

RIVERVIEW ORCHARD LANDOWNERS' ASSOCIATION, INC

P.O. BOX 313, FLORENCE, MONTANA 59833

The Bears Lair II, Florence, MT

Minutes for Monthly Meeting held Thursday, April 25, 2024, at:

The Bears Lair II, Florence, MT. - starting at 6:32 pm

6:32 PM Regular ROLA HOA Meeting – Bears Lair II

Board Members in attendance: Allie Bethea, Casey Polly, Joe Bauer, John Snell, Kim Bauer, Maddie Hayward, Todd McCollum, Trena Garrison, Donene Dillow

Board Members not in attendance: None

LOA Members in attendance: Rob Hayward, Steve Hall, Rodney Pollette, Brenda Polly, Shawn Garrison

Guests: Bill Scullion

Member Comments:

- Donene Dillow mentioned that the members of the HOA might try to attend the Ravalli County Commissioners meetings regarding the White Cloud Estates 29 units on 126 acers off of Jenny Lane

Approval of Minutes:

- Motion to pass March 2024 Meeting Minutes
 - Donene Dillow motioned to accept the March 2024 Meeting Minutes Casey Polly second the motion and it unanimously passed.
- Motion to approve minutes be sent via email to ROLA HOA Board members for approval once approved then distribute and post
 - Casey Polly motioned to start approving monthly meeting minutes via email then distributing and posting them immediately Todd McCollum second the motion and it unanimously passed.

Treasurer's Report:

	General Fund - 0828		Road Fund - 2700	Savings - 5490
Beginning Balance	\$13,640.44		\$529.38	\$20,597.58
<i>Credits</i>		<i>Credits</i>		
Member Dues	\$2912.5	Tnsf from 0828	\$5400.00	
		Acct. Interest	0.02	\$1.54
<i>Debits</i>				
Feb HOA Mtg	\$312.40			
QB Reimb. Bill S.	60.00	<i>Debits</i>		
Tnsf to 2700	5400.00	Acct. Charge	11.70	\$0.00
QB Online Monthly	30.00			
USPS	17.00			
Ending Balance	\$10,733.54		\$5917.70	\$20,599.12

- Motion to pass March 2024 Treasurers Report
 - Casey Polly motioned to accept the March 2024 Treasurer's Report Donene Dillow second the motion and it unanimously passed.

Correspondence:

- None

Old Business:

1. Architectural Committee – Todd McCollum and John Snell
 - a. Present the DRAFT Check list and language to provide to members of the ROLA HOA that want to bring a proposed new buildings or changes to properties requests to ROLA HOA Board for approval - Check list and procedure written by the Architectural Committee a DRAFT has been in the works by the Architectural Committee they will work in unison with the newly formed Business Committee and will present at the April meeting
 - i. This has been tabled for the May meeting
 - b. John Snell asked to step down from the Architectural Committee – bylaws state there needs to be at least two board members and possibly one HOA member.
 - i. Allie Bethea volunteered to join the Architectural Committee as the second board member.
 - ii. Rob Hayward volunteered to be the HOA member on the Arch. Comm.
2. Bids for snowplowing – roughly 4 ½ miles of road
 - a. Hopeful to receive 3 bids to discuss – Casey Polly will pursue these bids
 - i. Dwight Povsha
 1. \$200 - \$300
 - ii. Linda Swendsen
 1. \$350
 - iii. G2Works
 1. Need to get
 - iv. Casey Polly will get bids from the three mentioned on paper
 - v. Steve Hall stated that it was not necessary to take the lowest bid
 - vi. Todd McCollum stated that the board is just doing its due diligence by getting the bids as any business should do every two to three years
3. Newsletter – Allie Wheeler
 - a. The new format will go out to the ROLA HOA via Facebook quarterly and via paper mail as it has in the past starting April 2024, June 2024, and November / December 2024 in 2025 it will be closer to February, May, July, November / December.
 - b. The April / May 2024 Newsletter will include information on the upcoming ROLA HOA Clean-up days with information provided by Donene Dillow
 - c. Newsletter is ready Todd asked to hold so information on the Eight Mile Defense Fund can be included.
 - d. Newsletter will be taken to the post office by Casey Polly for postage/mailing.
4. ROLA HOA Water Study discussion - Donene Dillow
 - a. Donene presented the DRAFT documents that include a letter to homeowners, a consent form, and a Project Layout Form
5. Natural Gas line being brought up Eight Mile – Casey Polly / Donene Dillow
 - a. North Western Energy – Spencer Ready – 406-550-2028
 - i. Donene Dillow presented a synopsis of her conversation and research of the gas line and the rules around it.
 1. It became clear that the ROLA HOA would probably want to wait the 5 years before putting more effort into tapping into this line.
6. Third party audit

- a. Todd McCollum will contact H & R Block who seems to have done the associations taxes and see what kind of information he can find.
- b. John Snell will gather all the information, receipts etc and start the process of getting the associations taxes done.

