

OPERATING ACCOUNT - HERITAGE BANK

BEGINNING BALANCE			\$12,444.84
	Homeowner Assessments	32,467.41	
	Prepaid Assessments	1,406.61	
	Delinquent Letter Fee	47.00	
	Late Fee	50.00	
	Insurance Deductible	722.26	
	Total Receipts	<u>34,693.28</u>	
	Operating Expenses Paid	(28,625.66)	
	Transfer to Maintenance Reserve	<u>(6,325.00)</u>	
	Total Disbursements	<u>(34,950.66)</u>	
ENDING BALANCE			<u>\$12,187.46</u>

MAINTENANCE RESERVE - COLUMBIA BANK

BEGINNING BALANCE			\$187,237.13
	Reserve Transfer	6,325.00	
	Interest	87.65	
	Total Receipts	<u>6,412.65</u>	
	Expenses:		
	None	0.00	
	Total Disbursements	<u>0.00</u>	
ENDING BALANCE			<u>\$193,649.78</u>

**Balance Sheet**  
As of January 31, 2019

**ASSETS**

**Current Assets**

**Operating Accounts**

Operating	12,187.46	
Assessments Receivable	84,601.31	
Prepaid Insurance	15,449.99	

**Total Operating Accounts**

112,238.76

**Reserve Accounts**

Maintenance Reserve	193,649.78	
A/R due from Operations	13,175.00	

**Total Reserve Accounts**

206,824.78

**Total Assets**

319,063.54

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	10,699.72	
Accounts Payable	13,585.37	

**Total Operating Liabilities**

24,285.09

**Homeowner Equity**

Excess of Rev over Exp	19,058.63	
Retained Earnings	281,971.34	
Prior Year Income/Expense	(6,251.52)	

**Total Homeowner Equity**

294,778.45

**Total Liability & Homeowners Equity**

319,063.54

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2019 Through December 31, 2019

For the Month Ending January 31, 2019

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	32,830	32,830	0
Transfer to Reserves	(6,850)	(6,850)	0	(6,850)	(6,850)	0
Late Fees/Fines	0	25	25	0	25	25
<b>Total Operating Revenue</b>	<b>25,980</b>	<b>26,005</b>	<b>25</b>	<b>25,980</b>	<b>26,005</b>	<b>25</b>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	1,250	1,190	60	1,250	1,190	60
Janitorial	750	0	750	750	0	750
Landscape Other	625	0	625	625	0	625
Landscape Contract	1,813	1,760	53	1,813	1,760	53
Pressure Washing	767	0	767	767	0	767
Fire/Life/Safety Monitor.	1,333	175	1,158	1,333	175	1,158
Dryer Vent Cleaning	150	0	150	150	0	150
Pest Control	238	172	66	238	172	66
Gutter Cleaning	333	0	333	333	0	333
Window Cleaning	333	0	333	333	0	333
Insured/Uninsured Claims	833	0	833	833	0	833
<b>Total Maintenance Exp.</b>	<b>8,425</b>	<b>3,297</b>	<b>5,128</b>	<b>8,425</b>	<b>3,297</b>	<b>5,128</b>
<b>Service/Utility Exp.</b>						
Electricity	188	242	(54)	188	242	(54)
Water	2,717	0	2,717	2,717	0	2,717
Sewer	4,130	0	4,130	4,130	0	4,130
Garbage	1,962	0	1,962	1,962	0	1,962
Storm Drainage	876	0	876	876	0	876
<b>Total Service/Utility Exp.</b>	<b>9,873</b>	<b>242</b>	<b>9,631</b>	<b>9,873</b>	<b>242</b>	<b>9,631</b>
<b>Administrative Exp.</b>						
Office Expenses	208	170	38	208	170	38
Management Fee	2,016	2,019	(3)	2,016	2,019	(3)
Legal	125	0	125	125	0	125

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2019 Through December 31, 2019

For the Month Ending January 31, 2019

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>
Insurance Premium	4,394	3,980	414	4,394	3,980	414
Master Association Dues	250	4,177	(3,927)	250	4,177	(3,927)
Licenses & Permits	1	0	1	1	0	1
Bad Debt Expense	417	0	417	417	0	417
Audit / Tax Return	146	0	146	146	0	146
Reserve Study	125	0	125	125	0	125
<b>Total Administrative Exp.</b>	<b>7,682</b>	<b>10,346</b>	<b>(2,664)</b>	<b>7,682</b>	<b>10,346</b>	<b>(2,664)</b>
<b>Total Operating Expenses</b>	<b>25,980</b>	<b>13,885</b>	<b>12,095</b>	<b>25,980</b>	<b>13,885</b>	<b>12,095</b>
<b>Operating Gain(Loss)</b>	<b>0</b>	<b>12,120</b>	<b>12,120</b>	<b>0</b>	<b>12,120</b>	<b>12,120</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,850	6,850	0	6,850	6,850	0
Interest Income - Reserve	63	88	25	63	88	25
<b>Total Reserve Revenue</b>	<b>6,913</b>	<b>6,938</b>	<b>25</b>	<b>6,913</b>	<b>6,938</b>	<b>25</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	5,933	0	5,933	5,933	0	5,933
<b>Total Reserve Expenses</b>	<b>5,933</b>	<b>0</b>	<b>5,933</b>	<b>5,933</b>	<b>0</b>	<b>5,933</b>
<b>Reserve Gain(Loss)</b>	<b>980</b>	<b>6,938</b>	<b>5,958</b>	<b>980</b>	<b>6,938</b>	<b>5,958</b>
<b>Total Gain(Loss)</b>	<b>980</b>	<b>19,058</b>	<b>18,078</b>	<b>980</b>	<b>19,058</b>	<b>18,078</b>

