

DAYBREAK AT ISSAQUAH RIDGE OA
CASH FLOW STATEMENT
For the Period Aug 01, 2015 to Aug 31, 2015

OPERATING ACCOUNT - FOUNDATION BANK

BEGINNING BALANCE		\$14,097.32
Transfer from Reserve for Ahtens Quality Roofing Invoice	51,644.70	
Homeowner Assessments	19,790.47	
Prepaid Assessments	8,110.83	
Great American Business Products Vendor Refund	356.00	
Questionnaire Fee	121.00	
Late Fee	25.00	
Delinquent Letter Fee	23.50	
Maintenance Reimbursement	12.94	
	<u>Total Receipts</u>	<u>80,084.44</u>
Operating Expenses Paid	(69,536.75)	
Transfer to Maintenance Reserve	(13,222.01)	
Bank Charges	0.00	
	<u>Total Disbursements</u>	<u>(82,758.76)</u>
ENDING BALANCE		<u>\$11,423.00</u>

MAINTENANCE RESERVE - FOUNDATION BANK

BEGINNING BALANCE		\$109,808.73
Void Reserve Check - Ahtens Quality Roofing	51,644.70	
Transferred from Operating	13,222.07	
Interest	40.72	
	<u>Total Receipts</u>	<u>64,907.49</u>
Expenses:		
Transfer to Operating for Ahtens Quality Roofing Invoice	(51,644.70)	
RW Anderson Services	(12,624.87)	
Bank Charges	(15.00)	
	<u>Total Disbursements</u>	<u>(64,284.57)</u>
ENDING BALANCE		<u>\$110,431.65</u>

Balance Sheet
As of August 31, 2015

ASSETS

Current Assets

Operating Accounts

Cash - Checking	11,423.00	
Assessments Receivable	25,134.50	
Prepaid Insurance	14,622.68	

Total Operating Accounts

51,180.18

Reserve Accounts

Maintenance Reserve	110,431.65	
A/R due from Operations	26,405.41	

Total Reserve Accounts

136,837.06

Total Assets

188,017.24

LIABILITY & HOMEOWNERS EQUITY

Operating Liabilities

Prepaid Assessments	13,846.65	
Accounts Payable	26,405.41	

Total Operating Liabilities

40,252.06

Reserve Liabilities

Homeowner Equity

Excess of Rev over Exp	(86,476.96)	
Retained Earnings	234,242.14	

Total Homeowner Equity

147,765.18

Total Liability & Homeowners Equity

188,017.24

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2015 Through December 31, 2015

For the Month Ending August 31, 2015

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	27,540	27,540	0	205,571	205,572	1
Transfer to Reserves	(6,592)	(6,592)	0	(52,733)	(52,733)	0
Late Fees/Fines	0	75	75	0	525	525
Rule Violation	0	(100)	(100)	0	1,100	1,100
Insurance Claim Reimbursement	0	0	0	0	1,844	1,844
Total Operating Revenue	20,948	20,923	(25)	152,838	156,308	3,470
Operating Expenses						
Maintenance Exp.						
General Repair & Maint.	1,000	(330)	1,330	8,000	36,790	(28,790)
Janitorial	675	810	(135)	5,400	6,056	(656)
Landscape Other	42	1,151	(1,109)	336	1,212	(876)
Landscape Contract	1,700	1,862	(162)	13,600	16,754	(3,154)
Window/Gutter Cleaning	250	0	250	2,000	411	1,589
Fire/Life/Safety Monitor.	833	735	98	6,667	8,495	(1,828)
Dryer Vent Cleaning	167	2,698	(2,531)	1,333	2,698	(1,365)
Pest Control	42	449	(407)	333	1,243	(910)
Total Maintenance Exp.	4,709	7,375	(2,666)	37,669	73,659	(35,990)
Service/Utility Exp.						
Electricity	400	305	95	3,200	2,646	554
Water	1,208	0	1,208	9,667	6,928	2,739
Sewer	1,167	0	1,167	9,333	7,207	2,126
Garbage	1,583	1,667	(84)	12,667	13,150	(483)
Irrigation Water	750	0	750	6,000	3,783	2,217
Metro Sewer	2,167	484	1,683	17,333	17,867	(534)
Storm Drainage	833	0	833	6,667	5,959	708
Total Service/Utility Exp.	8,108	2,456	5,652	64,867	57,540	7,327
Administrative Exp.						
Office Expenses	250	603	(353)	2,000	4,324	(2,324)
Management Fee	1,860	1,844	16	14,883	14,753	130
Legal	333	700	(367)	2,667	2,589	78
Insurance Premium	4,943	8,678	(3,735)	27,252	28,179	(927)
Master Association Dues	210	0	210	1,679	0	1,679

