

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$22,399.67
	Homeowner Assessments	21,447.08	
	Prepaid Assessments	7,174.40	
	Delinquency Letter Fee	23.50	
	Late Fee	25.00	
	Moving Fee	200.00	
	Maintenance Reimbursement	359.66	
	Reimbursment to Operating Roxie Glass	770.70	
	Total Receipts	<u>30,000.34</u>	
	Operating Expenses Paid	(36,607.75)	
	Transfer to Maintenance Reserve	(6,583.33)	
	Total Disbursements	<u>(43,191.08)</u>	
ENDING BALANCE			<u>\$9,208.93</u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$83,098.01
	Reserve Transfer	6,583.33	
	Interest	33.77	
	Total Receipts	<u>6,617.10</u>	
	Expenses:		
	Roxie Glass	(1,926.75)	
	Total Disbursements	<u>(1,926.75)</u>	
ENDING BALANCE			<u>\$87,788.36</u>

Balance Sheet
As of October 31, 2017

ASSETS

Current Assets

Operating Accounts

Operating - Puget Sound Bank	9,208.93
Assessments Receivable	20,508.70
Prepaid Insurance	19,428.81
Prepaid Expenses	4,510.00

Total Operating Accounts

53,656.44

Reserve Accounts

Maintenance Reserve	87,788.36
A/R due from Operations	47,500.00

Total Reserve Accounts

135,288.36

Total Assets

188,944.80

LIABILITY & HOMEOWNERS EQUITY

Operating Liabilities

Prepaid Assessments	10,348.97
Accounts Payable	47,623.83

Total Operating Liabilities

57,972.80

Reserve Liabilities

Total Reserve Liabilities

0.00

Homeowner Equity

Excess of Rev over Exp	51,279.45
Retained Earnings	132,612.96
Prior Year Income/Expense	(52,920.41)

Total Homeowner Equity

130,972.00

Total Liability & Homeowners Equity

188,944.80

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending October 31, 2017

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	30,223	30,223	0	302,234	302,235	1
Transfer to Reserves	(4,750)	(4,750)	0	(47,500)	(47,500)	0
Late Fees/Fines	0	100	100	0	491	491
Other Income	0	200	200	0	2,000	2,000
Insurance Claim Reimbursement	0	0	0	0	30,000	30,000
Total Operating Revenue	25,473	25,773	300	254,734	287,226	32,492
Operating Expenses						
Maintenance Exp.						
General Repair & Maint.	1,724	1,101	623	17,242	12,828	4,414
Janitorial	822	740	82	8,215	7,529	686
Landscape Other	250	2,359	(2,109)	2,500	5,794	(3,294)
Landscape Contract	1,668	0	1,668	16,683	15,816	867
Window/Gutter Cleaning	240	0	240	2,404	0	2,404
Fire/Life/Safety Monitor.	1,155	0	1,155	11,547	11,850	(303)
Dryer Vent Cleaning	172	0	172	1,717	0	1,717
Pest Control	160	161	(1)	1,600	1,599	1
Insured/Uninsured Claims	833	0	833	8,333	23,540	(15,207)
Total Maintenance Exp.	7,024	4,361	2,663	70,241	78,956	(8,715)
Service/Utility Exp.						
Electricity	367	167	200	3,667	2,636	1,031
Water	2,128	11,354	(9,226)	21,280	35,949	(14,669)
Sewer	1,940	3,976	(2,036)	19,400	23,731	(4,331)
Garbage	1,756	0	1,756	17,556	18,425	(869)
Irrigation Water	1,593	0	1,593	15,931	0	15,931
Metro Sewer	1,810	4,097	(2,287)	18,100	24,127	(6,027)
Storm Drainage	821	0	821	8,211	8,069	142
Total Service/Utility Exp.	10,415	19,594	(9,179)	104,145	112,937	(8,792)
Administrative Exp.						
Office Expenses	375	268	107	3,750	1,847	1,903
Management Fee	1,916	1,956	(40)	19,162	19,131	31
Legal	250	0	250	2,500	75	2,425

