

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$9,298.16
Homeowner Assessments		34,258.06	
Prepaid Assessments		6,875.63	
Monthly Service Fee		985.00	
Moving Fee		600.00	
Late Fee		275.00	
Certified Letter fee		112.50	
KMM Handling Fee		95.00	
Delinquency Letter Fee		70.50	
	Total Receipts	<u>43,271.69</u>	
Operating Expenses Paid		(16,765.12)	
Transfer to Maintenance Reserve		(18,975.00)	
	Total Disbursements	<u>(30,719.44)</u>	
ENDING BALANCE			<u><u>\$21,850.41</u></u>

MAINTENANCE RESERVE - COLUMBIA BANK

BEGINNING BALANCE			\$120,093.52
Reserve Transfer		18,975.00	
Interest		59.17	
	Total Receipts	<u>19,034.17</u>	
Expenses:			
Bank Fee		(17.00)	
	Total Disbursements	<u>(17.00)</u>	
ENDING BALANCE			<u><u>\$139,110.69</u></u>

Balance Sheet
As of March 31, 2018

ASSETS

Current Assets

Operating Accounts

Operating - Puget Sound Bank	21,850.41	
Assessments Receivable	4,211.60	
Prepaid Insurance	12,553.73	

Total Operating Accounts

38,615.74

Reserve Accounts

Maintenance Reserve	139,110.69	
A/R due from Operations	19,000.00	

Total Reserve Accounts

158,110.69

Total Assets

196,726.43

LIABILITY & HOMEOWNERS EQUITY

Operating Liabilities

Prepaid Assessments	10,229.39	
Accounts Payable	23,444.37	

Total Operating Liabilities

33,673.76

Reserve Liabilities

Total Reserve Liabilities

0.00

Homeowner Equity

Excess of Rev over Exp	36,183.18	
Retained Earnings	156,203.76	
Prior Year Income/Expense	(29,334.27)	

Total Homeowner Equity

163,052.67

Total Liability & Homeowners Equity

196,726.43

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2018 Through December 31, 2018

For the Month Ending March 31, 2018

ACCOUNTING
DEPARTMENT

	<u>Current Budget</u>	<u>Current Actual</u>	<u>Current Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Operating Revenue						
Homeowner Fees	32,830	32,830	0	98,491	98,278	(213)
Transfer to Reserves	(6,325)	(6,325)	0	(18,975)	(18,975)	0
Late Fees/Fines	0	25	25	0	2	2
Other Income	0	800	800	0	600	600
Total Operating Revenue	<u>26,505</u>	<u>27,330</u>	<u>825</u>	<u>79,516</u>	<u>79,905</u>	<u>389</u>
Operating Expenses						
Maintenance Exp.						
General Repair & Maint.	1,354	271	1,083	4,063	640	3,423
Janitorial	762	743	19	2,287	2,228	59
Landscape Other	292	1,659	(1,367)	875	1,659	(784)
Landscape Contract	1,810	3,724	(1,914)	5,429	7,244	(1,815)
Fire/Life/Safety Monitor.	625	2,205	(1,580)	1,875	2,205	(330)
Dryer Vent Cleaning	208	0	208	625	0	625
Pest Control	164	161	3	493	643	(150)
Window/Gutter Cleaning	292	0	292	875	1,925	(1,050)
Insured/Uninsured Claims	833	0	833	2,500	0	2,500
Total Maintenance Exp.	<u>6,340</u>	<u>8,763</u>	<u>(2,423)</u>	<u>19,022</u>	<u>16,544</u>	<u>2,478</u>
Service/Utility Exp.						
Electricity	303	293	10	909	554	355
Water	3,228	1,683	1,545	9,684	5,843	3,841
Sewer	2,593	0	2,593	7,779	4,044	3,735
Garbage	2,178	3,750	(1,572)	6,533	5,618	915
Metro Sewer	2,629	0	2,629	7,887	3,814	4,073
Storm Drainage	1,059	0	1,059	3,177	0	3,177
Total Service/Utility Exp.	<u>11,990</u>	<u>5,726</u>	<u>6,264</u>	<u>35,969</u>	<u>19,873</u>	<u>16,096</u>
Administrative Exp.						
Office Expenses	208	507	(299)	625	880	(255)
Management Fee	1,976	1,956	20	5,929	5,869	60
Legal	125	132	(7)	375	132	243
Insurance Premium	4,962	4,185	777	14,885	12,554	2,331
Master Association Dues	208	0	208	625	2,720	(2,095)

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2018 Through December 31, 2018

