

OPERATING ACCOUNT - FOUNDATION BANK

BEGINNING BALANCE			\$14,701.23
	Homeowner Assessments	22,527.29	
	Prepaid Assessments	6,648.99	
	Moving Fee	400.00	
	Legal Expense	162.47	
	Late Fee	125.00	
	Certified Letter Fee	75.00	
	Delinquent Letter Fee	70.50	
	Monthly Service Fee	62.00	
	Total Receipts	<u>30,071.25</u>	
	Operating Expenses Paid	(22,554.13)	
	Transfer to Puget Sound Bank	(8,000.00)	
	Transfer to Maintenance Reserve	(6,583.33)	
	Total Disbursements	<u>(37,137.46)</u>	
ENDING BALANCE			<u><u>\$7,635.02</u></u>

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$0.00
	Transfer from Foundation Bank	8,000.00	
	Total Receipts	<u>8,000.00</u>	
	Expenses:		
	None	0.00	
	Total Disbursements	<u>0.00</u>	
ENDING BALANCE			<u><u>\$8,000.00</u></u>

MAINTENANCE RESERVE - FOUNDATION BANK

BEGINNING BALANCE			\$78,536.39
	Reserve Transfer		6,583.33
	Interest		<u>37.80</u>
		Total Receipts	<u>6,621.13</u>
	Expenses:		
	Integrity Group Services		<u>(2,125.00)</u>
		Total Disbursements	<u>(2,125.00)</u>
ENDING BALANCE			<u><u>\$83,032.52</u></u>

Balance Sheet

As of September 30, 2016

ASSETS

Current Assets

Operating Accounts

Operating - Puget Sound Bank	8,000.00
Operating - Foundation Bank	7,635.02
Assessments Receivable	20,963.33
Prepaid Insurance	19,972.13

Total Operating Accounts		56,570.48
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Reserve Accounts

Maintenance Reserve	83,032.52
A/R due from Operations	39,580.41

Total Reserve Accounts		122,612.93
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Total Assets		179,183.41
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LIABILITY & HOMEOWNERS EQUITY

Operating Liabilities

Prepaid Assessments	6,712.03
Accounts Payable	39,580.41

Total Operating Liabilities		46,292.44
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Reserve Liabilities

Accrued Expenses - RR	3,757.89
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Total Reserve Liabilities		3,757.89
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Homeowner Equity

Excess of Rev over Exp	(45,810.39)
Retained Earnings	171,714.55
Prior Year Income/Expense	3,228.92

Total Homeowner Equity		129,133.08
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Total Liability & Homeowners Equity		179,183.41
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DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2016 Through December 31, 2016

For the Month Ending September 30, 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>
Operating Revenue						
Homeowner Fees	27,992	27,991	(1)	251,924	251,923	(1)
Transfer to Reserves	(6,583)	(6,583)	0	(59,250)	(59,250)	0
Late Fees/Fines	0	25	25	0	625	625
Other Income	0	400	400	0	1,600	1,600
Total Operating Revenue	<u>21,409</u>	<u>21,833</u>	<u>424</u>	<u>192,674</u>	<u>194,898</u>	<u>2,224</u>
Operating Expenses						
Maintenance Exp.						
General Repair & Maint.	833	3,146	(2,313)	7,500	55,026	(47,526)
Janitorial	758	1,873	(1,115)	6,825	7,178	(353)
Landscape Other	42	175	(133)	375	2,670	(2,295)
Landscape Contract	1,600	1,752	(152)	14,400	14,180	220
Window/Gutter Cleaning	233	0	233	2,100	0	2,100
Fire/Life/Safety Monitor.	833	735	98	7,500	10,747	(3,247)
Dryer Vent Cleaning	167	0	167	1,500	0	1,500
Pest Control	50	160	(110)	450	1,098	(648)
Insurance Claim Repairs	0	0	0	0	(33,355)	33,355
Total Maintenance Exp.	<u>4,516</u>	<u>7,841</u>	<u>(3,325)</u>	<u>40,650</u>	<u>57,544</u>	<u>(16,894)</u>
Service/Utility Exp.						
Electricity	367	273	94	3,300	3,159	141
Water	1,167	1,564	(397)	10,500	6,871	3,629
Sewer	1,250	0	1,250	11,250	10,440	810
Garbage	2,083	1,673	410	18,750	15,048	3,702
Irrigation Water	950	0	950	8,550	11,100	(2,550)
Metro Sewer	2,292	0	2,292	20,625	22,535	(1,910)
Storm Drainage	783	0	783	7,050	6,181	869
Total Service/Utility Exp.	<u>8,892</u>	<u>3,510</u>	<u>5,382</u>	<u>80,025</u>	<u>75,334</u>	<u>4,691</u>
Administrative Exp.						
Office Expenses	333	300	33	3,000	3,380	(380)
Management Fee	1,916	1,899	17	17,245	17,095	150
Legal	333	0	333	3,000	1,496	1,504
Insurance Premium	4,943	4,664	279	44,486	42,988	1,498
Master Association Dues	208	0	208	1,875	1,946	(71)