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending October 31, 2017

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	5,015	4,367	648	50,154	44,239	5,915
Master Association Dues	208	205	3	2,083	410	1,673
Licenses & Permits	1	0	1	8	10	(2)
Bad Debt Expense	0	0	0	0	14,353	(14,353)
Audit / Tax Return	144	0	144	1,442	1,750	(308)
Reserve Study	125	0	125	1,250	0	1,250
Total Administrative Exp.	8,034	6,796	1,238	80,349	81,815	(1,466)
Total Operating Expenses	25,473	30,751	(5,278)	254,735	273,708	(18,973)
Operating Gain(Loss)	0	(4,978)	(4,978)	(1)	13,518	13,519
Reserve Revenue						
Major Maintenance Assess	4,750	4,750	0	47,500	47,500	0
Interest Income - Reserve	42	34	(8)	417	326	(91)
Total Reserve Revenue	4,792	4,784	(8)	47,917	47,826	(91)
Reserve Expenses						
Major Maintenance Expense	0	771	(771)	0	10,065	(10,065)
Total Reserve Expenses	0	771	(771)	0	10,065	(10,065)
Reserve Gain(Loss)	4,792	4,013	(779)	47,917	37,761	(10,156)
Total Gain(Loss)	4,792	(965)	(5,757)	47,916	51,279	3,363

Date Range : 10/1/2017 To 10/31/2017 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000128	10/12/2017	1INNS	Innovative Systems Tech, Inc.	03612	14228	10/12/2017	-735.00	0.00	-735.00	
				03613	14331	10/12/2017	-115.51	0.00	-115.51	
					Total for Check Number 000128		-850.51	0.00	-850.51	-850.51
000212	10/05/2017	1AUW	Association Underwriters	03609	20170479	10/05/2017	4,393.80	0.00	4,393.80	4,393.80
000213	10/05/2017	1KMM	Kappes Miller Management	03610	20174413	10/01/2017	1,956.38	0.00	1,956.38	1,956.38
000214	10/12/2017	1ACS	Association Collection Services, LLC	03614	2017535	10/09/2017	41.00	0.00	41.00	41.00
000215	10/12/2017	1BUIM	Building Maintenance Services, Inc.	03615	BMS-2621	10/10/2017	739.80	0.00	739.80	
				03616	BMS-2634	10/10/2017	2,630.40	0.00	2,630.40	
					Total for Check Number 000215		3,370.20	0.00	3,370.20	3,370.20
000216	10/12/2017	1ETIL	Earth Tech Industries, LLC	03617	21116962	10/01/2017	1,760.00	0.00	1,760.00	1,760.00
000217	10/12/2017	1INNS	Innovative Systems Tech, Inc.	03618	15430	10/01/2017	735.00	0.00	735.00	735.00
000218	10/12/2017	1KMM	Kappes Miller Management	03619	20174497	10/09/2017	160.74	0.00	160.74	160.74
000219	10/12/2017	1PSE	Puget Sound Energy	03620	200015165992	10/05/2017	21.98	0.00	21.98	21.98
000220	10/12/2017	1RECC	Recology Cleanscapes	03621	0002310694	09/30/2017	1,831.69	0.00	1,831.69	1,831.69
000221	10/12/2017	1ROXG	Roxie Glass Inc	03622	10795	09/18/2017	770.70	0.00	770.70	770.70
000222	10/18/2017	1DBKR	DayBreak Maintenance Res.	03057		12/01/2016	6,583.33	0.00	6,583.33	
				03403		12/31/2016	-26,405.41	0.00	-26,405.41	
				03625	20171001	10/01/2017	26,405.41	0.00	26,405.41	
					Total for Check Number 000222		6,583.33	0.00	6,583.33	6,583.33
000223	10/27/2017	1AUW	Association Underwriters	03634	20170512	10/23/2017	182.89	0.00	182.89	182.89
000224	10/27/2017	1CCS	Condominium Construction Services, LLC	03629	201700376	10/27/2017	988.65	0.00	988.65	
				03630	201700385	10/10/2017	661.00	0.00	661.00	
					Total for Check Number 000224		1,649.65	0.00	1,649.65	1,649.65
000225	10/27/2017	1ETEC	Earth Tech Industries, LLC	03631	21117073	10/07/2017	599.11	0.00	599.11	599.11
000226	10/27/2017	1KMM	Kappes Miller Management	03632	20174653	10/23/2017	96.34	0.00	96.34	
				03633	20174725	10/23/2017	38.62	0.00	38.62	
				03635	20174547	10/23/2017	47.42	0.00	47.42	
					Total for Check Number 000226		182.38	0.00	182.38	182.38
000227	10/27/2017	1PSE	Puget Sound Energy	03636	100517-6 invoices	10/05/2017	144.74	0.00	144.74	144.74
000228	10/27/2017	1SAMM	Sammamish Plateau	03626	101117-8 invoices	10/11/2017	19,426.94	0.00	19,426.94	19,426.94
000229	10/27/2017	1SOTA	Amy Soto	03628	1023	10/23/2017	70.39	0.00	70.39	70.39
000230	10/27/2017	1WILL	Willards Pest Control	03627	196263	10/05/2017	160.67	0.00	160.67	160.67
					Cash Account 1 Totals		43,191.08	0.00	43,191.08	43,191.08
000071	10/17/2017	1ROXG	Roxie Glass Inc	03623	10795	09/22/2017	1,156.05	0.00	1,156.05	1,156.05
000072	10/17/2017	1DAOP	DayBreak Operating	03624	Roxie Glass Reim	10/10/2017	770.70	0.00	770.70	770.70

