

“The Birdie” January 2010

Interested in volunteering for Brae Burn?

The ***Brae Burn Birdie Editor*** position will be opening up in March as will the ***Safety Committee Chair*** position. If you are interested in volunteering for one of these positions, you can contact Tonia Brown (tjbouska@hotmail.com) for details on the Birdie Editor responsibilities and Kathy Heinemann (kheinemann@comcast.net) for Safety Chair duties. Thank you for taking part in your community!

Brae Burn website, calendar and online Birdies: <http://brae-burn.org>

Upcoming Events			
Feb	4 th (Thurs.)	Garden Club	10:00 am
	16 th (Tues.)	Board Meeting	7:00 pm
	18 th (Thurs.)	Garden Club	7:00 pm
	25 th (Thurs.)	Trivia Night	7:00 pm
Mar	18 th (Thurs.)	Garden Club	10:45 am
Apr	24 th (Sat.)	Brae Burn Crab Feed & Auction *Save the Date!	TBD (watch for info)



Board News

Note: all Board meetings are open to Members. They are held the third Tuesday of each month at 7:00 pm at the Clubhouse. **Next meeting is February 16th**. Contact a Board member if you want to present an idea to the Board or have an item to add to the agenda.

Meeting location: Brae Burn Clubhouse, 2409 182nd Ave N.E., Redmond, WA 98052

Minutes of December 15th, 2009 Brae Burn Board Meeting: Submitted by Cyndy Neuman, Secretary

The meeting was called to order at 7:00 pm

Board Members in Attendance:

President	Carol Helland	Vice President	Luke Stambaugh
Secretary	Cyndy Neuman	Maintenance Trustee	Bill Disney
Social Trustee	Susie Adams	Associate Rep	Gary Bellinghausen
Golf Trustee	Chris Saffel		

Other Brae Burn Members in Attendance: Don Aho, Liz Duncan, Gary Eklund, Clint Ferrell, Kathy Heinemann, Shirley Jonas, Darlene Sobieck

Communications: Written and Oral:

- Brae Burn Members in attendance discussed concerns they had regarding changes made to the By-Laws with the Board. By-Laws articles 13 and 14 were explained and discussed in length. It was agreed by all that By-Laws changes be further discussed when the new Board is in place.
- The audit preparations and concerns were discussed.

Superintendent, Josh Soden reported:

- Josh reported that weather has permitted him to mow the course. He has been working on general course clean up and equipment maintenance. Don Aho mentioned that he noticed a broken pipe on course. Josh said that he was aware of the broken pipe.

Treasurer, Susie Wright reported:

- Susie has met with Ajay Kalkan to go over the budget and Treasurer’s duties.
- Susie reported that a cancellation fee had to be paid to the bank to cancel a check that was written for an incorrect amount.

Maintenance Trustee, Bill Disney reported:

- Bill reported that he and Josh met with a Certified Arborist who determined that both the Hemlock and the Cedar Tree near Holes 6 and 7 have root rot. Bill recommends snagging them at 20 or 30 feet. He will need to get Redmond City approval beforehand.

Vice President, Luke Stambaugh reported:

- Luke reported that two Associate Members have left Brae Burn and there are now four openings for Associate Memberships.
- Luke reported that new tenants have moved into the Medawar's house (Lot 25): John and Robin Mall who will have golf and pool rights.

Dues Increase Reminder:

Beginning January 1, 2010, the monthly dues for members and associate members of the Brae Burn Golf and Country Club increased to \$110.00 per month. Please remember to change automatic payment information with your bank or mortgagee, if necessary, so as to avoid the potential application of late fees.

Associate Representative, Gary Bellinghausen reported:

- Gary reported that two Associate Members have expressed concerns regarding the dues increase.
- Gary reported that he received Brae Burn's insurance policy renewal and that the premium is \$800 less this year.

The Board approved the November 17th 2009 Board Meeting and the November 19th Annual Meeting minutes.

