

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$8,000.00
Homeowner Assessments		20,616.51	
Prepaid Assessments		8,812.93	
Transfer from Pacific Continental		7,000.00	
Moving Fee		819.50	
Questionnaire Fee		561.00	
Legal Expense		75.00	
Monthly Service Fee		29.55	
	Total Receipts	<u>37,914.49</u>	
Operating Expenses Paid		(33,938.54)	
Transfer to Maintenance Reserve		(6,583.33)	
	Total Disbursements	<u>(40,521.87)</u>	
ENDING BALANCE			<u><u>\$5,392.62</u></u>

OPERATING ACCOUNT - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$7,635.02
Deposits:			
None		0.00	
	Total Receipts	<u>0.00</u>	
Expenses:			
Transfer to Puget Sound Bank		(7,000.00)	
	Total Disbursements	<u>(7,000.00)</u>	
ENDING BALANCE			<u><u>\$635.02</u></u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$83,032.52
	Reserve Transfer		6,583.33
	Interest		31.37
	Total Receipts		<u>6,614.70</u>
	Expenses:		
	None		0.00
	Total Disbursements		<u>0.00</u>
ENDING BALANCE			<u><u>\$89,647.22</u></u>

**Balance Sheet**  
As of October 31, 2016

**ASSETS**

**Current Assets**

**Operating Accounts**

Operating - Puget Sound Bank	5,392.62
Operating - Pacific Continental	635.02
Assessments Receivable	24,509.51
Prepaid Insurance	20,138.74

**Total Operating Accounts**

50,675.89

**Reserve Accounts**

Maintenance Reserve	89,647.22
A/R due from Operations	39,580.41

**Total Reserve Accounts**

129,227.63

**Total Assets**

179,903.52

**LIABILITY & HOMEOWNERS EQUITY**

**Operating Liabilities**

Prepaid Assessments	8,515.00
Accounts Payable	39,614.53

**Total Operating Liabilities**

48,129.53

**Reserve Liabilities**

Accrued Expenses - RR	4,043.93
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**Total Reserve Liabilities**

4,043.93

**Homeowner Equity**

Excess of Rev over Exp	(47,213.41)
Retained Earnings	171,714.55
Prior Year Income/Expense	3,228.92

**Total Homeowner Equity**

127,730.06

**Total Liability & Homeowners Equity**

179,903.52

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2016 Through December 31, 2016

For the Month Ending October 31, 2016

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	27,992	27,991	(1)	279,916	279,915	(1)
Transfer to Reserves	(6,583)	(6,583)	0	(65,833)	(65,833)	0
Late Fees/Fines	0	0	0	0	625	625
Other Income	0	800	800	0	2,400	2,400
<b>Total Operating Revenue</b>	<u>21,409</u>	<u>22,208</u>	<u>799</u>	<u>214,083</u>	<u>217,107</u>	<u>3,024</u>
<b>Operating Expenses</b>						
<b>Maintenance Exp.</b>						
General Repair & Maint.	833	382	451	8,333	55,407	(47,074)
Janitorial	758	739	19	7,583	7,917	(334)
Landscape Other	42	233	(191)	417	2,903	(2,486)
Landscape Contract	1,600	1,752	(152)	16,000	15,932	68
Window/Gutter Cleaning	233	0	233	2,333	0	2,333
Fire/Life/Safety Monitor.	833	0	833	8,333	10,747	(2,414)
Dryer Vent Cleaning	167	0	167	1,667	0	1,667
Pest Control	50	474	(424)	500	1,572	(1,072)
Insurance Claim Repairs	0	0	0	0	(33,355)	33,355
<b>Total Maintenance Exp.</b>	<u>4,516</u>	<u>3,580</u>	<u>936</u>	<u>45,166</u>	<u>61,123</u>	<u>(15,957)</u>
<b>Service/Utility Exp.</b>						
Electricity	367	278	89	3,667	3,437	230
Water	1,167	3,761	(2,594)	11,667	10,631	1,036
Sewer	1,250	3,362	(2,112)	12,500	13,801	(1,301)
Garbage	2,083	1,660	423	20,833	16,708	4,125
Irrigation Water	950	7,052	(6,102)	9,500	18,153	(8,653)
Metro Sewer	2,292	3,325	(1,033)	22,917	25,859	(2,942)
Storm Drainage	783	0	783	7,833	6,181	1,652
<b>Total Service/Utility Exp.</b>	<u>8,892</u>	<u>19,438</u>	<u>(10,546)</u>	<u>88,917</u>	<u>94,770</u>	<u>(5,853)</u>
<b>Administrative Exp.</b>						
Office Expenses	333	550	(217)	3,333	3,931	(598)
Management Fee	1,916	1,939	(23)	19,161	19,034	127
Legal	333	0	333	3,333	1,496	1,837
Insurance Premium	4,943	4,719	224	49,429	47,707	1,722