AMENDMENT:

1. Todd McCollum called all the H & R Blocks in Missoula with no luck on finding any information on our HOA
2. Todd was able to ascertain that our association should be filing a 1120-H form with the IRS it is a simple one-page tax form
3. During further communication with Bill Swendsen, it has been determined that the ROLA HOA has never filed taxes – through advice from the CPA the HOA is required to file taxes even if we do not have to pay taxes
4. An email for a motion to hire a CPA will be sent to the Board based on the above information.
 - a. The following is the motion that is on the table for approval

Board members,

Based on further investigation it has become clear that the ROLA HOA has never filed taxes during the prior HOA President Bill Swendsen's 25 years. With this information and the discussions that the Board has held during the last few meetings with members it is clear the direction the association needs to take is the following...

1. Hire a CPA to process the annual HOA taxes and file them.
2. Have the CPA perform an OUTSIDE REVIEW of the HOA financial activity. This can be done through Sally M. Hensel, CPA, PC, 406-542-7001, the CPA recommendation from our current president Todd McCollum. This will be done for the prior 3 years of financials and all documents will be provided to the CPA from the HOA board. These services will be \$150 / hr and will be dependent on the volume and clarity of the provided data that is reviewed.
3. Have the CPA file the ROLA HOA federal taxes for 2023 with the recommended 1120-H form. (Note: our HOA is exempt from filing state taxes) The CPA will also file federal taxes for 2021 and 2022 based on the financial data that is provided to the CPA

With this email the ROLA HOA officers would like to make a motion to hire Sally M. Hensel, CPA, PC immediately **AND** have Sally M. Hensel, CPA, PC file the associations 2023 taxes and move forward with the OUTSIDE REVIEW of the last 3 years of the associations financials as we have them **for up to 80 billable hours**. This provides a roughly \$8000 cushion to pay taxes/penalties.

Please respond to this email by no later than Monday, May 6, 2024 at 5:00 pm. If you choose not to respond, the majority vote will be the final decision of this motion and the CPA will be hired if the votes are in favor of it.

Todd McCollum - President
Casey Polly - Vice President
John Snell - Treasurer
Kim Bauer – Secretary

Final vote:

Yes – Kim Bauer, Joe Bauer, Allie Bethea, Maddie Hayward, Casey Polly, Donene Dillow (as amended), John Snell (as amended), Todd McCollum
No Vote Cast - Trena Garrison

New Business:

1. Sapphire Valley Estates – Todd McCollum

a. Bitterroot River Protection Association & Eight Mile Protection Fund

- i. Bill Scullion the President of the East Riverview HOA came to the ROLA HOA monthly meeting to present information regarding the new Sapphire Valey Estates and the pending law-suit their HOA is joining.

1. Synopsis of the case: Broadwater County District Court Judge Michael McMahon ruled against developers of the Horse Creek Hills subdivision near Canyon Ferry, Montana. The 85-page order sided with a group of landowners and water rights holders who challenged the subdivision's preliminary plat approval. The judge criticized the Broadwater County Commission and the Montana Department of Natural Resources and Conservation for approving the subdivision despite an environmental assessment that did not consider the impacts on water quality, water quantity, public safety, and wildlife.
2. The Sapphire Estates group has not done their due diligence in obtaining the proper testing for their wells or any other testing
3. Bill Scullion stated that they are estimating the cost of this endeavor will be \$60,000 - \$70,000 they do have a letter of commitment and a \$10,000 payment to start. They are looking for donations from individuals and other HOA associations
4. There are options to donate to the BRPA and/or the EMPF
 - a. Discussion: Todd McCollum stated that it might be a good idea for the ROLA HOA donate \$2000 to this cause and then put out to the members the option to donate on their own
 - b. Send out these options and information to the ROLA HOA in the newsletter so that everyone knows what the Board is thinking about doing

- b. Donene Dillow motioned to send out information in the newsletter to the ROLA HOA regarding the donation of \$2000 to the EMPF & BRPA Casey Polly second the motion and it unanimously passed.

Request for any other new business?

1. None

There being no further business the meeting was adjourned at 9:33pm. Donene Dillow motioned to adjourn the February meeting Casey Polly seconded the motion and it unanimously passed.

Respectfully Submitted,
Kim Bauer
Secretary