

**MT BAKER RIM COMMUNITY CLUB**  
**BOARD OF DIRECTORS**  
**MEETING MINUTES**  
**November 8, 2019**

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- I. CALL TO ORDER
- A. In the absence of the president, Chris Park, Treasurer, called the Board meeting to order at 7:07 PM at the Clubhouse.
- A quorum was present.
- II. ROLL CALL
- A. Board Directors Present:
- ✓ Chris Park, Treasurer
  - ✓ Peter Hauser, Property Standards
  - ✓ Julie Brown, Secretary
  - ✓ Angela Griffin, Member Relations
  - ✓ Seth Carson, Legal & Insurance
  - ✓ Roy Massie, Grounds & Maintenance
- Directors absent: Lisa Beliveau, President; Peter Berow, Past-President (resignation tendered)
- B. Committee Members Present:
- ✓ Rheannon Schoephoester, Violations Advisory Committee
- C. Staff Present:
- ✓ Staff: Christy Ables, Office Manager, Tex Devenport, Caretaker
- III. APPROVAL OF MINUTES
- A. August & September & October board minutes – unanimous agreement to approve draft minutes by email
- IV. CORRESPONDENCE
- A. Website Contact Form question – Does MBR allow tiny houses on wheels?
- ✓ Per covenants, must have permanent foundation.
- V. DIRECTOR REPORTS
- A. President – Lisa Beliveau submitted written report (on-file in office) and apologized for scheduling conflict preventing her attendance.
- B. Property Standards – Peter Hauser delivered verbal report including:
- ✓ Approval of septic installation permit for 18005.
  - ✓ Presented draft hazard tree assessment form and guidelines. Unanimous agreement to review and provide feedback.
- C. Grounds & Maintenance
- ✓ Sand cover project update – Roy Massie presented bid from RFDesigns LLC to build a 24” enclosure around base of sand hopper with a heater, access panel, and removable end cap for accessing track tensioners as well as weather-resistant cover. Best alternative to-date for lack of garage for plow truck. **MOTION** by Chris Park - to approve sand cover according to quote submitted from RFDesigns for \$2,780.62. Seconded and unanimously carried.
- D. Member Relations – no report
- E. Legal & Insurance – no report
- VI. FINANCIAL REPORT – Chris Park, Treasurer
- A. October end-of-month financials attached. Cash roughly the same as this time last year.
- VII. COMMITTEE REPORTS

- A. Advisory Committee on rental Rules & Regulations and Schedule of Violations & Fines – Chair: Rheannon Schoephoester presented proposal (on-file in office). MOTION by Julie Brown to prepare and present formal Proposal to Amend Governing Document. Seconded and unanimously carried.

VIII. UNFINISHED BUSINESS

- A. Update on proposed website redesign project – add 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. Violations Director – **MOTION:** to elect Rheannon Schoephoester as interim Violations Director. Seconded and unanimously carried.