Date Range : 1/1/2019 To 1/31/2019 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000456	01/01/2019	1KMM	Kappes Miller Management	03984	20190031	01/01/2019	2,018.99	0.00	2,018.99	2,018.99
000457	01/14/2019	1ASGR	A.S.A.P. Graffiti Removal and Pressure Washing LLC	03982	1405	12/16/2018	1,925.00	0.00	1,925.00	1,925.00
000458	01/14/2019	1AUW	Association Underwriters	03988	20190022	01/07/2019	4,106.95	0.00	4,106.95	4,106.95
000459	01/14/2019	1BUMS	Building Maintenance Services, Inc.	03993	BMS-3145	01/10/2019	779.62	0.00	779.62	779.62
000460	01/14/2019	1CCS	Condominium Construction Services, LLC	03975	20180716	12/27/2018	1,022.27	0.00	1,022.27	
				03977	20180712	12/20/2018	961.97	0.00	961.97	
				03990	20190006	01/08/2019	1,244.29	0.00	1,244.29	
				03991	20190005	01/08/2019	633.17	0.00	633.17	
<b>Total for Check Number 000460</b>							<b>3,861.70</b>	<b>0.00</b>	<b>3,861.70</b>	<b>3,861.70</b>
000461	01/14/2019	1CITI	City of Issaquah-Utility	03985	007227	12/31/2018	1,683.41	0.00	1,683.41	1,683.41
000462	01/14/2019	1CLES	Recology CleanScapes	03989	0002704595	12/31/2018	1,868.12	0.00	1,868.12	1,868.12
000463	01/14/2019	1EATI	Earth Tech Industries, LLC	03980	21118965	01/01/2019	1,760.00	0.00	1,760.00	1,760.00
000464	01/14/2019	1INNS	Innovative Systems Tech, Inc.	03981	19486	01/01/2019	175.00	0.00	175.00	175.00
000465	01/14/2019	1ISSA	Issaquah South Ridge OA	03978	1016000101	01/01/2019	4,176.72	0.00	4,176.72	4,176.72
000466	01/14/2019	1KMM	Kappes Miller Management	03986	20190120	01/07/2019	25.96	0.00	25.96	
				03987	20190153	01/08/2019	98.81	0.00	98.81	
<b>Total for Check Number 000466</b>							<b>124.77</b>	<b>0.00</b>	<b>124.77</b>	<b>124.77</b>
000467	01/14/2019	1MCLE	McLeod Construction	03994	180569-1	09/24/2018	3,513.40	0.00	3,513.40	3,513.40
000468	01/14/2019	1PURL	PuroClean of Sammamish	03979	2018-11-20-1644	11/20/2018	1,220.49	0.00	1,220.49	1,220.49
000469	01/14/2019	1WILL	Willards Pest Control	03992	233369	01/07/2019	171.91	0.00	171.91	171.91
000470	01/28/2019	1AUW	Association Underwriters	04000	20190061	01/23/2019	68.38	0.00	68.38	68.38
000471	01/28/2019	1CCS	Condominium Construction Services, LLC	03996	20190048	01/22/2019	70.95	0.00	70.95	70.95
000472	01/28/2019	1DBKR	DayBreak Maintenance Res.	03719		12/01/2018	6,325.00	0.00	6,325.00	6,325.00
000473	01/28/2019	1INNS	Innovative Systems Tech, Inc.	04001	17446	06/01/2018	735.00	0.00	735.00	735.00
000474	01/28/2019	1KMM	Kappes Miller Management	03997	20190395	01/23/2019	54.46	0.00	54.46	
				03998	20190320	01/23/2019	14.47	0.00	14.47	
				03999	20190248	01/23/2019	54.71	0.00	54.71	
<b>Total for Check Number 000474</b>							<b>123.64</b>	<b>0.00</b>	<b>123.64</b>	<b>123.64</b>
000475	01/28/2019	1PSE	Puget Sound Energy	03995	201901	01/08/2019	241.61	0.00	241.61	241.61
<b>Cash Account 1 Totals</b>							<b>34,950.66</b>	<b>0.00</b>	<b>34,950.66</b>	<b>34,950.66</b>
<b>Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc</b>							<b>34,950.66</b>	<b>0.00</b>	<b>34,950.66</b>	<b>34,950.66</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>						
03988 1AUW	- Association Underwriters	Insurance for Master Policy 6/12/18-6/12/19	20190022	000458	\$4,106.95	\$4,106.95
<b>1310-0000 Maintenance Reserve</b>						
04004 1DBKR	- DayBreak Maintenance Res.	2019 Replacement Reserve			\$6,850.00	\$6,850.00
<b>5220-0000 General Repair &amp; Maint.</b>						
03990 1CCS	- Condominium Construction Servi	Wall Repairs 12/17-12/18/18	20190006	000460	1,244.29	
03991 1CCS	- Condominium Construction Servi	Repairs 12/19/18	20190005	000460	633.17	
03993 1BUMS	- Building Maintenance Services,	January Janitorial Service	BMS-3145	000459	779.62	
03996 1CCS	- Condominium Construction Servi	Deck Soffit 7/30/18	20190048	000471	70.95	
04003 1SOAM	- Amy Soto	Reimbursement to Amy S./Door Payment	Order No. 60173250		\$410.37	\$3,138.40
<b>5320-0000 Landscape Contract</b>						
03980 1EATI	- Earth Tech Industries, LLC	January Landscape Maintenance	21118965	000463	\$1,760.00	\$1,760.00
<b>5360-0000 Fire/Life/Safety Monitor.</b>						
03981 1INNS	- Innovative Systems Tech, Inc.	Fire Alarm Monitoring	19486	000464	\$175.00	\$175.00
<b>5420-0000 Pest Control</b>						
03992 1WILL	- Willards Pest Control	Pest Control	233369	000469	\$171.91	\$171.91
<b>5510-0000 Electricity</b>						
03995 1PSE	- Puget Sound Energy	Electricity 12/6/18-1/4/19	201901	000475	\$241.61	\$241.61
<b>5710-0000 Office Expenses</b>						
03986 1KMM	- Kappes Miller Management	Delinquent Letter Fee	20190120	000466	25.96	
03987 1KMM	- Kappes Miller Management	2019 Coupon Books	20190153	000466	98.81	
03997 1KMM	- Kappes Miller Management	Copy/Envelope	20190395	000474	54.46	
03998 1KMM	- Kappes Miller Management	Postage	20190320	000474	14.47	
03999 1KMM	- Kappes Miller Management	Bank Analysis 12/1-12/31/18	20190248	000474	\$54.71	\$248.41
<b>5711-0000 Management Fee</b>						
03984 1KMM	- Kappes Miller Management	January 2019 Management Fee	20190031	000456	\$2,018.99	\$2,018.99
<b>5740-0000 Insurance Premium</b>						
04000 1AUW	- Association Underwriters	Master Insurance Finance Charge - January 2019	20190061	000470	\$68.38	\$68.38
<b>5750-0000 Master Association Dues</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>
03978	1ISSA - Issaquah South Ridge OA	Annual Assessment on Budget	1016000101	000465	\$4,176.72	\$4,176.72
					<b>Distribution Total</b>	<u><u>\$22,956.37</u></u>

