



**MARCH 2017**

## Editor's Note

Hello Great Lakes Chapter members. I'm pleased to distribute the NSAC GLC's chapter newsletter. I admit it has been a while since the last letter. Our contributors were diligent about providing the content, but I've not been nearly as diligent in distributing the newsletter. We'll get back on track with additional newsletters and communications in the next few months.

So look for those additional newsletters and communications in the coming months. If any members has ideas, articles, photos or other ideas for content, please contact me at [keith.arnold@landmark.coop](mailto:keith.arnold@landmark.coop) or at 608-819-3155.

Cooperatively yours,

Keith Arnold  
NSAC GLC Newsletter Editor



## President's Message

Greetings from Michigan,

My name is Molly Costaris and I am the manager of financial planning and analysis at Michigan Milk Producers Association, a dairy cooperative with roughly 1,200 members. At our most recent annual NSAC Great Lakes chapter meeting, I was given the distinct honor and privilege of being elected to serve as your President for the upcoming year.

By way of background, I have been with Michigan Milk Producers for the past four years and a member of NSAC since day one - and I mean that quite literally, as my first day on the job was at the national NSAC conference in Las Vegas. Throughout my time with NSAC, I have had the pleasure of attending and participating in several chapter

meetings and national conferences and meeting many wonderful people along the way.

These past few months have been busy for our chapter, with the addition of new board members following our reorganization at the June conference. I am pleased to announce that David Lloyd was elected as Vice President and Rebecca Smith was named Secretary. We also welcomed Kristin Emming and Nick Ajster as our newest board members replacing Andy Gusa and Ty Lien whose board terms have come to an end. Thank you Andy and Ty for your contributions to the board!

We are looking ahead to our next chapter meeting in June 2017 and have appointed Kristen Emming as the Time and Place Chair and Keith Arnold as Program Chair. It is always a fantastic event so

please keep up-to-date with your newsletters for more information.

As for our most recent national conference in Washington D.C., I had the great fortune of being in attendance as two of our chapter members received distinguished awards. Keith Arnold earned the Scribe award for his fantastic work on our newsletter. Keith is the first member of the Great Lakes chapter to receive this award. Furthermore, Larry Roald won the prestigious Silver Bowl, which is the highest NSAC accolade. I also want to recognize Jeff Brandenburg on being elected Vice President of the national board. Keith, Larry and Jeff's accomplishments are a great reflection on our chapter and we appreciate their contributions to NSAC.

I look forward to seeing you all at our chapter's conference in June 2017. Don't forget to tell your coworkers to sign up for NSAC!

Thank you,

Molly Costaris

## Upcoming Events

### NSAC Great Lakes Chapter - Basic Cooperative Accounting

Please join the Great Lakes Chapter on April 26, 2017 for our mid-year educational session covering Basic Cooperative Accounting.

This event will take place at the CliftonLarsonAllen LLP offices located at 8215 Greenway Boulevard, Suite 600, Middleton, WI 53562.

Don't miss out on a chance to earn 8 CPE credits. You can find the agenda and registration by visiting the NSAC's website at the following link: <http://www.nsac.coop/events.php>

If you have any questions please contact Kelli Boerckel at GROWMARK, Inc. at (309) 557-6148.

Hope to see you there!

### National Director's Update



Greetings from Wisconsin!

I hope you had a chance to join us for the national meeting in Washington D.C. There were many great presentations and plenty of time for networking and learning. This was the second year of meetings with the NRECA group. There seemed to be more families in attendance this year and there were many comments from first-time visitors regards the many things to see and do. The program content received overall good feedback and everyone is looking forward to the 2017 meeting in Salt Lake City, Utah at the Grand American Hotel. This will again be a joint meeting with the NRECA folks and looks to be another super event.

Plans are already underway, so please mark your calendars and plan for 2017. The 2018 conference looks to be scheduled for Austin, Texas at the J.W. Marriott.

At the National Board meeting we discussed a variety of topics and heard all of the year end reports. Here is a summary of some of the items discussed:

#### Education Report

Bill Erlenbush has really put together a wide variety of programs this last year. There were 22 CLN's presented attended by over 875 participants. Determining the exact number of attendees is difficult as often 1 location will log in but several people will attend. If they do not request CPE, we do not know exactly how

many attended. The CLN's and topics have been well received and he is looking to continue that in 2016 and will be speaking with the 2015 TACC presenters to do a 2015/2016 CLN. So if you did not have a chance to attend the national conference, please watch the CLN calendar as many of the sessions will be done as a CLN in the coming year.

### **Committee reports**

A wide array of committee reports were accepted. In general, the committees were very busy in the past year and generated a lot of good materials and results for the members. Committee help is always needed, so if you have an interest, please review the various committees, find one that interests you, and volunteer to help. It is that easy!

### **Chapter Development**

Continued efforts to increase membership have paid off in previous years although the "drops" in May of 2016 were higher than expected. We need to continue to focus on this area and the best way to attract new members is for current members to look for opportunities for others to join. Please get the word out to your contacts and friends in the cooperative industry! There are tablets that will go to anyone who brings in 5 new members and the 12 inch rulers have made a triumphant return to the NSAC!

