

WEST TAPPS MAINTENANCE COMPANY  
BOARD OF TRUSTEES MEETING  
MINUTES  
May 21, 2020  
Zoom Meeting held at 7 pm

**CALL TO ORDER**

President Stephen Bricker called the meeting to order at 7:02 pm.

**BOARD MEMBERS PRESENT**

Stephen Bricker, President  
Bruce Upton, Vice President  
Lisa Courneya, Secretary / Treasurer  
Cliff McIntosh, Violations  
Butch Holmstrom, Member at large  
Joe Duran, Member at Large

Secretary Courneya informed President Bricker that Board Member quorum is present.

**Motion by Cliff McIntosh:** Move to not approve James Madison's absence due to his unwillingness to participate in Zoom meetings.

Second by Bruce Upton

Voice Vote: Yah votes- Lisa Courneya, Butch Hulstrom, Cliff McIntosh; Nay- Votes Joe Duran

Motion passed to not approve James Madison's absence.

**STAFF PRESENT**

Michelle Wittmier-General Manager (GM)  
David Gowans - Facilities Manager (FM)

**Motion by Bruce Upton:** Move to adopt agenda as published.

Second by Joe Duran

Voice Vote: Unanimous

Motion passed to adopted agenda as published.

**Motion by Joe Duran:** Move to table all minutes review to the June Board Meeting.

Second by Cliff McIntosh

Voice Vote: Unanimous

Motion passed to table all minutes review to June Meeting.

There were no electronic Motions to register.

There were no Homeowner/ Guest Issues to consider.

**FINANCIAL REPORTS**

Secretary/ Treasurer Lisa Courneya presented the current financial position at 33.3% of the way through the year.

Report	Income YTD	Expenditures YTD	Balance	Notes
200430 Profit & Loss	\$170,741.48	\$158,505.09	\$12,236.39	1
200430 Balance Sheet			\$632,941.42	2
200430 Budget			\$150,381.95	3

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#1 This includes collection of \$23,378.20 from prior years past due accounts
#2 We are in Balance. This Balance does include the Hidden View Road Fund at \$133,209.86
#3 We are at \$122,940.81 in Operating Expenditures, \$2,244.15 Road Expenditures, and \$25,196.99 in Capital projects and maintenance. Standing at 24.09% of budgeted expenditures.

Several of the line items were discussed and clarified.

Ms. Courneya reported on the on-going work on the changeover to new banks.

**OFFICE REPORT**

Office Manager Michelle Wittmier updated the Board on some of the changes in procedures in light of the Covid-19 pandemic.

Of Note:

The office staff is wearing masks when more than one of them is in the space at the same time and practicing social distancing.  
The office remains closed to drop-ins, we are setting specific meetings with owners to deal with their needs. We are utilizing email for the sending and receiving of forms and photos for Key Cards and ID verification. We are monitoring the steps coming from the State and Federal governments in directions for working. Per directives to HOA's from the State, we have stopped the work on Judgements until the situation with Covid-19 has changed enough to allow businesses to re-open and employees to start working again. Linda is back working in the office 30 hours a week, keeping up on the AP coming in and HO needs for Key Cards.

**FACILITIES REPORT**

Facilities Manager David Gowans updated the Board

Of Note:

Our summer employees are in place for the year. We have 15 additional people on Staff. We are taking advantage of how different this season from normal years is to work on other projects at all the parks  
We are working on the grounds and docks.  
Our Permit from the Dept. of Fish and Wildlife for dealing with the aquatic plant growth in the swim area at Jenks is in the pipeline for approval.  
We are working full throttle responding to tree and greenbelt requests.

There was a discussion concerning the placement of materials on the swim area lake bed. Mr. Gowans explained that we have a Pierce County permit good for three years and as noted are waiting on the permit from Fish and Wildlife. The process can be either we remove the vegetation by hand, repeatedly or we remove the vegetation and install the ground coverings held in place with sand bags to deter its regrowth.

**ARCHITECTURAL**

GM Wittmier reported that there are no new issues being worked on at this time other than the one we are working with our attorney on concerning a home owner demanding, through his attorney that we clear cut our greenbelt adjacent to his property due to the significant damage the trees are doing to his rental property. .

**VIOLATIONS**

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Violations Chair Cliff McIntosh reported on an Incident that took place on Sunday 5/17/2020 involving a Key Card and an owner. Violations is sending a letter to the owner. Given the fact that this owner lives on the lake and only uses the launch twice a year the Board discussed the fact that they do not have a Fine System in place to address this type of issue but do need to develop one, quickly.

**I.T.**

Nothing new but am working with Benjamin, our IT vendor, to straighten out some of the remote issues to facilitate better production in this new work environment.

**UNFINISHED BUSINESS ITEMS**

Bank Changeover reported on elsewhere on agenda.