## DayBreak at Issaquah Ridge Owners Association

### Income and Expense Statement

January 1, 2016 Through December 31, 2016

For the Month Ending October 31, 2016

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>
Master Association Dues	208	0	208	2,083	1,946	137
Licenses & Permits	1	0	1	8	10	(2)
Audit / Tax Return	140	0	140	1,400	1,680	(280)
Reserve Study	125	0	125	1,250	0	1,250
<b>Total Administrative Exp.</b>	<b>7,999</b>	<b>7,208</b>	<b>791</b>	<b>79,997</b>	<b>75,804</b>	<b>4,193</b>
<b>Total Operating Expenses</b>	<b>21,407</b>	<b>30,226</b>	<b>(8,819)</b>	<b>214,080</b>	<b>231,697</b>	<b>(17,617)</b>
<b>Operating Gain(Loss)</b>	<b>2</b>	<b>(8,018)</b>	<b>(8,020)</b>	<b>3</b>	<b>(14,590)</b>	<b>(14,593)</b>
<b>Reserve Revenue</b>						
Major Maintenance Assess	6,583	6,583	0	65,833	65,833	0
Interest Income - Reserve	83	31	(52)	833	412	(421)
<b>Total Reserve Revenue</b>	<b>6,666</b>	<b>6,614</b>	<b>(52)</b>	<b>66,666</b>	<b>66,245</b>	<b>(421)</b>
<b>Reserve Expenses</b>						
Major Maintenance Expense	6,250	0	6,250	62,500	98,867	(36,367)
<b>Total Reserve Expenses</b>	<b>6,250</b>	<b>0</b>	<b>6,250</b>	<b>62,500</b>	<b>98,867</b>	<b>(36,367)</b>
<b>Reserve Gain(Loss)</b>	<b>416</b>	<b>6,614</b>	<b>6,198</b>	<b>4,166</b>	<b>(32,622)</b>	<b>(36,788)</b>
<b>Total Gain(Loss)</b>	<b>418</b>	<b>(1,404)</b>	<b>(1,822)</b>	<b>4,169</b>	<b>(47,212)</b>	<b>(51,381)</b>

