



WILDWOOD
PROPERTY OWNERS ASSOCIATION, INC.

WPOA COMMUNITY PACKET
January 8, 2022

WPOA BOARD OF DIRECTORS
AGENDA
January 8, 2022 - 9:30am

Call to Order

Establish a Quorum

Opening Comments

Additions to the Agenda

Open Forum

Approval of Minutes

- November 6, 2021

Reports

- President
- Treasurer
- Operations Manager
- District Representatives
- Committees
 - Pond Preservation
 - Security Management
 - Strategic Planning

Old Business

- BOD members meeting in person in the Clubhouse
- Lakeside & Brook Lane Egress Meeting Date

New Business

- Car Stickers over limit (4)
- Mask Requirement for Clubhouse
- Surveying WPOA common property for dead/damaged trees

Correspondence

Disposition of Open Forum Items

Open Forum

Executive Session

Adjournment

TREASURER'S REPORT

By: Joe Juhasz

January 8, 2022

The WPOA has successfully completed Fiscal year 2021 services to its members within the allocated budget. The onsite operations manager and maintenance staff provided facility services, cash management services and communication services in an effective and professional manner; thanks for a job well done.

I've only been a WPOA member and the treasurer for a few months and haven't gotten to know the issues and players as well as I eventually will, but I have observed several issues that give me concern:

The decision to alter the format of the yearend financial statement has resulted in a statement lacking transparency and fails to adequately inform the members of the financial situation of the WPOA. This financial statement should be rewritten in an appropriate format and resubmitted.

Very substantial "retained earnings" or "profit" on a yearly basis raises concern that the budget process needs a serious review. Since the budget is the tool used to calculate member fees and assessments, it is important to "get it right". Over the years 2012 thru 2021 the data below raises many questions:

Total Income: \$5,209,647

Total Operating Expenses: \$3,875,052

The above areas of concern, along with other curious items will be on the Finance Committee agenda for discussion later this month.

Wildwood Property Owners Association, Inc.
Profit & Loss Budget vs. Actual
 January through December 2021

Cash Basis

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Activities Committee Income	0.00	750.00	-750.00	0.0%
Delinquent Dues	2,191.50	4,000.00	-1,808.50	54.8%
Dues and fees				
1 Road assessment	316,809.49	319,049.00	-2,239.51	99.3%
2 Pond assessment	75,386.95	78,365.00	-2,978.05	96.2%
3 Membership dues	125,400.89	121,505.00	3,895.89	103.2%
4 Adjoining lot fee	11,275.47	10,504.00	771.47	107.3%
Discounts given	-6,941.36	0.00	-6,941.36	100.0%
Fees allocated to reserve	0.00	0.00	0.00	0.0%
Total Dues and fees	521,931.44	529,423.00	-7,491.56	98.6%
Interest	1,197.16	3,000.00	-1,802.84	39.9%
Laundromat	1,862.89	1,200.00	662.89	155.2%
Miscellaneous				
Brush chipping	550.00	0.00	550.00	100.0%
Clubhouse rental	50.00			
Dumpster Rentals	775.00	0.00	775.00	100.0%
Miscellaneous-general	2,005.01	0.00	2,005.01	100.0%
Mowing	0.00	0.00	0.00	0.0%
Newsletter	700.00	0.00	700.00	100.0%
Miscellaneous - Other	0.00	2,500.00	-2,500.00	0.0%
Total Miscellaneous	4,080.01	2,500.00	1,580.01	163.2%
Refunds	41.11			
Reserves				
Grant	0.00	0.00	0.00	0.0%
Reserve fee income	0.00	0.00	0.00	0.0%
Total Reserves	0.00	0.00	0.00	0.0%
Service Fees	2,060.27	1,400.00	660.27	147.2%
Total Income	533,364.38	542,273.00	-8,908.62	98.4%
Gross Profit	533,364.38	542,273.00	-8,908.62	98.4%
Expense				
Administrative				
Insurance				
Commercial Package & Umbrella	34,990.47	31,000.00	3,990.47	112.9%
Directors & Officers Liability	1,650.00	2,200.00	-550.00	75.0%
Pollution Insurance	2,871.52	2,800.00	71.52	102.6%
Workmen's Compensation	6,241.01	4,800.00	1,441.01	130.0%
Total Insurance	45,753.00	40,800.00	4,953.00	112.1%

