**BOARD MEETING – June 21, 2023**

**PRESENT:**

|  |  |  |  |
| --- | --- | --- | --- |
| ~~MICHELLE CROMWELL~~~~ROGER CROOK~~PAT DEGNANSCOT DESORTDANIEL GRANT | MICHAEL ILARDI ~~GLEN KATZ~~ MARK KEMPNER~~STEVEN KOENIGSBERG~~DEBORAH LINNELL | MICHAEL LYNCH ~~DARYL~~ ~~MACELLARO~~JOANNE MACHALABA BEVERLY NEMIROFF   | KRISTEN NEU BARRY SILBIGERMICHAEL STOCKNOFF  |

**ADMINISTRATION:** ROBERT ROSSMEISSEL, Esq.,

**ARRIVED LATE**:

**LEFT EARLY**: None

**ABSENT:** Michelle Cromwell, Roger Crook, Glen Katz, Steve Koenigsberg & Daryl Macellaro

Michael Ilardi, President, called the meeting to order on Wednesday, June 21, 2023, at 8:01pm

Deborah Linnell, Roll Call

Greetings & Salute to the flag & Pledge of Allegiance- Led by Michael Ilardi

**MOTION #1**: Motion to approve the minutes of the May 17, 2023 Board Meeting.

**Motion by: Michael Ilardi, President 2nd by: Mark Kempner, Past President**

Discussion:

* None

**Motion Carried**

# CORRESPONDENCE

* Received a request from the WML fire department to use our parking lots for any overflow parking for a dedication ceremony on 9/9/23 for a new truck & boat going into service.

**GOOD & WELFARE**

 Barry Silbiger, 12 Lake Shore Dr.: HAC beach party: Music was very loud and can be heard around the lake. Residents complained of noise and was told to enjoy the free concert.

Kristen Neu, 42 Seneca Ave: Extends an invite for this Friday at the Gold Bar for the Schaefers moving out of the lake. They are long time members that were heavily involved in the community for years.

# PRESIDENT’S REPORT: Michael Ilardi, President

# Budget time is coming in August, have your budgets ready by the end of July.

Try to stick to the budget and avoid motions.

Thanks Maintenance for keeping the grounds clean especially during Food Truck Fridays. They keep the place looking great by being here in the middle of the night. We hired a new custodian for the Clubhouse. David started today.

Thanked Barry, Mike S. and Charlie for helping with locking up the buildings & parking lots.

Preschool: Contactors picked up bids, some did site visits, deadline is 6/30 for bids.

Tennis update: Soil testing is done and waiting to hear from the contractor for feedback.

Charlie & I went to the Home Expo. We met several contractors, including parking lot pavers. There were seminars regarding board operations.

We must state why we chose a vendor in our minutes.

Thanks Michelle Miller, the Rockaway Fire Department & Police Department for acting on the fire on the deck. It was started by a cigarette. Police even retrieved water from lake to put out fire before the Fire Department arrived.

Admin Guidelines, page 5: Mentions that donations and gifts up to $50 can be approved by the President. Anything over needs approval. Cost of flowers, etc. have gone up so I have been approving $100 due to the rise in cost for flowers and other items. I request for the guidelines to be revised.

# TREASURER’S REPORT: Joanne Machalaba, Treasurer

Tennis Courts-Any time line? Soil sample done behind one of our good courts. Waiting for response from Daryl. Can anything be done short term? NO. Would have to present a new ballot question for any change.

- Through May, the POA has spent $805K, 39% of the budget with 89% of dues collected.

- Of note on the POA budget is $2,800 of additional revenue from delinquent Newsletter ad payments. Recognition and appreciation to Suzie Palazzo for her initiative in identifying this and collecting payments.

- Country Club net revenue is $346K. Majority from Camp, $319K, that will have expenses hit over the season. Bar and Rental income $64K, $22K in May. Great job!

- Swim lessons are doing very well, with $9,500 in income.

- General expenses show a loss of $50K, due to payment of $43K in Fed & State taxes.

- Cash Summary - nothing notable

- Call to Action for Board members to begin work on the 2024 Budget. Preliminary budget is required for the August Board meeting review.

# LEGAL COUNSEL’S REPORT

-Attorney-no report

Discussion: none

# COMMITTEE REPORTS

**Camp**: Deborah Linnell: We discussed a future policy for specialists in regards to free camp.

**House Activities**: Thanked Bar & Rental for their support for the beach party. Heard people enjoyed the music even from afar.

**OLD BUSINESS:**

**MOTION:**  COMPUTER PHONE VOTE: Motion to expend up to $1,700, including sales tax, with Dell for a new desktop computer system for Ryan in Accounting. Funds to come from POA line 513.10. This will not overspend the line.

**Motion by: Roger Crook, 1st VP 2nd by: Michael Ilardi, President**

 **Motion Carried**

**NEW BUSINESS**

**Pete Shappe**: Anyone who wants to review the reports can meet with me in the office. Copies cannot be made.

2022 Financial Audit Report by Nisivoccia:

Tom Dartnell & Michael Smith- Lead Auditors, Nisivoccia, LLP

**Tom Dartnell discussed the POA**

We performed an audit for the POA & Country Club. We performed procedures & inquiries to give our opinion.

Compliance of independence with both entities, use of correct accounting policies, prepared utilizing estimates.

