepaid Insurance	7,082.81	7,081.19	1.62
1499 · Undeposited Funds	473.00	1,022.50	(549.50)
<b>Total Other Current Assets</b>	7,555.81	8,103.69	(547.88)
<b>Total Current Assets</b>	393,281.64	390,204.84	3,076.80
<b>Fixed Assets</b>			
<b>1600 · BUILDING IMPROVEMENTS</b>			
1620 · Original Cost	563,160.95	563,160.95	0.00
1625 · Depreciation	(286,161.46)	(266,880.44)	(19,281.02)
<b>Total 1600 · BUILDING IMPROVEMENTS</b>	276,999.49	296,280.51	(19,281.02)
<b>1630 · ROAD IMPROVEMENTS</b>			
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
<b>Total 1630 · ROAD IMPROVEMENTS</b>	111.72	0.00	111.72
<b>1650 · EQUIPMENT, OTHER</b>			
1660 · Original Cost	101,795.23	101,795.23	0.00
1665 · Depreciation	(91,445.58)	(86,844.36)	(4,601.22)
<b>Total 1650 · EQUIPMENT, OTHER</b>	10,349.65	14,950.87	(4,601.22)
<b>1670 · VEHICLES</b>			
1680 · Original Cost	38,675.00	38,675.00	0.00
1685 · Depreciation	(36,301.33)	(35,840.56)	(460.77)
<b>Total 1670 · VEHICLES</b>	2,373.67	2,834.44	(460.77)
<b>Total Fixed Assets</b>	289,834.53	314,065.82	(24,231.29)
<b>Other Assets</b>			
1911 · Stock - CHS, Inc.	4,787.92	4,787.92	0.00
<b>Total Other Assets</b>	4,787.92	4,787.92	0.00
<b>TOTAL ASSETS</b>	<b>687,904.09</b>	<b>709,058.58</b>	<b>(21,154.49)</b>

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09/20/19

Accrual Basis

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

	Aug 31, 19	Aug 31, 18	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	434.00	0.00	434.00
<b>Total Accounts Payable</b>	434.00	0.00	434.00
<b>Other Current Liabilities</b>			
2080 · Prepaid Dues	1,485.00	1,597.32	(112.32)
2100 · Payroll Liabilities	2,351.96	1,828.38	523.58
2110 · Direct Deposit Liabilities	0.00	1,026.91	(1,026.91)
2200 · Federal Income Tax Payable	(150.00)	0.00	(150.00)
2250 · Deposits Held for Contractors	16,000.00	14,000.00	2,000.00
<b>Total Other Current Liabilities</b>	19,686.96	18,452.61	1,234.35
<b>Total Current Liabilities</b>	20,120.96	18,452.61	1,668.35
<b>Total Liabilities</b>	20,120.96	18,452.61	1,668.35
<b>Equity</b>			
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	73,942.11	113,046.19	(39,104.08)
<b>Total Equity</b>	667,783.13	690,605.97	(22,822.84)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>687,904.09</b>	<b>709,058.58</b>	<b>(21,154.49)</b>