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** \_\_\_\_\_

11:25 AM

11/04/19

Accrual Basis

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

	Oct 31, 19	Oct 31, 18	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>CASH</b>				
1020 · Petty Cash - Office	84.95	352.60	-267.65	-75.9%
1025 · PayPal Online Account	372.57	241.84	130.73	54.1%
1080 · Peoples Business Checking	8,602.39	21,604.83	-13,002.44	-60.2%
1082 · Peoples Business Savings	55,395.88	42,223.54	13,172.34	31.2%
1084 · Peoples Construction Deposits	18,004.10	18,005.09	-0.99	0.0%
1086 · Peoples GM Debit Card	696.06	3,472.47	-2,776.41	-80.0%
1088 · Peoples Social Card	371.71	137.20	234.51	170.9%
1090 · First Federal RESERVES MMA new	153,370.42	149,333.62	4,036.80	2.7%
1091 · First Fed Checking	500.00	500.00	0.00	0.0%
1093 · First Fed 2YR CD	52,298.05	51,493.06	804.99	1.6%
1094 · First Fed 3YR CD	52,505.94	51,746.22	759.72	1.5%
<b>Total CASH</b>	<b>342,202.07</b>	<b>339,110.47</b>	<b>3,091.60</b>	<b>0.9%</b>
<b>Total Checking/Savings</b>	<b>342,202.07</b>	<b>339,110.47</b>	<b>3,091.60</b>	<b>0.9%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	5,135.18	3,834.44	1,300.74	33.9%
<b>Total Accounts Receivable</b>	<b>5,135.18</b>	<b>3,834.44</b>	<b>1,300.74</b>	<b>33.9%</b>
<b>Other Current Assets</b>				
1310 · Prepaid Insurance	7,082.81	7,081.19	1.62	0.0%
1499 · Undeposited Funds	325.00	350.00	-25.00	-7.1%
<b>Total Other Current Assets</b>	<b>7,407.81</b>	<b>7,431.19</b>	<b>-23.38</b>	<b>-0.3%</b>
<b>Total Current Assets</b>	<b>354,745.06</b>	<b>350,376.10</b>	<b>4,368.96</b>	<b>1.3%</b>
<b>Fixed Assets</b>				
<b>1600 · BUILDING IMPROVEMENTS</b>				
1620 · Original Cost	563,160.95	563,160.95	0.00	0.0%
1625 · Depreciation	-289,127.74	-269,846.82	-19,280.92	-7.2%
<b>Total 1600 · BUILDING IMPROVEMENTS</b>	<b>274,033.21</b>	<b>293,314.13</b>	<b>-19,280.92</b>	<b>-6.6%</b>
<b>1630 · ROAD IMPROVEMENTS</b>				
1640 · Original Cost	338,792.00	338,792.00	0.00	0.0%
1645 · Depreciation	-338,792.00	-338,792.00	0.00	0.0%
1630 · ROAD IMPROVEMENTS - Other	111.72	0.00	111.72	100.0%
<b>Total 1630 · ROAD IMPROVEMENTS</b>	<b>111.72</b>	<b>0.00</b>	<b>111.72</b>	<b>100.0%</b>
<b>1650 · EQUIPMENT, OTHER</b>				
1660 · Original Cost	101,795.23	101,795.23	0.00	0.0%
1665 · Depreciation	-92,153.46	-87,552.24	-4,601.22	-5.3%
<b>Total 1650 · EQUIPMENT, OTHER</b>	<b>9,641.77</b>	<b>14,242.99</b>	<b>-4,601.22</b>	<b>-32.3%</b>
<b>1670 · VEHICLES</b>				
1680 · Original Cost	38,675.00	38,675.00	0.00	0.0%
1685 · Depreciation	-36,372.07	-35,911.28	-460.79	-1.3%
<b>Total 1670 · VEHICLES</b>	<b>2,302.93</b>	<b>2,763.72</b>	<b>-460.79</b>	<b>-16.7%</b>
<b>Total Fixed Assets</b>	<b>286,089.63</b>	<b>310,320.84</b>	<b>-24,231.21</b>	<b>-7.8%</b>
<b>Other Assets</b>				
1911 · Stock - CHS, Inc.	4,787.92	4,787.92	0.00	0.0%
<b>Total Other Assets</b>	<b>4,787.92</b>	<b>4,787.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>645,622.61</b>	<b>665,484.86</b>	<b>-19,862.25</b>	<b>-3.0%</b>
<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	100.0%
<b>Total Accounts Payable</b>	<b>434.00</b>	<b>0.00</b>	<b>434.00</b>	<b>100.0%</b>
<b>Other Current Liabilities</b>				
2080 · Prepaid Dues	1,485.00	2,149.64	-664.64	-30.9%
2100 · Payroll Liabilities	1,145.41	1,297.16	-151.75	-11.7%
2250 · Deposits Held for Contractors	18,000.00	18,000.00	0.00	0.0%
<b>Total Other Current Liabilities</b>	<b>20,630.41</b>	<b>21,446.80</b>	<b>-816.39</b>	<b>-3.8%</b>
<b>Total Current Liabilities</b>	<b>21,064.41</b>	<b>21,446.80</b>	<b>-382.39</b>	<b>-1.8%</b>
<b>Total Liabilities</b>	<b>21,064.41</b>	<b>21,446.80</b>	<b>-382.39</b>	<b>-1.8%</b>