Allocations of expenses.

No difficulties dealing with Management and given cooperation in a timely manner.

Disagreements-none

Received rep letter from mgt

Consultations-none

Listening to stats sounds like things going in the right direction.

POA issued unmodified/clean audit opinion.

Revenue 2.2 million, offset 1.9 million.

Assests-4.4 million, lots of cash, few liabilities, healthy financial condition.

Cash flows-$465K POA operations, deployment of cash made for equipment purchases.

**Michael Smith discussed Country Club**

Clean unmodified opinion, books in great shape.

$1.7 million in assets

$1.1 million in liability

$1.3 million in Bar & Rental & camp fees.

Statement of cash flows: Used $450K for equipment.

Country Club is showing good faith paying back the POA. We don’t want to write it off since Country Club is taxable.

Auditors look at collection of that receivable each year. Important to continue to pay that debt down & show good faith.

Nisivoccia saved us money and got us a refund due to an overpayment made to the state. We also see guidance from Nisivoccia throughout the year.

Is there any concern over the IRS getting larger in size with our good faith paying back the debt?

It can be a concern but we are following the code, being compliant.

IRS would be looking for those not being compliant.

Appreciate the opportunity being here & working with you.

**MOTION #2**: Motion to accept the 2022 auditor’s report and financial statements for the POA and Country Club from Nisivoccia, LLP.

**Motion by: Joanne Machalaba, Treasurer 2nd by: Pat Degnan, Director**

Discussion:

Can we table this to next month until the board can review the documents?

You heard from the auditors and can believe/trust the results from the Treasurer and Accountant.

You have seen them in the past but unfortunately the documents were not ready for tonight.

 **Tabled to next month**

**Board:** Application for Household Membership (3)

Renewal Application for Household Membership dated: 5/26/2023

Consensus to accept: YES

**Board:** Application for Household Membership

Application for Household Membership dated: 5/25/2023

Consensus to accept: YES

**Board:** Application for Household Membership

Renewal Application for Household Membership dated: 6/16/2023

Consensus to accept: YES

Still need to revisit this, many of these can be handled in the office.

**FYI: Office:** Renewal of our annual contract with Imperial Copy Products, Inc for maintenance of our copy machine at a cost of $1,278.43. Money to come from line 513.09

**FYI: House Activities:** Hiring 2 servers from Enjoy Your Party, Inc for the NYE party at a cost of $55/hr. per server for seven hours. Total is $770 and to be paid from ticket sales/CC.

Check for Certificate of Insurance (COI) if they get hurt on our property.

**MOTION #3:** Motion to hire Jacques Exclusive Caterers for New Year’s Eve at a cost of $2,346.82. Cost to be covered by ticket price based on the sale of 80 tickets. Money to come from Country Club ticket sales. Cost subject to change based on ticket sales. A $500 deposit is required to confirm the date.

**Motion by: Pat Degnan, Director 2nd by: Michael Ilardi, President**

Discussion: None

**Motion Carried**

Committee requests an exception to the guideline rule to sell tickets at different times. People buy in groups/tables. Approved by show of hands.

**MOTION #4:** Motion to hire Shake, Rattle and Roll Pianos for $2,350 to provide a dueling pianos performance on January 12, 2024. Monies to come from ticket sales/cc.

**Motion By: Kristen Neu, Director 2nd by: Mark Kempner, Past President**

Discussion:

* Ticket prices approximately $30 & $35.
* Selling approximately 150 tix. Have to look at the layout since pianists play in the center with tables set up around them.

**Motion Carried**

Committee requests an exception to the guideline rule to sell tickets at different times. People buy in groups/tables. Approved by show of hands.

**MOTION #5:** Motion to hire Zoey Biddelman as WML Assistant Swim Coach at a salary discussed in closed caucus. Money to come from line 501.05, salaries.

**Motion By: Pat Degnan, Director 2nd by: Michael Ilardi, President**

Discussion: None

 **Motion Carried**

Can the board get an equivalent hourly rate? Yes will follow up.

**MOTION #6:** Motion to pay Hub Lakes for Dues, Ads, Awards Night, Specialty Swim Award & Equipment in the amount of $1,764.00. Monies to come from line 501.03, Inter Community Competition.

**Motion By: Pat Degnan, Director 2nd by: Joanne Machalaba, Treasurer**

Discussion:

Should it include trophies? Yes. I should come out to $1764. Hubs used to make money on ads from the booklet but now lakes pay more to cover the expense. Motion amended to reflect the correct dollar amount from $1,722.00 to $1,764.00

 **Motion Carried**

**MOTION #7:** Motion to hire Waste Management for sanitation at a cost of $16,122.24 for twice a week pick-up. Money to come from line 537.04. This will overspend the line.

**Motion By: Michael Ilardi, President 2nd by: Mike Stocknoff-Director**

Discussion:

How much was spent last year? Under $15K.

How much is it overspending the line? $1,122

 **Motion Carried**

**GOOD AND WELFARE:**

None

**ADJOURN AT 9:06 p.m.**

**Motion by: Michael Ilardi, President 2nd by: Mike Stocknoff, Director**

Next Board Meeting is Wednesday, July 19, 2023

Written & Submitted by: Suzie Palazzo

Approved by: Michael Ilardi, President