

OPERATING ACCOUNT - HERITAGE BANK

BEGINNING BALANCE			\$10,605.86
	Homeowner Assessments		29,568.53
	Insurance Deductible		684.76
	Earth Tech Industries Refund for 7/25 inv#21118433		7,740.25
	Total Receipts		<u>37,993.54</u>
	Operating Expenses Paid	(36,154.56)	
	Transfer to Maintenance Reserve	0.00	
	Total Disbursements		<u>(36,154.56)</u>
ENDING BALANCE			<u><u>\$12,444.84</u></u>

MAINTENANCE RESERVE - COLUMBIA BANK

BEGINNING BALANCE			\$187,149.71
	Reserve Transfer		0.00
	Interest		87.42
	Total Receipts		<u>87.42</u>
	Expenses:		
	None		0.00
	Total Disbursements		<u>0.00</u>
ENDING BALANCE			<u><u>\$187,237.13</u></u>

**Balance Sheet**

As of December 31, 2018

**ASSETS**

**Current Assets**

**Operating Accounts**

Operating	12,444.84	
Assessments Receivable	85,476.75	
Prepaid Insurance	15,254.42	

**Total Operating Accounts**

113,176.01

**Reserve Accounts**

Maintenance Reserve	187,237.13	
A/R due from Operations	12,650.00	

**Total Reserve Accounts**

199,887.13

**Total Assets**

313,063.14

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	9,760.54	
Accounts Payable	21,331.26	

**Total Operating Liabilities**

31,091.80

**Reserve Liabilities**

**Total Reserve Liabilities**

0.00

**Homeowner Equity**

Excess of Rev over Exp	154,222.10	
Retained Earnings	156,203.76	
Prior Year Income/Expense	(28,454.52)	

**Total Homeowner Equity**

281,971.34

**Total Liability & Homeowners Equity**

313,063.14

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2018 Through December 31, 2018

For the Month Ending December 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>
<b>Operating Revenue</b>						
Homeowner Fees	32,830	32,830	0	393,962	393,962	0
Transfer to Reserves	(6,325)	(6,325)	0	(75,900)	(75,900)	0
Late Fees/Fines	0	25	25	0	127	127
Other Income	0	0	0	0	2,400	2,400
Insurance Claim Reimbursement	0	15,000	15,000	0	76,881	76,881
<b>Total Operating Revenue</b>	<b>26,505</b>	<b>41,530</b>	<b>15,025</b>	<b>318,062</b>	<b>397,470</b>	<b>79,408</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,354	(6,922)	8,276	16,250	9,271	6,979
Janitorial	762	1,485	(723)	9,146	8,168	978
Landscape Other	292	(7,740)	8,032	3,500	11,511	(8,011)
Landscape Contract	1,810	1,760	50	21,717	21,120	597
Fire/Life/Safety Monitor.	625	1,005	(380)	7,500	12,573	(5,073)
Dryer Vent Cleaning	208	0	208	2,500	1,766	734
Pest Control	164	161	3	1,973	2,276	(303)
Window/Gutter Cleaning	292	1,925	(1,633)	3,500	3,850	(350)
Insured/Uninsured Claims	833	18,794	(17,961)	10,000	31,748	(21,748)
<b>Total Maintenance Exp.</b>	<b>6,340</b>	<b>10,468</b>	<b>(4,128)</b>	<b>76,086</b>	<b>102,283</b>	<b>(26,197)</b>
<b>Service/Utility Exp.</b>						
Electricity	303	234	69	3,635	2,161	1,474
Water	3,228	4,530	(1,302)	38,737	33,126	5,611
Sewer	2,593	4,075	(1,482)	31,114	24,420	6,694
Garbage	2,178	3,736	(1,558)	26,134	22,445	3,689
Metro Sewer	2,629	4,313	(1,684)	31,547	23,141	8,406
Storm Drainage	1,059	1,683	(624)	12,709	10,100	2,609
<b>Total Service/Utility Exp.</b>	<b>11,990</b>	<b>18,571</b>	<b>(6,581)</b>	<b>143,876</b>	<b>115,393</b>	<b>28,483</b>
<b>Administrative Exp.</b>						
Office Expenses	208	220	(12)	2,500	2,717	(217)
Management Fee	1,976	2,019	(43)	23,714	23,664	50
Legal	125	0	125	1,500	132	1,368
Insurance Premium	4,962	4,014	948	59,538	49,777	9,761
Master Association Dues	208	0	208	2,500	2,720	(220)

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2018 Through December 31, 2018