**Mt. Baker Rim Community Club**  
**Monthly Expense Report**  
**August 2019**

Ordinary Income/Expense	Aug 19	Aug 18	Jan - Aug 19
<b>Expense</b>			
<b>5000 · ADMINISTRATION</b>			
5005 · Accounting Expense	0.00	0.00	8,550.00
5011 · Bank Service Charges	5.95	0.00	55.48
5012 · Credit Card Fees	32.52	30.79	2,933.15
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	1,714.05
5028 · Internet Access	129.99	129.99	909.93
5030 · Legal	0.00	0.00	1,216.50
5031 · Legal - Filing Fees	0.00	13.00	0.00
5035 · Licenses & Permits	0.00	0.00	800.97
5045 · Office Supplies	17.05	103.06	758.12
5046 · Postage	0.00	60.00	114.65
5050 · Social Functions	59.00	0.00	215.54
5060 · Training	0.00	0.00	325.00
5064 · Website	0.00	0.00	240.00
5120 · General Insurance	0.00	0.00	16,997.13
<b>Total 5000 · ADMINISTRATION</b>	<b>244.51</b>	<b>336.84</b>	<b>36,965.00</b>
<b>5200 · MAINTENANCE &amp; REPAIR</b>			
5210 · Clubhouse-Maintenance	0.00	186.40	407.17
5215 · Gate House-Maintenance	0.00	0.00	3,555.10
5220 · Gate/Security-Maintenance	0.00	0.00	2,795.55
5225 · Pool-Maintenance & Repair	0.00	14.12	335.60
5230 · Grounds-Maintenance	65.17	761.26	1,913.88
5231 · Roads-Maintenance/Paving	0.00	0.00	27,253.57
5240 · Tree Removal	0.00	0.00	2,929.50
<b>Total 5200 · MAINTENANCE &amp; REPAIR</b>	<b>65.17</b>	<b>961.78</b>	<b>39,190.37</b>
<b>5300 · SUPPLIES</b>			
5310 · Other Supplies	0.00	0.00	805.49
5311 · Clubhouse Supplies	25.97	194.19	1,791.91
5320 · Pool Supplies	1,112.06	740.26	11,066.26
5325 · Tools	0.00	134.77	778.26
<b>Total 5300 · SUPPLIES</b>	<b>1,138.03</b>	<b>1,069.22</b>	<b>14,441.92</b>
<b>5400 · TAXES</b>			
<b>5410 · Payroll Taxes</b>			
5411 · Federal Unemployment Tax	11.09	15.01	205.34
5412 · FICA/Medicare	982.63	758.28	8,196.72
5414 · State Unemployment Tax	49.23	12.89	410.82
5415 · Labor & Industries	243.33	241.40	1,812.73
<b>Total 5410 · Payroll Taxes</b>	<b>1,286.28</b>	<b>1,027.58</b>	<b>10,625.61</b>
5420 · Income Taxes	0.00	110.00	273.00
5430 · Property Tax - Gatehouse	0.00	0.00	209.00
5435 · Property Tax - MBR lots	0.00	0.00	17.90
<b>Total 5400 · TAXES</b>	<b>1,286.28</b>	<b>1,137.58</b>	<b>11,125.51</b>
<b>5500 · UTILITIES</b>			
5510 · Telephone	161.27	135.17	1,023.76
5515 · Garbage	1,496.22	1,721.07	11,066.21
5516 · Recycling	718.07	611.52	5,026.49
5520 · Gate House-Power	120.30	110.30	1,635.66
5525 · Clubhouse-Power	0.00	546.86	2,601.06
5530 · Storage Shed-Power	0.00	0.00	66.05
5535 · Gate House-Water	0.00	0.00	150.42
5537 · Propane	0.00	1,344.09	3,678.90
5540 · Clubhouse-Water	0.00	0.00	316.41
5545 · Clubhouse-Wi-Fi Internet	189.98	189.98	1,329.86
<b>Total 5500 · UTILITIES</b>	<b>2,685.84</b>	<b>4,658.99</b>	<b>26,894.82</b>