11:25 AM

11/04/19

Accrual Basis

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

	<u>Oct 31, 19</u>	<u>Oct 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Equity</b>				
3015 · Retained Earnings	16,281.79	-51,938.45	68,220.24	131.4%
3020 · Operating Fund	322,790.23	407,474.23	-84,684.00	-20.8%
3030 · Replacement Fund	254,769.00	222,024.00	32,745.00	14.8%
Net Income	30,717.18	66,478.28	-35,761.10	-53.8%
<b>Total Equity</b>	<u>624,558.20</u>	<u>644,038.06</u>	<u>-19,479.86</u>	<u>-3.0%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>645,622.61</b></u>	<u><b>665,484.86</b></u>	<u><b>-19,862.25</b></u>	<u><b>-3.0%</b></u>

11:27 AM

11/04/19

Accrual Basis

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Members Dues	297,337.50	295,988.00	1,349.50	100.5%
4018 · Rental Income - Apartment	4,800.00	0.00	4,800.00	100.0%
4020 · Capital Portion of Dues	0.00	0.00	0.00	0.0%
4025 · Special Assessment for Pool	0.00	0.00	0.00	0.0%
4030 · Members Interest	432.39	400.00	32.39	108.1%
4050 · Members Lien Fees	1,600.00	0.00	1,600.00	100.0%
4101 · Member Gate Card	910.00	1,300.00	-390.00	70.0%
4102 · Vendor Gate Card	895.00	2,000.00	-1,105.00	44.8%
4140 · Interest Income	2,673.47	3,500.00	-826.53	76.4%
4165 · Recovery of Bad Debt	12,038.57	0.00	12,038.57	100.0%
4168 · Clubhouse Rental Income	350.00	350.00	0.00	100.0%
4169 · Violations Income	100.00	1,000.00	-900.00	10.0%
4173 · Renter Fee Income	15,500.00	14,000.00	1,500.00	110.7%
4175 · Transfer Fees	3,150.00	2,500.00	650.00	126.0%
4176 · Social Function Income	50.00	0.00	50.00	100.0%
<b>Total Income</b>	<b>339,836.93</b>	<b>321,038.00</b>	<b>18,798.93</b>	<b>105.9%</b>
<b>Gross Profit</b>	<b>339,836.93</b>	<b>321,038.00</b>	<b>18,798.93</b>	<b>105.9%</b>
<b>Expense</b>				
<b>5000 · ADMINISTRATION</b>				
5005 · Accounting Expense	8,550.00	8,500.00	50.00	100.6%
5006 · Bookkeeping	0.00	250.00	-250.00	0.0%
5011 · Bank Service Charges	67.38	60.00	7.38	112.3%
5012 · Credit Card Fees	2,962.31	1,900.00	1,062.31	155.9%
5014 · Consulting Expense	0.00	0.00	0.00	0.0%
5021 · Gate Card Expense	1,175.92	1,000.00	175.92	117.6%
