

**WEST TAPPS MAINTENANCE COMPANY**  
**Board of Trustees Meeting Minutes**  
3302 C West Tapps Dr E, Suite C  
Lake Tapps, WA 98391

1    Scheduled Board Meeting

2    Wednesday August 13, 2023

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4    Call to Order

5    Meeting called to order at 7:00pm by Aaron Kolar.

6

7    Attendance

8       Trustees Present

9           Aaron Kolar, President

10          Adam Gregorich, Treasurer

11          Brad Boushey

12          Kim Scott

13          Candice Krasovec

14          Lorian Maddox

15          Kit Bourn, VP, Secretary

16       Staff Present

17           Melissa Gubbe

18       Committee Members Present

19           Kimberly Newlove

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21       Determination of Quorum

22       Quorum Reached

23

24    Agenda

25       Motion (230913.1903) Approve agenda by Bourn, seconded by Scott.

26       **Approved:** Unanimous

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28    Member Comments

29       No Comments were presented.

30

31    Approval of Minutes

32       Motion (230913.1905) to approve minutes for August 9th by Bourn, seconded by Scott.

33       **Approved:** Unanimous

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35       Motion (230913.1906) to approve minutes for August 23rd by Bourn, seconded by Scott.

36       **Approved:** Unanimous

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38    Reports

39       Please see attached reports.

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## New Business

### Approve Board Role Policy for BPM

Motion (230913.1939) to approve the board role policy as written, to include in the Board Policy Manual by Bourn, seconded by Gregorich.

**Approved:** Unanimous

### Selling the WTMC Vehicle

Updates on selling the WTMC truck.

### Annual Newsletter

Discussion on the annual newsletter, deadlines for reports, and the requirements for mailing.

### Revised Violations Policy

Discussion on revising the violations policy and how nuisances are defined. Further conversation will be held in the Policy Committee Meeting.

### 2024 Budget Discussion

Discussion on the developing the budget for 2024.

### Playground at Lakeridge

Discussion on the proposed playground equipment and location diagrams.

### Drainage at Jenks Park

Motion (230913.2137) to approve Devco bid for irrigation at Jenks Park for \$30222.50 to be taken from the AM Budget for a total of \$28693.50 and the remainder taken from the Park Attendant budget for a total of \$1529 by Gregorich, seconded by Scott.

**Approved:** Kolar, Gregorich, Boushey, Scott, Bourn      **Abstain:** Maddox, Krasovec

## Good of the Order

Gregorich discussed the annual meeting and the potential need to reduce the number of board members if we did not get enough candidates to apply for the coming year.

The parks maintenance job posting was discussed.

## Meeting Adjourned

Motion (230913.2215) to adjourn by Gregorich, seconded by Bourn.

**Approved:** Unanimous

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80 **Meeting Minutes Prepared by**

**Date**

81 Kit Bourn

09/28/2023

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## West Tapps Maintenance Company 2023 Parks Committee Report

2023 was an active year for the WTMC parks. Much deferred maintenance and development was accomplished by our staff and volunteer Board members. We also made progress creating a path forward for additional projects in future years. Among the major accomplishments in 2023 were:

Location	Description	Cost \$
Various	Road resurfacing of 170 <sup>th</sup> , ...	
Various	Ground Penetrating Radar survey of the underground utilities at all three parks	7,500
Jenks	Gravel and asphalt repaving of the launch road	
Jenks	Replacement of the septic tank	
Jenks	Replacement of the floating dock	
Jenks	Replacement of the hard dock	
Jenks	Replacement of the volleyball poles and sand addition	
Jenks	Hydro jetting of the storm drains	1,800
Bankers	Implementation of electrical service	
Bankers	Installation of an electronic gate	
Bankers	Replacement of chain link fencing and gate	
Bankers	Parking expansion to 15 cars with gravel.	
Lakeridge	Replacement of the chain link fencing and gate	
Lakeridge	Created a gravel parking lot for 8 cars	
Greenbelt	Brush clearing near 190th	

The following projects are planned for the near future.

Location	Description	Cost \$
Jenks	Drainage replacement along the stone retaining wall	
Jenks	Fencing and Gate replacement	
Jenks	French drain expansion/refurbishment behind the playground	
Jenks	Sprinkler system replacement with modern popup sprinklers and timer	
Lakeridge	Sprinkler installation of popup sprinklers and timer	
Lakeridge	Turf leveling and refurbishment	
Lakeridge	Playground installation	
Greenbelts	Additional clearing, removal of dangerous trees and cleanup	
Various	Bulletin Boards	



**West Tapps Maintenance Company  
2023 Parks Committee Report**

The following projects are being considered.