## Mt. Baker Rim Community Club Monthly Expense Report August 2019

	Aug 19	Aug 18	Jan - Aug 19
<b>5600 · VEHICLE/EQUIPMENT</b>			
5610 · Fuel	182.90	253.72	2,442.01
5615 · Maintenance & Repair-Vehicles	300.05	0.00	940.88
<b>Total 5600 · VEHICLE/EQUIPMENT</b>	482.95	253.72	3,382.89
<b>5700 · WAGES &amp; BENEFITS</b>			
5715 · Salary - Caretaker	4,120.00	2,059.18	34,176.57
5720 · Wages - Bookkeeper	1,502.00	1,738.50	14,871.90
5721 · Wages - MBR Office Manager	2,346.34	1,853.00	20,611.38
5724 · Wages - Seasonal PT Caretaker	862.50	0.00	2,422.50
5725 · Wages - Asst. Caretaker	3,028.95	2,960.00	25,554.63
5726 · Wages - PT Asst. Caretaker	984.94	1,301.25	3,797.74
5727 · IRA Contributions	135.93	166.74	1,288.98
<b>Total 5700 · WAGES &amp; BENEFITS</b>	12,980.66	10,078.67	102,723.70
6560 · Payroll Expenses	154.00	230.52	1,446.58
66900 · Reconciliation Discrepancies	0.00	0.00	(600.00)
<b>Total Expense</b>	19,037.44	18,727.32	235,570.79
<b>Net Ordinary Income</b>	(19,037.44)	(18,727.32)	(235,570.79)
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8070 · Operating Reserve	0.00	0.00	(11,025.00)
<b>8500 · CAPITAL EXPENDITURES</b>			
8510 · Building Improvements			
8555 · Sand Cover	0.00	0.00	7,613.70
<b>Total 8510 · Building Improvements</b>	0.00	0.00	7,613.70
8530 · New Equipment			
8538 · Office Equipment	0.00	0.00	3,154.98
<b>Total 8530 · New Equipment</b>	0.00	0.00	3,154.98
8560 · Capital Reserve Fund	0.00	0.00	11,025.00
<b>Total 8500 · CAPITAL EXPENDITURES</b>	0.00	0.00	21,793.68
8600 · Depreciation Expense	1,872.45	1,872.49	16,852.05
<b>Total Other Expense</b>	1,872.45	1,872.49	27,620.73
<b>Net Other Income</b>	(1,872.45)	(1,872.49)	(27,620.73)
<b>Net Income</b>	<b>(20,909.89)</b>	<b>(20,599.81)</b>	<b>(263,191.52)</b>

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

	Jan - Aug 19	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010 · Members Dues	297,337.50	295,988.00	100.5%
4018 · Rental Income - Apartment	4,200.00		100.0%
4030 · Members Interest	397.68	400.00	99.4%
4050 · Members Lien Fees	1,600.00		100.0%
4101 · Member Gate Card	700.00	1,300.00	53.8%
4102 · Vendor Gate Card	670.00	2,000.00	33.5%
4140 · Interest Income	2,639.88	3,500.00	75.4%
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	14,650.00	14,000.00	104.6%
4175 · Transfer Fees	2,400.00	2,500.00	96.0%
4176 · Social Function Income	50.00		100.0%
<b>Total Income</b>	<b>337,133.63</b>	<b>321,038.00</b>	<b>105.0%</b>
<b>Gross Profit</b>	<b>337,133.63</b>	<b>321,038.00</b>	<b>105.0%</b>
<b>Expense</b>			
<b>5000 · ADMINISTRATION</b>			
5005 · Accounting Expense	8,550.00	8,500.00	100.6%
5006 · Bookkeeping		250.00	
5011 · Bank Service Charges	55.48	60.00	92.5%
5012 · Credit Card Fees	2,933.15	1,900.00	154.4%
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	1,714.05	625.00	274.2%
5028 · Internet Access	909.93	1,600.00	56.9%
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	758.12	1,500.00	50.5%
5046 · Postage	114.65	750.00	15.3%
5047 · Computer Software		225.00	
5050 · Social Functions	215.54		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%
<b>Total 5000 · ADMINISTRATION</b>	<b>36,965.00</b>	<b>35,270.00</b>	<b>104.8%</b>
<b>5200 · MAINTENANCE &amp; REPAIR</b>			
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	1,913.88	2,400.00	79.7%
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%
<b>Total 5200 · MAINTENANCE &amp; REPAIR</b>	<b>39,190.37</b>	<b>26,600.00</b>	<b>147.3%</b>
<b>5300 · SUPPLIES</b>			
5310 · Other Supplies	805.49		100.0%
5311 · Clubhouse Supplies	1,791.91	1,100.00	162.9%
5320 · Pool Supplies	11,066.26	8,000.00	138.3%
5325 · Tools	778.26	900.00	86.5%
<b>Total 5300 · SUPPLIES</b>	<b>14,441.92</b>	<b>10,000.00</b>	<b>144.4%</b>
<b>5400 · TAXES</b>			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	205.34	350.00	58.7%