5024 · Annual General Meeting Expense	1,436.40	1,400.00	36.40	102.6%
5025 · General Admin./Directors	1,714.05	625.00	1,089.05	274.2%
5026 · Interest Expense	65.00	0.00	65.00	0.0%
5028 · Internet Access	1,169.91	1,600.00	-430.09	73.1%
5030 · Legal	1,216.50	0.00	1,216.50	0.0%
5031 · Legal - Filing Fees	0.00	200.00	-200.00	0.0%
5032 · Attorney Fees	0.00	500.00	-500.00	0.0%
5035 · Licenses & Permits	800.97	700.00	100.97	114.4%
5036 · Mileage	0.00	50.00	-50.00	0.0%
5045 · Office Supplies	814.31	1,500.00	-685.69	54.3%
5046 · Postage	245.65	750.00	-504.35	32.8%
5047 · Computer Software	0.00	225.00	-225.00	0.0%
5050 · Social Functions	236.78	0.00	236.78	100.0%
5060 · Training	325.00	300.00	25.00	108.3%
5061 · Amazon Prime Annual Fee	0.00	110.00	-110.00	0.0%
5064 · Website	240.00	350.00	-110.00	68.6%
5065 · Website Hosting	0.00	0.00	0.00	0.0%
5120 · General Insurance	16,997.13	15,250.00	1,747.13	111.5%
<b>Total 5000 · ADMINISTRATION</b>	<b>38,017.31</b>	<b>35,270.00</b>	<b>2,747.31</b>	<b>107.8%</b>
<b>5200 · MAINTENANCE &amp; REPAIR</b>				
5210 · Clubhouse-Maintenance	407.17	1,200.00	-792.83	33.9%
5215 · Gate House-Maintenance	3,555.10	600.00	2,955.10	592.5%
5216 · Office Maintenance	0.00	300.00	-300.00	0.0%
5220 · Gate/Security-Maintenance	2,795.55	1,200.00	1,595.55	233.0%
5225 · Pool-Maintenance & Repair	335.60	1,200.00	-864.40	28.0%
5230 · Grounds-Maintenance	3,054.67	2,400.00	654.67	127.3%
5231 · Roads-Maintenance/Paving	27,576.36	18,000.00	9,576.36	153.2%
5235 · Compactor Maintenance	0.00	500.00	-500.00	0.0%
5240 · Tree Removal	2,929.50	1,200.00	1,729.50	244.1%
5260 · Maintenance-Other	663.07	0.00	663.07	0.0%
<b>Total 5200 · MAINTENANCE &amp; REPAIR</b>	<b>41,317.02</b>	<b>26,600.00</b>	<b>14,717.02</b>	<b>155.3%</b>
<b>5300 · SUPPLIES</b>				
5310 · Other Supplies	805.49	0.00	805.49	100.0%
5311 · Clubhouse Supplies	2,109.08	1,100.00	1,009.08	191.7%
5320 · Pool Supplies	13,467.38	8,000.00	5,467.38	168.3%
5325 · Tools	778.26	900.00	-121.74	86.5%
<b>Total 5300 · SUPPLIES</b>	<b>17,160.21</b>	<b>10,000.00</b>	<b>7,160.21</b>	<b>171.6%</b>