For the Month Ending March 31, 2018

ACCOUNTING
DEPARTMENT

	<u>Current Budget</u>	<u>Current Actual</u>	<u>Current Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Licenses & Permits	1	0	1	2	0	2
Bad Debt Expense	417	0	417	1,250	0	1,250
Audit / Tax Return	153	0	153	459	0	459
Reserve Study	125	0	125	375	0	375
Total Administrative Exp.	8,175	6,780	1,395	24,525	22,155	2,370
Total Operating Expenses	26,505	21,269	5,236	79,516	58,572	20,944
Operating Gain(Loss)	0	6,061	6,061	0	21,333	21,333
Reserve Revenue						
Major Maintenance Assess	0	6,325	6,325	0	18,975	18,975
Interest Income - Reserve	42	59	17	125	138	13
Total Reserve Revenue	42	6,384	6,342	125	19,113	18,988
Reserve Expenses						
Major Maintenance Expense	0	0	0	0	4,191	(4,191)
Insurance Expense	0	0	0	0	73	(73)
Total Reserve Expenses	0	0	0	0	4,264	(4,264)
Reserve Gain(Loss)	42	6,384	6,342	125	14,849	14,724
Total Gain(Loss)	42	12,445	12,403	125	36,182	36,057

Date Range : 3/1/2018 To 3/31/2018 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000275	03/12/2018	1SASH	Sharon K. Sargeson	03704		01/24/2018	-272.01	0.00	-272.01	-272.01
000291	03/01/2018	1KMM	Kappes Miller Management	03755	20180968	03/01/2018	1,956.38	0.00	1,956.38	1,956.38
000292	03/12/2018	1SASH	Sharon K. Sargeson	03704		01/24/2018	272.01	0.00	272.01	272.01
000293	03/16/2018	1ACS	Association Collection Services, LLC	03757	20180026	03/08/2018	41.00	0.00	41.00	41.00
000294	03/16/2018	1BUIM	Building Maintenance Services, Inc.	03758	BMS-2772	03/10/2018	742.50	0.00	742.50	
				03759	BMS-2761	03/02/2018	134.25	0.00	134.25	
					Total for Check Number 000294		876.75	0.00	876.75	876.75
000295	03/16/2018	1CITI	City of Issaquah-Utility	03760	7227	02/28/2018	1,683.41	0.00	1,683.41	1,683.41
000296	03/16/2018	1CLES	Recology CleanScapes	03761	2442191	02/28/2018	3,736.24	0.00	3,736.24	3,736.24
000297	03/16/2018	1GORA	Rajasekhar Gopalan	03756		03/09/2018	383.37	0.00	383.37	383.37
000298	03/16/2018	1KMM	Kappes Miller Management	03762	20181149	03/08/2018	143.30	0.00	143.30	143.30
000299	03/16/2018	1PSE	Puget Sound Energy	03763	200015166594	03/08/2018	54.06	0.00	54.06	
				03764	200015166396	03/08/2018	61.83	0.00	61.83	
				03765	20001515992	03/08/2018	32.95	0.00	32.95	
				03766	200015165570	03/08/2018	48.98	0.00	48.98	
				03767	200015166180	03/08/2018	17.45	0.00	17.45	
				03768	20015166818	03/08/2018	29.79	0.00	29.79	
				03769	200015165760	03/08/2018	48.12	0.00	48.12	
					Total for Check Number 000299		293.18	0.00	293.18	293.18
000300	03/16/2018	1WILL	Willards Pest Control	03770	207440	03/06/2018	160.67	0.00	160.67	160.67
000301	03/26/2018	1BUMS	Building Maintenance Services, Inc.	03776	BMS-2791	03/20/2018	136.68	0.00	136.68	136.68
000302	03/26/2018	1ETIL	Earth Tech Industries, LLC	03775	21117764	03/07/2018	1,963.51	0.00	1,963.51	1,963.51
000303	03/26/2018	1KMM	Kappes Miller Management	03772	20181337	03/21/2018	187.80	0.00	187.80	
				03773	20181264	03/21/2018	59.15	0.00	59.15	
				03774	20181163	03/21/2018	40.14	0.00	40.14	
					Total for Check Number 000303		287.09	0.00	287.09	287.09
000304	03/26/2018	1SOTA	Amy Soto	03777	20180326	03/26/2018	82.86	0.00	82.86	82.86
000305	03/29/2018	1DBKR	DayBreak Maintenance Res.	03708		01/01/2018	6,325.00	0.00	6,325.00	
				03709		02/01/2018	6,325.00	0.00	6,325.00	
				03710		03/01/2018	6,325.00	0.00	6,325.00	
					Total for Check Number 000305		18,975.00	0.00	18,975.00	18,975.00
Cash Account 1 Totals							30,719.44	0.00	30,719.44	30,719.44
Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc							30,719.44	0.00	30,719.44	30,719.44