7:30 PM

09/20/19

Accrual Basis

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

	Jan - Aug 19	Budget	% of Budget
5412 · FICA/Medicare	8,196.72	10,500.00	78.1%
5414 · State Unemployment Tax	410.82	200.00	205.4%
5415 · Labor & Industries	1,812.73	3,750.00	48.3%
<b>Total 5410 · Payroll Taxes</b>	<b>10,625.61</b>	<b>14,800.00</b>	<b>71.8%</b>
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%
<b>Total 5400 · TAXES</b>	<b>11,125.51</b>	<b>15,043.00</b>	<b>74.0%</b>
<b>5500 · UTILITIES</b>			
5510 · Telephone	1,023.76	1,800.00	56.9%
5515 · Garbage	11,066.21	13,500.00	82.0%
5516 · Recycling	5,026.49	5,000.00	100.5%
5520 · Gate House-Power	1,635.66	3,000.00	54.5%
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	1,329.86	2,300.00	57.8%
<b>Total 5500 · UTILITIES</b>	<b>26,894.82</b>	<b>41,250.00</b>	<b>65.2%</b>
<b>5600 · VEHICLE/EQUIPMENT</b>			
5610 · Fuel	2,442.01	2,750.00	88.8%
5615 · Maintenance & Repair-Vehicles	940.88	2,500.00	37.6%
<b>Total 5600 · VEHICLE/EQUIPMENT</b>	<b>3,382.89</b>	<b>5,250.00</b>	<b>64.4%</b>
<b>5700 · WAGES &amp; BENEFITS</b>			
5715 · Salary - Caretaker	34,176.57	49,000.00	69.7%
5720 · Wages - Bookkeeper	14,871.90	24,000.00	62.0%
5721 · Wages - MBR Office Manager	20,611.38	22,000.00	93.7%
5724 · Wages - Seasonal PT Caretaker	2,422.50		
5725 · Wages - Asst. Caretaker	25,554.63	39,000.00	65.5%
5726 · Wages - PT Asst. Caretaker	3,797.74	10,000.00	38.0%
5727 · IRA Contributions	1,288.98	4,000.00	32.2%
<b>Total 5700 · WAGES &amp; BENEFITS</b>	<b>102,723.70</b>	<b>148,000.00</b>	<b>69.4%</b>
6560 · Payroll Expenses	1,446.58	2,100.00	68.9%
66900 · Reconciliation Discrepancies	(600.00)		
<b>Total Expense</b>	<b>235,570.79</b>	<b>283,513.00</b>	<b>83.1%</b>
<b>Net Ordinary Income</b>	<b>101,562.84</b>	<b>37,525.00</b>	<b>270.7%</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8070 · Operating Reserve	(11,025.00)	42,000.00	(26.3)%
<b>8500 · CAPITAL EXPENDITURES</b>			
8510 · Building Improvements			
8555 · Sand Cover	7,613.70		100.0%
<b>Total 8510 · Building Improvements</b>	<b>7,613.70</b>		<b>100.0%</b>
8530 · New Equipment			
8538 · Office Equipment	3,154.98		100.0%
<b>Total 8530 · New Equipment</b>	<b>3,154.98</b>		<b>100.0%</b>
8560 · Capital Reserve Fund	11,025.00		
<b>Total 8500 · CAPITAL EXPENDITURES</b>	<b>21,793.68</b>		<b>100.0%</b>
8600 · Depreciation Expense	16,852.05		
<b>Total Other Expense</b>	<b>27,620.73</b>	<b>42,000.00</b>	<b>65.8%</b>
<b>Net Other Income</b>	<b>(27,620.73)</b>	<b>(42,000.00)</b>	<b>65.8%</b>
<b>Net Income</b>	<b>73,942.11</b>	<b>(4,475.00)</b>	<b>(1,652.3)%</b>