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

**ACCOUNTING
DEPARTMENT**

Date Range : 10/1/2017 To 10/31/2017 For Cash Account 3

<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>
			Cash Account 3 Totals				<u>1,926.75</u>	<u>0.00</u>	<u>1,926.75</u>	<u>1,926.75</u>
			Property/Company Totals for		DayBreak at Issaquah Ridge Owners Assoc		<u>45,117.83</u>	<u>0.00</u>	<u>45,117.83</u>	<u>45,117.83</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>
0250-0000 Prepaid Insurance						
03609	1AUW - Association Underwriters	Insurance 6/17-6/18 pmt 4 of 8	20170479	000212	\$4,393.80	\$4,393.80
1310-0000 Maintenance Reserve						
03399	1DBKR - DayBreak Maintenance Res.	Reserve Transfer			\$4,750.00	\$4,750.00
1349-0000 A/R due from Operations						
03625	1DBKR - DayBreak Maintenance Res.	Correct 12312016 Reserve Transfers	20171001	000222	\$26,405.41	\$26,405.41
5220-0000 General Repair & Maint.						
03613	1INNS - Innovative Systems Tech, Inc.	Credit Voucher #03499	14331	000128	(115.51)	
03616	1BUIM - Building Maintenance Services, I	Repair rotten column boards	BMS-2634	000215	2,630.40	
03629	1CCS - Condominium Construction Servi	Water leak #D204 & D103	201700376	000224	988.65	
03630	1CCS - Condominium Construction Servi	Demo Drywall	201700385	000224	\$661.00	\$4,164.54
5240-0000 Janitorial						
03615	1BUIM - Building Maintenance Services, I	Janitorial Svcs October	BMS-2621	000215	\$739.80	\$739.80
5310-0000 Landscape Other						
03617	1ETIL - Earth Tech Industries, LLC	landscaping Oct	21116962	000216	1,760.00	
03631	1ETEC - Earth Tech Industries, LLC	Irrigation repair	21117073	000225	599.11	
03631	1ETEC - Earth Tech Industries, LLC	Irrigation repair	21117073	000225	\$0.00	\$2,359.11
5360-0000 Fire/Life/Safety Monitor.						
03612	1INNS - Innovative Systems Tech, Inc.	Credit Voucher #03493	14228	000128	(735.00)	
03618	1INNS - Innovative Systems Tech, Inc.	Fire alarm monitoring	15430	000217	\$735.00	\$0.00
5420-0000 Pest Control						
03627	1WILL - Willards Pest Control	Pest control	196263	000230	\$160.67	\$160.67
5510-0000 Electricity						
03620	1PSE - Puget Sound Energy	Electric 9/6-10/4	200015165992	000219	21.98	
03636	1PSE - Puget Sound Energy	electric 6 invoices	100517-6 invoices	000227	\$144.74	\$166.72
5520-0000 Water						
03626	1SAMM - Sammamish Plateau	Water/Sewer 8 invoices	101117-8 invoices	000228	\$11,354.10	\$11,354.10
5530-0000 Sewer						
03626	1SAMM - Sammamish Plateau	Water/Sewer 8 invoices	101117-8 invoices	000228	\$3,976.24	\$3,976.24