**Date Range : 10/1/2016 To 10/31/2016 For Cash Account 1**

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000001	10/01/2016	1KMM	Kappes Miller Management	03289	20164564	10/01/2016	1,939.29	0.00	1,939.29	1,939.29
000002	10/07/2016	1AUW	Association Underwriters	03290	20160446	10/07/2016	3,409.34	0.00	3,409.34	3,409.34
000003	10/12/2016	1AUW	Association Underwriters	03295	20160460	10/10/2016	1,250.73	0.00	1,250.73	1,250.73
000004	10/12/2016	1BELR	Bel-Red Electric Service, Inc.	03296	H326130	10/10/2016	53.66	0.00	53.66	53.66
000005	10/12/2016	1BUIM	Building Maintenance Services, Inc.	03297	2269	10/10/2016	296.00	0.00	296.00	296.00
000006	10/12/2016	1EATI	Earth Tech Industries, LLC	03298	21115038	10/10/2016	1,752.00	0.00	1,752.00	
				03299	21115136	10/10/2016	232.84	0.00	232.84	
<b>Total for Check Number 000006</b>							<b>1,984.84</b>	<b>0.00</b>	<b>1,984.84</b>	<b>1,984.84</b>
000007	10/12/2016	1KMM	Kappes Miller Management	03300	20164670	10/10/2016	67.09	0.00	67.09	
				03301	20164490	10/10/2016	351.19	0.00	351.19	
<b>Total for Check Number 000007</b>							<b>418.28</b>	<b>0.00</b>	<b>418.28</b>	<b>418.28</b>
000008	10/12/2016	1PSE	Puget Sound Energy	03304	9/7-10/5 (4 inv)	10/12/2016	145.96	0.00	145.96	145.96
000009	10/12/2016	1RECC	Recology Cleanscapes	03305	1995932	10/12/2016	1,660.15	0.00	1,660.15	1,660.15
000010	10/12/2016	1WILL	Willards Pest Control	03302	136789	10/10/2016	153.96	0.00	153.96	
				03303	167652	10/10/2016	159.94	0.00	159.94	
<b>Total for Check Number 000010</b>							<b>313.90</b>	<b>0.00</b>	<b>313.90</b>	<b>313.90</b>
000011	10/26/2016	1AUW	Association Underwriters	03307	20160480	10/20/2016	141.91	0.00	141.91	
				03308	20160494	10/20/2016	83.30	0.00	83.30	
<b>Total for Check Number 000011</b>							<b>225.21</b>	<b>0.00</b>	<b>225.21</b>	<b>225.21</b>
000012	10/26/2016	1BUIM	Building Maintenance Services, Inc.	03313	2277	10/15/2016	739.13	0.00	739.13	739.13
000013	10/26/2016	1CCS	Condominium Construction Services, LLC	03316	201600319	10/26/2016	32.30	0.00	32.30	32.30
000014	10/26/2016	1DYOU	D. Young's Plumbing, Inc	03315	5762	08/11/2016	3,265.56	0.00	3,265.56	3,265.56
000015	10/26/2016	1KMM	Kappes Miller Management	03306	20164816	10/20/2016	280.50	0.00	280.50	
				03309	20164734	10/20/2016	37.33	0.00	37.33	
				03310	20164830	10/20/2016	18.65	0.00	18.65	
				03311	20164905	10/20/2016	76.09	0.00	76.09	
<b>Total for Check Number 000015</b>							<b>412.57</b>	<b>0.00</b>	<b>412.57</b>	<b>412.57</b>
000016	10/26/2016	1PSE	Puget Sound Energy	03312	9/4-10/5 (3 inv)	10/25/2016	131.93	0.00	131.93	131.93
000017	10/26/2016	1SAMM	Sammamish Plateau	03317	8/11-10/12 Util	10/12/2016	17,499.75	0.00	17,499.75	17,499.75
000018	10/26/2016	1WILL	Willards Pest Control	03314	169707	10/20/2016	159.94	0.00	159.94	159.94
000020	10/31/2016	1DBKR	DayBreak Maintenance Res.	03055		10/01/2016	6,583.33	0.00	6,583.33	6,583.33
<b>Cash Account 1 Totals</b>							<b>40,521.87</b>	<b>0.00</b>	<b>40,521.87</b>	<b>40,521.87</b>
003307	10/26/2016	1DBOP	Daybreak Operating	03318	10262016	10/26/2016	7,000.00	0.00	7,000.00	7,000.00
<b>Cash Account 2 Totals</b>							<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>

**DayBreak at Issaquah Ridge Owners Association  
AP Check Register**

**ACCOUNTING  
DEPARTMENT**

**Date Range : 10/1/2016 To 10/31/2016 For Cash Account 2**

<u>Check</u>	<u>Check Date</u>	<u>Vendor</u>	<u>Vendor Name</u>	<u>Vch #</u>	<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Gross Amount</u>	<u>Discount</u>	<u>Net Amount</u>	<u>Check Amount</u>
			Property/Company Totals for		DayBreak at Issaquah Ridge Owners Assoc		<u>47,521.87</u>	<u>0.00</u>	<u>47,521.87</u>	<u>47,521.87</u>

