

SUNSHINE ACRES PROPERTY OWNERS ASSOCIATION (SAPOA)

September 1, 2013 – August 31, 2014 Operating (General) Account and Mussel Beach Road Account
Treasurer's Book

An audit of the SAPOA Treasurer's Book was completed the week of November 2, 2014. Documents in this book are filed according to category:

1. **REPORTS** – includes the monthly Treasurer's Balance Sheets for the General (Operating) Account and Beach Road Account. These reports include detailed income receipts, disbursements (expenses) and interest earned. Each report is signed and dated by Marydee Countryman, SAPOA treasurer (except for April 2014 and July 2014) and Annemarie Monterra, AM Financial Consulting. There is a second Treasurer's Balance Sheet for February 2014 and August 2014 – both include interest earned (previously omitted). Budget expenditures are indicated with respect to variances from proposed yearly budget. There are detailed spreadsheets which indicate property owners in SAPOA and dues paid to date. This section also contains email correspondence from Annemarie to Marydee.
2. **CHECK REGISTERS** – spreadsheets for both the Operating (General) and Beach Road Account registers are included in this section. Copies of checks written on both these accounts are attached to the monthly bank statements.
3. **OPERATING (GENERAL) ACCOUNT BANK STATEMENTS** – monthly bank statements from First Federal, P. O. Box 351, Port Angeles, Washington are included in this section. Copies of written checks are attached to these statements, along with a SAPOA Reconciliation Summary, initialed by Annemarie Monterra.
4. **MUSSEL BEACH ROAD BANK STATEMENTS** – same documents as noted in Operating (General) Account Bank Statement Section.
5. **DEPOSIT INFORMATION** – includes detailed monthly deposit summaries for the Operating (General) Account.

A red folder included in this binder contains invoices for both accounts.

This SAPOA Treasurer's Book contains all documents as noted above. Random verifications of account balances were completed during this audit and no discrepancies were noted.

This SAPOA Treasurer's Book has been maintained in an exceptionally detailed manner. All related financial information is clearly documented and filed in an organized manner. The SAPOA members and AM Financial Consulting who continue to manage the finances and related documents for the Sunshine Acres property owners should be commended for their effort.



Anne M. Stiles

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