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2016 Through December 31, 2016

For the Month Ending September 30, 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>
Licenses & Permits	1	0	1	7	10	(3)
Audit / Tax Return	140	0	140	1,260	1,680	(420)
Reserve Study	125	0	125	1,125	0	1,125
Total Administrative Exp.	<u>7,999</u>	<u>6,863</u>	<u>1,136</u>	<u>71,998</u>	<u>68,595</u>	<u>3,403</u>
Total Operating Expenses	<u>21,407</u>	<u>18,214</u>	<u>3,193</u>	<u>192,673</u>	<u>201,473</u>	<u>(8,800)</u>
Operating Gain(Loss)	<u>2</u>	<u>3,619</u>	<u>3,617</u>	<u>1</u>	<u>(6,575)</u>	<u>(6,576)</u>
Reserve Revenue						
Major Maintenance Assess	6,583	6,583	0	59,250	59,250	0
Interest Income - Reserve	83	38	(45)	750	381	(369)
Total Reserve Revenue	<u>6,666</u>	<u>6,621</u>	<u>(45)</u>	<u>60,000</u>	<u>59,631</u>	<u>(369)</u>
Reserve Expenses						
Major Maintenance Expense	6,250	2,125	4,125	56,250	98,867	(42,617)
Total Reserve Expenses	<u>6,250</u>	<u>2,125</u>	<u>4,125</u>	<u>56,250</u>	<u>98,867</u>	<u>(42,617)</u>
Reserve Gain(Loss)	<u>416</u>	<u>4,496</u>	<u>4,080</u>	<u>3,750</u>	<u>(39,236)</u>	<u>(42,986)</u>
Total Gain(Loss)	<u>418</u>	<u>8,115</u>	<u>7,697</u>	<u>3,751</u>	<u>(45,811)</u>	<u>(49,562)</u>

