



Housing Authority of Whatcom County

Notice of Regular Board Meeting
Whatcom County Housing Authority Board of Commissioners
Tuesday, May 20, 2025

Location: 321 N. Samish Way, by phone, or by zoom

Time: 1:00pm

AGENDA

- A. ROLL CALL/QUORUM
- B. PUBLIC COMMENT AND RESIDENT INPUT
Public comments are only accepted in writing and must be submitted no later than 5pm on the day prior to the meeting.
- C. REPORTS
 - 1. WCHA Q1 2025 Finance Report (Jana Robbins, 10 minutes)
- D. DISCUSSION / ACTION ITEMS
None.
- E. CONSENT ITEMS
 - 1. Motion: Approve Cash Disbursements/Vouchers for the month of April 2025
 - 2. Motion: Approve Minutes for the month of April 2025 Regular Board meeting
- F. ADJOURNMENT

*The Bellingham Whatcom County Housing Authority Board of Commissioners will meet electronically on Tuesday, May 20, 2025. **Board Members and the public can attend this meeting via zoom or in person at the BWCHA Board Room located at 321 N. Samish Way.***

*Those who wish to provide **public comment** may send direct e-mail to publiccomment@bellinghamhousing.org and must be submitted no later than 5pm on the day prior to the meeting.*

Meeting Information

Webinar ID: 868 2734 6793

[Click Here to Join on Computer, Tablet, or Smart Phone](#) (data rates may apply)

To Join via Phone - (phone service provider rates may apply)

(253) 215-8782 (Tacoma); (206) 337-9723 (Seattle)

Whatcom County Housing Authority
1st Quarter Budget to Actual
3/31/2025

		Month to Date Actual	Month to Date Budget	Variance	% Var	Year to Date Actual	Year to Date Budget	Variance	% Var	Annual Budget
Income										
Rental Income	1	29,024.89	28,869.64	155.25	0.54	89,162.17	86,608.92	2,553.25	2.95	346,435.85
Other Tenant Income	2	450.84	2,362.18	-1,911.34	-80.91	1,971.94	7,086.54	-5,114.60	-72.17	28,346.15
Grant Income	3	59,249.18	15,431.25	43,817.93	283.96	89,592.52	46,293.75	43,298.77	93.53	185,175.00
Other Income	4	0.00	2,169.92	-2,169.92	-100.00	0.00	6,509.76	-6,509.76	-100.00	26,039.00
Total Income		88,724.91	48,832.99	39,891.92		180,726.63	146,498.97	34,227.66		585,996.00
Expense										
Administrative Expense	5	11,164.20	14,528.85	3,364.65	23.16	42,468.09	43,586.55	1,118.46	2.57	174,346.57
Tenant Services Expense	6	0.00	41.67	41.67	100.00	0.00	125.01	125.01	100.00	500.00
Utility Expense	7	7,600.88	5,333.03	-2,267.85	-42.52	23,757.76	15,999.09	-7,758.67	-48.49	63,996.31
Maintenance Expense	8	18,024.99	21,060.56	3,035.57	14.41	39,185.45	63,181.68	23,996.23	37.98	252,726.98
General Expense	9	43,450.31	5,575.44	-37,874.87	-679.32	53,372.88	16,726.32	-36,646.56	-219.10	66,905.43
Total Expense		80,240.38	46,539.55	-33,700.83		158,784.18	139,618.65	-19,165.53		558,475.29
Net Income		8,484.53	2,293.44	6,191.09		21,942.45	6,880.32	15,062.13		27,520.71

