

## WHA Meeting Minutes

December 14, 2020

### Board Member Attendance:

<b>President</b>	Judith Rouhselang	P	<b>Activities</b>	Alisha Pankiw/Audrey Strong	P/P
<b>Vice President</b>	Paul Jansen	P	<b>Grounds</b>	Mike Pipke	P
<b>Treasurer</b>	Ross Sexter	P	<b>Membership</b>	Linda Withrow	P
<b>Secretary</b>	Beth Schiffli	P	<b>Pool</b>	Andy Nist	P
<b>Clubhouse</b>	Dawn Deady	A	<b>Tennis</b>	Christie & Ritchie Mora	P

Quorum is obtained when at least 6 Directors are present. One needed to leave early. Ten (10) Board members are present to start the meeting and quorum is obtained. Class A members: 420. Class C eligible: 327. Currently have 30.

**Guest Attendance:** Brittany Jansen, Larry Rich, Lisa McCoy, Brian Peterson,

**President** Judy Rouhselang called the virtual Zoom meeting to order at 7:32 p.m. She welcomed all Board members and guests, with a special acknowledgement of Brittany Jansen, new Facilities Manager.

**Vice-President** Paul Jansen thanked Alisha, Christie and Judy for serving on the Nominating Committee to present a recommended slate of candidates for open/expiring WHA Board positions in 2021. He presented the slate that the membership will vote on at the March 8, 2021 Annual Meeting. The open positions and the committee's slate are:

<b>POSITION</b>	<b>NAME FOR SLATE</b>
President (1 year term)	Paul Jansen
Vice-President (1 year term)	Scott Adams
Membership (2 year term)	Lisa McCoy
Grounds (2 year term)	Judy Rouhselang
Clubhouse (2 year term)	Ross Sexter
Co-Activities Director (2 year term)	Marie Williams
Treasurer (2 year term)	Brian Peterson

Board members returning (positions not up for election) are:

Andy Nist: Pool Director  
Alisha Pankiw: Co-Activities Director  
Beth Schiffli: Secretary  
Christie and Ritchie Mora: Tennis Director

Judy is pleased to report that four new members are volunteering for the Board this year, in addition to the four (4) new from last year. Linda Withrow has been a champion of wanting to seek "new blood" on the Board in addition to veterans on the Board. We will have had over eleven (11) new volunteers serving on the Board over the last two (2) years and the upcoming year.

Paul had to leave the meeting after his update. Quorum of nine (9) Board members remained.

**Co-Activities** Audrey Strong said that Christmas luminaries will be the next neighborhood activity. She and Alisha Pankiw will provide 50 kits for those who need supplies. They will be available for pick-up at the Clubhouse front porch on Monday, December 21, 2021 from 6:00 to 9:00 p.m. A mailchimp notice will be sent by Audrey and Alisha prior to the event for a reminder. Luminaries are made from recycled milk jugs, and contain sand and a battery candle. Neighbors set them out on Christmas Eve to light up the neighborhood. Mike Pipke shared that the Carmel Fire Department's Santa Truck will come through the neighborhood again on December 23. Linda will compose a reminder of this and co-ordinate with Audrey to send these notices in one mailchimp.

**Tennis** Christie Mora said that the courts are closed and nets down. The posts need to be lifted off in preparation for buying new ones next year. Posts should be taken down in the winter every year (this has not been done in the past). She asked Brittany if Ryan could help Ritchie do this. Brittany said yes and to let her know when. Members can ask Christie for the code to enter if wanting to practice against the wall.

**Clubhouse** Dawn Deady sent an email to Board members on December 12, 2020 with her update, as she could not attend the meeting tonight. It states:

1. The roof was inspected by Blackmore and Buckner Roofing on October 13. All three sections of the roof were reported to be "performing well". In addition the report states that "no urgent repairs were identified" and that the roof has an "estimated remaining service life of 7-9 years provided routine maintenance continues to be performed." There is one more year remaining on the 5-year maintenance agreement the WHA has with Blackmore and Buckner. Leaves were blown from the roof during the inspection. The roof inspection report and accompanying photo essay are on the WHA google drive if anyone is interested in reading it.
2. Marine Clean, was hired to clean the clubhouse once in November and December. All blinds were also cleaned. Marine Clean cleaned the apartment prior to the Jansens moving in. Oxifresh was hired to clean the carpets in the apartment prior to the Jansens moving in. Both companies were recommended by the Woodland Springs clubhouse director and they seemed to do a great job at a reasonable price.
3. Meetings have been held with Brittany Jansen to bring her up to speed on rentals. She is handling rentals via phone or email. At the time of this report, one rental will take place on December 25. All other reserved rentals in December were cancelled. A rental inquiry was made by a neighbor for December 19, however, paperwork has not yet been received. Brittany contacted the two neighbors who reserved the clubhouse in January. The rental on January 2 cancelled and the rental on January 3 is still being considered.
4. Thanks to Brittany and family for the fantastic job on decorating the clubhouse for Christmas. Many of the usual WHA decorations were beyond well used and cleaned out during the basement spring

cleaning earlier this year. You might see some needed changes in the decorations if you have a chance to go to the clubhouse. Looks great!

