

MT BAKER RIM COMMUNITY CLUB
BOARD OF DIRECTORS
MEETING MINUTES
January 17, 2020

I. CALL TO ORDER

- A. Lisa Beliveau 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
✓ Peter Hauser, Property Standards
✓ Roy Massie, Grounds & Maintenance
✓ Seth Carson, Legal & Insurance
✓ Rheannon Schoephoester, Violations
✓ Roy Massie, Grounds & Maintenance
Absent: Angie Griffin, Member Relations; Chris Park, Treasurer
- B. Others Present:
✓ Staff: Christy Ables, Office Manager; Tex Devenport, Caretaker
✓ Approximate number of Homeowners in attendance: 1

III. MEMBER QUESTIONS & APPEALS

- A. Appeal of violation fine for tree removal without approval. Member appeared in-person to appeal fine. After discussion, Lisa moved to reduce fine to \$475. Peter Hauser moved to amend motion to add planting of two native trees in spring. Seconded and unanimously carried. **MOTION PASSED.**
✓ **RESOLVED:** Violation fine for unauthorized tree removal of tree reduced from \$975 to \$475 with condition that two native trees be planted in spring as remediation.

IV. APPROVAL OF MINUTES

- A. Approve prior meeting minutes for 11/8/19 - **MSUC**¹

V. CORRESPONDENCE

- A. Confirm eligibility to rent. After review of bylaws and associated resolutions, Peter Hauser moved that member has met waiting period criteria and is eligible to begin renting. **VOTE:** For 5, Against 0, Abstained 1 (Rheannon Schoephoester). **MOTION PASSED.**
- B. Member proposed nominee for open director position. Discussion regarding other members interested in board service. Peter Hauser moved to postpone decision to next meeting. Seconded and unanimously carried. **MOTION to postpone PASSED.**

VI. DIRECTOR REPORTS

- A. President – Lisa Beliveau reviewed written report submitted before meeting (on-file in office).
- B. Treasurer – Chris Park unable to attend, but submitted written report and month-end financial statements (attached).
- C. Property Standards – Peter Hauser reviewed written report submitted before meeting (on-file in office). Protocol for responding to member emails discussed.
- D. Grounds & Maintenance - Roy Massie gave verbal report including status update on gatehouse repairs and plans to improve gate/card reader. Discussion with regard to plowing standard operating procedures.

¹ MSUC = Moved, Seconded, Unanimously Carried

- E. Violations – Rheannon Schoephoester reviewed written report submitted before meeting (on-file in office). Discussion regarding dusk-to-dawn lights followed.
- VII. FINANCIAL REPORT – Financial statements for month ending December 31, 2019 attached.
- A. Cash balances as of 12/31/19

Operating	\$ 40,680
Reserves	\$ 258,874
Const. Deposits	\$ 14,008
Delinquencies	\$ 2,740
- VIII. UNFINISHED BUSINESS
- A. Update bank signers. Christy Ables to finish drafting resolution updating board bank signers for all accounts.
- IX. NEW BUSINESS
- A. 2020 AGM date – Motion to tentatively set AGM date for June 6, 2020. Seconded and unanimously carried. **MOTION PASSED.**
 - B. Planning for 2020/21 Budget and 5-yr Capital Reserve Funding Plan – Treasurer to propose meeting date in February.
 - C. Lien fee treated as violation fine – Peter Hauser moved to postpone decision until next meeting when Treasurer is in attendance. Seconded and unanimously carried. **MOTION to postpone PASSED.**
 - D. Gate software database migration and PC upgrade – Christy & Peter set up meeting to resolve issues.
 - E. Bookkeeper open position. Lisa Beliveau moved to make offer to preferred applicant. Seconded and unanimously carried. **MOTION PASSED.**
 - F. March Board meeting date. Julie moved to reschedule March meeting to March 13, 2020. Seconded and unanimously carried. **MOTION PASSED.** Peter Hauser noted he will not be able to attend April meeting.
- X. NEXT MEETING DATE
- A. The next Board meeting is scheduled for **February 21, 2020** at 7:00 PM in the clubhouse.
- XI. ADJOURNMENT
- A. There being no further business the meeting was adjourned at 9:43 PM.

