



Four Seasons Park
Homeowners Association
Monthly Board Meeting
May 18, 2024
The Market
10:00 AM

1. Call to Order-Theresa Lehman
2. Approval of 4.20.2024 Minutes
3. Treasurer's Report-Nick Spurrier
4. Roads Report-Duke Mehlhaff
5. Maintenance-Brian Steinmetz
6. Water-Tom Cline
7. Old Business
 - a. Lot consolidation
 - b. Accounting services positions
 - c. Easement violation hearing
8. New Business
 - Record request
9. Adjournment

Next meeting: June 15

Re: Investigation of Misappropriation of HOA Funds presented at Board Member Meeting on May 18, 2024

INVESTIGATION DEMANDED REGARDING MISAPPROPRIATION OF HOA FUNDS

Secrets have been kept for many years that Trustees of the Board were not paying assessments. (Definition of Secrets “not known or seen or something that is kept or meant to be unknown or unseen by others.” Free assessments were never voted on for approval by the membership or made known in the financial statements. However, in 2024, the membership was able to obtain records long denied and hidden. Members are now in a better position to review cost figures, minutes of Board Meetings, etc, but compensations on lot assessments are still not known.

In 2024, Bookkeeping was separated from the Treasurer to (BOM), Baker, Overby & Moore a Certified Public Accountants company. BOM did our very first independent audit in 2024 (for the year 2021) They could not verify accounts receivable and were unable to obtain appropriate audit evidence about those accounts. Most of us are not bookkeepers, but we can understand the significance of financial statements that cannot be verified, cost overruns and the alarming rise in our assessments.

So, the question remains, what are the number of lots assessed? Obviously, a budget based on assessments is impossible without having the exact number of **paying** homeowners, not just the number of lots. Originally, there were 159 lots, but when that was challenged in 2024 an internal audit was done which revealed there were actually 152 lots! These still unverified changing numbers leads one to ask many questions, however, a budget based on paying lots, has only one question. Are all lot owners paying assessments as a **requirement set in our Bylaws?** The answer is NO.

Below is a portion of the minutes for the Board Meeting held on 11/19/22. Theresa Lehman, President, took the minutes and transcribed them. Her own words prove Board Members have been getting free assessments not only for 2022 but the years before 2022 and the years after.

11/19/2022 FOUR SEASONS PARK
HOA MONTHLY BOARD MEETING
HOA BOARD MEMBERS PRESENT

Theresa R. Lehman	(President)
Judy White	(Vice President)
Nick Spurrer	(Treasurer)
Tom Cline	(Road Chairman)
John Mehlhaf	(Project Coordinator)
Cameo Little	(Member at Large)

(Highlighted areas are Theresa Lehman's words)

I (Theresa President) discussed to pay assessments from 2022 to Tom Cline, Cameo Little and John "Duke" Mehlhaff. (this was questioned by a member)... Member thought only Rick's (Rick White, previous President) had been paid in the past. It was explained some members were paid. If these jobs were contracted out it would cost the park several thousands of dollars. The park is thanking them for their work, hours and services. Motion made. Approved Judy White (Vice President) and Tom Cline (Road Manager)

The motion and approval by the Board to forgive assessments is against the rules of our Bylaws.

Definition: By-laws “rules made to control the actions of its members”