5. Thanks to Mike Pipke who volunteered to organize the laundry room and reverse the direction of the laundry room door so it opens out instead of into the laundry machines!

**Facilities manager** Brittany Jansen thanked Dawn, Judy and Andy for their guidance in learning this new position. She shared that with family members, they had painted the entire apartment, including ceilings. She and husband Ryan also caulked the windows and baseboards. They spent 8 hours cleaning the Clubhouse, and also decorated inside and outside for Christmas with the assistance of Paul and Missy Jansen. The very sparse decorations that we have are old and in poor shape as most decorations were thrown out last year by the Sweets. Brittany hopes to be allocated money in the budget to purchase new for next year.

Andy Nist educated them on the workings of the pool pump, and asked that they work on cleaning leaves and debris from the pool deck and on top of the pool cover, and keeping leaves out of the baby pool, as this had not been done/kept up with during the Fall.

Brittany is on top of rental confirmations and has created a standard cancellation form, to help in these unstable Covid days. Brittany was commended for her exemplary start to the new job.

**Grounds** Mike Pipke recommended to accept a 3-year contract with PondsRX. It is a 3% increase, and will include an extra treatment. The cost is \$152 more per year. Woodlands Springs also uses Ponds Rx. The company has done an excellent job, and the communication has been outstanding (notification of when here to spray, and report afterwards). Treatments begin in March and continue through October. April through October, the treatments are every 2 weeks. Ross asked why an extra treatment is needed. Ponds Rx recommends this. A motion was made by Judy to approve the contract with Ponds Rx and to authorize the President to sign. Beth seconded the motion and the vote was passed unanimously.

**Pool** Andy Nist said the pool is closed. He has an invoice for \$100 to Tim for 4 hours of maintenance work. Family Leisure is holding 13 lounge chairs for him, but he has not had time to pick them up yet. He is teaching the Jansens a little at a time about pool workings and their responsibilities.

**Swim Team** Judy gave an update from swim team leaders Lara Behrle and Diane Behrle. Past Boards have supported expansion of swim team membership to member's relatives (cousins) and to WHOA homeowner sponsoring a family outside of our association. It is documented in past Board meeting minutes that the Board has voted on this in the past and said that this is a Board year-to-year decision. This expansion has been done after the initial sign-up is final. Lara Behrle asked that the Board consider this and vote to approve.

Discussion ensued that at times, the neighborhood does not have enough swim team members for each age category. In other years, the roster is full. Currently, we are lacking in the age category of 10 to 14 years. Woodlands Springs Pool also has this practice of expansion.

Judy made a motion to: Approve that after the initial sign-up of WHOA members to the swim team, swim team membership may be opened to a member's relatives (for example, cousins) and to WHOA homeowner's

who want to sponsor a family outside of our association. This is for the 2021 swim team season. Mike seconded the motion and it was passed unanimously.

**Membership** Linda Withrow reported that two houses sold in the Neighborhood last month. She delivered welcome packets, and was happy to meet two young families. Delivery of mail chimp was discussed. The Activities Directors will send notice of their Activities, instead of the Membership Director. Judy initiated discussion on the annual meeting, to determine a date and whether it should be virtual. Last year, 88 people attended physically. After considering the health impacts of COVID-19, the related government guidance, and the well-being of the WHOA members, the Board voted to hold the 2021 Annual meeting only by Virtual attendance. Judy made this motion and Ross seconded: The annual meeting will be held on Monday, March 8, 2021 at 7:30 p.m. and will be held as a virtual meeting. Motion passed unanimously. Attendance will be by using the ZOOM video conferencing service. Members will need to download the free Zoom application using Google Chrome or through the “App Store” on Apple devices. Notice of the date and time of the Annual meeting will be advertised in the 2021 Winter Acorn, mailed in mid-January. A second communication will be mailed to the WHOA membership in mid-February, 2021. This will have the specific details about how to connect and attend the annual meeting, the agenda, a ballot for voting and the Budget forecast. Information will be included in the 2021 Winter Acorn newsletter of the recommended 2021 WHOA Board Slate of Candidates, plus details on how to submit a “write-in” nomination: that nomination process ends on January 25, 2021, and forms must be returned to the Clubhouse mailbox by February 1, 2021. A quorum of 35 households is necessary at the virtual annual meeting. The drawing for free membership dues will still be held, and we may be able to use Christie’s Zoom School Account at no cost. Alisha mentioned the possibility of additional FaceBook streaming which can be explored. Perhaps we can record and a copy of the meeting can be kept on the website.