President, Carol Helland reported:

- Carol reported that the Ad Hoc Audit Committee – Steve Clark, Jeff Darr, Rich Detering, Phil Ban Eynde and herself – held a meeting and are currently working on indentifying comparable golf courses to assist with determining a theoretical number of rounds played at Brae Burn per year.
- Carol reported that she has made contact with the Auditor. After speaking with him, she got the impression that he is in the process of familiarizing himself with this particular audit process pertaining to a golf course. He was skeptical that Brae Burn would be able to validate an acceptable number of rounds played per year to determine amount of taxes due and that calculation of taxes due through the annual maintenance cost option may have to be used.
- Carol said that because Tam O' Shanter kept a record of tee times they were able to verify number of rounds played and were allowed to calculate taxes due by that number. Carol recommended that Brae Burn confirm a method of calculating/capturing number of rounds played each year that is approved by the Auditor in hopes of being able to calculate taxes due in the same manner.
- Carol reported that there will be two Ad Hoc Audit Committee Meetings held in January and meeting times will be posted on the community calendar.
- Carol reported that she has received complaints regarding dogs on the course and she also received a complaint regarding a vehicle that has been parked just off the corner of 181st NE and NE 27th. Carol said that she contacted the owner of the vehicle and confirmed that they are planning on removing it. Carol said that if the vehicle is not removed the Board can take further action but she does not think that it will be necessary.
- Carol reported that she has been in contact with the next Board President and is currently working on transferring information to her. Carol also recommended updating the Board Task List for the new Board to reference.

Additional Communications:

- The Board discussed Associate Members' concerns regarding the dues increase and although the increase is necessary for clubhouse/pool and golf course upkeep, the Board recognized the importance for the Board to continue to manage and limit spending to the best of their ability to help keep member costs down.

Unfinished Business:

- Kathy Heinemann discussed the Employee Manual she created and explained the items that it covered. The salary administration section was discussed and Carol suggested that it may be better to address salary administration issues in the Policy and Procedures and that it would be best for the new board to address. ***With the removal of the salary administration section, Carol motioned that the Board accept the Employee Manual. The motion was seconded and the Board approved the Employee Manual.***
- Kathy suggested that the manual be posted on the Brae Burn website. Carol agreed and mentioned that the website would also be a good place to archive Brae Burn documents for members to reference when needed.
- Authorized signatures for the Brae Burn bank account were discussed. Luke Stambaugh, Nancy Laswell and Ajay Kalhan need to be added as authorized signatures and Carol Helland and Susie Wright need to be removed. Cyndy to verify additional information required by bank.
- Chris Saffel has a laptop he can donate to Brae Burn that QuickBooks software can be downloaded on for the Treasurer to use. He will forward to Susie and Ajay.

Meeting adjourned at 9:00 pm.

Golf News

2010 Partners Away Golf Tournament

Save the Date: Saturday, July 10, 2010 – 1st tee time is 9:30 am

Location: Lake Wilderness Golf Course
25400 Witte Road SE, Maple Valley, WA 98038

Price: \$60 – includes green fee, cart, after-play buffet lunch, and prizes

Details: Guests are welcome. Additional information and sign-up will follow at a later date.

Hosts: Mike Austin & Clint Ferrell are the 2010 hosts. Feel free to contact them if you have questions or would like more info.

Golf Course Rules and Etiquette Reminders

Dogs are **not** permitted on the golf course (even on a leash).
Rule E.10

Please stay off the greens and tee boxes when the course is frozen.
Rule E.8



Golf Poem

In My Hand I Hold A Ball,
White And Dimpled, Rather Small.
Oh, How Bland It Does Appear,
This Harmless Looking Little Sphere.

By Its Size I Could Not Guess,
The Awesome Strength It Does Possess.
But Since I Fell Beneath Its Spell,
I've Wandered Through The Fires Of Hell.

My Life Has Not Been Quite The Same,
Since I Chose To Play This Stupid Game.
It Rules My Mind For Hours On End,
A Fortune It Has Made Me Spend.

It Has Made Me Yell, Curse And Cry,
I Hate Myself And Want To Die.
It Promises A Thing Called Par,
If I Can Hit It Straight And Far.

To Master Such A Tiny Ball,
Should Not Be Very Hard At All.
But My Desires The Ball Refuses,
And Does Exactly As It Chooses.

It Hooks And Slices, Dribbles And Dies,
And Even Disappears Before My Eyes.
Often It Will Have A Whim,
To Hit A Tree Or Take A Swim.

With Miles Of Grass On Which To Land,
It Finds A Tiny Patch Of Sand.
Then Has Me Offering Up My Soul,
If Only It Would Find The Hole.

It's Made Me Whimper Like A Pup,
And Swear That I Will Give It Up.
And Take To Drink To Ease My Sorrow,
But The Ball Knows ... I'll Be Back Tomorrow.