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

	Jan - Aug 19	Jan - Aug 18	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010 · Members Dues	297,337.50	295,987.50	1,350.00
4018 · Rental Income - Apartment	4,200.00	0.00	4,200.00
4030 · Members Interest	397.68	201.45	196.23
4050 · Members Lien Fees	1,600.00	350.00	1,250.00
4101 · Member Gate Card	700.00	880.00	(180.00)
4102 · Vendor Gate Card	670.00	1,410.00	(740.00)
4140 · Interest Income	2,639.88	2,680.21	(40.33)
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	4,625.00	(4,525.00)
4173 · Renter Fee Income	14,650.00	14,075.00	575.00
4175 · Transfer Fees	2,400.00	1,500.00	900.00
4176 · Social Function Income	50.00	0.00	50.00
<b>Total Income</b>	<b>337,133.63</b>	<b>322,409.16</b>	<b>14,724.47</b>
<b>Gross Profit</b>	<b>337,133.63</b>	<b>322,409.16</b>	<b>14,724.47</b>
<b>Expense</b>			
<b>5000 · ADMINISTRATION</b>			
5005 · Accounting Expense	8,550.00	8,200.00	350.00
5011 · Bank Service Charges	55.48	38.20	17.28
5012 · Credit Card Fees	2,933.15	2,150.85	782.30
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	1,714.05	367.17	1,346.88
5028 · Internet Access	909.93	1,039.92	(129.99)
5030 · Legal	1,216.50	0.00	1,216.50
5031 · Legal - Filing Fees	0.00	88.00	(88.00)
5035 · Licenses & Permits	800.97	628.00	172.97
5045 · Office Supplies	758.12	983.10	(224.98)
5046 · Postage	114.65	285.60	(170.95)
5047 · Computer Software	0.00	34.08	(34.08)
5050 · Social Functions	215.54	233.97	(18.43)
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)
<b>Total 5000 · ADMINISTRATION</b>	<b>36,965.00</b>	<b>33,308.27</b>	<b>3,656.73</b>
<b>5200 · MAINTENANCE &amp; REPAIR</b>			
5210 · Clubhouse-Maintenance	407.17	666.08	(258.91)
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	183.03	152.57
5230 · Grounds-Maintenance	1,913.88	1,546.15	367.73
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
<b>Total 5200 · MAINTENANCE &amp; REPAIR</b>	<b>39,190.37</b>	<b>6,345.34</b>	<b>32,845.03</b>
<b>5300 · SUPPLIES</b>			
5310 · Other Supplies	805.49	0.00	805.49
5311 · Clubhouse Supplies	1,791.91	1,263.36	528.55
5320 · Pool Supplies	11,066.26	7,869.73	3,196.53
5325 · Tools	778.26	622.70	155.56
<b>Total 5300 · SUPPLIES</b>	<b>14,441.92</b>	<b>9,755.79</b>	<b>4,686.13</b>
<b>5400 · TAXES</b>			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	205.34	208.47	(3.13)
5412 · FICA/Medicare	8,196.72	7,285.60	911.12
5414 · State Unemployment Tax	410.82	123.93	286.89
5415 · Labor & Industries	1,812.73	1,835.79	(23.06)
<b>Total 5410 · Payroll Taxes</b>	<b>10,625.61</b>	<b>9,453.79</b>	<b>1,171.82</b>