Linda said that 2021 dues statements will be sent electronically in January 2021 and then by US Postal mail the first week of February 2021. Linda will make a courtesy call to one member who is diligently making monthly payments on back dues, and offer payment plan for dues.

Judy said that the Declarations and Covenants state that any new Class C member must pay an initial \$100 fee and then the annual dues. This year the total for new Class C member will be \$525. Greg Chandler said that we go down a slippery slope if we disregard the Declarations and Covenants and not charge the initial \$100 fee. It is not fair to the other Class C members who have paid the \$100 fee. There was no disagreement from the Board.

**Secretary** Beth Schiffli thanked members for getting their 2021 Winter Acorn Newsletter articles in on time. She is preparing the newsletter now, and it will be copied and sent by US Mail to all households in mid-January.

**President** Judy Rouhselang had sent a pre-read drafted by attorney Greg Chandler of an Executive Committee Resolution with duties and restrictions. The Executive Committee is authorized for this Board and for future Boards until the Resolution is cancelled. Linda expressed concern of excessive management, but understands

the need. Judy cited examples of immediate action needed this year: budget in April, unhappy rental in July, Sweets leaving in November. Judy emphasized that the Executive Committee has made and makes recommendations only, the full WHOA Board makes the final decisions. Judy made a motion and Ross seconded, that the Board vote to adopt the Resolution designating the Executive Committee as described in the Resolution. A vote was held to adopt and it was unanimous.

Next, Judy asked if there were any questions about the Budget Spreadsheet for fiscal year 2021-2011 that she had sent as a pre-read. Judy asked Andy if he wanted to increase the pool chemical allowance by \$1,000 to \$17,000. He said yes. Judy made a motion, and Beth seconded to: Adopt the Budget Forecast for fiscal year that runs March 1, 2021 through February 28, 2022 and an overview will be provided to the Membership prior to the annual meeting. The vote was unanimous to accept. Judy said that delinquent accounts are up to date. Next, Judy had an update on WHOA Website repair. Rhaya Shilts has consulted with us and made recommendations. She is working with Kent Withrow. Kent created a subdomain (separate from our existing domain). Next they will install a new instance of Word Press (with a modern maintainable theme) and start migrating from the old site to the new. Old site stays up and running until we are ready to cut over to the new site.

Andy Nist left the Board meeting at 9:09 PM. Quorum of eight (8) Directors remained for the rest of the Board meeting.

**Treasurer** Ross Sexter gave the Bank Account balances:

Checking: \$14,618.66

Money Market/Savings: \$108,799.23

The Tax Return is due by December 15, 2020; and we owe Federal taxes of \$1,083 which will be paid. No State taxes are owed. Ross shared the recommendation that we pay \$3,600 towards next year's taxes and that this is not due until mid-February 2021. We will make this payment closer to the February 19, 2021 date. He gave an update on the new Accountant contract – a summary had been sent out along with the value proposition and benefits (see attached). Larry asked how much more this would cost. Ross answered approximately \$1,500 more after 2021, if that,. We will receive a tremendous number of professional services and advantages than before. Ross made a motion, and Linda seconded, to approve moving to Kyle Platt Accounting Services and authorize President to sign the proposal, and that Ross can terminate the existing suppliers and subscriptions that can be terminated. The vote was unanimous to approve. Ross will terminate PayCor but will check to make sure that we can still get to the data as Judy needs the Form 941 for Q2 and Q3 and Ross will get this. Another next step is that there will be a virtual training program for the new Accounting service on December 21 at 2:00 p.m. for Judy, Ross, Brian, and Judy. Lisa unable to join so we will catch her up with the training later.

## **Adjourn**

Judy made a motion to adjourn, and Audrey seconded. The meeting adjourned at 9:32 p.m.

Next WHOA Board meeting is Monday, January 11, 2021 at 7:30 p.m.

