

OPERATING ACCOUNT - PUGET SOUND BANK

BEGINNING BALANCE			\$29,015.89
	Homeowner Assessments	30,710.90	
	Prepaid Assessments	130.33	
	Bad Debt Expense	(1,253.38)	
	Moving Fee	200.00	
	Maintenance Reimbursement	626.36	
	Total Receipts	<u>30,414.21</u>	
	Operating Expenses Paid	(23,863.77)	
	Transfer to Maintenance Reserve	(13,166.66)	
	Total Disbursements	<u>(37,030.43)</u>	
ENDING BALANCE			<u>\$22,399.67</u>

MAINTENANCE RESERVE - PACIFIC CONTINENTAL

BEGINNING BALANCE			\$69,899.75
	Reserve Transfer	13,166.66	
	Interest	31.60	
	Total Receipts	<u>13,198.26</u>	
	Expenses:		
	None	0.00	
	Total Disbursements	<u>0.00</u>	
ENDING BALANCE			<u>\$83,098.01</u>

Balance Sheet

As of September 30, 2017

ASSETS

Current Assets

Operating Accounts

Operating - Puget Sound Bank	22,399.67	
Assessments Receivable	18,331.24	
Prepaid Insurance	19,219.58	
Prepaid Expenses	4,715.00	

Total Operating Accounts

64,665.49

Reserve Accounts

Maintenance Reserve	83,098.01	
A/R due from Operations	22,927.92	

Total Reserve Accounts

106,025.93

Total Assets

170,691.42

LIABILITY & HOMEOWNERS EQUITY

Operating Liabilities

Prepaid Assessments	11,944.43	
Accounts Payable	26,810.19	

Total Operating Liabilities

38,754.62

Reserve Liabilities

Total Reserve Liabilities

0.00

Homeowner Equity

Excess of Rev over Exp	52,244.25	
Retained Earnings	132,612.96	
Prior Year Income/Expense	(52,920.41)	

Total Homeowner Equity

131,936.80

Total Liability & Homeowners Equity

170,691.42

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending September 30, 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	272,011	272,011	0
Transfer to Reserves	(4,750)	(4,750)	0	(42,750)	(42,750)	0
Late Fees/Fines	0	100	100	0	391	391
Other Income	0	200	200	0	1,800	1,800
Insurance Claim Reimbursement	0	0	0	0	30,000	30,000
Total Operating Revenue	25,473	25,773	300	229,261	261,452	32,191
Operating Expenses						
Maintenance Exp.						
General Repair & Maint.	1,724	16,117	(14,393)	15,518	11,727	3,791
Janitorial	822	(455)	1,277	7,394	6,789	605
Landscape Other	250	107	143	2,250	3,435	(1,185)
Landscape Contract	1,668	1,760	(92)	15,015	15,816	(801)
Window/Gutter Cleaning	240	0	240	2,164	0	2,164
Fire/Life/Safety Monitor.	1,155	6,784	(5,629)	10,392	11,850	(1,458)
Dryer Vent Cleaning	172	0	172	1,545	0	1,545
Pest Control	160	161	(1)	1,440	1,438	2
Insured/Uninsured Claims	833	(17,945)	18,778	7,500	23,540	(16,040)
Total Maintenance Exp.	7,024	6,529	495	63,218	74,595	(11,377)
Service/Utility Exp.						
Electricity	367	161	206	3,300	2,469	831
Water	2,128	0	2,128	19,152	24,595	(5,443)
Sewer	1,940	0	1,940	17,460	19,755	(2,295)
Garbage	1,756	1,832	(76)	15,800	18,425	(2,625)
Irrigation Water	1,593	0	1,593	14,338	0	14,338
Metro Sewer	1,810	0	1,810	16,290	20,030	(3,740)
Storm Drainage	821	0	821	7,390	8,069	(679)
Total Service/Utility Exp.	10,415	1,993	8,422	93,730	93,343	387
Administrative Exp.						
Office Expenses	375	64	311	3,375	1,579	1,796
Management Fee	1,916	1,899	17	17,246	17,174	72
Legal	250	0	250	2,250	75	2,175
Insurance Premium	5,015	2,070	2,945	45,139	39,871	5,268