Judgements are on hold as reported elsewhere in reports.

The Dog Park meeting is on hold until later in the year.

Engaging an outside payroll vendor is suspended in light of our ability from Staffing and Board capacity to generate our payroll on time from within the organization, thereby not needing to pay for additional outside services.

**NEW BUSINESS**

There were no items covered in this area.

**FOR THE GOOD OF THE ORDER**

President Bricker discussed the idea of having our June meeting as our BBQ meeting this year, if the State guidelines would allow a gathering of that size.

Secretary / Treasurer Courneya suggested that we make First Aid training available to all staff.

**Motion by Cliff McIntosh** to adjourn meeting.

Second by Joe Duran

VV: Unanimous

President Bricker Adjourned meeting at 7:36 pm

Respectfully Submitted:

Approved:

\_\_\_\_\_  
6/09/2020  
Michelle Wittmier, General Manager

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6/09/2020  
Lisa Courneya, Secretary/Treasurer

WTMC  
**Balance Sheet**  
As of April 30, 2020

	<u>Apr 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Allocated Funds-6989	30,000.89
CD Combined RF #1097	10,731.73
Chking Main Intrst 9075	281,584.99
Chking PayPal Acct-6393	13,053.66
Chking Payroll Acct-6195	850.40
Chking Petty Cash 5516	408.51
Svgs Mny Mrkt Main 8785	162,601.53
Svgs Mny Mrkt HVRF 7118	133,209.86
<b>Total Checking/Savings</b>	<u>632,441.57</u>
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	499.85
<b>Total Accounts Receivable</b>	<u>499.85</u>
<b>Total Current Assets</b>	<u>632,941.42</u>
<b>TOTAL ASSETS</b>	<b><u>632,941.42</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	2,369.69
<b>Equity</b>	
30000 · Opening Balance Equity	488,650.26
32000 · Retained Earnings	129,685.08
Net Income	12,236.39
<b>Total Equity</b>	<u>630,571.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>632,941.42</u></b>

**WTMC**  
**Profit & Loss YTD Comparison**  
**April 2020**

	Apr 20	Jan - Apr 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>70000 · INCOME</b>		
70001 · Prev Bal Op Assess	6,577.62	22,625.19
70002 · Prev Bal Cap Assess	331.90	780.01
70003 · Oper Assess Current YR	124,699.51	134,067.24
70005 · Key Card Fees	75.00	250.00
70006 · Late Fees	70.00	170.00
70007 · Penalty Income Parcels	22.05	93.43
70008 · Lien Fees chrgd	0.00	25.00
70009 · Escrow Fee	540.00	2,430.00
70010 · Prev Bal HV Road Fund	0.00	200.00
70011 · HV Road Fund	1,400.00	1,450.00
70012 · Other	3,565.50	8,148.14
70014 · Prepaid Assessments	415.13	415.13
70017 · Interest Income Bank	3.73	87.34
<b>Total 70000 · INCOME</b>	<u>137,700.44</u>	<u>170,741.48</u>
<b>Total Income</b>	<u>137,700.44</u>	<u>170,741.48</u>
<b>Gross Profit</b>	137,700.44	170,741.48
<b>Expense</b>		
<b>1000 · PAYROLL EXPENSES</b>	14,364.77	65,441.40
<b>2000 · UTILITIES</b>	2,733.19	12,797.47
<b>3000 · MAINTENANCE</b>	2,074.63	5,217.88
<b>5000 · FEES</b>	5,175.02	18,991.25
<b>6000 · SUPPLIES</b>	1,238.18	7,526.46
<b>62400 · DEPRECIATION EXPENSE</b>	0.00	64.07
<b>7000 · Other OPERATING EXPENSES</b>	907.27	12,420.44
<b>8020 · Allocated and Disc Alloca Funds</b>		
8022 Discretionary Allocated	400.00	24,985.20
8023 I.T. Allocated Funds	0.00	147.72
<b>Total 8020 · Allocated and Disc Alloca Funds</b>	<u>400.00</u>	<u>25,132.92</u>
<b>8030 · ROAD FUND</b>		
8031 · Hidden View Road	440.70	1,724.75
8032 · Combined Roads	0.00	519.40
<b>Total 8030 · ROAD FUND</b>	<u>440.70</u>	<u>2,244.15</u>
<b>9000 · IT Expenses</b>	<u>1,209.38</u>	<u>8,669.05</u>

2:49 PM  
05/20/20  
Cash Basis

**WTMC**  
**Profit & Loss YTD Comparison**  
**April 2020**

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	<u>Apr 20</u>	<u>Jan - Apr 20</u>
Total Expense	28,543.14	158,505.09
Net Ordinary Income	109,157.30	12,236.39
Net Income	<u>109,157.30</u>	<u>12,236.39</u>