

November 12, 2018

Hilton Lake Homeowners' Association
P O Box 13111
Mill Creek, WA 98082-1111

Re: Financial condition of the bookkeeping records

To the Board of Hilton Lake Homeowners' Association

Rob Marks requested that we take a look at the treasurer's record keeping for the year ended December 31, 2017.

We performed the following procedures:

- 1) We traced the bank balances on the check register to the balances on the corresponding banks statements.
- 2) We reconciled the check register entries to the amounts reported on the bank statements.
- 3) We checked each transaction reported on the bank statements. They were found to be the same amounts entered into the check register.
- 4) We checked the cleared checks for continuous numbering of checks.
- 5) We compared the income reported on the Hilton Lake Operating Statement to the deposits recorded in the bank statements.

We did not identify any errors recorded in the check register and we did not find any unaccounted for checks. The register balance as of December 31, 2017 reconciled with the bank statement balance.

We do recommend that you prepare a simple balance sheet in order for you to record the funds that may be reserved for capital projects is you have any plans for improvements, etc.

Your treasurer continues to show good stewardship of the organization's records.

Please let us know if you have questions.

Kind regards,



Katherine L. McCone CPA
Langabeer McKernan Burnett & Co. P.S.