

BILLS ISLAND ASSOCIATION, INC.

2026 Annual Association Meeting Minutes

July 4, 2026

Meeting Chair: Les Norton, President	Association Secretary: Karri Tingey
Meeting Status: Annual Association Meeting	Record: Meeting was recorded

1. Call to Order

President Les Norton called the 2026 Annual Association Meeting to order. Members were advised that the meeting was being recorded and were asked to keep comments related to the agenda item under discussion, identify themselves and their lot number before speaking, and maintain a respectful meeting environment.

2. Financial Report

The financial statement and selected disclosures included in the meeting handout were reviewed. Discussion addressed the effect of a reduced snow season on driveway revenue, the presentation of prepaid dues and prior year amounts, and current repair and maintenance expenditures. The Board also discussed evaluating an interest bearing account or other appropriate higher yield option for a portion of Association funds, subject to operating needs and normal Board review.

Karri Tingey stated that she would review and reconcile the presentation of prepaid dues and prior year amounts to confirm the related financial figures. No change to dues, assessments, or fees was adopted at the meeting.

3. Review of Past Year Accomplishments

The Board reported on the following completed or ongoing work during the past year:

- Exterior cleaning, washing, and staining of the security cabin, attached shed, and firehouse.
- Installation of new stop signs and speed limit signs.
- Implementation of a standardized delinquent account process, including defined notices, attorney involvement when appropriate, interest, and collection steps intended to apply consistently to all delinquent accounts.
- Completion and filing of the Bylaw Amendments. Legal counsel is preparing a clean, integrated version for publication on the Association website.
- Improvements to the security gate sensors and camera system, which have improved passage for vehicles and trailers.
- Replacement of the prior emergency text notification platform with a new system intended to improve delivery reliability.
- Implementation of the annual officer election process before the annual members meeting. Les Norton is serving as President and Dave Boling is serving as Vice President.

4. Quorum and Board Elections

A quorum was confirmed before the election business was conducted.

Dan Price announced that he would retire from the Board at the conclusion of his term. The members and Board thanked him for his service and his substantial work on the Articles and Bylaw Amendment process.

Rosemarie Boling moved to retain Jolene Jenkins for another Board term. The motion was seconded and, with no opposition, Jolene Jenkins was re-elected by acclamation.

The members considered candidates to fill the Board vacancy created by Dan Price's retirement. Rick Graham and Ken Mulberry were nominated and given an opportunity to address the membership. Voting was conducted by written ballot in accordance with the Association's voting procedures, including the use of proxies. Ken Mulberry was elected to fill the vacant Board position.

5. Operations Report

The operations report addressed the unusually early dry conditions, subsequent storms, and resulting challenges for road grading and dust control. Members were reminded of the importance of observing speed limits and gate procedures. The Board and operations staff will continue to evaluate road maintenance and dust control needs as conditions require.

6. Upcoming Projects

The Board reported that planning is underway for a new entrance feature. Drawings are being developed, and renderings will be shared with the membership when available. The Board also stated its intent to pave the entrance approach during 2026. The final project scope, timing, and cost remain subject to normal planning, budgeting, and Board approval.

7. New Business and Member Discussion

Members discussed several additional topics. The following points were noted:

- The Board will continue working toward a more effective membership email or other communication system so that information and member feedback can be shared between annual meetings.
- The current card based gate access system will remain in use while the Board evaluates possible barcode or windshield access options.
- Water use and wakeboarding concerns were discussed. The Board noted that regulation of water activities is not presently within BIA's authority and that members should direct jurisdictional questions to the appropriate governmental agency.
- The Board will continue reviewing operating costs, funding needs, and rental impact fees. No change to the current rental impact fee was adopted at this meeting.
- Members were asked to avoid using the Welling Association boat ramp during busy weekends and not to park trucks or trailers there. The Board will evaluate options to improve truck and trailer parking at the BIA boat ramp.
- Members suggested developing a list of recommended local contractors and service providers. The suggestion was received for further consideration.

8. Adjournment

There being no further business, a motion to adjourn was made and seconded. The meeting was adjourned.

Follow Up Items Noted During the Meeting

- Board: Evaluate appropriate interest bearing or higher yield options for a portion of Association funds.
- Karri Tingey: Reconcile the presentation of prepaid dues and prior year amounts in the financial reporting.
- Legal Counsel and Board: Complete the clean, integrated Bylaws document and post it to the Association website when received.
- Board: Continue work on membership communications and BIA boat ramp truck and trailer parking.

Record note: These minutes summarize the actions, reports, and election results reflected in the meeting recording and agenda materials. This is not a verbatim transcript.

BIA Annual meeting July 4, 2026

Call to order

Financial report

Review of past year's accomplishments

Quorum status

Elections for board members

Report by Hubb

Review of upcoming items and projects

New Business

Adjourn meeting.

