

Mesa Community Club Board Meeting October 3, 2023

Board Members in Attendance: Rachel Price, Kim Boyack, Lori Anderson, Donna Page, Laura Mendel, & Dustin Bryson

Guests in Attendance: Sharon Braunagel & Loretta Kachin

18:05 Yoga: Sharon Braunagel is interested in teaching yoga after the first of the year. She can teach beginner to advanced, depending on the skill level required. Sharon doesn't focus on one discipline but rather focuses on the needs of the attendees. She is interested in offering 1 hour classes at 18:00 Monday nights and 9:00 Thursday mornings. Sharon plans on charging \$5.00/class beginning on Monday, January 8th. Donna will work on getting a blurb out there to advertise the class. Everyone will need to bring their own matts and blocks. Sharon can also teach a weights class but wanted to start with yoga to gauge interest.

18:14 Absences: Kim made a motion to excuse Chad's absence, and Donna seconded the motion. There was no opposition.

18:15 Minutes: Kim made a motion to approve the minutes from 1 August 2023, and Laura seconded the motion. There was no opposition.

Donna made a motion to approve the minutes from 5 September 2023, and Laura seconded the motion. There was no opposition.

18:18 Vote on Board Member: There was a short discussion and vote about Rachel remaining on the Board for another 3 years among the Board and community members.

Lori made a motion for Rachel to retain her current presidential position of the MCC Board for the next year, and Laura seconded the motion. There was no opposition.

18:21 Treasurer's Report: Lori presented the MCC Financial Reports for September 2023 (showing July activity). The balance of our checking account is \$13,371.75, savings account is \$5,386.43, petty cash is \$101.15, and PID funds \$148,535.56 for a grand total of \$167,394.89. Lori had a deposit refund of \$50.00 and received \$1,560 in deposits for a total of \$1,510.00. We submitted \$4,409.40 in PID expenses and received a PID reimbursement of \$6,912.34. We have \$180,320.91 in total equity. We received \$565.00 in rentals for July.

Lori noted the receipt of old documents from Signa, which have been stored for future reference. Lori will be using the online program Wave for our financials going forward. Lori noted we hadn't received a bill from the painters by the time the report was prepared, but we have now. Kathy Young will be our accounting contact with the

County. Major expenses for July included our summer concerts, the PID survey, and floor being refinished which totaled \$15,016.12.

Lori presented the MCC Financial Reports for October 2023 (showing August activity). The balance of our checking account is \$17,033.54, savings account is \$5,386.43, petty cash is \$101.15, and PID funds is \$143,214.37 with outstanding checks totaling \$1,685.00 bringing our grand total to \$164,050.49. Lori had deposits refunds totaling \$1,785.00 and rental deposits totaling \$1,560.00 bringing the total to -\$225.00. We submitted \$1,319.93 in PID expenses and received a PID reimbursement of \$5,729.33. We have \$184,730.31 in total equity. We refunded \$1,785.00 in deposit refunds and took in \$0.00 in rentals.

Lori reported the budget for 2024 has been submitted to the County for approval. Current property taxes have increased by \$9,606 for 2024 for a proposed value of \$51,053. Lori has created a more detailed tracking using subcategories. Major expenses included the remaining summer concerts. An Administrative Indirect charge of \$374.00 is also included in this month's statement. Kathy is unsure of what this charge is, as Spencer has left.

Donna made a motion to accept the MCC Financial Reports for September 2023 (showing August activity), and Laura seconded the motion. There was no opposition.

Kim made a motion to accept the MCC Financial Reports for October 2023 (showing September activity), and Laura seconded the motion. There was no opposition.

A question arose as to why we have a savings account. Dustin said he would investigate.

18:47 Rental Report: Loretta presented the rental report. For September, there is a pasta class scheduled for 13 September. There is a private rental scheduled for June 28, 2024. As for our summer concerts, The James Williams Trio had 118 & 7 dogs in attendance, The Still House String Band had 165 + and countless dogs in attendance, and Jimmy & the Instigators had 140 + 10 dogs in attendance. Jimmy started late but played 2 hours. The Still House String Band played several songs while setting up and played until 21:30. There was a walkthrough on Wednesday 23 August for the Hightower memorial service scheduled for 26 August.

Sherrie reported 62 patrons in August (17 gardeners, 14 library, 2 kitchen repairs, 9 salsa class, and 4 weavers) with 32 books check out and 54 donated.