APPROVED:

SECRETARY _____ **DATE** _____

December 2019 Treasurer Report

During the latter part of 2019 Angela Urso, MBR's bookkeeper, resigned and therefore the bookkeeping was moved to Debbie Whitcomb temporarily as a short-term solution while we searched for a new bookkeeper. Interviews have been conducted with potential candidates and, as of the date of this report, we believe that we have sourced a new bookkeeper but have yet to make a formal offer.

As we head into 2020 we will be "firming up" the year's projected surplus while a review is conducted with our external accounting firm Larson Gross. The projected surplus attached to this report a draft and will be finalized in the next couple of months. Once the surplus is finalized a transfer to the capital reserve fund will occur.

Cash balance as of December 31, 2019 was \$313,563 and consisted of \$40,680 allocated to the operating fund, \$258,874 allocated to the replacement fund and \$14,008 held in construction deposits. Cash compared to prior year was \$77,164 less due to a larger amount of prepaid dues collected in 2018.

Accounts receivable as of December 31st was \$5,076 compared to approximately \$2,955 in 2018. Dues collected relating to 2020 in the amount of \$16,095 have been "netted" with regular AR. Accounts receivable over 90 outstanding will be reviewed for collectability in the next month.

Revenue for the year ended December 31st was \$342,870 and has exceeded budgeted revenue by \$21,832 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 \$17,475. Total Member's Dues of \$297,337, matching the 2019 budget, have been recognized as income.

As the year is finally closed the following have been confirmed: repairs and maintenance, supplies and utilities were all over budgeted as projected through the halfway point of 2019. 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 \$27k when new speed bumps were installed, and road maintenance was completed. Projected surplus, before capital and depreciation, is currently estimated to be \$22,000 but as we “firm up” the surplus this may be adjusted.

Capital expended during year is related to covering for the road sand in the amount of \$10,394 and office equipment of \$3,154. Design options for the garage shop rebuild are still being considered and the majority of the capital projects relating to the pool deck repairs and the club house floors have been deferred until the new year.

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 December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
CASH			
1020 · Petty Cash - Office	84.95	582.23	-497.28
1025 · PayPal Online Account	7,627.80	1,965.36	5,662.44
1080 · Peoples Business Checking	15,476.51	33,055.47	-17,578.96
1082 · Peoples Business Savings	15,390.21	80,744.99	-65,354.78
1084 · Peoples Construction Deposits	14,008.18	16,002.77	-1,994.59
1086 · Peoples GM Debit Card	2,100.75	4,412.25	-2,311.50
1088 · Peoples Social Card	200.51	210.79	-10.28
1090 · First Federal RESERVES MMA new	153,370.42	149,708.21	3,662.21
1091 · First Fed Checking	500.00	500.00	0.00
1093 · First Fed 2YR CD	52,298.05	51,647.57	650.48
1094 · First Fed 3YR CD	52,505.94	51,897.78	608.16
Total CASH	313,563.32	390,727.42	-77,164.10
Total Checking/Savings	313,563.32	390,727.42	-77,164.10
Accounts Receivable			
1200 · Accounts Receivable	-11,019.82	2,955.14	-13,974.96
Total Accounts Receivable	-11,019.82	2,955.14	-13,974.96
Other Current Assets			
1310 · Prepaid Insurance	7,082.81	7,081.19	1.62
Total Other Current Assets	7,082.81	7,081.19	1.62
Total Current Assets	309,626.31	400,763.75	-91,137.44
Fixed Assets			
1600 · BUILDING IMPROVEMENTS			
1620 · Original Cost	563,160.95	563,160.95	0.00
1625 · Depreciation	-289,127.74	-272,813.20	-16,314.54
Total 1600 · BUILDING IMPROVEMENTS	274,033.21	290,347.75	-16,314.54
1630 · ROAD IMPROVEMENTS			
1640 · Original Cost	338,792.00	338,792.00	0.00
1645 · Depreciation	-338,792.00	-338,792.00	0.00
Total 1630 · ROAD IMPROVEMENTS	0.00	0.00	0.00
1650 · EQUIPMENT, OTHER			
1660 · Original Cost	101,795.23	101,795.23	0.00
1665 · Depreciation	-92,153.46	-88,260.12	-3,893.34
Total 1650 · EQUIPMENT, OTHER	9,641.77	13,535.11	-3,893.34
1670 · VEHICLES			
1680 · Original Cost	38,675.00	38,675.00	0.00
1685 · Depreciation	-36,372.07	-35,983.00	-389.07
Total 1670 · VEHICLES	2,302.93	2,692.00	-389.07
Total Fixed Assets	285,977.91	306,574.86	-20,596.95
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	600,392.14	712,126.53	-111,734.39