## **PROPOSAL, SERVICES, AND PRICING**

### **PRIVATE CONSULTING & CPA GROUP**

#### **Summary of Services Below**

##### **I. Accounting Services – Data Entry**

1. Data Entry and Accounts Reconciliation from bank, credit/debit card, loan statements (using QB application)
2. Categorize all transactions to correct accounts in QB general ledger
3. Month End Closing and Reporting

##### **II. Payroll Services**

1. Bi-weekly payroll processing
2. Monthly and quarterly payroll tax filings
3. Annual payroll tax filings including W-2 processing and filing
4. Preparation and filing of 1099s for up to 10 contractors (will not charge if up to 25 or 30)

##### **III. Tax Preparation**

1. Business Tax return (Federal and State) with accompanying schedules
2. Personal Tax return (Personal property Assessment forms and filing)
3. Strategic tax planning and current year review
4. Tax questions and information

##### **IV. General**

1. QB Migration to CPA instance, setup, and training
2. Client communication – Phone calls/emails unlimited (response time <24 hours)
3. Client meetings – 4 per year (does not include the strategic tax planning/current year review meeting). Meetings typically an hour.

##### **V. Not Included**

1. No dues invoicing
2. No check depositing – we deposit all checks
3. No bill payment services
4. No bill entry
5. No asset management
6. No Xcel spreadsheets showing monthly financial data
7. No legal advice or contracting advice

#### **PRICING**

The outsourcing will cost \$6,000/year with no increase expected until 2024.

Additional services will be via a Change Order.

Hourly rate is \$150/hr. for Kyle Platt, CPA. \$50 to \$100/hr. for his other employees.

## TANGIBLE BENEFITS - EXPENSE CONSOLIDATION

The table below shows what we pay now and the multiple suppliers we pay. This would consolidate to one.

Supplier	Purpose	2021 Expense
CPAWerks (Tim Read)	Tax filing (ranges from \$1400 - \$1,800)	\$1,400 minimum
QuickBooks	QuickBooks subscription for accounting /finance	\$500
Paycor	Payroll services (salary and taxes)	\$1,200
Right Networks	Cloud platform for hosting QuickBooks	\$800 ?
QuickBooks	Upgrade (2018 version will not be supported)	\$600 ? minimum
CPA	Accounting review	\$1,800 minimum
<b>Total minimum estimated spend 2021 - Current State</b>		<b>\$6,300</b>

The current year to year costs for current state are est. \$4,000 / year., without the QB upgrade and CPA review.

The outsourcing will cost \$6,000/year with no increase expected until 2024.

## INTANGIBLE BENEFITS - OUTSOURCING TO ACCOUNTING FIRM

FUTURE STATE	CURRENT STATE – “As Is”
Get taxes prepared promptly.	This is a side job for our accountant today (not his full time job) and we have to wait on him for our tax returns to get prepared. This year we have had to follow up with him 3 times.
New accounting firm will have direct access to our QuickBooks data and they can run the reports they need to prepare our tax returns.	We have to run our own reports or meet with the accountant and he runs the reports we need. Accountant does not direct access to our QB instance and our data.
Data entry, month end closing, and accounts reconciliation with Bank statements for all 3 Banks accounts	We have 2 people doing this today and only NBoI data is entered into QB.
More expensive - \$6,000/year, \$500/month	Current expenses run est. \$,3500 to \$4,000 / year (w/out QB upgrade cost)
Savings due to vendor consolidation – one vendor.	There is always cost associated with multiple vendors/suppliers.
This firm represents other HOAs so we get the benefit of firm’s experience with others	No benefit from our CPA
Consolidation of expenses – pay one supplier; One stop shop	Today we pay every vendor/supplier and have each one set up.
Eliminates risk. Our data will be cleaned up and bookkeeping will be consistent	We have challenges today with how the data gets categorized and journaled. Can’t just “blow out” the data and start over.
Additional QB licenses will be available	One concurrent license now. Only one person can use at a time
Continuity and consistency	Board turnover leads to inconsistencies and lack of continuity.
Standard processes/ procedures; consistent data entry	No standards
Will prepare and send est. 10 – 20 1099 Forms and determines who needs to get the 1099s	No help with this now. Don’t know if this is done.
Training from accounting firm on standard entry conventions / processes	No training – no standard conventions or processes today. No standard entry or business processes from one Treasurer to the next.
Compliance	We have not filed the required Business Tangible Personal Property Return with State of Indiana
Board Treasurer position is improved / clarified and provides the Treasurer/HOA with CPA expertise	This has not been the case and we have not had this type of expertise.
Generally Accepted Accounting Principles will be followed	No standards followed now