<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>
5560-0000 Metro Sewer						
03626	1SMM - Sammamish Plateau	Water/Sewer 8 invoices	101117-8 invoices	000228	\$4,096.60	\$4,096.60
5710-0000 Office Expenses						
03619	1KMM - Kappes Miller Management	Certified Letter fee, Del Letter Fee	20174497	000218	160.74	
03628	1SOTA - Amy Soto	Gift Cards	1023	000229	70.39	
03632	1KMM - Kappes Miller Management	copies	20174653	000226	96.34	
03633	1KMM - Kappes Miller Management	postage	20174725	000226	38.62	
03635	1KMM - Kappes Miller Management	bank analysis charge	20174547	000226	\$47.42	\$413.51
5711-0000 Management Fee						
03610	1KMM - Kappes Miller Management	Management Fee - October 2017	20174413	000213	\$1,956.38	\$1,956.38
5730-0000 Legal						
03614	1ACS - Association Collection Services, L	Acct Maint Fee Collections g302	2017535	000214	\$41.00	\$41.00
5740-0000 Insurance Premium						
03634	1AUW - Association Underwriters	Finance charge	20170512	000223	\$182.89	\$182.89
7110-0000 Major Maintenance Expense						
03624	1DAOP - DayBreak Operating	Reimburse Operations for Roxie Glass invoice	Roxie Glass Reim	000072	\$770.70	\$770.70
					Distribution Total	<u><u>\$65,931.47</u></u>

Account Summary

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0250-0000	Prepaid Insurance	4,393.80	
1310-0000	Maintenance Reserve	4,750.00	
1349-0000	A/R due from Operations	26,405.41	
5220-0000	General Repair & Maint.	4,164.54	
5240-0000	Janitorial	739.80	
5310-0000	Landscape Other	2,359.11	
5420-0000	Pest Control	160.67	
5510-0000	Electricity	166.72	
5520-0000	Water	11,354.10	
5530-0000	Sewer	3,976.24	
5560-0000	Metro Sewer	4,096.60	
5710-0000	Office Expenses	413.51	

DayBreak at Issaquah Ridge Owners Association
AP Expense Distribution
For Cash Account : All
From 10/1/2017 To 10/31/2017

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5711-0000	Management Fee	1,956.38	
5730-0000	Legal	41.00	
5740-0000	Insurance Premium	182.89	
7110-0000	Major Maintenance Expense	770.70	
0110-0000	Checking		43,191.08
1310-0000	Replacement		1,926.75
2405-0000	A/P Operations		20,813.64
		<u>65,931.47</u>	<u>65,931.47</u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 10/31/17
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>
1DBKR: DayBreak Maintenance Res.										
03390	1/1/2017		1/31/2017	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		
03391	2/1/2017		2/28/2017	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		
03392	3/1/2017		3/31/2017	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		
03393	4/1/2017		4/30/2017	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		
03394	5/1/2017		5/31/2017	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		
03395	6/1/2017		6/30/2017	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		
03396	7/1/2017		7/31/2017	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		
03397	8/1/2017		8/31/2017	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		

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 10/31/17
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>1DBKR: DayBreak Maintenance Res. (Continued....)</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			No Yes	Recurred
				Reserve Transfer						
<i>Distribution(s)</i>		1310-0000	<i>Reserve Transfer</i>					4,750.00		
	Vendor Open Amount			<u>47,500.00</u>						
<u>1DOGP: Dogpoopbags.com, LLC</u>										
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>		5710-0000	<i>Office Expenses</i>					123.83		
	Vendor Open Amount			<u>123.83</u>						

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 10/31/17
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						42,873.83
				Total Posted Payments						0.00
				Total Posted Discounts Taken						0.00
				Net Posted Payments						0.00
				Open Posted AP						42,873.83
				New Unposted Invoices						4,750.00
				Total Unposted Payments						0.00
				Total Unposted Discounts Taken						0.00
				Net Unposted Payments						0.00
				Open Unposted AP						4,750.00
				Total Open AP						47,623.83
				Total Invoice Amounts						47,623.83
				Total Distributions						47,623.83
				Difference						0.00