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

	Dec 31, 19	Dec 31, 18	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	3,159.00	0.00	3,159.00
Total Accounts Payable	3,159.00	0.00	3,159.00
Other Current Liabilities			
2020 · Accrued Payables	0.00	11,690.74	-11,690.74
2080 · Prepaid Dues	0.00	89,638.31	-89,638.31
2100 · Payroll Liabilities	1,855.18	928.46	926.72
2200 · Federal Income Tax Payable	0.00	28.00	-28.00
2250 · Deposits Held for Contractors	14,000.00	16,000.00	-2,000.00
Total Other Current Liabilities	15,855.18	118,285.51	-102,430.33
Total Current Liabilities	19,014.18	118,285.51	-99,271.33
Total Liabilities	19,014.18	118,285.51	-99,271.33
Equity			
3015 · Retained Earnings	16,281.79	-0.45	16,282.24
3020 · Operating Fund	322,790.23	322,790.23	0.00
3030 · Replacement Fund	254,769.00	254,769.00	0.00
Net Income	-12,463.06	16,282.24	-28,745.30
Total Equity	581,377.96	593,841.02	-12,463.06
TOTAL LIABILITIES & EQUITY	600,392.14	712,126.53	-111,734.39

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

	Jan - Dec 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4010 · Members Dues	297,337.50	295,988.00	1,349.50
4018 · Rental Income - Apartment	5,400.00	0.00	5,400.00
4020 · Capital Portion of Dues	0.00	0.00	0.00
4025 · Special Assessment for Pool	0.00	0.00	0.00
4030 · Members Interest	432.39	400.00	32.39
4050 · Members Lien Fees	1,600.00	0.00	1,600.00
4101 · Member Gate Card	1,105.00	1,300.00	-195.00
4102 · Vendor Gate Card	895.00	2,000.00	-1,105.00
4140 · Interest Income	2,686.88	3,500.00	-813.12
4165 · Recovery of Bad Debt	12,038.57	0.00	12,038.57
4168 · Clubhouse Rental Income	350.00	350.00	0.00
4169 · Violations Income	200.00	1,000.00	-800.00
4173 · Renter Fee Income	17,475.00	14,000.00	3,475.00
4175 · Transfer Fees	3,300.00	2,500.00	800.00
4176 · Social Function Income	50.00	0.00	50.00
Total Income	342,870.34	321,038.00	21,832.34
Gross Profit	342,870.34	321,038.00	21,832.34
Expense			
5000 · ADMINISTRATION			
5005 · Accounting Expense	8,550.00	8,500.00	50.00
5006 · Bookkeeping	2,260.00	250.00	2,010.00
5011 · Bank Service Charges	301.18	60.00	241.18
5012 · Credit Card Fees	3,020.93	1,900.00	1,120.93
5014 · Consulting Expense	0.00	0.00	0.00
5021 · Gate Card Expense	1,442.92	1,000.00	442.92
5024 · Annual General Meeting Expense	1,436.40	1,400.00	36.40
5025 · General Admin./Directors	1,714.05	625.00	1,089.05
5026 · Interest Expense	67.31		
5028 · Internet Access	1,169.91	1,600.00	-430.09
5030 · Legal	1,216.50		
5031 · Legal - Filing Fees	0.00	200.00	-200.00
5032 · Attorney Fees	0.00	500.00	-500.00
5035 · Licenses & Permits	800.97	700.00	100.97
5036 · Mileage	0.00	50.00	-50.00
5045 · Office Supplies	976.44	1,500.00	-523.56
5046 · Postage	268.25	750.00	-481.75
5047 · Computer Software	32.54	225.00	-192.46
5050 · Social Functions	407.98	0.00	407.98
5060 · Training	325.00	300.00	25.00
5061 · Amazon Prime Annual Fee	0.00	110.00	-110.00
5064 · Website	268.10	350.00	-81.90
5065 · Website Hosting	0.00	0.00	0.00
5120 · General Insurance	16,997.13	15,250.00	1,747.13
Total 5000 · ADMINISTRATION	41,255.61	35,270.00	5,985.61
5200 · MAINTENANCE & REPAIR			
5210 · Clubhouse-Maintenance	908.81	1,200.00	-291.19
5215 · Gate House-Maintenance	4,170.38	600.00	3,570.38
5216 · Office Maintenance	0.00	300.00	-300.00
5220 · Gate/Security-Maintenance	2,790.76	1,200.00	1,590.76
5225 · Pool-Maintenance & Repair	335.60	1,200.00	-864.40
5230 · Grounds-Maintenance	3,086.07	2,400.00	686.07
5231 · Roads-Maintenance/Paving	27,576.36	18,000.00	9,576.36
5235 · Compactor Maintenance	0.00	500.00	-500.00
5240 · Tree Removal	2,929.50	1,200.00	1,729.50
5260 · Maintenance-Other	663.07		
Total 5200 · MAINTENANCE & REPAIR	42,460.55	26,600.00	15,860.55