Rachel noted 4H was good about keeping tables away from the walls. However, the floors in the historic gym were scratched, and Ruth offered to cover that expense. Sue, who was in charge of the craft area of Color Sunday, hasn't been shown the damage yet. 4H hasn't paid anything yet. Rachel will call Mr. Sandless to view the floors and offer a

solution. Loretta noted no other books were sold at our summer concerts after the 120. Lori mentioned pickleball coming back on Tuesday October 24th from 18:30-20:30. As nothing has been mentioned about open gym this year, Rachel will ask Clay when they wish to start again for the season.

There will be a private rental of the main gym on October 8th. PV School New Building Proposal community meeting will be on Tuesday October 17th from 19:00-20:00 in the main gym. Halloween will be on Saturday the 28th from 17:00-19:00 with setup on Friday the 27th beginning at 10:00. We are awaiting paperwork from Jessica Hoyt for 5th grade girls' basketball on Wednesdays during 16:15-19:45 from October 11th through December 20th. Library has October 4th, 11th, & 18th crochet class and Farm to Table scheduled for October 25th.

4H noted 6 to 7 hundred in attendance this year, which is significantly less than in previous years. Sherrie reported 39+ patrons (1 weaver, 17 gardeners, 8 pasta class, 15 future of PV school, 1 rental paperwork, & 3 library) and 9 books checked out.

19:02 Maintenance Report: There is none this month.

19:03 Basement of Historic Gym: Rachel received 3 bids: \$10,035 from LG Custom Concrete, \$18,276 from Will Gray with Fixture Studio (which would include a gravel base under the concrete, contractor fee, and had a start date of this fall), and \$4,999 from Clay Engstrom with Rocky Contracting and \$2,950 for point and painting (is insured and had an estimated start date of January). Rachel met with Bart last week and confirmed the bid. Rachel will contact Clay to see if the point can be done in the fall.

Lori made a motion to go with Clay Engstrom to finish the historic gym basement for an amount not to exceed \$10,000. Laura seconded the motion, and there was no opposition.

19:12 Halloween: Dustin will head Halloween this year, with a party date set on Saturday 28 October. The committee will meet next Tuesday 10 October at 18:00 to get the ball rolling.

Lori made a motion to approve an amount not to exceed \$1,200.00 for this year's Halloween community event, and Donna seconded the motion. There was no opposition.

19:15 Marketing Committee: Donna passed out the most recent PV Times, which contained a recap of our summer concerts. The next article will be on the survey. The results will be published on the bulletin board for community review. Laura noted almost the same number of responses as the last survey. A discussion ensued on what to include in the results and which areas to keep a generalized response.

Donna made a motion to publish the survey report on the website and provide generalities for the PV Times article. Kim seconded the motion, and there was no opposition.

- 19:22 Rental Committee:** Rachel and Kim have been working on revising the forms for all rentals to include the cleaning fee, which has resulted in no negative responses. A discussion ensued on those classes requiring a fee for participation and those which do not. Donna believes Sherrie should be involved in this decision, as many library sponsored events do not require a fee to attend.
- 19:31 Holiday Celebration:** Rachel wishes to head a community holiday event on the 16th or 17th of December. The exact date will be decided at the next Board meeting.
- 19:35 Board Retreat:** The next retreat will be on January 13th from 9:00-15:00.
- 19:38 Music in Mesa:** The Lion's Club has volunteered to host all food events for the summer concerts. Laura will ask her mom if she would be interested in booking the music events for next summer. Donna stressed review of attendance numbers should influence those musical acts and genres booked for next year.
- 19:44 Adjourn:** Lori made a motion to adjourn, and Laura seconded the motion. There was no opposition.

MCC TREASURER REPORT FOR OCTOBER BOARD MEETING

FINANCIAL REPORTS FOR AUGUST 2023

DATE PREPARED: 9/30/23 PREPARED BY: Lori Anderson

NARRATIVE

- * The final MCC PID County Budget for 2024 has been submitted. I have attached a copy of this budget as of September 30, 2023.
- * Current Property Taxes updated on 8/28/23 based on Assessor's Certificate of Values has increased by \$9,606 for 2024 for a proposed value in 2024 of \$51,053.
- * I have created a MCC Budget based on the County's with more detailed tracking using subcategories. See attached MCC Budget 2024 document.