<b>Location</b>	<b>Description</b>	<b>Cost \$</b>
Jenks	Restroom replacement	
Jenks	Concrete plaza near the playground	
Jenks	Additional Pavilion near the playground	
Jenks	Covered BBQ areas	
Jenks	New half court basketball court	
Jenks	HOA office and maintenance building	
Jenks	Improvements to the park entrance	
Jenks	Fence replacement	
Lakeridge	Parking at the ballfield	
Lakeridge	Stairs or elevator from the ballfield to the swim area below	
Lakeridge	Clearing of brush and blackberries	
Lakeridge	Permanent restroom with septic	
Lakeridge	Lighting	
Bankers	Additional clearing of brush and blackberries	
Bankers	Additional picnic tables and BBQ's	
Bankers	Gravel pathways	
Bankers	Drainage solutions	
Bankers	Separated pet areas for large and small dogs	
Bankers	Pet agility course	

# West Tapps Maintenance Co

## Balance Sheet

As of September 12, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Capitol Fund 5873	55,857.83
Camera	11,840.98
<b>Total Capitol Fund 5873</b>	<b>67,698.81</b>
CHASE MAIN 5579	261,281.09
CHASE PAYROLL ACCNT 6889	8,300.65
HIDDEN VIEW ROAD 9635	7,688.28
RESERVE ACCOUNT 9650	240,471.17
SEWER FUND 5857	475,474.11
Z- DON'T USE - KB Chking Main Intrst 9075	477.47
<b>Total Bank Accounts</b>	<b>\$1,061,391.58</b>
Accounts Receivable	
11000 Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
12000 Undeposited Funds	0.00
Uncategorized Asset	-3,500.00
<b>Total Other Current Assets</b>	<b>\$ -3,500.00</b>
<b>Total Current Assets</b>	<b>\$1,057,891.58</b>
<b>TOTAL ASSETS</b>	<b>\$1,057,891.58</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Chase Corp. CC	71.24
OFFICE DEPOT-OFFICEMAX CC	0.00

	TOTAL
<b>Total Credit Cards</b>	<b>\$71.24</b>
Other Current Liabilities	
24000 PAYROLL LIABILITIES	-323.13
24007 Federal Withholding	-54.00
24120 Social Security-Employer	154.96
24121 Social Security-Employee	-433.86
24122 Labor and Industries-Employer	-438.09
24123 Labor and Industries-Employee	-196.18
24124 Medicare-Employer	-12.68
24125 Medicare-Employee	-12.68
24220 FUTA	128.43
24221 SUTA	-185.52
24222 WA Admin Fund	17.73
Federal Taxes (941/943/944)	5,568.17
Federal Unemployment (940)	255.12
L&I - Park 6205-00	1.20
WA Cares Fund	287.54
WA Paid Family and Medical Leave Tax	173.93
WA SUI Employer	159.64
WA Workers Compensation	732.95
<b>Total 24000 PAYROLL LIABILITIES</b>	<b>5,823.53</b>
Direct Deposit Payable	0.00
Out Of Scope Agency Payable	0.00
Washington State Department of Revenue Payable	0.00
<b>Total Other Current Liabilities</b>	<b>\$5,823.53</b>
<b>Total Current Liabilities</b>	<b>\$5,894.77</b>
<b>Total Liabilities</b>	<b>\$5,894.77</b>
Equity	
30000 Opening Balance Equity	1,496,849.74
32000 Retained Earnings	-514,593.02
Net Income	69,740.09
<b>Total Equity</b>	<b>\$1,051,996.81</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,057,891.58</b>

# West Tapps Maintenance Co

## Profit and Loss

January 1 - September 12, 2023

	TOTAL
Income	
70000 INCOME	
70001 Prev Bal Op Assess	33,498.66
70002 Prev Bal Cap Assess	142.47
70003 Oper Assess Current YR	618,187.11
70004 Capital Assess Current Yr	143,161.23
70005 Key Card Fees	1,900.00
70006 Late Fees	16,174.41
70008 Lien Fees chrgd	5,940.17
70009 Escrow Fee	3,645.00
70011 HV Road Fund	6,193.89
70017 Interest Income	13,468.08
70020 Cabana Rental	1,950.00
<b>Total 70000 INCOME</b>	<b>844,261.02</b>
Services	1,671.07
Unapplied Cash Payment Income	2,329.59
<b>Total Income</b>	<b>\$848,261.68</b>
GROSS PROFIT	<b>848,261.68</b>
Expenses	
1000 PAYROLL EXPENSES	690.33
1110 Office Manager	37,195.72
1115 Office Assistant	17,657.77
1213 Park Attendants	55,836.26
1220 Holiday Pay	936.00
1221 Vacation	198.00
1223 Sick - Hourly	190.00
1298 Medicare-Employer	284.30
1299 Dept of Labor & Industries	686.44
1300 Social Security-Company	1,215.61
1400 SUTA-Company	100.02
1500 WA Admin Fund-Company	5.58
1600 FUTA	82.99
Taxes	8,219.83
<b>Total 1000 PAYROLL EXPENSES</b>	<b>123,298.85</b>
10000 Write-Offs	8,515.53
1114 Special Projects	1,105.81
2023 Park Projects	307,614.39
1214 Special Projects Parks	38,196.72
<b>Total 2023 Park Projects</b>	<b>345,811.11</b>
<b>Total 1114 Special Projects</b>	<b>346,916.92</b>