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2017 Through December 31, 2017

For the Month Ending September 30, 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>
Master Association Dues	208	205	3	1,875	205	1,670
Licenses & Permits	1	0	1	7	10	(3)
Bad Debt Expense	0	0	0	0	14,353	(14,353)
Audit / Tax Return	144	0	144	1,298	1,750	(452)
Reserve Study	125	0	125	1,125	0	1,125
Total Administrative Exp.	8,034	4,238	3,796	72,315	75,017	(2,702)
Total Operating Expenses	25,473	12,760	12,713	229,263	242,955	(13,692)
Operating Gain(Loss)	0	13,013	13,013	(2)	18,497	18,499
Reserve Revenue						
Major Maintenance Assess	4,750	4,750	0	42,750	42,750	0
Interest Income - Reserve	42	32	(10)	375	292	(83)
Total Reserve Revenue	4,792	4,782	(10)	43,125	43,042	(83)
Reserve Expenses						
Major Maintenance Expense	0	12,603	(12,603)	0	9,295	(9,295)
Total Reserve Expenses	0	12,603	(12,603)	0	9,295	(9,295)
Reserve Gain(Loss)	4,792	(7,821)	(12,613)	43,125	33,747	(9,378)
Total Gain(Loss)	4,792	5,192	400	43,123	52,244	9,121

Date Range : 9/1/2017 To 9/30/2017 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
000190	09/01/2017	1KMM	Kappes Miller Management	03583	20173912	09/01/2017	1,899.40	0.00	1,899.40	1,899.40
000191	09/06/2017	1AUW	Association Underwriters	03584	20170416	09/06/2017	4,393.80	0.00	4,393.80	4,393.80
000192	09/11/2017	1ACS	Association Collection Services, LLC	03592	20170461	09/07/2017	41.00	0.00	41.00	41.00
000193	09/11/2017	1CITI	City of Issaquah-Utility	03594	7227	08/31/2017	1,626.27	0.00	1,626.27	1,626.27
000194	09/11/2017	1ETEC	Earth Tech Industries, LLC	03587	21116771	08/22/2017	1,463.10	0.00	1,463.10	
				03588	21116765	08/22/2017	264.00	0.00	264.00	
				03589	21116808	09/01/2017	1,760.00	0.00	1,760.00	
Total for Check Number 000194							3,487.10	0.00	3,487.10	3,487.10
000195	09/11/2017	1FISP	Fishcher Plumbing	03591	S173684	08/26/2017	440.00	0.00	440.00	440.00
000196	09/11/2017	1INNS	Innovative Systems Tech, Inc.	03590	15204	09/01/2017	735.00	0.00	735.00	735.00
000197	09/11/2017	1KMM	Kappes Miller Management	03593	20173991	09/07/2017	77.88	0.00	77.88	77.88
000198	09/11/2017	1PSE	Puget Sound Energy	03585	082014	09/06/2017	161.07	0.00	161.07	161.07
000199	09/11/2017	1RECC	Recology Cleanscapes	03586	2280581	08/31/2017	2,031.32	0.00	2,031.32	2,031.32
000200	09/26/2017	1ACS	Association Collection Services, LLC	03604	20170515	09/21/2017	61.00	0.00	61.00	61.00
000201	09/26/2017	1AUW	Association Underwriters	03606	20170447	09/21/2017	219.47	0.00	219.47	219.47
000202	09/26/2017	1BUIM	Building Maintenance Services, Inc.	03600	BMS-2586	09/10/2017	873.78	0.00	873.78	873.78
000203	09/26/2017	1DBKR	DayBreak Maintenance Res.	03051		06/01/2016	6,583.33	0.00	6,583.33	
				03056		11/01/2016	6,583.33	0.00	6,583.33	
Total for Check Number 000203							13,166.66	0.00	13,166.66	13,166.66
000204	09/26/2017	1FISP	Fishcher Plumbing	03598	S173739	08/29/2017	496.93	0.00	496.93	496.93
000205	09/26/2017	1HAJE	Jeffrey and Lisa Hamblin	03596		09/13/2017	308.28	0.00	308.28	308.28
000206	09/26/2017	1INNS	Innovative Systems Tech, Inc.	03602	14326	05/03/2017	5,313.76	0.00	5,313.76	5,313.76
000207	09/26/2017	1JEHA	Jesse Hatfeild	03597		09/15/2017	280.91	0.00	280.91	280.91
000208	09/26/2017	1KMM	Kappes Miller Management	03603	20174106	09/21/2017	50.52	0.00	50.52	
				03605	20174243	09/21/2017	42.42	0.00	42.42	
				03607	20174177	09/21/2017	38.79	0.00	38.79	
Total for Check Number 000208							131.73	0.00	131.73	131.73
000209	09/26/2017	1SGLA	Statton Glass	03601	17-652	09/12/2017	389.40	0.00	389.40	389.40
000210	09/26/2017	1WILL	Willards Pest Control	03599	193173	09/08/2017	160.67	0.00	160.67	160.67
000211	09/27/2017	1INNS	Innovative Systems Tech, Inc.	03608	14700	07/01/2017	735.00	0.00	735.00	735.00
Cash Account 1 Totals							37,030.43	0.00	37,030.43	37,030.43
Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc							37,030.43	0.00	37,030.43	37,030.43