WHATCOM COUNTY HOUSING AUTHORITY
Statement of Net Position
3/31/2025

		12/31/2024	3/31/2025	\$ Change	% Change
ASSETS					
<i>Current assets:</i>					
Cash and cash equivalents	1	1,306,841	1,357,835	50,994	4%
Restricted cash - tenant security deposits	2	32,059	32,065	6	0%
Restricted cash - other	3	1,260,640	1,260,692	52	0%
Accounts receivable (net)					
Tenants	4	49,699	25,596	(24,103)	-48%
HUD	5	9,731	9,731	-	
Miscellaneous	6	92,935	92,935	-	0%
Prepaid expenses	7	62,500	50,370	(12,130)	-19%
Total current assets		2,814,405	2,829,225		
<i>Non-current assets:</i>					
Restricted investments					
Notes receivable from related parties	8	2,139,202	2,141,915	2,713	0%
Accrued interest receivable	9	858,136	858,136	-	0%
Investment in related parties	10	191,940	191,940	-	0%
Net pension asset	11	33,893	33,893	-	0%
Capital assets					
Non-depreciable	12	1,047,245	1,082,772	35,527	3%
Net depreciable	13	2,679,478	2,679,478	-	0%
Total non-current assets		6,949,894	6,988,134		
Total Assets		9,764,299	9,817,359		
Deferred outflows of resources					
Amounts related to pensions and OPEB	14	55,180	55,180	-	0%
Total Deferred Outflows of Resources		55,180	55,180		
LIABILITIES					
<i>Current liabilities:</i>					
Accounts payable	15	145,530	172,101	26,571	18%
Tenant security deposits	16	36,327	36,327	-	0%
Unearned revenues	17	943,143	946,431	3,288	0%
Accrued liabilities - other	18	97,980	88,352	(9,628)	-10%
Current portion of long-term compensated absence	19	19,317	19,317	-	0%
Current portion of long-term debt					
Capital projects	20	15,715	15,715	-	0%
Total current liabilities		1,258,013	1,278,244		
<i>Noncurrent liabilities:</i>					
Accrued interest	21	34,621	34,621	-	0%
Bonds, notes and loans payable					
Capital projects	22	282,517	282,517	-	0%
Accrued compensated absences	23	14,063	14,063	-	0%
Other post-employment benefits	24	80,874	80,874	-	0%
Pension liabilities	25	14,009	14,009	-	0%
Total noncurrent liabilities		426,084	426,084		
Total Liabilities		1,684,097	1,704,328		
Deferred inflows of resources					
Amounts related to pensions	26	17,022	17,022	-	0%
Total Deferred Inflows of Resources		17,022	17,022		
NET POSITION					
Net Investment in capital assets		3,436,504	3,464,018		
Restricted		1,290,265	1,306,800		
Unrestricted		3,391,591	3,380,370		
Total Net Position		8,118,360	8,151,188		

Whatcom County Housing Authority 1st Quarter 2025 Financial Report

Analysis – Budget to Actual Income Statement

Variances of Year to Date over 10% in explained below.

Revenue Variances

Other Tenant Income (line 2) (-72.17%)

Consists of cleaning fees, late charges, damages, tenant owed utilities, miscellaneous tenant income and interest income. It can vary widely. In this case, we budgeted for damages that haven't been realized.

Grant Income (line 3) (+93.53%)

HUD PHA Operating grants and subsidies are on par for the month and year. We received \$44,213 in capital grant funds received that were not included in the budget for a roofing project at Bay Townhomes.

Other Income (line 4) (-100%)

We budgeted for a cash flow waterfall, which we realized in April of 2025.

Expenditure Variances

Tenant Services Expense (line 6) (100%)

We budgeted for some tenant screening expenses that have not been realized to date.

Utilities (line 7) (-48.49%)

Utility expense is up for the month and the year. Most of the increase in Utilities expenses are due to water and garbage increases. We use the 3-year average for budgeting the utility expenses with an inflation factor. In 2025, the inflation factor was 3%.

Maintenance Expenses (line 8) (37.98%)

Maintenance expenses are down for the month and 1st quarter 2025. This is mostly due to decreased contract fees for service costs.

General Expenses (line 9) (-219.10%)

General expenses are up based on the bad debt written off from Baycrest Homes.

Analysis – Statement of Net Position

Variiances over 10% explained below.

Tenant Accounts Receivable – others (line 4) (48%)

The decrease in tenant accounts receivable is primarily because we wrote off bad debt for the meth unit in Baycrest.

Prepaid Expenses (line 7) (19%)

Relates to costs in IT and insurance. These are booked as prepaid and allocated over the year. The reduction to this account reflects the insurance used in the first quarter.