FINANCIAL MONTHLY REPORTS

*** Account Balances (as of August 31, 2023)**

- * No new rentals came in so no new rental income or deposits for August. August rental refunds totaled \$1,735.
- * Major expenses for this month included the remaining Summer Concerts. Also the Administrative Indirect Charge of \$374 was included in the August PID Statement. Spencer said these are the charges for preparing our 2024 PID Budget.

*** Year To Date Budget to Actual (as of August 31, 2023)**

- * No new items over budget. Previously reported items remain over budget.
- * We were charged \$374 in "Administrative Indirect Charges" but the PID Statements shows it as "N/A" YTD % of Budget. Sent email to Kathy Young asking for explanation of why and she doesn't know since Spencer has left.
- * Our 2024 budget for "Administrative Indirect Charges" is \$250. Perhaps this is not enough since this year's was \$374. Kathy offered to make a supplemental request can be submitted next year. I told her I think it is fine leaving the budgeted amount at \$250. Our budget typically has plenty of padding especially to deal with less than a couple of hundred dollars. No need for a supplementary request, we just want to be better about budgeting in 2024.

Account Balances

Mesa Community Club

te Range: Aug 01, 2023 to Aug 31, 2023

ACCOUNT	STARTING BALANCE	DEBIT	CREDIT	NET MOVEMENT	ENDING BALANCE
Assets					
MCC Checking	\$13,371.75	\$5,729.33	\$2,067.54	\$3,661.79	\$17,033.54
MCC Savings	\$5,386.43	\$0.00	\$0.00	\$0.00	\$5,386.43
Petty Cash	\$101.15	\$0.00	\$0.00	\$0.00	\$101.15
PID Funds	\$148,535.56	\$0.00	\$5,321.19	-\$5,321.19	\$143,214.37
Uncleared / Outstanding Checks	\$0.00	\$0.00	\$1,685.00	-\$1,685.00	-\$1,685.00
Total Assets	\$167,394.89	\$5,729.33	\$9,073.73	-\$3,344.40	\$164,050.49
Liabilities					
Rental Deposit Refund	-\$50.00	\$1,735.00	\$0.00	-\$1,735.00	-\$1,785.00
Rental Deposits	\$1,560.00	\$0.00	\$0.00	\$0.00	\$1,560.00
Total Liabilities	\$1,510.00	\$1,735.00	\$0.00	-\$1,735.00	-\$225.00
Equity					
PID Reimbursements	\$2,502.94	\$1,319.93	\$5,729.33	\$4,409.40	\$6,912.34
Starting Existing Funds	\$177,817.97	\$0.00	\$0.00	\$0.00	\$177,817.97
Total Equity	\$180,320.91	\$1,319.93	\$5,729.33	\$4,409.40	\$184,730.31

Income**Total Income****\$0.00****\$0.00****\$0.00****Expenses**Administrative
Indirect Charges

\$374.00

\$0.00

\$374.00

Cleaning Supplies

\$67.54

\$0.00

\$67.54

Cleaning Wages

\$2,666.00

\$0.00

\$2,666.00

Electricity

\$235.49

\$0.00

\$235.49

Entertainment
Expenses

\$1,900.00

\$0.00

\$1,900.00

Gas

\$40.95

\$0.00

\$40.95

Lawn Service &
Grounds
Maintenance

\$360.00

\$0.00

\$360.00

Other Purchased
Services -
Memberships/Licens
e

\$50.00

\$0.00

\$50.00

Sewer

\$32.75

\$0.00

\$32.75

Tax Rebate

\$3.80

\$0.00

\$3.80

Trash Removal

\$110.77

\$0.00

\$110.77

Water

\$177.50

\$0.00

\$177.50

Total Expenses**\$6,018.80****\$0.00****\$6,018.80**

**Total for all
accounts**

\$14,803.06

\$14,803.06

Account Transactions

Mesa Community Club

Date Range: Aug 01, 2023 to Aug 31, 2023

Accrual (Paid & Unpaid)

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
Rental Deposit Refund				
Under: Liability > Customer Prepayments and Customer Credits				
Starting Balance				-\$50.00
Aug 01, 2023	3547 Rental Refund - Engstrom	\$50.00		-\$100.00
Aug 01, 2023	3550 Rental Refund - York	\$100.00		-\$200.00
Aug 17, 2023	3552 Rental Refund - Nichols	\$1,335.00		-\$1,535.00
Aug 28, 2023	3553 Rental Refund - Kachin	\$125.00		-\$1,660.00
Aug 29, 2023	3554 Rental Refund - Harvey	\$125.00		-\$1,785.00
Totals and Ending Balance		\$1,735.00	\$0.00	-\$1,785.00
Balance Change				-\$1,735.00
Difference between starting and ending balances				