11:27 AM

11/04/19

Accrual Basis

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
<b>5400 · TAXES</b>				
<b>5410 · Payroll Taxes</b>				
5411 · Federal Unemployment Tax	211.70	350.00	-138.30	60.5%
5412 · FICA/Medicare	9,902.27	10,500.00	-597.73	94.3%
5414 · State Unemployment Tax	496.31	200.00	296.31	248.2%
5415 · Labor & Industries	2,331.94	3,750.00	-1,418.06	62.2%
5410 · Payroll Taxes - Other	91.35			
<b>Total 5410 · Payroll Taxes</b>	13,033.57	14,800.00	-1,766.43	88.1%
5420 · Income Taxes	423.00	0.00	423.00	100.0%
5430 · Property Tax - Gatehouse	209.00	225.00	-16.00	92.9%
5435 · Property Tax - MBR lots	17.90	18.00	-0.10	99.4%
<b>Total 5400 · TAXES</b>	13,683.47	15,043.00	-1,359.53	91.0%
<b>5500 · UTILITIES</b>				
5510 · Telephone	1,350.39	1,800.00	-449.61	75.0%
5515 · Garbage	14,121.35	13,500.00	621.35	104.6%
5516 · Recycling	6,964.17	5,000.00	1,964.17	139.3%
5520 · Gate House-Power	1,748.17	3,000.00	-1,251.83	58.3%
5525 · Clubhouse-Power	3,527.18	5,500.00	-1,972.82	64.1%
5530 · Storage Shed-Power	208.52	250.00	-41.48	83.4%
5535 · Gate House-Water	225.63	300.00	-74.37	75.2%
5537 · Propane	6,267.27	9,000.00	-2,732.73	69.6%
5540 · Clubhouse-Water	571.68	600.00	-28.32	95.3%
5545 · Clubhouse-Wi-Fi Internet	1,709.82	2,300.00	-590.18	74.3%
<b>Total 5500 · UTILITIES</b>	36,694.18	41,250.00	-4,555.82	89.0%
<b>5600 · VEHICLE/EQUIPMENT</b>				
5610 · Fuel	3,040.54	2,750.00	290.54	110.6%
5615 · Maintenance & Repair-Vehicles	1,130.95	2,500.00	-1,369.05	45.2%
<b>Total 5600 · VEHICLE/EQUIPMENT</b>	4,171.49	5,250.00	-1,078.51	79.5%
<b>5700 · WAGES &amp; BENEFITS</b>				
5710 · Employee Medical	0.00	0.00	0.00	0.0%
5715 · Salary - Caretaker	42,416.57	49,000.00	-6,583.43	86.6%
5720 · Wages - Bookkeeper	16,784.87	24,000.00	-7,215.13	69.9%
5721 · Wages - MBR Office Manager	25,654.26	22,000.00	3,654.26	116.6%
5724 · Wages - Seasonal PT Caretaker	2,887.50			
5725 · Wages - Asst. Caretaker	31,593.49	39,000.00	-7,406.51	81.0%
5726 · Wages - PT Asst. Caretaker	4,392.57	10,000.00	-5,607.43	43.9%
5727 · IRA Contributions	1,527.55	4,000.00	-2,472.45	38.2%
<b>Total 5700 · WAGES &amp; BENEFITS</b>	125,256.81	148,000.00	-22,743.19	84.6%
6560 · Payroll Expenses	1,744.58	2,100.00	-355.42	83.1%
66900 · Reconciliation Discrepancies	-600.00			
<b>Total Expense</b>	277,445.07	283,513.00	-6,067.93	97.9%
<b>Net Ordinary Income</b>	62,391.86	37,525.00	24,866.86	166.3%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8040 · Clubhouse-Emergency Maintenance	309.05			
8065 · Charitable Contributions	0.00	0.00	0.00	0.0%
8070 · Operating Reserve	-11,025.00	42,000.00	-53,025.00	-26.3%
<b>8500 · CAPITAL EXPENDITURES</b>				
<b>8510 · Building Improvements</b>				
8511 · Gatehouse-Office & Gatehse Apt.	0.00	0.00	0.00	0.0%
8515 · Clubhouse				
8552 · Tiling Bathrooms	0.00			
<b>Total 8515 · Clubhouse</b>	0.00			
8518 · Swimming Pool	0.00	0.00	0.00	0.0%
8521 · Garage Shop Build	0.00	0.00	0.00	0.0%
8555 · Sand Cover	7,613.70	0.00	7,613.70	100.0%
<b>Total 8510 · Building Improvements</b>	7,613.70	0.00	7,613.70	100.0%
<b>8530 · New Equipment</b>				
8538 · Office Equipment	3,154.98	0.00	3,154.98	100.0%
8548 · Security Cameras and Equipment	0.00	0.00	0.00	0.0%
<b>Total 8530 · New Equipment</b>	3,154.98	0.00	3,154.98	100.0%
8560 · Capital Reserve Fund	11,025.00			
<b>Total 8500 · CAPITAL EXPENDITURES</b>	21,793.68	0.00	21,793.68	100.0%