Social News

New Year's Eve Party Recap

There were 18 Brae Burn Members who participated in the Annual New Year's Eve Progressive Dinner. Appetizers and beverages started off the evening at the Campbell house, salad followed at either the Duncans or Pitts, dinner was held at either Audie Behnken's or the Van Eyndes' home, and the New Year was welcomed in at the Fackelmans. It was great fun and the organizers look forward to increased participation to ring in 2011.

Hey, it's never too early to make your New Year's party plans!

Trivia Night – We are having a trivia night again this February. It will be **Thursday the 25th at 7:00 pm**. Desserts and beverages will be provided by the Social Committee. All ages are invited. Come join in the fun!

This Birdie Editor had a great time at the last one...even if we didn't win! ;-)

Crab Feed and Auction – will be **Saturday, April 24th**. A flyer will be in the April Birdie but hold the date now!

Garden Club – Garden Club is for all Brae Burn neighbors and their friends who are interested in gardening, enjoy touring gardens, listening to presentations by Master Gardeners, or participating in garden related events. You are welcome to come to any meeting or event and also to join as a member.

Upcoming Events:

February 4, Thursday, North West Flower & Garden Show. Carpool in Brae Burn at 10:00 am. Sign up early for group rate tickets.

February 18, Thursday, 7:00 pm. Beekeeping with Luke Stambaugh. Samples of food cooked with honey and recipe ideas.

March 18, Thursday, Tour of the Seattle Chinese Garden. Lunch at the Alhadeff Grill. A slide show and a garden tour of the Seattle Chinese Garden. Learn the differences of Japanese and Chinese Gardens. Meet at Brae Burn to carpool at 10:45 am.

For information on the 2009-2010 Garden Club Program, see the schedule included in the November Birdie (http://brae-burn.org/Documents/Birdies_2009/11_2009_Birdie.pdf). Questions can be directed to Garden Club President Caroline Clark at railcone@earthlink.net or 425-445-2031.

Safety Corner

2010 Census – BBB Says Be Cooperative But Cautious – The Better Business Bureau warns that law enforcement in several states have issued warnings that scammers are posing as Census Bureau employees and knocking on doors asking for donations and Social Security numbers.

"Scam artists know the public needs to share information for the 2010 Census and will try to take advantage of the situation," said Robert W.G. Andrew, CEO of BBB serving Alaska, Oregon and Western Washington. "Education about the Census process can help protect your identity and finances."

Participating in the 2010 Census is required by law, but the public can learn how to identify legitimate Census workers and avoid con artists. BBB offers the following tips:

- **Avoid e-mail scams.** Census workers may contact individuals by telephone, mail or in person at a home. However, they will not solicit personal information by e-mail. Never click links or open attachments in an e-mail supposedly from the U.S. Census Bureau. Forward fraudulent messages to the Census Bureau at itsa.fraud.reporting@census.gov.
- **Know what questions to expect.** The U.S. Census Bureau will ask questions concerning household residents including name, date of birth, gender, race, phone number, household relationship, and owner or renter status. The Census Bureau Web site says, mailed forms will be delivered to residences in March; to avoid a visit from a census worker, individuals are asked to answer the 10 questions and mail the form back in the provided postage-paid envelope. To preview the 2010 Census form and questions go to: <http://2010.census.gov/2010census/how/interactive-form.php>.
- **Verify the Census worker's legitimacy.** If a U.S. Census worker knocks at the door, ask to see their official government badge before answering any questions. According to the Census Web site, Census workers will never ask to enter a home. If unsure about their identity, contact the [Regional Census Center in Seattle](http://www.census.gov/rosea/www/) (<http://www.census.gov/rosea/www/>) to confirm they are employed by the Census Bureau.
- **Protect personal information.** Census workers will not ask for Social Security numbers, health insurance information, passwords, credit card or bank account numbers, or other financial information. To read about the U.S. Census Bureau's data protection measures go to <http://www.census.gov/privacy/>.
- **Don't give any money.** Census workers will never solicit donations or charge fees.

For more U.S. Census information visit:

<http://www.bbb.org/us/article/bbb-alerts-consumers-about-us-census-workers-be-cooperative-but-cautious-10306>

Have any news, tips, photos or announcements that would be of interest to the community?
Contact Tonia (tjbouska@hotmail.com) for inclusion in an upcoming Birdie by the **1st of the month**.