<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						
03584	1AUW - Association Underwriters	Insurance 6/17-6/18 pmt 3 of 8	20170416	000191	\$4,393.80	\$4,393.80
1310-0000 Maintenance Reserve						
03398	1DBKR - DayBreak Maintenance Res.	Reserve Transfer			\$4,750.00	\$4,750.00
2435-0000 Accrued Expenses - RR						
03597	1JEHA - Jesse Hatfeild	Open Credit Refund		000207	280.91	
03596	1HAJE - Jeffrey and Lisa Hamblin	Open Credit Refund		000205	\$308.28	\$589.19
5220-0000 General Repair & Maint.						
03601	1SGLA - Statton Glass	rplc glass	17-652	000209	389.40	
03622	1ROXG - Roxie Glass Inc	Windows	10795	000221	\$770.70	\$1,160.10
5240-0000 Janitorial						
03600	1BUIM - Building Maintenance Services, Ir	Janitorial	BMS-2586	000202	\$873.78	\$873.78
5320-0000 Landscape Contract						
03589	1ETEC - Earth Tech Industries, LLC	Landscaping	21116808	000194	\$1,760.00	\$1,760.00
5360-0000 Fire/Life/Safety Monitor.						
03590	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	15204	000196	\$735.00	\$735.00
5420-0000 Pest Control						
03599	1WILL - Willards Pest Control	Pest Control	193173	000210	\$160.67	\$160.67
5510-0000 Electricity						
03585	1PSE - Puget Sound Energy	Electricity 8/4-9/5	082014	000198	\$161.07	\$161.07
5540-0000 Garbage						
03621	1RECC - Recology Cleanscapes	Garbage	0002310694	000220	\$1,831.69	\$1,831.69
5710-0000 Office Expenses						
03593	1KMM - Kappes Miller Management	DLF	20173991	000197	77.88	
03603	1KMM - Kappes Miller Management	Copies/Envelopes	20174106	000208	50.52	
03605	1KMM - Kappes Miller Management	Bank Analysis Fee	20174243	000208	42.42	
03607	1KMM - Kappes Miller Management	Postage	20174177	000208	\$38.79	\$209.61
5711-0000 Management Fee						
03583	1KMM - Kappes Miller Management	Management Fee - September 2017	20173912	000190	\$1,899.40	\$1,899.40