11:27 AM

11/04/19

Accrual Basis

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

	<u>Jan - Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8600 - Depreciation Expense	20,596.95			
<b>Total Other Expense</b>	<u>31,674.68</u>	<u>42,000.00</u>	<u>-10,325.32</u>	<u>75.4%</u>
<b>Net Other Income</b>	<u>-31,674.68</u>	<u>-42,000.00</u>	<u>10,325.32</u>	<u>75.4%</u>
<b>Net Income</b>	<u><b>30,717.18</b></u>	<u><b>-4,475.00</b></u>	<u><b>35,192.18</b></u>	<u><b>-686.4%</b></u>

11:24 AM

11/04/19

Accrual Basis

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

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Members Dues	297,337.50	295,987.50	1,350.00	0.5%
4018 · Rental Income - Apartment	4,800.00	0.00	4,800.00	100.0%
4030 · Members Interest	432.39	225.44	206.95	91.8%
4050 · Members Lien Fees	1,600.00	350.00	1,250.00	357.1%
4101 · Member Gate Card	910.00	1,065.00	-155.00	-14.6%
4102 · Vendor Gate Card	895.00	2,010.00	-1,115.00	-55.5%
4140 · Interest Income	2,673.47	3,389.54	-716.07	-21.1%
4165 · Recovery of Bad Debt	12,038.57	0.00	12,038.57	100.0%
4168 · Clubhouse Rental Income	350.00	700.00	-350.00	-50.0%
4169 · Violations Income	100.00	4,775.00	-4,675.00	-97.9%
4173 · Renter Fee Income	15,500.00	15,950.00	-450.00	-2.8%
4175 · Transfer Fees	3,150.00	1,950.00	1,200.00	61.5%
4176 · Social Function Income	50.00	0.00	50.00	100.0%
<b>Total Income</b>	<b>339,836.93</b>	<b>326,402.48</b>	<b>13,434.45</b>	<b>4.1%</b>
<b>Gross Profit</b>	<b>339,836.93</b>	<b>326,402.48</b>	<b>13,434.45</b>	<b>4.1%</b>
<b>Expense</b>				
<b>5000 · ADMINISTRATION</b>				
5005 · Accounting Expense	8,550.00	8,200.00	350.00	4.3%
5006 · Bookkeeping	0.00	71.61	-71.61	-100.0%
5011 · Bank Service Charges	67.38	38.20	29.18	76.4%
5012 · Credit Card Fees	2,962.31	2,229.95	732.36	32.8%
5019 · Employee Recognition	0.00	100.00	-100.00	-100.0%
5021 · Gate Card Expense	1,175.92	857.02	318.90	37.2%
5024 · Annual General Meeting Expense	1,436.40	928.95	507.45	54.6%
5025 · General Admin./Directors	1,714.05	367.17	1,346.88	366.8%
5026 · Interest Expense	65.00	0.00	65.00	100.0%
5028 · Internet Access	1,169.91	1,299.90	-129.99	-10.0%
5030 · Legal	1,216.50	0.00	1,216.50	100.0%