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Office, Supplies and Activities				
Association Dues / Publications	761.23	500.00	261.23	152.2%
Community Activities	1,554.39	2,000.00	-445.61	77.7%
Donations	0.00	500.00	-500.00	0.0%
General / Sports	0.00	500.00	-500.00	0.0%
General Office Supplies	3,196.88	4,500.00	-1,303.12	71.0%
Meeting Refreshments	8.97	250.00	-241.03	3.6%
Postage	942.41	1,500.00	-557.59	62.8%
Printing	1,392.96	3,500.00	-2,107.04	39.8%
Telephone	4,201.98	3,950.00	251.98	106.4%
Office, Supplies and Activities - Other	418.37	0.00	418.37	100.0%
Total Office, Supplies and Activities	12,477.19	17,200.00	-4,722.81	72.5%
Taxes, Fees and Financing				
Accounting	4,901.28	5,000.00	-98.72	98.0%
Consulting services	0.00	0.00	0.00	0.0%
Income Taxes	39.00	2,500.00	-2,461.00	1.6%
Legal				
Delinquent Dues Collection	2,624.43	2,000.00	624.43	131.2%
General	2,893.00	3,500.00	-607.00	82.7%
Legal - Other	972.50	0.00	972.50	100.0%
Total Legal	6,489.93	5,500.00	989.93	118.0%
Management Fee				
7% Salaries	5,263.91	11,421.00	-6,157.09	46.1%
Management Fee - Other	23,155.77	26,250.00	-3,094.23	88.2%
Total Management Fee	28,419.68	37,671.00	-9,251.32	75.4%
Payroll processing fees	3,239.02	0.00	3,239.02	100.0%
Real Estate Taxes	12,639.08	12,500.00	139.08	101.1%
Tolland Dump Fee	2,500.00	1,000.00	1,500.00	250.0%
Truck Registrations	940.00	950.00	-10.00	98.9%
Vehicle Excise	448.10	800.00	-351.90	56.0%
Taxes, Fees and Financing - Other	409.60			
Total Taxes, Fees and Financing	60,025.69	65,921.00	-5,895.31	91.1%
Total Administrative	118,255.88	123,921.00	-5,665.12	95.4%
Bank Service Charges	35.00			
Buildings and Property				
Clubhouse Bathroom	0.00	0.00	0.00	0.0%
Clubhouse Chimney Repair	0.00	3,593.00	-3,593.00	0.0%
Clubhouse Furnace	0.00	9,684.00	-9,684.00	0.0%
Clubhouse Maintenance	0.00	2,432.00	-2,432.00	0.0%
Clubhouse Renovations				

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Electrical Upgrades	0.00	0.00	0.00	0.0%
Repair Flashing at Front Door	0.00	1,500.00	-1,500.00	0.0%
Clubhouse Renovations - Other	0.00	400.00	-400.00	0.0%
Total Clubhouse Renovations	0.00	1,900.00	-1,900.00	0.0%
Clubhouse Roof	0.00	4,970.00	-4,970.00	0.0%
Fox Den Bathhouse	0.00	8,949.00	-8,949.00	0.0%
Lake Side Bathhouse	0.00	8,622.00	-8,622.00	0.0%
Maintenance Shop	0.00	3,342.00	-3,342.00	0.0%
Meadow Beach Bathhouse	0.00	6,571.00	-6,571.00	0.0%
Office Equipment	0.00	1,000.00	-1,000.00	0.0%
Otter Pond Bathhouse	0.00	5,535.00	-5,535.00	0.0%
Paint Bathhouses	0.00	6,701.00	-6,701.00	0.0%
Replace Bathhouse Septics	0.00	19,736.00	-19,736.00	0.0%
Shed For Sand Pile	0.00	14,082.00	-14,082.00	0.0%
Tennis Courts Resurfacing	0.00	1,800.00	-1,800.00	0.0%
Total Buildings and Property	0.00	98,917.00	-98,917.00	0.0%
Lakes				
Bathymetric Mapping	0.00	1,800.00	-1,800.00	0.0%
Boat And Motor	0.00	3,600.00	-3,600.00	0.0%
Cranberry Pond Dam	0.00	11,112.00	-11,112.00	0.0%
Lake - Main Beach, Islands	0.00	0.00	0.00	0.0%
Lake Plant Inventory Mapping	0.00	6,364.00	-6,364.00	0.0%
NOI (Notice Of Intent)	0.00	4,944.00	-4,944.00	0.0%
Otter Pond- Dam	0.00	4,329.00	-4,329.00	0.0%
Replace 4 Floating Rafts 10X10	0.00	3,050.00	-3,050.00	0.0%
ROW Dock Replacemts 5	0.00	8,510.00	-8,510.00	0.0%
Total Lakes	0.00	43,709.00	-43,709.00	0.0%
Maintenance and Repairs				
Buildings and Other				
Alarm System	5,880.70	6,300.00	-419.30	93.3%
Building Repairs and Maint	7,184.05	9,000.00	-1,815.95	79.8%
Heat, Electric				
Bath houses	1,585.33	0.00	1,585.33	100.0%
Clubhouse	3,921.98	0.00	3,921.98	100.0%
Heat	4,978.05	0.00	4,978.05	100.0%
Shed	1,304.82	0.00	1,304.82	100.0%
Heat, Electric - Other	728.60	10,000.00	-9,271.40	7.3%
Total Heat, Electric	12,518.78	10,000.00	2,518.78	125.2%
Laundry Expense/Propane	1,388.49	1,700.00	-311.51	81.7%
Tennis Court Maintenance	140.52	750.00	-609.48	18.7%