Date Range : 9/1/2016 To 9/30/2016 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
003285	09/01/2016	1KMM	Kappes Miller Management	03260	20164029	09/01/2016	1,899.40	0.00	1,899.40	1,899.40
003286	09/07/2016	1BUIM	Building Maintenance Services, Inc.	03262	2228	09/07/2016	870.63	0.00	870.63	870.63
003287	09/14/2016	1AUW	Association Underwriters	03263	20160375	09/12/2016	3,409.34	0.00	3,409.34	
				03264	20160390	09/12/2016	4,288.20	0.00	4,288.20	
Total for Check Number 003287							7,697.54	0.00	7,697.54	7,697.54
003288	09/14/2016	1CITI	City of Issaquah-Utility	03265	Stormwater	09/12/2016	1,563.84	0.00	1,563.84	1,563.84
003289	09/14/2016	1EATI	Earth Tech Industries, LLC	03270	21113957	09/12/2016	1,752.00	0.00	1,752.00	
				03274	21114080	09/14/2016	174.54	0.00	174.54	
Total for Check Number 003289							1,926.54	0.00	1,926.54	1,926.54
003290	09/14/2016	1FLYA	Ashley Flynn	03261		09/06/2016	369.49	0.00	369.49	369.49
003291	09/14/2016	1INNS	Innovative Systems Tech, Inc.	03269	12913	09/12/2016	735.00	0.00	735.00	735.00
003292	09/14/2016	1KMM	Kappes Miller Management	03266	20164201	09/12/2016	92.93	0.00	92.93	
				03267	20164145	09/12/2016	114.19	0.00	114.19	
Total for Check Number 003292							207.12	0.00	207.12	207.12
003293	09/14/2016	1PSE	Puget Sound Energy	03273	8/5-9/6 (7 inv)	09/12/2016	273.45	0.00	273.45	273.45
003294	09/14/2016	1RECC	Recology Cleanscapes	03268	1966443	09/12/2016	1,672.59	0.00	1,672.59	1,672.59
003295	09/14/2016	1WILL	Willards Pest Control	03271	165273	09/12/2016	159.94	0.00	159.94	159.94
003296	09/27/2016	1AUW	Association Underwriters	03276	20160421	09/26/2016	170.30	0.00	170.30	170.30
003297	09/27/2016	1BUIM	Building Maintenance Services, Inc.	03277	2249	09/26/2016	1,002.13	0.00	1,002.13	1,002.13
003298	09/27/2016	1CCS	Condominium Construction Services, LLC	03278	201600277	09/26/2016	115.79	0.00	115.79	115.79
003299	09/27/2016	1DBKR	DayBreak Maintenance Res.	03054		09/01/2016	6,583.33	0.00	6,583.33	6,583.33
003300	09/27/2016	1FISP	Fishcher Plumbing	03279	S163332	09/26/2016	663.38	0.00	663.38	663.38
003301	09/27/2016	1KMM	Kappes Miller Management	03280	20164326	09/26/2016	35.30	0.00	35.30	
				03281	20164401	09/26/2016	88.06	0.00	88.06	
				03282	20164242	09/26/2016	30.04	0.00	30.04	
Total for Check Number 003301							153.40	0.00	153.40	153.40
003302	09/29/2016	1CCS	Condominium Construction Services, LLC	03287	201600292	09/29/2016	42.64	0.00	42.64	
				03288	201600282	09/29/2016	2,064.60	0.00	2,064.60	
Total for Check Number 003302							2,107.24	0.00	2,107.24	2,107.24
003303	09/29/2016	1DBOP	Daybreak Operating	03283		09/27/2016	8,000.00	0.00	8,000.00	8,000.00
003304	09/29/2016	1FISP	Fishcher Plumbing	03286	163623	09/29/2016	259.54	0.00	259.54	259.54
003305	09/29/2016	1FOGR	Grant Forselius	03275		09/22/2016	251.92	0.00	251.92	251.92
003306	09/29/2016	1GIBR	Brant Gibbons	03284		09/27/2016	77.00	0.00	77.00	
				03285		09/27/2016	377.89	0.00	377.89	
Total for Check Number 003306							454.89	0.00	454.89	454.89
Cash Account 1 Totals							37,137.46	0.00	37,137.46	37,137.46
000065	09/14/2016	1INGS	Integrity Group Services	03272	16100	09/12/2016	2,125.00	0.00	2,125.00	2,125.00

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

**ACCOUNTING
DEPARTMENT**

Date Range : 9/1/2016 To 9/30/2016 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>2,125.00</u>	<u>0.00</u>	<u>2,125.00</u>	<u>2,125.00</u>
			Property/Company Totals for		DayBreak at Issaquah Ridge Owners Assoc		<u>39,262.46</u>	<u>0.00</u>	<u>39,262.46</u>	<u>39,262.46</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>
0110-0000 Operating - Puget Sound Bank						
03283	1DBOP - Daybreak Operating	Transfer to Puget Sound Bank		003303	\$8,000.00	\$8,000.00
0250-0000 Prepaid Insurance						
03263	1AUW - Association Underwriters	Insurance PMT 3/8	20160375	003287	3,409.34	
03264	1AUW - Association Underwriters	Quake/DIC Insurance 30% Down Payment	20160390	003287	\$4,288.20	\$7,697.54
1310-0000 Maintenance Reserve						
03054	1DBKR - DayBreak Maintenance Res.	Reserve Transfer		003299	\$6,583.33	\$6,583.33
2403-0000 Prepaid Assessments						
03261	1FLYA - Ashley Flynn	Open Credit Refund		003290	369.49	
03275	1FOGR - Grant Forselius	Open Credit Refund			251.92	
03284	1GIBR - Brant Gibbons	Open Credit Refund		003306	77.00	
03285	1GIBR - Brant Gibbons	Open Credit Refund		003306	\$377.89	\$1,076.30
5220-0000 General Repair & Maint.						
03278	1CCS - Condominium Construction Servi	Elect Room Light Out	201600277	003298	115.79	
03279	1FISP - Fishcher Plumbing	A205 Plumbing	S163332	003300	663.38	
03286	1FISP - Fishcher Plumbing	B201	163623	003304	259.54	
03287	1CCS - Condominium Construction Servi	Toilet Sup Line Replacement B201	201600292	003302	42.64	
03288	1CCS - Condominium Construction Servi	Unit G103	201600282	003302	\$2,064.60	\$3,145.95
5240-0000 Janitorial						
03262	1BUIM - Building Maintenance Services, I	Janitorial	2228	003286	870.63	
03277	1BUIM - Building Maintenance Services, I	Janitorial Services	2249	003297	\$1,002.13	\$1,872.76
5310-0000 Landscape Other						
03274	1EATI - Earth Tech Industries, LLC	Irrigation System Repairs	21114080	003289	\$174.54	\$174.54
5320-0000 Landscape Contract						
03270	1EATI - Earth Tech Industries, LLC	Landscaping	21113957	003289	\$1,752.00	\$1,752.00
5360-0000 Fire/Life/Safety Monitor.						
03269	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	12913	003291	\$735.00	\$735.00
5420-0000 Pest Control						
03271	1WILL - Willards Pest Control	Pest Control	165273	003295	\$159.94	\$159.94