<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>0110-0000 Operating - Puget Sound Bank</b>						
03318	1DBOP - Daybreak Operating	Daybreak Operating Transfer	10262016	003307	\$7,000.00	\$7,000.00
<b>0250-0000 Prepaid Insurance</b>						
03290	1AUW - Association Underwriters	Insurance PMT 4/8	20160446	000002	3,409.34	
03295	1AUW - Association Underwriters	Quake/DIC INS 9/16-9/17 PMT 1/8	20160460	000003	\$1,250.73	\$4,660.07
<b>1310-0000 Maintenance Reserve</b>						
03055	1DBKR - DayBreak Maintenance Res.	Reserve Transfer		000020	\$6,583.33	\$6,583.33
<b>2403-0000 Prepaid Assessments</b>						
03319	1SOAM - Amy Soto	Open Credit Refund			\$34.12	\$34.12
<b>5220-0000 General Repair &amp; Maint.</b>						
03296	1BELR - Bel-Red Electric Service, Inc.	Estimate lighting control on 4 bldgs	H326130	000004	53.66	
03297	1BUIM - Building Maintenance Services, I	Junk Haul	2269	000005	296.00	
03316	1CCS - Condominium Construction Servi	Burned-Out Light B Replacement	201600319	000013	\$32.30	\$381.96
<b>5240-0000 Janitorial</b>						
03313	1BUIM - Building Maintenance Services, I	October Janitorial	2277	000012	\$739.13	\$739.13
<b>5310-0000 Landscape Other</b>						
03299	1EATI - Earth Tech Industries, LLC	Irrigation System Repair	21115136	000006	\$232.84	\$232.84
<b>5320-0000 Landscape Contract</b>						
03298	1EATI - Earth Tech Industries, LLC	Monthly Maintenance	21115038	000006	\$1,752.00	\$1,752.00
<b>5420-0000 Pest Control</b>						
03303	1WILL - Willards Pest Control	Pest Control	167652	000010	159.94	
03314	1WILL - Willards Pest Control	Pest Control	169707	000018	159.94	
03302	1WILL - Willards Pest Control	Pest Control	136789	000010	\$153.96	\$473.84
<b>5510-0000 Electricity</b>						
03304	1PSE - Puget Sound Energy	Electricity 9/4-10/5 (4 inv)	9/7-10/5 (4 inv)	000008	145.96	
03312	1PSE - Puget Sound Energy	Electricity 9/4-10/5 (3 inv)	9/4-10/5 (3 inv)	000016	\$131.93	\$277.89
<b>5520-0000 Water</b>						
03317	1SAMM - Sammamish Plateau	Utilities 8/11-10/12	8/11-10/12 Util	000017	\$3,760.67	\$3,760.67
<b>5530-0000 Sewer</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>
03317	1SAMM - Sammamish Plateau	Utilities 8/11-10/12	8/11-10/12 Util	000017	\$3,361.80	\$3,361.80
<b>5540-0000 Garbage</b>						
03305	1RECC - Recology Cleanscapes	Garbage	1995932	000009	\$1,660.15	\$1,660.15
<b>5550-0000 Irrigation Water</b>						
03317	1SAMM - Sammamish Plateau	Utilities 8/11-10/12	8/11-10/12 Util	000017	\$7,052.42	\$7,052.42
<b>5560-0000 Metro Sewer</b>						
03317	1SAMM - Sammamish Plateau	Utilities 8/11-10/12	8/11-10/12 Util	000017	\$3,324.86	\$3,324.86
<b>5710-0000 Office Expenses</b>						
03300	1KMM - Kappes Miller Management	CLF/DLF	20164670	000007	67.09	
03301	1KMM - Kappes Miller Management	Archive Box Retrieving/Sending	20164490	000007	351.19	
03306	1KMM - Kappes Miller Management	Questionnaire Fee/Transfer Fee/Billing Fee	20164816	000015	280.50	
03309	1KMM - Kappes Miller Management	Bank Charges	20164734	000015	37.33	
03310	1KMM - Kappes Miller Management	Postage	20164830	000015	18.65	
03311	1KMM - Kappes Miller Management	Copies & Envelopes	20164905	000015	\$76.09	\$830.85
<b>5711-0000 Management Fee</b>						
03289	1KMM - Kappes Miller Management	Management Fee - October 2016	20164564	000001	\$1,939.29	\$1,939.29
<b>5740-0000 Insurance Premium</b>						
03308	1AUW - Association Underwriters	Stand-Alone DIC Finance Charge - Oct 2016	20160494	000011	83.30	
03307	1AUW - Association Underwriters	Master INS Finance Charge - Oct 2016	20160480	000011	\$141.91	\$225.21
<b>Distribution Total</b>						\$44,290.43