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	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Buildings and Other - Other	0.00	0.00	0.00	0.0%
Total Buildings and Other	27,112.54	27,750.00	-637.46	97.7%
Lakes and Water				
Bathing Beach Permits	375.00	300.00	75.00	125.0%
Beach Sand & Boat Racks	0.00	750.00	-750.00	0.0%
Fish Stocking	4,970.00	5,000.00	-30.00	99.4%
Lake Water Testing	2,600.00	5,000.00	-2,400.00	52.0%
Weed Pulling, Scuba Diver	0.00	1,000.00	-1,000.00	0.0%
Well Water Testing	2,036.18	3,000.00	-963.82	67.9%
Lakes and Water - Other	217.90	250.00	-32.10	87.2%
Total Lakes and Water	10,199.08	15,300.00	-5,100.92	66.7%
Road and Equipment				
Dumpsters	2,300.00	1,000.00	1,300.00	230.0%
Gas, Diesel	9,757.18	6,000.00	3,757.18	162.6%
Road Repair Materials	13,758.45	14,000.00	-241.55	98.3%
Snow Removal, Sand, Salt	7,650.63	14,000.00	-6,349.37	54.6%
Tree Removal	12,000.00	12,000.00	0.00	100.0%
Truck, Equipment, Repairs	6,601.15	9,800.00	-3,198.85	67.4%
Total Road and Equipment	52,067.41	56,800.00	-4,732.59	91.7%
Maintenance and Repairs - Other	85.93			
Total Maintenance and Repairs	89,464.96	99,850.00	-10,385.04	89.6%
Operating Expenses				
Staff				
Benefits and Payroll Taxes				
Benefits Increase Pool	0.00	1,419.00	-1,419.00	0.0%
Employee Training & Education	620.41	500.00	120.41	124.1%
Operations Manager - Benefits	3,392.73	13,273.00	-9,880.27	25.6%
Payroll Taxes - ER FICA	26,560.84	18,875.00	7,685.84	140.7%
Prop Maint Spec A - Benefits	9,784.33	7,000.00	2,784.33	139.8%
Prop Maint Spec B - Benefits	4,008.22	7,000.00	-2,991.78	57.3%
SUTA	744.24	0.00	744.24	100.0%
Benefits and Payroll Taxes - Other	0.00	4,500.00	-4,500.00	0.0%
Total Benefits and Payroll Taxes	45,110.77	52,567.00	-7,456.23	85.8%
Salaries				
Administrative Assistant	5,987.48	0.00	5,987.48	100.0%
Greeters	10,168.12	13,000.00	-2,831.88	78.2%
Operations Manager	32,606.96	60,814.00	-28,207.04	53.6%
Overtime	8,055.54	10,000.00	-1,944.46	80.6%
Part-Time Cleaning	4,017.84	5,000.00	-982.16	80.4%
Part-Time Property Maintenance	7,590.40	9,000.00	-1,409.60	84.3%