DayBreak at Issaquah Ridge Owners Association

Income and Expense Statement

January 1, 2015 Through December 31, 2015

For the Month Ending August 31, 2015

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	120	0	120	960	1,520	(560)
Reserve Study	100	0	100	800	0	800
Total Administrative Exp.	<u>7,817</u>	<u>11,825</u>	<u>(4,008)</u>	<u>50,248</u>	<u>51,375</u>	<u>(1,127)</u>
Total Operating Expenses	<u>20,634</u>	<u>21,656</u>	<u>(1,022)</u>	<u>152,784</u>	<u>182,574</u>	<u>(29,790)</u>
Operating Gain(Loss)	<u>314</u>	<u>(733)</u>	<u>(1,047)</u>	<u>54</u>	<u>(26,266)</u>	<u>(26,320)</u>
Reserve Revenue						
Major Maintenance Assess	6,592	6,592	0	52,733	52,733	0
Interest Income - Reserve	83	41	(42)	667	404	(263)
Total Reserve Revenue	<u>6,675</u>	<u>6,633</u>	<u>(42)</u>	<u>53,400</u>	<u>53,137</u>	<u>(263)</u>
Reserve Expenses						
Major Maintenance Expense	7,500	12,625	(5,125)	60,000	113,350	(53,350)
Total Reserve Expenses	<u>7,500</u>	<u>12,625</u>	<u>(5,125)</u>	<u>60,000</u>	<u>113,350</u>	<u>(53,350)</u>
Reserve Gain(Loss)	<u>(825)</u>	<u>(5,992)</u>	<u>(5,167)</u>	<u>(6,600)</u>	<u>(60,213)</u>	<u>(53,613)</u>
Total Gain(Loss)	<u>(511)</u>	<u>(6,725)</u>	<u>(6,214)</u>	<u>(6,546)</u>	<u>(86,479)</u>	<u>(79,933)</u>

Date Range : 8/1/2015 To 8/31/2015 For Cash Account 1

Check	Check Date	Vendor	Vendor Name	Vch #	Invoice Number	Invoice Date	Gross Amount	Discount	Net Amount	Check Amount
003049	08/01/2015	1KMM	Kappes Miller Management	02934	20153883	08/01/2015	1,844.08	0.00	1,844.08	1,844.08
003051	08/14/2015	1CPFI	Columbia Pacific Finance, LLC	02947	1038-197640	08/11/2015	3,701.40	0.00	3,701.40	3,701.40
003052	08/14/2015	1DBKR	DayBreak Maintenance Res.	02756		08/01/2015	6,591.67	0.00	6,591.67	6,591.67
003053	08/14/2015	1EATI	Earth Tech Industries, LLC	02936	21111871	08/11/2015	538.20	0.00	538.20	538.20
003054	08/14/2015	1ERME	Erica Messina	02935		08/10/2015	315.37	0.00	315.37	
				02935		08/10/2015	-315.37	0.00	-315.37	
Total for Check Number 003054							0.00	0.00	0.00	0.00
003055	08/14/2015	1HAIP	Hanis Irvine Prothero, PLLC	02937	79685	08/11/2015	700.00	0.00	700.00	700.00
003056	08/14/2015	1KINC	King County Treasury Division	02942	1789483	08/11/2015	483.84	0.00	483.84	483.84
003057	08/14/2015	1KMM	Kappes Miller Management	02938	20154021	08/11/2015	25.84	0.00	25.84	
				02939	20154059	08/11/2015	68.98	0.00	68.98	
				02940	20154060	08/11/2015	57.72	0.00	57.72	
				02941	20153963	08/11/2015	133.22	0.00	133.22	
Total for Check Number 003057							285.76	0.00	285.76	285.76
003058	08/14/2015	1PSE	Puget Sound Energy	02943	777-8/5	08/11/2015	305.34	0.00	305.34	305.34
003059	08/14/2015	1RECC	Recology Cleanscapes	02944	1623438	08/11/2015	1,667.46	0.00	1,667.46	1,667.46
003060	08/14/2015	1VENM	Vent Masters, LLC	02945	C10474	08/11/2015	2,698.08	0.00	2,698.08	2,698.08
003061	08/14/2015	1WILL	Willards Pest Control	02946	139117	08/11/2015	153.96	0.00	153.96	153.96
003062	08/19/2015	1ACQR	Achtens Quality Roofing, Inc.	02950	5852	08/19/2015	51,644.70	0.00	51,644.70	51,644.70
003063	08/28/2015	1BUIM	Building Maintenance Services, Inc.	02951	1902	08/28/2015	810.40	0.00	810.40	
				02952	1916	08/28/2015	123.19	0.00	123.19	
Total for Check Number 003063							933.59	0.00	933.59	933.59
003064	08/28/2015	1CPFI	Columbia Pacific Finance, LLC	02953		08/28/2015	185.07	0.00	185.07	185.07
003065	08/28/2015	1DBKR	DayBreak Maintenance Res.	02462		11/01/2014	6,630.40	0.00	6,630.40	6,630.40
003066	08/28/2015	1EATI	Earth Tech Industries, LLC	02954	21112023	08/28/2015	98.55	0.00	98.55	
				02955	21111957	08/28/2015	1,861.50	0.00	1,861.50	
				02956	21111904	08/28/2015	514.65	0.00	514.65	
Total for Check Number 003066							2,474.70	0.00	2,474.70	2,474.70
003067	08/28/2015	1FISC	Fischer Plumbing	02957	D152434	08/28/2015	202.58	0.00	202.58	202.58
003068	08/28/2015	1INNS	Innovative Systems Tech, Inc.	02958	11680	08/28/2015	735.00	0.00	735.00	735.00
003069	08/28/2015	1KMM	Kappes Miller Management	02959	20154091	08/28/2015	34.87	0.00	34.87	
				02960	20154161	08/28/2015	146.72	0.00	146.72	
				02961	20154278	08/28/2015	107.87	0.00	107.87	
				02962	20154199	08/28/2015	83.00	0.00	83.00	
Total for Check Number 003069							372.46	0.00	372.46	372.46
003070	08/28/2015	1WILL	Willards Pest Control	02963	142965	08/28/2015	295.10	0.00	295.10	295.10
003071	08/28/2015	1ERME	Erica Messina	02935		08/10/2015	315.37	0.00	315.37	315.37
Cash Account 1 Totals							82,758.76	0.00	82,758.76	82,758.76