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

	Jan - Dec 19	Budget	\$ Over Budget
5300 · SUPPLIES			
5310 · Other Supplies	805.49	0.00	805.49
5311 · Clubhouse Supplies	3,164.09	1,100.00	2,064.09
5320 · Pool Supplies	13,467.38	8,000.00	5,467.38
5325 · Tools	838.02	900.00	-61.98
Total 5300 · SUPPLIES	18,274.98	10,000.00	8,274.98
5400 · TAXES			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	211.70	350.00	-138.30
5412 · FICA/Medicare	11,792.94	10,500.00	1,292.94
5414 · State Unemployment Tax	584.16	200.00	384.16
5415 · Labor & Industries	2,894.56	3,750.00	-855.44
5410 · Payroll Taxes - Other	91.35		
Total 5410 · Payroll Taxes	15,574.71	14,800.00	774.71
5420 · Income Taxes	423.00	0.00	423.00
5430 · Property Tax - Gatehouse	209.00	225.00	-16.00
5435 · Property Tax - MBR lots	17.90	18.00	-0.10
Total 5400 · TAXES	16,224.61	15,043.00	1,181.61
5500 · UTILITIES			
5510 · Telephone	2,302.48	1,800.00	502.48
5515 · Garbage	16,231.44	13,500.00	2,731.44
5516 · Recycling	8,535.07	5,000.00	3,535.07
5520 · Gate House-Power	2,404.35	3,000.00	-595.65
5525 · Clubhouse-Power	5,078.08	5,500.00	-421.92
5530 · Storage Shed-Power	263.15	250.00	13.15
5535 · Gate House-Water	300.84	300.00	0.84
5537 · Propane	6,267.27	9,000.00	-2,732.73
5540 · Clubhouse-Water	705.54	600.00	105.54
5545 · Clubhouse-Wi-Fi Internet	1,709.82	2,300.00	-590.18
Total 5500 · UTILITIES	43,798.04	41,250.00	2,548.04
5600 · VEHICLE/EQUIPMENT			
5610 · Fuel	3,888.70	2,750.00	1,138.70
5615 · Maintenance & Repair-Vehicles	3,270.95	2,500.00	770.95
Total 5600 · VEHICLE/EQUIPMENT	7,159.65	5,250.00	1,909.65
5700 · WAGES & BENEFITS			
5710 · Employee Medical	0.00	0.00	0.00
5715 · Salary - Caretaker	52,716.57	49,000.00	3,716.57
5720 · Wages - Bookkeeper	17,195.84	24,000.00	-6,804.16
5721 · Wages - MBR Office Manager	32,185.49	22,000.00	10,185.49
5724 · Wages - Seasonal PT Caretaker	2,887.50		
5725 · Wages - Asst. Caretaker	39,065.87	39,000.00	65.87
5726 · Wages - PT Asst. Caretaker	4,392.57	10,000.00	-5,607.43
5727 · IRA Contributions	1,764.05	4,000.00	-2,235.95
Total 5700 · WAGES & BENEFITS	150,207.89	148,000.00	2,207.89
6560 · Payroll Expenses	2,097.08	2,100.00	-2.92
66900 · Reconciliation Discrepancies	-600.00		
Total Expense	320,878.41	283,513.00	37,365.41
Net Ordinary Income	21,991.93	37,525.00	-15,533.07
Other Income/Expense			
Other Expense			
8040 · Clubhouse-Emergency Maintenance	309.05		
8065 · Charitable Contributions	0.00	0.00	0.00
8070 · Operating Reserve	-11,025.00	42,000.00	-53,025.00

