

**WINONA LAKES PROPERTY OWNERS ASSOCIATION  
ATTN: BOARD OF DIRECTORS  
RESULTS OF SPECIAL VOTE COUNT  
July 9, 2010**

# **KIRK, SUMMA & CO., LLP**

**CERTIFIED PUBLIC ACCOUNTANTS**

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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

**TO THE BOARD OF DIRECTORS  
THE WINONA LAKES PROPERTY OWNERS ASSOCIATION  
EAST STROUDSBURG, PA**

We have performed the procedures enumerated below, which were agreed to by the Winona Lakes Property Owners Association, solely to receive and count the voting ballots for two ballots for proposed changes to the By-Laws of Winona Lakes Property Owner's Association. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. The Winona Lakes Property Owner's Association created two voting ballots, the first ballot was proposed by the Board of Directors. The second ballot was drafted by George Barcias. The Association was responsible for sending the ballots to a printer and mailing to members of the Association, including its members' names, addresses, and voting eligibility. The ballots contained By-Law amendments proposed by the Board of Directors as well as George Barcias.
2. We observed the member standing list of members receiving the ballots.
3. The ballots were mailed to our office and were placed in a locked ballot box provided by the Association.
4. We counted the ballots and proxy ballots as received by the United States Post Office or hand delivered by 12:00 pm July 9, 2010 and summarized the results for each of the two ballots.

5. Two members of the Association were present to witness the counting of the ballots.

Totals of the qualified votes cast by eligible voters for the Bylaw amendments as described above are as follows:

	<u>Approve</u>	<u>Disapprove</u>
Ballot as proposed by Winona Lakes Board of Directors	106	27
Ballot as proposed by George Barcias	34	103

Our firm received a total of 337 ballots. There were a total of 270 voting ballots counted as qualified votes.

The following ballot totals were received and were disqualified and not counted because of the following reasons:

1. 18 Ballots were returned by the United States Postal Service marked not deliverable to addressee.
2. 49 Ballots were returned containing no circled vote.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, solely to receive and count the voting ballots for the proposed changes to the By-Laws of the Winona Lakes Property Owner's Association. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Winona Lakes Property Owners Association's Board of Directors and is not intended to be and should not be used by anyone other than those specified parties.

*Kirk, Summa & Co., LLP*

July 9, 2010  
East Stroudsburg, Pennsylvania