<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>
5510-0000 Electricity						
03273	1PSE - Puget Sound Energy	Electricity 8/5--9/6 (7 inv)	8/5-9/6 (7 inv)	003293	\$273.45	\$273.45
5520-0000 Water						
03265	1CITI - City of Issaquah-Utility	Stormwater	Stormwater	003288	\$1,563.84	\$1,563.84
5540-0000 Garbage						
03268	1RECC - Recology Cleanscapes	Garbage	1966443	003294	\$1,672.59	\$1,672.59
5710-0000 Office Expenses						
03266	1KMM - Kappes Miller Management	CLF/DLF	20164201	003292	92.93	
03267	1KMM - Kappes Miller Management	Archive Box Storage	20164145	003292	114.19	
03280	1KMM - Kappes Miller Management	Postage	20164326	003301	35.30	
03281	1KMM - Kappes Miller Management	Copies & Envelopes	20164401	003301	88.06	
03282	1KMM - Kappes Miller Management	Bank Charges	20164242	003301	\$30.04	\$360.52
5711-0000 Management Fee						
03260	1KMM - Kappes Miller Management	Management Fee - September 2016	20164029	003285	\$1,899.40	\$1,899.40
5740-0000 Insurance Premium						
03276	1AUW - Association Underwriters	Master INS Finance Charge - Sept 2016	20160421	003296	\$170.30	\$170.30
7110-0000 Major Maintenance Expense						
03272	1INGS - Integrity Group Services	Roof Project	16100	000065	\$2,125.00	\$2,125.00
					Distribution Total	<u><u>\$39,262.46</u></u>

Account Summary

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0110-0000	Operating - Puget Sound Bank	8,000.00	
0250-0000	Prepaid Insurance	7,697.54	
1310-0000	Maintenance Reserve	6,583.33	
2403-0000	Prepaid Assessments	1,076.30	
5220-0000	General Repair & Maint.	3,145.95	
5240-0000	Janitorial	1,872.76	
5310-0000	Landscape Other	174.54	
5320-0000	Landscape Contract	1,752.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	159.94	

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5510-0000	Electricity	273.45	
5520-0000	Water	1,563.84	
5540-0000	Garbage	1,672.59	
5710-0000	Office Expenses	360.52	
5711-0000	Management Fee	1,899.40	
5740-0000	Insurance Premium	170.30	
7110-0000	Major Maintenance Expense	2,125.00	
0110-0000	Checking		37,137.46
1310-0000	Replacement		2,125.00
		<u>39,262.46</u>	<u>39,262.46</u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 9/30/16
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>
1DBKR: DayBreak Maintenance Res.										
02463	12/1/2014		12/31/2014	6,630.40		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<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	Recurred
				Other Payment(s)			003158	2/10/2016		6,591.67
				Other Payment(s)			003158	2/25/2016		-6,591.67
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,591.67		
02751	3/1/2015		3/31/2015	6,591.67		0.00				0.00
				reserve transfer					Yes No	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<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	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					6,591.67		
02757	9/1/2015		9/30/2015	6,591.67		0.00				0.00
				reserve transfer					Yes No	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<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	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>Reserve Transfer</i>					6,583.33		
	Vendor Open Amount									<u><u>39,580.41</u></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			39,580.41			
				Total Posted Payments			0.00			
				Total Posted Discounts Taken			0.00			
				Net Posted Payments			0.00			
				Open Posted AP			39,580.41			
				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			39,580.41			
				Total Invoice Amounts			39,580.41			
				Total Distributions			39,580.41			
				Difference			0.00			