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

	Jan - Dec 19	Budget	\$ Over Budget
8500 · CAPITAL EXPENDITURES			
8510 · Building Improvements			
8511 · Gatehouse-Office & Gatehse Apt.	0.00	0.00	0.00
8515 · Clubhouse			
8552 · Tiling Bathrooms	0.00		
Total 8515 · Clubhouse	0.00		
8518 · Swimming Pool	0.00	0.00	0.00
8521 · Garage Shop Build	0.00	0.00	0.00
8555 · Sand Cover	10,394.01	0.00	10,394.01
Total 8510 · Building Improvements	10,394.01	0.00	10,394.01
8530 · New Equipment			
8538 · Office Equipment	3,154.98	0.00	3,154.98
8548 · Security Cameras and Equipment	0.00	0.00	0.00
Total 8530 · New Equipment	3,154.98	0.00	3,154.98
8560 · Capital Reserve Fund	11,025.00		
Total 8500 · CAPITAL EXPENDITURES	24,573.99	0.00	24,573.99
8600 · Depreciation Expense	20,596.95		
Total Other Expense	34,454.99	42,000.00	-7,545.01
Net Other Income	-34,454.99	-42,000.00	7,545.01
Net Income	-12,463.06	-4,475.00	-7,988.06

Mt. Baker Rim Community Club
Profit & Loss
December 2019

	Dec 19
Ordinary Income/Expense	
Income	
4018 · Rental Income - Apartment	600.00
4101 · Member Gate Card	110.00
4140 · Interest Income	5.55
4169 · Violations Income	100.00
4173 · Renter Fee Income	600.00
4175 · Transfer Fees	150.00
Total Income	1,565.55
Gross Profit	1,565.55
Expense	
5000 · ADMINISTRATION	
5006 · Bookkeeping	1,600.00
5011 · Bank Service Charges	226.95
5012 · Credit Card Fees	23.79
5021 · Gate Card Expense	267.00
5045 · Office Supplies	65.44
5046 · Postage	22.60
5047 · Computer Software	32.54
5050 · Social Functions	19.86
5064 · Website	5.88
Total 5000 · ADMINISTRATION	2,264.06
5200 · MAINTENANCE & REPAIR	
5210 · Clubhouse-Maintenance	501.64
5215 · Gate House-Maintenance	0.00
5220 · Gate/Security-Maintenance	-64.17
5230 · Grounds-Maintenance	285.18
Total 5200 · MAINTENANCE & REPAIR	722.65
5300 · SUPPLIES	
5311 · Clubhouse Supplies	1,036.79
5325 · Tools	59.76
Total 5300 · SUPPLIES	1,096.55

Mt. Baker Rim Community Club
Profit & Loss
December 2019

	Dec 19
5400 · TAXES	
5410 · Payroll Taxes	
5412 · FICA/Medicare	1,125.98
5414 · State Unemployment Tax	49.51
5415 · Labor & Industries	330.65
	1,506.14
Total 5410 · Payroll Taxes	1,506.14
Total 5400 · TAXES	1,506.14
5500 · UTILITIES	
5510 · Telephone	472.71
5515 · Garbage	698.27
5516 · Recycling	785.45
5520 · Gate House-Power	494.34
5525 · Clubhouse-Power	649.77
5530 · Storage Shed-Power	27.92
5535 · Gate House-Water	75.21
5540 · Clubhouse-Water	133.86
	3,337.53
Total 5500 · UTILITIES	3,337.53
5600 · VEHICLE/EQUIPMENT	
5610 · Fuel	515.30
5615 · Maintenance & Repair-Vehicles	2.75
	518.05
Total 5600 · VEHICLE/EQUIPMENT	518.05
5700 · WAGES & BENEFITS	
5715 · Salary - Caretaker	6,180.00
5720 · Wages - Bookkeeper	313.12
5721 · Wages - MBR Office Manager	3,834.69
5725 · Wages - Asst. Caretaker	4,391.03
5727 · IRA Contributions	141.12
	14,859.96
Total 5700 · WAGES & BENEFITS	14,859.96
6560 · Payroll Expenses	211.00
Total Expense	24,515.94
Net Ordinary Income	-22,950.39