<u>GL Account/ Voucher</u>	<u>Vendor</u>	<u>Description</u>	<u>Invoice No.</u>	<u>Check No.</u>	<u>Amount</u>	<u>Account Total</u>
1310-0000 Maintenance Reserve						
03710	1DBKR - DayBreak Maintenance Res.	2018 Replacement Reserve		000305	\$6,325.00	\$6,325.00
2435-0000 Accrued Expenses - RR						
03756	1GORA - Rajasekhar Gopalan	Open Credit Refund		000297	383.37	
03771	1ANST - Stuart Anderson	Open Credit Refund		000307	\$443.21	\$826.58
5220-0000 General Repair & Maint.						
03759	1BUIM - Building Maintenance Services, I	Remove Sliding Door Frame	BMS-2761	000294	134.25	
03776	1BUMS - Building Maintenance Services,	Remove stove and trash, adjust timers and du	BMS-2791	000301	\$136.68	\$270.93
5240-0000 Janitorial						
03758	1BUIM - Building Maintenance Services, I	March Janitorial	BMS-2772	000294	\$742.50	\$742.50
5310-0000 Landscape Other						
03786	1ETIL - Earth Tech Industries, LLC	Irrigation Repair	21117891	000311	\$1,658.80	\$1,658.80
5320-0000 Landscape Contract						
03741	1ETIL - Earth Tech Industries, LLC	Landscaping Service - March	21117660	000286	1,760.00	
03775	1ETIL - Earth Tech Industries, LLC	Landscape Services-Drainage next to garage ;	21117764	000302	\$1,963.51	\$3,723.51
5360-0000 Fire/Life/Safety Monitor.						
03781	1INNS - Innovative Systems Tech, Inc.	03/18 Fire Alarm Monitor	16697	000312	\$735.00	\$735.00
5420-0000 Pest Control						
03770	1WILL - Willards Pest Control	3/6 Pest Control	207440	000300	\$160.67	\$160.67
5510-0000 Electricity						
03763	1PSE - Puget Sound Energy	Electricity 2/5-3/7	200015166594	000299	54.06	
03764	1PSE - Puget Sound Energy	Electricity 2/5-3/7	200015166396	000299	61.83	
03765	1PSE - Puget Sound Energy	Electricity 2/5-3/7	20001515992	000299	32.95	
03766	1PSE - Puget Sound Energy	Electricity 2/5-3/7	200015165570	000299	48.98	
03767	1PSE - Puget Sound Energy	Electricity 2/5-3/7	200015166180	000299	17.45	
03768	1PSE - Puget Sound Energy	Electricity 2/5-3/7	20015166818	000299	29.79	
03769	1PSE - Puget Sound Energy	Electricity 2/5-3/7	200015165760	000299	\$48.12	\$293.18
5540-0000 Garbage						
03785	1CLES - Recology CleanScapes	03/18 Trash Service	0002467488	000310	\$13.53	\$13.53

<u>GL Account/ Voucher</u>	<u>Vendor</u>	<u>Description</u>	<u>Invoice No.</u>	<u>Check No.</u>	<u>Amount</u>	<u>Account Total</u>
5710-0000 Office Expenses						
03762	1KMM - Kappes Miller Management	Cmty Mailing - 2018 Annual Mtg	20181149	000298	143.30	
03772	1KMM - Kappes Miller Management	Copy Charges & Envelope Charges	20181337	000303	187.80	
03773	1KMM - Kappes Miller Management	Postage Charges	20181264	000303	59.15	
03774	1KMM - Kappes Miller Management	Bank Analysis for 02/1/2018-02/28/2018	20181163	000303	40.14	
03777	1SOTA - Amy Soto	Newsletters - copies and website	20180326	000304	\$82.86	\$513.25
5711-0000 Management Fee						
03755	1KMM - Kappes Miller Management	Management Fee - March 2018	20180968	000291	\$1,956.38	\$1,956.38
5730-0000 Legal						
03757	1ACS - Association Collection Services, L	G302	20180026	000293	\$41.00	\$41.00
					Distribution Total	<u><u>\$17,260.33</u></u>

Account Summary

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
1310-0000	Maintenance Reserve	6,325.00	
2435-0000	Accrued Expenses - RR	826.58	
5220-0000	General Repair & Maint.	270.93	
5240-0000	Janitorial	742.50	
5310-0000	Landscape Other	1,658.80	
5320-0000	Landscape Contract	3,723.51	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	160.67	
5510-0000	Electricity	293.18	
5540-0000	Garbage	13.53	
5710-0000	Office Expenses	513.25	
5711-0000	Management Fee	1,956.38	
5730-0000	Legal	41.00	
0110-0000	Checking		30,719.44
2405-0000	A/P Operations	13,459.11	
		<u><u>30,719.44</u></u>	<u><u>30,719.44</u></u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 3/31/18
AP Voucher Report