	TOTAL
<b>2000 UTILITIES</b>	
2103 Rent - office	9,680.00
2104 Streetlights	12,279.32
2201 Water Prks	7,773.74
2202 Garbage Prks	2,811.24
2205 Internet	1,851.06
2206 Telephone Office	997.21
2207 Electrical - Prks	321.45
2208 Porta Potties	32,633.22
2209 Telephone Prks	531.71
<b>Total 2000 UTILITIES</b>	<b>68,878.95</b>
2100 Website	675.55
<b>3000 MAINTENANCE</b>	
3104 Equip Mnt Adm	1,456.11
3203 Green Belt Maintenance	23,315.60
3204 Equip Mnt Parks	2,796.35
3211 Landscaping and Groundskeeping	44,488.13
3216 Co Truck Expense	95.15
3216B Ford Truck Expense	114.25
<b>Total 3216 Co Truck Expense</b>	<b>209.40</b>
<b>Total 3000 MAINTENANCE</b>	<b>72,265.59</b>
<b>4000 ACTIVITIES / SPECIAL EVENTS</b>	
4203 Fourth of July	1,500.00
4209 Staff Awards-park	125.12
6060 Community Events	1,948.87
<b>Total 4000 ACTIVITIES / SPECIAL EVENTS</b>	<b>3,573.99</b>
<b>5000 FEES</b>	
5101 Tax Preparation & Audit	4,716.00
5103 Attorney General	3,370.63
5117 Attorney Fees - Members	29,012.23
<b>Total 5103 Attorney General</b>	<b>32,382.86</b>
5103c Attorney - law suits	-46,365.46
5104 Bank Charges	58.01
5104A Bank Acct Chrges	-111.08
5104B Crd Card Chrges	5.52
<b>Total 5104 Bank Charges</b>	<b>-47.55</b>
5105 Federal Tax Expense	286.59
5106 Lien Fees	4,890.00
5106A Lien Release (deleted)	0.09
<b>Total 5106 Lien Fees</b>	<b>4,890.09</b>
5107 PO Box Rent	388.00
5109 Business Licenses and Permits	244.29
5110 Taxes - Property	41.23
5111 Software License & Subscripts	
5111A QB Payroll Lic Fee	984.71
5111B Subscriptions- Software	2,529.61
<b>Total 5111 Software License &amp; Subscripts</b>	<b>3,514.32</b>

	TOTAL
5115 Training	
5115a Employee Training	32.66
<b>Total 5115 Training</b>	<b>32.66</b>
5202 Arborist	600.00
<b>Total 5000 FEES</b>	<b>683.12</b>
5100 Reserve Study	1,190.00
5108 Sewer Trust Attorney Fees	11,261.50
6000 SUPPLIES	
6101 Postage and Delivery	714.73
6103 Office Supplies	1,675.35
6103A Key Card Supplies	18.77
<b>Total 6103 Office Supplies</b>	<b>1,694.12</b>
6211 Supplies Park	7,819.76
6212 Hardware Equipment Parks	6,778.16
<b>Total 6000 SUPPLIES</b>	<b>17,006.77</b>
7000 Other OPERATING EXPENSES	
7101 Insurance Auto	2,401.32
7102 Insurance Exp Liability	16,154.38
7103 Insurance D & O	3,364.83
7104 Annual Meeting Expenses	325.05
7105 Mileage	
7105A Mileage - admin	704.58
<b>Total 7105 Mileage</b>	<b>704.58</b>
7109 Contingency Ex	1,500.00
7116 H.R. Expense	55.00
Professional Fees	10,950.00
<b>Total 7000 Other OPERATING EXPENSES</b>	<b>35,455.16</b>
8000 Accumulated Reserves	
8022 Discretionary Allocated	
8022C Fencing and Gates	3,030.03
8022K ROAD FUND	
8022K1 Hidden View Road	5,305.15
8022K2 Combined Roads	281.87
8022K3 Other RF maintenance	38,257.67
8022K4 HV road maintenance	1,241.73
<b>Total 8022K ROAD FUND</b>	<b>45,086.42</b>
<b>Total 8022 Discretionary Allocated</b>	<b>48,116.45</b>
<b>Total 8000 Accumulated Reserves</b>	<b>48,116.45</b>
89850 Bad debt expense	4,066.05
89860 Bank Service Charges	30.99
9000 IT Expenses	
9103 Computer and Internet Expenses	357.32
<b>Total 9000 IT Expenses</b>	<b>357.32</b>
Unapplied Cash Bill Payment Expense	0.00
<b>Total Expenses</b>	<b>\$742,292.74</b>
<b>NET OPERATING INCOME</b>	<b>\$105,968.94</b>