3:12 PM

01/15/20

Accrual Basis

Mt. Baker Rim Community Club
Profit & Loss
December 2019

	<u>Dec 19</u>
Other Income/Expense	
Other Expense	
8500 · CAPITAL EXPENDITURES	
8510 · Building Improvements	
8555 · Sand Cover	1,390.00
Total 8510 · Building Improvements	<u>1,390.00</u>
Total 8500 · CAPITAL EXPENDITURES	<u>1,390.00</u>
Total Other Expense	<u>1,390.00</u>
Net Other Income	<u>-1,390.00</u>
Net Income	<u><u>-24,340.39</u></u>

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

	Jan - Dec 19	Jan - Dec 18	\$ Change
Ordinary Income/Expense			
Income			
4010 · Members Dues	297,337.50	295,987.50	1,350.00
4018 · Rental Income - Apartment	5,400.00	600.00	4,800.00
4030 · Members Interest	432.39	165.00	267.39
4050 · Members Lien Fees	1,600.00	350.00	1,250.00
4101 · Member Gate Card	1,105.00	1,250.50	-145.50
4102 · Vendor Gate Card	895.00	2,130.00	-1,235.00
4140 · Interest Income	2,686.88	4,094.42	-1,407.54
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	200.00	5,175.00	-4,975.00
4173 · Renter Fee Income	17,475.00	18,800.00	-1,325.00
4175 · Transfer Fees	3,300.00	2,400.00	900.00
4176 · Social Function Income	50.00	450.00	-400.00
Total Income	342,870.34	332,102.42	10,767.92
Gross Profit	342,870.34	332,102.42	10,767.92
Expense			
5000 · ADMINISTRATION			
5005 · Accounting Expense	8,550.00	8,200.00	350.00
5006 · Bookkeeping	2,260.00	71.61	2,188.39
5010 · Bad Debt Expense	0.00	1,200.03	-1,200.03
5011 · Bank Service Charges	301.18	44.15	257.03
5012 · Credit Card Fees	3,020.93	2,711.92	309.01
5019 · Employee Recognition	0.00	100.00	-100.00
5021 · Gate Card Expense	1,442.92	857.02	585.90
5024 · Annual General Meeting Expense	1,436.40	928.95	507.45
5025 · General Admin./Directors	1,714.05	1,018.17	695.88
5026 · Interest Expense	67.31	0.00	67.31
5028 · Internet Access	1,169.91	1,689.87	-519.96
5030 · Legal	1,216.50	0.00	1,216.50
5031 · Legal - Filing Fees	0.00	98.00	-98.00
5035 · Licenses & Permits	800.97	628.00	172.97
5045 · Office Supplies	976.44	1,579.31	-602.87
5046 · Postage	268.25	772.60	-504.35
5047 · Computer Software	32.54	233.72	-201.18
5050 · Social Functions			
5051 · New Years Eve Event	0.00	376.87	-376.87
5050 · Social Functions - Other	407.98	313.87	94.11
Total 5050 · Social Functions	407.98	690.74	-282.76
5060 · Training	325.00	0.00	325.00
5061 · Amazon Prime Annual Fee	0.00	129.12	-129.12
5064 · Website	268.10	243.95	24.15
5120 · General Insurance	16,997.13	17,274.27	-277.14
Total 5000 · ADMINISTRATION	41,255.61	38,471.43	2,784.18
5200 · MAINTENANCE & REPAIR			
5210 · Clubhouse-Maintenance	908.81	1,105.26	-196.45
5215 · Gate House-Maintenance	4,170.38	863.50	3,306.88
5216 · Office Maintenance	0.00	377.50	-377.50
5220 · Gate/Security-Maintenance	2,790.76	2,017.22	773.54
5225 · Pool-Maintenance & Repair	335.60	192.65	142.95
5230 · Grounds-Maintenance	3,086.07	2,509.54	576.53
5231 · Roads-Maintenance/Paving	27,576.36	201.86	27,374.50
5235 · Compactor Maintenance	0.00	70.15	-70.15
5240 · Tree Removal	2,929.50	3,417.75	-488.25
5260 · Maintenance-Other	663.07	0.00	663.07
Total 5200 · MAINTENANCE & REPAIR	42,460.55	10,755.43	31,705.12