5031 · Legal - Filing Fees	0.00	98.00	-98.00	-100.0%
5035 · Licenses & Permits	800.97	628.00	172.97	27.5%
5045 · Office Supplies	814.31	1,253.82	-439.51	-35.1%
5046 · Postage	245.65	643.10	-397.45	-61.8%
5047 · Computer Software	0.00	152.36	-152.36	-100.0%
5050 · Social Functions	236.78	233.97	2.81	1.2%
5060 · Training	325.00	0.00	325.00	100.0%
5064 · Website	240.00	203.96	36.04	17.7%
5120 · General Insurance	16,997.13	17,274.27	-277.14	-1.6%
<b>Total 5000 · ADMINISTRATION</b>	<b>38,017.31</b>	<b>34,580.28</b>	<b>3,437.03</b>	<b>9.9%</b>
<b>5200 · MAINTENANCE &amp; REPAIR</b>				
5210 · Clubhouse-Maintenance	407.17	1,082.51	-675.34	-62.4%
5215 · Gate House-Maintenance	3,555.10	863.50	2,691.60	311.7%
5220 · Gate/Security-Maintenance	2,795.55	1,939.50	856.05	44.1%
5225 · Pool-Maintenance & Repair	335.60	192.65	142.95	74.2%
5230 · Grounds-Maintenance	3,054.67	2,153.62	901.05	41.8%
5231 · Roads-Maintenance/Paving	27,576.36	112.91	27,463.45	24,323.3%
5235 · Compactor Maintenance	0.00	70.15	-70.15	-100.0%
5240 · Tree Removal	2,929.50	1,302.00	1,627.50	125.0%
5260 · Maintenance-Other	663.07	0.00	663.07	100.0%
<b>Total 5200 · MAINTENANCE &amp; REPAIR</b>	<b>41,317.02</b>	<b>7,716.84</b>	<b>33,600.18</b>	<b>435.4%</b>
<b>5300 · SUPPLIES</b>				
5310 · Other Supplies	805.49	0.00	805.49	100.0%
5311 · Clubhouse Supplies	2,109.08	3,442.60	-1,333.52	-38.7%
5320 · Pool Supplies	13,467.38	8,855.50	4,611.88	52.1%
5325 · Tools	778.26	1,491.34	-713.08	-47.8%
<b>Total 5300 · SUPPLIES</b>	<b>17,160.21</b>	<b>13,789.44</b>	<b>3,370.77</b>	<b>24.4%</b>
<b>5400 · TAXES</b>				
<b>5410 · Payroll Taxes</b>				
5411 · Federal Unemployment Tax	211.70	252.05	-40.35	-16.0%
5412 · FICA/Medicare	9,902.27	9,164.01	738.26	8.1%
5414 · State Unemployment Tax	496.31	155.86	340.45	218.4%
5415 · Labor & Industries	2,331.94	2,459.99	-128.05	-5.2%
5410 · Payroll Taxes - Other	91.35	0.00	91.35	100.0%
<b>Total 5410 · Payroll Taxes</b>	<b>13,033.57</b>	<b>12,031.91</b>	<b>1,001.66</b>	<b>8.3%</b>
5420 · Income Taxes	423.00	330.00	93.00	28.2%
5430 · Property Tax - Gatehouse	209.00	209.00	0.00	0.0%
5435 · Property Tax - MBR lots	17.90	17.90	0.00	0.0%
<b>Total 5400 · TAXES</b>	<b>13,683.47</b>	<b>12,588.81</b>	<b>1,094.66</b>	<b>8.7%</b>