For the Month Ending December 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	10	10	0
Bad Debt Expense	417	0	417	5,000	0	5,000
Audit / Tax Return	153	0	153	1,838	1,750	88
Reserve Study	125	0	125	1,500	1,500	0
<b>Total Administrative Exp.</b>	<b>8,175</b>	<b>6,253</b>	<b>1,922</b>	<b>98,100</b>	<b>82,270</b>	<b>15,830</b>
<b>Total Operating Expenses</b>	<b>26,505</b>	<b>35,292</b>	<b>(8,787)</b>	<b>318,062</b>	<b>299,946</b>	<b>18,116</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>6,238</b>	<b>6,238</b>	<b>0</b>	<b>97,524</b>	<b>97,524</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,325	6,325	0	75,900	75,900	0
Interest Income - Reserve	42	87	45	500	842	342
<b>Total Reserve Revenue</b>	<b>6,367</b>	<b>6,412</b>	<b>45</b>	<b>76,400</b>	<b>76,742</b>	<b>342</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	0	0	0	0	20,044	(20,044)
<b>Total Reserve Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,044</b>	<b>(20,044)</b>
<b>Reserve Gain(Loss)</b>	<b>6,367</b>	<b>6,412</b>	<b>45</b>	<b>76,400</b>	<b>56,698</b>	<b>(19,702)</b>
<b>Total Gain(Loss)</b>	<b>6,367</b>	<b>12,650</b>	<b>6,283</b>	<b>76,400</b>	<b>154,222</b>	<b>77,822</b>

**Date Range : 12/1/2018 To 12/31/2018 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000441	12/01/2018	1KMM	Kappes Miller Management	03957	20185829	12/01/2018	2,018.99	0.00	2,018.99	2,018.99
000442	12/13/2018	1AUW	Association Underwriters	03959	20180521	12/06/2018	4,106.95	0.00	4,106.95	4,106.95
000443	12/13/2018	1BUMS	Building Maintenance Services, Inc.	03960	BMS-3092	12/10/2018	742.50	0.00	742.50	742.50
000444	12/13/2018	1CCS	Condominium Construction Services, LLC	03955	20180657	11/27/2018	1,583.59	0.00	1,583.59	
				03963	20180676	12/10/2018	777.04	0.00	777.04	
				03965	20180683	12/11/2018	1,392.56	0.00	1,392.56	
				03966	20180684	12/11/2018	4,388.95	0.00	4,388.95	
<b>Total for Check Number 000444</b>							<b>8,142.14</b>	<b>0.00</b>	<b>8,142.14</b>	<b>8,142.14</b>
000445	12/13/2018	1CLES	Recology CleanScapes	03964	0002674593	11/30/2018	1,868.12	0.00	1,868.12	1,868.12
000446	12/13/2018	1EATI	Earth Tech Industries, LLC	03954	21118861	12/01/2018	1,760.00	0.00	1,760.00	1,760.00
000447	12/13/2018	1FISP	Fischer Plumbing	03968	S185277	12/10/2018	132.00	0.00	132.00	132.00
000448	12/13/2018	1FISR	Fischer Restoration	03967	Z18092400	12/12/2018	1,514.88	0.00	1,514.88	1,514.88
000449	12/13/2018	1INNS	Innovative Systems Tech, Inc.	03956	19092	12/01/2018	735.00	0.00	735.00	
				03958	19205	12/06/2018	269.51	0.00	269.51	
<b>Total for Check Number 000449</b>							<b>1,004.51</b>	<b>0.00</b>	<b>1,004.51</b>	<b>1,004.51</b>
000450	12/13/2018	1PSE	Puget Sound Energy	03962	201812	12/06/2018	234.49	0.00	234.49	234.49
000451	12/13/2018	1WILL	Willards Pest Control	03961	231417	12/07/2018	160.67	0.00	160.67	160.67
000452	12/28/2018	1AUW	Association Underwriters	03972	20180552	12/18/2018	102.57	0.00	102.57	102.57
000453	12/28/2018	1FISR	Fischer Restoration	03970	Z18070200	10/18/2018	1,204.54	0.00	1,204.54	1,204.54
000454	12/28/2018	1KMM	Kappes Miller Management	03969	20186104	12/14/2018	162.28	0.00	162.28	
				03971	20186219	12/19/2018	14.94	0.00	14.94	
				03973	20186136	12/19/2018	36.05	0.00	36.05	
				03976	20186312	12/26/2018	30.22	0.00	30.22	
<b>Total for Check Number 000454</b>							<b>243.49</b>	<b>0.00</b>	<b>243.49</b>	<b>243.49</b>
000455	12/28/2018	1SAMM	Samamish Plateau	03974	201812	12/12/2018	12,918.71	0.00	12,918.71	12,918.71
<b>Cash Account 1 Totals</b>							<b>36,154.56</b>	<b>0.00</b>	<b>36,154.56</b>	<b>36,154.56</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>36,154.56</b>	<b>0.00</b>	<b>36,154.56</b>	<b>36,154.56</b>