Brae Burn, Inc.
TREASURER'S REPORT
 Date Prepared: November 30, 2009

	November	YTD	2009	% of Annual														
	ACTUAL	ACTUAL	BUDGET	BUDGET														
DEPOSITS																		
Dues	\$ 10,955.00	\$ 125,956.57	\$ 143,640.00	88%														
Reserve	\$ -	\$ 6,435.00	\$ 7,980.00	81%														
Assoc. Member Joining Fees	\$ -	\$ 7,500.00	\$ 2,500.00	300%														
Clubhouse Reservations	\$ 400.00	\$ 2,325.00	\$ 2,000.00	116%														
Special Assessments	\$ -	\$ -	\$ -	0%														
Investment Income	\$ 2.99	\$ 667.03	\$ 400.00	167%														
Member Donations, Golf Tags & Other	\$ 182.99	\$ 1,056.73	\$ 200.00	528%														
TOTAL DEPOSITS	\$ 11,540.98	\$ 143,940.33	\$ 156,720.00	92%														
EXPENDITURES																		
WAGES																		
Superintendent	\$ 4,199.75	\$ 46,197.25	\$ 51,450.00	90%														
Medical Benefit	\$ 194.00	\$ 2,134.00	\$ 2,835.00	75%														
Seasonal Personnel	\$ 693.00	\$ 11,282.28	\$ 11,550.00	98%														
Payroll taxes	\$ 343.19	\$ 5,653.20	\$ 5,880.00	96%														
Total Wage Expense	\$ 5,429.94	\$ 65,266.73	\$ 71,715.00	91%														
COURSE EXPENSE																		
Repair & Maintenance	\$ 752.18	\$ 9,926.07	\$ 15,000.00	66%														
Water	\$ 482.64	\$ 14,102.02	\$ 14,180.00	99%														
Utilities	\$ 470.54	\$ 2,235.88	\$ 1,890.00	118%														
Fertilizer/Seed/Sand	\$ 1,795.63	\$ 11,405.99	\$ 13,000.00	88%														
Fuel	\$ 139.92	\$ 2,241.46	\$ 3,500.00	64%														
Other	\$ -	\$ 826.24	\$ 1,000.00	83%														
TOTAL COURSE EXPENSE	\$ 3,640.91	\$ 40,737.66	\$ 48,570.00	84%														
CLUBHOUSE & POOL																		
Electricity	\$ 323.56	\$ 4,013.66	\$ 3,150.00	127%														
Garbage	\$ 55.87	\$ 729.99	\$ 630.00	116%														
Gas	\$ 31.92	\$ 3,681.49	\$ 4,200.00	88%														
Telephone	\$ 46.64	\$ 510.15	\$ 540.00	94%														
Water	\$ 100.33	\$ 2,793.69	\$ 2,520.00	111%														
SUBTOTAL UTILITIES	\$ 558.32	\$ 11,728.98	\$ 11,040.00	106%														
Clubhouse Repair & Maintenance	\$ 68.84	\$ 1,666.04	\$ 2,500.00	67%														
Pool Maintenance	\$ 60.00	\$ 2,904.49	\$ 4,600.00	63%														
Other	\$ -	\$ 111.00	\$ 500.00	22%														
SUBTOTAL Maintenance	\$ 128.84	\$ 4,681.53	\$ 7,600.00	62%														
TOTAL CLUBHOUSE & POOL	\$ 687.16	\$ 16,410.51	\$ 18,640.00	88%														
GENERAL EXPENSE																		
Taxes																		
Property	\$ -	\$ 5,229.47	\$ 5,250.00	100%														
IRS Income & Tax Preparation	\$ -	\$ 350.00	\$ 1,000.00	35%														
Insurance	\$ -	\$ 6,251.00	\$ 6,800.00	92%														
Birdie & Office	\$ 318.16	\$ 1,306.49	\$ 2,000.00	65%														
Golf	\$ -	\$ -	\$ 250.00	0%														
Professional Services	\$ -	\$ -	\$ -	0%														
Other (incl: website host)	\$ 111.00	\$ 1,040.28	\$ 1,000.00	104%														
TOTAL GENERAL EXPENSE	\$ 429.16	\$ 14,177.24	\$ 16,300.00	87%														
TOTAL EXPENDITURES	\$ 10,187.17	\$ 136,592.14	\$ 155,225.00	88%														
NET CASH (DEPOSITS-EXPENDITURES)	\$ 1,353.81	\$ 7,348.19	\$ 1,495.00															
PROJECTS																		
Course equipment	\$ -	\$ 1,444.25	\$ 1,300.00	111%														
Golf Course Major Repairs	\$ -	\$ 6,547.50	\$ 7,000.00	94%														
Clubhouse Improvements	\$ -	\$ 439.76	\$ 3,600.00	12%														
Pool Improvements	\$ 791.02	\$ 791.02	\$ 1,000.00	79%														
Fairway Sand	\$ -	\$ 2,244.52	\$ 2,000.00	112%														
TOTAL PROJECTS	\$ 791.02	\$ 11,467.05	\$ 14,900.00	77%														
TOTAL EXPENDITURES	\$ 10,978.19	\$ 148,059.19	\$ 170,125.00	87%														
NET CASH (DEPOSITS-TOTAL EXPENDITURES)	\$ 562.79	\$ (4,118.86)	\$ (13,405.00)															
Total Funds - Beginning	\$ 69,920.73	\$ 67,042.38	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Balances</td> </tr> <tr> <td>Checking</td> <td style="text-align: right;">\$ 2,645.15</td> </tr> <tr> <td>CD</td> <td style="text-align: right;">\$ 32,726.98</td> </tr> <tr> <td>Savings</td> <td style="text-align: right;">\$ 35,111.39</td> </tr> <tr> <td>Cap Equip Res</td> <td style="text-align: right;">\$ 21,205.75</td> </tr> <tr> <td>Remainder</td> <td style="text-align: right;">\$ 13,905.64</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 70,483.52</td> </tr> </table>		Balances		Checking	\$ 2,645.15	CD	\$ 32,726.98	Savings	\$ 35,111.39	Cap Equip Res	\$ 21,205.75	Remainder	\$ 13,905.64	Total	\$ 70,483.52
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Total Funds - End of Period	\$ 70,483.52	\$ 62,923.52																
Notes:																		