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Accrual Basis

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

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
<b>5500 · UTILITIES</b>				
5510 · Telephone	1,350.39	1,375.58	-25.19	-1.8%
5515 · Garbage	14,121.35	11,454.24	2,667.11	23.3%
5516 · Recycling	6,964.17	5,333.70	1,630.47	30.6%
5520 · Gate House-Power	1,748.17	2,296.62	-548.45	-23.9%
5525 · Clubhouse-Power	3,527.18	4,336.04	-808.86	-18.7%
5530 · Storage Shed-Power	208.52	96.05	112.47	117.1%
5535 · Gate House-Water	225.63	225.84	-0.21	-0.1%
5537 · Propane	6,267.27	8,211.21	-1,943.94	-23.7%
5540 · Clubhouse-Water	571.68	536.43	35.25	6.6%
5545 · Clubhouse-Wi-Fi Internet	1,709.82	1,899.80	-189.98	-10.0%
5550 · MBR Lots - Water	0.00	-134.00	134.00	100.0%
<b>Total 5500 · UTILITIES</b>	<b>36,694.18</b>	<b>35,631.51</b>	<b>1,062.67</b>	<b>3.0%</b>
<b>5600 · VEHICLE/EQUIPMENT</b>				
5610 · Fuel	3,040.54	3,645.02	-604.48	-16.6%
5615 · Maintenance & Repair-Vehicles	1,130.95	4,583.05	-3,452.10	-75.3%
<b>Total 5600 · VEHICLE/EQUIPMENT</b>	<b>4,171.49</b>	<b>8,228.07</b>	<b>-4,056.58</b>	<b>-49.3%</b>
<b>5700 · WAGES &amp; BENEFITS</b>				
5710 · Employee Medical	0.00	250.00	-250.00	-100.0%
5715 · Salary - Caretaker	42,416.57	38,217.61	4,198.96	11.0%
5720 · Wages - Bookkeeper	16,784.87	18,254.25	-1,469.38	-8.1%
5721 · Wages - MBR Office Manager	25,654.26	19,093.00	6,561.26	34.4%
5724 · Wages - Seasonal PT Caretaker	2,887.50	0.00	2,887.50	100.0%
5725 · Wages - Asst. Caretaker	31,593.49	30,543.50	1,049.99	3.4%
5726 · Wages - PT Asst. Caretaker	4,392.57	8,685.00	-4,292.43	-49.4%
5727 · IRA Contributions	1,527.55	2,448.64	-921.09	-37.6%
<b>Total 5700 · WAGES &amp; BENEFITS</b>	<b>125,256.81</b>	<b>117,492.00</b>	<b>7,764.81</b>	<b>6.6%</b>
6560 · Payroll Expenses	1,744.58	1,723.27	21.31	1.2%
66900 · Reconciliation Discrepancies	-600.00	0.00	-600.00	-100.0%
6999 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>277,445.07</b>	<b>231,750.22</b>	<b>45,694.85</b>	<b>19.7%</b>
<b>Net Ordinary Income</b>	<b>62,391.86</b>	<b>94,652.26</b>	<b>-32,260.40</b>	<b>-34.1%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
8040 · Clubhouse-Emergency Maintenance	309.05	0.00	309.05	100.0%
8065 · Charitable Contributions	0.00	0.00	0.00	0.0%
8070 · Operating Reserve	-11,025.00	0.00	-11,025.00	-100.0%
<b>8500 · CAPITAL EXPENDITURES</b>				
<b>8510 · Building Improvements</b>				
<b>8515 · Clubhouse</b>				
8550 · Siding Improvements	0.00	-116.03	116.03	100.0%
8552 · Tiling Bathrooms	0.00	7,756.34	-7,756.34	-100.0%
8554 · Lighting Project Clubhouse	0.00	1,808.77	-1,808.77	-100.0%
<b>Total 8515 · Clubhouse</b>	<b>0.00</b>	<b>9,449.08</b>	<b>-9,449.08</b>	<b>-100.0%</b>
8521 · Garage Shop Build	0.00	0.00	0.00	0.0%
8555 · Sand Cover	7,613.70	0.00	7,613.70	100.0%
<b>Total 8510 · Building Improvements</b>	<b>7,613.70</b>	<b>9,449.08</b>	<b>-1,835.38</b>	<b>-19.4%</b>
<b>8530 · New Equipment</b>				
8538 · Office Equipment	3,154.98	0.00	3,154.98	100.0%
<b>Total 8530 · New Equipment</b>	<b>3,154.98</b>	<b>0.00</b>	<b>3,154.98</b>	<b>100.0%</b>
<b>8560 · Capital Reserve Fund</b>	<b>11,025.00</b>	<b>0.00</b>	<b>11,025.00</b>	<b>100.0%</b>
<b>Total 8500 · CAPITAL EXPENDITURES</b>	<b>21,793.68</b>	<b>9,449.08</b>	<b>12,344.60</b>	<b>130.6%</b>
8600 · Depreciation Expense	20,596.95	18,724.90	1,872.05	10.0%
<b>Total Other Expense</b>	<b>31,674.68</b>	<b>28,173.98</b>	<b>3,500.70</b>	<b>12.4%</b>
<b>Net Other Income</b>	<b>-31,674.68</b>	<b>-28,173.98</b>	<b>-3,500.70</b>	<b>-12.4%</b>
<b>Net Income</b>	<b>30,717.18</b>	<b>66,478.28</b>	<b>-35,761.10</b>	<b>-53.8%</b>