Accounts Payable (line 15) (18%)

The difference reflects timing issues with payments made, and interfund amounts owing.



BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITIES

Administrative Offices: 208 Unity Street, Lower Level, Bellingham, WA

Mailing Address: PO Box 9701, Bellingham, WA 98227-9701

Tel: (360) 676-6887 Fax: (360) 527-4646 Tty: (360) 527-4655

SUMMARY OF VOUCHERS AND CASH DISBURSEMENTS FOR BELLINGHAM/WHATCOM COUNTY HOUSING AUTHORITY

Vouchers audited and certified by the auditing officer as required by RCW 42.24.080, and those expense reimbursement claims certified by RCW 42.24.090, have been recorded on a listing which has been made available to the board.

As of this date **05/20/2025** the board, by (unanimous, majority) vote, does approve for payment those vouchers and the cash disbursements for the month **April 2025** described as follows:

Funds	Voucher Numbers	
Payroll 04/05/24:	<u>4621</u> to <u>4673</u>	\$ <u>136,417.40</u>
Payroll 04/19/24:	<u>4682</u> to <u>4733</u>	\$ <u>138,280.88</u>
BHA – Public Housing:	<u>1969</u> to <u>1973</u>	\$ <u>9,672.25</u>
Direct Deposit Checks	<u>1240</u> to <u>1247</u>	\$ <u>441.00</u>
Central Office/Maint. Fund:	<u>31740</u> to <u>31823</u>	\$ <u>289,736.81</u>
Section 8 Vouchers:	<u>128426</u> to <u>128752</u>	\$ <u>1,185,395.45</u>
Direct Deposit Checks	<u>88191</u> to <u>88299</u>	\$ <u>1,080,101.00</u>
BHA/Local Fund:	<u>10375</u> to <u>10387</u>	\$ <u>170,335.94</u>
Direct Deposit Checks	<u>96</u> to <u>99</u>	\$ <u>33,846.21</u>
WCHA – Public Housing:	<u>7675</u> to <u>7681</u>	\$ <u>675.00</u>
Direct Deposit Checks	<u>877</u> to <u>881</u>	\$ <u>562.00</u>
*Misc. ACH & Wire Transfers	<u>JV 24395</u> to <u>JV 24395</u>	\$ <u>-5,747.45</u>

Chair

*Reference attachments are hereto. Supporting documents available upon request.

WHATCOM COUNTY HOUSING AUTHORITY
Board of Commissioners Regular Meeting
April 15, 2025

The Board of Commissioners of Whatcom County Housing Authority (“WCHA”) held a regular meeting on Tuesday, April 15, 2025 in a hybrid format. The meeting was called to order at 1:01 p.m. by Chair Gockley, followed by roll call. Chair Gockley declared a quorum present and the meeting opened for business.

A. ROLL CALL/QUORUM

Present:

Commissioner Dave Finet
Commissioner Stephen Gockley
Commissioner Alana Pattermann

Absent & Excused:

Commissioner Valerie Billmire
Commissioner Terry Bornemann

BWCHA Staff Presenters:

Lindsay Burmeister, Executive Services/HR Manager
Andrew Calkins, Executive Director
Tony Casale, Director of Development
Kate Donnelly, COO
Jana Robbins, Director of Finance

Guest Presenters:

None

PUBLIC COMMENT AND RESIDENT INPUT

None

B. REPORTS

1. 2024 WCHA Financial Statements: Attached to the Agenda

C. DISCUSSION / ACTION ITEMS:

None

D. CONSENT

Commissioner Pattermann moved to approve the Consent Agenda as follows:

Motion: Approve Cash Disbursement/Vouchers for the Month of March 2025

Motion: Approve Minutes for the March 2025 Regular WCHA Board meeting

Commissioner Finet seconded the motion and Chair Gockley called the vote.

AYES:

Commissioner Dave Finet
Commissioner Stephen Gockley
Commissioner Alana Pattermann

NAYES:

None

ADJOURNMENT

The meeting was adjourned at 1:03PM

Respectfully Submitted,

Andrew Calkins
Secretary/Treasurer

ATTEST:

Stephen Gockley
Chair, Board of Commission