2025 Annual Meeting Minutes Summary

- **Call to Order:** Reed opened the meeting with structural guidelines (respectful dialogue, identification, and microphone use). The meeting was recorded, and a quorum was officially achieved.
- **Minutes & Financials:** The 2025 annual meeting minutes and the current financial report were both reviewed and passed unanimously.
- **Bylaws & Legal Updates:** A \$14,000 legal fee increase was attributed to updating the articles of incorporation and bylaws to align with Idaho state laws. Out of 245 lots, only 6 members are currently delinquent on dues. Updated bylaws will be distributed for a future member vote.
- **Board Elections:** * Virgil Boling announced his retirement. Ryan Pattie was elected to fill the vacancy.
 - **Dave Boling** was unanimously re-elected to retain his board seat.
- **Completed & Immediate Upgrades:** Mailboxes have been installed, and the community cabin received a new furnace and carpet.
- **Roads & Security:** Plans are underway to upgrade local roads with a proper road base. The board will also implement a new, more secure metal entry gate system featuring a decorative sign.
- **Forest Service:** The board continues to work through ongoing property boundary disputes with the Forest Service.
- **Owner Accountability:** Property owners are strictly responsible for their tenants' behavior. Renters must be given clear directions/addresses to mitigate traffic confusion.
- **Community Concerns:** Members raised issues regarding increased traffic, trespassing, and noise disturbances caused by renters.
- **Fees & Rules:** The association currently levies a \$500 annual rental impact fee per property. The board was tasked with reviewing this fee against actual renter impacts. Dan reminded members that current rules of conduct are readily available on the community website.
- **Budget Analysis:** Dan detailed a comprehensive 12-year financial trend analysis. Dues have not been raised since 2008, causing a structural revenue shortfall for the last 3–4 years.
- **Staffing:** The board agreed to review and potentially adjust compensation for key personnel (Hubb) to ensure retention.
- **Dues Vote Result:** To fund upcoming infrastructure projects and account for a 3-year inflation buffer, a \$200 dues increase was proposed. The motion passed overwhelmingly with 270 votes in favor and 11 against.
- **Board:** Implement the new budget, gate/security system, and road base upgrades.
- **Board:** Finalize and distribute updated bylaws; continue Forest Service boundary resolutions; review Hubb's compensation.
- **Members/Renters:** Members should review website bylaws. Renters must provide explicit arrival directions to guests to prevent neighborhood disruption.

BILLS ISLAND ASSOCIATION, INC.
COMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS AND
CHANGE IN CASH BALANCES
FOR THE YEARS ENDED JUNE 30, 2026 AND 2025

	<u>2026</u>	<u>2025</u>
REVENUES		
Current Year Dues	\$ 161,751	\$ 92,590
User & Impact Fees	33,302	34,874
Prepaid Dues	33,130	5,400
Snow Removal	29,345	43,703
Keys/ Cards	8,296	8,683
Prior Years Dues, Fees, & Assessments	3,970	19,545
Special Assessments	0	1,400
Miscellaneous Income	<u>10,077</u>	<u>15,830</u>
TOTAL REVENUES	<u>279,871</u>	<u>222,025</u>
EXPENSES		
Repairs & Maintenance & Capital Outlay	90,786	72,748
Payroll Expense - Maintenance	65,500	56,750
Insurance	17,468	15,255
Utilities	11,588	11,593
Contract Labor - Administrative	11,050	8,420
Legal & Accounting	9,892	17,626
Association Activities Expenses	8,262	9,480
Fuel	7,537	7,600
Payroll Expense – Snow Removal	7,335	12,013
Office Expense	6,341	5,048
Payroll Taxes	5,820	5,573
Property Taxes	4,508	4,770
Uncollectible Dues/Special Assessment	0	4,000
Contract Labor – Maintenance	0	3,500
Permits & Registrations	0	99
Other	<u>548</u>	<u>696</u>
TOTAL EXPENSES	<u>246,635</u>	<u>235,171</u>
EXCESS REVENUE (EXPENSES)	33,236	(13,146)
BEGINNING CASH BALANCE	<u>71,154</u>	<u>84,300</u>
ENDING CASH BALANCE	\$ <u>104,390</u>	\$ <u>71,154</u>
CASH AND CASH EQUIVALENTS		
Citizens Community Bank Checking	\$ <u>104,390</u>	\$ <u>71,154</u>

No assurance is provided on this financial statement.

BILLS ISLAND ASSOCIATION, INC.
SELECTED DISCLOSURES
JUNE 30, 2026

Financial Record Location - All of the Association's financial information is set up on the Secretary's computer at her home.

Check Signing Authority – All checks are signed by two board members. The Secretary does not have check signing authority.

Repairs & Maintenance – Includes the following:

<u>FYE 06/30/2026</u>		<u>FYE 06/30/2025</u>	
Dust Guard for Road	\$ 24,130	Dust Guard for Road	\$ 19,380
Equipment Repairs	17,040	Equipment Repairs	0
General Repairs & Maintenance	<u>23,009</u>	General Repairs & Maintenance	<u>18,238</u>
Total Repairs & Maintenance	\$ <u>64,179</u>	Total Repairs & Maintenance	\$ <u>37,618</u>

Capital Outlay – Includes the following:

Cabin Improvements	\$ 11,523
Security Cameras	<u>15,084</u>
Total Capital Outlay	\$ <u>26,607</u>

Capital Outlay – Includes the following:

Cabin Improvements	\$ 17,499
Shop Furnace	9,234
Mail Boxes	<u>8,397</u>
Total Capital Outlay	\$ <u>35,130</u>

TOTAL	\$ <u>90,786</u>	\$ <u>72,748</u>
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Citizens Community Bank Checking – The balance of \$104,390 in the checking account includes \$33,130 of dues prepaid for the fiscal year ending June 30, 2027.

Prepaid Dues – Each year many individuals prepay their dues for the following year. These prepaid dues are included in the accompanying Statement of Cash Receipts and Disbursements because the funds were received in the current year. Although these funds are included in the accompanying report, they do not represent an excess of funds for the year presented. These funds are designated as funds to be used for the period July 1, 2026 to June 30, 2027. The prepaid dues as of June 30, 2026, were \$33,130.

Miscellaneous Income – Includes the following:

Gate Damage	\$ 3,578
Mail Boxes	3,355
Transfer Fees	2,150
Other	<u>994</u>
	\$ <u>10,077</u>