Total Members/Associates Past Due 3

MEMBERS: IMPORTANT – PLEASE READ

Subject: State Sales Tax Audit of Brae Burn for 2006 and Forward

1. Purpose of Audit: The state law requires that Brae Burn commence paying sales tax on a portion of our dues collected. The audit will also require that we pay back taxes for the years 2006-2009.

2. Brae Burn Ad Hoc Audit Committee met several times in December and then met with state auditors the first week of January. Those present at the meeting with the auditors were Steve Clarke, Rich Detering and Carol Helland.

A brief summary of the issue from the auditors follows:

The auditor went over the state Washington Administrative Rules and described at a high level why we have an obligation to pay sales tax. Basically - we fit the definition of "business" because we take in money to supply a service (social and recreational). The recreational component is taxed. Except in the case of a homeowner's association we do not have to pay for clubhouse and pool costs (which are exempt). That leaves the golf course. As a result, we are required to pay tax on the dues that we collect to maintain the golf course.

3. Tam O'Shanter has been through the same audit that Brae Burn is going through now. Tam O'Shanter retained legal counsel and raised legal challenges to the state rule but did not prevail and ultimately did paid the sales tax for prior years and will pay on a go-forward basis. The Tam O'Shanter Board has generously shared and the Brae Burn Board has reviewed the legal background material from their audit. The Brae Burn Ad Hoc Committee has concluded that Brae Burn will also be required to pay sales tax on a go-forward basis as well as back taxes from 2006 forward.

4. Brae Burn Ad Hoc Audit Committee met on 1/12/2010 at 7:30 to review a methodology to allocate the total expenditures for 2008 to golf and non-golf categories. Those present at the meeting were Carol Helland, Rich Detering, Greg Johnson and Gary Bellinghausen. A number of suggestions were made on how we might "sharpen our pencil" to best reflect the golf/non-golf split. Some assignments were made and the next step is to have Carol Helland and Susie Wright go through the prior budgets for 2006 and forward and make allocations to the golf/non-golf categories.

5. The next meeting of the Ad Hoc Committee is scheduled for 7:30 pm on 1/26/2010. The purpose will be to review allocations to golf and non-golf for years 2006 forward and discuss a response to the auditors.

6. This issue must be resolved with the auditors soon. There is no hard deadline but the state expects us to proceed with due diligence. No dollar figures have been finalized yet. On a go-forward basis, the sales tax will just become a line item in each year's budget. It is the Board's hope that past sales tax that we will be required to pay by state rule will be payable from accumulated reserves.

Brae Burn Ad Hoc Audit Committee 1/19/2010