<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>
<b>0250-0000 Prepaid Insurance</b>						
03959 1AUW - Association Underwriters		Insurance for Master Policy 6/12/18-6/12/19	20180521	000442	\$4,106.95	\$4,106.95
<b>1310-0000 Maintenance Reserve</b>						
03719 1DBKR - DayBreak Maintenance Res.		2018 Replacement Reserve			\$6,325.00	\$6,325.00
<b>5220-0000 General Repair &amp; Maint.</b>						
03960 1BUMS - Building Maintenance Services,		December Janitorial Service	BMS-3092	000443	742.50	
03963 1CCS - Condominium Construction Servi		Drywall Repair 11/28-11/29	20180676	000444	777.04	
03965 1CCS - Condominium Construction Servi		Leak From Shower 11/13	20180683	000444	1,392.56	
03966 1CCS - Condominium Construction Servi		Leak From Shower 11/26-12/5	20180684	000444	4,388.95	
03968 1FISP - Fischer Plumbing		Water Hammer Checkout	S185277	000447	132.00	
03975 1CCS - Condominium Construction Servi		Water Damage 12/6	20180716		1,022.27	
03977 1CCS - Condominium Construction Servi		Leak From Shower	20180712		\$961.97	\$9,417.29
<b>5320-0000 Landscape Contract</b>						
03954 1EATI - Earth Tech Industries, LLC		December Landscape Maintenance	21118861	000446	\$1,760.00	\$1,760.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
03956 1INNS - Innovative Systems Tech, Inc.		Fire Alarm Monitoring 12/1	19092	000449	735.00	
03958 1INNS - Innovative Systems Tech, Inc.		Replace Radio Battery/Alarm Center Sent Sigr	19205	000449	\$269.51	\$1,004.51
<b>5420-0000 Pest Control</b>						
03961 1WILL - Willards Pest Control		Pest Control	231417	000451	\$160.67	\$160.67
<b>5440-0000 Window/Gutter Cleaning</b>						
03982 1ASGR - A.S.A.P. Graffiti Removal and Pr		Gutters and Downspout Cleaning	1405		\$1,925.00	\$1,925.00
<b>5490-0000 Insured/Uninsured Claims</b>						
03967 1FISR - Fischer Restoration		Water Damage Mitigation-Remediation Service	Z18092400	000448	\$1,514.88	\$1,514.88
<b>5510-0000 Electricity</b>						
03962 1PSE - Puget Sound Energy		Electricity 11/3-12/5	201812	000450	\$234.49	\$234.49
<b>5520-0000 Water</b>						
03974 1SAMM - Sammamish Plateau		Water	201812	000455	\$4,530.40	\$4,530.40
<b>5530-0000 Sewer</b>						
03974 1SAMM - Sammamish Plateau		Sewer	201812	000455	\$4,075.20	\$4,075.20

<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>
<b>5540-0000 Garbage</b>						
03989	1CLES - Recology CleanScapes	Recycle 12/1-12/31/18	0002704595		\$1,868.12	\$1,868.12
<b>5560-0000 Metro Sewer</b>						
03974	1SAMM - Sammamish Plateau	KC Sewer	201812	000455	\$4,313.11	\$4,313.11
<b>5570-0000 Storm Drainage</b>						
03985	1CITI - City of Issaquah-Utility	Stormwater - Non Residential 11/1-12/31/18	007227		\$1,683.41	\$1,683.41
<b>5710-0000 Office Expenses</b>						
03969	1KMM - Kappes Miller Management	Community Mailing - Coupon Mailing Notice	20186104	000454	162.28	
03971	1KMM - Kappes Miller Management	Postage	20186219	000454	14.94	
03973	1KMM - Kappes Miller Management	Copy/Envelope	20186136	000454	36.05	
03976	1KMM - Kappes Miller Management	Bank Analysis 11/1-11/30	20186312	000454	\$30.22	\$243.49
<b>5711-0000 Management Fee</b>						
03957	1KMM - Kappes Miller Management	December 2018 Management Fee	20185829	000441	\$2,018.99	\$2,018.99
<b>5740-0000 Insurance Premium</b>						
03972	1AUW - Association Underwriters	Master Insurance - Finance Charge - Decembr	20180552	000452	\$102.57	\$102.57
<b>Distribution Total</b>						<b>\$45,284.08</b>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
<b>0250-0000</b>	<b>Prepaid Insurance</b>	<b>4,106.95</b>	
<b>1310-0000</b>	<b>Maintenance Reserve</b>	<b>6,325.00</b>	
<b>5220-0000</b>	<b>General Repair &amp; Maint.</b>	<b>9,417.29</b>	
<b>5320-0000</b>	<b>Landscape Contract</b>	<b>1,760.00</b>	
<b>5360-0000</b>	<b>Fire/Life/Safety Monitor.</b>	<b>1,004.51</b>	
<b>5420-0000</b>	<b>Pest Control</b>	<b>160.67</b>	
<b>5440-0000</b>	<b>Window/Gutter Cleaning</b>	<b>1,925.00</b>	
<b>5490-0000</b>	<b>Insured/Uninsured Claims</b>	<b>1,514.88</b>	
<b>5510-0000</b>	<b>Electricity</b>	<b>234.49</b>	
<b>5520-0000</b>	<b>Water</b>	<b>4,530.40</b>	
<b>5530-0000</b>	<b>Sewer</b>	<b>4,075.20</b>	
<b>5540-0000</b>	<b>Garbage</b>	<b>1,868.12</b>	
<b>5560-0000</b>	<b>Metro Sewer</b>	<b>4,313.11</b>	