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

	Jan - Aug 19	Jan - Aug 18	\$ Change
5420 · Income Taxes	273.00	330.00	(57.00)
5430 · Property Tax - Gatehouse	209.00	209.00	0.00
5435 · Property Tax - MBR lots	17.90	17.90	0.00
<b>Total 5400 · TAXES</b>	<b>11,125.51</b>	<b>10,010.69</b>	<b>1,114.82</b>
<b>5500 · UTILITIES</b>			
5510 · Telephone	1,023.76	1,100.20	(76.44)
5515 · Garbage	11,066.21	9,037.01	2,029.20
5516 · Recycling	5,026.49	3,993.61	1,032.88
5520 · Gate House-Power	1,635.66	2,071.75	(436.09)
5525 · Clubhouse-Power	2,601.06	3,234.79	(633.73)
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	6,024.12	(2,345.22)
5540 · Clubhouse-Water	316.41	303.76	12.65
5545 · Clubhouse-Wi-Fi Internet	1,329.86	1,519.84	(189.98)
5550 · MBR Lots - Water	0.00	(134.00)	134.00
<b>Total 5500 · UTILITIES</b>	<b>26,894.82</b>	<b>27,378.16</b>	<b>(483.34)</b>
<b>5600 · VEHICLE/EQUIPMENT</b>			
5610 · Fuel	2,442.01	2,629.53	(187.52)
5615 · Maintenance & Repair-Vehicles	940.88	1,425.39	(484.51)
<b>Total 5600 · VEHICLE/EQUIPMENT</b>	<b>3,382.89</b>	<b>4,054.92</b>	<b>(672.03)</b>
<b>5700 · WAGES &amp; BENEFITS</b>			
5710 · Employee Medical	0.00	250.00	(250.00)
5715 · Salary - Caretaker	34,176.57	29,924.73	4,251.84
5720 · Wages - Bookkeeper	14,871.90	14,786.75	85.15
5721 · Wages - MBR Office Manager	20,611.38	15,217.00	5,394.38
5724 · Wages - Seasonal PT Caretaker	2,422.50	0.00	2,422.50
5725 · Wages - Asst. Caretaker	25,554.63	24,771.50	783.13
5726 · Wages - PT Asst. Caretaker	3,797.74	5,538.75	(1,741.01)
5727 · IRA Contributions	1,288.98	2,168.67	(879.69)
<b>Total 5700 · WAGES &amp; BENEFITS</b>	<b>102,723.70</b>	<b>92,657.40</b>	<b>10,066.30</b>
6560 · Payroll Expenses	1,446.58	1,423.40	23.18
66900 · Reconciliation Discrepancies	(600.00)	0.00	(600.00)
<b>Total Expense</b>	<b>235,570.79</b>	<b>184,933.97</b>	<b>50,636.82</b>
<b>Net Ordinary Income</b>	<b>101,562.84</b>	<b>137,475.19</b>	<b>(35,912.35)</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
8070 · Operating Reserve	(11,025.00)	0.00	(11,025.00)
<b>8500 · CAPITAL EXPENDITURES</b>			
<b>8510 · Building Improvements</b>			
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)
<b>Total 8515 · Clubhouse</b>	<b>0.00</b>	<b>9,449.08</b>	<b>(9,449.08)</b>
8555 · Sand Cover	7,613.70	0.00	7,613.70
<b>Total 8510 · Building Improvements</b>	<b>7,613.70</b>	<b>9,449.08</b>	<b>(1,835.38)</b>
<b>8530 · New Equipment</b>			
8538 · Office Equipment	3,154.98	0.00	3,154.98
<b>Total 8530 · New Equipment</b>	<b>3,154.98</b>	<b>0.00</b>	<b>3,154.98</b>
8560 · Capital Reserve Fund	11,025.00	0.00	11,025.00
<b>Total 8500 · CAPITAL EXPENDITURES</b>	<b>21,793.68</b>	<b>9,449.08</b>	<b>12,344.60</b>

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Accrual Basis

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

	<u>Jan - Aug 19</u>	<u>Jan - Aug 18</u>	<u>\$ Change</u>
8600 - Depreciation Expense	16,852.05	14,979.92	1,872.13
<b>Total Other Expense</b>	<u>27,620.73</u>	<u>24,429.00</u>	<u>3,191.73</u>
<b>Net Other Income</b>	<u>(27,620.73)</u>	<u>(24,429.00)</u>	<u>(3,191.73)</u>
<b>Net Income</b>	<u><b>73,942.11</b></u>	<u><b>113,046.19</b></u>	<u><b>(39,104.08)</b></u>