<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>
5730-0000 Legal						
03592	1ACS - Association Collection Services, L	Acct Maint Fee	20170461	000192	41.00	
03604	1ACS - Association Collection Services, L	Attorney Turnover Fee	20170515	000200	\$61.00	\$102.00
5740-0000 Insurance Premium						
03606	1AUW - Association Underwriters	Master Insurance Finance Charge	20170447	000201	\$219.47	\$219.47
7110-0000 Major Maintenance Expense						
03623	1ROXG - Roxie Glass Inc	Windows	10795	000071	\$1,156.05	\$1,156.05
					Distribution Total	<u><u>\$20,001.83</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	
2435-0000	Accrued Expenses - RR	589.19	
5220-0000	General Repair & Maint.	1,160.10	
5240-0000	Janitorial	873.78	
5320-0000	Landscape Contract	1,760.00	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5420-0000	Pest Control	160.67	
5510-0000	Electricity	161.07	
5540-0000	Garbage	1,831.69	
5710-0000	Office Expenses	209.61	
5711-0000	Management Fee	1,899.40	
5730-0000	Legal	102.00	
5740-0000	Insurance Premium	219.47	
7110-0000	Major Maintenance Expense	1,156.05	
0110-0000	Checking		37,030.43
2405-0000	A/P Operations	17,028.60	
		<u><u>37,030.43</u></u>	<u><u>37,030.43</u></u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 9/30/17
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.</u>										
03057	12/1/2016		12/1/2016	6,583.33		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
<i>Distribution(s)</i>		1310-0000	<i>Reserve Transfer</i>					6,583.33		
<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		
<u>1DBKR: DayBreak Maintenance Res.</u>										
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		

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 9/30/17
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>										
03395	6/1/2017		6/30/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	Distribution(s)	1310-0000	Reserve Transfer					4,750.00		
03396	7/1/2017		7/31/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	Distribution(s)	1310-0000	Reserve Transfer					4,750.00		
03397	8/1/2017		8/31/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	Distribution(s)	1310-0000	Reserve Transfer					4,750.00		
03398	9/1/2017		9/30/2017	4,750.00		0.00				0.00
				Reserve Transfer					Yes Yes	Recurred
	Distribution(s)	1310-0000	Reserve Transfer					4,750.00		
03403	12/31/2016		1/30/2017	-32,997.08		0.00				-6,591.67
				Reserve Transfers					Yes Yes	No
		Other Payment(s)					000001	12/31/2016		-6,630.40
		Other Payment(s)					000002	12/31/2016		-6,591.67
		Other Payment(s)					000003	12/31/2016		-6,591.67
		Other Payment(s)					000004	12/31/2016		-6,591.67
		Other Payment(s)					000005	12/31/2016		-6,591.67
		Other Payment(s)					000001	12/31/2016		6,630.40
		Other Payment(s)					000002	12/31/2016		6,591.67
		Other Payment(s)					000003	12/31/2016		6,591.67
		Other Payment(s)					000004	12/31/2016		6,591.67
	Distribution(s)	1310-0000	Maintenance Reserve					-32,997.08		
<u>1RECC: Recology Cleanscapes</u>										
03621	9/30/2017	0002310694	10/30/2017	1,831.69		0.00				0.00
				Garbage					Yes No	No
	Distribution(s)	5540-0000	Garbage					1,831.69		

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 9/30/17
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>
1ROXG: Roxie Glass Inc										
03622	9/18/2017	10795	10/12/2017	770.70		0.00				0.00
				Windows					Yes No	No
	<i>Distribution(s)</i>	5220-0000	<i>General Repair & Maint.</i>					770.70		
03623	9/22/2017	10795	10/22/2017	1,156.05		0.00				0.00
				Windows					Yes No	No
	<i>Distribution(s)</i>	7110-0000	<i>Major Maintenance Expense</i>					1,156.05		

Company Recap

Total Posted Invoices	20,218.52
Total Posted Payments	-6,591.67
Total Posted Discounts Taken	0.00
Net Posted Payments	-6,591.67
Open Posted AP	26,810.19
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	26,810.19
Total Invoice Amounts	20,218.52
Total Distributions	20,218.52
Difference	0.00