Mesa Community Center Public Improvement District: Monthly Budget to Actual

~~Through March 31, 2023~~

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>YTD Total</u>	<u>Budget</u>	<u>YTD % of Budget</u>
Revenues											
Property Taxes	\$ 937	\$ 5,077	\$ 2,221	\$ 14,445	\$ 13,550	\$ 3,523	\$ 683	\$ 331	\$ 40,767	\$ 41,447	98.4%
Specific Ownership Taxes	353	537	390	465	413	470	441	435	3,504	5,000	70.1%
Interest	-	-	-	-	-	-	-	-	-	-	-
Other State Shared Revenue	-	-	-	-	-	0	-	-	0	-	-
Total Revenues	\$ 1,290	\$ 5,614	\$ 2,611	\$ 14,910	\$ 13,962	\$ 3,993	\$ 1,125	\$ 767	\$ 44,271	\$ 46,447	95.3%
Expenditures											
Temporary Services	\$ 1,987	\$ 5,190	\$ 2,306	\$ 2,716	\$ 2,826	\$ 3,279	\$ 3,746	\$ 2,666	\$ 24,717	\$ 5,500	449.4%
Small Equipment	-	-	-	21	-	148	145	338	652	1,500	43.5%
Other Maintenance Supplies	168	-	116	267	-	514	112	(13)	1,165	15,000	7.8%
Postage	-	-	-	25	-	-	663	-	689	500	137.7%
Advertising	-	-	-	-	-	-	-	-	-	2,000	0.0%
Public Education	-	-	-	-	-	-	-	-	-	6,000	0.0%
Electricity	371	315	288	353	331	281	229	235	2,403	4,650	51.7%
Water	42	42	42	42	46	118	186	178	694	1,860	37.3%
Sewer	30	30	30	30	33	33	33	33	251	600	41.8%
Gas	-	546	-	793	478	-	-	41	1,857	4,000	46.4%
Trash Removal	106	106	111	111	111	286	111	111	1,051	1,220	86.1%
Administrative Indirect Charges	-	-	-	-	-	374	-	-	374	-	N/A
Entertainment Expenses	-	-	-	-	-	-	2,900	700	3,600	2,500	144.0%
R & M Buildings	-	-	-	-	-	6,250	-	245	6,495	42,900	15.1%
R & M Service Contracts	-	-	-	-	-	-	-	-	-	600	0.0%
Other Purchased Service	135	1,865	678	46	300	-	914	410	4,348	3,500	124.2%
Electrician/Electrical Services	-	-	-	-	-	-	-	-	-	2,400	0.0%
General Liability Insurance	-	-	-	-	-	-	-	-	-	2,500	0.0%
Tax Rebates	-	-	14	-	-	-	-	4	18	14,000	0.1%
Total Expenditures	\$ 2,839	\$ 8,094	\$ 3,584	\$ 4,403	\$ 4,124	\$ 11,283	\$ 9,039	\$ 4,947	\$ 48,313	\$ 111,230	43.4%
Surplus/(Deficit)	\$ (1,550)	\$ (2,479)	\$ (1,010)	\$ 10,508	\$ 9,838	\$ (7,290)		\$ (4,181)	\$ 3,836	\$ (64,783)	
Beginning Balance*									\$ 191,527	\$ 191,527	
Ending Balance									\$ 195,364	\$ 126,744	

*2022 estimated ending balance (unaudited)