**Resolution of  
Woodlands Homeowners Association, Inc. Board of Directors  
To Establish Executive Committee**

**RECITALS**

WHEREAS, pursuant to powers set forth in the Indiana Nonprofit Corporations Act of 1991 (Indiana Code §23-17-1 et seq.), the Woodlands Homeowners Association, Inc. (the “Association”) Board of Directors may establish and appoint Committees as needed to assist the Board in carrying out its various duties and responsibilities; and

WHEREAS, the provisions of Indiana Code §23-17-15-6 set forth that committees may be established by the Board of Directors, and shall exist for the sole and specific purpose and duration specified by the Board of Directors; and

WHEREAS, Indiana Code §23-17-15-6 further sets forth that committees established by the Board of Directors may exercise the authority of the Board of Directors, subject to certain exceptions; and

WHEREAS, the Association’s Board of Directors desires to establish an Executive Committee for the purpose of carrying out specific duties, as authorized by the Board of Directors; and

WHEREAS, this Resolution to establish an Executive Committee and adopt the following guidelines regulating such committee has been duly adopted by the necessary vote of the Board of Directors at a duly constituted Board meeting held on the 14th day of December, 2020.

NOW, THEREFORE, the Association, through its Board of Directors, hereby establishes an Executive Committee to carry out the duties described herein, subject to the following regulations.



- The Association’s Board of Directors shall establish an Executive Committee, which shall have the following duties and powers:
  - Conduct research on short-term and long-term issues that affect the Board or Association, discuss the ramifications of such issues, and bring recommendations to the Board of Directors.
  - Strategic planning with respect to administrative matters, capital projects, financial matters, and other issues affecting the Association, and making recommendations to the Board with respect to same.
  - Oversee and evaluate Association contractors, vendors, and personnel, and make recommendations to the Board regarding same.
  - May assist in preparation of the annual budget and make recommendations with respect to same, though final approval of the budget shall be a Board decision.
  - Meet with vendors, employees, contractors, and/or homeowners to discuss miscellaneous issues that arise from time to time, though final decisions with respect to any such matter (if any) shall be a Board decision.
  - Act as liaison between legal counsel and the Board of Directors.
  - Make recommendations to the Board with respect to the clubhouse, clubhouse employment agreement, and clubhouse employees, including preparation of initial drafts of documents for the Board’s consideration and approval.
  - While final decisions with respect to the community and the Association will generally be made by the Board of Directors, the Executive Committee may make binding decisions and/or enter into contracts in emergency circumstances where there is insufficient time to call a meeting of the Board. By way of example, such an emergency may include a breakdown or flooding of the community dam resulting in an immediate and substantial threat of harm to the community.
- Members of the Executive Committee shall be the President, Treasurer, Secretary and Vice President of the Association.
- The Board of Directors is and shall remain the legal governing body of the Association. The Executive Committee shall have no formal legal responsibilities or rights, voting rights or any other rights or responsibilities exclusively reserved for the Board of Directors.
- The duties of the Executive Committee are limited to those that are delineated herein.

- All actions taken by the Executive Committee, if any, must be ratified by the Board of Directors.
- The Executive Committee may meet regularly at such times and at such locations as it determines; provided, however, that all such meetings shall be open to attendance by any member of the Association pursuant to Indiana Code §32-25.5-3-3. The Committee may meet in private to discuss homeowner delinquencies, confidential employment matters, or pending/existing legal matters with the Association's legal counsel, or where there is insufficient time to call a formal meeting due to emergency circumstances which pose a substantial and immediate threat of harm to the community.
- The Executive Committee shall keep regular minutes of its proceedings and report same to the Board of Directors each month.
- In the event of any disagreement between the Executive Committee and the Board of Directors, the Board's decision shall control.
- The Executive Committee may not approve or authorize financial distributions of any kind.
- Neither the Committee nor the individual members of the Committee shall have any legal power to amend any of the Association's governing documents, including, but not limited to, the Articles of Incorporation, By-Laws, Plat Covenants, the Declaration of Covenants and Restrictions, or any rules and regulations now in effect.
- The Executive Committee may be dissolved by the Board of Directors for any reason and at any time, with or without cause.
- The Executive Committee shall be subject to all provisions of the Indiana Nonprofit Corporations Act of 1991, which may or may not be referenced herein, as well as the Association's Declaration of Covenants and Restrictions, Plats, Articles of Incorporation, By-Laws, rules and regulations and the laws of the State of Indiana.

IN WITNESS THEREOF, these restrictions were duly executed and passed by

the WOODLANDS HOMEOWNERS ASSOCIATION, INC. Board of Directors this 14th day of December, 2020.