**DayBreak at Issaquah Ridge Owners Association**  
**AP Expense Distribution**  
**For Cash Account : All**  
**From 12/1/2018 To 12/31/2018**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5570-0000	Storm Drainage	1,683.41	
5710-0000	Office Expenses	243.49	
5711-0000	Management Fee	2,018.99	
5740-0000	Insurance Premium	102.57	
0110-0000	Checking		36,154.56
2405-0000	A/P Operations		9,129.52
		<u>45,284.08</u>	<u>45,284.08</u>



**DayBreak at Issaquah Ridge Owners Association  
For Cash Account : ALL  
From Earliest to 12/31/18  
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>
<b><u>1ASGR: A.S.A.P. Graffiti Removal</u></b>										
03982	12/16/2018	1405	1/15/2019	1,925.00		0.00				0.00
				Gutters and Downspout Cleaning					Yes No	No
	<i>Distribution(s)</i>	5440-0000	<i>Window/Gutter Cleaning</i>					1,925.00		
	Vendor Open Amount			<u>1,925.00</u>						
<b><u>1CCS: Condominium Construction</u></b>										
03975	12/27/2018	20180716	12/27/2018	1,022.27		0.00				0.00
				Water Damage 12/6					Yes Yes	No
	<i>Distribution(s)</i>	5220-0000	<i>General Repair &amp; Maint.</i>					1,022.27		
03977	12/20/2018	20180712	12/27/2018	961.97		0.00				0.00
				Leak From Shower					Yes Yes	No
	<i>Distribution(s)</i>	5220-0000	<i>General Repair &amp; Maint.</i>					961.97		
	Vendor Open Amount			<u>1,984.24</u>						
<b><u>1CITI: City of Issaquah-Utility</u></b>										
03985	12/31/2018	007227	1/20/2019	1,683.41		0.00				0.00
				Stormwater - Non Residential 1					Yes No	No
	<i>Distribution(s)</i>	5570-0000	<i>Storm Drainage</i>					1,683.41		
	Vendor Open Amount			<u>1,683.41</u>						
<b><u>1CLES: Recology CleanScapes</u></b>										
03989	12/31/2018	0002704595	1/31/2019	1,868.12		0.00				0.00
				Recycle 12/1-12/31/18					Yes No	No
	<i>Distribution(s)</i>	5540-0000	<i>Garbage</i>					1,868.12		
	Vendor Open Amount			<u>1,868.12</u>						

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 12/31/18**  
**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>
<b>1DBKR: DayBreak Maintenance Res.</b>										
03717	10/1/2018		10/1/2018	6,325.00		0.00				0.00
				2018 Replacement Reserve					Yes Yes	Recurred
<i>Distribution(s)</i>		1310-0000	2018 Replacement Reserve				6,325.00			
03719	12/1/2018		12/1/2018	6,325.00		0.00				0.00
				2018 Replacement Reserve					Yes Yes	Recurred
<i>Distribution(s)</i>		1310-0000	2018 Replacement Reserve				6,325.00			
Vendor Open Amount				<u>12,650.00</u>						
<b>1PURL: PuroClean of Sammamish</b>										
03979	11/20/2018	2018-11-20	12/20/2018	1,220.49		0.00				0.00
				Water Damage					Yes No	No
<i>Distribution(s)</i>		5490-0000	Insured/Uninsured Claims				1,220.49			
Vendor Open Amount				<u>1,220.49</u>						

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 12/31/18**  
**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>
<b><u>Company Recap</u></b>										
				Total Posted Invoices					21,331.26	
				Total Posted Payments					0.00	
				Total Posted Discounts Taken					0.00	
				Net Posted Payments					0.00	
				Open Posted AP					21,331.26	
				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					21,331.26	
				Total Invoice Amounts					21,331.26	
				Total Distributions					21,331.26	
				Difference					0.00	