<u>Vendor / Voucher</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Due Date</u>	<u>Invoice Amount</u>	<u>Discount Date</u>	<u>Discount Amount</u>	<u>Check Number</u>	<u>Check Date</u>	<u>PO Number/ Posted / On Hold</u>	<u>Paid To Date/ Recurring/Freq/Stop</u>
<u>1ANST: Stuart Anderson</u>										
03771	3/21/2018		4/20/2018	443.21		0.00				0.00
				Open Credit Refund					Yes No	No
	<i>Distribution(s)</i>	2435-0000	<i>Accrued Expenses - RR</i>					443.21		
	Vendor Open Amount			<u>443.21</u>						
<u>1CLES: Recology CleanScapes</u>										
03785	3/31/2018	0002467488	4/30/2018	13.53		0.00				0.00
				03/18 Trash Service					Yes No	No
	<i>Distribution(s)</i>	5540-0000	<i>Garbage</i>					13.53		
	Vendor Open Amount			<u>13.53</u>						
<u>1DBKR: DayBreak Maintenance Res.</u>										
03398	9/1/2017		9/30/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	1310-0000	<i>Reserve Transfer</i>					4,750.00		
03399	10/1/2017		10/31/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	1310-0000	<i>Reserve Transfer</i>					4,750.00		
03400	11/1/2017		11/30/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	1310-0000	<i>Reserve Transfer</i>					4,750.00		
03401	12/1/2017		12/31/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	1310-0000	<i>Reserve Transfer</i>					4,750.00		
	Vendor Open Amount			<u>19,000.00</u>						

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 3/31/18
AP Voucher Report

<u>Vendor / Voucher</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Due Date</u>	<u>Invoice Amount</u>	<u>Discount Date</u>	<u>Discount Amount</u>	<u>Check Number</u>	<u>Check Date</u>	<u>PO Number/ Posted / On Hold</u>	<u>Paid To Date/ Recurring/Freq/Stop</u>
1DOGP: Dogpoopbags.com, LLC										
03171	5/27/2016	PO-47242	6/26/2016	123.83		0.00				0.00
				Dog Poop Bags					Yes Yes	No
		Other Payment(s)					003221	5/27/2016		123.83
		Other Payment(s)					003221	11/30/2016		-123.83
		<i>Distribution(s)</i>	<i>5710-0000 Office Expenses</i>					123.83		
		Vendor Open Amount		<u>123.83</u>						
1ETIL: Earth Tech Industries, L										
03786	3/30/2018	21117891	4/29/2018	1,658.80		0.00				0.00
				Irrigation Repair					Yes No	No
		<i>Distribution(s)</i>	<i>5310-0000 Landscape Other</i>					1,658.80		
		Vendor Open Amount		<u>1,658.80</u>						
1INNS: Innovative Systems Tech,										
03779	1/1/2018	16238	1/31/2018	735.00		0.00				0.00
				01/18 Fire Alarm Monitor					Yes No	No
		<i>Distribution(s)</i>	<i>5360-0000 Fire/Life/Safety Monitor.</i>					735.00		
03780	2/1/2018	16553	3/3/2018	735.00		0.00				0.00
				02/18 Fire Alarm Monitor					Yes No	No
		<i>Distribution(s)</i>	<i>5360-0000 Fire/Life/Safety Monitor.</i>					735.00		
03781	3/1/2018	16697	3/31/2018	735.00		0.00				0.00
				03/18 Fire Alarm Monitor					Yes No	No
		<i>Distribution(s)</i>	<i>5360-0000 Fire/Life/Safety Monitor.</i>					735.00		
		Vendor Open Amount		<u>2,205.00</u>						

AP Voucher Report

<u>Vendor / Voucher</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Due Date</u>	<u>Invoice Amount</u>	<u>Discount Date</u>	<u>Discount Amount</u>	<u>Check Number</u>	<u>Check Date</u>	<u>PO Number/ Posted / On Hold</u>	<u>Paid To Date/ Recurring/Freq/Stop</u>
<u>Company Recap</u>										
				Total Posted Invoices					23,444.37	
				Total Posted Payments					0.00	
				Total Posted Discounts Taken					0.00	
				Net Posted Payments					0.00	
				Open Posted AP					23,444.37	
				New Unposted Invoices					0.00	
				Total Unposted Payments					0.00	
				Total Unposted Discounts Taken					0.00	
				Net Unposted Payments					0.00	
				Open Unposted AP					0.00	
				Total Open AP					23,444.37	
				Total Invoice Amounts					23,444.37	
				Total Distributions					23,444.37	
				Difference					0.00	