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Property Maint Specialist A	52,968.92	53,040.00	-71.08	99.9%
Property Maint Specialist B	32,311.02	42,840.00	-10,528.98	75.4%
Unallocated Compensation Pool	0.00	5,550.00	-5,550.00	0.0%
Total Salaries	153,706.28	199,244.00	-45,537.72	77.1%
Total Staff	198,817.05	251,811.00	-52,993.95	79.0%
Total Operating Expenses	198,817.05	251,811.00	-52,993.95	79.0%
Roads				
Reflective Road Signs	0.00	10,000.00	-10,000.00	0.0%
Road Repair - Hard Surface	0.00	9,039.00	-9,039.00	0.0%
Total Roads	0.00	19,039.00	-19,039.00	0.0%
Trucks and Equipment				
Backhoe Yr 2001 JD 310SG	0.00	26,411.00	-26,411.00	0.0%
BT Mega Blower	0.00	0.00	0.00	0.0%
Dump Truck F450 Yr 2012	0.00	56,994.00	-56,994.00	0.0%
Equipment Attachments	0.00	8,617.00	-8,617.00	0.0%
Ferris Zero Turn Mower	0.00	2,597.00	-2,597.00	0.0%
Ford Maverick 2022	0.00	0.00	0.00	0.0%
Mega Trailer Blower w/ 37hp eng	0.00	0.00	0.00	0.0%
Pickup Truck F350 Yr 2018	0.00	11,000.00	-11,000.00	0.0%
Ranger Truck Yr 2008	25,376.87	26,000.00	-623.13	97.6%
Sander 1 Yr 2019	0.00	3,380.00	-3,380.00	0.0%
Sander 2 Yr 2019	0.00	2,925.00	-2,925.00	0.0%
Tractor Small Jd Yr 2003	0.00	35,162.00	-35,162.00	0.0%
Wood Chipper Yr 2001	0.00	15,239.00	-15,239.00	0.0%
Total Trucks and Equipment	25,376.87	188,325.00	-162,948.13	13.5%
Unscheduled Contingencies				
Community Relations	0.00	1,500.00	-1,500.00	0.0%
Cranberry Pond Preservation	1,135.00	9,655.00	-8,520.00	11.8%
Forest Management	790.82	2,000.00	-1,209.18	39.5%
Front Entrance Reserves	0.00	26,016.00	-26,016.00	0.0%
General Contingency	30,193.39	60,486.00	-30,292.61	49.9%
Land Acquisition Fund	0.00	6,646.00	-6,646.00	0.0%
Otter Pond-Lake Preservation	1,135.00	2,623.00	-1,488.00	43.3%
Weather Contingency	0.00	10,000.00	-10,000.00	0.0%
Total Unscheduled Contingencies	33,254.21	118,926.00	-85,671.79	28.0%
Total Expense	465,203.97	944,498.00	-479,294.03	49.3%
Net Ordinary Income	68,160.41	-402,225.00	470,385.41	-16.9%
Other Income/Expense				

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Other Expense				
Depreciation expense	0.00	0.00	0.00	0.0%
Suspense	-5,080.58	0.00	-5,080.58	100.0%
Total Other Expense	-5,080.58	0.00	-5,080.58	100.0%
Net Other Income	5,080.58	0.00	5,080.58	100.0%
Net Income	73,240.99	-402,225.00	475,465.99	-18.2%

OPERATION MANAGER'S REPORT

By: Charity Barger

January 8, 2022

Administration

- 2022 Bills were sent out to all 249 property owners at the end of November. As of January 5th, 191 payments have been received. 168 of these were payments in full, and 23 opted for quarterly payments.
- Mark Miller, our property maintenance specialist who started at the end of October has obtained his DOT card, and is in training for his hoisting license today. He will be taking the test for his 2A Hoisting license at the beginning of February.
- An email was sent out asking for volunteers to help with editing the Newsletter. The response was overwhelming with 9 people offering to help out. I plan on making two "editing teams" – one for the Spring edition & one for the Summer edition.
- At the November 6th BOD meeting, it was voted to process bills in-house, instead of outsourcing to an accountant anymore. Everything has been going smoothly using QuickBooks to pay all bills by printing out checks or paying online. Having our treasurer, Joe Juhasz, living in Wildwood full-time has been a huge benefit for signing checks when two signatures are required.
- Endicott Communication, Inc. was hired at the end of October to be Wildwood's after hours answering service for emergencies. To date, I've only received 6 text messages from this company after hours, 5 of which were non-emergencies. Only one was an emergency about slippery road conditions.

Ponds / Beaches

- Islands were removed from Lakeside Beach this week. The beach was frozen enough to drive on without sinking.
- "Ice is Not Safe" signs were put up at the entrances and on the docks at each beach. The pond just recently froze over, although the temps have been up and down, so it is not continuous.
- The water levels have been staying pretty even, and the dam has only been opened a couple of times during heavy rain.

Grounds / Roads

- From freezing rain to snow, Jay and Mark have put in a lot of hours at all times of the day making sure the roads are plowed, salted & sanded. They have kept Wildwood's road conditions better than Town roads.