**Account Summary**

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
<b>0110-0000</b>	<b>Operating - Puget Sound Bank</b>	<b>7,000.00</b>	
<b>0250-0000</b>	<b>Prepaid Insurance</b>	<b>4,660.07</b>	
<b>1310-0000</b>	<b>Maintenance Reserve</b>	<b>6,583.33</b>	
<b>2403-0000</b>	<b>Prepaid Assessments</b>	<b>34.12</b>	
<b>5220-0000</b>	<b>General Repair &amp; Maint.</b>	<b>381.96</b>	
<b>5240-0000</b>	<b>Janitorial</b>	<b>739.13</b>	
<b>5310-0000</b>	<b>Landscape Other</b>	<b>232.84</b>	
<b>5320-0000</b>	<b>Landscape Contract</b>	<b>1,752.00</b>	
<b>5420-0000</b>	<b>Pest Control</b>	<b>473.84</b>	

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5510-0000	Electricity	277.89	
5520-0000	Water	3,760.67	
5530-0000	Sewer	3,361.80	
5540-0000	Garbage	1,660.15	
5550-0000	Irrigation Water	7,052.42	
5560-0000	Metro Sewer	3,324.86	
5710-0000	Office Expenses	830.85	
5711-0000	Management Fee	1,939.29	
5740-0000	Insurance Premium	225.21	
0110-0000	Checking		40,521.87
0111-0000	Operating - FB		7,000.00
2405-0000	A/P Operations	3,231.44	
		<u>47,521.87</u>	<u>47,521.87</u>

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 10/31/16**  
**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>										
02463	12/1/2014		12/31/2014	6,630.40		0.00				0.00
				reserve transfer					Yes Yes	Recurring
	<i>Distribution(s)</i>	1310-0000	<i>reserve transfer</i>				6,630.40			
02750	2/1/2015		2/28/2015	6,591.67		0.00				0.00
				reserve transfer					Yes Yes	Recurring
	<i>Distribution(s)</i>	1310-0000	<i>reserve transfer</i>				6,591.67			
				Other Payment(s)			003158	2/10/2016		6,591.67
				Other Payment(s)			003158	2/25/2016		-6,591.67
02751	3/1/2015		3/31/2015	6,591.67		0.00				0.00
				reserve transfer					Yes No	Recurring
	<i>Distribution(s)</i>	1310-0000	<i>reserve transfer</i>				6,591.67			
02752	4/1/2015		4/30/2015	6,591.67		0.00				0.00
				reserve transfer					Yes No	Recurring
	<i>Distribution(s)</i>	1310-0000	<i>reserve transfer</i>				6,591.67			
02757	9/1/2015		9/30/2015	6,591.67		0.00				0.00
				reserve transfer					Yes Yes	Recurring
	<i>Distribution(s)</i>	1310-0000	<i>reserve transfer</i>				6,591.67			
03051	6/1/2016		6/1/2016	6,583.33		0.00				0.00
				Reserve Transfer					Yes Yes	Recurring
	<i>Distribution(s)</i>	1310-0000	<i>Reserve Transfer</i>				6,583.33			
	Vendor Open Amount			<u>39,580.41</u>						
<b>1SOAM: Amy Soto</b>										
03319	10/28/2016		11/27/2016	34.12		0.00				0.00
				Open Credit Refund					Yes Yes	No
	<i>Distribution(s)</i>	2403-0000	<i>Prepaid Assessments</i>				34.12			

**DayBreak at Issaquah Ridge Owners Association**  
**For Cash Account : ALL**  
**From Earliest to 10/31/16**  
**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>1SOAM: Amy Soto (Continued....)</b>										
Vendor Open Amount				34.12						

**Company Recap**

Total Posted Invoices	39,614.53
Total Posted Payments	0.00
Total Posted Discounts Taken	0.00
Net Posted Payments	0.00
Open Posted AP	39,614.53
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	39,614.53
Total Invoice Amounts	39,614.53
Total Distributions	39,614.53
Difference	0.00