### **Financial and Audit**

The year end financial statements were reviewed and also the investment reports. Your organization is strong financially and that will allow us to continue to provide for the needs of the members.

### **2017 TACC**

Hard to believe, but the audit, tax and national planning committees are already looking at the 2017 national meeting. If you have ideas for topics, or wish to participate on a committee, please contact Jeff Roberts at the national office. We are always looking for more people on the committees and it is a great way to really learn what NSAC is all about. Our own Great Lakes Chapter member Rebecca Smith will be leading the tax committee again this year and the national planning committee and the A&A committees are always looking for new members.

### **2017 Budget**

The 2017 budget was discussed. Keeping the organization financially strong, providing educational opportunities for the membership and working to expand the reach of the NSAC were all elements discussed in reviewing the 2017 budget.

### **Newsletter**

Congratulations go out to Keith Arnold....winner of the Scribe Award for the best newsletter!! The competition was tough....but Keith came through and carried on the tradition kept by Ralph Miller for many years. Way to go Keith and everyone who contributed to the newsletter. As an aside....jokes...cartoons...current accounting articles and the like are all things that help with the newsletters. Let's help Keith out and all commit to getting some more content to Keith this next year.

### **Silver Bowl**

Congratulations to Larry Romuald for receiving the Silver Bowl Award!! This is really a special award and thanks to Larry for all of his contributions to NSAC not only over the years.

The Silver Bowl Award recognizes a member(s) yearly or as often as the Board chooses to present the Award. The Silver Bowl Award is given to the member deemed to have helped the Society significantly during their time as a member. The Silver Bowl is the highest award given by the NSAC. This year there were two recipients, Ed Bercot from the Texas Chapter and our own Larry Romuald!

Since 1960 there have been 57 recipients of the Silver Bowl Award. Some years see multiple winners and other years see no awards distributed. Larry follows several Great Lakes Chapter recipients of the Silver Bowl including Ernie Potter, Bob Beerup, Ralph Miller and Mike McIntyre. Larry was the Chairman of the host committee when the national meeting was held in Chicago and provided a great deal of insight, guidance and knowledge through his involvement with the Great lakes Chapter and as a member, and President, of the National NSAC Board.

Congratulations to Larry and a big THANK YOU for all that he has done for the NSAC. Larry's acceptance speech is included below:

### **In Closing**

Thanks again for the opportunity to serve as your National Director!! Please keep a couple of things in mind. If you have thoughts/comments/ideas/suggestions on programs or ways to help our organization....please let me know. The Board appreciates all the input we can get from the membership. Two, if you have an interest in getting more involved in the NSAC, please speak with Molly Costaris or me and we would be glad to help get you started. The National Planning and A & A committees could really use your help. Finally, please consider attending the National Conference in Salt Lake City next year and encourage your co-workers and

clients to attend. I heard many positive comments for Salt Lake City....yet it seems many people, including me, have never actually stayed there.

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## Chapter Membership Report

Thank you for the opportunity to service as the Membership Chair for the Great Lakes Chapter of NSAC this past year. I have greatly enjoyed this responsibility as it has allowed me to meet several fine members of our Chapter. I encourage each and every one of us to continue the goal of recruiting more valuable members to our Chapter so it may continue as a shining star for NSAC.

I want to recognize the following anniversaries for our Chapter this past year:

### 5 Years

Pamela Dahlke  
Kari Camiller  
Andrew Ruck  
Brad Moorer  
Nathen Warren  
Dawn Cryderman  
Becky Leitzinger

### Firm

Allied Cooperative  
Great Lakes Energy  
Central Ohio Farmers Co-op, Inc.  
MBG Marketing  
CliftonLarsonAllen LLP  
Presque Isle Electric & Gas Coop  
Accelerated Genetics

### 10 Years

Brian Haraga  
DeAnne Chappell  
Brendan Rouzer  
Nate Wenzel

### Firm

MI Sugar Company  
Accounting Associates, Inc  
CliftonLarsonAllen LLP  
Growmark, Inc.

### 20 Years

Dave Thwaits

### Firm

Crowe Horwath LLP

### 30 Years

Larry Romuald  
Mike Lensmire  
Jeff Brandenburg

### Firm

Cooperative Resources International  
(Retired)  
CliftonLarsonAllen LLP  
CliftonLarsonAllen LLP

### 40 Years

Douglas Brining

### Firm

Brining & Nartker, PC

Please join me in welcoming three new members who joined in December 2016:

### Michelle Hester

Finance Manager  
Oryana Food Cooperative, Inc.  
Email: michelle@oryana.coop

### Brian Dahlk, CPA

Wegner CPAs  
brian.dahlk@wegnercpas.com

### Christy May Sommers

Senior Manager  
Maner Costerisan  
Email: csommers@manercpa.com

Andy T. Jones, Membership Chair