MCC 2024 BUDGET as of 09/30/23

Type	County Code	Account Name	2024 Proposed	2024 YTD	Surplus / Deficit
Expenses	50703	Temporary Services (Cleaning)	20,800		
Expenses	61015	Small Equipment	500		
Expenses	61190	Other Operation Supplies (Office Supplies)	1,000		
Expenses	61290	Other Maint Supplies (Cleaning Supplies)	2,500		
Expenses	62011	Postage	250		
Expenses	62301	Advertising	500		
Expenses	62302	Subscriptions (Website)	100		
Expenses	62310	Signage	1,000		
Expenses	62410	Electricity	4,500		
Expenses	62420	Water	1,500		
Expenses	62425	Sewer	450		
Expenses	62430	Gas	3,500		
Expenses	62440	Trash Removal	1,500		
Expenses	62516	Administrative Indirect Charges	250		
Expenses	62563-1	Entertainment Expenses - Concerts	6,100		
Expenses	62563-2	Entertainment Expenses -Parties	900		
Expenses	62620-1	Capital Improvements (Old gym basement)	20,000		
Expenses	62620-2	Capital Improvements (Electronic Marquee)	20,000		
Expenses	62620-3	Capital Improvements (Keyless Entry)	1,000		
Expenses	62620-4	Capital Improvements (Contingency)	6,000		
Expenses	62621	R&M Service Contracts (Repair & Building Maintenance)	600		
Expenses	62890-1	Other Purchased Service. (Repair & Maintenance) * Snow Removal	5,000		
Expenses	62890-2	Other Purchased Service. (Repair & Maintenance) * Lawn Service & Grounds Maintenance	700		
Expenses	62890-3	Other Purchased Service. (Repair & Maintenance) * Outdoor Cleaning	2,300		
Expenses	62890-4	Other Purchased Service. (Repair & Maintenance) * Pest Control	1,000		
Expenses	62890-5	Other Purchased Service. (Repair & Maintenance) * Website Redesign	1,900		

Expenses	62890-6	Other Purchased Service. (Repair & Maintenance) * Contingency	3,100		
Expenses	65130	Gen Liability Ins	500		
Expenses	70901	Tax Rebates	100		
Expenses		Total	107,550		
Revenues	31110	Current Property Taxes	51,053		
Revenues	31120	Delinquent Property Taxes	- 0		
Revenues	31415	Property Tax Interest	- 0		
Revenues	31215	Spec Ownership Tax (Vehicle Ownership Tax)	5,000		
Revenues	36110	Interest on Deposits	- 0		
Revenues	n/a	Rental Income			
Revenues		Total	56,053		

2024 COUNTY BUDGET FOR MCC PID - 09/30/23

Type	Object Code	Account Name	2022 Actual	2023 YTD	2023 Projected	2024 Base	2024 Proposed	2024 Change
Expenses	50703	Temporary Services (Cleaning)	26,064	18,305	36,610	5,500	20,800	15,300
Expenses	61015	Small Equipment	263	169	169	1,500	500	(1,000)
Expenses	61190	Other Operatin Supplies (Office)	204	- 0	- 0	- 0	1,000	1,000
Expenses	61290	Other Maint Supplies (Cleaning)	1,653	1,066	2,131	15,000	2,500	(12,500)
Expenses	62011	Postage	80	25	50	500	250	(250)
Expenses	62301	Advertising	94	- 0	- 0	2,000	500	(1,500)
Expenses	62302	Subscriptions	- 0	- 0	- 0	- 0	100	100
Expenses	62310	Signage	- 0	- 0	- 0	6,000	1,000	(5,000)
Expenses	62410	Electricity	3,703	1,938	3,877	4,650	4,500	(150)
Expenses	62420	Water	1,369	330	661	1,860	1,500	(360)
Expenses	62425	Sewer	390	186	371	600	450	(150)
Expenses	62430	Gas	2,861	1,816	3,027	4,000	3,500	(500)
Expenses	62440	Trash Removal	1,087	829	1,659	1,220	1,500	280
Expenses	62516	Administrative Indirect Charges	209	- 0	250	- 0	250	250
Expenses	62563	Entertainment Expenses	6,939	- 0	7,000	2,500	7,000	4,500
Expenses	62620	Capital Improvements	1,166	6,250	12,000	42,900	46,000	3,100
Expenses	62621	R&M Service Contracts	373	- 0	400	600	600	- 0
Expenses	62890	Other Purchased Service	5,280	3,024	5,000	3,500	15,900	12,400
Expenses	62898	Electrician/Electrical Services	- 0	- 0	- 0	2,400	- 0	(2,400)
Expenses	65130	Gen Liability Ins	405	- 0	- 0	2,500	500	(2,000)
Expenses	70901	Tax Rebates	6	14	14	14,000	100	(13,900)
Revenues	31110	Current Property Taxes	39,989	36,225	37,345	41,447	51,053	9,606
Revenues	31120	Delinquent Property Taxes	49	- 0	- 0	- 0	- 0	- 0
Revenues	31415	Property Tax Interest	74	4	22	- 0	- 0	- 0
Revenues	31215	Spec Ownership Tax Bcd	5,230	2,158	4,316	5,000	5,000	- 0
Revenues	36110	Interest on Deposits	3,413	- 0	1,500	- 0	- 0	- 0