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0250-0000	Prepaid Insurance	4,106.95	
1310-0000	Maintenance Reserve	6,850.00	
5220-0000	General Repair & Maint.	3,138.40	
5320-0000	Landscape Contract	1,760.00	
5360-0000	Fire/Life/Safety Monitor.	175.00	
5420-0000	Pest Control	171.91	
5510-0000	Electricity	241.61	
5710-0000	Office Expenses	248.41	
5711-0000	Management Fee	2,018.99	
5740-0000	Insurance Premium	68.38	
5750-0000	Master Association Dues	4,176.72	
0110-0000	Checking		34,950.66
2405-0000	A/P Operations	11,994.29	
		<u>34,950.66</u>	<u>34,950.66</u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 1/31/19**  
**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>										
<b>03717</b>	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		
<b>04004</b>	1/1/2019		1/31/2019	6,850.00		0.00				0.00
				2019 Replacement Reserve					Yes No	Recurred
<i>Distribution(s)</i>		1310-0000	2019 Replacement Reserve					6,850.00		
Vendor Open Amount				<u>13,175.00</u>						
<b>1SOAM: Amy Soto</b>										
<b>04003</b>	1/31/2019	Order No.	1/31/2019	410.37		0.00				0.00
				Reimbursement to Amy S./Door P					Yes No	No
<i>Distribution(s)</i>		5220-0000	General Repair & Maint.					410.37		
Vendor Open Amount				<u>410.37</u>						



**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 1/31/19**  
**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						13,585.37
				Total Posted Payments						0.00
				Total Posted Discounts Taken						0.00
				Net Posted Payments						0.00
				Open Posted AP						13,585.37
				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						13,585.37
				Total Invoice Amounts						13,585.37
				Total Distributions						13,585.37
				Difference						0.00