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

Date Range : 8/1/2015 To 8/31/2015 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>
000060	08/19/2015	1ACQR	Achtens Quality Roofing, Inc.	02949	5852	08/19/2015	-51,644.70	0.00	-51,644.70	-51,644.70
000061	08/14/2015	1RWAN	RW Anderson Services	02948	B302	08/14/2015	12,624.87	0.00	12,624.87	12,624.87
Cash Account 3 Totals							-39,019.83	0.00	-39,019.83	-39,019.83
Property/Company Totals for DayBreak at Issaquah Ridge Owners Assoc							43,738.93	0.00	43,738.93	43,738.93

<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						
02947	1CPFI - Columbia Pacific Finance, LLC	Insurance	1038-197640	003051	3,701.40	
02953	1CPFI - Columbia Pacific Finance, LLC	Insurance		003064	\$185.07	\$3,886.47
1310-0000 Maintenance Reserve						
02756	1DBKR - DayBreak Maintenance Res.	reserve transfer		003052	\$6,591.67	\$6,591.67
2403-0000 Prepaid Assessments						
02935	1ERME - Erica Messina	Open Credit Refund			\$315.37	\$315.37
5220-0000 General Repair & Maint.						
02952	1BUIM - Building Maintenance Services, I	Repair Loose Fence near A104	1916	003063	123.19	
02957	1FISC - Fischer Plumbing	Plumbing	D152434	003067	\$202.58	\$325.77
5240-0000 Janitorial						
02951	1BUIM - Building Maintenance Services, I	Monthly Janitorial	1902	003063	\$810.40	\$810.40
5310-0000 Landscape Other						
02936	1EATI - Earth Tech Industries, LLC	Irrigation System Repairs	21111871	003053	538.20	
02954	1EATI - Earth Tech Industries, LLC	Set irrigation controller run cycle	21112023	003066	98.55	
02956	1EATI - Earth Tech Industries, LLC	Irrigation System Repairs	21111904	003066	\$514.65	\$1,151.40
5320-0000 Landscape Contract						
02955	1EATI - Earth Tech Industries, LLC	Landscaping	21111957	003066	\$1,861.50	\$1,861.50
5360-0000 Fire/Life/Safety Monitor.						
02958	1INNS - Innovative Systems Tech, Inc.	Fire Alarm Monitoring	11680	003068	\$735.00	\$735.00
5370-0000 Dryer Vent Cleaning						
02945	1VENM - Vent Masters, LLC	Dryer Vent Cleaning	C10474	003060	\$2,698.08	\$2,698.08
5420-0000 Pest Control						
02946	1WILL - Willards Pest Control	Pest Control	139117	003061	153.96	
02963	1WILL - Willards Pest Control	Pest Control	142965	003070	\$295.10	\$449.06
5510-0000 Electricity						
02943	1PSE - Puget Sound Energy	Electricity 7/7-8/5	7/7-8/5	003058	\$305.34	\$305.34
5540-0000 Garbage						
02944	1RECC - Recology Cleanscapes	Garbage	1623438	003059	\$1,667.46	\$1,667.46