	TOTAL
Other Expenses	
Reconciliation Discrepancies	36,228.85
<b>Total Other Expenses</b>	<b>\$36,228.85</b>
NET OTHER INCOME	<b>\$ -36,228.85</b>
NET INCOME	<b>\$69,740.09</b>

## September 2023 Finance Report

- Still working on the 2022 audit
- Have a solid 2024 budget draft, need to present at the workshop and vote for adoption.
- Working to fix some categories in QB so the budget report will be cleaner.
- Clarified some reserve items, waiting for the 2024 reserve study to be published
- Fixed payroll categories that were off.

### Past Due Accounts:

57 lots haven't paid their dues for the year so far representing \$29,355 in assessments we haven't collected (\$32,205 with late fees)

**Total owed is \$89,562.04, \$24741 has been referred to our attorney for collections.**

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## September Board Meeting Office report

All information has been turned into the auditor for external audit.

Answering questions from Auditor, as they come into office.

Sent 7 members to the attorney, possible payments on these accounts.

Reviewed greenbelts complaints and worked on a plan with Denny to start taking care of them.

Sent out statements to past due accounts.

Started prepping for annual meeting.

Got the delinquent accounts to under 100k (Now 89k).

Had exit reviews/final park staff meeting.

Did interviews for the FC position.

Working on advertising the truck for sale.

## Nominations Committee

- Updated the email template for 2023.
- Sent email to all homeowners reminding them of the nominations search for WTMC Board members.
- Updated the website with a reminder for the candidate search.
- We have two submittals thus far. We need a minimum of 4 and an ideal number would be 8.
- Set target dates for nominations, interviews, self-nominations, and ballot creation.

## Secretary Report

- Updated HOAStart with the Household information. We should have all of the property and user information uploaded and ready to use. Some alterations will be needed as we find errors that may have been present in Access before the import.
- Set up target dates for the annual newsletter based on the November 7th Annual Meeting date.
- Set up a task list for the people involved to create and send out the annual newsletter.
- The task list and target date may be altered depending on external factors and timing of the incoming newsletter material.

## **Violations Committee Report**

This year the Violations Committee has worked hard to create a clear and comprehensive Violations Policy to address potential problems in the HOA. We maintain this list of rules and regulations to minimize common expenses and to maximize our members' satisfaction. Members, their tenants, guests, and all other users are required to abide by these rules in addition to the covenants, bylaws and other governing documents adopted by the Association and the Board of Trustees. The Association's rules can be summarized by the following principles:

- Respect other people, their property, and Association property: every action you take can impact others. Please consider how your actions might be perceived by others.
- Common sense and personal responsibility prevail; you are legally responsible not only for your own actions, but also the actions of every person and animal you allow into our grounds. Every member, tenant, guest, contractor, and vendor of the Association is bound by the guidelines of our governing documents. Please read the bylaws, covenants, rules & regulations and apply common sense to all situations. Always ask when you have questions.
- If you see something, say something. Our staff needs to know about issues which may affect the Association as soon as possible.

Many of our WTMC rules have gone unenforced for many years. The Violations Committee and the Board have worked to implement reasonable policies with reasonable consequences if identified violations are not corrected. It is not the desire or intention of the Board to look for violations. As a Board we want to allow our members the quiet enjoyment of their homes and property until such time it becomes a nuisance to the neighbors or the community as a whole. Warnings will be always issued as a first step. (Unless physical violence or the threat of physical violence is involved). Members will always have the opportunity to be heard before any fines are assessed. We want to work with our members to help them resolve any violations. The goal of this policy, the Violations Committee and the Board is not punishment, but compliance.

We have a wonderful community here at Lake Tapps. Our goal is that by working together with our members, our community can be even better.