



HLPOA ANNUAL MEETING

JULY 13, 2019

WELCOME!



2019 HLPOA ANNUAL MEETING AGENDA



8:00 A.M.	Registration & Refreshments	
8:45	Call to Order, Opening Remarks Senator Curt VanderWall	Charlene Cornell
9:00	Review & Approval of 2018 Annual Meeting Minutes	Charlene Cornell
9:05	Treasurer's Report	Bruce Carleton
9:15	Nomination and Election of Directors	Bob McKellar
9:35	Riparian Committee	Greg Semack
9:50	Environmental Committee Restorative Lake Sciences Dr. Jennifer Jermalowicz-Jones	Fred Swinehart John Ogren
10:20	HLSIO/Swimmer Itch Report Swimmers Itch Solutions, LLC Dr. Curt Blankespoor	Greg Semack
10:45	Friend of the Lake Award	Herb Weatherly
10:50	Bill Carey, HLPOA Legal Counsel	Wayne Brooks
11:15	Director Election Results and Closing Remarks	Charlene Cornell
11:20	Q & A	HLPOA Board
11:30	Adjournment	



Curt VanderWall

State Senator, 35th District



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
of Higgins Lake Property Owners Association

We have reviewed the accompanying financial statements of Higgins Lake Property Owners Association (a Michigan non-profit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Croskey Lanni, PC

April 24, 2019
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HIGGINS LAKE PROPERTY OWNERS ASSOCIATION

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2018

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenue and Support			
Memberships	\$ 46,259	\$ -	\$ 46,259
Donations	5,585	-	5,585
Legal donations	-	2,317	2,317
Environmental donations	-	12,815	12,815
Directory advertisements	8,000	-	8,000
Interest income	48	-	48
Subtotal	59,892	15,132	75,024
Net assets released from restrictions	8,993	(8,993)	-
Total revenue and support	68,885	6,139	75,024
Operating Expenses			
General program	42,055	-	42,055
Management and general	22,839	-	22,839
Total expenses	64,894	-	64,894
Change in Net Assets	3,991	6,139	10,130
Net Assets - Beginning	12,102	6,927	19,029
Net Assets - Ending	\$ 16,093	\$ 13,066	\$ 29,159

See accompanying notes to financial statements

HIGGINS LAKE PROPERTY OWNERS ASSOCIATION

STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2018

ASSETS

Current Assets

Cash and cash equivalents - unrestricted	\$	41,855
Cash and cash equivalents - restricted		<u>13,066</u>
Total assets	\$	<u>54,921</u>

LIABILITIES AND NET ASSETS

Current Liabilities

Accrued payroll withholdings	\$	829
Accrued payroll taxes		153
Unearned revenue		<u>24,780</u>
Total liabilities		25,762

Net Assets

Net assets without restrictions		16,093
Net assets with restrictions		<u>13,066</u>
Total net assets		<u>29,159</u>
Total liabilities and net assets	\$	<u>54,921</u>

See accompanying notes to financial statements

HIGGINS LAKE PROPERTY OWNERS ASSOCIATION

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2018

	General Program	Management and General	Total Expenses
Boat wash expenses	\$ 577	\$ -	\$ 577
Conferences, conventions, and meetings	-	981	981
Environmental costs	10,000	-	10,000
Equipment rental and maintenance	-	140	140
Insurance	-	1,096	1,096
Lobbying expenses - PAA	15,750	-	15,750
Marine patrol support	1,016	-	1,016
Memberships	-	700	700
Miscellaneous	-	164	164
Office rent	-	4,255	4,255
Office supplies	-	264	264
Payroll taxes	491	491	982
Postage	2,182	-	2,182
Printing and copying - newsletter	3,991	-	3,991
Professional fees			
Accounting	-	5,531	5,531
Legal	2,403	-	2,403
Telephone and internet	-	1,730	1,730
Utilities	-	1,592	1,592
Wages	5,645	5,645	11,290
Website costs	-	250	250
Total allocation of functional expenses	\$ 42,055	\$ 22,839	\$ 64,894

See accompanying notes to financial statements

2019 HLPOA Director Candidates

Candidates for Full Term – 3 Years:

Vote for no more than four persons only

1. Chuck Brick, Incumbent
2. Wayne Brooks, Incumbent
3. Bruce Carleton, Incumbent
4. Herb Weatherly, Incumbent
- 5.

Candidates for Partial Term – 1 Year:

Vote for no more than one person only

1. Becky Gibson, Incumbent
- 2.



Greg Semack



Riparian Committee Chair



Mission Statement:

The Riparian Committee, under the direction of the HLPOA Board, acts as a study group and resource, making recommendations to the board on the wide range of riparian issues affecting Higgins Lake.

Riparian Committee members:

Board members:

Greg Semack, Chair
Wayne Brooks
John Ogren
Charlene Cornell, Ex-Officio

Members at large:

Bill Isenstein
Greg Douglas
Fred Koenigbauer
Steve Ricketts
Nick Dewey

Objectives

1. Act as a resource for the HLPOA board by gathering and assembling Information on the broad range of riparian issues affecting Higgins Lake, including marinas, road ends, funneling, illegal mooring, zoning ordinances, liability, enforcement, etc.
- 2) Help the HLPOA board to educate members and the broader Higgins Lake community through dissemination of important, usable riparian information, including through the HLPOA website.
- 3) Provide a resource for the HLPOA board for riparian issues raised by HLPOA members and other interested parties.
- 4) Help the HLPOA board to formulate appropriate actions and policies with regard riparian concerns.
5. Act as a resource for the HLPOA board and the HLPAC on riparian issues being considered by local and state governments and encourage them to develop and protect riparian rights on the lake.

Activities

- 1. Continue actions to prevent illegal road end activities, including boat mooring.**
- 2. Help clarify and then educate riparians and non riparians about rules, reporting of violations and obtaining enforcement.**
- 3. Work with Lyon and Gerrish Townships to Improve cooperation and communication.**
- 4. Act as a resource of information sharing for riparians on lakefront ownership issues.**
- 5. Meet regularly with local law enforcement to improve cooperation and communication.**
- 6. Review and update “Riparian Rights” document.**

Environmental Committee – 2019/2020

Board Members:

Fred Swinehart (Chair), Herb Weatherly, Bob McKellar, John Ogren

Members at Large:

Kevin Kessler, Dianne Wagner, Melanie Brown, Rick Larobardiere

Student Water Quality Testing – 2019

John Blizzard, Raven Laboratories

Chuck Schepke, Roscommon Area Public Schools

Chemistry I and II High School Students

Baseline Environmental Survey – 2019

John Ogren, Introduction of:

Dr. Jennifer Jermalowicz-Jones, Restorative Lake Sciences



Greg Semack



President - Higgins Lake Swimmer's Itch Org.
(HLSIO)

Introduction: Dr. Curt Blankespoor,
Swimmer's Itch Solutions, LLC



2019 Friend of the Lake Award

- Ken Dennings
- Jim Vondale



Bill Carey

Carey & Jaskowski, PLLC

Grayling, MI

HLPOA Legal Counsel



Q & A