<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						
02942	1KINC - King County Treasury Division	2/1-7/31 Sewage Treatment Capacity Charge	1789483	003056	\$483.84	\$483.84
5710-0000 Office Expenses						
02938	1KMM - Kappes Miller Management	DLF	20154021	003057	25.84	
02939	1KMM - Kappes Miller Management	Comm Mailing - Coupon Book & HO Dues	20154059	003057	68.98	
02940	1KMM - Kappes Miller Management	Comm Mailing - Supp Budget/HO Dues	20154060	003057	57.72	
02941	1KMM - Kappes Miller Management	Archive Box Storage	20153963	003057	133.22	
02959	1KMM - Kappes Miller Management	7/15 Bank Analysis Charge	20154091	003069	34.87	
02960	1KMM - Kappes Miller Management	2015 Coupon Books	20154161	003069	146.72	
02961	1KMM - Kappes Miller Management	Copies & Envelopes	20154278	003069	107.87	
02962	1KMM - Kappes Miller Management	Postage	20154199	003069	\$83.00	\$658.22
5711-0000 Management Fee						
02934	1KMM - Kappes Miller Management	Management Fee - August 2015	20153883	003049	\$1,844.08	\$1,844.08
5730-0000 Legal						
02937	1HAIP - Hanis Irvine Prothero, PLLC	General Matters	79685	003055	\$700.00	\$700.00
7110-0000 Major Maintenance Expense						
02948	1RWAN - RW Anderson Services	B302	B302	000061	12,624.87	
02949	1ACQR - Ahtens Quality Roofing, Inc.	Credit Voucher #02919	5852	000060	(51,644.70)	
02950	1ACQR - Ahtens Quality Roofing, Inc.	Bldg A & C Roof	5852	003062	\$51,644.70	\$12,624.87
					Distribution Total	<u><u>\$37,108.53</u></u>

Account Summary

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
0250-0000	Prepaid Insurance	3,886.47	
1310-0000	Maintenance Reserve	6,591.67	
2403-0000	Prepaid Assessments	315.37	
5220-0000	General Repair & Maint.	325.77	
5240-0000	Janitorial	810.40	
5310-0000	Landscape Other	1,151.40	
5320-0000	Landscape Contract	1,861.50	
5360-0000	Fire/Life/Safety Monitor.	735.00	
5370-0000	Dryer Vent Cleaning	2,698.08	

<u>Account</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
5420-0000	Pest Control	449.06	
5510-0000	Electricity	305.34	
5540-0000	Garbage	1,667.46	
5560-0000	Metro Sewer	483.84	
5710-0000	Office Expenses	658.22	
5711-0000	Management Fee	1,844.08	
5730-0000	Legal	700.00	
7110-0000	Major Maintenance Expense	12,624.87	
0110-0000	Checking		82,758.76
1310-0000	Replacement	39,019.83	
2405-0000	A/P Operations	6,630.40	
		<u>82,758.76</u>	<u>82,758.76</u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 8/31/15
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>					<i>6,630.40</i>		
02750	2/1/2015		2/28/2015	6,591.67		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					<i>6,591.67</i>		
02751	3/1/2015		3/31/2015	6,591.67		0.00				0.00
				reserve transfer					Yes Yes	Recurred
	<i>Distribution(s)</i>	<i>1310-0000</i>	<i>reserve transfer</i>					<i>6,591.67</i>		
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>					<i>6,591.67</i>		
	Vendor Open Amount									<u><u>26,405.41</u></u>

DayBreak at Issaquah Ridge Owners Association
For Cash Account : ALL
From Earliest to 8/31/15
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					26,405.41	
				Total Posted Payments					0.00	
				Total Posted Discounts Taken					0.00	
				Net Posted Payments					0.00	
				Open Posted AP					26,405.41	
				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					26,405.41	
				Total Invoice Amounts					26,405.41	
				Total Distributions					26,405.41	
				Difference					0.00	