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

	Jan - Dec 19	Jan - Dec 18	\$ Change
5300 · SUPPLIES			
5310 · Other Supplies	805.49	136.86	668.63
5311 · Clubhouse Supplies	3,164.09	3,639.12	-475.03
5320 · Pool Supplies	13,467.38	10,389.29	3,078.09
5325 · Tools	838.02	1,513.05	-675.03
Total 5300 · SUPPLIES	18,274.98	15,678.32	2,596.66
5400 · TAXES			
5410 · Payroll Taxes			
5411 · Federal Unemployment Tax	211.70	252.05	-40.35
5412 · FICA/Medicare	11,792.94	10,921.55	871.39
5414 · State Unemployment Tax	584.16	185.71	398.45
5415 · Labor & Industries	2,894.56	3,622.91	-728.35
5410 · Payroll Taxes - Other	91.35	0.00	91.35
Total 5410 · Payroll Taxes	15,574.71	14,982.22	592.49
5420 · Income Taxes	423.00	468.00	-45.00
5430 · Property Tax - Gatehouse	209.00	209.00	0.00
5435 · Property Tax - MBR lots	17.90	17.90	0.00
Total 5400 · TAXES	16,224.61	15,677.12	547.49
5500 · UTILITIES			
5510 · Telephone	2,302.48	1,803.70	498.78
5515 · Garbage	16,231.44	14,675.57	1,555.87
5516 · Recycling	8,535.07	7,487.91	1,047.16
5520 · Gate House-Power	2,404.35	2,865.30	-460.95
5525 · Clubhouse-Power	5,078.08	5,373.56	-295.48
5530 · Storage Shed-Power	263.15	135.25	127.90
5535 · Gate House-Water	300.84	301.05	-0.21
5537 · Propane	6,267.27	8,576.77	-2,309.50
5540 · Clubhouse-Water	705.54	670.29	35.25
5545 · Clubhouse-Wi-Fi Internet	1,709.82	2,469.74	-759.92
5550 · MBR Lots - Water	0.00	-134.00	134.00
Total 5500 · UTILITIES	43,798.04	44,225.14	-427.10
5600 · VEHICLE/EQUIPMENT			
5610 · Fuel	3,888.70	4,838.90	-950.20
5615 · Maintenance & Repair-Vehicles	3,270.95	4,944.84	-1,673.89
Total 5600 · VEHICLE/EQUIPMENT	7,159.65	9,783.74	-2,624.09
5700 · WAGES & BENEFITS			
5710 · Employee Medical	0.00	250.00	-250.00
5715 · Salary - Caretaker	52,716.57	48,617.61	4,098.96
5720 · Wages - Bookkeeper	17,195.84	22,249.00	-5,053.16
5721 · Wages - MBR Office Manager	32,185.49	24,524.50	7,660.99
5724 · Wages - Seasonal PT Caretaker	2,887.50	0.00	2,887.50
5725 · Wages - Asst. Caretaker	39,065.87	38,165.50	900.37
5726 · Wages - PT Asst. Caretaker	4,392.57	9,922.50	-5,529.93
5727 · IRA Contributions	1,764.05	2,721.02	-956.97
Total 5700 · WAGES & BENEFITS	150,207.89	146,450.13	3,757.76
6560 · Payroll Expenses	2,097.08	2,015.73	81.35
66900 · Reconciliation Discrepancies	-600.00	0.00	-600.00
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	320,878.41	283,057.04	37,821.37
Net Ordinary Income	21,991.93	49,045.38	-27,053.45
Other Income/Expense			
Other Expense			
8040 · Clubhouse-Emergency Maintenance	309.05	0.00	309.05
8065 · Charitable Contributions	0.00	500.00	-500.00
8070 · Operating Reserve	-11,025.00	-10,962.50	-62.50

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

	Jan - Dec 19	Jan - Dec 18	\$ Change
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
8521 · Garage Shop Build	0.00	344.18	-344.18
8555 · Sand Cover	10,394.01	0.00	10,394.01
Total 8510 · Building Improvements	10,394.01	9,793.26	600.75
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	10,962.50	62.50
Total 8500 · CAPITAL EXPENDITURES	24,573.99	20,755.76	3,818.23
8600 · Depreciation Expense	20,596.95	22,469.88	-1,872.93
Total Other Expense	34,454.99	32,763.14	1,691.85
Net Other Income	-34,454.99	-32,763.14	-1,691.85
Net Income	-12,463.06	16,282.24	-28,745.30